



WA State Budget

Delivering for WA

2026–27

Budget Paper No. 2
Budget Statements Volume 2

2026-27 Budget Paper set includes:

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 2

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

2026-27 Budget Statements

(Budget Paper No. 2 Volume 2)

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Acknowledgement of Country

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

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2026-27 BUDGET

BUDGET STATEMENTS

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CHAPTER 3

AGENCY INFORMATION IN SUPPORT OF THE ESTIMATES

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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 7

Community Safety

Introduction

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

Summary of Recurrent and Asset Investment Expenditure

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

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

Ministerial Responsibilities

Minister	Agency	Services
Minister for Police; Road Safety; Tourism; Great Southern	Western Australia Police Force	1. Metropolitan Policing Services 2. Regional and Remote Policing Services 3. Specialist Policing Services 4. Road Safety Commission
Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests Minister for Emergency Services; Corrective Services; Defence Industries; Veterans; Racing and Gaming	Justice	1. Court and Tribunal Services 2. Advocacy, Guardianship and Administration Services 3. Trustee Services 4. Births, Deaths and Marriages 5. Services to Government 6. Equal Opportunity Commission Services 7. Legal Assistance 8. Adult Corrective Services 9. Youth Justice Services
Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests	State Solicitor's Office	1. Legal Services to Government
	Legal Aid Commission of Western Australia	n.a.
Minister for Emergency Services; Corrective Services; Defence Industries; Veterans; Racing and Gaming	Fire and Emergency Services	1. Community Awareness, Education and Information Services 2. Health, Safety, Wellbeing and Training Services 3. Delivery of Frontline Services Before, During and After Incidents
Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests	Office of the Director of Public Prosecutions	1. Criminal Prosecutions 2. Confiscation of Assets
	Corruption and Crime Commission	1. Assessing Allegations and Overseeing WA Government Section Action into Allegations of Serious Misconduct 2. Investigating Allegations of Serious Misconduct 3. Investigating Unexplained Wealth Referrals
Minister for Regional Development; Ports; Science and Innovation; Medical Research; Kimberley	Chemistry Centre (WA)	1. Research and Innovation 2. Commercial and Scientific Information and Advice 3. Emergency Response Management
Minister for Emergency Services; Corrective Services; Defence Industries; Veterans; Racing and Gaming	Office of the Inspector of Custodial Services	1. Inspection and Review of Custodial Services
Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests	Parliamentary Inspector of the Corruption and Crime Commission	1. Evaluation of the Effectiveness and Appropriateness of Corruption and Crime Commission Operations

Division 25 **Western Australia Police Force¹**

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
DELIVERY OF SERVICES							
Item 73 Net amount appropriated to deliver services	1,890,320	1,928,656	2,023,472	2,121,442	2,032,003	2,076,333	2,099,845
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	4,921	5,069	5,069	5,196	5,325	5,553	5,752
Total appropriations provided to deliver services.....	1,895,241	1,933,725	2,028,541	2,126,638	2,037,328	2,081,886	2,105,597
ADMINISTERED TRANSACTIONS							
Amount provided for Administered Grants, Subsidies and Other Transfer Payments ^(a)	8,057	13,895	13,895	-	-	-	-
CAPITAL							
Item 149 Capital Appropriation.....	148,849	153,162	190,774	149,917	77,459	73,841	64,216
TOTAL APPROPRIATIONS	2,052,147	2,100,782	2,233,210	2,276,555	2,114,787	2,155,727	2,169,813
EXPENSES							
Total Cost of Services	2,182,247	2,206,659	2,370,349	2,524,242	2,394,669	2,434,510	2,481,328
Net Cost of Services ^(b)	2,027,975	2,024,640	2,158,193	2,230,293	2,069,386	2,110,535	2,154,468
Adjusted Total Cost of Services ^(c)	2,105,344	2,108,552	2,254,097	2,360,816	2,245,310	2,266,272	2,313,046
CASH ASSETS ^(d)	162,934	83,422	103,051	56,185	76,073	80,390	80,374

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

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

(c) Adjusted Total Cost of Services excludes Road Trauma Trust Account grants for road safety initiatives delivered by other entities. These grants are considered on an annual basis and contribute to the variability in the Total Cost of Services recorded year to year. Further detail is provided in the Total Cost of Services - Reconciliation table.

(d) As at 30 June each financial year.

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

Spending Changes

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

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

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

Significant Initiatives

Police Services Expenditure

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

Police Officer Health and Wellbeing Strategy

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

Operation Regional Shield

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

Frontline Police Optimisation

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

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

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

Land Forces Expo 2026

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

Community Liaison Officers

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

Road Safety Initiatives

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

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

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

Total Cost of Services - Reconciliation

Expense	2024-25 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
Total Cost of Services	2,182,247	2,206,659	2,370,349	2,524,242	2,394,669	2,434,510	2,481,328
Less: Road Trauma Trust Account Grants to Other Entities ^(a)	76,903	98,107	116,252	163,426	149,359	168,238	168,282
Adjusted Total Cost of Services.....	2,105,344	2,108,552	2,254,097	2,360,816	2,245,310	2,266,272	2,313,046

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

Outcomes and Key Effectiveness Indicators ^(a)

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

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

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

Explanation of Significant Movements

(Notes)

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

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

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

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

Explanation of Significant Movements

(Notes)

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

2. Regional and Remote Policing Services

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

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

Explanation of Significant Movements

(Notes)

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

3. Specialist Policing Services

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

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

Explanation of Significant Movements

(Notes)

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

4. Road Safety Commission

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

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

Explanation of Significant Movements

(Notes)

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

Asset Investment Program

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

Fremantle District Police Complex

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

Firearms Reform Program Firearms Licensing and Registry System

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

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
WORKS IN PROGRESS							
Election Commitment							
Land and Buildings Infrastructure - Regional Police							
Officer Recruitment	14,336	1,920	1,920	11,598	578	240	-
Other Works in Progress							
Fleet and Equipment							
Aircraft Fleet Capability Program Tranche 1 - Fixed							
Wing.....	5,000	1,250	1,250	2,500	1,250	-	-
Asset Equipment Management Program 2024-2028.....	38,787	20,059	9,840	9,840	8,888	-	-
Helicopter Replacement	47,488	40,333	-	7,155	-	-	-
ICT and Radio Infrastructure							
Firearm Reform Program - ICT Implementation	25,476	16,488	7,105	8,988	-	-	-
ICT Optimisation Program 2024-2028.....	23,830	9,830	7,549	7,000	7,000	-	-
National Criminal Intelligence System.....	9,274	9,274	1,374	-	-	-	-
National Firearms Register.....	5,890	1,475	1,475	2,745	1,670	-	-
Land and Buildings Infrastructure							
950 Police Officer Infrastructure Program - Planning and							
Accommodation Refits.....	2,910	1,510	475	500	500	400	-
Asset Maintenance Fund - Cannington District Police							
Complex.....	8,126	2,200	2,200	5,926	-	-	-
Forrestfield Police Station.....	26,168	25,168	3,980	1,000	-	-	-
Fremantle District Police Complex.....	151,389	129,484	99,037	20,905	500	500	-
Kimberley District Support Facility	42,762	7,450	6,000	32,922	2,390	-	-
Police Facilities Upgrade Program 2024-2028	26,763	15,170	6,678	6,850	4,743	-	-
Land Forces Expo 2026	4,356	2,106	2,106	2,250	-	-	-
Road Trauma Trust Account - Breath and Drug Buses for							
Regional Western Australia	1,947	917	917	1,030	-	-	-

	Estimated Total Cost \$'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							
Baldivis Police Station	24,985	24,985	2,436	-	-	-	-
Hooning, CCTV and Retail Barring Package - Hooning	1,830	1,830	1,830	-	-	-	-
Other Completed Works							
Fleet and Equipment							
Aircraft Fleet and Safety Case Trials	367	367	192	-	-	-	-
Mobile State Operations Command Centre (Vehicles) ...	3,475	3,475	594	-	-	-	-
ICT and Radio Infrastructure							
<i>Community Protection (Offender Reporting) Act 2024</i>							
Implementation	2,953	2,953	2,434	-	-	-	-
Interagency Emergency Services Radio Network							
Tranche 1	34,896	34,896	7,241	-	-	-	-
Technology Program 2024-25	7,079	7,079	1,780	-	-	-	-
Land and Buildings Infrastructure							
Armadale Courthouse and Police Complex	81,013	81,013	710	-	-	-	-
Asset Maintenance Fund							
Hillarys Police Station	361	361	361	-	-	-	-
Mandurah District Complex	126	126	126	-	-	-	-
Office Space and Child Friendly Interview Rooms in							
Remote Western Australia	3,615	3,615	929	-	-	-	-
Multifunctional Policing Facilities - Heating, Ventilation							
and Air Conditioning (HVAC) Replacement Tranche 3 ...	9,018	9,018	640	-	-	-	-
Road Trauma Trust Account							
Breath and Drug Bus Replacement 2021-2023	1,152	1,152	344	-	-	-	-
Traffic Caution App	200	200	98	-	-	-	-
NEW WORKS							
Fleet and Equipment - Asset Equipment Management							
Program 2028-2032	19,381	-	-	-	54	9,100	8,900
ICT and Radio Infrastructure - ICT Optimisation Program							
2029-2032	14,000	-	-	-	-	7,000	7,000
Land and Buildings Infrastructure							
Police Facilities Upgrade Program 2028-2032	20,241	-	-	-	-	9,027	9,377
Recruitment Centre Relocation	2,342	-	-	2,342	-	-	-
Police Headquarters Security Measures	4,985	-	-	2,991	1,994	-	-
Yanchep Police Station Relocation	4,290	-	-	4,270	20	-	-
Total Cost of Asset Investment Program	670,811	455,704	171,621	130,812	29,587	26,267	25,277
FUNDED BY							
Capital Appropriation			131,484	87,628	14,132	10,167	9,377
Commonwealth Grants			2,624	2,745	1,670	-	-
Holding Account			14,971	21,395	15,942	16,100	15,900
Internal Funds and Balances			10,483	8,728	(2,157)	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund			5,190	1,328	-	-	-
Digital Capability Fund			6,869	8,988	-	-	-
Total Funding			171,621	130,812	29,587	26,267	25,277

Financial Statements

Income Statement

Expenses

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

Income

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

Statement of Financial Position

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

Statement of Cashflows

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

INCOME STATEMENT ^(a)
(Controlled)

	2024-25 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)	1,489,360	1,541,857	1,590,854	1,654,905	1,661,877	1,690,165	1,732,006
Grants and subsidies ^(c)	91,423	114,636	134,191	179,528	161,063	179,942	179,986
Supplies and services	287,504	266,961	333,167	370,023	259,191	254,037	261,599
Accommodation	70,992	64,426	65,236	66,134	65,835	63,721	65,194
Depreciation and amortisation	149,448	133,993	157,041	160,206	162,173	162,278	157,502
Finance and interest costs	5,769	5,696	7,312	7,974	7,234	6,850	6,911
Other expenses	87,751	79,090	82,548	85,472	77,296	77,517	78,130
TOTAL COST OF SERVICES	2,182,247	2,206,659	2,370,349	2,524,242	2,394,669	2,434,510	2,481,328
Income							
Sale of goods and services	971	496	496	496	496	496	496
Regulatory fees and fines	22,522	23,529	23,529	24,660	25,006	25,977	27,264
Grants and subsidies	6,165	1,510	5,299	6,377	4,462	510	510
Other revenue	33,945	32,382	33,490	34,083	35,071	35,773	36,821
Road Trauma Trust Account Revenue (Service Delivery Agreement)	90,669	124,102	149,342	228,333	260,248	261,219	261,769
Total Income	154,272	182,019	212,156	293,949	325,283	323,975	326,860
NET COST OF SERVICES	2,027,975	2,024,640	2,158,193	2,230,293	2,069,386	2,110,535	2,154,468
INCOME FROM GOVERNMENT							
Service appropriations	1,895,241	1,933,725	2,028,541	2,126,638	2,037,328	2,081,886	2,105,597
Resources received free of charge	4,989	4,264	4,264	4,264	4,264	4,264	4,264
Major Treasurer's Special Purpose Account(s) Asset Maintenance Fund	1,525	5,190	5,190	1,328	-	-	-
Royalties for Regions Fund Regional Community Services Fund	30,469	30,973	29,596	30,689	31,090	18,771	18,771
Other appropriations	-	-	-	-	-	-	16,843
Other revenues	17,762	13,471	21,943	18,577	8,934	8,955	8,977
TOTAL INCOME FROM GOVERNMENT	1,949,986	1,987,623	2,089,534	2,181,496	2,081,616	2,113,876	2,154,452
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(77,989)	(37,017)	(68,659)	(48,797)	12,230	3,341	(16)

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 9,684, 9,941 and 10,074 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Election Commitments							
Hooning, CCTV and Retail Barring Package -							
CCTV	-	2,302	2,302	-	-	-	-
Police and Community Youth Centres (PCYC)							
safeSPACE Program	-	2,500	2,500	2,500	-	-	-
Sustainability	4,634	6,000	6,000	6,000	6,000	6,000	6,000
Road Safety Initiative - Regional Road Safety							
Program - Local Roads	-	15,000	15,000	15,000	15,000	25,000	25,000
Small Scale Commitments	-	525	525	-	-	-	-
Other Controlled Grants and Subsidies							
Community Safety and Crime Prevention							
Partnership Fund	1,630	1,748	1,748	1,648	1,250	1,250	1,250
Interagency Emergency Services Radio							
Network	333	-	-	-	-	-	-
PCYC							
Kununurra	957	-	-	-	-	-	-
safeSPACE Program	2,300	-	1,410	1,500	-	-	-
Road Safety Initiatives							
Government Organisations	73,284	78,574	96,469	141,630	127,476	136,210	136,109
Non-Government Organisations	3,619	4,533	4,783	6,796	6,883	7,028	7,173
Special Plates Fund	4,666	3,454	3,454	4,454	4,454	4,454	4,454
TOTAL	91,423	114,636	134,191	179,528	161,063	179,942	179,986

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2024-25	2025-26	2025-26 Estimated	2026-27 Budget Year	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Actual \$'000	\$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
CURRENT ASSETS							
Cash assets	49,578	25,133	53,390	46,323	53,094	57,847	57,847
Restricted cash	25,113	3,797	2,727	2,627	2,527	2,527	2,527
Restricted cash (Road Trauma Trust Account)	88,243	54,492	46,934	7,235	20,452	20,016	20,000
Holding Account receivables	14,794	14,827	21,395	19,222	21,068	20,868	20,868
Receivables	18,942	15,651	18,128	61,742	18,128	18,128	18,128
Other	27,634	25,813	29,324	29,324	29,324	29,324	29,324
Assets held for sale	2,057	2,688	2,057	2,057	2,057	2,057	2,057
Total current assets	226,361	142,401	173,955	168,530	146,650	150,767	150,751
NON-CURRENT ASSETS							
Holding Account receivables	1,083,508	1,211,525	1,205,949	1,351,978	1,496,344	1,642,722	1,784,324
Property, plant and equipment	1,620,060	1,531,898	1,734,624	1,738,981	1,664,889	1,595,411	1,538,253
Receivables	37,827	40,284	41,157	1,746	1,746	8,246	14,746
Intangibles	74,861	83,720	84,485	91,227	86,782	80,667	74,552
Total non-current assets	2,816,256	2,867,427	3,066,215	3,183,932	3,249,761	3,327,046	3,411,875
TOTAL ASSETS	3,042,617	3,009,828	3,240,170	3,352,462	3,396,411	3,477,813	3,562,626
CURRENT LIABILITIES							
Employee provisions	296,121	274,053	305,514	314,781	271,167	277,667	284,167
Payables	23,520	16,026	23,520	23,520	23,520	23,520	23,520
Borrowings and leases	43,862	48,536	54,384	53,478	53,192	52,045	52,017
Other	19,112	14,957	19,112	19,112	19,112	19,112	19,112
Total current liabilities	382,615	353,572	402,530	410,891	366,991	372,344	378,816
NON-CURRENT LIABILITIES							
Employee provisions	92,876	81,877	92,874	92,874	92,874	92,874	92,874
Borrowings and leases	70,986	82,744	112,410	92,379	84,247	82,117	96,257
Other	168	196	168	168	168	168	168
Total non-current liabilities	164,030	164,817	205,452	185,421	177,289	175,159	189,299
TOTAL LIABILITIES	546,645	518,389	607,982	596,312	544,280	547,503	568,115
EQUITY							
Contributed equity	1,551,035	1,731,431	1,756,677	1,930,314	2,014,944	2,089,761	2,153,977
Accumulated surplus/(deficit)	193,391	195,466	125,611	76,814	89,044	92,385	92,369
Reserves	751,546	564,542	749,900	749,022	748,143	748,164	748,165
Total equity	2,495,972	2,491,439	2,632,188	2,756,150	2,852,131	2,930,310	2,994,511
TOTAL LIABILITIES AND EQUITY	3,042,617	3,009,828	3,240,170	3,352,462	3,396,411	3,477,813	3,562,626

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	1,767,164	1,794,560	1,884,528	1,961,387	1,875,174	1,919,608	1,948,095
Capital appropriation	148,849	153,162	190,774	149,917	77,459	73,841	64,216
Administered equity contribution.....	-	13,088	-	-	-	-	-
Holding Account drawdowns	9,851	14,794	14,971	21,395	15,942	16,100	15,900
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	1,525	5,190	5,190	1,328	-	-	-
Digital Capability Fund	34,430	13,685	14,868	23,720	7,171	976	-
Royalties for Regions Fund							
Regional Community Services Fund.....	30,469	30,973	29,596	30,689	31,090	18,771	18,771
Other.....	12,655	12,729	19,207	17,835	8,192	8,213	8,235
Administered appropriations	-	-	-	-	-	-	16,843
Net cash provided by Government	2,004,943	2,038,181	2,159,134	2,206,271	2,015,028	2,037,509	2,072,060
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(1,454,750)	(1,532,463)	(1,581,660)	(1,645,838)	(1,705,691)	(1,683,865)	(1,725,706)
Grants and subsidies.....	(86,660)	(114,636)	(134,191)	(179,528)	(161,063)	(179,942)	(179,986)
Supplies and services	(268,758)	(261,128)	(326,544)	(363,394)	(252,556)	(247,337)	(254,839)
Accommodation	(69,813)	(64,426)	(65,236)	(66,134)	(65,835)	(63,721)	(65,194)
GST payments	(68,235)	(49,911)	(49,911)	(49,911)	(49,911)	(49,911)	(49,911)
Finance and interest costs.....	(5,769)	(5,696)	(7,312)	(7,974)	(7,234)	(6,850)	(6,911)
Other payments.....	(83,209)	(77,717)	(81,765)	(84,695)	(76,525)	(76,811)	(77,484)
Receipts ^(b)							
Regulatory fees and fines.....	22,729	23,529	23,529	24,660	25,006	25,977	27,264
Grants and subsidies.....	6,068	1,510	5,299	6,377	4,462	510	510
Sale of goods and services.....	964	496	496	496	496	496	496
GST receipts	69,751	49,911	49,911	49,911	49,911	49,911	49,911
Other receipts	36,978	29,700	33,284	31,883	32,871	33,573	34,621
Road Trauma Trust Account Revenue (Service Delivery Agreement)	90,734	124,102	149,342	228,333	260,248	261,219	261,769
Net cash from operating activities	(1,809,970)	(1,876,729)	(1,984,758)	(2,055,814)	(1,945,821)	(1,936,751)	(1,985,460)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(116,763)	(139,070)	(171,621)	(130,812)	(29,587)	(26,267)	(25,277)
Proceeds from sale of non-current assets.....	989	482	-	-	-	-	-
Net cash from investing activities.....	(115,774)	(138,588)	(171,621)	(130,812)	(29,587)	(26,267)	(25,277)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(59,435)	(55,118)	(59,308)	(62,308)	(63,346)	(63,674)	(54,839)
Other payments.....	(4,203)	(3,330)	(3,330)	(4,203)	-	(6,500)	(6,500)
Other proceeds	-	-	-	-	43,614	-	-
Net cash from financing activities.....	(63,638)	(58,448)	(62,638)	(66,511)	(19,732)	(70,174)	(61,339)
NET INCREASE/(DECREASE) IN CASH HELD	15,561	(35,584)	(59,883)	(46,866)	19,888	4,317	(16)
Cash assets at the beginning of the reporting period	147,378	119,006	162,934	103,051	56,185	76,073	80,390
Net cash transferred to/from other agencies....	(5)	-	-	-	-	-	-
Cash assets at the end of the reporting period	162,934	83,422	103,051	56,185	76,073	80,390	80,374

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

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

NET APPROPRIATION DETERMINATION (a)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Regulatory Fees and Fines							
Departmental	11,342	11,626	11,626	12,168	11,710	11,818	13,105
Licenses	11,387	11,903	11,903	12,492	13,296	14,159	14,159
Grants and Subsidies							
Commonwealth - Other	6,068	1,510	5,299	6,377	4,462	510	510
Sale of Goods and Services							
Departmental	964	496	496	496	496	496	496
GST Receipts							
GST Input Credits	66,784	47,211	47,211	47,211	47,211	47,211	47,211
GST Receipt on Sales	2,967	2,700	2,700	2,700	2,700	2,700	2,700
Other Receipts							
Commonwealth - Other	3,321	2,036	2,679	2,679	2,679	2,679	2,679
Departmental	27,978	25,664	30,605	29,204	30,192	30,894	31,942
TOTAL	130,811	103,146	112,519	113,327	112,746	110,467	112,802

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INCOME							
Fines							
Firearms Licensing Infringements ^(a)	-	100	100	100	100	100	100
Minor Infringement Penalties ^(b)	830	710	710	710	710	710	710
Other							
Firearms Reform Program: Appropriation to Fund Firearms Buyback Scheme ^(c)	8,057	13,895	13,895	-	-	-	-
Sale of Lost, Stolen and Forfeited Property ^(d)	571	600	600	600	600	600	600
TOTAL ADMINISTERED INCOME	9,458	15,305	15,305	1,410	1,410	1,410	1,410
EXPENSES							
Other							
All Other Expenses	161	250	250	250	250	250	250
Firearms Reform Program: Firearms Buyback Scheme Payments	15,250	13,895	20,950	-	-	-	-
Receipts Paid into the Consolidated Account	1,241	1,160	1,160	1,160	1,160	1,160	1,160
TOTAL ADMINISTERED EXPENSES	16,652	15,305	22,360	1,410	1,410	1,410	1,410

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

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

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

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

Division 26 **Justice**

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets

	2024-25 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 74 Net amount appropriated to deliver services	1,798,823	1,841,964	1,960,579	2,029,753	1,976,037	2,006,175	2,052,353
Amount Authorised by Other Statutes							
- Children's Court of Western Australia							
Act 1988	413	413	413	413	413	413	413
- Criminal Injuries Compensation Act 2003....	106,000	41,738	111,400	63,869	41,738	41,738	41,738
- District Court of Western Australia							
Act 1969	18,319	19,384	19,384	19,384	19,974	20,560	21,074
- Judges' Salaries and Pensions Act 1950....	14,785	15,784	15,784	16,145	16,585	17,023	17,449
- Salaries and Allowances Act 1975	43,874	45,945	45,057	46,289	47,587	48,634	49,841
- Solicitor General Act 1969	612	627	627	643	643	643	643
- State Administrative Tribunal Act 2004	7,727	7,727	7,727	7,727	7,727	7,727	7,727
Total appropriations provided to deliver services.....	1,990,553	1,973,582	2,160,971	2,184,223	2,110,704	2,142,913	2,191,238
CAPITAL							
Item 150 Capital Appropriation.....	131,700	183,054	173,895	311,673	239,771	81,928	55,340
TOTAL APPROPRIATIONS	2,122,253	2,156,636	2,334,866	2,495,896	2,350,475	2,224,841	2,246,578
EXPENSES							
Total Cost of Services	2,351,081	2,329,885	2,529,577	2,544,328	2,473,025	2,508,128	2,560,422
Net Cost of Services ^(a)	2,089,086	2,033,698	2,231,912	2,239,188	2,161,643	2,195,289	2,243,579
CASH ASSETS ^(b)	38,886	3,264	13,609	15,090	17,158	19,442	21,726

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

(b) As at 30 June each financial year.

Spending Changes

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

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Election Commitment					
Youth Crime Bail Reform Package - Armadale Children's Court	-	(3,001)	(94)	(98)	-
New Initiatives					
<i>Community Protection (Offender Reporting) Act 2004</i> Reform - Legal Aid	98	102	-	-	-
Court Security and Custodial Services - Future Service Model Development ...	2,093	2,313	-	-	-
Prisoner Population Initiatives	504	4,052	2,949	1,833	982
Public Trustee Services	-	3,475	6,672	6,768	6,937
Stolen Generations Redress Scheme.....	559	716	735	754	-
Ongoing Initiatives					
Adult Custodial Estate Expansion.....	1,151	5,133	-	-	-
Body Worn Cameras and Digital Evidence Management Platform Expansion	394	788	804	366	375
Commonwealth Grants					
Family Court of Western Australia	279	314	321	337	337
Indian Ocean Territories Service Delivery Agreement	327	77	77	77	77
Legal Services for Victim-Survivors of Sexual Violence.....	300	1,178	600	-	-
National Support for Intervention Program - Countering Violent Extremism ...	1,414	1,488	1,557	-	-
<i>Criminal Law (Mental Impairment) Act 2023</i> Reforms	-	3,054	2,137	2,192	2,249
Custody Notification Service	-	932	960	989	1,018
Disability Advocacy and Referral Diversion for Young People - Legal Aid	-	481	492	504	516
High Risk Serious Offenders - Supervision and Management.....	-	2,664	2,685	2,751	2,819
Justice Reform Initiatives	1,111	14,909	3,974	2,994	3,079
Justice Reform Initiatives - Legal Aid	207	2,262	3,073	3,152	3,233
Justice Services Expenditure	98,457	73,156	57,044	53,689	52,359
Kimberley Juvenile Justice Strategy	768	8,659	8,312	8,553	8,801
Prevention of Family and Domestic Violence Initiatives	-	5,764	3,728	805	841
Prevention of Family and Domestic Violence Initiatives - Legal Aid	-	860	-	-	-
Prison Health Services	2,942	11,694	6,969	7,309	8,025
Reference Projects - Law Reform Commission.....	151	641	259	-	-
Reportable Conduct Scheme	-	359	362	371	380
Royal Commission into Institutional Responses to Child Sexual Abuse	-	404	407	-	-
State Administrative Tribunal					
Building Disputes	60	-	-	-	-
Operational Capacity	-	947	970	996	1,022
State Criminal Law Casework - Legal Aid.....	5,492	649	638	-	-
Therapeutic Approaches in the Children's Court.....	-	2,278	2,334	1,856	1,903
Therapeutic Approaches in the Children's Court - Legal Aid	-	1,307	1,345	551	567
Work Development Permit Scheme.....	-	670	-	-	-
Yiwarra Kuju Martu Western Desert Justice Program	-	566	582	599	617
Youth Detention - Therapeutic Model of Care	1,768	5,165	5,297	5,438	5,046
Other					
2026-27 Tariffs, Fees and Charges	-	416	310	2	5
Criminal Injuries Compensation.....	69,662	22,131	-	-	-
Fiscal Strategy - Procurement Savings.....	-	(664)	(664)	(664)	(664)
Government Office Accommodation	(800)	(591)	(577)	(516)	5
Government Regional Officer Housing	2,470	3,660	3,867	2,034	2,181
Government Regional Officer Housing - Legal Aid	(25)	(27)	(30)	(33)	(56)
Non-Government Human Services Sector Indexation	200	249	257	264	265
Public Sector Wages Policy	1,357	2,610	1,825	1,936	1,984
Regional Workers Incentive Allowance Payments	(542)	(542)	(542)	(542)	-
RiskCover Fund Insurance Premiums	-	68,434	24,492	27,111	21,549
RiskCover Fund Insurance Premiums - Legal Aid	64	181	-	-	-
State Fleet Updates	40	78	(49)	(2,005)	(2,003)

Significant Initiatives

New Initiatives

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

Ongoing Initiatives

Court and Tribunal Services

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

Adult Corrective Services

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

Justice Reform

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

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2024-25 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. Court and Tribunal Services	581,487	513,499	595,662	560,487	537,519	549,863	556,729
2. Advocacy, Guardianship and Administration Services	17,635	20,882	21,176	21,946	23,183	23,269	23,482
3. Trustee Services	33,596	35,451	35,780	41,387	44,669	45,471	46,351
4. Births, Deaths and Marriages	10,955	12,548	11,398	12,587	12,833	12,653	13,446
5. Services to Government	51,974	58,543	88,429	75,802	75,792	70,810	87,692
6. Equal Opportunity Commission Services ...	3,589	4,320	4,152	4,293	4,438	4,584	4,686
7. Legal Assistance	189,300	202,348	209,863	210,112	210,799	216,247	222,147
8. Adult Corrective Services	1,284,400	1,293,536	1,375,270	1,422,312	1,382,579	1,407,502	1,425,549
9. Youth Justice Services	178,145	188,758	187,847	195,402	181,213	177,729	180,340
Total Cost of Services	2,351,081	2,329,885	2,529,577	2,544,328	2,473,025	2,508,128	2,560,422

Outcomes and Key Effectiveness Indicators ^(a)

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

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

Explanation of Significant Movements

(Notes)

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

Services and Key Efficiency Indicators

1. Court and Tribunal Services

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

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

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

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

Explanation of Significant Movements

(Notes)

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

2. Advocacy, Guardianship and Administration Services

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

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

3. Trustee Services

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

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

Explanation of Significant Movements

(Notes)

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

4. Births, Deaths and Marriages

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

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

5. Services to Government

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

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

Explanation of Significant Movements

(Notes)

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

6. Equal Opportunity Commission Services

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

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

Explanation of Significant Movements

(Notes)

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

7. Legal Assistance

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

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

Explanation of Significant Movements

(Notes)

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

8. Adult Corrective Services

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

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

Explanation of Significant Movements

(Notes)

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

9. Youth Justice Services

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

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

Explanation of Significant Movements

(Notes)

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

Asset Investment Program

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

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
WORKS IN PROGRESS							
Election Commitment							
Courts - Youth Crime Bail Reform Package - Armadale							
Children's Court	4,179	350	350	3,829	-	-	-
Other Works in Progress							
Administrative							
Information Projects							
Corporate Information Management Systems	15,872	13,168	1,684	676	676	676	676
ICT Infrastructure Upgrades	34,987	30,075	1,228	1,228	1,228	1,228	1,228
Public Trustee - Management Accounting Trust							
Environment System Refresh	6,295	3,346	699	1,376	1,573	-	-
Physical Infrastructure							
Replacement Office and Other Equipment	19,158	12,262	2,228	1,724	1,724	1,724	1,724
Specialist Equipment	5,795	3,523	568	568	568	568	568
Community Corrections - Office Establishment and							
Refurbishment	11,127	7,791	834	834	834	834	834
Courts							
Broome Aboriginal-Led Specialist Family Violence Court	5,668	568	260	1,348	3,752	-	-
Building Infrastructure and Maintenance	18,753	13,629	1,281	1,281	1,281	1,281	1,281
Court and Judicial Security	14,904	12,584	580	580	580	580	580
Court Audiovisual Maintenance and Enhancements	29,273	27,673	2,900	400	400	400	400
Custodial							
Acacia Prison Expansion Project	226,614	8,280	8,280	83,306	118,631	16,397	-
Acacia Prison Maintenance	4,379	3,561	797	818	-	-	-
Adult Facilities	72,336	58,759	3,294	5,306	2,757	2,757	2,757
Banksia Hill Detention Centre Upgrades and Urgent							
Works	67,348	65,231	23,731	2,117	-	-	-
Building Upgrades and Replacement	107,756	94,100	4,460	3,414	3,414	3,414	3,414
Casuarina Prison Expansion - Stage Two	262,646	220,653	83,815	41,993	-	-	-
Custodial Estate Internal Expansion Project	17,712	10,887	8,938	6,825	-	-	-
Custodial ICT Infrastructure Package	3,200	2,100	1,196	1,100	-	-	-
Digital Evidence Management Platform - Body Worn							
Cameras Expansion and Reflow	190	159	159	31	-	-	-
Greenough Regional Prison - Female Unit Upgrade	12,128	11,418	1,237	710	-	-	-
New Youth Detention Facility	158,545	11,825	8,663	72,938	64,237	9,545	-
Offender Digital Services Platform - Prisoner Telephone							
System	10,749	4,259	4,259	4,183	2,307	-	-
Prison Industries - Mobile Plant	10,149	7,357	698	698	698	698	698
Roebourne Regional Prison Air-Conditioning	17,858	16,898	2,008	960	-	-	-
Security Measures	16,156	1,700	1,700	14,456	-	-	-
Youth Facilities	7,810	6,414	349	349	349	349	349
COMPLETED WORKS							
Courts - Court and Tribunal Services Priority Maintenance	4,176	4,176	1,425	-	-	-	-
Custodial							
Broome Regional Prison - Major Remedial Works	2,400	2,400	223	-	-	-	-
Hakea Prison							
Control Room for New Safe Cells	594	594	190	-	-	-	-
Security Lighting Replacement	737	737	737	-	-	-	-
NEW WORKS							
Administrative - Public Trustee ICT System							
Enhancements	771	-	-	771	-	-	-
Courts - District Court Building Technical Upgrade	18,198	-	-	18,198	-	-	-
Custodial							
Corrective Services Applicant Tracking System	120	-	-	120	-	-	-
Hakea Prison Kitchen Upgrade	3,693	-	-	3,693	-	-	-
High Volume Prisoner Transport Vehicles	750	-	-	750	-	-	-
Prison Maintenance	11,303	-	-	3,762	4,118	3,423	-
X-Ray Body Scanners	1,158	-	-	1,158	-	-	-
Total Cost of Asset Investment Program	1,205,487	656,477	168,771	281,500	209,127	43,874	14,509
FUNDED BY							
Capital Appropriation			130,321	265,280	192,177	32,249	2,884
Holding Account			11,625	11,625	11,625	11,625	11,625
Internal Funds and Balances			23,977	41	-	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund			1,889	-	-	-	-
Digital Capability Fund			-	1,059	-	-	-
Royalties for Regions Fund			260	1,348	3,752	-	-
Other			699	2,147	1,573	-	-
Total Funding			168,771	281,500	209,127	43,874	14,509

Financial Statements

Income Statement

Expenses

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

Income

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

Statement of Financial Position

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

INCOME STATEMENT ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	1,073,174	1,139,754	1,181,358	1,250,319	1,278,631	1,296,788	1,338,494
Grants and subsidies ^(c)	305,389	250,713	327,009	284,558	266,094	269,278	276,488
Supplies and services	523,231	527,184	584,227	566,259	527,097	540,319	549,299
Accommodation	124,476	101,856	106,498	110,373	111,957	110,514	112,446
Depreciation and amortisation	97,340	98,644	109,474	109,639	112,789	114,737	114,806
Finance and interest costs	33,068	29,243	29,675	28,230	26,310	25,219	22,701
Other expenses	194,403	182,491	191,336	194,950	150,147	151,273	146,188
TOTAL COST OF SERVICES	2,351,081	2,329,885	2,529,577	2,544,328	2,473,025	2,508,128	2,560,422
Income							
Sale of goods and services	33,120	39,169	39,169	42,844	47,404	48,601	49,491
Regulatory fees and fines	83,820	96,434	96,434	98,340	102,434	102,434	102,434
Grants and subsidies	91,893	118,455	120,775	123,735	125,630	125,553	127,658
Other revenue	48,512	37,479	36,637	35,571	31,264	31,601	32,610
Resources received free of charge - Commonwealth	4,650	4,650	4,650	4,650	4,650	4,650	4,650
Total Income	261,995	296,187	297,665	305,140	311,382	312,839	316,843
NET COST OF SERVICES	2,089,086	2,033,698	2,231,912	2,239,188	2,161,643	2,195,289	2,243,579
INCOME FROM GOVERNMENT							
Service appropriations	1,990,553	1,973,582	2,160,971	2,184,223	2,110,704	2,142,913	2,191,238
Resources received free of charge	34,446	30,212	30,212	30,212	30,212	30,212	30,212
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	4,201	2,616	2,616	859	-	-	-
National Redress Scheme	3,140	751	751	277	278	-	-
Royalties for Regions Fund							
Regional Community Services Fund	11,179	13,120	11,916	13,096	12,315	12,342	12,473
Other revenues	16,779	15,605	15,533	13,317	12,186	12,294	12,406
TOTAL INCOME FROM GOVERNMENT	2,060,298	2,035,886	2,221,999	2,241,984	2,165,695	2,197,761	2,246,329
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(28,788)	2,188	(9,913)	2,796	4,052	2,472	2,750

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 8,040, 9,218 and 9,403 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Accused Cost Payments	9,586	7,399	7,399	7,472	7,547	7,547	7,547
Criminal Injuries Compensation Payments	107,116	41,738	111,400	63,869	41,738	41,738	41,738
Legal Assistance Grants	164,211	176,343	181,912	183,129	185,711	190,200	196,501
Other Grants, Subsidies and Transfer							
Payments	6,521	7,702	8,517	10,660	10,661	8,682	9,534
Prisoner Gratuity Payments	17,955	17,531	17,781	19,428	20,437	21,111	21,168
TOTAL	305,389	250,713	327,009	284,558	266,094	269,278	276,488

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	35,550	1,769	11,307	12,788	14,856	17,140	19,424
Restricted cash	3,336	1,495	2,302	2,302	2,302	2,302	2,302
Holding Account receivables	11,625	11,625	11,625	11,625	11,625	11,625	11,625
Receivables	26,574	24,644	26,574	26,574	26,574	26,574	26,574
Other.....	10,704	16,899	10,704	10,704	10,704	10,704	10,704
Total current assets	87,789	56,432	62,512	63,993	66,061	68,345	70,629
NON-CURRENT ASSETS							
Holding Account receivables	853,673	941,929	942,585	1,041,811	1,144,123	1,247,701	1,351,348
Property, plant and equipment.....	3,405,455	2,990,853	3,486,965	3,672,839	3,790,156	3,736,086	3,652,811
Receivables	28,509	19,149	28,509	28,509	28,509	28,509	28,509
Intangibles	4,951	2,192	3,452	3,911	3,791	3,736	3,734
Total non-current assets	4,292,588	3,954,123	4,461,511	4,747,070	4,966,579	5,016,032	5,036,402
TOTAL ASSETS	4,380,377	4,010,555	4,524,023	4,811,063	5,032,640	5,084,377	5,107,031
CURRENT LIABILITIES							
Employee provisions	246,726	219,138	246,726	246,726	246,726	246,726	246,726
Payables	82,361	75,233	82,214	82,214	82,214	82,214	82,214
Borrowings and leases	38,774	37,666	41,815	43,144	44,958	48,793	49,879
Other.....	-	163	-	-	-	-	-
Total current liabilities	367,861	332,200	370,755	372,084	373,898	377,733	378,819
NON-CURRENT LIABILITIES							
Employee provisions	30,749	28,502	30,749	30,749	30,749	30,749	30,749
Borrowings and leases	329,880	301,329	306,965	278,550	255,442	224,819	194,450
Total non-current liabilities	360,629	329,831	337,714	309,299	286,191	255,568	225,199
TOTAL LIABILITIES.....	728,490	662,031	708,469	681,383	660,089	633,301	604,018
EQUITY							
Contributed equity	3,331,765	3,036,674	3,508,331	3,823,725	4,067,985	4,150,191	4,205,531
Accumulated surplus/(deficit).....	(668,095)	(148,040)	(678,277)	(675,481)	(671,429)	(668,957)	(666,207)
Reserves	988,217	459,890	985,500	981,436	975,995	969,842	963,689
Total equity	3,651,887	3,348,524	3,815,554	4,129,680	4,372,551	4,451,076	4,503,013
TOTAL LIABILITIES AND EQUITY	4,380,377	4,010,555	4,524,023	4,811,063	5,032,640	5,084,377	5,107,031

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	1,897,365	1,874,472	2,060,434	2,073,372	1,996,767	2,027,710	2,075,966
Capital appropriation	131,700	183,054	173,895	311,673	239,771	81,928	55,340
Holding Account drawdowns	11,852	11,625	11,625	11,625	11,625	11,625	11,625
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	4,201	2,616	2,616	859	-	-	-
Digital Capability Fund	2,500	3,384	2,103	2,373	737	278	-
National Redress Scheme	3,140	751	751	277	278	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	10,769	13,120	11,916	13,096	12,315	12,342	12,473
Regional Infrastructure and Headworks Fund.....	-	5,200	568	1,348	3,752	-	-
Other.....	16,780	15,605	15,533	13,317	12,186	12,294	8,008
Net cash provided by Government	2,078,307	2,109,827	2,279,441	2,427,940	2,277,431	2,146,177	2,163,412
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(1,049,659)	(1,139,754)	(1,181,329)	(1,250,319)	(1,278,631)	(1,296,788)	(1,338,494)
Grants and subsidies.....	(289,685)	(235,757)	(327,009)	(284,558)	(266,094)	(269,278)	(276,488)
Supplies and services	(463,989)	(498,145)	(540,261)	(521,386)	(483,203)	(496,422)	(505,438)
Accommodation	(124,226)	(95,328)	(99,970)	(103,845)	(105,295)	(103,852)	(105,784)
GST payments	(98,833)	(61,378)	(61,378)	(61,378)	(61,378)	(61,378)	(61,378)
Finance and interest costs.....	(33,069)	(29,325)	(29,675)	(28,230)	(26,310)	(25,219)	(22,701)
Other payments.....	(186,280)	(183,189)	(192,181)	(196,526)	(150,878)	(152,007)	(146,886)
Receipts ^(b)							
Regulatory fees and fines.....	115,768	96,434	96,434	98,340	102,434	102,434	102,434
Grants and subsidies.....	91,893	118,455	120,775	123,735	125,630	125,553	132,056
Sale of goods and services.....	1,174	37,801	37,801	46,199	46,664	47,107	47,293
GST receipts	96,826	61,378	61,378	61,378	61,378	61,378	61,378
Other receipts	29,100	23,884	23,042	17,253	17,041	18,132	19,845
Net cash from operating activities	(1,910,980)	(1,904,924)	(2,092,373)	(2,099,337)	(2,018,642)	(2,050,340)	(2,094,163)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(89,882)	(162,354)	(168,771)	(281,500)	(209,127)	(43,874)	(14,509)
Net cash from investing activities.....	(89,882)	(162,354)	(168,771)	(281,500)	(209,127)	(43,874)	(14,509)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(41,866)	(42,023)	(43,574)	(45,622)	(47,594)	(49,679)	(52,456)
Other payments.....	(9,360)	-	-	-	-	-	-
Net cash from financing activities.....	(51,226)	(42,023)	(43,574)	(45,622)	(47,594)	(49,679)	(52,456)
NET INCREASE/(DECREASE) IN CASH HELD	26,219	526	(25,277)	1,481	2,068	2,284	2,284
Cash assets at the beginning of the reporting period	12,667	2,738	38,886	13,609	15,090	17,158	19,442
Cash assets at the end of the reporting period	38,886	3,264	13,609	15,090	17,158	19,442	21,726

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

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

NET APPROPRIATION DETERMINATION (a)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Regulatory Fees and Fines							
District Court Fees.....	7,336	8,760	8,760	9,054	12,054	12,054	12,054
Family Court Fees.....	9,029	9,397	9,397	9,678	9,873	9,873	9,873
Fines Enforcement Registry Fees.....	44,805	54,575	54,575	55,353	55,979	55,979	55,979
Jurors Infringement Fees.....	11	21	21	21	22	22	22
Magistrates Court Fees.....	8,704	9,017	9,017	9,232	9,473	9,473	9,473
Sheriff's Office Fees.....	190	350	350	359	360	360	360
State Administrative Tribunal Fees.....	640	906	906	899	929	929	929
Supreme Court Fees.....	13,105	13,408	13,408	13,744	13,744	13,744	13,744
Grants and Subsidies							
Commonwealth Grants.....	91,893	118,456	120,775	123,735	125,630	125,553	127,658
Departmental.....	12,496	6,709	6,577	5,421	4,290	4,398	4,510
Sale of Goods and Services							
Commissioner for Equal Opportunity.....	71	93	93	98	101	104	107
Other Receipts.....	620	1,547	1,547	1,681	1,830	2,092	2,092
Proceeds from Sale of Industry Goods.....	1,174	3,253	2,422	2,422	2,422	2,422	2,422
Public Trustee Contributions - Estate Fees and Other Revenue.....	22,790	23,934	23,934	26,985	31,119	31,873	32,577
Registry Births, Deaths and Marriages Fees ...	9,085	8,974	9,813	10,432	10,855	11,295	11,478
GST Receipts							
GST Input Credits.....	92,026	56,861	56,861	56,861	56,861	56,861	56,861
GST Receipts on Sales.....	4,800	4,517	4,517	4,517	4,517	4,517	4,517
Other Receipts							
Public Trustee Contribution - Common							
Account Surplus Interest.....	2,500	2,547	2,547	2,741	3,744	3,842	3,870
Public Trustee Contribution from Reserve.....	8,065	8,490	8,490	7,315	1,573	-	-
Recoup of:							
Building Disputes Revenue.....	2,794	3,200	3,260	2,200	2,200	2,200	2,200
Criminal Injury Awards.....	1,988	1,776	1,776	1,776	1,776	1,776	1,776
Employee Contributions							
Housing Leased from Government							
Regional Officer Housing.....	2,271	2,364	2,961	1,982	2,409	3,788	4,217
Vehicles Leased from State Fleet.....	241	668	271	271	271	271	271
Other Costs.....	10,544	8,103	6,861	7,621	7,477	7,648	8,200
Prisoner Telephone Calls.....	2,858	4,122	4,249	4,249	4,249	4,249	4,249
Residential Tenancy Payments.....	1,505	1,500	1,500	1,500	1,500	1,500	1,500
Salary Costs.....	-	9	75	75	75	75	75
TOTAL	351,541	353,557	354,963	360,222	365,333	366,898	371,014

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
INCOME							
Other							
Confiscation of Assets	29,896	20,287	21,787	20,270	19,791	18,000	18,000
Infringements Penalties	5,078	9,898	9,898	9,898	9,898	9,898	9,898
Judicial Fines and Penalties.....	38,604	38,206	38,206	38,206	38,206	38,206	38,206
National Redress Scheme	168,870	46,000	46,000	50,000	9,000	-	-
Other Revenue	1,043	746	746	746	746	746	746
Speed and Red Light Fines.....	18,246	22,728	22,728	22,728	22,728	22,728	22,728
TOTAL ADMINISTERED INCOME	261,737	137,865	139,365	141,848	100,369	89,578	89,578
EXPENSES							
Grants to Charitable and Other Public Bodies							
Grants Paid from the Confiscation Proceeds Account.....	2,640	3,000	4,000	3,000	3,000	3,000	3,000
Other							
Confiscation Expenses Paid from the Confiscation Proceeds Account.....	27,623	16,675	17,175	17,623	17,228	17,336	17,448
National Redress Scheme	48,345	10,000	10,000	10,000	9,000	-	-
Other Expenses	23,062	736	736	736	736	736	736
Payment to Road Trauma Trust Account ...	18,177	22,728	22,728	22,728	22,728	22,728	22,728
Receipts Paid into the Consolidated Account	43,496	48,114	48,114	48,114	48,114	48,114	48,114
TOTAL ADMINISTERED EXPENSES	163,343	101,253	102,753	102,201	100,806	91,914	92,026

Division 27 **State Solicitor's Office**

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets

	2024-25 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 75 Net amount appropriated to deliver services	47,317	54,059	57,263	63,785	62,038	61,260	62,979
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	5,607	5,794	5,794	5,939	6,087	6,239	6,395
- Suitors' Fund Act 1964	31	31	31	31	31	31	31
Total appropriations provided to deliver services.....	52,955	59,884	63,088	69,755	68,156	67,530	69,405
CAPITAL							
Item 151 Capital Appropriation.....	116	115	141	153	162	159	161
TOTAL APPROPRIATIONS	53,071	59,999	63,229	69,908	68,318	67,689	69,566
EXPENSES							
Total Cost of Services	71,315	72,041	75,985	80,614	79,033	77,814	79,689
Net Cost of Services ^(a)	70,683	71,126	75,070	79,699	78,118	76,899	78,774
CASH ASSETS ^(b)	6,410	3,603	4,346	4,346	4,346	4,346	4,346

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

(b) As at 30 June each financial year.

Spending Changes

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

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
New Initiative					
Legislative Instructing Function	-	1,507	1,478	-	-
Ongoing Initiatives					
Children in Care Class Action.....	-	1,398	1,447	-	-
Royal Commission into Institutional Responses to Child Sexual Abuse	-	810	757	544	558
State Agreements	-	1,033	1,008	1,044	1,081
Other					
Government Office Accommodation.....	897	1,209	1,512	1,830	2,079
Legal Costs on Behalf of the State	2,175	-	-	-	-
Office Accommodation Capacity Expansion	-	3,302	-	-	-
RiskCover Fund Insurance Premiums	100	218	-	-	-
State Fleet Updates	32	38	36	45	44

Significant Initiatives

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

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2024-25 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. Legal Services to Government.....	71,315	72,041	75,985	80,614	79,033	77,814	79,689
Total Cost of Services	71,315	72,041	75,985	80,614	79,033	77,814	79,689

Outcomes and Key Effectiveness Indicators ^(a)

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

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

Services and Key Efficiency Indicators

1. Legal Services to Government

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

Explanation of Significant Movements

(Notes)

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

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
COMPLETED WORKS							
Replacement of Ageing Hardware.....	260	260	260	-	-	-	-
Total Cost of Asset Investment Program.....	260	260	260	-	-	-	-
FUNDED BY							
Internal Funds and Balances.....			260	-	-	-	-
Total Funding			260	-	-	-	-

Financial Statements

Income Statement

Expenses

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

Income

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

Statement of Financial Position

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

Statement of Cashflows

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

INCOME STATEMENT (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	51,824	56,784	57,208	61,306	62,859	61,859	63,425
Grants and subsidies ^(c)	4,892	-	2,175	-	-	-	-
Supplies and services	5,958	6,825	7,430	8,302	5,844	5,867	5,871
Accommodation	7,819	6,913	7,810	8,122	8,440	8,771	9,038
Depreciation and amortisation	225	349	267	257	258	259	259
Finance and interest costs	20	26	30	32	25	30	29
Other expenses	577	1,144	1,065	2,595	1,607	1,028	1,067
TOTAL COST OF SERVICES	71,315	72,041	75,985	80,614	79,033	77,814	79,689
Income							
Sale of goods and services	150	-	-	-	-	-	-
Other revenue	482	915	915	915	915	915	915
Total Income	632	915	915	915	915	915	915
NET COST OF SERVICES	70,683	71,126	75,070	79,699	78,118	76,899	78,774
INCOME FROM GOVERNMENT							
Service appropriations	52,955	59,884	63,088	69,755	68,156	67,530	69,405
Resources received free of charge	2,366	2,807	2,807	2,807	2,807	2,807	2,807
Other revenues	5,696	6,782	6,782	6,782	6,782	6,782	6,782
TOTAL INCOME FROM GOVERNMENT	61,017	69,473	72,677	79,344	77,745	77,119	78,994
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(9,666)	(1,653)	(2,393)	(355)	(373)	220	220

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 289, 289 and 295 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Act of Grace Payments	3,188	-	1,543	-	-	-	-
Legal Costs on Behalf of the State	1,704	-	632	-	-	-	-
TOTAL	4,892	-	2,175	-	-	-	-

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	6,410	3,420	4,346	4,346	4,346	4,346	4,346
Receivables	1,281	1,055	1,281	1,281	1,281	1,281	1,281
Other	2,585	2,362	2,585	2,585	2,585	2,454	2,454
Total current assets	10,276	6,837	8,212	8,212	8,212	8,081	8,081
NON-CURRENT ASSETS							
Holding Account receivables	10,126	10,475	10,503	10,980	11,458	11,937	12,416
Property, plant and equipment	608	573	830	683	538	486	373
Receivables	1,368	1,119	1,368	1,368	1,368	1,368	1,368
Restricted cash ^(b)	-	183	-	-	-	-	-
Total non-current assets	12,102	12,350	12,701	13,031	13,364	13,791	14,157
TOTAL ASSETS	22,378	19,187	20,913	21,243	21,576	21,872	22,238
CURRENT LIABILITIES							
Employee provisions	14,688	11,163	14,688	14,688	14,688	14,688	14,688
Payables	152	172	152	152	152	152	152
Borrowings and leases	102	125	163	174	142	165	167
Other	1,212	1,285	1,212	1,212	1,212	1,212	1,212
Total current liabilities	16,154	12,745	16,215	16,226	16,194	16,217	16,219
NON-CURRENT LIABILITIES							
Employee provisions	1,777	2,051	1,777	1,777	1,777	1,777	1,777
Borrowings and leases	210	232	236	182	165	190	173
Total non-current liabilities	1,987	2,283	2,013	1,959	1,942	1,967	1,950
TOTAL LIABILITIES	18,141	15,028	18,228	18,185	18,136	18,184	18,169
EQUITY							
Contributed equity	3,552	4,330	4,373	5,101	5,856	5,884	5,920
Accumulated surplus/(deficit)	685	(461)	(1,708)	(2,063)	(2,436)	(2,216)	(1,996)
Reserves	-	290	20	20	20	20	145
Total equity	4,237	4,159	2,685	3,058	3,440	3,688	4,069
TOTAL LIABILITIES AND EQUITY	22,378	19,187	20,913	21,243	21,576	21,872	22,238

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

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	52,635	59,535	62,711	69,278	67,678	67,051	68,926
Capital appropriation	116	115	141	153	162	159	161
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....	-	699	699	575	593	-	-
Other ^(b)	5,173	6,782	6,782	6,782	6,782	6,782	6,782
Net cash provided by Government	57,924	67,131	70,333	76,788	75,215	73,992	75,869
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(48,294)	(56,784)	(57,208)	(61,305)	(62,859)	(61,858)	(63,414)
Grants and subsidies.....	(4,867)	-	(2,175)	-	-	-	-
Supplies and services	(3,445)	(4,018)	(4,623)	(5,495)	(3,037)	(3,060)	(3,088)
Accommodation	(7,906)	(6,913)	(7,810)	(8,122)	(8,440)	(8,771)	(9,032)
GST payments	(1,449)	-	-	-	-	-	-
Finance and interest costs.....	(20)	(26)	(30)	(32)	(25)	(30)	(29)
Other payments.....	(732)	(1,144)	(1,065)	(2,596)	(1,607)	(1,029)	(1,060)
Receipts ^(b)							
Sale of goods and services.....	221	-	-	-	-	-	-
GST receipts	1,332	-	-	-	-	-	-
Other receipts	482	915	915	915	915	915	915
Net cash from operating activities	(64,678)	(67,970)	(71,996)	(76,635)	(75,053)	(73,833)	(75,708)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	-	-	(260)	-	-	-	-
Net cash from investing activities.....	-	-	(260)	-	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(121)	(115)	(141)	(153)	(162)	(159)	(161)
Other payments.....	(248)	-	-	-	-	-	-
Net cash from financing activities.....	(369)	(115)	(141)	(153)	(162)	(159)	(161)
NET INCREASE/(DECREASE) IN CASH HELD	(7,123)	(954)	(2,064)	-	-	-	-
Cash assets at the beginning of the reporting period	13,533	4,557	6,410	4,346	4,346	4,346	4,346
Cash assets at the end of the reporting period	6,410	3,603	4,346	4,346	4,346	4,346	4,346

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

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

NET APPROPRIATION DETERMINATION (a)

	2024-25	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							
State Solicitor Fees	5,204	6,782	6,782	6,782	6,782	6,782	6,782
GST Receipts							
GST Input Credits	704	-	-	-	-	-	-
GST Receipts on Sales	628	-	-	-	-	-	-
Other Receipts							
Recoup of Legal Costs	588	915	915	915	915	915	915
Recoup of Other Costs	84	-	-	-	-	-	-
TOTAL	7,208	7,697	7,697	7,697	7,697	7,697	7,697

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2024-25	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							
Other							
Land Acquisition	189,461	-	-	-	-	-	-
Suitors' Fund	163	164	164	164	164	164	164
TOTAL ADMINISTERED INCOME	189,624	164	164	164	164	164	164
EXPENSES							
Other							
Payment of Land Acquisition.....	194,280	-	-	-	-	-	-
Payment of Suitors' Fund.....	340	164	164	164	164	164	164
TOTAL ADMINISTERED EXPENSES	194,620	164	164	164	164	164	164

Legal Aid Commission of Western Australia

Part 7 Community Safety

Asset Investment Program

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

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
WORKS IN PROGRESS							
Computer Hardware and Software Replacement Program.....	11,589	10,189	428	350	350	350	350
Office Refurbishment and Fit-Outs	6,913	5,797	228	224	394	249	249
Total Cost of Asset Investment Program.....	18,502	15,986	656	574	744	599	599
FUNDED BY							
Internal Funds and Balances.....			656	574	744	599	599
Total Funding			656	574	744	599	599

Division 28 **Fire and Emergency Services**

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets

	2024-25 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 76 Net amount appropriated to deliver services	169,941	137,919	153,508	194,002	119,497	96,555	71,595
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	1,327	1,262	1,311	1,348	1,386	1,425	1,466
Total appropriations provided to deliver services.....	171,268	139,181	154,819	195,350	120,883	97,980	73,061
ADMINISTERED TRANSACTIONS							
Item 77 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	212,337	110,256	110,256	45,000	45,000	45,000	45,000
CAPITAL							
Item 152 Capital Appropriation.....	26,946	2,213	2,933	15,464	24,417	9,416	1,020
TOTAL APPROPRIATIONS	410,551	251,650	268,008	255,814	190,300	152,396	119,081
EXPENSES							
Total Cost of Services	661,737	639,923	697,506	680,497	632,779	636,532	650,313
Net Cost of Services ^(a)	171,234	163,783	207,192	211,369	131,213	100,055	77,405
CASH ASSETS ^(b)	136,146	72,157	95,847	112,259	134,223	163,291	192,313

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

(b) As at 30 June each financial year.

Spending Changes

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

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Election Commitments					
State Bushfire Mitigation Branch	-	410	410	410	410
State Emergency Management Training Centre	-	1,500	-	-	-
Wanneroo Emergency Management Complex ^(a)	(1,607)	(10,397)	(2,996)	-	-
Ongoing Initiatives					
Aviation Services - Capability Increase	284	4,698	4,881	5,071	5,268
Bushfire Suppression and Natural Hazards Incident Response	-	20,000	-	-	-
Commonwealth Government Funding					
Disaster Ready Fund Grants Program	5,003	3,315	2,575	-	-
Disaster Resilience Funding ^(a)	(2,500)	-	-	-	-
Provision of Fire Services	109	-	-	-	-
Community Emergency Services Manager Program	79	142	286	286	286
Emergency WA After Hours Team Trial	916	-	-	-	-
Enhanced Support for Emergency Services Volunteers	-	2,738	5,147	5,353	5,567
Fleet Replacement - Volunteers	13,254	5,446	-	-	-
Interagency Computer-Aided Dispatch System - Business Case and Planning	-	190	-	-	-
Mitigation Activity Fund Grants Program	38	-	-	1,450	1,450
Trainee Firefighter School	704	704	806	600	270
Workforce Management System	263	(823)	(641)	(61)	(30)
Other					
Automatic Transfer Units Pilot Program	150	-	-	-	-
Aviation Expense	471	316	324	324	-
Corporate Support	212	234	258	216	128
Direct Brigade Alarm Service	-	426	426	426	426
Disaster Recovery Funding Arrangements Revisions	450	224	-	-	-
Fiscal Strategy - Procurement Savings	-	(187)	(186)	(186)	(186)
Frontline Fire Services	9,210	8,474	743	769	901
Government Regional Officer Housing	109	118	115	131	77
ICT	-	1,933	-	-	-
Maintenance Expense	6,012	10,297	100	100	100
Return of Funds - Severe Tropical Cyclone Seroja	(5,125)	-	-	-	-
RiskCover Fund Insurance Premiums	54	10,629	-	-	-
Salaries and Allowances Tribunal	49	55	62	92	133
State Fleet Updates	159	232	212	188	174

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

Significant Initiatives

Election Commitments

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

Ongoing Initiatives

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

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2024-25 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. Community Awareness, Education and Information Services.....	16,488	15,128	19,299	17,058	17,191	17,687	17,661
2. Health, Safety, Wellbeing and Training Services.....	35,025	32,923	34,488	35,437	35,418	34,952	34,964
3. Delivery of Frontline Services Before, During and After Incidents	610,224	591,872	643,719	628,002	580,170	583,893	597,688
Total Cost of Services	661,737	639,923	697,506	680,497	632,779	636,532	650,313

Outcomes and Key Effectiveness Indicators ^(a)

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

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

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

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

Explanation of Significant Movements

(Notes)

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

Services and Key Efficiency Indicators

1. Community Awareness, Education and Information Services

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

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

Explanation of Significant Movements

(Notes)

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

2. Health, Safety, Wellbeing and Training Services

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

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

Explanation of Significant Movements

(Notes)

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

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

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

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

Explanation of Significant Movements

(Notes)

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

Asset Investment Program

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

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
WORKS IN PROGRESS							
Election Commitments							
Land and Building Works - Wanneroo Emergency Management Complex	17,500	2,500	2,500	1,607	10,397	2,996	-
Other Works in Progress							
Intangible Asset Development.....	25,214	15,394	6,733	7,050	2,770	-	-
Land and Building Works							
Facility Modifications	96,530	78,594	11,049	4,484	4,484	4,484	4,484
New Career Fire and Rescue Service Station in Yanchep.....	18,300	2,500	2,276	2,100	13,000	700	-
VFRS/VFES Upgrade and Replacement Program	29,435	21,435	8,985	2,000	2,000	2,000	2,000
Plant and Equipment Works							
Emergency Services Radio Network Upgrade	11,673	6,109	1,294	674	-	-	-
Equipment Replacement Program	46,669	33,716	6,526	3,682	3,271	3,000	3,000
Vehicle Programs							
Primary Fire and Emergency Fleet	217,953	134,261	23,196	22,934	18,102	21,328	21,328
Secondary Fire and Emergency Fleet.....	14,978	7,295	3,432	2,527	1,799	1,799	1,558
COMPLETED WORKS							
Land and Building Works							
CFRS Armadale Fire Station	3,500	3,499	3,429	-	-	-	-
CFRS Maddington Fire Station.....	2,703	2,703	2,633	-	-	-	-
Plant and Equipment Works - Fixed Repeater Tower (Esperance).....	355	355	355	-	-	-	-
NEW WORKS							
Election Commitments							
Land and Building Works - Bullsbrook Volunteer Fire and Emergency Services Station.....	8,000	-	-	3,300	-	4,700	-
Total Cost of Asset Investment Program.....	492,810	308,361	72,408	50,358	55,823	41,007	32,370
FUNDED BY							
Asset Sales.....			2,674	1,220	1,220	1,220	1,320
Capital Appropriation			2,913	15,464	24,417	9,416	1,020
Commonwealth Grants			3,750	-	-	-	-
Emergency Services Levy.....			8,560	10,900	7,640	4,580	4,721
Internal Funds and Balances.....			53,711	17,711	20,442	25,791	25,309
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund.....			800	-	-	-	-
Digital Capability Fund.....			-	5,063	2,104	-	-
Total Funding			72,408	50,358	55,823	41,007	32,370

Financial Statements

Income Statement

Expenses and Income

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

Statement of Financial Position

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

Statement of Cashflows

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

INCOME STATEMENT ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	304,545	298,584	311,777	318,503	322,061	333,624	344,429
Grants and subsidies ^(c)	84,287	92,345	113,778	81,347	74,356	65,552	66,200
Supplies and services	135,754	112,610	124,095	123,387	101,271	103,408	104,882
Accommodation	17,191	13,954	15,357	15,888	12,041	12,223	12,372
Depreciation and amortisation	47,864	58,962	60,938	62,179	61,644	60,348	61,365
Finance and interest costs	5,726	6,195	10,264	9,629	8,832	7,931	7,008
Other expenses	66,370	57,273	61,297	69,564	52,574	53,446	54,057
TOTAL COST OF SERVICES	661,737	639,923	697,506	680,497	632,779	636,532	650,313
Income							
Sale of goods and services	11,405	10,086	10,086	10,512	10,512	10,512	10,512
Regulatory fees and fines	419,976	449,593	449,593	446,223	478,652	513,554	550,879
Grants and subsidies	51,470	10,580	23,013	6,201	6,207	6,214	6,220
Other revenue	7,652	5,881	7,622	6,192	6,195	6,197	5,297
Total Income	490,503	476,140	490,314	469,128	501,566	536,477	572,908
NET COST OF SERVICES	171,234	163,783	207,192	211,369	131,213	100,055	77,405
INCOME FROM GOVERNMENT							
Service appropriations	171,268	139,181	154,819	195,350	120,883	97,980	73,061
Resources received free of charge	954	2,273	2,273	2,273	2,273	2,273	2,273
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	9,214	800	800	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	5,535	6,232	6,043	6,713	6,982	7,008	7,140
Other revenues	46,528	39,362	41,488	35,034	35,279	37,308	39,154
TOTAL INCOME FROM GOVERNMENT	233,499	187,848	205,423	239,370	165,417	144,569	121,628
SURPLUS/(DEFICIENCY) FOR THE PERIOD	62,265	24,065	(1,769)	28,001	34,204	44,514	44,223

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 1,854, 1,993 and 2,009 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Election Commitments							
Argyle Irishtown Volunteer Bushfire Brigade....	-	1,600	1,600	-	-	-	-
Small Scale Election Commitments.....	-	2,744	2,694	-	50	-	-
Wanneroo Emergency Services Complex ^(a)	-	1,607	-	-	-	-	-
Other Controlled Grants and Subsidies							
All West Australians Reducing Emergencies							
Program.....	225	310	310	220	200	200	200
Australian Fire Danger Rating System.....	279	281	281	228	218	168	168
Bushfire Mitigation Activity Fund							
ESL ^(b)	4,986	7,794	10,157	7,982	8,068	7,139	7,207
Royalties for Regions ^(c)	1,541	1,289	1,327	1,289	1,289	1,450	1,450
Bushfire Risk Management Planning.....	973	1,440	1,440	1,458	1,474	1,489	1,504
Chemistry Centre - Emergency Response							
Services.....	1,500	-	-	-	-	-	-
Coastal and Estuarine Risk Mitigation Program....	-	1,152	1,606	365	-	-	-
Disaster Ready Fund ^(d)	14,040	10,190	18,893	9,162	8,495	-	-
ESL Private Brigade Subsidy.....	236	278	278	282	296	305	308
Ex-Tropical Cyclone Ellie and Tropical Cyclone							
Ilisa.....	1,415	-	3,245	-	-	-	-
Local Government							
Community Emergency Service Managers ...	2,609	2,897	2,976	3,498	3,937	3,990	4,036
Emergency Services Grants ^(e)	38,149	37,336	50,377	43,244	36,689	37,061	37,431
National Disaster Risk Reduction.....	1,953	1,325	3,110	110	-	-	-
Operational Efficiency Payment.....	885	928	928	940	950	979	999
Other ^(f)	1,307	984	1,967	1,191	1,216	1,225	1,234
Premier Relief Payment Scheme.....	375	-	-	-	-	-	-
'Protecting Our Communities' Commonwealth							
Grant.....	-	3,750	1,250	-	-	-	-
Severe Tropical Cyclone Seroja.....	3,031	5,125	-	-	-	-	-
Surf Life Saving Western Australia.....	1,519	1,450	1,450	1,450	1,450	1,450	1,450
Volunteer Fuel Card.....	517	1,070	881	1,020	1,020	1,020	1,020
Volunteer Marine Rescue Service.....	8,747	8,795	9,008	8,908	9,004	9,076	9,193
TOTAL	84,287	92,345	113,778	81,347	74,356	65,552	66,200

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

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	83,322	46,950	59,631	87,596	118,838	147,886	176,908
Restricted cash	48,577	21,934	31,969	20,416	11,138	11,158	11,158
Holding Account receivables	-	60	-	-	-	-	-
Receivables	10,146	27,170	10,146	10,146	10,146	10,146	10,146
Other.....	35,261	28,042	23,062	23,062	23,062	23,062	23,062
Assets held for sale	424	-	424	424	424	424	424
Total current assets	177,730	124,156	125,232	141,644	163,608	192,676	221,698
NON-CURRENT ASSETS							
Holding Account receivables	102,670	119,148	118,712	135,564	151,755	166,652	182,564
Property, plant and equipment.....	769,630	718,708	807,321	799,689	800,865	788,908	770,472
Intangibles	5,972	20,666	10,914	14,843	14,299	11,061	7,747
Restricted cash	4,247	3,273	4,247	4,247	4,247	4,247	4,247
Total non-current assets	882,519	861,795	941,194	954,343	971,166	970,868	965,030
TOTAL ASSETS	1,060,249	985,951	1,066,426	1,095,987	1,134,774	1,163,544	1,186,728
CURRENT LIABILITIES							
Employee provisions	53,883	42,781	53,883	53,883	53,883	53,883	53,883
Payables	21,321	19,681	21,321	21,321	21,321	21,321	21,321
Borrowings and leases	19,907	12,747	25,049	25,512	26,730	27,060	25,409
Other.....	326	179	326	326	326	326	326
Total current liabilities	95,437	75,388	100,579	101,042	102,260	102,590	100,939
NON-CURRENT LIABILITIES							
Employee provisions	7,830	12,620	7,830	7,830	7,830	7,830	7,830
Borrowings and leases	141,300	116,586	140,815	119,484	96,317	70,856	50,453
Total non-current liabilities	149,130	129,206	148,645	127,314	104,147	78,686	58,283
TOTAL LIABILITIES.....	244,567	204,594	249,224	228,356	206,407	181,276	159,222
EQUITY							
Contributed equity	443,532	458,738	446,805	467,945	494,491	503,907	504,927
Accumulated surplus/(deficit).....	181,817	174,934	180,048	208,049	242,253	286,767	330,990
Reserves.....	190,333	147,685	190,349	191,637	191,623	191,594	191,589
Total equity	815,682	781,357	817,202	867,631	928,367	982,268	1,027,506
TOTAL LIABILITIES AND EQUITY	1,060,249	985,951	1,066,426	1,095,987	1,134,774	1,163,544	1,186,728

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	157,158	122,643	138,777	178,498	104,692	83,083	57,149
Capital appropriation	26,946	2,213	2,933	15,464	24,417	9,416	1,020
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	9,214	800	800	-	-	-	-
Digital Capability Fund	3,899	340	340	5,676	2,129	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	5,535	6,232	6,043	6,713	6,982	7,008	7,140
Other.....	51,153	38,314	40,440	33,984	34,228	36,257	38,103
Net cash provided by Government	253,905	170,542	189,333	240,335	172,448	135,764	103,412
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(297,353)	(298,817)	(312,010)	(318,748)	(322,297)	(333,861)	(344,671)
Grants and subsidies.....	(90,806)	(92,345)	(101,579)	(81,354)	(74,363)	(65,559)	(66,207)
Supplies and services	(125,384)	(109,815)	(121,300)	(120,566)	(98,482)	(100,614)	(102,173)
Accommodation	(16,220)	(13,925)	(15,328)	(15,859)	(12,012)	(12,194)	(12,320)
GST payments	(38,752)	(18,794)	(18,794)	(18,794)	(18,794)	(18,794)	(18,794)
Finance and interest costs.....	(5,750)	(6,195)	(10,264)	(9,629)	(8,832)	(7,931)	(7,008)
Other payments.....	(76,614)	(57,592)	(61,616)	(69,889)	(52,876)	(53,752)	(54,296)
Receipts ^(b)							
Regulatory fees and fines.....	426,261	449,608	449,608	446,219	478,634	513,536	550,861
Grants and subsidies.....	55,755	10,580	23,013	6,201	6,207	6,214	6,220
Sale of goods and services.....	11,571	11,136	11,136	11,562	11,562	11,581	11,581
GST receipts	39,255	18,794	18,794	18,794	18,794	18,794	18,794
Other receipts	4,732	4,061	3,948	3,972	3,975	3,977	3,977
Net cash from operating activities	(113,305)	(103,304)	(134,392)	(148,091)	(68,484)	(38,603)	(14,036)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(61,983)	(51,010)	(72,408)	(50,358)	(55,823)	(41,007)	(32,370)
Proceeds from sale of non-current assets.....	1,992	920	2,774	1,320	1,320	1,320	1,320
Net cash from investing activities.....	(59,991)	(50,090)	(69,634)	(49,038)	(54,503)	(39,687)	(31,050)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(16,355)	(49,250)	(49,555)	(50,743)	(51,446)	(52,355)	(53,253)
Proceeds from borrowings.....	-	23,949	23,949	23,949	23,949	23,949	23,949
Net cash from financing activities.....	(16,355)	(25,301)	(25,606)	(26,794)	(27,497)	(28,406)	(29,304)
NET INCREASE/(DECREASE) IN CASH HELD	64,254	(8,153)	(40,299)	16,412	21,964	29,068	29,022
Cash assets at the beginning of the reporting period	72,865	80,310	136,146	95,847	112,259	134,223	163,291
Net cash transferred to/from other agencies	(973)	-	-	-	-	-	-
Cash assets at the end of the reporting period	136,146	72,157	95,847	112,259	134,223	163,291	192,313

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Grants and Subsidies							
Commonwealth Grants	11,032	3,571	3,938	3,307	3,313	3,320	3,326
Disaster Recovery Funding Arrangements							
WA	7,563	5,625	1,860	-	-	-	-
National Partnership Agreements							
Disaster Ready Fund	38,322	-	12,066	-	-	-	-
Disaster Resilience	980	4,208	4,208	-	-	-	-
National Disaster Risk Reduction	2,506	-	-	-	-	-	-
Other Grants	36	-	-	-	-	-	-
Provision of Fire Services - Commonwealth	2,543	2,651	2,651	2,744	2,744	2,744	2,744
GST Receipts							
GST Input Credits	36,895	17,544	17,544	17,544	17,544	17,544	17,544
GST Receipts on Sales	2,360	1,250	1,250	1,250	1,250	1,250	1,250
Other Receipts							
Other Sundry Receipts	890	1,088	873	883	893	489	489
TOTAL	103,127	35,937	44,390	25,728	25,744	25,347	25,353

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
INCOME							
Other							
Appropriations ^(a)	219,916	117,156	112,123	55,241	54,450	45,000	45,000
Other Revenue	496	-	-	-	-	-	-
TOTAL ADMINISTERED INCOME	220,412	117,156	112,123	55,241	54,450	45,000	45,000
EXPENSES							
Grants to Charitable and Other Public Bodies							
Disaster Recovery Funding Arrangements							
Western Australia (DRFAWA) ^(b)	127,604	134,647	235,671	191,699	94,070	45,000	45,000
TOTAL ADMINISTERED EXPENSES	127,604	134,647	235,671	191,699	94,070	45,000	45,000

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

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

RURAL FIRE DIVISION

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

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

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

STATE BUSHFIRE MITIGATION

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

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

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

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

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

Division 29 Office of the Director of Public Prosecutions

Part 7 Community Safety

Appropriations, Expenses and Cash Assets

	2024-25 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 78 Net amount appropriated to deliver services	60,294	65,150	65,244	76,031	80,045	82,804	86,751
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	6,333	6,523	6,523	6,686	6,564	6,564	6,593
Total appropriations provided to deliver services.....	66,627	71,673	71,767	82,717	86,609	89,368	93,344
CAPITAL							
Item 153 Capital Appropriation.....	800	1,677	1,750	760	164	369	362
TOTAL APPROPRIATIONS	67,427	73,350	73,517	83,477	86,773	89,737	93,706
EXPENSES							
Total Cost of Services	77,700	86,243	85,639	96,128	99,327	99,424	101,280
Net Cost of Services ^(a)	77,572	86,193	85,589	96,078	99,277	99,374	101,230
CASH ASSETS ^(b)	15,227	5,856	16,616	8,224	5,941	3,816	3,816

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

(b) As at 30 June each financial year.

Spending Changes

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

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
New Initiatives					
Justice Reform Initiatives	-	292	302	-	-
Temporary Expansion of the Confiscation Practice.....	602	2,840	2,109	2,125	-
Ongoing Initiatives					
Cost, Demand and Operating Pressures	-	2,210	3,245	4,358	5,566
Early Resolution in the Children's Court	-	833	1,704	1,763	1,825
Legal Information Services	-	640	665	-	-
Major Crime and Complex Prosecutions.....	-	1,404	1,461	1,513	1,565
Mental Health and Wellbeing Strategy.....	-	1,481	1,526	-	-
Sexual Offence Prosecutions	-	2,180	2,267	2,346	2,429
Trial Resolution Practice	-	1,793	1,856	1,921	1,988
Other					
State Fleet Updates	94	94	92	98	109

Significant Initiatives

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

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

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

Outcomes and Key Effectiveness Indicators ^(a)

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

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

Explanation of Significant Movements

(Notes)

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

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

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

Explanation of Significant Movements

(Notes)

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

2. Confiscation of Assets

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

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

Explanation of Significant Movements

(Notes)

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

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
WORKS IN PROGRESS							
Accommodation Fit-Out - Additional Floorspace - Level 2 and 4.....	2,544	744	507	1,800	-	-	-
Digital Transformation and Change Management - Digital Transformation and Service Enhancement	1,292	1,003	500	289	-	-	-
Equipment Replacement							
Desktop Devices	3,488	2,088	350	350	350	350	350
Furniture and Fittings, Portable and Attractive Items, including Dictation and Transcript Equipment.....	542	170	72	100	72	100	100
Print and Photocopy Services.....	765	363	102	100	102	100	100
Prosecution Services - Video Recording and Conferencing	800	400	100	400	-	-	-
Strategic Asset Portfolio.....	8,715	1,488	1,300	6,927	100	100	100
COMPLETED WORKS							
Accommodation Fit-Out - Ground Floor.....	1,800	1,800	420	-	-	-	-
Total Cost of Asset Investment Program.....	19,946	8,056	3,351	9,966	624	650	650
FUNDED BY							
Capital Appropriation			1,507	511	-	-	-
Holding Account.....			539	539	539	539	539
Internal Funds and Balances.....			(506)	5,552	85	111	111
Major Treasurer's Special Purpose Account(s) Digital Capability Fund.....			1,811	3,364	-	-	-
Total Funding			3,351	9,966	624	650	650

Financial Statements

Income Statement

Expenses

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

Income

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

Statement of Financial Position

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

INCOME STATEMENT ^(a) (Controlled)

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

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

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

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	5,413	3,971	9,117	5,277	2,994	869	869
Restricted cash	9,814	1,885	7,499	2,947	2,947	2,947	2,947
Holding Account receivables	558	439	558	558	558	558	558
Receivables	6,113	2,737	6,113	6,113	6,113	6,113	6,113
Other.....	2,216	1,532	2,216	2,216	2,216	2,216	2,216
Total current assets	24,114	10,564	25,503	17,111	14,828	12,703	12,703
NON-CURRENT ASSETS							
Holding Account receivables	8,662	9,557	9,439	10,222	10,808	11,395	11,983
Property, plant and equipment.....	4,388	6,839	5,521	7,568	7,481	7,360	7,398
Receivables	1,583	1,266	1,583	1,583	1,583	1,583	1,583
Intangibles	262	5,033	1,438	8,219	7,884	7,549	7,214
Other.....	15	23	15	15	15	15	15
Total non-current assets	14,910	22,718	17,996	27,607	27,771	27,902	28,193
TOTAL ASSETS	39,024	33,282	43,499	44,718	42,599	40,605	40,896
CURRENT LIABILITIES							
Employee provisions	12,905	11,693	12,905	12,905	12,905	12,905	12,905
Payables	1,338	648	1,338	1,338	1,338	1,338	1,338
Borrowings and leases	193	167	259	244	265	230	264
Other.....	552	518	552	552	552	552	552
Total current liabilities	14,988	13,026	15,054	15,039	15,060	15,025	15,059
NON-CURRENT LIABILITIES							
Employee provisions	2,927	3,458	2,927	2,927	2,927	2,927	2,927
Borrowings and leases	378	205	351	301	305	301	395
Total non-current liabilities	3,305	3,663	3,278	3,228	3,232	3,228	3,322
TOTAL LIABILITIES.....	18,293	16,689	18,332	18,267	18,292	18,253	18,381
EQUITY							
Contributed equity	15,788	22,963	20,476	26,799	28,976	29,345	29,707
Accumulated surplus/(deficit).....	4,943	(6,361)	4,699	(340)	(4,661)	(6,985)	(7,189)
Reserves.....	-	(9)	(8)	(8)	(8)	(8)	(3)
Total equity	20,731	16,593	25,167	26,451	24,307	22,352	22,515
TOTAL LIABILITIES AND EQUITY	39,024	33,282	43,499	44,718	42,599	40,605	40,896

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	65,462	70,431	70,451	81,395	85,484	88,242	92,217
Capital appropriation	800	1,677	1,750	760	164	369	362
Holding Account drawdowns	539	539	539	539	539	539	539
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....	423	5,427	2,938	5,563	2,013	-	-
National Redress Scheme	511	527	527	640	665	-	-
Other.....	8,506	6,889	12,258	6,889	6,889	6,889	6,889
Net cash provided by Government	76,241	85,490	88,463	95,786	95,754	96,039	100,007
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(55,710)	(67,031)	(67,233)	(72,442)	(76,757)	(78,250)	(80,667)
Supplies and services	(7,346)	(6,912)	(6,012)	(10,925)	(9,748)	(8,312)	(7,714)
Accommodation	(6,253)	(6,175)	(6,175)	(6,053)	(6,087)	(5,396)	(5,396)
GST payments	(2,059)	(840)	(840)	(840)	(840)	(840)	(840)
Finance and interest costs.....	(38)	(32)	(52)	(46)	(48)	(45)	(55)
Other payments.....	(4,560)	(4,052)	(4,052)	(4,541)	(4,564)	(5,297)	(5,318)
Receipts ^(b)							
GST receipts	2,059	834	834	834	834	834	834
Other receipts	115	50	50	50	50	50	50
Net cash from operating activities	(73,792)	(84,158)	(83,480)	(93,963)	(97,160)	(97,256)	(99,106)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(2,570)	(8,892)	(3,351)	(9,966)	(624)	(650)	(650)
Net cash from investing activities.....	(2,570)	(8,892)	(3,351)	(9,966)	(624)	(650)	(650)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(180)	(170)	(243)	(249)	(253)	(258)	(251)
Other payments.....	(317)	-	-	-	-	-	-
Net cash from financing activities.....	(497)	(170)	(243)	(249)	(253)	(258)	(251)
NET INCREASE/(DECREASE) IN CASH HELD	(618)	(7,730)	1,389	(8,392)	(2,283)	(2,125)	-
Cash assets at the beginning of the reporting period	15,845	13,586	15,227	16,616	8,224	5,941	3,816
Cash assets at the end of the reporting period	15,227	5,856	16,616	8,224	5,941	3,816	3,816

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

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

NET APPROPRIATION DETERMINATION (a)

	2024-25 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							
Contribution from the Confiscation Proceeds Account	8,506	6,889	12,258	6,889	6,889	6,889	6,889
GST Receipts							
GST Input Credits	2,049	830	830	830	830	830	830
GST Receipts on Sales	10	4	4	4	4	4	4
Other Receipts							
Employee Contributions to Employee Vehicle Scheme	100	50	50	50	50	50	50
Other Receipts	15	-	-	-	-	-	-
TOTAL	10,680	7,773	13,142	7,773	7,773	7,773	7,773

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

Division 30 **Corruption and Crime Commission**

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets

	2024-25 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 79 Net amount appropriated to deliver services	33,759	33,581	33,630	34,501	35,245	35,952	36,688
Amount Authorised by Other Statutes - Corruption, Crime and Misconduct Act 2003	1,138	1,216	1,262	1,297	1,334	1,366	1,398
Total appropriations provided to deliver services.....	34,897	34,797	34,892	35,798	36,579	37,318	38,086
CAPITAL							
Item 154 Capital Appropriation.....	243	251	243	246	246	246	237
TOTAL APPROPRIATIONS	35,140	35,048	35,135	36,044	36,825	37,564	38,323
EXPENSES							
Total Cost of Services	32,218	35,207	35,807	36,833	36,964	37,703	38,471
Net Cost of Services ^(a)	32,111	34,997	35,597	36,623	36,754	37,493	38,261
CASH ASSETS ^(b)	18,604	14,445	18,034	17,448	17,383	17,318	17,253

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

(b) As at 30 June each financial year.

Spending Changes

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

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Resourcing for Oversight Function	505	521	-	-	-
RiskCover Fund Insurance Premiums	57	2	-	-	-
Salaries and Allowances Tribunal.....	46	48	53	53	85
State Fleet Updates	(8)	(8)	(7)	(4)	8

Significant Initiatives

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

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary ^(a)

Expense	2024-25 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. Assessing Allegations and Overseeing WA Government Sector Action into Allegations of Serious Misconduct	8,044	7,965	9,341	9,609	9,643	9,836	10,036
2. Investigating Allegations of Serious Misconduct	16,196	16,734	16,210	16,675	16,734	17,068	17,416
3. Investigating Unexplained Wealth Referrals ...	7,978	10,508	10,256	10,549	10,587	10,799	11,019
Total Cost of Services	32,218	35,207	35,807	36,833	36,964	37,703	38,471

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

Outcomes and Key Effectiveness Indicators ^(a)

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

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

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

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

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

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

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

Explanation of Significant Movements

(Notes)

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

2. Investigating Allegations of Serious Misconduct

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

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

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

3. Investigating Unexplained Wealth Referrals

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

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

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

Explanation of Significant Movements

(Notes)

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

Asset Investment Program

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

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

Financial Statements

Income Statement

Expenses

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

Statement of Financial Position

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

Statement of Cashflows

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

INCOME STATEMENT ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	21,638	25,320	25,871	26,735	26,854	27,504	28,170
Supplies and services	5,435	4,921	4,921	5,136	5,078	5,164	5,254
Accommodation	2,674	2,589	2,589	2,628	2,667	2,667	2,667
Depreciation and amortisation	1,540	1,427	1,420	1,424	1,435	1,436	1,437
Finance and interest costs	41	33	32	24	31	33	44
Other expenses	890	917	974	886	899	899	899
TOTAL COST OF SERVICES	32,218	35,207	35,807	36,833	36,964	37,703	38,471
Income							
Other revenue	107	210	210	210	210	210	210
Total Income	107	210	210	210	210	210	210
NET COST OF SERVICES	32,111	34,997	35,597	36,623	36,754	37,493	38,261
INCOME FROM GOVERNMENT							
Service appropriations	34,897	34,797	34,892	35,798	36,579	37,318	38,086
Resources received free of charge	34	175	175	175	175	175	175
Other revenues	-	25	25	129	-	-	-
TOTAL INCOME FROM GOVERNMENT	34,931	34,997	35,092	36,102	36,754	37,493	38,261
SURPLUS/(DEFICIENCY) FOR THE PERIOD	2,820	-	(505)	(521)	-	-	-

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

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

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	18,604	14,315	18,034	17,448	17,383	17,318	17,253
Holding Account receivables	1,300	1,300	1,500	1,300	1,300	1,300	1,300
Receivables	252	605	252	252	252	252	252
Other.....	1,196	1,658	1,188	1,170	1,152	1,121	1,055
Total current assets	21,352	17,878	20,974	20,170	20,087	19,991	19,860
NON-CURRENT ASSETS							
Holding Account receivables	17,200	17,327	17,320	17,444	17,579	17,715	17,852
Property, plant and equipment.....	3,062	2,880	2,802	3,431	3,482	3,559	3,599
Receivables	915	738	980	1,045	1,110	1,175	1,240
Intangibles	591	683	531	571	461	461	461
Restricted cash ^(b)	-	130	-	-	-	-	-
Total non-current assets	21,768	21,758	21,633	22,491	22,632	22,910	23,152
TOTAL ASSETS	43,120	39,636	42,607	42,661	42,719	42,901	43,012
CURRENT LIABILITIES							
Employee provisions	4,278	4,264	4,278	4,278	4,278	4,278	4,278
Payables	756	351	756	756	756	756	756
Borrowings and leases	252	245	273	266	274	273	102
Other.....	195	49	195	195	195	195	195
Total current liabilities	5,481	4,909	5,502	5,495	5,503	5,502	5,331
NON-CURRENT LIABILITIES							
Employee provisions	897	859	897	897	897	897	897
Borrowings and leases	444	139	172	508	312	249	294
Total non-current liabilities	1,341	998	1,069	1,405	1,209	1,146	1,191
TOTAL LIABILITIES.....	6,822	5,907	6,571	6,900	6,712	6,648	6,522
EQUITY							
Contributed equity	15,098	15,349	15,341	15,587	15,833	16,079	16,316
Accumulated surplus/(deficit).....	21,200	18,380	20,695	20,174	20,174	20,174	20,174
Total equity	36,298	33,729	36,036	35,761	36,007	36,253	36,490
TOTAL LIABILITIES AND EQUITY	43,120	39,636	42,607	42,661	42,719	42,901	43,012

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

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	33,295	33,370	33,472	34,374	35,144	35,882	36,649
Capital appropriation	243	251	243	246	246	246	237
Holding Account drawdowns	730	1,300	1,100	1,500	1,300	1,300	1,300
Other.....	270	25	25	129	-	-	-
Net cash provided by Government	34,538	34,946	34,840	36,249	36,690	37,428	38,186
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(21,591)	(25,260)	(25,811)	(26,675)	(26,794)	(27,444)	(28,110)
Supplies and services	(4,426)	(4,951)	(4,951)	(5,165)	(5,107)	(5,193)	(5,283)
Accommodation	(2,660)	(2,589)	(2,589)	(2,628)	(2,667)	(2,667)	(2,667)
GST payments	(921)	(922)	(922)	(935)	(948)	(957)	(966)
Finance and interest costs.....	(41)	(33)	(32)	(24)	(31)	(33)	(44)
Other payments.....	(869)	(767)	(889)	(801)	(814)	(814)	(814)
Receipts							
GST receipts	1,042	926	926	947	960	969	978
Other receipts	81	210	210	210	210	210	210
Net cash from operating activities	(29,385)	(33,386)	(34,058)	(35,071)	(35,191)	(35,929)	(36,696)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(584)	(1,300)	(1,100)	(1,500)	(1,300)	(1,300)	(1,300)
Net cash from investing activities.....	(584)	(1,300)	(1,100)	(1,500)	(1,300)	(1,300)	(1,300)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(239)	(260)	(252)	(264)	(264)	(264)	(255)
Other payments.....	(171)	-	-	-	-	-	-
Net cash from financing activities.....	(410)	(260)	(252)	(264)	(264)	(264)	(255)
NET INCREASE/(DECREASE) IN CASH HELD	4,159	-	(570)	(586)	(65)	(65)	(65)
Cash assets at the beginning of the reporting period	14,445	14,445	18,604	18,034	17,448	17,383	17,318
Cash assets at the end of the reporting period	18,604	14,445	18,034	17,448	17,383	17,318	17,253

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

Division 31 **Chemistry Centre (WA)**

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets

	2024-25 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 80 Net amount appropriated to deliver services	9,219	11,738	11,977	12,336	12,265	12,772	13,402
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	269	278	278	284	292	292	299
Total appropriations provided to deliver services.....	9,488	12,016	12,255	12,620	12,557	13,064	13,701
CAPITAL							
Item 155 Capital Appropriation.....	3,495	7,217	7,217	2,500	2,500	2,500	2,500
TOTAL APPROPRIATIONS	12,983	19,233	19,472	15,120	15,057	15,564	16,201
EXPENSES							
Total Cost of Services	38,253	40,634	43,075	45,868	45,915	44,377	45,401
Net Cost of Services ^(a)	28,756	33,277	31,753	34,107	33,831	32,003	32,720
CASH ASSETS ^(b)	12,050	9,136	9,654	9,553	12,068	14,731	17,802

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

(b) As at 30 June each financial year.

Spending Changes

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

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
New Initiative					
Delithiated Beta Spodumene Testing	188	2,790	2,602	-	-
Other					
2026-27 Streamlined Budget Process Incentive Funding	-	297	-	-	-
Operational Expenditure	2,731	3,805	3,547	3,868	4,409
RiskCover Fund Insurance Premiums.....	51	134	-	-	-

Significant Initiatives

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

Statement of Corporate Intent

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

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

Outcomes and Key Effectiveness Indicators ^(a)

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

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

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

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

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

Explanation of Significant Movements

(Notes)

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

2. Commercial and Scientific Information and Advice

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

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

Explanation of Significant Movements

(Notes)

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

3. Emergency Response Management

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

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

Explanation of Significant Movements

(Notes)

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

Asset Investment Program

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

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

Financial Statements

Income Statement

Expenses

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

Income

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

Statement of Financial Position

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

Statement of Cashflows

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

INCOME STATEMENT ^(a) (Controlled)

	2024-25 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)	20,444	20,797	22,019	24,044	24,421	24,423	25,090
Supplies and services	4,072	4,007	4,839	6,321	6,783	5,182	5,342
Accommodation	6,318	6,074	5,991	6,006	6,028	6,050	6,072
Depreciation and amortisation	2,524	3,141	2,702	2,840	2,996	3,004	2,791
Finance and interest costs	14	5	23	22	21	20	17
Other expenses	4,881	6,610	7,501	6,635	5,666	5,698	6,089
TOTAL COST OF SERVICES	38,253	40,634	43,075	45,868	45,915	44,377	45,401
Income							
Sale of goods and services	9,338	7,296	11,261	11,709	12,002	12,302	12,609
Other revenue	159	61	61	52	82	72	72
Total Income	9,497	7,357	11,322	11,761	12,084	12,374	12,681
NET COST OF SERVICES	28,756	33,277	31,753	34,107	33,831	32,003	32,720
INCOME FROM GOVERNMENT							
Service appropriations	9,488	12,016	12,255	12,620	12,557	13,064	13,701
Resources received free of charge	49	10	10	12	14	14	14
Other revenues	19,011	18,146	17,880	20,989	21,459	19,401	19,897
TOTAL INCOME FROM GOVERNMENT	28,548	30,172	30,145	33,621	34,030	32,479	33,612
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(208)	(3,105)	(1,608)	(486)	199	476	892

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

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

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	7,910	8,870	8,682	8,935	11,450	14,113	16,555
Restricted cash	4,140	266	972	618	618	618	1,247
Receivables	3,204	1,405	3,354	3,794	3,971	4,264	4,593
Other.....	2,021	1,437	2,041	1,932	2,128	2,207	2,354
Total current assets	17,275	11,978	15,049	15,279	18,167	21,202	24,749
NON-CURRENT ASSETS							
Property, plant and equipment.....	6,843	12,177	14,727	17,133	16,980	16,486	16,205
Intangibles	1,453	1,088	883	333	93	83	73
Other.....	3,494	3,726	3,836	4,178	4,518	4,798	5,154
Total non-current assets	11,790	16,991	19,446	21,644	21,591	21,367	21,432
TOTAL ASSETS	29,065	28,969	34,495	36,923	39,758	42,569	46,181
CURRENT LIABILITIES							
Employee provisions	4,627	4,159	4,627	4,553	4,693	4,609	4,749
Payables	638	262	638	666	698	672	682
Borrowings and leases	50	56	52	57	61	63	61
Other.....	940	708	810	901	815	759	831
Total current liabilities	6,255	5,185	6,127	6,177	6,267	6,103	6,323
NON-CURRENT LIABILITIES							
Employee provisions	1,616	1,349	1,616	1,673	1,730	1,787	1,844
Borrowings and leases	371	48	320	299	288	230	173
Total non-current liabilities	1,987	1,397	1,936	1,972	2,018	2,017	2,017
TOTAL LIABILITIES.....	8,242	6,582	8,063	8,149	8,285	8,120	8,340
EQUITY							
Contributed equity	29,701	36,918	36,918	39,418	41,918	44,418	46,918
Accumulated surplus/(deficit).....	(8,878)	(14,531)	(10,486)	(10,644)	(10,445)	(9,969)	(9,077)
Total equity	20,823	22,387	26,432	28,774	31,473	34,449	37,841
TOTAL LIABILITIES AND EQUITY	29,065	28,969	34,495	36,923	39,758	42,569	46,181

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	9,488	12,016	12,255	12,620	12,557	13,064	13,701
Capital appropriation	3,495	7,217	7,217	2,500	2,500	2,500	2,500
Other.....	18,265	18,135	17,869	21,247	21,727	19,259	19,755
Net cash provided by Government	31,248	37,368	37,341	36,367	36,784	34,823	35,956
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(19,783)	(20,597)	(21,853)	(24,248)	(24,127)	(24,210)	(24,893)
Supplies and services	(4,126)	(4,142)	(4,974)	(6,369)	(6,773)	(5,257)	(5,301)
Accommodation	(6,573)	(6,276)	(6,218)	(6,232)	(6,308)	(6,345)	(6,369)
GST payments	(2,885)	(2,550)	(2,903)	(3,042)	(3,058)	(3,125)	(3,244)
Finance and interest costs.....	(14)	(5)	(23)	(22)	(21)	(20)	(29)
Other payments.....	(4,961)	(6,866)	(7,774)	(6,643)	(5,876)	(5,776)	(5,858)
Receipts							
Sale of goods and services.....	8,749	7,196	11,161	11,743	11,391	11,991	12,198
GST receipts	2,701	2,550	2,903	3,045	3,058	3,125	3,196
Other receipts	12	11	11	12	-	13	13
Net cash from operating activities	(26,880)	(30,679)	(29,670)	(31,756)	(31,714)	(29,604)	(30,287)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(2,564)	(7,217)	(10,016)	(4,659)	(2,500)	(2,500)	(2,500)
Net cash from investing activities.....	(2,564)	(7,217)	(10,016)	(4,659)	(2,500)	(2,500)	(2,500)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(33)	(41)	(51)	(53)	(55)	(56)	(98)
Net cash from financing activities.....	(33)	(41)	(51)	(53)	(55)	(56)	(98)
NET INCREASE/(DECREASE) IN CASH HELD	1,771	(569)	(2,396)	(101)	2,515	2,663	3,071
Cash assets at the beginning of the reporting period	10,279	9,705	12,050	9,654	9,553	12,068	14,731
Cash assets at the end of the reporting period	12,050	9,136	9,654	9,553	12,068	14,731	17,802

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

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

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets

	2024-25 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 81 Net amount appropriated to deliver services	3,670	3,837	3,841	3,909	3,877	3,948	4,026
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	257	272	272	277	284	284	291
Total appropriations provided to deliver services.....	3,927	4,109	4,113	4,186	4,161	4,232	4,317
TOTAL APPROPRIATIONS	3,927	4,109	4,113	4,186	4,161	4,232	4,317
EXPENSES							
Total Cost of Services	4,193	4,196	4,202	4,276	4,250	4,320	4,405
Net Cost of Services ^(a)	4,146	4,191	4,197	4,271	4,245	4,315	4,400
CASH ASSETS ^(b)	585	603	594	601	608	615	622

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

(b) As at 30 June each financial year.

Spending Changes

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

	2025-26 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	-	96	-	-	-
RiskCover Fund Insurance Premiums	4	11	-	-	-

Significant Initiatives

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

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2024-25 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. Inspection and Review of Custodial Services	4,193	4,196	4,202	4,276	4,250	4,320	4,405
Total Cost of Services	4,193	4,196	4,202	4,276	4,250	4,320	4,405

Outcomes and Key Effectiveness Indicators ^(a)

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

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

Explanation of Significant Movements

(Notes)

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

Services and Key Efficiency Indicators

1. Inspection and Review of Custodial Services

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

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

Explanation of Significant Movements

(Notes)

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

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

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

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

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

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2024-25 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	585	547	594	601	608	615	622
Restricted cash ^(b)	-	56	-	-	-	-	-
Receivables	107	226	108	108	108	108	108
Other	4	3	4	4	4	4	4
Total current assets	696	832	706	713	720	727	734
NON-CURRENT ASSETS							
Holding Account receivables	913	914	913	913	913	913	913
Property, plant and equipment	22	29	37	28	19	10	29
Receivables	56	-	56	56	56	56	56
Total non-current assets	991	943	1,006	997	988	979	998
TOTAL ASSETS	1,687	1,775	1,712	1,710	1,708	1,706	1,732
CURRENT LIABILITIES							
Employee provisions	910	707	910	910	910	910	910
Payables	59	141	65	77	80	83	86
Borrowings and leases	4	9	11	11	11	11	7
Other	63	68	60	51	51	51	51
Total current liabilities	1,036	925	1,046	1,049	1,052	1,055	1,054
NON-CURRENT LIABILITIES							
Employee provisions	134	111	135	135	135	135	135
Borrowings and leases	19	23	29	21	12	2	24
Total non-current liabilities	153	134	164	156	147	137	159
TOTAL LIABILITIES	1,189	1,059	1,210	1,205	1,199	1,192	1,213
EQUITY							
Contributed equity	964	964	964	964	964	964	964
Accumulated surplus/(deficit)	(466)	(248)	(462)	(459)	(455)	(450)	(445)
Total equity	498	716	502	505	509	514	519
TOTAL LIABILITIES AND EQUITY	1,687	1,775	1,712	1,710	1,708	1,706	1,732

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

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2024-25 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.....	3,927	4,109	4,113	4,186	4,161	4,232	4,317
Net cash provided by Government	3,927	4,109	4,113	4,186	4,161	4,232	4,317
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(3,126)	(2,860)	(2,860)	(2,924)	(2,994)	(3,054)	(3,127)
Supplies and services	(222)	(543)	(543)	(548)	(464)	(476)	(488)
Accommodation	(331)	(337)	(337)	(337)	(337)	(337)	(337)
GST payments	(108)	(42)	(42)	(42)	(42)	(42)	(42)
Finance and interest costs.....	(3)	(3)	(3)	(3)	(2)	(1)	(1)
Other payments.....	(350)	(355)	(359)	(364)	(353)	(352)	(352)
Receipts ^(b)							
GST receipts	107	42	42	42	42	42	42
Other receipts	170	5	5	5	5	5	5
Net cash from operating activities	(3,863)	(4,093)	(4,097)	(4,171)	(4,145)	(4,215)	(4,300)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(6)	(6)	(7)	(8)	(9)	(10)	(10)
Net cash from financing activities.....	(6)	(6)	(7)	(8)	(9)	(10)	(10)
NET INCREASE/(DECREASE) IN CASH HELD	58	10	9	7	7	7	7
Cash assets at the beginning of the reporting period	527	593	585	594	601	608	615
Cash assets at the end of the reporting period	585	603	594	601	608	615	622

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2024-25 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 Receipts.....	107	42	42	42	42	42	42
Other Receipts							
Other Receipts	170	5	5	5	5	5	5
TOTAL	277	47	47	47	47	47	47

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

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

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets

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

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

(b) As at 30 June each financial year.

Spending Changes

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

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

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2024-25 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. Evaluation of the Effectiveness and Appropriateness of Corruption and Crime Commission Operations	793	980	985	999	1,016	1,044	1,063
Total Cost of Services	793	980	985	999	1,016	1,044	1,063

Outcomes and Key Effectiveness Indicators ^(a)

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

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

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

Services and Key Efficiency Indicators

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

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

Explanation of Significant Movements

(Notes)

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

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

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

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

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

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2024-25 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	1,063	872	1,063	1,063	1,063	1,063	1,063
Receivables	2	2	2	2	2	2	2
Total current assets	1,065	874	1,065	1,065	1,065	1,065	1,065
NON-CURRENT ASSETS							
Holding Account receivables	417	417	417	417	417	417	417
Property, plant and equipment.....	5	6	5	5	5	5	5
Receivables	15	12	15	15	15	15	15
Total non-current assets	437	435	437	437	437	437	437
TOTAL ASSETS	1,502	1,309	1,502	1,502	1,502	1,502	1,502
CURRENT LIABILITIES							
Employee provisions	168	146	168	168	168	168	168
Payables.....	21	10	21	21	21	21	21
Total current liabilities	189	156	189	189	189	189	189
NON-CURRENT LIABILITIES							
Employee provisions	-	14	-	-	-	-	-
Total non-current liabilities	-	14	-	-	-	-	-
TOTAL LIABILITIES	189	170	189	189	189	189	189
EQUITY							
Contributed equity	160	160	160	160	160	160	160
Accumulated surplus/(deficit).....	1,153	979	1,153	1,153	1,153	1,153	1,153
Total equity	1,313	1,139	1,313	1,313	1,313	1,313	1,313
TOTAL LIABILITIES AND EQUITY	1,502	1,309	1,502	1,502	1,502	1,502	1,502

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2024-25 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.....	798	838	843	857	874	902	921
Net cash provided by Government	798	838	843	857	874	902	921
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(476)	(634)	(634)	(657)	(679)	(706)	(724)
Supplies and services	(7)	(71)	(71)	(59)	(59)	(59)	(60)
Accommodation	(89)	(93)	(93)	(93)	(93)	(93)	(93)
GST payments	(8)	(16)	(16)	(16)	(16)	(16)	(16)
Other payments.....	(33)	(40)	(45)	(48)	(43)	(44)	(44)
Receipts ^(b)							
GST receipts	8	16	16	16	16	16	16
Net cash from operating activities	(605)	(838)	(843)	(857)	(874)	(902)	(921)
CASHFLOWS FROM FINANCING ACTIVITIES							
Other payments.....	(2)	-	-	-	-	-	-
Net cash from financing activities.....	(2)	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	191	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	872	872	1,063	1,063	1,063	1,063	1,063
Cash assets at the end of the reporting period	1,063	872	1,063	1,063	1,063	1,063	1,063

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2024-25 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	8	16	16	16	16	16	16
TOTAL	8	16	16	16	16	16	16

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

Part 8

Community Services

Introduction

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

Summary of Recurrent and Asset Investment Expenditure

Agency	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Communities		
– Total Cost of Services.....	2,043,464	2,082,392
– Asset Investment Program	9,312	21,920
Local Government, Industry Regulation and Safety		
– Total Cost of Services.....	369,507	335,554
– Asset Investment Program	9,836	7,067
Western Australian Sports Centre Trust		
– Total Cost of Services.....	388,779	389,771
– Asset Investment Program	68,593	39,529
Western Australian Institute of Sport		
– Asset Investment Program	143	143
Lotteries Commission		
– Asset Investment Program	5,131	9,172
Metropolitan Cemeteries Board		
– Asset Investment Program	13,865	8,864

Ministerial Responsibilities

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

Division 34 **Communities**

Part 8 **Community Services**

Appropriations, Expenses and Cash Assets ^(a)

	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 83 Net amount appropriated to deliver services	1,650,458	1,699,447	1,725,244	1,800,767	1,747,305	1,735,310	1,633,090
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	1,578	1,312	1,312	1,341	1,380	1,380	1,380
Total appropriations provided to deliver services.....	1,652,036	1,700,759	1,726,556	1,802,108	1,748,685	1,736,690	1,634,470
ADMINISTERED TRANSACTIONS							
Item 84 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	1,173,791	1,415,027	1,415,027	1,471,424	1,530,070	1,591,273	1,654,923
CAPITAL							
Item 156 Capital Appropriation.....	22,476	22,633	24,668	27,207	23,837	26,764	33,951
TOTAL APPROPRIATIONS	2,848,303	3,138,419	3,166,251	3,300,739	3,302,592	3,354,727	3,323,344
EXPENSES							
Total Cost of Services	1,920,992	2,015,489	2,043,464	2,082,392	2,053,127	2,035,798	1,933,117
Net Cost of Services ^(b)	1,797,129	1,892,400	1,916,670	1,954,916	1,907,791	1,892,170	1,789,695
CASH ASSETS ^(c)	133,139	82,749	117,399	116,230	116,009	116,923	123,454

(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					
Small Commitments	(175)	-	-	-	-
New Initiatives					
Child Protection					
Adjustments to Commonwealth Grants - Child Protection Tristate Pilot Project	259	-	-	-	-
Foster and Family Care Supports Package	-	7,685	8,172	10,201	9,935
Multi-Agency Investigation and Support Team for Parkerville	2,100	2,100	-	-	-
Physical and Sexual Abuse Indemnity Scheme	1,393	2,914	2,322	832	-
Reportable Conduct Scheme	-	948	985	1,020	1,055
Community Services					
Purpose Built Facility for Foodbank WA	2,000	-	-	-	-
Redress Scheme for Stolen Generation	680	390	390	390	-
Target 120 Program Pilot - CaLD	-	972	1,127	-	-
Disability Services - Disability Royal Commission Implementation	-	1,165	416	-	-

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Ongoing Initiatives					
Aged Care and Seniors					
Age-Friendly Communities Connectivity Grants Program	-	300	300	300	300
Elder Abuse Prevention Services - Advocare	56	58	60	-	-
Elder Rights WA Service	-	398	398	398	398
WA Seniors Peak	-	-	275	283	292
Child Protection					
Aboriginal Family-Led Decision-Making	-	1,762	1,814	1,774	1,828
Aboriginal Representative Organisations	-	6,591	10,556	10,135	10,437
Adjustments to Commonwealth Grants					
Connected Beginnings - Roebourne	50	-	-	-	-
Federation Funding Agreement for Family Law Information Sharing	1,080	813	826	-	-
Indian Ocean Territories Service Delivery Agreement	239	239	239	239	239
ASSIST Case Management System Replacement Program	-	3,636	-	-	-
Child Protection - Delivery of Services	-	3,046	14,508	20,549	24,448
Child Sexual Abuse Therapeutic Services and Indigenous Healing					
Services Commissioning	-	4,042	3,981	4,619	4,580
Children in Care Class Action	-	541	558	-	-
Civil Claims - Historical Institutional Abuse of Children in Care	1,626	1,599	1,643	-	-
Dandjoo Bidi-Ak Protection and Care Therapeutic Court	-	533	551	571	591
Home Stretch WA	-	7,761	9,002	6,723	6,039
Out-of-Home Care	19,005	109,754	119,410	129,541	-
Royal Commission into Institutional Responses to Child Sexual Abuse	-	1,253	1,297	1,413	-
Tuart Place	150	324	672	697	722
Community Services					
At Risk Youth					
City of Kwinana Arclight Initiative	-	375	94	-	-
Kimberley Empowered Youth Network	115	239	62	-	-
Kununurra Night Patrol and Youth Service and Broome Night Patrol	-	771	793	816	840
Services for Young People at Risk	-	1,832	1,885	1,940	1,996
Unsupervised Children in Northbridge Policy - Home Safe Program	-	2,204	1,883	1,594	1,641
Youth Counselling	-	331	341	350	361
Grand Carers Support Scheme	-	2,538	1,173	1,173	1,173
In-Roads Therapeutic Court Program	-	1,545	1,564	-	-
Justice Reform Initiatives	-	188	190	-	-
Target 120 Program	-	12,499	17,647	17,998	17,199
Disability Services					
Adjustments to Commonwealth Grants - Accessible Australia	1,042	-	-	-	-
Disability Services Program	300	2,528	1,084	2,379	1,621
Disability Services Senior Executive Service	978	999	1,039	1,077	1,116
National Disability Data Asset Project	(645)	-	-	-	-
Thriving Kids	-	1,787	1,740	-	-
Early Childhood					
Early Years Partnership	-	2,013	909	1,400	-
Education and Care Regulatory Unit	821	279	-	-	-
Homelessness					
Entrypoint Homelessness and Assessment Referral Service	-	-	2,621	2,797	2,775
Homelessness Accommodation Services Uplift	-	3,717	7,799	8,021	8,249
Housing First Support Services - Kalgoorlie	-	-	1,995	2,053	2,113
Indigo Junction	-	4,168	4,220	4,386	4,389
Kalgoorlie Transitional Services Continuation	-	1,100	1,210	1,298	1,164
Mandurah Common Ground	556	1,851	1,939	2,013	2,085
Perth Aboriginal Short Stay Accommodation Operational Funding	-	2,048	3,382	3,506	3,608
Safe Night Space for Women	-	3,000	3,087	3,177	3,269
Supportive Landlord Model (Djuripiny Mia 100)	316	632	651	669	689
Youth Homelessness - In-Reach Supported Accommodation	295	717	679	753	661
Prevention of Family and Domestic Violence (FDV)					
FDV Taskforce - Strengthen Responses					
Aboriginal Family Safety Grants	-	3,000	3,000	3,000	3,000
Boost to Domestic Violence Counselling and Advocacy Service	-	1,900	1,900	-	-
Coercive Control Education and First Responder Training	-	500	1,000	500	-
Flexible Support Package	-	3,500	3,500	-	-
Housing Families Program	-	300	300	300	300
Perpetrator Intervention Programs	-	3,051	3,051	-	-
Preventing Violence Together	-	420	420	-	-
Primary Prevention Grants	-	3,000	3,000	3,000	3,000
Public Awareness Campaign	-	2,800	1,100	-	-
Refuge Capacity Increase	919	2,264	2,330	2,397	2,466
Safe at Home	-	992	1,541	1,541	-
Therapeutic Refuges	657	3,004	3,422	3,521	3,623
FDV Taskforce - System Reform Plan					
FDV Response Team	1,025	7,642	7,878	8,108	8,344
FDV System Reform Initiatives	-	446	-	-	-
Office of Prevention of Family and Domestic Violence	700	1,100	1,100	-	-
Refuge and Safe House Commissioning	-	7,607	8,548	8,796	9,051

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Targeted Family and Sexual Violence Frontline Services	-	3,850	3,850	-	-
Volunteering - Volunteering Development Services Program	-	-	758	-	-
Youth					
Peak Body LGBTIQ+ Services Sector	-	-	275	275	-
Sustainable Funding for LGBTIQ+ Services	-	440	1,038	1,051	-
Other					
2026-27 Tariffs, Fees and Charges	(126)	4,226	4,227	4,228	4,228
Adjustments to Commonwealth Grants - Indian Ocean Territories Service Delivery Agreement	353	353	353	353	353
Executive Vehicle Scheme	183	183	183	183	183
Financial and Budget Sustainability	-	28,767	-	-	-
Fiscal Strategy - Procurement Savings	-	(576)	(576)	(576)	(576)
Government Office Accommodation	820	5,008	722	828	-
Government Regional Officer Housing	1,528	1,719	1,730	1,741	2,123
Non-Government Human Services Sector Indexation	1,542	1,834	1,846	1,884	10,567
RiskCover Fund Insurance Premiums	623	17,143	-	-	-
State Fleet Updates	1,026	995	971	980	1,543
Workplace Violence and Aggression Initiatives					
Minor Works Program	882	2,230	-	-	-
Workforce Safety and Digital Program	-	2,292	1,795	1,148	1,177

Significant Initiatives

Corporate

1. The Government has committed a further \$28.8 million in 2026-27 to maintain the Department's current service delivery. Under the guidance and direction of its Financial Sustainability Taskforce, the Department continues to deliver a program of financial reform.

Physical and Sexual Abuse Indemnity Scheme

2. The Government has committed \$7.5 million from 2025-26 to 2028-29 for the Physical and Sexual Abuse (PSA) Indemnity Scheme. Following commercial insurers withdrawing PSA cover from the market, the Government established the PSA Indemnity Scheme to assist non-government organisations with insurance cover for PSA claims. Of the total funding, \$6.8 million will provide eligible non-government organisations with an indemnity fee reimbursement, to ensure that critical services to vulnerable and at-risk Western Australians will not be impacted for the remaining term of their service agreements.

Homelessness

3. The Government has invested an additional \$103.7 million in homelessness initiatives from 2025-26 to 2029-30, which includes the following programs:
 - 3.1. \$27.8 million for homelessness accommodation services;
 - 3.2. \$20.3 million of additional funding to address youth homelessness, including commencement of Housing First for Youth services and providing operational funding for newly purchased youth supported accommodation services;
 - 3.3. \$12.5 million to support the commencement and ongoing operations of the Perth Aboriginal Short Stay Accommodation;
 - 3.4. \$12.5 million for the Safe Night Space for Women, a vital service supporting vulnerable women;
 - 3.5. \$10.9 million to continue support for the Kalgoorlie-Boulder region, inclusive of \$4.8 million for the Kalgoorlie Transitional Services Continuation and \$6.2 million for the establishment of the Kalgoorlie Housing First Support Service to enable implementation of the regional supportive landlord model; and
 - 3.6. \$8.2 million for the continuation of the successful expansion of Entrypoint assessment and referral service. This includes extended call-centre operating hours, and continuation of the Early Intervention and Prevention support services and the Homelessness Services Connector program.

Community Services

4. The Government has continued its commitment towards community services with:
 - 4.1. \$61.4 million for the Target 120 program to enable ongoing delivery of these services, including post-program transition over the forward estimates period;
 - 4.2. \$20.5 million for At Risk Youth services including \$7.3 million for continuation of the HomeSafe Program;
 - 4.3. \$6.1 million over the forward estimates period for the Grand Carers Support Scheme, including extending the Cost of Living Payment in 2026-27; and
 - 4.4. \$3.9 million for the continuation of the Target 120 Plus pilot program from 2026-27 to 2028-29.

Disability Services

5. The Government has invested \$1.6 million over 2026-27 and 2027-28, for the design of a safeguarding framework to build a safer Western Australia for people with disability, demonstrating the Government's commitment to implementing recommendations from the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability.
6. The Government has provided a \$7.9 million funding uplift from 2025-26 to 2029-30 for essential disability service contracts following a Review of Disability Service programs.
7. The Government has made a significant investment of \$169.3 million over the forward estimates period for the provision of support for children aged 8 years and under with developmental delay and/or autism with low to moderate support needs and their parents/carers, known as Thriving Kids. This initiative supports the delivery of the National Agreement on Foundational Supports.
8. Following the signing of the National Disability Insurance Scheme (NDIS) Full Scheme Bilateral Agreement in June 2025, the Government is actively advocating through joint governance forums for a high-performing NDIS that delivers fair and equitable access to services for eligible people and a strong and sustainable provider market, including in regional and remote areas.

Child Protection

9. The Government has made a significant investment of \$596.3 million from 2025-26 to 2029-30 for a range of initiatives to improve outcomes for vulnerable children and families, including children in care:
 - 9.1. \$377.7 million to strengthen Western Australia's out-of-home care (OOHC) system. This investment improves the responsiveness and cost effectiveness of the OOHC system and ensures it meets the needs of children and young people through provision of stable, needs-based and culturally appropriate care arrangements;
 - 9.2. \$44.9 million to expand Aboriginal Representative Organisations and to support the ongoing delivery of Aboriginal Family Led Decision Making services in the Midwest Gascoyne and Mirrabooka. These initiatives will help ensure that Aboriginal children and families in the child protection system will continue to receive culturally appropriate supports and services;
 - 9.3. \$36 million to provide foster and family carers with the right supports so that children remain safe, stable and connected to family, community, Country and culture. This in turn strengthens outcomes for children in care and the long-term sustainability of the OOHC system;
 - 9.4. \$29.5 million to maintain delivery and support increasing demand for Home Stretch WA. This program is vital to young people leaving care and supporting their successful transition to adulthood;
 - 9.5. \$19.8 million to maintain previous short-term uplifts into ongoing service funding for Child Sexual Abuse Therapeutic Services, Indigenous Healing Services and the Kimberley Sexual Abuse Prevention and Support Service, as well as support to enable the financial sustainability of Tuart Place to meet service demand; and
 - 9.6. \$3.6 million in 2026-27 to progress the procurement of a contemporary data and information system to support child protection service delivery.

Prevention of Family and Domestic Violence

10. The Government has made a significant investment of \$155.6 million over the forward estimates period for family and domestic violence (FDV). This investment delivers on election commitments and builds on the work of the Family and Domestic Violence Taskforce, supporting the implementation and delivery of initiatives in the Strengthening Responses to Family and Domestic Violence System Reform Plan 2024-2029 across the government and community services sector, including:
 - 10.1. \$66.7 million for targeted Prevention of Family and Domestic Violence initiatives, including Strengthening Responses and for System Reform Initiatives;
 - 10.2. \$34 million to continue and uplift funding for existing refuge and safe house services, as commissioning work commences for new contracts and support delivery of five pipeline refuges due to commencement of service delivery in the next 12 months;
 - 10.3. \$33 million for Family and Domestic Violence centralised triaging team;
 - 10.4. \$14.2 million for Therapeutic Refuges; and
 - 10.5. \$7.7 million for Targeted Family and Sexual Violence Frontline Services.

Youth

11. The Government has committed \$3.1 million over the forward estimates period to extend funding to the LGBTIQ+ peak body and sector organisations.

Aged Care and Seniors

12. The Government has invested \$3.6 million over the forward estimates period for the following initiatives to support older Western Australians:
 - 12.1. \$1.6 million to maintain the statewide Elder Rights WA service delivered by Legal Aid WA;
 - 12.2. \$1.2 million to continue the Age-Friendly Communities Connectivity (AFCC) Grants Program; and
 - 12.3. \$850,000 to continue the WA Seniors' Peak, to provide an independent advocacy body.

Women

13. The Government has invested \$1 million over 2025-26 and 2026-27 for the continuation of the Women's Grants for a Stronger Future Program.

Early Childhood

14. The Government has committed \$4.3 million over 2026-27 to 2028-29 to the Early Years Partnership (EYP) for Communities, to provide support for the construction of Derby Early Learning and Family Centre and additional funding for projects in the four EYP partner communities, in line with existing community plans.
15. The Government has invested an additional \$1.1 million over 2025-26 and 2026-27 for the Education and Care Regulatory Unit to enable increased compliance activity.

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
Building Safe and Inclusive Communities.	Access to quality services that enables active participation in the Western Australian community by individuals and families.	1. Community Services
	Families and individuals experiencing family and domestic violence, homelessness or other crises are assisted to build their capabilities and be safe.	2. Homelessness Support Services 3. Earlier Intervention and Family Support Services 4. Preventing and Responding to Family and Domestic Violence
	Children and young people needing protection are safe from abuse and harm.	5. Child Protection Assessments and Investigations
	Children and young people in the Chief Executive Officer's (CEO's) care receive a high quality of care and have much improved life outcomes.	6. Care Arrangements and Support Services for Children in the Chief Executive Officer's (CEO's) Care
	Life is enhanced for people with disability in the Western Australian community.	7. Supporting People with Disability to Access Services and Participate in Their Community 8. Living Supports and Care for People with Disability
	Efficient and effective corporate services to client agency.	9. Corporate Support to Client Agency

Service Summary

Expense	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Community Services	257,017	257,624	260,521	278,675	286,007	288,926	291,172
2. Homelessness Support Services	124,128	125,607	127,034	132,906	144,448	144,843	145,571
3. Earlier Intervention and Family Support Services	128,930	106,240	103,653	113,253	113,849	107,895	109,600
4. Preventing and Responding to Family and Domestic Violence	146,582	166,700	165,661	177,056	173,075	160,799	159,281
5. Child Protection Assessments and Investigations	118,533	161,890	166,064	163,941	143,640	135,365	137,835
6. Care Arrangements and Support Services for Children in the Chief Executive Officer's (CEO's) Care	888,095	914,027	935,110	926,313	902,516	905,169	794,893
7. Supporting People with Disability to Access Services and Participate in Their Community	35,527	40,104	42,001	44,597	42,577	41,173	41,702
8. Living Supports and Care for People with Disability	97,736	111,252	111,375	109,830	107,306	107,917	109,352
9. Corporate Support to Client Agency	124,444	132,045	132,045	135,821	139,709	143,711	143,711
Total Cost of Services	1,920,992	2,015,489	2,043,464	2,082,392	2,053,127	2,035,798	1,933,117

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Access to quality services that enables active participation in the Western Australian community by individuals and families:					
Percentage of assessed early childhood education and care services that met or exceeded national standards	83%	80%	80%	80%	
The take-up rate of Seniors Card	93%	93%	92%	92%	
Proportion of Working with Children Cards issued within 30 days of lodgement where the applicant had no criminal record	97%	98%	91%	98%	
Proportion of decisions finalised within 60 days where the applicant for a Working with Children Card had a criminal record	97%	97%	97%	97%	
Outcome: Families and individuals experiencing family and domestic violence, homelessness or other crises are assisted to build their capabilities and be safe:					
Percentage of homelessness clients with some or all goals achieved at the completion of a homelessness service support period	89%	90%	89%	90%	
Percentage of clients who received an earlier intervention and family support service whose child(ren) did not enter care within 12 months of service completion	86%	90%	87%	90%	
Percentage of departmental clients who were assessed and received a response as a result of a FDV incident and did not require another FDV-related response within 12 months	74%	80%	71%	80%	1
Outcome: Children and young people needing protection are safe from abuse and harm:					
Improved safety:					
Proportion of children not subject to a subsequent substantiation of harm within 12 months of a previous substantiation of harm	92%	95%	91%	95%	
Proportion of children not subject to a substantiation of harm 12 months after an assessment of harm that was unsubstantiated	95%	95%	93%	95%	

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Children and young people in the Chief Executive Officer's (CEO's) care receive a high quality of care and have much improved life outcomes:					
Proportion of Aboriginal children in the CEO's care placed in accordance with the Aboriginal and Torres Strait Islander Child Placement Principle	61%	80%	62%	80%	2
Proportion of children in the CEO's care with comprehensive care planning undertaken within set timeframes	82%	90%	79%	90%	3
Outcome: Life is enhanced for people with disability in the Western Australian community:					
Proportion of quality evaluations which met national standards ^(b)	n.a.	n.a.	n.a.	n.a.	
Percentage of service users who achieved their individual plan outcomes	95%	93%	95%	93%	
Proportion of the population in need who received services ^(b)	n.a.	n.a.	n.a.	n.a.	
Proportion of service users who achieved community participation outcomes	96%	92%	90%	91%	
Outcome: Efficient and effective corporate services to client agency ^(c)					

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

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

(c) To facilitate the implementation of the joint agency transition, the Department will provide corporate services to Housing and Works on a temporary basis for a fixed period. Due to the interim nature of the service, a key effectiveness indicator has not been developed for the 2026-27 Budget.

Explanation of Significant Movements

(Notes)

1. The variances between the 2025-26 Estimated Actual, the 2025-26 Budget and the 2026-27 Budget Target are reflective of the complex nature of FDV which includes: the pattern-based nature of family and domestic violence where perpetrators continue, and in some circumstances escalate, their use of violence when confronted with interventions that are intended to cease their behaviour and/or create safety for the child and adult victim-survivor. This is especially true in circumstances where there is a separation, which is an evidence-based risk factor for high-risk of high-harm; and the range of complex and co-occurring factors that can increase vulnerability of children and families experiencing FDV including social isolation, substance use, mental health and access to safe and affordable housing.
2. The 2025-26 Estimated Actual is an improvement of one percentage point on the 2024-25 Actual but is 18 percentage points under both the 2025-26 Budget and the 2026-27 Budget Target. The limited availability of care arrangements with Aboriginal carers or relatives, as well as complex factors that must be considered with care arrangement decision-making continue to impact the Department's ability to fulfil the Aboriginal and Torres Strait Islander Child Placement Principle. The appointment of contracts and engagement of Aboriginal Community Controlled Organisations to enable self-determination of Aboriginal families to help identify suitable placement options is expected to have a positive impact in future years.
3. The 2025-26 Estimated Actual is three percentage points lower than the 2024-25 Actual and remains 11 percentage points under both the 2025-26 Budget and the 2026-27 Budget Target. The high level of vacancies being held in the regions is still being resolved and this has led to a lower performance for this indicator.

Services and Key Efficiency Indicators

1. Community Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 257,017	\$'000 257,624	\$'000 260,521	\$'000 278,675	
Less Income	18,318	15,128	16,138	18,570	1
Net Cost of Service	238,699	242,496	244,383	260,105	
Employees (Full-Time Equivalents)	415	417	430	429	
Efficiency Indicators					
Average cost per licenced childcare service for regulation and support ^(a)	\$9,539	\$9,480	\$10,311	\$9,482	2
Average management cost per Seniors Card ^(b)	\$17.51	\$8.15	\$8.28	\$7.80	3
Average cost per Working with Children Card application processed ^(c)	\$36	\$27	\$29	\$51	4

(a) The number of licensed childcare services for regulation and support for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 1,486, 1,602, 1,545 and 1,590 respectively.

(b) The number of Seniors Card applications for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 420,787, 435,520, 430,369 and 445,247 respectively.

(c) The number of Working with Children Card applications for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 174,462, 195,957, 182,178 and 189,247 respectively.

Explanation of Significant Movements

(Notes)

1. The movement between the 2024-25 Actual and the 2025-26 Estimated Actual reflects higher than expected Working with Children Criminal Check fee revenue in 2024-25, with the increase from 2025-26 Estimated Actual to 2026-27 Budget Target, reflecting this revised forecast.
2. The movement between the 2024-25 Actual and the 2025-26 Estimated Actual reflects additional compliance and enforcement resourcing, increased regulatory activity from legislative reform, and higher employee and operating costs due to salary and cost escalations.
3. The movement between the 2024-25 Actual and the 2025-26 Estimated Actual reflects the completion of one-off and transitional Seniors Card administration costs incurred in 2024-25, with budgeted expenditure returning to a lower ongoing operating level in 2025-26 and beyond.
4. The movement between the 2025-26 Estimated Actual and 2026-27 Budget Target reflects the recognition of Working with Children fee income and the associated increase in operational and salary costs to support additional screening capacity. The movement between the 2024-25 Actual and the 2025-26 Estimated Actual reflects higher operating costs in 2024-25 to support delivery of the Working with Children Screening Unit service.

2. Homelessness Support Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 124,128	\$'000 125,607	\$'000 127,034	\$'000 132,906	
Less Income	29,713	32,199	32,202	34,504	
Net Cost of Service	94,415	93,408	94,832	98,402	
Employees (Full-Time Equivalents)	38	51	51	52	
Efficiency Indicator					
Average cost per homelessness support service client ^(a)	\$7,518	\$7,369	\$7,525	\$7,818	

(a) The number of clients for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 16,510, 17,046, 16,882 and 17,000 respectively.

3. Earlier Intervention and Family Support Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 128,930	\$'000 106,240	\$'000 103,653	\$'000 113,253	1
Less Income	646	408	644	916	
Net Cost of Service	128,284	105,832	103,009	112,337	
Employees (Full-Time Equivalents)	413	444	444	455	
Efficiency Indicator					
Average cost per earlier intervention and family support case ^(a)	\$11,459	\$9,238	\$9,239	\$9,763	1

(a) The number of cases for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 11,252, 11,500, 11,219 and 11,600 respectively.

Explanation of Significant Movements

(Notes)

1. The movement between the 2024-25 Actual and the 2025-26 Estimated Actual is mainly due to the allocation methodology of the Child Protection - Delivery of Services Model. A review is currently underway of this methodology to better align reporting across child protection services (services 3, 5, and 6).

4. Preventing and Responding to Family and Domestic Violence

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 146,582	\$'000 166,700	\$'000 165,661	\$'000 177,056	1
Less Income	36,876	38,522	39,770	37,382	
Net Cost of Service	109,706	128,178	125,891	139,674	
Employees (Full-Time Equivalents)	72	64	66	70	
Efficiency Indicator					
Average cost per family and domestic violence case ^(a)	\$6,374	\$6,804	\$6,094	\$6,022	2

(a) The number of cases for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 22,996, 24,500, 27,186 and 29,400 respectively.

Explanation of Significant Movements

(Notes)

1. The movement between 2024-25 Actual and the 2025-26 Estimated Actual reflects the expanded investment in FDV services, including enhanced frontline capacity and higher grant and workforce costs to meet increased demand.
2. The variance between the 2025-26 Budget and the 2025-26 Estimated Actual is primarily driven by higher reporting rates of FDV incidents, the Statewide expansion of the Family and Domestic Violence Response Teams model and increased public awareness about what constitutes FDV. Through the FDV Taskforce and System Reform Plan, the Government has delivered a range of new services to support those persons experiencing FDV.

5. Child Protection Assessments and Investigations

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 118,533	\$'000 161,890	\$'000 166,064	\$'000 163,941	1
Less Income	1,090	725	1,114	1,545	
Net Cost of Service	117,443	161,165	164,950	162,396	
Employees (Full-Time Equivalents)	633	666	666	652	
Efficiency Indicator					
Average cost per child involved in child protection cases ^(a)	\$6,033	\$8,094	\$8,249	\$7,997	1

(a) The number of cases for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 19,650, 20,000, 20,131 and 20,500 respectively.

Explanation of Significant Movements

(Notes)

1. The movement between the 2024-25 Actual and the 2025-26 Estimated Actual is mainly due to the allocation methodology of the Child Protection - Delivery of Services Model. A review is currently underway of this methodology to better align reporting across child protection services (services 3, 5, and 6).

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 888,095	\$'000 914,027	\$'000 935,110	\$'000 926,313	
Less Income	2,368	1,286	2,160	3,455	
Net Cost of Service	885,727	912,741	932,950	922,858	
Employees (Full-Time Equivalents)	2,146	2,137	2,138	2,160	
Efficiency Indicators					
Average cost per day of a foster care arrangement ^(a)	\$233	\$287	\$300	\$276	1
Average cost per day of a residential-based care arrangement ^(b)	\$3,421	\$2,926	\$2,873	\$2,890	2
Average cost per day of an exceptionally complex needs care arrangement ^(c)	\$5,677	\$2,513	\$2,577	\$2,291	3
Average cost per day of a secure care arrangement ^(d)	\$9,054	\$8,126	\$8,177	\$7,978	
Average cost per day to plan for and support a child in the CEO's care ^(e)	\$128	\$131	\$134	\$148	4

(a) The number of foster care arrangements for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 1,647,396, 1,650,000, 1,642,658 and 1,650,000 respectively.

(b) The number of residential-based care arrangements for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 29,159, 31,200, 31,801 and 31,200 respectively.

(c) The number of days of exceptionally complex needs care arrangements for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 21,554, 25,550, 25,005 and 25,550 respectively.

(d) The number of days of secure care arrangements for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 912, 1,000, 994 and 1,000 respectively.

(e) The number of days in the CEO's care for the 2024-25 Actual, 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target are 1,936,563, 1,950,000, 1,923,279 and 1,950,000 respectively.

Explanation of Significant Movements

(Notes)

1. The movement between the 2024-25 Actual and the 2025-26 Estimated Actual is mainly due to additional expenditure associated with implementing the Out of Home Care reform, increased funding to support the growth in foster carers, increased wages resulting from the implementation of the public sector wages policy, additional expenditure allocated as part of the Child Protection - Delivery of Services, and increased funding provided to meet expenditure and service obligations.
2. The movement between the 2024-25 Actual and the 2025-26 Estimated Actual is mainly due to Therapeutic Residential Care operating at or above usual levels of capacity in 2025-26. The increase in days in residential-based care combined with a slight reduction in expenditure resulted in the observed decrease in this indicator in 2025-26.
3. The movement between the 2024-25 Actual, the 2025-26 Estimated Actual and the 2026-27 Budget Target is mostly due to the implementation of the Out of Home Care reform. This reform is phasing out individualised care arrangements and replacing them with evidence-based, trauma-informed, and culturally responsive care arrangements to children and young people in the care of the State.
4. The movement between the 2025-26 Estimated Actual and the 2026-27 Budget Target is mainly due to increased allocation for Child Protection - Delivery of Services, and the increased funding provided to meet expenditure and services obligations.

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 35,527	\$'000 40,104	\$'000 42,001	\$'000 44,597	1
Less Income	1,254	929	929	22	
Net Cost of Service	34,273	39,175	41,072	44,575	
Employees (Full-Time Equivalents)	155	142	145	150	
Efficiency Indicators					
Proportion of individual plans commenced within the required timeframe.....	92%	93%	90%	93%	
Average cost per service activity for community participation for people with disability ^(a)	n.a.	n.a.	n.a.	n.a.	

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

Explanation of Significant Movements

(Notes)

1. The movement from the 2024-25 Actual to the 2025-26 Estimated Actual is primarily due to the Commonwealth Accessible Australia initiatives commencing in 2025-26 and anticipated payments of election commitments in 2025-26.

8. Living Supports and Care for People with Disability ^(a)

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 97,736	\$'000 111,252	\$'000 111,375	\$'000 109,830	
Less Income	33,598	33,892	33,837	31,082	
Net Cost of Service	64,138	77,360	77,538	78,748	
Employees (Full-Time Equivalents)	608	598	600	588	

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

9. Corporate Support to Client Agency ^(a)

Provision of interim corporate support to Housing and Works 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.....	124,444	132,045	132,045	135,821	
Less Income	nil	nil	nil	nil	
Net Cost of Service	124,444	132,045	132,045	135,821	

(a) To facilitate the implementation of the joint agency transition, the Department will provide corporate services to Housing and Works on a temporary basis for a fixed period. Due to the interim nature of the service, a key effectiveness indicator has not been developed for the 2026-27 Budget.

Asset Investment Program

1. The Department's Asset Investment Program is \$77.2 million from 2025-26 to 2029-30. This capital investment includes:
 - 1.1. \$26.3 million for Refuge Capacity Increase;
 - 1.2. \$24.6 million for the Crisis Accommodation Program; and
 - 1.3. \$10.2 million for Out-of-Home Care 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							
Refuge Capacity Increase - Albany Women's Refuge.....	6,865	370	370	2,982	3,513	-	-
Other Works in Progress							
Building Minor Works	10,215	8,215	500	500	500	500	500
Computer Hardware and Software Program	22,081	15,289	1,698	1,698	1,698	1,698	1,698
Out of Home Care - Residential Care Building Upgrades.....	10,200	4,550	4,550	5,650	-	-	-
COMPLETED WORKS							
Buildings Minor Works - Mirrabooka Car Park	655	655	655	-	-	-	-
Kimberley Floods Temporary Accommodation	37,018	37,018	1,539	-	-	-	-
NEW WORKS							
Election Commitments							
Refuge Capacity Increase - Geraldton Land Acquisition ...	1,320	-	-	1,320	-	-	-
Other New Works							
Computer Hardware and Software - Public Sector Reform ICT Transition Requirements	2,941	-	-	2,941	-	-	-
Crisis Accommodation Program	24,565	-	-	6,396	8,066	1,483	8,620
Refuge Capacity Increase - New Innaloo Refuge	18,115	-	-	433	1,081	8,264	8,337
Total Cost of Asset Investment Program.....	133,975	66,097	9,312	21,920	14,858	11,945	19,155
FUNDED BY							
Capital Appropriation			10,450	18,452	14,790	11,877	19,087
Holding Account.....			68	68	68	68	68
Internal Funds and Balances.....			(1,606)	3,400	-	-	-
Other Grants and Subsidies			400	-	-	-	-
Total Funding			9,312	21,920	14,858	11,945	19,155

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 ^(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)	634,293	716,943	719,581	744,863	732,439	734,736	752,360
Grants and subsidies ^(c)	320,967	322,825	326,393	332,939	256,846	254,445	249,019
Supplies and services	831,876	839,179	861,542	857,323	941,100	924,861	810,829
Accommodation	56,781	67,878	68,623	75,358	68,201	67,118	66,269
Depreciation and amortisation	23,442	22,189	23,944	24,027	24,085	24,066	24,077
Finance and interest costs	1,230	1,385	1,781	1,755	1,545	1,390	1,446
Other expenses	52,403	45,090	41,600	46,127	28,911	29,182	29,117
TOTAL COST OF SERVICES	1,920,992	2,015,489	2,043,464	2,082,392	2,053,127	2,035,798	1,933,117
Income							
Sale of goods and services	46,628	44,275	45,399	50,918	68,382	66,893	66,061
Regulatory fees and fines	366	-	-	-	-	-	-
Grants and subsidies	73,025	75,181	76,811	71,544	71,171	70,460	70,661
Other revenue	3,844	3,633	4,584	5,014	5,783	6,275	6,700
Total Income	123,863	123,089	126,794	127,476	145,336	143,628	143,422
NET COST OF SERVICES	1,797,129	1,892,400	1,916,670	1,954,916	1,907,791	1,892,170	1,789,695
INCOME FROM GOVERNMENT							
Service appropriations	1,652,036	1,700,759	1,726,556	1,802,108	1,748,685	1,736,690	1,634,470
Resources received free of charge	7,493	5,694	5,694	5,694	5,694	5,694	5,694
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	1,991	312	828	133	502	-	-
National Redress Scheme	8,902	3,372	8,375	2,343	1,941	-	-
Royalties for Regions Fund							
Regional Community Services Fund	13,921	17,671	14,331	11,605	16,765	13,278	13,278
Other revenues	154,567	144,666	145,598	137,844	141,181	145,986	145,261
TOTAL INCOME FROM GOVERNMENT	1,838,910	1,872,474	1,901,382	1,959,727	1,914,768	1,901,648	1,798,703
SURPLUS/(DEFICIENCY) FOR THE PERIOD	41,781	(19,926)	(15,288)	4,811	6,977	9,478	9,008

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 4,480, 4,540 and 4,556 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 Commitment							
Boosting Before and After School Care in Schools and Early Childhood Education Workforce Attraction.....	-	750	750	750	750	750	-
Community Facilities and Infrastructure Commitments.....	-	3,600	3,600	1,200	-	-	-
Hardship Utility Grant Scheme Expansion - Social Housing Tenants.....	-	259	259	258	259	258	258
LGBTIQA+ Inclusion Initiatives.....	-	575	700	1,045	253	252	-
Small Commitments.....	-	4,692	4,517	-	-	-	-
Aged Care and Seniors							
Support Services							
Age-Friendly Communities	250	-	-	300	300	300	300
Elder Abuse Prevention Services	-	-	56	58	60	-	-
Elders Rights.....	1,000	1,000	1,000	1,398	1,398	1,398	1,398
Older People's Rights Service	-	291	-	-	-	-	-
Safety and Security Rebate	2,251	3,000	3,000	1,500	3,000	3,000	3,000
Seniors Cost of Living Rebate	33,378	33,948	33,948	35,230	36,560	37,941	37,941
WA Seniors Strategy							
National Age-Friendly Communities Forum.....	50	-	-	-	-	-	-
Seniors Community Grants Program	50	50	50	50	50	50	50
WA Seniors Week Awards.....	20	20	20	20	20	20	20
World Elder Abuse Awareness Day Regional....	60	60	60	60	60	60	60
Child Protection							
Aboriginal Family-Led Decision Making.....	-	-	1,125	-	-	-	-
Aboriginal Representative Organisations.....	1,387	-	1,425	-	-	-	-
Earlier Intervention and Family Support - Regional Service Model.....	4,508	-	-	-	-	-	-
Foster and Family Care Supports Package	-	-	-	6,198	6,927	8,930	8,636
Funding Sustainability for the Multi-Agency Investigation and Support Team	-	-	2,100	2,100	-	-	-
Historical Institutional Abuse Claims.....	6,511	-	1,342	-	-	-	-
Home Stretch WA	14,084	3,214	20,272	27,229	8,321	6,153	6,079
Leaving Care Services	4,110	873	873	873	873	873	873
Living Independently for the First Time	260	260	260	260	260	260	260
Other Grants	667	-	-	-	-	-	-
Out-of-Home Care, Foster Carer and Family Support Grants.....	139,743	206,461	184,855	195,385	153,504	159,249	158,048
Prevention of Child Sexual Abuse	1,530	1,117	500	-	-	-	-
Tristate Pilot Project.....	-	-	259	-	-	-	-
Tuart Place	330	330	480	330	330	330	330
Community Services							
Baldivis Men's Shed.....	2,060	-	-	-	-	-	-
Bereavement Assistance.....	1,177	705	705	705	705	705	705
Community Gardens	268	100	100	100	100	100	100
Grand Carers Support Scheme	4,670	2,527	2,652	5,190	3,825	3,825	3,825
Hardship Utility Grant Scheme	11,404	10,000	10,000	10,000	10,000	10,000	10,000
In-Roads Therapeutic Court Program.....	-	-	632	1,335	1,347	-	-
Indian Ocean Territories Service Delivery Agreement	36	17	17	17	17	17	17
Integrated Empowerment Services and Wanneroo Senior Citizens Club.....	156	-	-	-	-	-	-
Other Grants	632	-	150	-	-	-	-
Purpose Built Facility for Foodbank WA	-	-	2,000	-	-	-	-
Target 120	6,024	6,182	6,182	-	-	-	-
Youth Engagement Arclight Initiative	375	-	-	-	-	-	-
Disability Services							
Accessible Australia	669	725	1,767	-	-	-	-
Bridging Support Program.....	-	580	-	-	-	-	-
Continuity of Support Arrangements.....	3,266	5,953	5,953	5,953	5,953	5,953	5,953
Disability Royal Commission Implementation	-	-	-	150	-	-	-
Disability Services Program	-	-	300	680	680	680	-
Restrictive Practices Quality Assurance Panels....	446	-	-	-	-	-	-
Sector Innovation Fund	1,250	-	-	-	-	-	-
Early Childhood							
Early Years Partnerships Grants	334	3,288	1,097	5,897	3,033	1,400	-
Regional Childcare.....	1,641	-	-	-	-	-	-
Homelessness							
Boorloo Bidee Mia.....	3,684	-	5,300	5,300	-	-	-
Metropolitan Homelessness Outreach Expansion	4,016	-	-	-	-	-	-
Kalgoorlie Transitional Services Continuation....	364	466	466	992	-	-	-
Koorat Boodja	1,400	-	1,400	1,400	-	-	-

	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
Perth Homelessness Services.....	1,816	-	-	-	-	-	-
Safe Night Space for Women.....	2,125	-	-	1,800	-	-	-
South West Grant Funding and Brokerage.....	150	-	-	-	-	-	-
St Bart's Hawaiian Homes.....	331	-	-	-	-	-	-
Teenagers in Need of Crisis Accommodation.....	-	898	-	-	-	-	-
Wandjoo Bidi - Perth Central Business District Supported Accommodation	1,302	-	-	-	-	-	-
Prevention of Family and Domestic Violence (FDV)							
16 Days in WA Community Grants Program....	50	50	50	50	50	50	50
Australian National Research Organisation	152	186	186	186	186	186	186
Caring Dads Program	300	-	-	-	-	-	-
Culturally Appropriate Services to FDV Victims	451	445	-	-	-	-	-
Expand Sector Recognised Training	533	429	429	429	429	429	429
FDV One Stop Hubs	3,843	-	-	-	-	-	-
FDV Taskforce Strengthen Responses							
Aboriginal Family Safety Grants	2,953	3,000	3,000	3,000	3,000	3,000	3,000
Boost Access to Domestic Violence Counselling	300	300	300	300	300	-	-
Coercive Control Education and First Responder Training	-	1,000	1,000	1,000	1,000	500	-
Expansion of Respectful Relationships	544	776	776	-	-	-	-
FDV Capacity Boost Counselling and Advocacy Services	1,500	1,600	1,600	1,600	1,600	-	-
Flexible Support Package.....	-	3,500	3,500	3,500	3,500	-	-
Preventing Violence Together (Workforce Support Initiative).....	400	414	414	420	420	-	-
Primary Prevention Grants	3,032	3,000	3,000	3,000	3,000	3,000	3,000
Safe at Home	917	1,600	1,600	1,575	1,541	1,541	1,541
Therapeutic Refuges	4,582	1,873	-	-	-	-	-
FDV Taskforce System Reform Plan - Workforce Entity	-	1,974	-	-	-	-	-
Keeping Women Safe in Their Homes.....	900	-	-	-	-	-	-
National Partnership Agreement - Family, Domestic and Sexual Violence Responses ...	20,039	6,102	6,656	656	-	-	-
Our Watch Program	147	129	129	129	129	129	129
Pets in Crisis.....	392	500	500	500	500	500	500
Rapid Rehousing for Women and Children.....	1,116	1,038	1,038	1,038	1,038	1,038	1,038
Respectful Relationships.....	1,048	1,037	-	-	-	-	-
Subsidised Driving Lessons and Dental for Women Exiting Refuge.....	397	401	401	401	401	401	401
State Emergency Welfare Plan Grants.....	14,870	-	-	-	-	-	-
Volunteering							
Volunteering Grants	67	30	70	70	70	70	70
Volunteering WA Digital Platform.....	16	15	15	15	15	15	15
Women's Grants	1,090	585	585	585	85	85	85
Youth							
Development of LGBTIQ+ Inclusion Strategy and Action Plan.....	550	250	250	-	-	-	-
Peak Body LGBTIQ+ Services Sector.....	-	-	-	-	275	275	-
Youth Support Services and Grants	993	650	722	722	722	722	722
TOTAL	320,967	322,825	326,393	332,939	256,846	254,445	249,019

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	105,039	52,631	92,105	93,161	92,105	92,224	96,833
Restricted cash	28,100	28,568	24,459	21,399	21,399	21,399	21,399
Holding Account receivables	68	68	68	68	68	68	68
Receivables	52,706	69,327	52,706	52,706	52,706	52,706	52,706
Other.....	21,781	12,437	21,781	21,781	21,781	21,781	21,781
Total current assets	207,694	163,031	191,119	189,115	188,059	188,178	192,787
NON-CURRENT ASSETS							
Holding Account receivables	311,037	342,187	340,638	364,613	388,646	418,369	448,103
Property, plant and equipment.....	263,485	230,931	268,817	277,934	280,413	282,287	294,456
Receivables	24,091	18,115	24,091	24,091	24,091	24,091	24,091
Intangibles	1,446	2,663	217	-	-	-	-
Restricted cash	-	1,550	835	1,670	2,505	3,300	5,222
Total non-current assets	600,059	595,446	634,598	668,308	695,655	728,047	771,872
TOTAL ASSETS	807,753	758,477	825,717	857,423	883,714	916,225	964,659
CURRENT LIABILITIES							
Employee provisions	177,279	176,918	179,342	181,405	183,468	185,491	187,554
Payables	23,299	28,458	23,299	23,299	22,569	22,407	22,267
Borrowings and leases	10,177	9,972	12,467	12,590	12,385	11,999	12,065
Other.....	21,258	24,009	21,258	21,258	21,258	21,298	21,298
Total current liabilities	232,013	239,357	236,366	238,552	239,680	241,195	243,184
NON-CURRENT LIABILITIES							
Employee provisions	29,310	29,559	29,310	29,310	29,310	29,310	29,310
Borrowings and leases	13,960	10,647	16,332	12,877	10,154	9,770	12,034
Other.....	539	1,117	539	539	539	539	539
Total non-current liabilities	43,809	41,323	46,181	42,726	40,003	39,619	41,883
TOTAL LIABILITIES.....	275,822	280,680	282,547	281,278	279,683	280,814	285,067
EQUITY							
Contributed equity	341,798	378,248	373,064	406,198	431,829	459,741	494,869
Accumulated surplus/(deficit).....	73,418	29,512	53,526	53,483	55,121	58,541	67,549
Reserves.....	116,715	70,037	116,580	116,464	117,081	117,129	117,174
Total equity	531,931	477,797	543,170	576,145	604,031	635,411	679,592
TOTAL LIABILITIES AND EQUITY	807,753	758,477	825,717	857,423	883,714	916,225	964,659

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

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.....	1,627,484	1,672,845	1,696,887	1,778,065	1,724,584	1,706,899	1,604,668
Capital appropriation	22,476	22,633	24,668	27,207	23,837	26,764	33,951
Holding Account drawdowns	68	68	68	68	68	68	68
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	1,991	312	828	133	502	-	-
Digital Capability Fund	6,866	5,503	6,843	5,928	1,795	1,148	1,177
National Redress Scheme	8,902	3,372	8,375	2,343	1,941	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	13,921	17,671	14,331	11,605	16,765	13,278	13,278
Receipts paid into Consolidated Account.....	-	(1,356)	-	-	-	-	-
Other.....	27,764	12,956	14,039	2,509	1,958	2,761	2,036
Net cash provided by Government	1,709,472	1,734,004	1,766,039	1,827,858	1,771,450	1,750,918	1,655,178
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(652,491)	(715,370)	(718,008)	(743,147)	(730,718)	(733,189)	(750,813)
Grants and subsidies.....	(320,967)	(321,225)	(324,793)	(332,939)	(256,846)	(254,445)	(249,019)
Supplies and services	(822,165)	(835,360)	(857,723)	(851,777)	(935,554)	(919,315)	(805,283)
Accommodation	(56,775)	(66,444)	(67,189)	(74,157)	(66,963)	(65,883)	(65,037)
GST payments	(107,982)	(52,018)	(96,875)	(96,875)	(96,875)	(96,875)	(96,875)
Finance and interest costs.....	(1,230)	(1,385)	(1,781)	(1,755)	(1,545)	(1,390)	(1,446)
Other payments.....	(32,468)	(45,848)	(46,811)	(51,625)	(34,936)	(35,749)	(29,623)
Receipts ^(b)							
Regulatory fees and fines.....	366	-	-	-	-	-	-
Grants and subsidies.....	74,419	75,181	76,811	71,544	71,171	70,460	70,661
Sale of goods and services.....	46,725	44,066	44,064	48,415	65,975	65,976	65,976
GST receipts	109,120	52,018	96,875	96,875	96,875	96,875	96,875
Other receipts	144,587	135,498	137,424	142,798	147,359	150,363	149,956
Net cash from operating activities	(1,618,861)	(1,730,887)	(1,758,006)	(1,792,643)	(1,742,057)	(1,723,172)	(1,614,628)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(11,212)	(11,687)	(9,312)	(21,920)	(14,858)	(11,945)	(19,155)
Net cash from investing activities.....	(11,212)	(11,687)	(9,312)	(21,920)	(14,858)	(11,945)	(19,155)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(17,524)	(12,552)	(14,217)	(14,464)	(14,756)	(14,887)	(14,864)
Other payments.....	(5,908)	-	(244)	-	-	-	-
Net cash from financing activities.....	(23,432)	(12,552)	(14,461)	(14,464)	(14,756)	(14,887)	(14,864)
NET INCREASE/(DECREASE) IN CASH HELD	55,967	(21,122)	(15,740)	(1,169)	(221)	914	6,531
Cash assets at the beginning of the reporting period	77,172	103,871	133,139	117,399	116,230	116,009	116,923
Cash assets at the end of the reporting period	133,139	82,749	117,399	116,230	116,009	116,923	123,454

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

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

NET APPROPRIATION DETERMINATION (a)

	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							
Aged Care Screening Analysis	1,500	-	-	-	-	-	-
Connected Beginnings - Roebourne	457	-	50	-	-	-	-
Disaster Recovery Arrangements							
Bunbury Weather Event	366	-	-	-	-	-	-
Ex-Tropical Cyclone Ellie	20,086	9,813	11,310	-	-	-	-
Mariginiup Bushfires	627	-	-	-	-	-	-
Past Events	73	-	-	-	-	-	-
Severe Tropical Cyclone Seroja	1,157	-	-	-	-	-	-
District Leadership Groups	150	-	-	-	-	-	-
Essential and Municipal Services Upgrade							
Program	3,122	-	-	-	-	-	-
Health Navigator Pilot Program	208	-	-	-	-	-	-
Indian Ocean Territories Service Delivery							
Agreement	755	697	1,289	1,289	1,289	1,289	1,289
Integrated Empowerment Services and							
Wanneroo Senior Citizens Club	156	-	-	-	-	-	-
Kimberley Empowered Youth Network	-	-	115	-	-	-	-
National Agreement on Social Housing and							
Homelessness	51,309	55,637	55,637	59,577	60,477	60,394	60,394
National Initiatives Women's Safety Package	830	790	790	790	-	-	-
National Partnership Agreement - Family							
Domestic Sexual Violence Responses	14,434	14,324	14,324	9,075	8,579	8,777	8,978
National Partnership on COVID-19							
Response	381	-	-	-	-	-	-
Parenting Community Funding	600	575	575	588	-	-	-
Pilbara Safe Spaces Program							
Indigenous Healing Services	-	929	929	952	975	1,765	1,025
Program Administration	-	473	473	483	497	510	525
Resources Community Investment Initiative ...	1,103	-	-	-	-	-	-
Project Agreement for Family Law							
Information Sharing	769	-	799	813	826	-	-
Tristate Pilot Project	110	-	259	-	-	-	-
Western Australian Council of Social Service							
Sector Support Development	224	-	-	-	-	-	-
Sale of Goods and Services							
Adoptions Fees	54	152	153	155	156	157	157
Fines and Penalties	366	-	-	-	-	-	-
NDIS Worker Screening Fees	1,836	4,460	4,460	4,460	4,460	4,460	4,460
Other	9	-	-	-	-	-	-
Regulatory Fees and Services Rendered	978	1,022	895	1,087	1,087	1,087	1,087
Western Australian Seniors Card	49	124	124	124	124	124	124
Working with Children Screening Fees	11,441	9,332	9,332	11,643	11,643	11,643	11,643
GST Receipts							
GST Input Credits	104,245	40,830	90,805	92,651	92,651	92,651	92,651
GST Receipts on Sales	579	82	82	82	82	82	82
Other Receipts							
Employee Contribution for Government							
Regional Officer Housing	3,051	3,090	3,668	4,097	4,525	4,952	5,376
Executive Vehicle Scheme	189	-	183	183	183	183	183
Implementation of the Physical and Sexual							
Abuse Indemnity Scheme	-	-	1,250	2,418	2,322	832	-
Other Receipts	510	805	661	661	661	661	661
TOTAL	221,724	143,135	198,163	191,128	190,537	189,567	188,635

(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							
Administered Appropriation for Grants and Transfers	1,173,791	1,415,027	1,415,027	1,471,424	1,530,070	1,591,273	1,654,923
TOTAL ADMINISTERED INCOME	1,173,791	1,415,027	1,415,027	1,471,424	1,530,070	1,591,273	1,654,923
EXPENSES							
Other							
Grants and Subs Expense - State Contribution to NDIS	1,242,690	1,415,027	1,415,027	1,471,424	1,530,070	1,591,273	1,654,923
TOTAL ADMINISTERED EXPENSES	1,242,690	1,415,027	1,415,027	1,471,424	1,530,070	1,591,273	1,654,923

Division 35 **Local Government, Industry Regulation and Safety**

Part 8 Community Services

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 85 Net amount appropriated to deliver services	146,758	109,685	111,018	108,285	103,229	103,772	103,579
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	840	858	858	870	910	930	954
Total appropriations provided to deliver services.....	147,598	110,543	111,876	109,155	104,139	104,702	104,533
ADMINISTERED TRANSACTIONS							
Item 86 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	123,211	49,715	95,445	65,681	49,501	64,501	49,501
CAPITAL							
Item 157 Capital Appropriation.....	-	3,085	2,973	1,098	1,139	1,157	1,154
TOTAL APPROPRIATIONS	270,809	163,343	210,294	175,934	154,779	170,360	155,188
EXPENSES							
Total Cost of Services	325,499	464,811	369,507	335,554	321,719	323,992	310,157
Net Cost of Services ^(b)	101,782	207,727	233,791	182,185	166,079	166,138	149,392
CASH ASSETS ^(c)	353,753	216,089	301,343	289,535	289,473	288,013	288,315

(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					
CCTV	1,802	500	-	-	-
City of Canning Mobile CCTV Unit	125	-	-	-	-

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
New Initiatives					
Bonds Management System	-	2,876	-	-	-
Codes of Practice Development and Communication					
All Industries	-	1,712	1,778	1,851	1,908
Mines Safety	542	1,139	1,189	615	-
Digital Driver's Licence and Digital Identity Ecosystem	-	1,590	-	-	-
Financial Oversight Powers of Building Regulators	-	693	834	750	770
Implementation of Mandatory Country of Origin Labelling for Seafood	98	45	45	-	-
Independent Review of Racing and Wagering Western Australia	380	203	-	-	-
<i>Retirement Villages Act 1992</i> Reforms	947	907	829	816	-
WA Residential Battery Scheme	1,418	1,459	-	-	-
Ongoing Initiatives					
Activate Perth	-	250	250	250	250
Banned Drinkers Register	-	3,321	3,476	1,337	1,371
Gambling Legislation Reform	476	1,375	1,519	1,566	906
Gaming and Wagering Commission	1,450	-	-	-	-
Licensing and Compliance System Replacement	309	2,925	-	-	-
Local Government Inspector	330	660	660	660	660
Mental Awareness Respect and Safety Program	-	5,000	5,000	-	-
Mines Statutory Positions Program	-	1,554	1,585	-	-
Organisational Efficiency and Alignment Review	-	7,430	3,349	2,901	2,824
Pets WA and Pet Sterilisation ^(a)	222	848	677	678	179
Short-Term Rental Accommodation and Vacant Property Rental Incentive Schemes	1,751	443	-	-	-
Telethon Family Festival	100	-	-	-	-
Other					
Corporate Support to Client Agencies	2,718	5,628	5,825	6,029	6,240
Government Officer Accommodation	(7)	(5)	(5)	(5)	(2)
Government Regional Officer Housing	(184)	(113)	(115)	(117)	(121)
RiskCover Fund Insurance Premiums	616	1,001	-	-	-
State Administrative Tribunal	60	-	-	-	-
State Fleet Update	(126)	(60)	(60)	(45)	(41)

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

Significant Initiatives

Racing Industry Sustainability

1. The Government has commenced an independent review to ensure the Western Australian racing industry has a framework for long-term financial sustainability. This initiative will examine structures established under the *Racing and Wagering Western Australia Act 2003* to support and develop the industry, namely Racing and Wagering Western Australia. It will focus on improving financial sustainability in changing conditions and in the long-term, while considering Racing and Wagering Western Australia's current and future governance.

Protecting Workers and Supporting Consumers

2. The *Residential Tenancies Act 1987* reforms introduced a new bond release process, enabling disputed bonds to be determined administratively without the parties attending court. Stage 3 enhancements to the Bonds Management System will support these reforms, reduce manual handling and improve the community's experience of the process.
3. Legislative amendments to strengthen the financial oversight powers of the Building Commissioner and the Building Services Board will be supported by recruiting additional specialist staff and procuring support services to implement and enforce the new powers. Enforcement of the powers will strengthen regulatory assurance and support consumer confidence in the State's residential building sector.
4. Providing resources to support compliance with WA's work health and safety (WHS) laws is a core legislated function under the *Work Health and Safety Act 2020*. Demand for contemporary, accessible guidance has increased significantly across the State's 1.6 million workers. This initiative establishes permanent capability in the WorkSafe Safety Education team to deliver high-quality, specialised and timely guidance, mitigate duty holder compliance risk and support duty holders across all non-mining industries.

5. The WHS laws require mine operators to appoint key staff to mining statutory positions to perform specific safety-critical functions to help uplift capability. Appointment requirements vary depending on the type of position and may include formal qualifications, risk management training, specialist courses, experience and passing a legislation examination. The further funding provides for the development of a sustainable business as usual framework for the delivery of legislative exams post the cessation of the transitional period as at 30 March 2026.
6. The Mental Awareness, Respect and Safety program is a world-leading, whole-of-government initiative established in 2021 to address longstanding psychosocial, health and safety risks in the mining sector. In partnership with the Mental Health Commission, Equal Opportunity Commission and Department of Communities, the program delivers systemic improvements in response to issues such as work-related sexual harassment, risks to vulnerable workers and under-reporting of incidents.

Local Government Regulatory Reform

7. The State's first Local Government Inspector commenced on 1 January 2026 to provide oversight and early intervention in local government matters, aiming to address issues before they escalate. They will focus on empowering local governments to lead their own improvements, compliance enforcement of the sector, complaints and investigation management, and education and engagement.

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 Goals	Desired Outcomes	Services
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Fostering a competitive, safe and fair marketplace for consumers and businesses.	1. Building and Energy Safety and Consumer Protection
	Supporting fair employment conditions.	2. Labour Relations
	Local Governments are supported to meet legislative requirements of the Local Government Act.	3. Regulation and Support of Local Government
	Gambling and liquor industries operate responsibly in accordance with legislation.	4. Regulation of the Gambling and Liquor Industries
	Efficient and effective corporate services to client agencies.	5. Corporate Support to Client Agencies
Building Safe and Inclusive Communities.	Driving safe and healthy workplaces.	6. WorkSafe

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. Building and Energy Safety and Consumer Protection.....	144,339	142,200	144,560	150,174	147,137	149,550	150,078
2. Labour Relations.....	13,082	12,750	12,641	13,100	13,417	13,626	13,783
3. Regulation and Support of Local Government.....	19,550	28,153	39,041	21,718	19,465	18,335	17,113
4. Regulation of the Gambling and Liquor Industries.....	46,855	166,626	54,003	46,843	40,881	49,058	34,941
5. Corporate Support to Client Agencies.....	-	20,051	22,769	5,628	5,824	6,029	6,240
6. WorkSafe.....	101,673	95,031	96,493	98,091	94,995	87,394	88,002
Total Cost of Services	325,499	464,811	369,507	335,554	321,719	323,992	310,157

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Fostering a competitive, safe and fair marketplace for consumers and businesses:					
Percent of Consumer Protection customers satisfied with service provided ^{(b)(c)}	72%	n.a.	65%	75%	1
Percent of Building and Energy Safety customers satisfied with service provided ^{(b)(c)}	75%	n.a.	75%	75%	
Percent of Building and Energy compliance activities completed as forecast....	106%	100%	119%	100%	2
Percent of Consumer Protection compliance activities completed within agreed timeframes	70%	80%	80%	80%	3
Percent of Building and Energy and Consumer Protection related licensing and registration services delivered within target timeframes.....	62%	80%	61%	80%	4
Outcome: Supporting fair employment conditions:					
Percent of Private Sector Labour Relations regulatory activities completed within agreed timeframes.....	74%	80%	76%	80%	
Outcome: Local Governments are supported to meet legislative requirements of the Local Government Act:					
Percentage of local governments where actions were taken in support of compliance with the legislative framework	36%	35%	47%	35%	5
Outcome: Gambling and liquor industries operate responsibly in accordance with legislation:					
Percentage of audits and inspections that comply with requirements and statutory criteria.....	97%	95%	97%	95%	
Outcome: Efficient and effective corporate services to client agencies ^(d)					
Outcome: Driving safe and healthy workplaces:					
Percent of WorkSafe customers satisfied with the service provided.....	82%	75%	75%	75%	
Percent of WorkSafe compliance activities completed as planned	84%	95%	109%	95%	6
Percent of WorkSafe-related licensing and registration services delivered within target timeframes	66%	80%	45%	80%	7

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

(b) As this is a new effectiveness indicator, no target was set as part of the 2025-26 Budget process.

(c) As this is a new effectiveness indicator, 2024-25 Actuals have been back cast.

(d) The Treasurer approved an exemption from reporting a key performance indicator for this outcome in 2025-26 and ongoing.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual is lower than the 2026-27 Budget Target mainly due to lower year to date actual customer satisfaction results for Consumer Protection complaints interactions.
2. The 2025-26 Estimated Actual is higher than the 2026-27 Budget Target mainly due to the recruitment of additional plumbing inspectors which has enabled a broader program of inspections and investigations to be undertaken.
3. The increase from the 2024-25 Actual to the 2025-26 Estimated Actual is mainly due to an increase in the number of qualified audit reports from the regulated property industry sector for 2024-25 which were finalised in 2025-26.
4. The 2025-26 Estimated Actual remains lower than the 2025-26 Budget. This is mainly due to processing times exceeding licensing target timeframes due to consistent increases in demand and labour market conditions.
5. The 2025-26 Estimated Actual is higher than the 2024-25 Actual and the 2025-26 Budget due to an increase in compliance actions undertaken in relation to delayed reporting to the Minister of election results, in accordance with regulation 81 of the Local Government (Election) Regulations 1997.
6. The 2025-26 Estimated Actual is higher than the 2024-25 Actual and 2025-26 Budget due to an increase in the targets for mines safety inspectors and an increased number of trained General Industries inspectors which has enabled more inspections to be undertaken.
7. The 2025-26 Estimated Actual remains lower than the 2025-26 Budget mainly due to licensing processing times for High-Risk Work Licences exceeding target timeframes. Despite a decline in KPI results in 2025-26, the average processing time for high-risk work licences has remained steady at 22 business days across both years.

Services and Key Efficiency Indicators

1. Building and Energy Safety and Consumer Protection

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	144,339	142,200	144,560	150,174	
Less Income	137,826	72,002	72,127	75,043	1
Net Cost of Service	6,513	70,198	72,433	75,131	
Employees (Full-Time Equivalents)	694	698	709	716	
Efficiency Indicator					
Average cost per transaction to deliver Building and Energy Safety and Consumer Protection services	\$295	\$274	\$292	\$302	

Explanation of Significant Movements

(Notes)

1. The Income was higher in the 2024-25 Actual mainly due to increasing Building Services Levy collections received and higher interest rates than budgeted, resulting in increased revenue received for the Real Estate and Settlement Agent Special Purpose Accounts.

2. Labour Relations

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	13,082	12,750	12,641	13,100	
Less Income	nil	nil	nil	nil	
Net Cost of Service	13,082	12,750	12,641	13,100	
Employees (Full-Time Equivalents)	77	69	69	69	
Efficiency Indicator					
Average cost per regulatory transaction to deliver private sector labour relations services	\$751	\$840	\$977	\$1,002	1

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget mainly due to a decline in Wageline call volumes, which is likely driven by more users accessing available online guidance.

3. Regulation and Support of Local Government

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	19,550	28,153	39,041	21,718	1,2,3
Less Income	349	2,305	2,636	3,204	
Net Cost of Service	19,201	25,848	36,405	18,514	
Employees (Full-Time Equivalents)	96	91	92	93	
Efficiency Indicator					
Average cost per local government for regulation and support.....	\$132,291	\$112,781	\$115,709	\$123,856	4

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget is higher than the 2024-25 Actual primarily as a result of the realignment of the Department's organisational capacity, including an increase in support functions to meet statutory requirements, enhance governance, improve performance and increase delivery capacity.
2. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual is due to additional funding for the Off-Road Vehicle Special Purpose Account, CCTV election commitments and local government grants expenditure.
3. The decrease from the 2025-26 Estimated Actual to the 2026-27 Budget Target reflects a return to normalised levels of grant expenditure in 2026-27.
4. Grants are excluded from the efficiency indicator calculation because grants do not reflect the cost of delivering services. The variance between the 2025-26 Budget and the 2026-27 Budget Target is mainly due to additional funding for the Office of the Local Government Inspector and Activate Perth.

4. Regulation of the Gambling and Liquor Industries

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	46,855	166,626	54,003	46,843	1
Less Income	14,347	130,509	8,665	13,222	
Net Cost of Service	32,508	36,117	45,338	33,621	
Employees (Full-Time Equivalents)	205	184	193	192	
Efficiency Indicators					
Average cost of conducting inspections.....	\$1,711	\$1,659	\$2,473	\$2,273	2
Average cost of determining applications	\$1,604	\$1,928	\$2,197	\$1,767	3,4

Explanation of Significant Movements

(Notes)

1. The Racing Bets Levy Special Purpose Account was transferred from the Gaming and Wagering Commission to the Department in December 2024. This account was subsequently reclassified from Controlled to an Administered account. The decreases from the 2025-26 Budget to both 2025-26 Estimated Actual and the 2026-27 Budget Target are due to the effect of reclassification of the Racing Bets Levy Special Purpose Account.
2. The increase between the 2025-26 Budget and the 2026-27 Budget Target is primarily driven by additional support required to undertake inspections.
3. The decrease from the 2025-26 Estimated Actual to the 2026-27 Budget Target reflects the 2025-26 adjustments that supported governance, statutory requirements and service delivery capacity. This is further impacted by timing differences between the State Budget and the Gaming and Wagering Commission budget, which shifts expenditure between years.
4. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual is primarily due to additional funding in support of Gambling Legislation Reform and adjustments to support functions to meet statutory requirements, enhance governance, improve performance and increase delivery capacity.

5. Corporate Support to Client Agencies

Provision of interim corporate support by the Department to Energy and Economic Diversification and Mines, Petroleum and Exploration during the implementation of Public Sector Reform changes.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	nil	20,051	22,769	5,628	
Less Income	nil	nil	nil	nil	
Net Cost of Service	nil	20,051	22,769	5,628	
Employees (Full-Time Equivalents)	nil	nil	39	39	

6. WorkSafe

Drive workplace change and dangerous goods safety through education, specialist advice and enforcement.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	101,673	95,031	96,493	98,091	
Less Income	71,195	52,268	52,288	61,900	1
Net Cost of Service	30,478	42,763	44,205	36,191	
Employees (Full-Time Equivalents)	482	490	496	513	
Efficiency Indicator					
Average cost per regulatory transaction to deliver safety regulation services....	\$8,166	\$8,038	\$7,097	\$7,770	2

Explanation of Significant Movements

(Notes)

1. The increase from the 2025-26 Estimated Actual to the 2026-27 Budget Target is primarily driven by higher levy revenue, reflecting an uplift in industry activity.
2. The decrease from the 2025-26 Budget to the 2025-26 Estimated Actual is mainly due to an increase in the number of trained general industries inspectors and higher targets for mines safety inspectors undertaking workplace inspections.

Asset Investment Program

1. The Department's Asset Investment Program in the 2026-27 Budget Year is \$7.1 million, comprising mainly of ongoing ICT works associated with the Licensing and Compliance System project, with funding mainly from the Digital Capability Fund.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
WORKS IN PROGRESS							
Licensing and Compliance System.....	14,613	8,301	8,301	6,312	-	-	-
Pets WA and Pet Sterilisation.....	1,514	1,147	1,147	367	-	-	-
COMPLETED WORKS							
Asset Replacement Program - Computer Hardware and Software - 2025-26 Program	388	388	388	-	-	-	-
NEW WORKS							
Asset Replacement Program - Computer Hardware and Software							
2026-27 Program	388	-	-	388	-	-	-
2027-28 Program	388	-	-	-	388	-	-
2028-29 Program	388	-	-	-	-	388	-
2029-30 Program	388	-	-	-	-	-	388
Total Cost of Asset Investment Program.....	18,067	9,836	9,836	7,067	388	388	388
FUNDED BY							
Holding Account.....			388	388	388	388	388
Internal Funds and Balances.....			262	367	-	-	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....			7,711	5,040	-	-	-
Other			1,475	1,272	-	-	-
Total Funding			9,836	7,067	388	388	388

Financial Statements

Income Statement

Expenses

1. Employee benefits increased \$6.8 million between the 2025-26 Budget and the 2025-26 Estimated Actual and \$3 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year. This is mainly due to the extension of corporate services provided to Mines, Petroleum and Exploration; and additional funding for the Banned Drinkers Register, WA Residential Battery Scheme, Licensing and Compliance System Replacement and WorkSafe Programs.
2. Grants and subsidies decreased \$108.9 million between the 2025-26 Budget and the 2025-26 Estimated Actual and \$18.8 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year. This is mainly due to the transfer of the Racing Bets Levy Special Purpose Account from controlled into the administered ledger.
3. Supplies and services increased \$5.6 million between the 2025-26 Budget and the 2025-26 Estimated Actual mainly due to adjustments for the Compliance and Regulation System Transformation Program, Gambling Harm Reduction Support Service Special Purpose Account and Racing Bets Levy. Supplies and Services decrease of \$12.4 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year reflects the implementation of Public Sector Reform, with significant progress made in transitioning and embedding revised responsibilities.
4. Other expenses increased \$1.4 million between the 2025-26 Budget and the 2025-26 Estimated Actual mainly due to cashflow timing changes for the Gaming Community Trust Special Purpose Account and additional funding for RiskCover Fund insurance premiums. Other expenses decreased \$5.2 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year mainly due to the cessation of corporate services provided by Creative Industries, Tourism and Sport, which was part of the transition arrangements for a six-month period.

Income

5. Regulatory fees and fines reduced \$112.4 million from the 2025-26 Budget Year to the 2025-26 Estimated Actual due to the transfer of the Racing Bets Levy Special Purpose Account into the administered ledger.
6. Service appropriation decreased \$2.7 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year mainly due to one-off Short-Term Rental Accommodation (STRA) and Vacant Property Rental (VPR) Incentive Schemes Extension and Local Government Election Commitments being completed.

Statement of Financial Position

7. Cash assets decreased \$4.6 million from the 2025-26 Budget to the 2025-26 Estimated Actual and \$844,000 from the 2025-26 Estimated Actual to the 2026-27 Budget Year, mainly due to the transfer of cash balances from Energy, Mines, Industry Regulation and Safety, and Local Government, Sport and Cultural Industries; and delivering the Banned Drinkers Register, Perth Casino Royal Commission Implementation, STRA and VPR Incentive Schemes and Ellenbrook Community Hub initiatives.
8. Restricted cash increased \$89.8 million from the 2025-26 Budget to the 2025-26 Estimated Actual and decreased \$11 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year, mainly due to the transfer of cash balances from Energy, Mines, Industry Regulation, and Local Government, Sport and Cultural Industries and utilising Mines Safety and Inspection Levy Special Purpose Accounts monies.

Statement of Cashflows

9. 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)	208,090	228,871	235,667	238,707	235,022	237,041	240,060
Grants and subsidies ^(c)	14,910	150,898	41,964	23,167	21,928	26,494	10,291
Supplies and services	55,501	46,890	52,522	40,165	32,148	27,343	26,867
Accommodation	18,899	20,379	20,372	19,559	19,619	19,637	19,640
Depreciation and amortisation	2,706	1,635	1,482	1,659	1,655	1,648	1,641
Finance and interest costs	190	321	244	242	211	199	206
Other expenses	25,203	15,817	17,256	12,055	11,136	11,630	11,452
TOTAL COST OF SERVICES	325,499	464,811	369,507	335,554	321,719	323,992	310,157
Income							
Sale of goods and services	2,135	4,942	405	4,942	4,942	4,942	5,065
Regulatory fees and fines	177,855	211,512	99,160	108,989	111,457	113,713	116,497
Mines Safety and Inspection Levy	43,493	34,000	34,000	37,000	37,000	37,000	37,000
Grants and subsidies	226	719	817	768	565	520	520
Other revenue	8	5,911	1,334	1,670	1,676	1,679	1,683
Total Income	223,717	257,084	135,716	153,369	155,640	157,854	160,765
NET COST OF SERVICES	101,782	207,727	233,791	182,185	166,079	166,138	149,392
INCOME FROM GOVERNMENT							
Service appropriations	147,598	110,543	111,876	109,155	104,139	104,702	104,533
Resources received free of charge	3,452	2,719	2,719	2,729	2,740	2,751	2,751
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	131	4,463	4,391	3,420	3,997	13,907	137
Other revenues	39,225	61,749	69,912	47,761	44,155	45,483	45,700
TOTAL INCOME FROM GOVERNMENT	190,406	179,474	188,898	163,065	155,031	166,843	153,121
SURPLUS/(DEFICIENCY) FOR THE PERIOD	88,624	(28,253)	(44,893)	(19,120)	(11,048)	705	3,729

(a) Full audited financial statements are published in the 2024-25 Annual Reports of the Departments of Local Government, Sport and Cultural Industries 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 1,554, 1,598 and 1,622 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
Activate Perth	250	250	250	250	250	250	250
Asbestos Disease Society	106	150	150	150	150	150	150
Australian Building Codes Board	519	650	650	650	650	650	650
CCTV Cameras	-	-	1,802	500	-	-	-
Circle Green Community Legal	430	430	430	430	430	430	430
City of Canning Mobile CCTV Unit	-	-	125	-	-	-	-
Community Facilities and Infrastructure							
Commitments - Local Government	-	9,162	10,162	2,000	1,500	-	-
Ellenbrook Community Hub	-	1,590	3,090	-	-	-	-
Gambling Harm Initiative	-	-	500	500	500	500	500
Gaming and Community Trust	-	258	258	258	258	258	258
Guide Dogs WA Breeding Training Program ...	500	1,250	1,700	1,100	1,100	1,100	-
Initiatives Enhancing Consumer Rights	-	68	68	68	68	68	68
Kalgoorlie Race Round	-	500	761	500	239	-	-
Mental Awareness Respect and Safety							
Program	4,043	384	449	3,620	3,620	-	-
Mental Health and Suicide Prevention							
Program Support Fund	-	861	861	853	843	833	-
Mental Health Prevention in the Workplace	830	1,000	1,000	975	950	975	975
Off-Road Vehicle Grants	-	-	4,410	-	-	-	-
Other Grants	-	100	-	-	-	-	-
Pet Rescue Organisations - Financial							
Assistance	400	400	400	400	400	400	400
Pet Shop Transition	-	-	300	-	-	-	-
Property Industry Grants	3,611	6,470	6,470	6,470	6,470	6,470	6,470
Racing Bets Levy Special Purpose Account ...	-	121,850	-	-	-	-	-
Regional Racing Fund	-	4,321	4,321	3,283	3,860	13,770	-
Riverside Gardens Urban Forest Development ...	50	50	850	-	-	-	-
Safe Farms WA Inc	140	140	140	140	140	140	140
Safety Research Resources Sector	-	48	-	-	-	-	-
Short-Term Rental Accommodation Incentive							
Scheme and Vacant Property Rental							
Incentive Scheme	3,731	666	2,417	220	-	-	-
Pets WA and Pet Sterilisation	-	-	-	500	500	500	-
Telethon Family Festival	-	-	100	-	-	-	-
WA Builders Support Program	-	300	300	300	-	-	-
Work Health and Safety Act 2020 -							
Stakeholder Engagement	300	-	-	-	-	-	-
TOTAL	14,910	150,898	41,964	23,167	21,928	26,494	10,291

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	18,385	11,057	6,506	5,662	7,758	11,523	15,788
Restricted cash	335,368	205,032	294,837	283,873	281,715	276,490	272,527
Holding Account receivables	479	329	387	386	385	384	383
Receivables	22,084	16,083	16,478	16,652	10,215	13,389	16,563
Other.....	16,799	5,758	16,693	16,693	16,693	16,693	16,693
Total current assets	393,115	238,259	334,901	323,266	316,766	318,479	321,954
NON-CURRENT ASSETS							
Holding Account receivables	12,744	13,284	12,901	13,868	14,836	15,800	16,757
Property, plant and equipment.....	12,067	61,423	19,942	19,151	18,988	18,859	19,077
Receivables	6,158	5,196	6,364	6,364	6,364	6,364	6,364
Intangibles	16,217	19,576	21,205	27,674	27,464	27,254	27,044
Total non-current assets	47,186	99,479	60,412	67,057	67,652	68,277	69,242
TOTAL ASSETS	440,301	337,738	395,313	390,323	384,418	386,756	391,196
CURRENT LIABILITIES							
Employee provisions	41,046	29,748	38,891	38,670	38,449	38,220	37,991
Payables	8,624	9,185	9,444	9,524	9,593	9,677	9,761
Borrowings and leases	3,064	3,142	3,226	3,147	3,165	3,153	3,105
Other.....	40,944	36,804	41,191	41,191	41,191	41,191	41,191
Total current liabilities	93,678	78,879	92,752	92,532	92,398	92,241	92,048
NON-CURRENT LIABILITIES							
Employee provisions	7,001	5,216	7,122	7,210	7,299	7,387	7,475
Borrowings and leases	2,464	2,183	2,346	1,695	1,532	1,406	1,660
Other.....	2,005	3,177	2,005	2,005	2,005	2,005	2,005
Total non-current liabilities	11,470	10,576	11,473	10,910	10,836	10,798	11,140
TOTAL LIABILITIES.....	105,148	89,455	104,225	103,442	103,234	103,039	103,188
EQUITY							
Contributed equity	264,328	231,934	285,599	300,692	306,030	307,968	308,641
Accumulated surplus/(deficit).....	134	(28,174)	(44,759)	(63,879)	(74,927)	(74,222)	(70,493)
Reserves.....	70,691	44,523	50,248	50,068	50,081	49,971	49,860
Total equity	335,153	248,283	291,088	286,881	281,184	283,717	288,008
TOTAL LIABILITIES AND EQUITY	440,301	337,738	395,313	390,323	384,418	386,756	391,196

(a) Full audited financial statements are published in the 2024-25 Annual Reports of the Departments of Local Government, Sport and Cultural Industries 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 \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	147,067	109,707	111,227	107,801	102,784	103,351	103,189
Capital appropriation	-	3,085	2,973	1,098	1,139	1,157	1,154
Holding Account drawdowns	389	388	388	388	388	388	388
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund	-	1,098	1,098	1,135	1,173	295	-
Digital Capability Fund.....	9,594	16,334	14,645	13,520	3,686	1,146	179
Royalties for Regions Fund							
Regional Community Services Fund.....	131	4,463	4,391	3,420	3,997	13,907	137
Other.....	25,116	66,144	70,568	47,195	43,589	45,078	45,295
Net cash provided by Government	182,297	201,219	205,290	174,557	156,756	165,322	150,342
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(200,150)	(229,118)	(235,715)	(238,670)	(229,979)	(232,517)	(235,536)
Grants and subsidies.....	(14,909)	(150,898)	(41,964)	(23,167)	(21,928)	(26,494)	(10,291)
Supplies and services	(50,764)	(58,658)	(63,302)	(32,904)	(23,854)	(30,257)	(29,781)
Accommodation	(10,353)	(20,381)	(20,374)	(19,561)	(19,621)	(19,638)	(19,641)
GST payments	(9,452)	(3,480)	(3,480)	(2,332)	(1,785)	(2,689)	(2,689)
Finance and interest costs.....	(184)	(285)	(244)	(242)	(211)	(199)	(206)
Other payments.....	(22,946)	(16,114)	(17,575)	(13,737)	(13,203)	(13,654)	(13,476)
Receipts (b)							
Regulatory fees and fines	146,732	207,348	94,996	104,998	108,618	112,677	115,461
Mines Safety and Inspection Levy	39,708	34,000	34,000	37,000	37,000	37,000	37,000
Grants and subsidies.....	1,935	719	817	768	565	520	520
Sale of goods and services.....	3	5,520	983	5,520	5,520	5,520	5,643
GST receipts	9,439	3,480	3,480	2,332	1,785	2,689	2,689
Other receipts	11,802	978	1,434	1,772	1,778	1,781	1,785
Net cash from operating activities	(99,139)	(226,889)	(246,944)	(178,223)	(155,315)	(165,261)	(148,522)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	-	(9,574)	(9,836)	(7,067)	(388)	(388)	(388)
Net cash from investing activities.....	-	(9,574)	(9,836)	(7,067)	(388)	(388)	(388)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(1,109)	(1,032)	(920)	(1,075)	(1,115)	(1,133)	(1,130)
Other payments.....	(1,146)	-	-	-	-	-	-
Net cash from financing activities.....	(2,255)	(1,032)	(920)	(1,075)	(1,115)	(1,133)	(1,130)
NET INCREASE/(DECREASE) IN CASH HELD	80,903	(36,276)	(52,410)	(11,808)	(62)	(1,460)	302
Cash assets at the beginning of the reporting period	-	-	353,753	301,343	289,535	289,473	288,013
Net cash transferred to/from other agencies	272,850	252,365	-	-	-	-	-
Cash assets at the end of the reporting period	353,753	216,089	301,343	289,535	289,473	288,013	288,315

(a) Full audited financial statements are published in the 2024-25 Annual Reports of the Departments of Local Government, Sport and Cultural Industries 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	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Regulatory Fees and Fines							
Gaming Community Trust.....	-	258	258	258	258	258	258
Industry Regulation and Safety.....	74,510	40,584	40,584	41,548	43,171	44,816	44,816
Licences and Other Regulatory Fees -							
Industry Regulation and Safety	73,345	43,731	43,740	52,540	54,278	56,423	59,207
Liquor Fees Revenue	8,150	8,421	8,421	8,659	8,920	9,189	9,189
Office of the Independent Monitor.....	5,315	-	-	-	-	-	-
Other Fees and Fines.....	1,766	1,993	1,993	1,993	1,991	1,991	1,991
Racing Bets Levy	-	121,850	-	-	-	-	-
Grants and Subsidies							
Grants and Subsidies	577	578	578	582	379	379	379
Provision of Services to the Commonwealth....	226	141	141	141	141	141	141
Sale of Goods and Services							
Provision of Services to the Racing and							
Gaming Industries ^(b)	131	13,210	110	4,647	4,645	4,647	4,770
Sale of Goods and Services	3	873	873	873	873	873	873
GST Receipts							
GST Receipts.....	2,093	3,480	3,480	2,332	1,785	2,689	2,689
Other Receipts							
Other Industry Receipts.....	3,744	927	945	946	949	949	943
Other Receipts	51	51	381	714	719	724	724
TOTAL	169,911	236,097	101,504	115,233	118,109	123,079	125,980

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

(b) The decrease from the 2025-26 Budget to the 2025-26 Estimated Actual is due to an accounting adjustment to correct the source of funding from the Gaming and Wagering Commission. This accounting adjustment is yet to be reflected between 2026-27 and 2029-30.

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							
Taxation							
Casino Tax	62,997	54,000	54,000	54,000	54,000	54,000	54,000
Fines							
Racing Bets Levy	61,717	-	121,850	121,850	121,850	121,850	121,850
Regulatory Fines	317	254	254	254	254	254	254
Other							
Appropriations ^(a)	123,211	49,715	95,445	65,681	49,501	64,501	49,501
Home Indemnity Insurance (HII)	44,977	35,051	42,432	35,488	33,557	33,557	33,557
Rental Accommodation Account (RAA)	23,724	18,063	19,009	21,626	22,875	22,875	22,875
TOTAL ADMINISTERED INCOME	316,943	157,083	332,990	298,899	282,037	297,037	282,037
EXPENSES							
Grants to Charitable and Other Public Bodies							
Gambling Harm Initiative	-	500	-	-	-	-	-
Subsidies and Concessions							
Subsidies to Gambling and Betting Agencies and Bookmakers	52,897	47,494	67,224	51,818	49,110	49,110	49,110
Other							
HII	88,556	35,903	68,946	38,187	27,364	27,364	27,364
Other Administered Expenses	416	7	7	9	9	9	9
Perth Piping Industry Response	348	-	4,884	4,884	4,884	15,000	-
RAA	23,583	22,255	22,255	24,759	22,297	22,663	22,663
Racing Bets Levy	74,781	-	121,850	121,850	121,850	121,850	121,850
Receipts Paid into the Consolidated Account	63,114	54,254	54,254	54,254	54,254	54,254	54,254
Regional Cemeteries Boards	240	314	314	382	382	382	382
WA Rent Relief Program	-	1,400	7,900	13,472	-	-	-
TOTAL ADMINISTERED EXPENSES	303,935	162,127	347,634	309,615	280,150	290,632	275,632

(a) The increase in appropriations for the 2025-26 Estimated Actual when compared to the 2025-26 Budget (92%) is mainly due to subsidies to Gambling and Betting Agencies and Bookmakers, one-off increases for the Home Indemnity Insurance Sustainability and the Lotteries gambling GST recoup.

Division 36 **Western Australian Sports Centre Trust**

Part 8 Community Services

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 87 Net amount appropriated to deliver services	113,016	122,276	118,917	138,802	145,865	151,567	153,654
Total appropriations provided to deliver services.....	113,016	122,276	118,917	138,802	145,865	151,567	153,654
CAPITAL							
Item 158 Capital Appropriation ^(a)	27,023	44,583	44,583	32,714	31,749	26,841	27,624
TOTAL APPROPRIATIONS	140,039	166,859	163,500	171,516	177,614	178,408	181,278
EXPENSES							
Total Cost of Services	341,726	335,028	388,779	389,771	402,889	411,724	420,153
Net Cost of Services ^(b)	120,217	128,137	136,301	142,156	149,186	151,735	153,822
CASH ASSETS ^(c)	178,668	91,077	161,395	154,896	154,497	154,429	154,360

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

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

(c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on VenuesWest's Income Statement since presentation of the 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					
Optus Stadium Turf Replacement	1,155	869	2,333	1,461	-
Venue Security and Public Safety	-	8	880	863	885
Other					
Optus Stadium Operator Adjustment	29,937	31,674	34,059	36,502	39,925
RiskCover Fund Insurance Premiums	136	542	-	-	-
State Fleet Update	18	18	17	17	17

Significant Initiatives

Optus Stadium Turf Replacement

1. \$5.8 million will be spent to deliver a turf replacement lifecycle program for Optus Stadium, in response to an increase in the expected number, and changes to the profile, of events at the Stadium.

Venue Security and Public Safety

2. \$3.7 million will be spent over 2026-27 to 2029-30 for capital upgrades (as reflected in the Asset Investment Program) and operational costs to enhance security and public safety across VenuesWest venues.

Optus Stadium Operator Adjustment

3. Forecast operating expenditure at Optus Stadium is expected to increase over the 2025-26 Estimated Actual and over the forward estimates period, reflecting updates to forecast event scheduling as well as expected attendances and spending patterns based on recent historical actuals. Revenue estimates for Optus Stadium have also been revised over the same period, more than offsetting the impact of the higher operating costs.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Services
Delivering Quality Infrastructure and Services Across Our State.	Sustainable, accessible and profitable state assets delivering sport, recreation and entertainment opportunities for Western Australians.	1. Deliver Training and Competition Facilities for High Performance Sport 2. Provision of Venues and Precincts Delivering Quality Sport and Entertainment Experiences

Service Summary

Expense	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. Deliver Training and Competition Facilities for High Performance Sport	219,927	222,933	268,130	266,427	275,290	280,518	285,831
2. Provision of Venues and Precincts Delivering Quality Sport and Entertainment Experiences	121,799	112,095	120,649	123,344	127,599	131,206	134,322
Total Cost of Services	341,726	335,028	388,779	389,771	402,889	411,724	420,153

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Sustainable, accessible and profitable state assets delivering sport, recreation and entertainment opportunities for Western Australians:					
Percentage of targeted sports where venues meet international competition standards	94%	94%	94%	94%	
High performance sport user satisfaction.....	80%	90%	90%	90%	
Level of patronage	6.2 million	6.5 million	6.5 million	6.5 million	
Customer satisfaction.....	89%	92%	92%	92%	

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

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	219,927	222,933	268,130	266,427	1
Less Income	134,289	133,718	174,712	169,440	2
Net Cost of Service	85,638	89,215	93,418	96,987	
Employees (Full-Time Equivalents)	327	334	327	327	
Efficiency Indicators					
The subsidy VenuesWest provide to high performance sport and training competition ^(a)	66%	59%	63%	63%	

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

Explanation of Significant Movements

(Notes)

1. The increase in the 2025-26 Estimated Actual and the 2026-27 Budget Target compared to the 2024-25 Actual and the 2025-26 Budget is largely reflective of increased depreciation expenditure and revised Optus Stadium operator spend.
2. The increase in the 2025-26 Estimated Actual and 2026-27 Budget Target compared to the 2024-25 Actual and the 2025-26 Budget is primarily reflective of revised Optus Stadium operator income.

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	121,799	112,095	120,649	123,344	
Less Income	87,220	73,173	77,766	78,175	
Net Cost of Service	34,579	38,922	42,883	45,169	
Employees (Full-Time Equivalents)	371	351	373	373	
Efficiency Indicator					
Commercial expense ratio ^(a)	88%	82%	86%	85%	

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

Asset Investment Program

1. The Asset Investment Program for 2026-27 provides for the following significant expenditures:
 - 1.1. \$18.6 million to enable maintenance and replacement of building, infrastructure, plant and equipment assets in accordance with VenuesWest's asset maintenance plan, including:
 - 1.1.1. \$15.8 million for the Capital Upgrades and Maintenance Program; and
 - 1.1.2. \$2.9 million for the Building Condition and Audit Program;
 - 1.2. \$10.4 million on infrastructure improvements and upgrade projects across venues, including:
 - 1.2.1. \$3 million for upgrades to RAC Arena's audio system;
 - 1.2.2. \$2.8 million for Perth Motorplex Upgrades;
 - 1.2.3. \$2 million for Arena Joondalup Basketball Upgrades;
 - 1.2.4. \$1.5 million for Electrical Upgrade Works; and
 - 1.2.5. \$1.1 million for Venue Security and Public Safety Upgrades;
 - 1.3. \$7.5 million on Optus Stadium capital works; and
 - 1.4. \$3 million on the completion of the expansion of Sam Kerr Football Centre facilities including two additional community pitches.

	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							
Buildings Condition Audit	17,054	5,394	2,727	2,915	2,915	2,915	2,915
Electrical Infrastructure Upgrades	6,499	4,313	4,313	1,506	680	-	-
Optus Stadium - Capital Works	66,364	36,276	16,344	7,522	7,522	7,522	7,522
Sam Kerr Football Centre - Community Pitches 3 and 4 ...	8,764	5,764	5,594	3,000	-	-	-
COMPLETED WORKS							
Arena Joondalup Competition Pool Replacement and Associated Works	13,148	13,148	8,770	-	-	-	-
Capital Upgrades and Maintenance 2024-25 Program	11,535	11,535	5,696	-	-	-	-

	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
2025-26 Program	10,200	10,200	9,676	-	-	-	-
Handrail, Barrier and Access Upgrades	1,344	1,344	1,303	-	-	-	-
HBF Park - Stadium Modifications to Host 2023 FIFA Women's World Cup	42,384	42,384	1,110	-	-	-	-
Perth High Performance Centre - Geothermal Bore Improvement	3,721	3,721	3,603	-	-	-	-
Perth Motorplex Drag Strip Replacement	4,963	4,963	4,963	-	-	-	-
RAC Arena Underground Carpark Works	2,926	2,926	1,951	-	-	-	-
Security Infrastructure Upgrades	13,815	13,815	991	-	-	-	-
WA Rugby Centre - Gender Equity Amenities Upgrade	996	996	30	-	-	-	-
Western Australian Athletics Stadium	7,539	7,539	1,522	-	-	-	-
NEW WORKS							
Election Commitments							
Arena Joondalup - Basketball Facility Upgrades	2,000	-	-	2,000	-	-	-
Perth Motorplex	7,750	-	-	2,750	5,000	-	-
Other New Works							
Capital Upgrades and Maintenance							
2026-27 Program	15,755	-	-	15,755	-	-	-
2027-28 Program	15,755	-	-	-	15,755	-	-
2028-29 Program	10,110	-	-	-	-	10,110	-
2029-30 Program	10,110	-	-	-	-	-	10,110
Optus Stadium Superscreens and LED Ribbons	3,836	-	-	-	3,836	-	-
Perth High Performance Centre Roof Replacement	4,313	-	-	-	2,156	2,157	-
RAC Arena Audio System	3,000	-	-	3,000	-	-	-
Venue Security and Public Safety	1,081	-	-	1,081	-	-	-
Total Cost of Asset Investment Program	284,962	164,318	68,593	39,529	37,864	22,704	20,547
FUNDED BY							
Capital Appropriation			33,579	20,269	18,612	12,932	12,932
Holding Account			7,989	13,260	19,252	9,772	7,615
Internal Funds and Balances ^(a)			23,020	6,382	382	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund			2,519	-	-	-	-
Other ^(b)			1,396	(382)	(382)	-	-
Other Grants and Subsidies			90	-	-	-	-
Total Funding			68,593	39,529	37,864	22,704	20,547

(a) Carryover of prior year capital funding.

(b) Adjustments to the Perry Lakes Maintenance Special Purpose Account drawdown profile and reclassification of capital works expenditure.

Financial Statements

Income Statement

Expenses

- The supplies and services cost increases in the 2025-26 Estimated Actual and forward estimates period, compared to the 2024-25 Actual and 2025-26 Budget primarily reflects an update of Optus Stadium operator expenses.
- The depreciation and amortisation expenses increase in the 2025-26 Estimated Actual and forward estimates period reflects alignment with actual depreciation expense forecast growth.

Income

- The sale of goods and services increase in the 2025-26 Estimated Actual and forward estimates period, compared to the 2024-25 Actual and 2025-26 Budget reflects an update of Optus Stadium operator revenues.

Statement of Financial Position

- The 2025-26 Budget cash assets balance was based on an estimated 2024-25 closing balance. The 2024-25 Actual however was significantly higher due to unspent capital and greater than forecast advance event receipts. This higher actual balance flows into the 2025-26 Estimated Actual and over the forward estimates period.

5. Property, plant and equipment is higher in the 2025-26 Estimated Actual compared to the 2025-26 Budget reflecting higher valuations of assets in the 2024-25 Actuals. This is also reflected in the higher value of the reserves balance in equity.

Statement of Cashflows

6. The higher levels of capital appropriation in the 2025-26 Budget Year compared to the 2027-28 Outyear largely reflects higher contractual maintenance costs at Optus Stadium and capital upgrades across a number of venues including electrical infrastructure, Arena Joondalup basketball, Perth Motorplex upgrades and venue security upgrades.
7. Holding Account drawdowns were higher in the 2024-25 Actual due to expenditure on the Arena Joondalup competition pool replacement project. Drawdowns are also higher in 2026-27, 2027-28 and 2028-29, reflecting additional capital upgrades funding approved in the 2026-27 Budget.

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)	86,658	77,611	82,678	85,450	88,098	90,512	93,777
Grants and subsidies ^(c)	71	-	-	-	-	-	-
Supplies and services	90,450	111,178	147,941	140,145	145,691	147,212	147,950
Accommodation	20,396	18,844	19,190	19,530	19,736	19,876	19,952
Depreciation and amortisation	88,797	81,989	93,509	98,481	104,599	109,871	115,101
Finance and interest costs	27,224	25,592	25,595	24,398	23,665	22,546	21,120
Other expenses	28,130	19,814	19,866	21,767	21,100	21,707	22,253
TOTAL COST OF SERVICES	341,726	335,028	388,779	389,771	402,889	411,724	420,153
Income							
Sale of goods and services	180,236	159,622	190,766	195,540	200,775	206,187	211,877
Other revenue	41,273	47,269	61,712	52,075	52,928	53,802	54,454
Total Income	221,509	206,891	252,478	247,615	253,703	259,989	266,331
NET COST OF SERVICES	120,217	128,137	136,301	142,156	149,186	151,735	153,822
INCOME FROM GOVERNMENT							
Service appropriations	113,016	122,276	118,917	138,802	145,865	151,567	153,654
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	5,831	5,205	5,205	2,753	2,822	-	-
Other revenues	99	1,826	1,660	150	151	151	151
TOTAL INCOME FROM GOVERNMENT	118,946	129,307	125,782	141,705	148,838	151,718	153,805
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(1,271)	1,170	(10,519)	(451)	(348)	(17)	(17)

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 698, 700 and 700 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
Brand Ambassador - Sponsorship and Donations.....	32	-	-	-	-	-	-
Events Sponsorships and Promotion Support....	39	-	-	-	-	-	-
TOTAL	71	-	-	-	-	-	-

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	177,835	90,168	160,562	154,063	153,664	153,596	153,527
Restricted cash	833	909	833	833	833	833	833
Holding Account receivables	7,989	33,533	13,260	19,252	9,772	7,615	7,615
Receivables	14,672	14,219	14,672	14,672	14,672	14,672	14,672
Other.....	15,813	9,563	15,813	15,813	15,813	15,813	15,813
Total current assets	217,142	148,392	205,140	204,633	194,754	192,529	192,460
NON-CURRENT ASSETS							
Holding Account receivables	603,770	655,488	671,810	750,968	845,724	947,909	1,055,324
Property, plant and equipment.....	2,451,626	2,258,518	2,427,372	2,368,441	2,301,850	2,214,900	2,120,561
Intangibles	417	417	417	523	451	379	307
Total non-current assets	3,055,813	2,914,423	3,099,599	3,119,932	3,148,025	3,163,188	3,176,192
TOTAL ASSETS	3,272,955	3,062,815	3,304,739	3,324,565	3,342,779	3,355,717	3,368,652
CURRENT LIABILITIES							
Employee provisions	11,057	8,960	11,057	11,057	11,057	11,057	11,057
Payables	21,522	15,469	21,522	21,522	21,522	21,522	21,522
Borrowings and leases	11,886	11,772	11,901	11,908	11,897	11,905	11,902
Other.....	100,648	52,957	100,648	100,648	100,648	100,648	100,648
Total current liabilities	145,113	89,158	145,128	145,135	145,124	145,132	145,129
NON-CURRENT LIABILITIES							
Employee provisions	1,861	1,806	1,861	1,861	1,861	1,861	1,861
Borrowings and leases	305,707	294,186	294,586	282,142	268,966	255,072	240,403
Total non-current liabilities	307,568	295,992	296,447	284,003	270,827	256,933	242,264
TOTAL LIABILITIES.....	452,681	385,150	441,575	429,138	415,951	402,065	387,393
EQUITY							
Contributed equity	1,820,259	1,860,457	1,873,668	1,906,382	1,938,131	1,964,972	1,992,596
Accumulated surplus/(deficit).....	96,778	100,162	86,259	85,808	85,460	85,443	85,426
Reserves.....	903,237	717,046	903,237	903,237	903,237	903,237	903,237
Total equity	2,820,274	2,677,665	2,863,164	2,895,427	2,926,828	2,953,652	2,981,259
TOTAL LIABILITIES AND EQUITY	3,272,955	3,062,815	3,304,739	3,324,565	3,342,779	3,355,717	3,368,652

(a) Full audited financial statements are published in VenuesWest'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.....	35,667	40,976	37,617	40,392	41,337	41,767	38,624
Capital appropriation	27,023	44,583	44,583	32,714	31,749	26,841	27,624
Holding Account drawdowns	17,719	7,989	7,989	13,260	19,252	9,772	7,615
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	5,831	5,205	5,205	2,753	2,822	-	-
Other.....	2,250	1,826	1,660	48	48	48	48
Net cash provided by Government	88,490	100,579	97,054	89,167	95,208	78,428	73,911
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(84,549)	(77,611)	(82,678)	(85,450)	(88,098)	(90,512)	(93,777)
Grants and subsidies.....	(71)	-	-	-	-	-	-
Supplies and services	(87,196)	(111,042)	(147,805)	(139,305)	(144,851)	(146,372)	(147,110)
Accommodation	(20,396)	(18,841)	(19,187)	(19,526)	(19,732)	(19,872)	(19,948)
GST payments	(26,241)	(1,460)	(1,460)	(1,460)	(1,460)	(1,460)	(1,460)
Finance and interest costs.....	(26,087)	(25,567)	(25,567)	(24,368)	(23,637)	(22,518)	(21,092)
Other payments.....	(22,801)	(20,618)	(20,670)	(22,641)	(21,974)	(22,581)	(23,127)
Receipts							
Grants and subsidies.....	49	-	-	-	-	-	-
Sale of goods and services.....	220,457	175,337	206,481	211,255	216,490	221,953	227,643
GST receipts	27,866	1,460	1,460	1,460	1,460	1,460	1,460
Other receipts	39,001	31,567	46,010	36,360	37,213	38,087	38,739
Net cash from operating activities	20,032	(46,775)	(43,416)	(43,675)	(44,589)	(41,815)	(38,672)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(37,299)	(55,783)	(68,593)	(39,529)	(37,864)	(22,704)	(20,547)
Net cash from investing activities.....	(37,299)	(55,783)	(68,593)	(39,529)	(37,864)	(22,704)	(20,547)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(9,045)	(11,066)	(11,082)	(12,462)	(13,154)	(13,977)	(14,761)
Net cash from financing activities.....	(9,045)	(11,066)	(11,082)	(12,462)	(13,154)	(13,977)	(14,761)
NET INCREASE/(DECREASE) IN CASH HELD	62,178	(13,045)	(26,037)	(6,499)	(399)	(68)	(69)
Cash assets at the beginning of the reporting period	116,490	95,358	178,668	161,395	154,896	154,497	154,429
Net cash transferred to/from other agencies ^(b) ...	-	8,764	8,764	-	-	-	-
Cash assets at the end of the reporting period	178,668	91,077	161,395	154,896	154,497	154,429	154,360

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

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

Western Australian Institute of Sport

Part 8 Community Services

Asset Investment Program

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

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'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.....	143	143	143	-	-	-	-
NEW WORKS							
Asset Replacement							
2026-27 Program	143	-	-	143	-	-	-
2027-28 Program	143	-	-	-	143	-	-
2028-29 Program	143	-	-	-	-	143	-
2029-30 Program	143	-	-	-	-	-	143
Total Cost of Asset Investment Program.....	715	143	143	143	143	143	143
FUNDED BY							
Internal Funds and Balances.....			143	143	143	143	143
Total Funding			143	143	143	143	143

Lotteries Commission

Part 8 Community Services

Asset Investment Program

1. Over the forward estimates period, Lotterywest will invest:
 - 1.1. \$6.7 million to deliver part of the new lottery gaming system. The investment in the new gaming system will replace point-of-sale retailer operator terminals and peripheral devices, online sales channel and associated technology, infrastructure, and support services;
 - 1.2. \$2.8 million to maintain and replace core ICT systems and environments;
 - 1.3. \$2 million to maintain and enhance gaming products and services;
 - 1.4. \$1.8 million for business system upgrades to warehouse arrangements, retailer digital screens and content management and a telephone service solution; and
 - 1.5. \$1 million to renew and maintain plant and 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							
Business System Program	4,634	2,862	1,612	1,043	193	343	193
Gaming System Program	4,728	2,728	500	500	500	500	500
ICT Infrastructure Programs	13,368	10,587	2,769	719	1,172	720	170
Plant and Equipment Program	2,197	1,197	250	250	250	250	250
NEW WORKS							
Gaming System Renewal	6,660	-	-	6,660	-	-	-
Total Cost of Asset Investment Program	31,587	17,374	5,131	9,172	2,115	1,813	1,113
FUNDED BY							
Internal Funds and Balances			5,131	9,172	2,115	1,813	1,113
Total Funding			5,131	9,172	2,115	1,813	1,113

Metropolitan Cemeteries Board

Part 8 Community Services

Asset Investment Program

1. The Board's Asset Investment Program (AIP) totals \$46.5 million over the forward estimates period, which will support quality cemetery services to meet the diverse needs of the Perth metropolitan community and ensure a financially sustainable metropolitan cemetery system.
2. In 2026-27, \$8.9 million will be invested in infrastructure upgrades of amenities across all sites, including the community hub building works at Pinnaroo Valley Memorial Park, continued investment in core business systems, cemetery grounds development for burial and memorial services, and the replacement of fleet, plant and equipment.
3. Over the forward estimates period, the AIP provides for the replacement of buildings and infrastructure, new programs to update ICT and other cemetery capital works programs. These works support the delivery of services for improved access to the State's metropolitan cemetery assets for the benefit of the community, industry and Government.

	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 and Infrastructure - 2025-26 Program	9,135	9,135	9,135	-	-	-	-
Burials, Entombments and Memorials - 2025-26 Program...	2,100	2,100	2,100	-	-	-	-
Cremators - 2025-26 Program.....	500	500	500	-	-	-	-
Fleet, Plant and Equipment - 2025-26 Program.....	2,130	2,130	2,130	-	-	-	-
NEW WORKS							
Building and Infrastructure							
2026-27 Program	6,175	-	-	6,175	-	-	-
2027-28 Program	10,050	-	-	-	10,050	-	-
2028-29 Program	10,187	-	-	-	-	10,187	-
2029-30 Program	7,425	-	-	-	-	-	7,425
Burials, Entombments and Memorials							
2026-27 Program	985	-	-	985	-	-	-
2027-28 Program	1,190	-	-	-	1,190	-	-
2028-29 Program	815	-	-	-	-	815	-
2029-30 Program	560	-	-	-	-	-	560
Cremators							
2026-27 Program	309	-	-	309	-	-	-
2027-28 Program	457	-	-	-	457	-	-
2028-29 Program	657	-	-	-	-	657	-
2029-30 Program	657	-	-	-	-	-	657
Fleet, Plant and Equipment							
2026-27 Program	1,395	-	-	1,395	-	-	-
2027-28 Program	1,425	-	-	-	1,425	-	-
2028-29 Program	1,515	-	-	-	-	1,515	-
2029-30 Program	2,700	-	-	-	-	-	2,700
Total Cost of Asset Investment Program.....	60,367	13,865	13,865	8,864	13,122	13,174	11,342
FUNDED BY							
Internal Funds and Balances.....			13,865	8,864	13,122	13,174	11,342
Total Funding			13,865	8,864	13,122	13,174	11,342

Part 9

Transport and Major Infrastructure

Introduction

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

Summary of Recurrent and Asset Investment Expenditure

Agency	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Transport and Major Infrastructure		
– Total Cost of Services.....	1,782,402	2,386,623
– Asset Investment Program	132,879	228,019
Commissioner of Main Roads		
– Total Cost of Services.....	2,313,138	2,409,670
– Asset Investment Program	2,070,382	2,673,776
Public Transport Authority of Western Australia		
– Total Cost of Services.....	2,503,850	2,609,934
– Asset Investment Program	1,877,532	1,367,290
Housing and Works		
– Total Cost of Services.....	3,040,113	3,081,374
– Asset Investment Program	924,381	1,015,988
Infrastructure WA		
– Total Cost of Services.....	8,297	8,346
Fremantle Port Authority		
– Asset Investment Program	96,060	107,730
Kimberley Ports Authority		
– Asset Investment Program	26,453	12,820

Agency	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Mid West Ports Authority		
– Asset Investment Program	97,507	114,743
Pilbara Ports Authority		
– Asset Investment Program	556,207	339,246
Southern Ports Authority		
– Asset Investment Program	51,126	55,581

Ministerial Responsibilities

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

Division 37 **Transport and Major Infrastructure**

Part 9 Transport and Major Infrastructure

Appropriations, Expenses and Cash Assets ^(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 88 Net amount appropriated to deliver services	163,937	163,398	168,293	210,658	140,719	127,588	127,917
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	1,613	1,878	1,953	1,550	1,596	1,186	1,583
Total appropriations provided to deliver services.....	165,550	165,276	170,246	212,208	142,315	128,774	129,500
ADMINISTERED TRANSACTIONS							
Item 89 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	-	-	-	187,000	-	-	-
Item 90 Western Australian Coastal Shipping Commission.....	100	100	100	100	100	100	100
CAPITAL							
Item 159 Capital Appropriation.....	40,177	114,700	136,090	228,612	136,704	74,277	45,244
TOTAL APPROPRIATIONS	205,827	280,076	306,436	627,920	279,119	203,151	174,844
EXPENSES							
Total Cost of Services	1,069,976	1,531,913	1,782,402	2,386,623	2,011,417	1,230,021	895,850
Net Cost of Services ^(b)	671,280	1,026,135	1,309,419	1,896,008	1,469,251	750,858	389,186
CASH ASSETS ^(c)	789,249	389,625	462,474	417,448	374,609	398,837	433,578

(a) The 2024-25 Actual, 2025-26 Budget and 2025-26 Estimated Actual financial data have been recast for comparative purposes due to the Public Sector Reform changes which took effect from 1 July 2025, including the transfer of the Major Projects function from Housing and Works to the Office of Major Infrastructure Delivery on 1 January 2026.

(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 Commitment					
METRONET on Swan - Ferry Service Expansion	752	-	-	-	-
New Initiatives					
Commonwealth Grants - Active Transport Fund Projects	2,708	4,442	4,884	3,371	-
Digital Driver's Licence and Identity Ecosystem	-	2,415	3,087	2,663	2,587
Fuel Support Payment	1,000	9,000	-	-	-
Housing and Infrastructure Advanced Manufacturing Facilities	600	-	-	-	-
Hydro Scheme Industry Partnership Program	100	-	-	-	-
Lancelin Coastal Erosion Emergency Funding	150	-	-	-	-
Major Projects Funding Realignment	236,733	729,521	523,527	(19,000)	(364,339)
Off-Road Vehicle Registration	-	94	96	99	101
Office of Major Infrastructure Delivery	7,876	31,406	-	-	-
Owner-Driver Reform ^(a)	-	100	-	-	-
Perth Parking Licensing Account					
Transfer to Main Roads	-	4,058	4,253	-	-
Transfer to Public Transport Authority	3,077	11,466	22,390	5,913	6,977
Road Trauma Trust Account - School Path Connections Program	-	771	2,076	2,601	3,475
Ongoing Initiatives					
Coastal Erosion Hotspots (CoastWA)	-	2,624	2,657	2,690	-
Cyber Security Program	-	4,873	-	-	-
Freight Rail Network - Commercial Option Analysis	-	1,993	-	-	-
Fremantle Container Rail Subsidy	426	993	1,544	-	-
Indian Ocean Territories Service Delivery Agreement	800	-	-	-	-
Inter-Regional Flight Network	-	1,750	2,004	-	-
Maritime Asset Maintenance	-	8,875	10,150	-	-
Maritime Facility Costs	-	3,383	1,837	1,478	1,573
Passenger Transport Subsidy Scheme	11,111	10,730	12,384	13,596	14,868
Regional Airfare Zone Cap Scheme	256	27,278	22,633	24,270	25,844
Regional Airport Pavement Assessments	-	242	-	764	-
Regional Airports Development Scheme	-	1,097	-	-	-
Regional Regular Public Transport Air Services					
Derby-Broome	-	467	-	-	-
Kununurra-Halls Creek-Balgo	-	-	204	308	349
Road Trauma Trust Account					
Driving Access and Equity Program ^(b)	-	11,804	11,581	11,965	12,518
Road Safety Reform (Infringement Processing)	7,757	25,935	26,019	21,790	22,403
Service Level Agreement					
Department of Planning, Lands and Heritage ICT Services Termination	(1,405)	(1,405)	(1,405)	(1,405)	(1,405)
Insurance Commission of Western Australia	-	2,067	3,531	2,415	3,693
Main Roads' Customer Information Centre	250	542	557	648	740
National Disability Insurance Scheme	-	61	62	66	91
Strategic Modelling	-	417	429	443	453
Towing Industry Reform	-	3,641	2,765	2,262	2,318
Transforming Bunbury's Waterfront - Stage 3 Phase 2	-	-	552	2,605	2,791
Westport					
Anketell Road Project Definition Plan	2,947	3,800	100	-	-
Priority Digital Systems	1,667	1,438	1,363	462	-
Westport Office	-	-	-	27,979	28,651
Your Move Schools	-	15	200	250	350
Zero Emission Vehicle Rebates	840	-	-	-	-
Other					
2026-27 Tariffs, Fees and Charges	1,000	906	963	(3,965)	10,533
Fiscal Strategy - Procurement Savings	-	(309)	(309)	(309)	(309)
Government Office Accommodation	(33)	(30)	(31)	(32)	-
Government Regional Officer Housing	101	146	140	150	150
Leave Liability	1,052	-	-	-	-
Salaries and Allowances Tribunal	75	48	49	52	86
State Fleet Updates	(72)	94	7	(7)	10

(a) The increase in Owner-Driver Reform expense for the 2026-27 Budget Year reflects the reallocation of expenditure from the Department's existing budget to progress work to facilitate further reforms to Owner-Driver legislation.

(b) The Driving Access and Equity Program is funded from the Road Trauma Trust Account over 2027-28 to 2029-30, and from appropriation in 2026-27.

Significant Initiatives

Public Sector Reform

1. As part of the Government's reforms to the public sector, which commenced 1 July 2025, the State's major infrastructure delivery functions were consolidated within the Department through the establishment of the Office of Major Infrastructure Delivery (OMID) to enhance efficiency and expertise of this function across government.
2. To give effect to the consolidation of these functions within OMID, Stage 1 (including the transition of the former Office of Major Health Infrastructure Delivery from WA Health) was accounted for in the 2025-26 Budget and implemented from 1 July 2025, with Stage 2 of the reform (to fully integrate the major projects that were formally managed by Housing and Works) implemented on 1 January 2026 and therefore reflected in this Budget.

New Initiatives

3. To provide further cost of living relief to Western Australians in light of increased fuel prices, the Department will spend \$10 million over 2025-26 and 2026-27 to implement and administer the Government's \$100 Fuel Support Payment to driver's licence holders (with the \$187 million of payments reflected in the Department's Administered accounts).
4. To deliver a digital driver's licence and establish the Department as the State's identity provider, the Government has committed \$10.8 million (and a further \$5.2 million of capital investment) over the forward estimates period to create a secure and user-friendly digital identity platform that simplifies access to essential services for all Western Australians.
5. The Government has committed \$8.9 million over the forward estimates period for a new School Path Connections Program to deliver safe and connected path infrastructure and crossings for children and youth walking, wheeling and riding to school across the State. The initiative, which is to be delivered in consultation with Education, will promote active lifestyle choices and improve safety around schools.

Ongoing Initiatives

6. In line with the Government's commitment to protect and restore our environment, the Department will spend a further \$8 million on CoastWA. The program supports coastal management and protection projects across the State and is delivered in partnership with Planning, Lands and Heritage.
7. In response to the increased use of rail to transport freight to and from the Port of Fremantle, the Government will provide an additional \$2.5 million of subsidies through its Fremantle Container Rail Subsidy over 2026-27 and 2027-28.
8. To continue supporting the Government's Road Safety Reform package aimed at saving lives, reducing dangerous driving behaviour and enhancing community safety, the Government will continue to invest in managing and processing this initiative over the forward estimates period, with a focus on high-harm, high-frequency offenders.
9. To ensure that Western Australians continue to have access to quality infrastructure and services across the State's maritime facilities, the Government will spend \$19 million over 2026-27 and 2027-28 to maintain maritime infrastructure assets, with a further \$11.3 million of capital investment also committed to proactively replace and upkeep these assets.
10. An additional \$51.6 million will be spent on the Passenger Transport Subsidy Scheme over the forward estimates period. This important scheme provides subsidised travel in on-demand rank or hail (taxi) vehicles for people with a disability, promoting an accessible and inclusive community.
11. To continue implementation of the reforms to the crash towing industry and provide greater protection to community members requiring towing services, \$11 million will be spent over the forward estimates period, including for the introduction of authorisations for towing service providers and to support the Department's governance of the industry.

Supporting Regional Communities

12. The successful Driving Access and Equity Program continues to contribute to building safe and inclusive communities, with a further \$47.9 million to be spent on the program over the forward estimates period to provide support to disadvantaged learner drivers to access services, overcome barriers and obtain their driver's licence.
13. The Government remains committed to ensuring affordable airfares for regional residents' personal travel and to providing improved access for regional communities across the State, with an additional \$100 million to be spent through the Regional Airfare Zone Cap scheme over the forward estimates period and a further \$3.8 million through the Inter-Regional Flight Network over 2026-27 and 2027-28.

Westport

14. To facilitate continued progress across the Westport program of works, which will relocate Western Australia's container port from Fremantle to Kwinana and upgrade the supporting road and rail freight networks, a further \$68.4 million (including a \$6.8 million pass-through to Main Roads for Anketell Road project definition planning) will be spent by the Westport Office over 2025-26 to 2029-30.

Resource Agreement

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

Outcomes, Services and Key Performance Information

As a result of the Public Sector Reform changes, Outcomes, Services and Key Performance Information reflects the reshaping of the former Department of Transport to the Department of Transport and Major Infrastructure from 1 July 2025, including establishment of the Office of Major Infrastructure Delivery, and the subsequent transfer of the Major Projects function from Housing and Works to the Department on 1 January 2026. Where relevant, the 2024-25 Actual, 2025-26 Budget and 2025-26 Estimated Actual have been recast for comparative purposes.

Relationship to Government Goals

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

Government Goals	Desired Outcomes	Services
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Integrated transport systems that facilitate economic development.	1. Strategic Transport Policy and Integrated Planning
Building Safe and Inclusive Communities.	Vehicles and road users that meet established vehicle standards, driver competencies and identity requirements to deliver safe vehicles, safe drivers, secure identities and accessible and safe regulated transport systems.	2. Driver and Vehicle Services
Delivering Quality Infrastructure and Services Across Our State.	Accessible, safe and sustainable waterways and maritime infrastructure.	3. Maritime
	Timely delivery and value-for-money management of the Government's non-residential major building infrastructure projects.	4. Planning and Delivery of the Government's Non-Residential Major Building Infrastructure Projects

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. Strategic Transport Policy and Integrated Planning.....	212,208	410,513	380,450	337,212	334,319	176,196	167,241
2. Driver and Vehicle Services.....	380,059	407,103	443,157	461,953	456,011	457,785	477,111
3. Maritime.....	137,981	165,694	164,383	147,733	144,272	141,078	141,141
4. Planning and Delivery of the Government's Non-Residential Major Building Infrastructure Projects	339,728	548,603	794,412	1,439,725	1,076,815	454,962	110,357
Total Cost of Services	1,069,976	1,531,913	1,782,402	2,386,623	2,011,417	1,230,021	895,850

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Integrated transport systems that facilitate economic development:					
Percentage of containerised freight transported via rail in relation to total metropolitan container movements to and from Fremantle Port.....	23.5%	20%	26.8%	20%	1
Percentage of regional Local Government Areas (LGAs) that have access to regular public transport air services between the LGA and Perth.....	91.5%	91.5%	91.5%	91.5%	
Outcome: Vehicles and road users that meet established vehicle standards, driver competencies and identity requirements to deliver safe vehicles, safe drivers, secure identities and accessible and safe regulated transport systems:					
Percentage of vehicle examinations completed in accordance with the Australian Design Rules (Safe Vehicles).....	99.3%	100%	98.5%	100%	
Percentage of driver's licences issued that comply with the Graduated Driver Training and Licensing System (Safe Drivers)	98%	100%	98.3%	100%	
Percentage of identity credentials compliant with the required standard of biometric quality	99.8%	99.8%	99.9%	99.9%	
Percentage of wheelchair accessible vehicle taxi journeys carrying passengers in wheelchairs which meet the waiting time standard	98.8%	95%	99%	95%	
Percentage of audited authorised on-demand booking services compliant with safety requirements.....	78.5%	60%	61.3%	60%	2
Outcome: Accessible, safe and sustainable waterways and maritime infrastructure:					
Percentage of time maritime infrastructure is fit for purpose when required	98.9%	100%	98.2%	100%	
Rate of reported incidents (accidents) on the water per 10,000 registered recreational vessels.....	11.4	10.5	11.1	11.6	3
Outcome: Timely delivery and value-for-money management of the Government's non-residential major building infrastructure projects ^(b)					

(a) Further detail in support of the key effectiveness indicators has been provided in the Department of Transport's 2024-25 Annual Report and will be provided in the Department's 2025-26 and 2026-27 Annual Reports.

(b) Due to the Public Sector Reform and resulting changes to the Department's Outcome Based Management structure, key effectiveness indicators for this outcome are under review and will be developed in 2026-27.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual exceeds the 2025-26 Budget as a result of the continued strong growth in freight on rail, driven by the opening of the Kenwick Intermodal Terminal in 2024 and the closure of the Fremantle Traffic Bridge in February 2026.
2. The decrease from the 2024-25 Actual to the 2025-26 Estimated Actual and 2026-27 Budget Target largely reflects a higher proportion of newer on-demand booking service providers (which typically have lower initial compliance) being audited during 2025-26 compared to the previous year, with this trend maintained in the 2026-27 Budget Target.
3. The 2025-26 Estimated Actual is projected to increase by 0.6 incidents relative to the 2025-26 Budget due to higher rates of incident reporting, in part due to the introduction of a new water regulations and associated education campaigns. It is expected that more incidents will be reported as public awareness of these laws increases.

Services and Key Efficiency Indicators

1. Strategic Transport Policy and Integrated Planning

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	212,208	410,513	380,450	337,212	
Less Income	72,614	152,364	115,005	131,488	
Net Cost of Service	139,594	258,149	265,445	205,724	
Employees (Full-Time Equivalents)	199	264	261	259	1
Efficiency Indicator					
Average cost per hour for strategic policy development and integrated transport planning.....	\$136	\$166	\$170	\$172	2

Explanation of Significant Movements

(Notes)

1. The increase in the 2025-26 Estimated Actual and 2026-27 Budget Target compared to the 2024-25 Actual is due to the progression of planning for the Westport program of works.
2. The increase in the 2026-27 Budget Target compared to the 2025-26 Budget and 2024-25 Actual is due to the introduction of the School Path Connection program from 2026-27, as well as increases in employee expenses in line with the public sector wages policy and the impacts of general cost escalation.

2. Driver and Vehicle Services

This service contributes towards the provision of safe, accessible, sustainable and efficient transport services and systems through the provision of driver and vehicle licensing and the regulation of on-demand transport services, crash towing services and driving instructors by:

- setting motor vehicle standards in accordance with both State and Commonwealth Government requirements, examining motor vehicles for compliance with those standards and registering and transferring compliant motor vehicles;
- setting standards and requirements for the enrolment and management of driver's licences and identity credentials, in accordance with Government legislation and national identity security and privacy policies;
- assessing driver competency, issuing and renewing driver's licences in accordance with national and Government requirements and driver competency standards;
- securing and maintaining a register of licensed vehicles and drivers, and managing vehicle identification numbers, to support the enforcement of road traffic and other relevant laws;
- collecting driver and vehicle revenue on behalf of Government;
- informing and educating road users about driver and vehicle licensing, and related requirements;
- regulating and administering the on-demand transport industry, including operators, drivers, vehicles and booking services;
- administering subsidies for taxi users, student and pensioner travel schemes; and
- authorising towing businesses that undertake crash towing.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	380,059	407,103	443,157	461,953	1
Less Income	251,300	276,819	281,316	282,218	2
Net Cost of Service	128,759	130,284	161,841	179,735	
Employees (Full-Time Equivalents)	1,279	1,356	1,400	1,436	3
Efficiency Indicators					
Average cost per vehicle and driver transaction.....	\$20	\$21	\$22	\$22	
Average cost per vehicle inspection performed by vehicle examination centres	\$251	\$367	\$406	\$441	4
Average cost per vehicle inspection delivered through authorised inspection stations	\$185	\$235	\$235	\$228	
Average cost per driver assessment.....	\$115	\$147	\$139	\$133	5
Cost per on-demand transport authorisation.....	\$104	\$108	\$115	\$118	6

Explanation of Significant Movements

(Notes)

1. The increase in the 2026-27 Budget Target and 2025-26 Estimated Actual compared to the 2024-25 Actual and 2025-26 Budget is due to the increased resources supporting the implementation of the Road Safety Reform package (that is aimed at reducing dangerous driving behaviour and enhancing community safety), the implementation of the towing industry reforms and administering the Fuel Support Payment.
2. The increase in the 2026-27 Budget Target compared to the 2024-25 Actual is due to an increase in vehicle inspections undertaken through Authorised Inspection Stations and general increases in transactions for other driver and vehicle services.
3. The increase between the 2024-25 Actual and 2026-27 Budget Target reflects the increased resourcing to support implementation of the Road Safety Reform package and towing industry reforms.
4. The increase in the 2026-27 Budget Target compared to the 2025-26 Budget, 2025-26 Estimated Actual and 2024-25 Actual is due to increases in wages costs in line with the public sector wages policy and a reduction in the number of vehicle inspections performed by the Department. The reduction in inspections is driven by a decrease in demand for off-site heavy vehicle inspections and an increase in inspections conducted by Authorised Inspection Stations on the Department's behalf.
5. The decrease in the 2026-27 Budget Target compared to the 2025-26 Budget and 2025-26 Estimated Actual is due to a significant forecast increase in driver's licence applications in 2026-27 (in line with population growth forecasts).
6. The increase in the 2026-27 Budget Target compared to the 2025-26 Budget, 2025-26 Estimated Actual and 2024-25 Actual is primarily due to a forecast increase in information technology costs for cloud consumption, system maintenance and software licences.

3. Maritime

This service supports the Department's outcome of an accessible and safe transport system through the planning, delivery and management of coastal infrastructure and a range of marine safety, regulatory and education services, including:

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	137,981	165,694	164,383	147,733	1
Less Income	74,027	76,595	76,662	76,909	
Net Cost of Service	63,954	89,099	87,721	70,824	
Employees (Full-Time Equivalents)	272	295	298	302	2
Efficiency Indicators					
Average cost per day for planning, delivery, and management of a maritime asset.....	\$92	\$111	\$112	\$110	3
Average cost of managing waterways, safety and compliance per registered recreational vessel	\$219	\$229	\$221	\$229	
Cost to maintain marine pollution response preparedness per registered vessel	\$46	\$58	\$59	\$58	

Explanation of Significant Movements

(Notes)

1. The decrease in the 2026-27 Budget Target compared to the 2025-26 Budget and 2025-26 Estimated Actual reflects the impacts of the costs of a number of one-off projects in 2025-26, including Bunbury Storm Surge Protection works and urgent asset maintenance.
2. The increase between the 2024-25 Actual and the 2026-27 Budget Target reflects an increase in resourcing to deliver maritime projects and activities across the State.
3. The increase from the 2024-25 Actual to the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target reflects the impacts of higher maritime asset repair and maintenance costs, salary expense increases, higher depreciation expenses and corporate cost escalation.

4. Planning and Delivery of the Government's Non-Residential Major Building Infrastructure Projects

The Office of Major Infrastructure Delivery leads the planning, procurement, construction and delivery of the Government's non-residential major building infrastructure projects that directly support the operations of government agencies and the provision of services to 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.....	339,728	548,603	794,412	1,439,725	1
Less Income	755	nil	nil	nil	2
Net Cost of Service	338,973	548,603	794,412	1,439,725	
Employees (Full-Time Equivalents)	125	233	266	275	3
Efficiency Indicators ^(a)	n.a.	n.a.	n.a.	n.a.	

(a) Due to the Public Sector Reform and resulting changes to the Department's Outcome Based Management structure, key efficiency indicators for this service are under review and will be developed in 2026-27.

Explanation of Significant Movements

(Notes)

1. The increase in the 2025-26 Estimated Actual and 2026-27 Budget Target compared to the 2024-25 Actual and 2025-26 Budget reflects the significant increase in the number of major projects entering full delivery, including the new Women and Babies Hospital.
2. The 2024-25 Actual predominantly reflects the settlement of outstanding claims associated with major projects.
3. The increase in the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target compared to the 2024-25 Actual reflects increased resourcing associated with the number of major projects entering full delivery.

Asset Investment Program

Transforming Bunbury's Waterfront Stage 3

1. The Department is continuing to work closely with the South West Development Commission to complete the transformation of Bunbury's waterfront, with Stage 3 delivering infrastructure to support future development of the marine industry and provide long-term assets for the community. Phase 1 dredging and breakwater works were completed in December 2025, with the remaining civil and services works currently in procurement. The Government has committed \$88.3 million for Phase 2 (including \$82.3 million of capital investment), which will be delivered over three years and will include essential upgrades to services and coastal structures, the installation of boat pens and construction of a Community Recreation Precinct.

Ocean Reef Marina - Essential Operational Infrastructure

2. Work is underway to deliver the essential marine infrastructure at the new Ocean Reef Marina ahead of its opening, including a marina manager office, pen holder amenities, essential services (such as CCTV in the marine enterprise precinct) and a service jetty with vessel fuelling capability.

Redevelopment of Woodman Point Jetty

3. The deteriorated recreational jetty at Woodman Point, which is now over 80 years old, is being redeveloped and replaced, with construction to start later this year and completion expected in 2027.

Kwinana Bulk Terminal Replacement

4. This program will deliver a new Kwinana Bulk Terminal (and associated dredging and reclamation) in the Outer Harbour to replace the existing facility which is nearing the end of its useful life. Further detailed design is currently under development, with work continuing towards achievement of environmental and heritage approvals.

Westport Marine and Port Infrastructure

5. The Westport program will deliver new port, marine (including a new shipping channel) and associated infrastructure to support the new container terminal in Cockburn Sound by the late 2030s. Further planning, detailed design development and environmental investigations and heritage approvals are being progressed and are anticipated to continue until late 2028.

Albany (Emu Point) Maritime Facility - Jetty B

6. The existing fixed timber Jetty B at the Emu Point Boat Harbour that was originally constructed in 1971 is being replaced to restore full access to its mooring facilities. Construction is anticipated to commence in 2026-27.

Two Rocks Marina Infrastructure

7. Planning for the future delivery of replacement infrastructure at Two Rocks Marina will continue in 2026-27, with the Department progressing with market-readiness activities. The project is set to support the thriving local boating community and enhance community safety.

Jurien Bay Boat Harbour Breakwater Extension

8. The 170-metre extension of the Jurien Bay Boat Harbour northern breakwater will limit the ingress of seagrass and lead to improved water quality within the harbour. The project commenced in 2024-25 and construction is expected to be completed during 2027.

Barrack Street Jetty 1 Replacement

9. In 2026-27, the Department will undertake tender processes and detailed design for the replacement of Jetty 1 at Barrack Square. Once complete, the new jetty will provide reliable infrastructure for charter boats and ferry services and attract tourism to this important waterfront precinct.

	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							
Maritime							
Hillarys Boat Harbour Upgrades	8,029	470	470	2,075	5,370	114	-
Tantabiddi Boating Facility.....	1,630	120	120	1,510	-	-	-
Other Works in Progress							
Business Information Systems - Identity and Access							
Management System Replacement	4,310	1,437	1,437	2,873	-	-	-
Driver and Vehicle Services							
Infringement System Enhancements for Infringement							
Services	400	200	200	200	-	-	-
ServiceWA App Program.....	2,945	1,199	-	-	1,746	-	-
Kalgoorlie Service Centre Fit-Out.....	2,474	1,217	1,217	1,257	-	-	-
Maritime							
Barrack Street Jetty 1 Replacement	21,534	386	315	8,579	9,452	3,117	-
Jurien Bay Boat Harbour Breakwater Extension	17,053	791	700	16,262	-	-	-
Ocean Reef Marina - Essential Operational							
Infrastructure	39,438	7,200	2,771	27,100	4,972	166	-
Redevelopment of Woodman Point Jetty	18,768	7,003	4,307	11,765	-	-	-
Transforming Bunbury's Waterfront - Stage 3 Phase 1.....	116,109	67,549	14,026	48,560	-	-	-
Two Rocks Marina Infrastructure	2,066	188	188	1,878	-	-	-
On-demand Transport							
On-demand Transport Capital Program.....	1,100	600	600	500	-	-	-
Passenger Transport Subsidy Scheme Reform Program	12,158	11,158	785	1,000	-	-	-
Westport							
Kwinana Bulk Terminal Replacement	21,849	13,138	13,138	5,912	2,400	399	-
Westport Marine and Port Infrastructure	167,077	51,856	46,640	36,150	26,648	26,613	25,810
COMPLETED WORKS							
Business Information Systems							
Cloud Transition Program.....	2,498	2,498	1,369	-	-	-	-
Information and Communications Infrastructure -							
2025-26 Program.....	6,453	6,453	6,453	-	-	-	-
TRELIS Release Improvements	1,380	1,380	1,380	-	-	-	-
Corporate							
Accommodation and Refurbishment - 2025-26 Program...	1,638	1,638	1,638	-	-	-	-
Oracle Capability Uplift - Office of Major Infrastructure							
Delivery	1,120	1,120	1,120	-	-	-	-
Driver and Vehicle Services							
Enhanced Safe Driver Reward Scheme.....	783	783	464	-	-	-	-
Regional Pensioner Travel Card Online Application							
Portal.....	715	715	715	-	-	-	-
System Enhancement for NDIS Worker Screening							
Renewals	478	478	475	-	-	-	-
Towing Industry Reform - Digital Towing Services							
Provider Register.....	823	823	823	-	-	-	-
Driver and Vehicle Services Reform Program							
2025-26 Program	5,381	5,381	5,381	-	-	-	-
Infringement Processing System (Infringement							
Management Reform).....	8,083	8,083	915	-	-	-	-
Off-Road Vehicle Enhancements.....	470	470	470	-	-	-	-
Maritime							
Fremantle Fishing Boat Harbour Electrical Upgrade.....	10,642	10,642	7,182	-	-	-	-
Marine Oil Pollution Response Equipment -							
2025-26 Program	313	313	313	-	-	-	-
Maritime Facilities Program - 2025-26 Program	12,329	12,329	12,329	-	-	-	-
Navigational Aids Program - 2025-26 Program	1,262	1,262	1,262	-	-	-	-
Non-RTA Infringement Program (AS400).....	592	592	592	-	-	-	-
Vessel and Vehicle Replacement Program -							
2025-26 Program.....	2,140	2,140	2,140	-	-	-	-
Minor Works - 2025-26 Program	678	678	678	-	-	-	-
Towing Industry Reform Program.....	200	200	23	-	-	-	-
Westport - Digital Strategy	243	243	243	-	-	-	-
NEW WORKS							
Election Commitment							
Driver and Vehicle Services - New Licensing Centre -							
Byford-Armadale Region	4,000	-	-	2,000	2,000	-	-

	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 New Works							
Business Information Systems							
Cloud Transformation of Transport Services	2,880	-	-	2,880	-	-	-
Information and Communications Infrastructure							
2026-27 Program	8,525	-	-	8,525	-	-	-
2027-28 Program	6,525	-	-	-	6,525	-	-
2028-29 Program	6,525	-	-	-	-	6,525	-
2029-30 Program	6,525	-	-	-	-	-	6,525
Corporate							
Accommodation and Refurbishment							
2026-27 Program	818	-	-	818	-	-	-
2027-28 Program	818	-	-	-	818	-	-
2028-29 Program	818	-	-	-	-	818	-
2029-30 Program	818	-	-	-	-	-	818
Digital Driver's Licence and Identity Ecosystem	5,188	-	-	836	2,434	1,589	329
Driver and Vehicle Services							
Driver and Vehicle Services Reform Program							
2026-27 Program	5,200	-	-	5,200	-	-	-
2027-28 Program	5,200	-	-	-	5,200	-	-
2028-29 Program	4,528	-	-	-	-	4,528	-
2029-30 Program	3,200	-	-	-	-	-	3,200
Maritime							
Marine Oil Pollution Response Equipment							
2026-27 Program	200	-	-	200	-	-	-
2027-28 Program	200	-	-	-	200	-	-
2028-29 Program	200	-	-	-	-	200	-
2029-30 Program	200	-	-	-	-	-	200
Albany (Emu Point) Maritime Facility - Jetty B	2,050	-	-	2,050	-	-	-
Albany Waterfront Marina - Floating Pontoon Jetty	4,000	-	-	4,000	-	-	-
Broome Boating Initiative	36,186	-	-	476	10,000	14,810	10,900
Onslow Marina Community Boating Precinct - Stage 2 ..	6,500	-	-	2,500	1,500	2,500	-
Transforming Bunbury's Waterfront - Stage 3 Phase 2 ..	82,305	-	-	15,208	59,216	7,881	-
Maritime Facilities Program							
2026-27 Program	12,785	-	-	12,785	-	-	-
2027-28 Program	15,877	-	-	-	15,877	-	-
2028-29 Program	9,180	-	-	-	-	9,180	-
2029-30 Program	9,180	-	-	-	-	-	9,180
Navigational Aids Program							
2026-27 Program	912	-	-	912	-	-	-
2027-28 Program	912	-	-	-	912	-	-
2028-29 Program	912	-	-	-	-	912	-
2029-30 Program	912	-	-	-	-	-	912
Vessel and Vehicle Replacement Program							
2026-27 Program	3,600	-	-	3,600	-	-	-
2027-28 Program	1,570	-	-	-	1,570	-	-
2028-29 Program	175	-	-	-	-	175	-
Minor Works							
2026-27 Program	408	-	-	408	-	-	-
2027-28 Program	408	-	-	-	408	-	-
2028-29 Program	408	-	-	-	-	408	-
2029-30 Program	408	-	-	-	-	-	408
Total Cost of Asset Investment Program	746,217	222,733	132,879	228,019	157,248	79,935	58,282
FUNDED BY							
Asset Sales			175	-	-	-	-
Capital Appropriation			46,791	135,038	110,488	47,192	32,143
Funding included in Department of Treasury and Finance							
- Administered Item			-	12,000	2,500	-	-
Internal Funds and Balances			52,658	54,775	38,401	31,154	25,810
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund			4,169	3,709	4,091	1,589	329
Royalties for Regions Fund			1,217	20,484	-	-	-
Other			24,903	1,813	1,768	-	-
Other Grants and Subsidies			2,966	200	-	-	-
Total Funding			132,879	228,019	157,248	79,935	58,282

Financial Statements

As a result of the Public Sector Reform changes, Outcomes, Services and Key Performance Information reflects the reshaping of the former Department of Transport to the Department of Transport and Major Infrastructure from 1 July 2025, including establishment of the Office of Major Infrastructure Delivery (OMID), and the subsequent transfer of the Major Projects function from Housing and Works to the Department on 1 January 2026. Where relevant, the 2024-25 Actual, 2025-26 Budget and 2025-26 Estimated Actual have been recast for comparative purposes.

Income Statement

Expenses

1. Total Cost of Services is estimated to increase by \$604.2 million in the 2026-27 Budget Year compared to the 2025-26 Estimated Actual. This increase mainly reflects the impacts of a number of major works being delivered by OMID entering full delivery (including the new Women and Babies Hospital), increased demand for capped regional airfares through the Regional Airfare Zone Cap Scheme, and increased costs associated with resourcing needs to support implementation of the new road safety cameras that are aimed at reducing dangerous driving behaviour and enhancing community safety.

Income

2. Income from Government is estimated to increase by \$682.1 million in the 2026-27 Budget Year compared to the 2025-26 Estimated Actual. This is mainly due to an increase in the funding that is to be received from the relevant line agencies for the major projects that are being delivered by OMID.

Statement of Financial Position

3. Total assets are expected to increase by \$181.3 million in the 2026-27 Budget Year compared to the 2025-26 Estimated Actual, which mainly reflects increases in the Westport and Transforming Bunbury's Waterfront Stage 3 Phase 2 programs and the carryover and recashflow of capital program expenditure and funding from 2025-26 to 2026-27 and beyond.

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)	235,213	289,610	297,593	330,982	311,695	309,746	307,633
Grants and subsidies ^(c)	225,311	293,240	301,293	286,325	253,172	189,112	184,410
Supplies and services	479,233	805,389	1,042,531	1,628,684	1,301,027	586,383	247,591
Accommodation	33,173	35,923	36,171	39,584	41,162	35,975	35,628
Depreciation and amortisation	28,799	35,069	31,866	37,788	40,979	42,041	44,222
Finance and interest costs	248	254	295	292	251	235	253
Other expenses	67,999	72,428	72,653	62,968	63,131	66,529	76,113
TOTAL COST OF SERVICES	1,069,976	1,531,913	1,782,402	2,386,623	2,011,417	1,230,021	895,850
Income							
Sale of goods and services	40,335	50,765	50,765	49,694	51,181	52,405	53,606
Regulatory fees and fines	207,732	226,415	226,415	229,732	237,119	246,012	258,271
Grants and subsidies	11,359	89,605	53,040	67,716	107,871	32,077	43,204
Taxation	101,872	105,958	109,208	112,391	114,476	117,105	119,566
Other revenue	37,398	33,035	33,555	31,082	31,519	31,564	32,017
Total Income	398,696	505,778	472,983	490,615	542,166	479,163	506,664
NET COST OF SERVICES	671,280	1,026,135	1,309,419	1,896,008	1,469,251	750,858	389,186
INCOME FROM GOVERNMENT							
Service appropriations	165,550	165,276	170,246	212,208	142,315	128,774	129,500
Resources received free of charge	1,689	1,989	1,989	1,989	1,989	1,989	1,989
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	2,364	8,975	6,135	2,900	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	69,214	98,565	96,120	85,567	89,296	70,118	72,448
Other appropriations	-	4,900	-	4,900	-	-	-
Other revenues	437,086	615,213	866,022	1,515,031	1,196,130	569,306	227,404
TOTAL INCOME FROM GOVERNMENT	675,903	894,918	1,140,512	1,822,595	1,429,730	770,187	431,341
SURPLUS/(DEFICIENCY) FOR THE PERIOD	4,623	(131,217)	(168,907)	(73,413)	(39,521)	19,329	42,155

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 1,875, 2,225 and 2,272 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
Active Traffic Management.....	2,250	2,250	2,250	2,250	2,250	2,250	2,250
Aviation (Public Air Route) Subsidies	1,500	1,638	1,897	1,200	770	808	849
Coastal Projects and Zone Management.....	1,428	4,717	6,120	1,057	1,057	1,057	1,057
Commonwealth Grants - Active Transport							
Fund	-	-	2,708	4,442	4,884	3,371	-
Community Police	2,669	3,700	4,700	4,700	4,700	4,700	4,700
Driving Access and Equity Program	7,690	5,400	9,306	8,800	8,500	8,798	9,112
Fare Subsidies (Pensioners)	993	1,589	1,589	1,589	1,589	1,589	1,589
Fremantle Container Rail Subsidy	7,912	10,961	11,387	11,000	10,500	8,956	8,956
Hillarys Boat Harbour Upgrades.....	-	579	-	-	-	-	-
Inner City Projects - CBD Transport Plan	1,493	13,183	4,777	8,634	-	-	-
Inter-Regional Flight Network	2,536	2,650	3,087	2,200	1,750	-	-
Kimberley Resilience Program - Aboriginal							
Community Airstrip Renewal Program	199	7,250	3,394	2,732	-	-	-
Main Roads' Maintenance Program	-	-	-	4,058	4,253	-	-
Marine Communications	791	830	830	874	895	916	938
National Transport Reforms	301	388	478	402	415	415	415
Other Grants and Subsidies	513	1,102	515	928	1,538	1,555	905
Outdoor and Adventure Tourism Initiatives.....	3,775	6,007	6,667	3,973	5,953	-	-
Passenger Transport Subsidy Scheme	21,226	12,785	23,896	23,436	24,590	25,802	27,074
Public Transport Authority							
Central Area Transit Bus Services	20,650	20,570	23,895	24,593	25,576	26,599	27,663
Electric Buses and Depot Modifications	17,170	-	440	-	-	-	-
Sutherland Street Bridge	-	-	-	7,500	17,500	-	-
Tunnel Monitoring System	1,957	968	2,349	650	600	600	600
Recreational Boat Facilities	804	4,461	4,643	1,682	1,500	1,500	1,500
Regional Airfare Zone Cap Scheme	32,921	35,749	32,809	34,888	21,899	23,275	24,808
Regional Airport Development Scheme.....	359	7,617	6,494	4,582	1,935	1,935	1,935
Regional Airports - Pavement Upgrades.....	-	14,800	6,017	27,563	-	-	-
Regional Pensioner Travel Card.....	33,373	41,676	41,317	41,010	41,277	40,758	41,473
Safer Driver Course Pilot.....	-	550	-	68	-	-	-
School Path Connections Program.....	-	-	-	-	500	1,000	750
Student Fare Concessions	991	1,241	1,241	1,241	1,241	1,241	1,241
Western Australian Bicycle Network (including							
Principal Shared Path Program)	12,802	27,990	27,609	36,197	56,480	31,267	25,875
Westport							
Enabling Works	-	10	180	-	-	-	-
Fremantle Port Authority - Feasibility Studies.....	-	659	2,612	-	-	-	-
Marine Infrastructure	1,000	750	-	-	-	-	-
Road Project Development.....	22,640	60,450	66,526	23,356	10,300	-	-
Wheelchair Accessible Vehicle - Vehicle							
Modification Grant	360	720	720	720	720	720	720
Zero Emission Vehicle Purchase Rebates.....	25,008	-	840	-	-	-	-
TOTAL	225,311	293,240	301,293	286,325	253,172	189,112	184,410

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	347,698	161,614	232,269	192,434	157,517	152,306	153,281
Restricted cash	441,551	226,968	229,640	223,850	215,282	244,601	277,630
Holding Account receivables	-	5,650	3,877	5,402	5,402	5,402	5,402
Receivables	23,739	11,706	23,739	23,739	23,739	23,739	23,739
Other.....	49,378	5,835	6,909	6,909	6,909	6,909	6,909
Total current assets	862,366	411,773	496,434	452,334	408,849	432,957	466,961
NON-CURRENT ASSETS							
Holding Account receivables	390,463	417,467	417,019	449,500	485,119	521,771	560,614
Property, plant and equipment.....	772,797	832,123	863,049	1,062,799	1,193,350	1,246,990	1,277,453
Receivables	7,939	5,446	7,939	7,939	7,939	7,939	7,939
Intangibles	76,801	46,227	70,492	63,014	51,162	38,902	25,817
Restricted cash ^(b)	-	1,043	565	1,164	1,810	1,930	2,667
Total non-current assets	1,248,000	1,302,306	1,359,064	1,584,416	1,739,380	1,817,532	1,874,490
TOTAL ASSETS	2,110,366	1,714,079	1,855,498	2,036,750	2,148,229	2,250,489	2,341,451
CURRENT LIABILITIES							
Employee provisions	42,910	41,668	47,348	49,229	49,585	49,941	50,297
Payables	89,855	20,314	28,309	28,309	28,309	28,309	28,309
Borrowings and leases	1,726	2,473	2,032	2,004	1,949	1,970	2,004
Other.....	9,959	9,982	9,959	9,891	9,891	9,891	9,891
Total current liabilities	144,450	74,437	87,648	89,433	89,734	90,111	90,501
NON-CURRENT LIABILITIES							
Employee provisions	10,176	8,760	10,077	10,076	10,076	10,076	10,076
Borrowings and leases	2,127	3,541	2,325	1,448	1,067	1,498	1,744
Other.....	-	2,214	-	-	-	-	-
Total non-current liabilities	12,303	14,515	12,402	11,524	11,143	11,574	11,820
TOTAL LIABILITIES.....	156,753	88,952	100,050	100,957	100,877	101,685	102,321
EQUITY							
Contributed equity	1,136,234	1,158,120	1,106,783	1,360,551	1,511,638	1,593,777	1,641,961
Accumulated surplus/(deficit).....	651,234	432,012	482,327	408,914	369,393	388,722	430,877
Reserves.....	166,145	34,995	166,338	166,328	166,321	166,305	166,292
Total equity	1,953,613	1,625,127	1,755,448	1,935,793	2,047,352	2,148,804	2,239,130
TOTAL LIABILITIES AND EQUITY	2,110,366	1,714,079	1,855,498	2,036,750	2,148,229	2,250,489	2,341,451

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

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	140,440	132,622	139,813	178,202	106,696	92,122	90,657
Capital appropriation	40,177	114,700	136,090	228,612	136,704	74,277	45,244
Administered equity contribution.....	-	6,150	-	12,000	2,500	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	2,364	8,975	6,135	2,900	-	-	-
Climate Action Fund	502	546	362	184	-	-	-
Digital Capability Fund	13,018	16,444	17,980	14,171	9,585	4,714	2,916
Royalties for Regions Fund							
Regional Community Services Fund.....	69,214	98,565	96,120	85,567	89,296	70,118	72,448
Regional Infrastructure and Headworks Fund.....	46,100	20,638	1,217	20,484	-	-	-
Other.....	366,514	615,213	1,198,387	1,515,031	1,196,130	569,306	227,404
Administered appropriations	-	4,900	-	4,900	-	-	-
Net cash provided by Government	678,329	1,018,753	1,596,104	2,062,051	1,540,911	810,537	438,669
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(224,535)	(286,325)	(297,395)	(329,000)	(311,236)	(309,287)	(307,174)
Grants and subsidies.....	(222,278)	(293,240)	(301,293)	(286,325)	(253,172)	(189,112)	(184,410)
Supplies and services	(421,444)	(745,410)	(1,376,606)	(1,623,481)	(1,296,252)	(581,645)	(242,868)
Accommodation	(32,791)	(38,314)	(38,562)	(40,289)	(41,946)	(35,951)	(35,601)
GST payments	(53,184)	(26,706)	(26,706)	(26,706)	(26,706)	(26,706)	(26,706)
Finance and interest costs.....	-	(254)	(295)	(292)	(251)	(235)	(253)
Other payments.....	(63,773)	(72,943)	(73,031)	(65,472)	(65,131)	(69,300)	(78,872)
Receipts ^(b)							
Regulatory fees and fines.....	206,997	226,415	226,415	229,732	237,119	246,012	258,271
Grants and subsidies.....	11,428	89,605	53,040	67,716	107,871	32,077	43,204
Sale of goods and services.....	40,372	50,765	50,765	49,694	51,181	52,405	53,606
Taxation.....	102,195	105,958	109,208	112,391	114,476	117,105	119,566
GST receipts	48,545	26,706	26,706	26,706	26,706	26,706	26,706
Other receipts	36,483	32,929	33,282	30,977	31,414	31,459	31,912
Net cash from operating activities	(571,985)	(930,814)	(1,614,472)	(1,854,349)	(1,425,927)	(706,472)	(342,619)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(93,813)	(179,934)	(132,879)	(228,019)	(157,248)	(79,935)	(58,282)
Other payments.....	-	-	(18,600)	(24,002)	-	-	-
Proceeds from sale of non-current assets.....	140	-	175	-	-	-	-
Net cash from investing activities.....	(93,673)	(179,934)	(151,304)	(252,021)	(157,248)	(79,935)	(58,282)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(3,010)	(2,732)	(2,947)	(2,957)	(3,008)	(3,036)	(3,027)
Other payments.....	-	(47,922)	(161,071)	-	-	(2,983)	-
Net cash from financing activities.....	(3,010)	(50,654)	(164,018)	(2,957)	(3,008)	(6,019)	(3,027)
NET INCREASE/(DECREASE) IN CASH HELD	9,661	(142,649)	(333,690)	(47,276)	(45,272)	18,111	34,741
Cash assets at the beginning of the reporting period	824,568	528,221	789,249	462,474	417,448	374,609	398,837
Net cash transferred to/from other agencies	(44,980)	4,053	6,915	2,250	2,433	6,117	-
Cash assets at the end of the reporting period	789,249	389,625	462,474	417,448	374,609	398,837	433,578

(a) Full audited financial statements are published in the 2024-25 Annual Reports of the Departments of Transport 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			
Regulatory Fees and Fines							
Boat Registration Fees	26,195	27,862	27,862	29,509	31,265	32,331	33,435
Jetty Licences and Coastal Facility Fees	15,650	15,687	15,687	16,482	17,156	17,600	18,059
Motor Driver's Licence Fees	96,653	103,599	103,599	104,224	103,825	108,172	116,081
Motor Vehicle Recording Fee	51,121	60,508	60,508	60,467	63,114	65,369	67,386
On-demand Transport Fees	10,350	11,918	11,918	11,136	11,493	11,856	12,207
Other Driver and Vehicle Services Fees	5,838	5,582	5,582	6,625	8,980	9,238	9,501
Other Marine Safety Fees	1,190	1,259	1,259	1,289	1,286	1,446	1,602
Grants and Subsidies							
Grants and Contributions Received	69,531	143,757	121,967	145,294	198,165	116,444	129,613
Sale of Goods and Services							
Commissions	34,309	37,866	37,866	41,557	43,798	45,266	46,544
Motor Vehicle Inspection Fees	40,372	50,765	50,765	49,694	51,181	52,405	53,606
Sale of Goods and Services	270,492	517,732	1,086,830	1,392,174	1,058,228	435,772	90,458
Taxation							
Motor Vehicle Plate Fees	29,312	28,132	31,382	32,114	32,475	32,839	33,200
Motor Vehicle Transfer Fees	13,804	13,694	13,694	15,125	15,557	15,992	16,430
Perth Parking Levy	59,079	64,132	64,132	65,152	66,444	68,274	69,936
GST Receipts							
GST Input Credits	37,294	18,825	18,825	18,825	18,825	18,825	18,825
GST Receipts on Sales	11,251	7,881	7,881	7,881	7,881	7,881	7,881
Other Receipts							
Interest Revenue	1,807	296	296	296	296	296	296
Other Revenue	13,100	12,092	12,761	10,383	10,601	10,424	10,641
Rents and Leases	21,645	21,516	21,516	20,324	20,543	20,765	21,001
Service Delivery Agreement	3,541	4,488	3,473	3,696	3,784	3,875	3,967
Special Purpose Account	15,884	25,965	24,477	17,255	9,585	4,714	2,916
TOTAL	828,418	1,173,556	1,722,280	2,049,502	1,774,482	1,079,784	763,585

(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							
Motor Vehicle Licence Fees	1,406,580	1,520,445	1,520,445	1,614,338	1,711,862	1,811,015	1,918,872
Fines							
Final Demand Fees	2,858	2,256	2,256	2,256	2,256	2,256	2,256
Other Fines	26,783	23,028	23,028	23,028	23,028	23,028	23,028
Plate and Transfer Infringements	5,526	9,311	9,311	9,514	9,968	9,969	10,211
Traffic Infringements	72,557	101,373	126,613	205,604	237,519	238,490	239,040
Other							
Appropriation	100	100	100	187,100	100	100	100
Off-Road Vehicle Fees	65	104	104	73	72	72	72
TOTAL ADMINISTERED INCOME	1,514,469	1,656,617	1,681,857	2,041,913	1,984,805	2,084,930	2,193,579
EXPENSES							
Statutory Authorities							
Western Australian Coastal Shipping Commission	100	100	100	100	100	100	100
Other							
All Other Expenses	1,906	-	-	-	-	-	-
Fuel Support Payment	-	-	-	187,000	-	-	-
Payments to Consolidated Account	1,448,561	1,555,040	1,555,040	1,649,136	1,747,114	1,846,268	1,954,367
Payments to Off-Road Vehicle Trust Account	65	104	104	73	72	72	72
Payments to Road Trauma Trust Account	72,557	101,373	126,613	205,604	237,519	238,490	239,040
TOTAL ADMINISTERED EXPENSES	1,523,189	1,656,617	1,681,857	2,041,913	1,984,805	2,084,930	2,193,579

Division 38 Commissioner of Main Roads

Part 9 Transport and Major Infrastructure

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 91 Net amount appropriated to deliver services	707,630	715,941	707,669	792,274	780,617	758,004	746,881
Amount Authorised by Other Statutes							
- Road Traffic (Administration) Act 2008.....	1,013,768	1,211,855	1,151,855	1,346,387	1,421,424	1,541,750	1,649,607
- Salaries and Allowances Act 1975	439	466	466	475	475	475	475
Total appropriations provided to deliver services.....	1,721,837	1,928,262	1,859,990	2,139,136	2,202,516	2,300,229	2,396,963
CAPITAL							
Item 160 Capital Appropriation.....	318,389	498,996	450,351	734,368	345,395	184,600	7,219
Road Traffic (Administration) Act 2008.....	403,909	316,090	376,090	275,451	297,938	276,765	276,765
TOTAL APPROPRIATIONS	2,444,135	2,743,348	2,686,431	3,148,955	2,845,849	2,761,594	2,680,947
EXPENSES							
Total Cost of Services	2,345,504	2,433,267	2,313,138	2,409,670	2,171,894	2,111,058	2,065,309
Net Cost of Services ^(a)	1,067,227	684,235	681,574	902,079	1,129,338	1,314,892	1,484,267
CASH ASSETS ^(b)	486,379	180,625	322,868	448,082	803,838	1,222,147	1,845,026

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on Main Roads' Income Statement since presentation of the 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					
Hammond Park Catholic Primary School Children's Crossing.....	40	-	-	-	-
Regional Road Safety Program (Local Roads)	-	-	1,500	-	-
New Initiatives					
Major Project Planning and Development.....	-	20,000	20,000	20,000	20,000
Regional Airports Development Scheme	-	1,097	-	-	-
Road Trauma Trust Account - School Path Connections Program.....	-	-	500	1,000	750
Stirling Street Property Acquisition	27,500	-	-	-	-
Street Lighting Cable Theft Replacement Program.....	-	11,815	-	-	-
Yellagonga Regional Park - Perry's Paddock Carpark	600	1,400	-	-	-
Ongoing Initiatives					
Community Infrastructure Grants Program (Administration).....	-	34	-	-	-
Customer Information Centre	250	542	557	648	740
Information and Communication Technology	-	18,417	-	-	-
National Land Transport Network Maintenance Update	(392)	-	-	-	-
Oakajee Access Road - Strategic Industrial Area	1,843	-	-	-	-
Road Maintenance Funding	-	33,067	42,989	-	-
Safer Local Roads and Infrastructure Program	2,375	5,148	2,902	-	-
Stirling Bus Interchange	18,000	47,000	-	-	-
Transport and Major Infrastructure - Cycling Programs.....	1,025	884	(1,000)	-	-

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Other					
Corporate and Administrative Updates	12,360	3,544	-	-	-
Fiscal Strategy - Procurement Savings	-	(687)	(687)	(687)	(687)
Government Office Accommodation	(49)	(73)	(73)	(73)	(73)
Public Sector Wages Policy	358	385	440	450	450
Regional Workers Incentives Allowance Payments	88	88	88	88	88
State Fleet Updates	2,365	2,330	2,361	2,341	2,571
Westport - Income and Cashflow Updates	6,055	16,789	7,401	201	-

Significant Initiatives

Major Project Planning and Development

1. Additional dedicated funding for project planning, development, design and delivery readiness will support a strong forward pipeline of infrastructure works that aligns with the Government's commitment to delivering quality infrastructure and services across Western Australia. This early investment and initial work helps to improve cost certainty and delivery confidence, strengthens financial and economic management, supports local industry, and better positions projects to attract future investment, including Commonwealth Government funding, ensuring timely and sustainable infrastructure delivery for communities across the State.

Street Lighting Cable Theft Replacement Program

2. The Government has committed \$11.8 million in 2026-27 to address cable theft from street lighting on both roads and Principal Shared Paths. These thefts are resulting in outages and increased pressure on resources to respond to recurring incidents. Targeted investment will enable timely restoration of lighting and implementation of enhanced security measures to deter theft and ensure safety and amenity for road and path users.

Information and Communication Technology

3. Main Roads operates a large and complex ICT environment, including Intelligent Transport Systems and Operational Technology, supporting staff, contractors and road users. The additional funding is provided to maintain and enhance these capabilities to ensure the continuity, reliability and security of essential services, enabling safe and efficient transport outcomes for road network users.

Road Maintenance Funding

4. To enhance the safety, reliability and resilience of the road network and associated infrastructure across the State, the Government will invest an additional \$76 million over 2026-27 and 2027-28 in maintenance activities (with a further \$37.5 million of capital investment). This additional investment will support a more proactive, preventative maintenance approach, improving cost efficiency, service performance and value for money, while extending the life of critical infrastructure and strengthening long-term asset management outcomes.

Stirling Bus Interchange Upgrade

5. An additional \$65 million has been committed to support delivery of the jointly funded Stirling Bus Interchange, with Main Roads managing construction of the interchange on behalf of the Public Transport Authority as part of the Stephenson Avenue project. The project will expand the existing 18-stand facility to a 30-stand interchange and deliver a new pedestrian concourse linking Stirling Station with the southern car park. These improvements will streamline passenger transfers and enhance integration across bus, rail, cycling and walking networks, supporting the delivery of high-quality, accessible transport infrastructure. The project demonstrates the Government's priority of delivering quality infrastructure and strengthening economic activity.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goals	Desired Outcomes	Services
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Facilitate economic and regional development.	1. Infrastructure for State Development
Building Safe and Inclusive Communities.	A safe road environment.	2. Road Safety
	Improved community access and roadside amenity.	3. Infrastructure for Community Access
Delivering Quality Infrastructure and Services Across Our State.	Reliable and efficient movement of people and goods.	4. Road System Management 5. Road Efficiency Improvements
	A well-maintained road network.	6. Road Network Maintenance

Total Cost of Services - Reconciliation to Service Summary Table

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
Total Cost of Services	2,345,504	2,433,267	2,313,138	2,409,670	2,171,894	2,111,058	2,065,309
<i>Add:</i>							
Road Infrastructure Capital Works ^(a)	2,088,351	1,864,964	2,070,382	2,673,776	1,730,098	1,332,297	752,839
<i>Less:</i>							
Local Government Network Expenditure							
State Road Funds to Local Government							
Agreement ^(b)	(281,316)	(304,089)	(304,089)	(322,868)	(342,372)	(362,203)	(383,774)
Non-Cash Expenditure							
Road Infrastructure Depreciation ^(c)	(639,248)	(725,188)	(705,342)	(760,322)	(781,044)	(768,848)	(764,285)
Road Transfers and Retirements ^(d)	(63,152)	(77,424)	(70,263)	(185,379)	(105,058)	(75,884)	(10,317)
Adjusted Total Cost of Services.....	3,450,139	3,191,530	3,303,826	3,814,877	2,673,518	2,236,420	1,659,772

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

(b) The current Agreement expires at the end of 2027-28, therefore figures from 2028-29 onwards are indicative only.

(c) Road Infrastructure Depreciation includes amortisation of intangibles.

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

Service Summary ^(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. Infrastructure for State Development	472,362	760,662	865,079	1,177,831	851,020	440,606	17,279
2. Road Safety	390,766	306,743	424,331	295,690	208,423	176,868	161,838
3. Infrastructure for Community Access	110,118	407,543	411,667	341,626	274,501	251,449	151,557
4. Road System Management	229,234	191,813	213,265	199,160	200,715	90,848	90,848
5. Road Efficiency Improvements	1,763,730	1,125,530	1,042,173	1,327,463	685,593	867,186	851,236
6. Road Network Maintenance	483,929	399,239	347,311	473,107	453,266	409,463	387,014
Total Cost of Services	3,450,139	3,191,530	3,303,826	3,814,877	2,673,518	2,236,420	1,659,772

(a) Refer to Services and Key Efficiency Indicators section for further details.

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Facilitate economic and regional development:					
Return on construction expenditure	1.60	1.61	1.78	1.56	1
Outcome: A well-maintained road network:					
Smooth travel exposure	n.a.	n.a.	98%	98%	2
Community satisfaction with road maintenance	85%	90%	85%	90%	
Preventative maintenance indicator	90%	85%	88%	85%	
Outcome: A safe road environment:					
Community satisfaction with road safety	89%	90%	90%	90%	
Black spot location indicator	6.5	6.65	6.34	6.22	
Outcome: Improved community access and roadside amenity:					
Percentage of the year that 100% of Main Roads' State road network is available	83%	84%	85%	84%	
Community satisfaction with cycleways and pedestrian facilities	89%	90%	88%	90%	
Outcome: Reliable and efficient movement of people and goods:					
Community satisfaction	89%	90%	89%	90%	
Road network permitted for use by heavy freight vehicles:					
B-Doubles 27.5 metres	98%	97%	98%	97%	
Double road trains 27.5 metres	98%	97%	98%	97%	
Double road trains 36.5 metres	83%	80%	83%	80%	
Triple road trains 53.5 metres	44%	45%	44%	45%	
Network Configuration:					
Roads	94%	94%	94%	94%	
Bridges:					
Strength	94%	95%	94%	94%	
Width	97%	97%	97%	97%	

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

Explanation of Significant Movements

(Notes)

1. The movement between the 2025-26 Budget and 2025-26 Estimated Actual is attributed to the following major projects: Tonkin Highway Stage Three Extension, Fremantle Traffic Bridge (Swan River Crossings) and Reid Highway Grade Separations (Altona Road and Drumpellier Drive) commencing construction. All three projects have higher benefit cost ratios than previously estimated.
2. Due to delays in the availability of equipment required, there was approval to temporarily delay reporting of the Smooth Travel Exposure indicator for 2024-25 on the understanding that it will be reported in 2025-26. Regular biennial reporting will recommence from 2026-27.

Services and Key Efficiency Indicators

1. Infrastructure for State Development

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	472,362	760,662	865,079	1,177,831	1
Less Income	329,541	469,175	510,139	727,243	1,2
Net Cost of Service	142,821	291,487	354,940	450,588	
Employees (Full-Time Equivalents)	141	152	152	154	
Efficiency Indicators					
Percentage of projects completed on time	100%	90%	50%	100%	3
Percentage of projects completed on budget	100%	90%	100%	100%	

Explanation of Significant Movements

(Notes)

1. The movement in Total Cost of Service and Income from the 2024-25 Actual and 2025-26 Budget to the 2025-26 Estimated Actual is mainly due to an increase in planning and pre-construction activities for the Westport program of works, including the Anketell Road Construction project.
2. The movement in Income from the 2025-26 Estimated Actual to the 2026-27 Budget Target is mainly due to the Kwinana Freeway Widening project, which is scheduled to commence construction subject to planning approvals and contract award.
3. The 2025-26 Estimated Actual is lower than the 2025-26 Budget due to one of the two new projects included in this program this financial year experiencing delays.

2. Road Safety

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	390,766	306,743	424,331	295,690	1
Less Income	218,077	234,045	272,389	206,322	2
Net Cost of Service	172,689	72,698	151,942	89,368	
Employees (Full-Time Equivalents)	62	67	67	68	
Efficiency Indicators					
Percentage of projects completed on time.....	85%	90%	82%	90%	
Percentage of projects completed on budget.....	98%	90%	100%	90%	

Explanation of Significant Movements

(Notes)

1. The movement in Total Cost of Service across all years is mainly due to changes in the scheduling of the specific tranches of the Regional Road Safety Program, including the commencement of Tranche 8 works in the regions.
2. The movement in Income across all years is mainly due to the timing of Commonwealth Government funding for the Regional Road Safety Program.

3. Infrastructure for Community Access

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	110,118	407,543	411,667	341,626	1
Less Income	58,433	320,962	323,144	152,760	1
Net Cost of Service	51,685	86,581	88,523	188,866	
Employees (Full-Time Equivalents)	34	37	37	37	
Efficiency Indicators					
Percentage of projects completed on time.....	100%	90%	100%	90%	
Percentage of projects completed on budget.....	100%	90%	100%	90%	

Explanation of Significant Movements

(Notes)

1. The movement in Total Cost of Service and Income across all years mainly reflects the timing of road works associated with the Yanchep Rail Extension project and the Community Infrastructure Grant Program.

4. Road System Management

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	229,234	191,813	213,265	199,160	1
Less Income	17,750	12,400	14,321	11,140	1,2
Net Cost of Service	211,484	179,413	198,944	188,020	
Employees (Full-Time Equivalents)	688	741	743	755	
Efficiency Indicator					
Average cost of network management per million vehicle kilometres travelled	\$9,531	\$7,800	\$8,600	\$9,500	3

Explanation of Significant Movements

(Notes)

1. The movement in Total Cost of Service and Income from the 2025-26 Budget to the 2025-26 Estimated Actual is mainly due to the digital service upgrade project being undertaken by Heavy Vehicle Services.
2. The movement in Income from the 2025-26 Estimated Actual to the 2026-27 Budget Target is mainly due to the timing of Commonwealth Government grants for Intelligent Transport Systems on major works projects.
3. The movement in the average cost of network management per million vehicle kilometres travelled, across the years, is primarily due to public sector wage policy changes and unforeseen market cost escalation.

5. Road Efficiency Improvements

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	1,763,730	1,125,530	1,042,173	1,327,463	1,2,3
Less Income	1,020,564	620,144	655,667	882,198	1,3
Net Cost of Service	743,166	505,386	386,506	445,265	
Employees (Full-Time Equivalents)	114	123	123	125	
Efficiency Indicators					
Percentage of projects completed on time.....	68%	90%	81%	90%	
Percentage of projects completed on budget.....	86%	90%	91%	90%	

Explanation of Significant Movements

(Notes)

1. The movement in the Total Cost of Service and Income from the 2024-25 Actual to the 2025-26 Budget is mainly due to the transition from construction to post-construction activities for the Bunbury Outer Ring Road project.
2. The movement in Total Cost of Service from the 2025-26 Budget to the 2025-26 Estimated Actual is mainly due to changes in the scheduling of works for the Tanami Road Upgrade.
3. The movement in Total Cost of Service and Income from 2025-26 Estimated Actual to the 2026-27 Budget Target mainly reflects the continued delivery of existing projects.

6. Road Network Maintenance

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	483,929	399,239	347,311	473,107	1,2,3
Less Income	164,910	101,208	176,986	133,652	4
Net Cost of Service	319,019	298,031	170,325	339,455	
Employees (Full-Time Equivalents)	797	849	849	852	
Efficiency Indicator					
Average cost of road network maintenance per lane kilometre of network	\$9,089	\$8,752	\$8,874	\$8,994	

Explanation of Significant Movements

(Notes)

1. The movement in Total Cost of Service between the 2024-25 Actual and the 2025-26 Budget primarily reflects the allocation of expenditure between capital and recurrent projects.
2. The movement in Total Cost of Service between the 2025-26 Estimated Actual and the 2026-27 Budget Target reflects additional funding allocated in the 2026-27 Budget to support increased maintenance activity across the State road network. The movement also reflects rescheduling of maintenance projects, including Natural Disaster Recovery works, Congdon Street Bridge, and Eric Street Bridge.
3. The movement in Total Cost of Service from the 2025-26 Budget to the 2025-26 Estimated Actual is mainly due to changes in the scheduling of works for maintenance projects.
4. The movement in Income across all years is mainly due to the timing of Commonwealth Government grant payments for jointly funded maintenance projects, scheduling of the Road Maintenance Contribution Scheme and Natural Disaster Recovery funding.

Asset Investment Program

1. Main Roads continues to collaborate with its Transport portfolio partners to deliver multi-modal transport solutions that improve safety and efficiency, create new jobs, and support the growth of the Western Australian economy. Capital investment ensures the strategic preservation and expansion of the State's largest asset, the road network, is crucial to meet the needs of the community, industry, and other stakeholders.
2. Main Roads is forecast to spend \$2.7 billion on its Asset Investment Program in 2026-27. Significant road infrastructure works are detailed below.

Anketell Road Construction

3. The project involves the delivery of critical upgrade works to Anketell Road between the future Westport Precinct and Abercrombie Road. The project demonstrates strong alignment with both State and Commonwealth Governments' strategic priorities, as well as the Westport program's long-term goals and will be a key enabler of the new Westport container port and the Western Trade Coast (WTC), supporting economic diversification, freight efficiency and industry development.

Latitude 32 and Australian Marine Complex Road Infrastructure

4. The Australian Marine Complex (AMC) is the southern hemisphere's premier integrated marine industrial facility, supporting major projects in oil and gas, mining, and shipbuilding. AMC has strong potential for expansion to meet future economic and defence needs. Immediately adjacent to the AMC is Latitude 32, an undeveloped 1,400-hectare industrial zone proposed as a Strategic Industrial Area, which will provide some of the final heavy industrial land in metropolitan Perth and unlock significant employment and investment opportunities.
5. The planning and business case development activities will enable Main Roads to undertake detailed design investigations and cost analysis for the road upgrades to support the land development and to consider a range of benefits and opportunities including improved east-west and north-south connectivity, enhanced freight efficiency, and supporting future industrial and defence development. This work will support future funding decisions for the precinct to ensure the transport network can support continued industrial growth, land development, and defence readiness along the WTC.

Regional Bridge Replacement Program

6. There are over 1,000 bridges on the State road network, which provide a crucial link for communities and businesses, also providing connectivity for tourism visitors and freight routes. These bridge assets support ongoing social, environmental, and economic benefits for Western Australia.
7. The program targets high-priority bridges on the State road network identified through a risk-based assessment, prioritising safety and network resilience. The proposed investment focuses on replacing ageing bridge structures, enhancing transportation efficiency and safety while promoting economic growth within the State.

Southern Suburbs Roads Package - Kwinana Freeway Widening

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

Toodyay Road Upgrade - Dryandra to Toodyay

9. The next stage of upgrades along Toodyay Road between Dryandra Road and Toodyay has begun, delivering a safer and more efficient road network for people travelling to and living in the Wheatbelt. The project includes realignment of curves, intersection improvements, provision of passing lanes, and seal widening which will significantly reduce the risk of run-off-road, head-on and other crashes, while improving travel times, freight efficiency, and easing congestion.
10. A construction contract has been awarded for the reconstruction and realignment of 10 km of Toodyay Road between Dryandra Road and Jingaling Brook Road. Additional funding from the Commonwealth Government, together with contributions from the Road Trauma Trust Account, has enabled construction to commence on the next critical section between Lovers Lane and Clackline.

Tonkin Highway Extension and Thomas Road Duplication and Upgrade

11. The Tonkin Highway Extension from Thomas Road to South Western Highway will deliver a critical North-South transport link in Perth's south-eastern corridor. Pre-construction activities have been completed and construction is now well underway, including the grade-separated interchange at Thomas Road, upgrades to street lighting, and installation of Intelligent Transport System facilities such as CCTV cameras. The project will enhance connectivity, improve travel reliability, and support freight efficiency and productivity along this key corridor.
12. The Thomas Road Duplication and Upgrade project, from South Western Highway to Tonkin Highway, will complement the Tonkin Highway Extension by duplicating Thomas Road from Kargotich Road to Wungong South Road. The project includes a new shared path along the southern verge and a signalised equine crossing connecting the Byford and Darling Downs bridle paths. Pre-construction activities have been completed and construction is underway. These works will provide a consistent high-standard roadway, supporting safe and efficient travel along this key regional link.

Tonkin Highway Corridor Upgrades - Tonkin Highway Grade Separations (Kelvin Road, Welshpool Road and Hale Road)

13. Procurement activities for the grade separation of Tonkin Highway with both Hale Road and Welshpool Road is being finalised with work to commence this year. The project will deliver direct northbound access onto Tonkin Highway from Hale Road via a new connecting road on the west side of the highway and construction of a diamond interchange at the intersection of Welshpool Road with Tonkin Highway.
14. The project will improve safety, congestion and the movement of freight and people on Tonkin Highway south of Roe Highway and support industrial development in the Maddington and Kenwick areas. Completion will support long-term transport and infrastructure planning and development along Perth's eastern road corridor.

Wanneroo Road Duplication - Dunstan Road to Romeo Road

15. The duplication of Wanneroo Road will improve connectivity and support ongoing expansion in Perth's northern suburbs. Pre-construction activities have been completed, allowing construction to commence. The project will ensure a consistent road environment that meets modern safety standards across the corridor. The upgrade will enhance road safety and reduce congestion for commuters, freight, local residents, and tourists, providing a more reliable and efficient transport route for all users.

Great Eastern Highway - Coates Gully, Walgoolan to Southern Cross and Ghooli to Benari

16. Great Eastern Highway is part of the National Land Transport Network and is the only major heavy vehicle route between Perth and Kalgoorlie, a critical thoroughfare to support Western Australia's major agricultural and mining activity across the southern section of the State. Heavy vehicles make up a significant proportion of traffic on Great Eastern Highway with the composition exceeding 45% on the eastern Wheatbelt interface due to traffic generated from freight, grain, and mining sections.
17. The project forms part of an ongoing program of upgrades to Great Eastern Highway to improve safety, freight efficiency and network reliability on the strategically important route. Current and planned works include widening and reconstruction of key sections of road, with funding provided to support the continued, staged delivery of priority upgrades along the corridor.

	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							
Bob Hawke Pedestrian Crossing	800	600	-	200	-	-	-
Northern Suburbs Roads Package							
McGilvray Avenue and Morley Drive Intersection	4,000	400	400	400	1,000	2,200	-
Reid Highway and Erindale Road Grade Separation	450,000	3,000	2,947	12,000	150,000	250,000	35,000
Wanneroo Intersection Upgrades and Whitfords Avenue to Gngangara Road Planning	35,850	2,000	2,000	4,700	16,150	13,000	-
Perth Park	217,500	104,000	102,863	113,500	-	-	-
Signalised Pedestrian Crossings (Stage 1)	8,500	3,500	3,500	5,000	-	-	-
South Coast Highway - Kojaneerup and Shannon	25,000	500	500	2,000	10,000	12,500	-
Southern Suburbs Roads Package - Kwinana Freeway							
Widening	700,000	12,500	12,500	207,500	240,000	240,000	-
Other Works in Progress							
Ashburton North Strategic Industrial Area Access Road							
Upgrades	1,520	1,000	1,000	520	-	-	-
Brooking Channel Bridge Replacement	107,100	97,200	14,476	9,900	-	-	-
Bunbury Outer Ring Road	1,537,930	1,464,730	22,770	73,200	-	-	-
Canning Bridge Bus Interchange	200,324	19,324	10,900	10,000	40,000	100,000	31,000
Chidlow-York Road and Forrest Street Intersection Upgrade	9,000	3,150	-	3,150	2,700	-	-
Congdon Street Bridge Replacement	38,000	6,500	876	6,000	25,500	-	-
Derby - Gibb River - Wyndham Improve Formation and							
Gravel	169,070	132,874	10,387	9,049	9,049	9,049	9,049
Fiona Stanley Precinct - Carparks	204,000	67,245	62,601	101,398	15,245	20,112	-
Forrest Highway - Vittoria Road - New Intersection and							
Road Connection	27,000	16,600	8,968	10,400	-	-	-
Great Eastern Highway - Coates Gully, Walgoolan to							
Southern Cross and Ghooli to Benari	250,000	165,000	30,505	65,000	20,000	-	-
Great Northern Highway							
Bindoon Bypass	275,000	108,524	5,000	5,000	5,000	-	-
Fitzroy to Gogo - Stage 1 (Kimberley Resilience Program) ...	86,200	3,000	3,000	31,800	30,800	20,600	-
Nellie Springs to Sally Downs Well and Arthur Creek	60,000	11,000	5,143	14,000	35,000	-	-
Newman to Port Hedland Overtaking Lanes	100,000	65,000	12,371	35,000	-	-	-
Swan Christian College Access Upgrades Planning	2,000	1,000	1,000	1,000	-	-	-
Indian Ocean Drive - Jurien Bay to Brand Highway	104,225	84,225	2,225	20,000	-	-	-
Karratha to Tom Price - Manuwarra Red Dog Highway	380,000	258,400	55,816	81,600	40,000	-	-
Kemerton Strategic Industrial Area Road Upgrades	8,000	950	950	1,200	5,850	-	-
Kwinana Strategic Industrial Area Road Upgrades	5,000	2,000	2,000	3,000	-	-	-
Leach Highway							
Grade Separation of Leach Highway and Manning Road Planning	10,000	1,300	1,300	2,900	5,800	-	-
Stock Road Grade Separation - Planning and Project Development	10,000	4,800	1,524	5,200	-	-	-
Mandurah Estuary Bridge Duplication	148,800	147,800	39,287	1,000	-	-	-
Menang Drive and Chester Pass Road - Grade							
Separation	60,000	34,800	24,374	25,200	-	-	-
METRONET - Caledonian Avenue Level Crossing Closure							
and Associated Road Improvements	25,000	13,000	2,829	12,000	-	-	-
Mitchell Freeway							
Hester Avenue to Romeo Road - Extension	250,680	249,000	-	1,680	-	-	-
Stephenson Avenue	452,687	287,687	12,962	165,000	-	-	-
Morrison Road - Planning	4,470	3,470	1,610	1,000	-	-	-
Murdoch Health and Knowledge Precinct Transport							
Improvements	149,100	6,050	3,539	48,050	62,500	32,500	-
Nicholson Road and Garden Street Grade Separation							
Planning and Construction	145,000	26,000	11,932	70,000	49,000	-	-
Northam Pithara Road - Realignment and Bridge							
Replacements	25,000	8,500	8,500	16,500	-	-	-
Orrong Road Upgrade - Graham Farmer Freeway to							
Leach Highway Planning	20,000	10,600	2,826	9,400	-	-	-
Pinjarra Heavy Haulage Deviation - Stage One and							
Stage Two	250,000	9,176	5,000	5,000	-	-	-
QEI Medical Centre Access and Mobility Initiatives							
	3,290	1,230	1,230	2,060	-	-	-
Queen Victoria Street - Fremantle Traffic Bridge (Swan							
River Crossings) - Construct New Bridge	596,460	420,000	167,704	176,460	-	-	-
Rail Crossing Program	50,000	30,000	6,396	5,000	5,000	5,000	5,000
Regional Level Crossing Upgrade	34,000	18,000	13,180	16,000	-	-	-
Regional Road Safety Program							
Regional Black Spot Program	28,949	22,749	5,939	3,500	2,700	-	-
Road Safety Program	565,231	545,231	102,261	20,000	-	-	-
Reid Highway							
Altone Road and Daviot Road/Drumpellier Drive Grade Separations	260,400	86,000	76,092	89,000	85,400	-	-
West Swan and Reid Highway Interchange	175,000	4,942	500	689	1,000	2,000	2,000
Reseal Program - Capitalisation of Reseal Program	1,189,842	853,519	52,407	91,002	95,889	74,716	74,716

	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
Road Safety Commission							
Metropolitan Intersections Crash Program	141,393	95,733	13,500	15,660	10,000	10,000	10,000
Regional Road Safety Improvements	209,259	189,259	-	-	20,000	-	-
School Zone and Crossing Program	100,929	74,929	8,000	6,500	6,500	6,500	6,500
Roe Highway - Great Eastern Highway Bypass including							
Abernethy Road	180,000	130,000	24,513	50,000	-	-	-
Safer Local Roads and Infrastructure Program	39,634	26,194	6,183	13,440	-	-	-
Safer Roads and Bridges Program	676,905	517,206	65,544	37,953	40,582	40,582	40,582
Thomas Road - Southwestern Highway to Tonkin							
Highway Dual Carriageway	290,000	76,500	65,921	118,000	77,000	16,000	2,500
Tonkin Highway Corridor Upgrades							
North Ellenbrook Interchange	179,000	18,000	15,434	82,000	79,000	-	-
Tonkin Highway Gap; Grade Separations at Hale, Welshpool and Kelvin Roads; and Stage Three Extension	1,932,368	1,067,272	187,348	408,500	256,000	82,000	118,596
Toodyay Road - Dryandra to Toodyay	140,974	58,000	42,798	82,974	-	-	-
Transport and Major Infrastructure - Principal Shared							
Path Program	150,161	102,073	17,768	9,040	28,840	9,300	908
Wanneroo Road Duplication - Dunstan Road to Romeo							
Road	55,200	7,500	921	47,700	-	-	-
Westport							
Anketell Road Construction	974,066	37,154	30,207	22,175	65,527	173,020	217,570
Kwinana Freeway Widening and Smart Freeways							
Planning	9,000	8,444	6,100	556	-	-	-
Roe Highway Widening Planning	7,500	1,500	1,500	3,000	3,000	-	-
Thomas and Anketell Roads Freight Upgrade - Stages 1 and 2 Planning	283,822	259,820	179,596	24,002	-	-	-
COMPLETED WORKS							
Albany Highway							
Albany Highway - William Street Intersection	6,500	6,500	6,500	-	-	-	-
Albany Ring Road	240,000	240,000	4,442	-	-	-	-
Olga Road - Albany Highway and Kelvin Road Intersection Upgrade	10,000	10,000	9,239	-	-	-	-
Armadale Road							
Anstey Road to Tapper Road	8,500	8,500	6,299	-	-	-	-
Armadale Road and North Lake Road Flyover Bridge	259,000	259,000	4,722	-	-	-	-
Belmont Park Redevelopment Project	30,000	30,000	3,311	-	-	-	-
Brand Highway - Muchea to Gingin Pavement							
Rehabilitation and Widening	63	63	63	-	-	-	-
Broome Cape-Leveque and Community Access Roads							
Upgrades	30,938	30,938	610	-	-	-	-
Buildings and Equipment							
2024-25 Program	34,461	34,461	15,434	-	-	-	-
2025-26 Program	25,760	25,760	25,760	-	-	-	-
Burrup Road - Perdaman Project							
.....	46,000	46,000	612	-	-	-	-
Bussell Highway Duplication Stage 1 and Stage 2							
.....	170,000	170,000	25,238	-	-	-	-
Capitalised Operational Costs - 2025-26 Program							
.....	90,062	90,062	90,062	-	-	-	-
Coolgardie-Esperance Highway Widening, Overlay and							
Reconstruction (Emu Rocks)							
.....	52,000	52,000	3,903	-	-	-	-
East Perth Power Station Footbridge							
.....	2,413	2,413	1,898	-	-	-	-
Ex-Tropical Cyclone Ellie Associated Works							
.....	54,100	54,100	17,560	-	-	-	-
Freight Vehicle Productivity Improvements Program							
.....	50,000	50,000	15,498	-	-	-	-
Goldfields Highway - Wiluna to Meekatharra Construct							
and Seal Priority Sections							
.....	20,000	20,000	122	-	-	-	-
Great Eastern Highway - Old Northam Road Upgrade							
.....	14,375	14,375	42	-	-	-	-
Great Northern Highway							
Marble Bar Road Upgrade	60,000	60,000	54,804	-	-	-	-
Port Hedland Airport Deviation	87,000	87,000	2	-	-	-	-
Intersection Upgrades - Main and Royal Streets							
.....	6,000	6,000	824	-	-	-	-
Kwinana Freeway - Transforming Perth's Freeways -							
Kwinana Northbound Smart Freeway Stage 2							
.....	4,000	4,000	201	-	-	-	-
Leach Highway - Leach Highway onto Fifth Avenue							
Rossmoyne							
.....	5,000	5,000	3,519	-	-	-	-
Minor Works (includes Black Spot and Urgent Minor							
Works)							
2024-25 Program	221,970	221,970	24,096	-	-	-	-
2025-26 Program	85,184	85,184	85,184	-	-	-	-
Morley Drive and Bath Road Intersection Upgrade							
.....	10,000	10,000	2,934	-	-	-	-
New Fitzroy River Crossing Bridge and Associated Works							
.....	190,988	190,988	7,545	-	-	-	-
Northern Australia Roads and Beef Roads Programs -							
Great Northern Highway - Ord River							
.....	118,140	118,140	1,881	-	-	-	-
Perth Airport Precinct - Northern Access							
.....	14,460	14,460	2,737	-	-	-	-
Reid Highway - Altone Road to West Swan Road -							
Construction of Dual Carriageway							
.....	70,000	70,000	4,285	-	-	-	-

	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
Roe Highway and Kalamunda Road - Grade Separated Interchange.....	86,000	86,000	16,262	-	-	-	-
Safer Local Roads and Infrastructure Program - Bridges Renewal Program.....	20,296	20,296	2,629	-	-	-	-
Smart Freeways							
Hodges Drive to Hepburn Avenue Widening							
Southbound.....	279,220	279,220	5,527	-	-	-	-
Transforming Freeways - Mitchell Freeway Corridor	219,000	219,000	5,865	-	-	-	-
Stock Road Bridge Replacement.....	324	324	100	-	-	-	-
Thomas Road							
METRONET - Byford Rail Extension - Thomas Road							
Bridge.....	78,823	78,823	1,006	-	-	-	-
Nicholson Road Oakford - Intersection Upgrade	40,000	40,000	1,024	-	-	-	-
Wanneroo Road and Ocean Reef Road Grade Separation	73,400	73,400	1,749	-	-	-	-
Westport - Environmental Offsets Land Acquisitions -							
Anketell Road.....	48,850	48,850	35,451	-	-	-	-
Wheatbelt Timber Bridge Replacement	15,019	15,019	19	-	-	-	-
NEW WORKS							
Election Commitments							
Forrest Highway Access - South Yunderup	3,000	-	-	-	3,000	-	-
Main Street Upgrades - Coolgardie	7,700	-	-	-	7,700	-	-
Other New Works							
Buildings and Equipment							
2026-27 Program	34,072	-	-	34,072	-	-	-
2027-28 Program	35,172	-	-	-	35,172	-	-
2028-29 Program	30,672	-	-	-	-	30,672	-
2029-30 Program	30,672	-	-	-	-	-	30,672
Capitalised Operational Costs							
2026-27 Program	90,062	-	-	90,062	-	-	-
2027-28 Program	90,062	-	-	-	90,062	-	-
2028-29 Program	90,062	-	-	-	-	90,062	-
2029-30 Program	90,062	-	-	-	-	-	90,062
Latitude 32 and Australian Marine Complex Road Infrastructure	25,000	-	-	8,000	10,000	5,000	2,000
Minor Works (includes Black Spot and Urgent Minor Works)							
2026-27 Program	26,684	-	-	26,684	-	-	-
2027-28 Program	27,832	-	-	-	27,832	-	-
2028-29 Program	26,684	-	-	-	-	26,684	-
2029-30 Program	26,684	-	-	-	-	-	26,684
Regional Bridge Replacement Program	127,400	-	-	300	16,300	60,800	50,000
Total Cost of Asset Investment Program.....	18,469,805	10,965,506	2,070,382	2,673,776	1,730,098	1,332,297	752,839
Loans and Other Repayments.....	-	-	456,900	-	-	-	-
Total.....	18,469,805	10,965,506	2,527,282	2,673,776	1,730,098	1,332,297	752,839
FUNDED BY							
Capital Appropriation			823,941	1,015,569	643,333	461,365	283,984
Commonwealth Grants			1,082,418	1,236,249	780,700	523,100	297,627
Funding included in Department of Treasury and Finance							
- Administered Item			-	-	-	20,112	-
Internal Funds and Balances.....			168,990	211,915	170,127	246,220	127,820
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund			101,679	83,900	40,100	42,900	25,000
Strategic Industries Fund.....			3,950	8,720	10,850	2,500	1,000
Other			213,682	33,893	28,840	9,300	908
Other Grants and Subsidies			132,622	83,530	56,148	26,800	16,500
Total Funding			2,527,282	2,673,776	1,730,098	1,332,297	752,839

Financial Statements

Income Statement

Expenses

1. The movement in grants and subsidies between the 2025-26 Estimated Actual and 2026-27 Budget Year is mainly due to METRONET related works including for the Thornlie-Cockburn Link, Victoria Park-Canning Level Crossing, Byford Rail Extension and Yanchep Rail Extension.
2. The increase in supplies and services expenses in the 2026-27 Budget Year is mainly due to additional funding received for project planning and development, road maintenance, the Regional Road Safety Program (Local Roads) and ICT.
3. The increase in other expenses in the 2026-27 Budget Year reflects updates to depreciation schedules resulting in a higher amount of retired non-current fixed assets expenses.

Income

4. The increase in the sale of goods and services between the 2025-26 Budget and 2025-26 Estimated Actual is mainly due to the Belmont Park Redevelopment Project and the Road Maintenance Contribution Scheme review.
5. A major component of grants and subsidies income is the contribution for works projects by the Commonwealth Government. The increase in the 2026-27 Budget Year is mainly due to milestone payments received for the Fremantle Traffic Bridge (Swan River Crossings), Stephenson Avenue and Bunbury Outer Ring Road projects.
6. The movement in other revenue income between the 2025-26 Estimated Actual and 2026-27 Budget Year is due to updates to depreciation schedules following the transfer of road assets to the State from local governments, including Parker Range Road, Marvel Loch and Forrestania Road.

Statement of Financial Position

7. The movement in restricted cash in the 2026-27 Budget Year and the outyears reflects METRONET and Westport Roads Special Purpose Account funding awaiting allocation to projects.

Statement of Cashflows

8. The movements in other cashflows from government across all years are due to Westport projects and additional funding for the Stirling Bus Interchange project and the Safer Roads and Bridges 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)	180,298	200,410	200,856	205,841	209,713	215,448	220,483
Grants and subsidies ^(c)	747,811	670,497	666,428	360,482	287,362	298,081	319,652
Supplies and services	613,822	712,429	602,248	843,022	738,305	702,398	700,154
Accommodation	24,499	23,455	23,788	23,764	23,764	23,764	23,773
Depreciation and amortisation	639,248	725,188	705,342	760,322	781,044	768,848	764,285
Finance and interest costs	27,700	5,391	16,022	1,245	1,165	1,152	1,354
Other expenses	112,126	95,897	98,454	214,994	130,541	101,367	35,608
TOTAL COST OF SERVICES	2,345,504	2,433,267	2,313,138	2,409,670	2,171,894	2,111,058	2,065,309
Income							
Sale of goods and services	45,537	46,458	72,927	39,359	35,218	28,883	25,432
Grants and subsidies	1,196,623	1,689,648	1,383,131	1,456,129	995,235	755,180	543,507
Other revenue	36,117	12,926	175,506	12,103	12,103	12,103	12,103
Total Income	1,278,277	1,749,032	1,631,564	1,507,591	1,042,556	796,166	581,042
NET COST OF SERVICES	1,067,227	684,235	681,574	902,079	1,129,338	1,314,892	1,484,267
INCOME FROM GOVERNMENT							
Service appropriations	1,721,837	1,928,262	1,859,990	2,139,136	2,202,516	2,300,229	2,396,963
Resources received free of charge	1,601	2,700	2,700	2,700	2,700	2,700	2,700
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	5,442	5,772	11,792	18,125	17,633	13,442	13,509
Regional Infrastructure and Headworks Fund	19,800	15,345	21,040	10,000	10,000	10,000	5,800
Other revenues	223,888	117,674	202,512	218,145	111,475	68,586	49,644
TOTAL INCOME FROM GOVERNMENT	1,972,568	2,069,753	2,098,034	2,388,106	2,344,324	2,394,957	2,468,616
SURPLUS/(DEFICIENCY) FOR THE PERIOD	905,341	1,385,518	1,416,460	1,486,027	1,214,986	1,080,065	984,349

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 1,836, 1,971 and 1,991 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			
Building for Tomorrow	1,567	150	150	-	-	-	-
Local Road Grants and Subsidies	294,893	304,613	307,517	239,689	253,942	271,861	293,432
Other	33,084	380	380	380	380	380	380
Principal Shared Paths	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Public Transport Authority Grants	356,944	339,514	332,541	94,573	7,200	-	-
Road Assets Transferred	35,483	-	-	-	-	-	-
Transport and Major Infrastructure Cycling Grants	5,840	5,840	5,840	5,840	5,840	5,840	5,840
TOTAL	747,811	670,497	666,428	360,482	287,362	298,081	319,652

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	169,930	5,085	186,861	189,056	200,370	211,099	221,712
Restricted cash	316,449	175,540	136,007	259,026	603,468	1,011,048	1,623,314
Receivables	134,867	146,140	135,161	135,455	135,749	136,043	136,337
Other.....	240,810	589,684	240,810	240,810	240,810	240,810	240,810
Assets held for sale.....	4,663	3,071	4,663	4,663	4,663	4,663	4,663
Total current assets	866,719	919,520	703,502	829,010	1,185,060	1,603,663	2,226,836
NON-CURRENT ASSETS							
Holding Account receivables	5,400,244	6,046,407	6,026,560	6,707,857	7,409,876	8,099,699	8,784,959
Property, plant and equipment.....	72,499,133	73,719,009	78,320,570	82,623,470	85,236,048	87,628,847	89,471,853
Receivables	9,031	9,054	9,031	9,031	9,031	9,031	9,031
Intangibles	10,552	4,003	10,971	10,302	8,513	6,601	4,688
Other.....	30,492	19,117	30,492	30,492	30,492	30,492	30,492
Total non-current assets	77,949,452	79,797,590	84,397,624	89,381,152	92,693,960	95,774,670	98,301,023
TOTAL ASSETS	78,816,171	80,717,110	85,101,126	90,210,162	93,879,020	97,378,333	100,527,859
CURRENT LIABILITIES							
Employee provisions	58,054	52,664	58,054	55,173	55,173	55,173	55,173
Payables	6,286	5,942	7,339	8,392	9,445	10,498	11,551
Borrowings and leases	467,141	7,106	13,002	11,797	12,014	11,103	12,010
Other.....	809,845	833,205	666,433	597,863	599,698	600,954	602,210
Total current liabilities	1,341,326	898,917	744,828	673,225	676,330	677,728	680,944
NON-CURRENT LIABILITIES							
Employee provisions	11,257	14,282	14,619	17,944	18,388	18,832	19,276
Borrowings and leases	23,795	12,275	24,147	21,330	21,443	21,076	23,405
Other.....	10,400	14,067	10,400	10,400	10,400	10,400	10,400
Total non-current liabilities	45,452	40,624	49,166	49,674	50,231	50,308	53,081
TOTAL LIABILITIES.....	1,386,778	939,541	793,994	722,899	726,561	728,036	734,025
EQUITY							
Contributed equity	9,032,893	10,155,071	10,141,895	11,266,086	11,957,936	12,478,696	12,785,697
Accumulated surplus/(deficit).....	22,119,137	23,517,765	23,535,597	25,021,624	26,236,610	27,316,675	28,301,024
Reserves.....	46,277,363	46,104,733	50,629,640	53,199,553	54,957,913	56,854,926	58,707,113
Total equity	77,429,393	79,777,569	84,307,132	89,487,263	93,152,459	96,650,297	99,793,834
TOTAL LIABILITIES AND EQUITY	78,816,171	80,717,110	85,101,126	90,210,162	93,879,020	97,378,333	100,527,859

(a) Full audited financial statements are published in Main Roads' 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.....	1,138,710	1,282,099	1,233,674	1,457,839	1,500,497	1,610,406	1,711,703
Capital appropriation	722,298	815,086	826,441	1,009,819	643,333	461,365	283,984
Administered equity contribution.....	-	-	-	-	-	20,112	-
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund.....	5,442	5,772	11,792	18,125	17,633	13,442	13,509
Regional Infrastructure and Headworks							
Fund.....	99,242	128,673	122,719	93,900	50,100	52,900	30,800
Strategic Industries Fund.....	-	2,950	3,950	8,720	10,850	2,500	1,000
Other.....	276,088	117,566	202,404	218,037	111,367	68,586	49,644
Net cash provided by Government	2,241,780	2,352,146	2,400,980	2,806,440	2,333,780	2,229,311	2,090,640
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(172,626)	(197,048)	(197,494)	(205,397)	(209,269)	(215,004)	(220,039)
Grants and subsidies.....	(708,797)	(819,156)	(815,087)	(430,887)	(287,362)	(298,081)	(319,652)
Supplies and services	(605,453)	(706,325)	(596,144)	(835,918)	(730,901)	(695,102)	(692,858)
Accommodation	(25,035)	(27,510)	(27,843)	(27,819)	(27,819)	(27,819)	(27,828)
GST payments	(320,629)	(303,054)	(303,054)	(303,054)	(303,054)	(303,054)	(303,054)
Finance and interest costs.....	(24,452)	(5,391)	(16,022)	(1,245)	(1,165)	(1,152)	(1,354)
Other payments.....	(7,671)	(16,224)	(25,942)	(27,366)	(23,234)	(23,234)	(23,042)
Receipts							
Grants and subsidies.....	1,593,188	1,689,648	1,386,543	1,456,129	995,235	755,180	543,507
Sale of goods and services.....	35,680	43,827	70,084	36,381	29,572	22,801	22,801
GST receipts	326,116	302,808	302,808	302,808	302,808	302,808	302,808
Other receipts	36,026	15,607	15,770	15,131	17,799	18,235	14,784
Net cash from operating activities	126,347	(22,818)	(206,381)	(21,237)	(237,390)	(464,422)	(703,927)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(2,088,927)	(1,864,964)	(2,070,382)	(2,673,776)	(1,730,098)	(1,332,297)	(752,839)
Proceeds from sale of non-current assets.....	576	-	-	-	-	-	-
Net cash from investing activities.....	(2,088,351)	(1,864,964)	(2,070,382)	(2,673,776)	(1,730,098)	(1,332,297)	(752,839)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(242,204)	(709,381)	(464,660)	(7,965)	(8,103)	(8,166)	(8,012)
Other proceeds ^(b)	-	47,922	179,596	24,002	-	-	-
Net cash from financing activities.....	(242,204)	(661,459)	(285,064)	16,037	(8,103)	(8,166)	(8,012)
NET INCREASE/(DECREASE) IN CASH HELD	37,572	(197,095)	(160,847)	127,464	358,189	424,426	625,862
Cash assets at the beginning of the reporting period	408,773	380,513	486,379	322,868	448,082	803,838	1,222,147
Net cash transferred to/from other agencies	40,034	(2,793)	(2,664)	(2,250)	(2,433)	(6,117)	(2,983)
Cash assets at the end of the reporting period	486,379	180,625	322,868	448,082	803,838	1,222,147	1,845,026

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

(b) This represents Westport-related land acquisitions.

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							
Taxation							
Permits - Oversize Vehicles and Loads.....	11,099	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL ADMINISTERED INCOME	11,099	7,500	7,500	7,500	7,500	7,500	7,500
EXPENSES							
Grants to Charitable and Other Public Bodies							
Receipts Paid into the Consolidated Account	11,099	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL ADMINISTERED EXPENSES	11,099	7,500	7,500	7,500	7,500	7,500	7,500

Division 39 **Public Transport Authority of Western Australia**

Part 9 Transport and Major Infrastructure

Appropriations, Expenses and Cash Assets

	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							
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	383	397	397	406	417	417	417
Total appropriations provided to deliver services.....	383	397	397	406	417	417	417
CAPITAL							
Item 161 Capital Appropriation.....	2,775,384	2,390,120	1,747,206	1,560,916	931,352	500,129	487,494
TOTAL APPROPRIATIONS	2,775,767	2,390,517	1,747,603	1,561,322	931,769	500,546	487,911
EXPENSES							
Total Cost of Services	2,434,599	2,552,193	2,503,850	2,609,934	2,663,078	2,703,426	2,742,276
Net Cost of Services ^(a)	2,169,449	2,296,780	2,258,197	2,377,954	2,433,979	2,468,599	2,503,683
CASH ASSETS ^(b)	467,550	94,101	329,191	293,747	323,384	228,924	219,460

(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					
Australind Train Services	254	9,165	11,741	12,053	12,372
Broome Town Bus Services	-	1,690	1,758	1,852	1,927
Building Maintenance Costs	1,900	3,135	3,240	3,345	3,450
Cyber Security Improvement.....	-	3,318	-	-	-
Other					
External Services and Works	17,750	3,559	150	150	150
Fiscal Strategy - Procurement Savings.....	-	(714)	(714)	(714)	(714)
Interest Expenses	(958)	(11,575)	(14,565)	(15,818)	1,811
Operating Costs Update.....	2,835	3,048	14,194	2,754	3,744
Public Sector Wages Policy	6,604	10,621	11,387	11,669	11,949
Railcar Maintenance Costs	(15,256)	12,241	21,039	31,970	27,574
RiskCover Fund Insurance Premiums	3,473	28,081	-	-	-

Significant Initiatives

Australind Train Services

1. Following the commissioning of the new fleet of four Australind trainsets later this year, the Government will double the number of services between Bunbury and Perth from 28 to 56 services per week. Recruitment and training of additional railcar drivers is underway to support the expanded timetable, which will significantly improve public transport options for residents and travellers in the South West region.

Broome Town Bus Services

2. To provide the Broome community and visitors access to affordable public transport, the temporary TransBroome town bus service that commenced in August 2025 will be made permanent. Buses will now service Roebuck Estate, Broome North, more of Cable Beach and Broome International Airport, with additional services operating during the peak tourist season. To support the expanded network, the Government will invest in new buses and SmartRider ticketing equipment, and also procure and upgrade the current bus depot.

Cost of Living Support - Fare Initiatives

3. Fulfilling the commitments made at the 2025 State Election, the Government reduced fares for its Transperth, Transregional and Transwa services on 1 January 2026. These fare reductions have made public transport across Western Australia even more affordable, and build on other key cost of living support initiatives that will be continued - including the Ride to School Free Program, through which school students with a valid SmartRider travel free on weekdays during the school year, and Fare Free Sundays, which provides all passengers with a SmartRider or bank card free travel across the Transperth and Transregional networks every Sunday.

METRONET

4. The opening of the new Midland Station in February 2026 marked the completion of the Stage 1 METRONET rail program. In 2026-27 and beyond, the Authority's focus shifts to the delivery of METRONET on Swan, which will see Perth's ferry network expand to service the University of Western Australia, Matilda Bay and Applecross, as well as operating and maintaining the new METRONET lines, stations and services as part of the broader expanded public transport network.

Building Maintenance Costs

5. The Public Transport Operations and Control Centre manages METRONET train network operations, providing 24/7 monitoring, control and centralised CCTV. With the facility reaching full operational capacity in 2026-27, the Government has committed additional funding to support the building's operations.

Cyber Security Improvement

6. The Authority will invest \$3.3 million in 2026-27 to strengthen cyber security resourcing and implement the Government's Cyber Security Policy, safeguarding the integrity of the public transport system.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Delivering Quality Infrastructure and Services Across Our State.	Accessible, reliable and safe public transport system.	1. Metropolitan and Regional Passenger Services 2. Country Passenger Rail and Road Coach Services 3. Regional School Bus Services
	Protection of the long-term functionality of the rail corridor and railway infrastructure.	4. Rail Corridor and Residual Freight Issues Management

Service Summary

Expense	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. Metropolitan and Regional Passenger Services.....	1,924,391	2,088,010	2,068,754	2,167,052	2,228,172	2,282,623	2,317,593
2. Country Passenger Rail and Road Coach Services.....	69,876	62,656	63,686	73,613	76,047	77,665	79,206
3. Regional School Bus Services.....	152,780	150,795	152,606	150,384	149,556	149,825	150,127
4. Rail Corridor and Residual Freight Issues Management.....	287,552	250,732	218,804	218,885	209,303	193,313	195,350
Total Cost of Services	2,434,599	2,552,193	2,503,850	2,609,934	2,663,078	2,703,426	2,742,276

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Accessible, reliable and safe public transport system:					
Use of public transport - Passengers per service kilometre:					
Metropolitan bus services.....	1.01	1.03	1.04	1.06	1
Metropolitan train services.....	4.69	4.45	4.37	4.49	
Metropolitan ferry services.....	15.94	16.78	16.40	16.94	
Intra-town regional bus services.....	0.632	0.705	0.645	0.645	
Country passenger rail services.....	0.107	0.126	0.122	0.139	
Country passenger road coach services.....	0.056	0.061	0.062	0.066	
Inter-town country bus services.....	0.013	0.013	0.013	0.013	
Accessible public transport - The proportion of street addresses within the Perth Public Transport Area which are within 500 metres of a Transperth stop providing an acceptable level of service					
	88%	85%	85%	85%	
Metropolitan and regional passenger services reliability:					
Bus services arriving within four minutes of scheduled time (first and last timing points - six minutes for interim points).....	91%	92%	92%	92%	
Train arriving within four minutes of scheduled time.....	92%	95%	91%	95%	
Ferries arriving within four minutes of scheduled time.....	98%	97%	99%	97%	

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Country passenger rail and road coach services reliability:					
Prospector arriving within 15 minutes of scheduled time	50%	80%	65%	80%	2
Australind arriving within 10 minutes of scheduled time	100%	95%	97%	95%	
MerredinLink arriving within 10 minutes of scheduled time	66%	90%	72%	90%	2
AvonLink arriving within 10 minutes of scheduled time	92%	90%	85%	90%	
Road Coaches arriving within 10 minutes of scheduled time	98%	95%	97%	95%	
Satisfaction with school bus availability at arrival/departure time	100%	100%	100%	99%	
Level of overall customer satisfaction - Customer satisfaction index:					
Metropolitan bus services	89%	91%	91%	91%	
Metropolitan train services	94%	92%	94%	92%	
Metropolitan ferry services	100%	97%	97%	97%	
Country passenger rail and road coach services	90%	90%	90%	90%	
Customer perception of safety - Independent external surveys:					
Train station - Daytime	99%	96%	99%	96%	
On-board train - Daytime	98%	97%	98%	97%	
Bus station - Daytime	98%	99%	98%	98%	
On-board bus - Daytime	98%	99%	98%	98%	
Train station - Night-time	78%	72%	78%	72%	
On-board train - Night-time	79%	76%	79%	76%	
Bus station - Night-time	73%	80%	76%	76%	
On-board bus - Night-time	78%	83%	80%	80%	
Level of notifiable safety occurrences - Notifiable occurrences:					
Category A occurrences per million passenger boardings	0.95	0.59	0.96	0.87	3
Category A occurrences per million train kilometres	3.88	2.49	3.60	3.24	3
Category B occurrences per million passenger boardings	3.71	3.37	4.48	4.03	3
Category B occurrences per million train kilometres	15.14	14.21	16.74	15.06	3
Regional school bus services: notifiable occurrences (accidents) reported each school year	18	19	18	19	
Return on construction expenditure	1.3	1.6	1.5	1.8	4
Outcome: Protection of the long-term functionality of the rail corridor and railway infrastructure:					
Number of lease breaches	nil	nil	nil	nil	

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

Explanation of Significant Movements

(Notes)

1. The 2026-27 Budget Target is projected to be higher than previous years due to anticipated growth in patronage, including as a result of the Government's election commitment to halve Transwa fares and the resumption of Australind rail services.
2. Service reliability for the Prospector and MerredinLink services continues to improve, although the 2024-25 Actual and the 2025-26 Estimated Actual still fell below the 2025-26 Budget projections. This resulted from delays at rail crossings and track-related issues on the Arc Infrastructure network, which were caused by maintenance work being conducted during these periods.
3. The 2025-26 Estimated Actual is projected to be higher than the 2025-26 Budget due to an increase in both Category A and Category B notifiable occurrences. This increase resulted from a rise of activities within the rail corridor with respect to project work, increasing maintenance and increasing services.
4. The 2026-27 Budget Target is expected to be higher than the 2025-26 Budget Target and the 2025-26 Estimated Actual due to the retiming of expenditure on projects with higher returns into 2026-27, in line with updated project schedules.

Services and Key Efficiency Indicators

1. Metropolitan and Regional Passenger Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	1,924,391	2,088,010	2,068,754	2,167,052	1
Less Income	227,763	217,131	210,473	197,380	2
Net Cost of Service	1,696,628	1,870,879	1,858,281	1,969,672	
Employees (Full-Time Equivalents)	2,206	2,347	2,470	2,545	3
Efficiency Indicators					
Average cost per passenger kilometre:					
Transperth bus operations.....	\$1.61	\$1.50	\$1.71	\$1.68	4
Transperth train operations.....	\$1.10	\$1.17	\$1.06	\$1.11	
Transperth ferry operations	\$2.92	\$1.27	\$1.42	\$1.28	5
Average cost per 1,000 place kilometres - Intra-town regional bus services	\$97.46	\$96.06	\$98.33	\$100.97	

Explanation of Significant Movements

(Notes)

1. The 2026-27 Budget Target is forecast to increase from the 2025-26 Estimated Actual, largely due to increased depreciation, railcar maintenance, RiskCover Fund insurance premium expenses and additional public transport operating costs. These increases are partially offset by a reduction in expenditure on external works undertaken for third parties, lower interest expenses, and the cessation of train replacement bus services that were in operation during the temporary Armadale Line closure.
2. The 2026-27 Budget Target is forecast to decrease compared to the 2025-26 Estimated Actual, primarily as a result of reduced fare revenue following the implementation of the Government's Go Anywhere Fare election commitment on 1 January 2026.
3. The 2026-27 Budget Target is forecast to increase compared to the 2025-26 Estimated Actual due to the additional operational staff required to support network growth and service delivery expansion.
4. The 2025-26 Estimated Actual is expected to be higher than the 2025-26 Budget due to a decrease in the average passenger bus trip length, which is driven by the expansion of the train network.
5. The 2024-25 Actual is higher than the subsequent years' estimated actuals and forecasts due to the initial feasibility study costs associated with the METRONET on Swan ferry service expansion project.

2. Country Passenger Rail and Road Coach Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	69,876	62,656	63,686	73,613	1
Less Income	11,221	9,995	10,368	8,522	2
Net Cost of Service	58,655	52,661	53,318	65,091	
Employees (Full-Time Equivalents)	168	169	174	195	3
Efficiency Indicators					
Average cost per passenger kilometre:					
Transwa Rail	\$0.77	\$0.76	\$0.62	\$0.72	
Transwa Road Coaches	\$0.53	\$0.42	\$0.46	\$0.41	
Average cost per 1,000 place kilometres - Inter-town country bus services	\$22.64	\$22.31	\$22.31	\$22.31	

Explanation of Significant Movements

(Notes)

1. The 2026-27 Budget Target is forecast to increase from the 2025-26 Estimated Actual due to the increased operating expenses associated with the resumption of Australind rail services and the accompanying increase in services.
2. The 2026-27 Budget Target is forecast to decrease compared to the 2025-26 Estimated Actual, largely due to the implementation of the Government's election commitment to halve Transwa fares from 1 January 2026.
3. The 2026-27 Budget Target is forecast to increase compared to the 2025-26 Estimated Actual as a result of the additional operational staff that will be required to operate the increased number of Australind rail services.

3. Regional School Bus Services

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	152,780	150,795	152,606	150,384	1
Less Income	12	nil	nil	nil	
Net Cost of Service	152,768	150,795	152,606	150,384	
Employees (Full-Time Equivalents)	40	46	49	50	
Efficiency Indicator					
Average cost per contracted kilometre - School bus services	\$4.66	\$4.47	\$4.55	\$4.48	

Explanation of Significant Movements

(Notes)

1. The 2026-27 Budget Target is forecast to decrease from the 2025-26 Estimated Actual, which reflects the impacts of the lower number of school days in 2026-27 (one less school day than 2025-26) and revised forecast cost parameters.

4. Rail Corridor and Residual Freight Issues Management

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	287,552	250,732	218,804	218,885	1
Less Income	26,154	28,287	24,812	26,078	2
Net Cost of Service	261,398	222,445	193,992	192,807	
Employees (Full-Time Equivalents)	37	44	44	51	
Efficiency Indicator					
Total cost of managing the rail freight corridor and residual freight issues.....	\$287,552	\$250,732	\$218,804	\$218,885	1

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and 2026-27 Budget Target are forecast to decrease compared to the 2025-26 Budget, largely due to lower depreciation expenditure.
2. The 2026-27 Budget Target is forecast to increase compared to the 2025-26 Estimated Actual, largely due to one-off Commonwealth Government contributions.

Asset Investment Program

Election Commitments

Bus Electrification

1. In May 2025, the Authority took delivery of its last diesel-powered bus, with all new buses manufactured for Transperth and Transregional services to be electric. Under the current contract with Volvo Bus Australia, 11 electric buses are being supplied per month. Upgrades to allow electric bus charging at the Malaga depot were completed in September 2025, while works at Karrinyup are expected to be completed in mid-2026. Works are underway on a new electric bus depot in Bayswater, as well as upgrades at Jandakot and early works for the Claisebrook depot.

METRONET on Swan - Ferry Service Expansion

2. Perth's ferry services will be expanded from Elizabeth Quay to Applecross via the University of Western Australia and Matilda Bay. A contract for the delivery of five battery-electric vessels was awarded to Henderson-based Echo Marine Group in late-2025. Design of the vessels is underway, with the first to be completed in mid-2027. A request for tender for the design and construction of the charging infrastructure and new terminals has been released.

SmartRider System Asset Replacement and Technology Update

3. Following the successful implementation in December 2025 of new payment options for public transport, further upgrades to the bus electronic ticket issuing machine software will be undertaken to support the rollout of the new SmartRider card, which will improve security and compatibility across the public transport network.

Freight Program

Grain Freight Upgrades and Western Australian Agricultural Supply Chain Improvements

4. The \$200 million Agricultural Supply Chain Improvements program consists of upgrading rail sidings and increasing freight capacity along key agricultural transport routes across the Wheatbelt and Great Southern regions. Works at Konnongorring, Perenjori, Dowerin, Avon (Northam) and Mingenew are staged for completion in 2026-27, and upgrades to the Midland Main Line between Carnamah and Mingenew are scheduled to be completed in early 2027.

Major Projects

High Capacity Signalling - Program of Works

5. The High Capacity Signalling (HCS) program of works is the biggest change to operational infrastructure since electrification of Perth's rail network, and will support a more efficient, reliable and frequent suburban rail service. Early works for the new HCS system are focused on depot testing, fleet fit-out, a new train supervision system and a proof-of-concept deployment. Infrastructure installation and fleet fitment for the Radio Systems Replacement project is well advanced, with staged entry into service targeted from mid-2027. As part of the Public Transport Operations Migration Project, network control operations have transitioned to the new Public Transport Operations Control Centre, with progressive occupation, commissioning and operational readiness works for HCS continuing through 2026 to 2028. The Nowergup Railcar Modification Shed, a purpose-built facility for B-and C-Series train modifications, is now substantially complete and supporting the rollout of the HCS and radio systems.

Stirling Bus Interchange

6. The upgrade to the Stirling Bus Interchange over the Yanchep Line and the Mitchell Freeway will ease congestion at one of Perth's busiest bus interchanges. Expected to fully open in 2026, the new interchange will provide 30 bus stands and a pedestrian concourse between Stirling train station and the southern car park.

Westport Projects

7. The Westport program of works includes a series of critical landside transport infrastructure upgrades that are required to support the future relocation of container trade from Fremantle to the new container port at Kwinana. This includes improvements to the freight rail network to increase capacity, improve safety and enable a greater proportion of container movements to be transported by rail. The Authority is investing \$28.5 million to progress project definition and development activities, with key contracts to support this work expected to be awarded in mid-2026.

Railcar Program

Australind Railcar Replacement

8. The Authority is in the final stages of manufacturing, testing and acceptance of four new Australind trainsets, with services due to commence in mid-2026 and all railcar sets expected to be operational by the beginning of 2027.

Railcar Acquisition and Railcar Replacement

9. A total of 246 new C-Series railcars is being procured to support the METRONET expansion of Perth's rail network, and to replace the A-Series railcar fleet. A total of nine new six-car C-Series trains has entered passenger service on the Yanchep and Mandurah lines, with another seven expected to be delivered during 2026-27.

Health Precinct Transport Improvements

10. A total of \$3 million will be invested in 2026-27 to develop options to improve accessibility and connectivity at the McIver Station and Royal Perth Hospital precinct. Key activities will include concept design, constructability testing, staging analysis and cost optimisation to inform a future procurement process and investment decision.

METRONET Program of Works

11. Following the opening of the new Midland Station in February 2026, the METRONET Stage 1 rail program of works has now been completed. The program has delivered 23 new stations, 72 km of new rail and removed 15 level crossings. Finalisation of works around the stations and new rail infrastructure is expected to be completed in 2026-27.

	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							
Bus Electrification	663,886	206,871	170,157	166,463	142,600	141,577	6,375
METRONET on Swan - Ferry Service Expansion	106,999	17,785	17,460	35,856	53,358	-	-

	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 Works in Progress							
Bus Infrastructure Program							
Bus Infrastructure Projects	99,791	87,075	13,360	12,716	-	-	-
Bus Replacement Program	460,079	391,495	17,988	40,728	27,856	-	-
SmartRider System Asset Replacement and Technology Update	69,607	53,049	7,792	15,959	599	-	-
Common Infrastructure Program - Minor Capital Works	40,755	1,765	1,765	5,235	3,500	5,755	3,500
Freight Program							
Grain Freight Upgrades	22,001	21,754	1,694	-	247	-	-
Western Australian Agricultural Supply Chain Improvements	177,173	46,707	41,308	41,290	89,176	-	-
Greenwood Station Multi-Storey Car Park	37,251	-	-	-	-	-	37,251
Major Projects							
High Capacity Signalling - Program of Works	3,016,988	716,407	324,993	409,354	473,036	359,265	406,267
Stirling Bus Interchange	238,780	191,780	49,825	47,000	-	-	-
Westport Projects	28,500	5,300	5,300	16,000	7,200	-	-
METRONET							
Byford Rail Extension	1,447,320	1,383,913	272,026	63,407	-	-	-
Forrestfield-Airport Link	1,841,000	1,811,974	13,013	29,026	-	-	-
Level Crossing Removal - Victoria Park-Canning	1,534,919	1,495,570	114,167	39,349	-	-	-
Mandurah Station Multi-Storey Car Park	32,085	32,000	2,157	85	-	-	-
New Midland Station	416,636	415,977	153,614	659	-	-	-
Yanchep Rail Extension	1,342,715	1,295,307	20,690	47,408	-	-	-
Operational Business Support Systems Program							
Business Support Upgrades	103,783	78,473	11,449	4,285	5,650	7,175	8,200
CCTV Program	55,364	9,457	2,911	6,273	5,634	8,000	8,000
Parking Facilities Upgrades	104,279	8,725	3,848	20,607	2,290	19,000	29,023
Rail Infrastructure Program - Rail Infrastructure	1,290,013	386,954	103,055	140,973	162,391	86,632	59,699
Rail Stations Program - New Stations and Existing Stations Upgrades	36,612	23,926	4,727	8,639	4,047	-	-
Railcar Program							
Australind Railcar Replacement	161,506	118,227	62,459	43,279	-	-	-
Railcar Acquisition	510,983	387,109	93,619	107,609	8,926	1,181	6,158
Railcar Replacement	944,610	600,892	141,331	60,089	117,373	99,789	66,467
COMPLETED WORKS							
Election Commitments							
Surf CAT	4,300	4,300	4,300	-	-	-	-
Other Completed Works							
Common Infrastructure Program - Minor Capital Works	18,051	18,051	6,331	-	-	-	-
Major Projects							
Future Urban Railcar	261,084	261,084	7,704	-	-	-	-
METRONET							
Bayswater Station (Forrestfield-Airport Link Services and Morley-Ellenbrook Line Forward Works)	465,447	465,447	2,969	-	-	-	-
Lakelands Station	72,000	72,000	10,978	-	-	-	-
Level Crossing Removal Program	125,141	125,141	8,171	-	-	-	-
Morley-Ellenbrook Line	1,667,199	1,667,199	25,387	-	-	-	-
Thornlie-Cockburn Link	1,624,247	1,624,247	75,543	-	-	-	-
Parking Facilities Program							
Car Park Upgrade	1,500	1,500	1,500	-	-	-	-
Electric Vehicle Recharging Infrastructure	2,240	2,240	1,120	-	-	-	-
Rail Infrastructure Program							
Building Acquisition	27,500	27,500	27,500	-	-	-	-
Rail Infrastructure	230,458	230,458	23,428	-	-	-	-
Rail Revitalisation Program	141,642	141,642	21,883	-	-	-	-
Rail Stations Program							
Lifts and Escalators Upgrades and Replacements	9,166	9,166	1,868	-	-	-	-
New Stations and Existing Stations Upgrades	1,200	1,200	1,200	-	-	-	-
NEW WORKS							
Broome Town Bus Service	6,942	6,942	6,942	-	-	-	-
Health Precinct Transport Improvements	3,000	-	-	3,000	-	-	-
Rail Stations Program - Vertical Transport Program	2,001	-	-	2,001	-	-	-
Total Cost of Asset Investment Program	19,446,753	14,446,609	1,877,532	1,367,290	1,103,883	728,374	630,940
Loans and Other Repayments	-	-	616,018	444,284	50,776	51,458	-
Total	19,446,753	14,446,609	2,493,550	1,811,574	1,154,659	779,832	630,940

	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							
Borrowings.....			373,793	276,091	224,450	287,904	291,168
Capital Appropriation			955,521	608,947	242,954	176,388	195,354
Capital Appropriation - Sourced from Commonwealth			655,421	748,586	552,134	187,477	135,876
Funding included in Department of Treasury and Finance - Administered Item			-	-	50,000	32,500	-
Holding Account.....			14,119	-	-	-	-
Internal Funds and Balances.....			115,418	33,221	(28,755)	95,563	8,542
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....			1,796	1,281	-	-	-
Royalties for Regions Fund			1,199	85	-	-	-
Other			40,963	41,290	89,176	-	-
Other Grants and Subsidies			335,320	102,073	24,700	-	-
Total Funding			2,493,550	1,811,574	1,154,659	779,832	630,940

Financial Statements

Income Statement

Expenses

1. Total Cost of Services in the 2026-27 Budget Year is forecast to increase by \$106 million from the 2025-26 Estimated Actual. The increase is mainly due to increased depreciation, railcar maintenance expenses, RiskCover Fund insurance premiums, and revisions to forecast cost growth parameters for other operating expenses. These increases are partially offset by decreased expenditure on external work undertaken for third parties and interest payments, and the cessation of the Armadale Line Shutdown Bus Service extension following the line's reopening.

Income

2. Total income in the 2026-27 Budget Year is forecast to decrease by \$13.7 million from the 2025-26 Estimated Actual, which is mainly due to the implementation of the Government's Go Anywhere Fare election commitment on 1 January 2026.

Statement of Financial Position

3. Total equity in the 2026-27 Budget Year is forecast to increase from the 2025-26 Estimated Actual. This comprises a projected increase in total assets of \$546 million and a projected decrease in total liabilities of \$377 million.
4. The Authority's statement shows accumulated deficits over the outyears as no equity or service appropriations are provided to fund depreciation. It has been determined that there is no need to provide the significant accrual appropriation that would be required to fund depreciation.

Statement of Cashflows

5. Proceeds from borrowings in the 2025-26 Estimated Actual have increased by \$374 million from the 2025-26 Budget, which is predominantly attributable to increased short-term borrowings to meet the cashflow requirements of various projects.
6. Capital appropriation in the 2026-27 Budget Year is forecast to decrease by \$186 million, which reflects the decreasing cashflow requirements across the program of works as a number of major projects reach completion.

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)	333,903	412,635	419,733	435,493	443,536	453,471	464,741
Grants and subsidies ^(c)	755,540	667,846	678,536	680,875	716,778	700,621	708,542
Supplies and services	393,325	413,600	423,295	417,949	411,158	422,474	420,890
Accommodation	46,930	55,753	55,753	56,957	56,982	57,153	57,153
Depreciation and amortisation	614,623	776,026	697,313	789,163	824,289	842,534	845,555
Finance and interest costs	194,257	168,013	167,055	152,130	160,690	177,052	194,619
Other expenses	96,021	58,320	62,165	77,367	49,645	50,121	50,776
TOTAL COST OF SERVICES	2,434,599	2,552,193	2,503,850	2,609,934	2,663,078	2,703,426	2,742,276
Income							
Sale of goods and services	166,169	193,002	185,697	169,847	176,322	182,050	187,841
Regulatory fees and fines	4,405	4,420	4,420	4,420	4,420	4,420	4,420
Grants and subsidies	45,253	8,548	1,562	8,020	14	14	14
Other revenue	49,323	49,443	53,974	49,693	48,343	48,343	46,318
Total Income	265,150	255,413	245,653	231,980	229,099	234,827	238,593
NET COST OF SERVICES	2,169,449	2,296,780	2,258,197	2,377,954	2,433,979	2,468,599	2,503,683
INCOME FROM GOVERNMENT							
Service appropriations	383	397	397	406	417	417	417
Resources received free of charge	14,161	-	-	-	-	-	-
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	82,217	82,305	82,301	82,389	82,389	82,389	82,389
Other appropriations	1,390,573	1,412,781	1,412,478	1,473,376	1,501,834	1,517,457	1,546,500
Other revenues	410,691	418,215	426,851	179,154	148,143	35,290	36,354
TOTAL INCOME FROM GOVERNMENT	1,898,025	1,913,698	1,922,027	1,735,325	1,732,783	1,635,553	1,665,660
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(271,424)	(383,082)	(336,170)	(642,629)	(701,196)	(833,046)	(838,023)

(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 2,451, 2,737 and 2,841 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			
Country Passenger Services - Inter-Town							
Country Bus Services	1,208	1,200	1,200	1,200	1,200	1,200	1,200
Local Government	550	5,148	5,289	-	12,211	-	-
METRONET							
Community Assets Program	3,371	-	9,458	-	-	-	-
Office Expenses	3,019	940	541	-	-	-	-
Metropolitan Services							
Bus Operators	577,511	499,498	501,282	512,399	535,100	529,916	536,219
Ferry Services	2,555	1,999	2,374	2,427	2,535	2,510	2,540
Intra-Town Regional Bus Services	22,207	24,678	24,009	24,541	25,629	25,380	25,682
Regional School Bus Services							
Conveyance Allowance	4,280	4,256	4,256	4,389	4,392	4,405	4,405
School Bus Services	140,839	130,127	130,127	135,919	135,711	137,210	138,496
TOTAL	755,540	667,846	678,536	680,875	716,778	700,621	708,542

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	165,932	55,297	200,309	186,391	175,606	173,568	172,631
Restricted cash	293,139	32,005	120,403	98,877	139,299	46,877	38,350
Holding Account receivables	14,119	14,119	3,271	10,709	-	-	-
Receivables	49,705	83,501	49,705	49,705	49,705	49,705	49,705
Other	68,955	62,142	68,955	68,955	68,955	68,955	68,955
Assets held for sale	-	2,180	-	-	-	-	-
Total current assets	591,850	249,244	442,643	414,637	433,565	339,105	329,641
NON-CURRENT ASSETS							
Holding Account receivables	142,366	128,247	139,095	131,657	142,366	142,366	142,366
Property, plant and equipment	20,681,563	21,868,127	21,852,743	22,431,505	22,715,852	22,605,087	22,392,646
Intangibles	8,573	41,788	16,445	18,657	15,412	13,188	10,975
Restricted cash	8,479	6,799	8,479	8,479	8,479	8,479	8,479
Total non-current assets	20,840,981	22,044,961	22,016,762	22,590,298	22,882,109	22,769,120	22,554,466
TOTAL ASSETS	21,432,831	22,294,205	22,459,405	23,004,935	23,315,674	23,108,225	22,884,107
CURRENT LIABILITIES							
Employee provisions	92,407	77,977	92,407	92,407	92,407	92,407	92,407
Payables	244,486	155,598	244,486	244,486	244,486	244,486	244,486
Borrowings and leases	374,081	314,041	877,252	463,418	390,714	406,693	458,894
Other	43,269	42,516	43,269	43,269	43,269	43,269	43,269
Total current liabilities	754,243	590,132	1,257,414	843,580	770,876	786,855	839,056
NON-CURRENT LIABILITIES							
Employee provisions	14,819	12,838	14,819	14,819	14,819	14,819	14,819
Borrowings and leases	3,800,823	2,984,380	2,920,749	2,962,608	3,071,361	3,153,816	3,233,492
Other	137,923	132,176	132,457	126,991	121,525	116,059	110,593
Total non-current liabilities	3,953,565	3,129,394	3,068,025	3,104,418	3,207,705	3,284,694	3,358,904
TOTAL LIABILITIES	4,707,808	3,719,526	4,325,439	3,947,998	3,978,581	4,071,549	4,197,960
EQUITY							
Contributed equity	13,381,784	15,693,888	15,126,897	16,692,497	17,673,849	18,206,478	18,693,972
Accumulated surplus/(deficit)	(4,095,911)	(4,473,703)	(4,432,081)	(5,074,710)	(5,775,906)	(6,608,952)	(7,446,975)
Reserves	7,439,150	7,354,494	7,439,150	7,439,150	7,439,150	7,439,150	7,439,150
Total equity	16,725,023	18,574,679	18,133,966	19,056,937	19,337,093	19,036,676	18,686,147
TOTAL LIABILITIES AND EQUITY	21,432,831	22,294,205	22,459,405	23,004,935	23,315,674	23,108,225	22,884,107

(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.....	1,390,956	1,413,178	1,412,875	1,473,782	1,502,251	1,517,874	1,546,917
Capital appropriation	2,775,384	2,390,120	1,747,206	1,560,916	931,352	500,129	487,494
Administered equity contribution.....	-	50,000	-	-	50,000	32,500	-
Holding Account drawdowns	24,967	14,119	14,119	-	-	-	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....	2,188	2,708	2,708	4,599	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	82,217	82,305	82,301	82,389	82,389	82,389	82,389
Regional Infrastructure and Headworks							
Fund.....	1,100	-	1,199	85	-	-	-
Receipts paid into Consolidated Account.....	-	(6,000)	(6,000)	-	-	-	-
Other.....	411,431	417,053	425,689	179,154	148,143	35,290	36,354
Net cash provided by Government	4,688,243	4,363,483	3,680,097	3,300,925	2,714,135	2,168,182	2,153,154
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(317,788)	(413,032)	(420,130)	(435,493)	(443,536)	(453,471)	(464,741)
Grants and subsidies.....	(742,935)	(667,846)	(678,536)	(680,875)	(716,778)	(700,621)	(708,542)
Supplies and services	(379,393)	(413,600)	(423,295)	(417,949)	(411,158)	(422,474)	(420,890)
Accommodation	(46,619)	(55,753)	(55,753)	(56,957)	(56,982)	(57,153)	(57,153)
GST payments	(420,539)	(301,326)	(322,149)	(226,435)	(182,080)	(173,685)	(173,685)
Finance and interest costs.....	(193,468)	(168,013)	(167,055)	(152,130)	(160,690)	(177,052)	(194,619)
Other payments.....	(63,327)	(57,923)	(61,768)	(77,367)	(49,645)	(50,121)	(50,776)
Receipts							
Regulatory fees and fines.....	4,300	4,420	4,420	4,420	4,420	4,420	4,420
Grants and subsidies.....	45,253	8,548	1,562	8,020	14	14	14
Sale of goods and services.....	171,382	193,002	185,697	169,847	176,322	182,050	187,841
GST receipts	432,078	301,326	322,149	226,435	182,080	173,685	173,685
Other receipts	43,341	45,139	49,670	44,227	42,877	42,877	40,852
Net cash from operating activities	(1,467,715)	(1,525,058)	(1,565,188)	(1,594,257)	(1,615,156)	(1,631,531)	(1,663,594)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(2,985,696)	(1,997,985)	(1,877,532)	(1,367,290)	(1,103,883)	(728,374)	(630,940)
Proceeds from sale of non-current assets.....	2,527	6,000	6,000	-	-	-	-
Net cash from investing activities.....	(2,983,169)	(1,991,985)	(1,871,532)	(1,367,290)	(1,103,883)	(728,374)	(630,940)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(1,574,948)	(1,525,234)	(1,281,601)	(848,426)	(454,541)	(455,273)	(423,884)
Proceeds from borrowings.....	1,297,620	525,932	899,865	473,604	489,082	552,536	555,800
Net cash from financing activities.....	(277,328)	(999,302)	(381,736)	(374,822)	34,541	97,263	131,916
NET INCREASE/(DECREASE) IN CASH HELD	(39,969)	(152,862)	(138,359)	(35,444)	29,637	(94,460)	(9,464)
Cash assets at the beginning of the reporting period	516,249	246,963	467,550	329,191	293,747	323,384	228,924
Net cash transferred to/from other agencies	(8,730)	-	-	-	-	-	-
Cash assets at the end of the reporting period	467,550	94,101	329,191	293,747	323,384	228,924	219,460

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

Division 40 **Housing and Works**

Part 9 **Transport and Major Infrastructure**

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 92 Net amount appropriated to deliver services	456,964	300,495	301,537	258,275	238,653	231,781	234,247
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	1,083	1,319	1,267	1,294	1,320	1,346	1,698
Total appropriations provided to deliver services.....	458,047	301,814	302,804	259,569	239,973	233,127	235,945
ADMINISTERED TRANSACTIONS							
Item 93 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	-	-	-	5,000	-	-	-
CAPITAL							
Item 162 Capital Appropriation.....	277,323	294,108	241,316	339,664	271,776	141,879	176,726
TOTAL APPROPRIATIONS	735,370	595,922	544,120	604,233	511,749	375,006	412,671
EXPENSES							
Total Cost of Services	2,815,409	2,998,018	3,040,113	3,081,374	2,809,278	2,177,574	2,153,428
Net Cost of Services ^(b)	2,203,863	2,459,648	2,472,809	2,364,638	2,127,468	1,609,109	1,616,917
CASH ASSETS ^(c)	402,419	281,329	205,256	308,864	349,117	219,582	149,064

(a) The 2024-25 Actual, 2025-26 Budget and 2025-26 Estimated Actual financial data have been recast for comparative purposes due to the Public Sector Reform changes which took effect from 1 July 2025, including the establishment of the Office of Major Infrastructure Delivery on 1 January 2026.

(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					
ACCO Aboriginal Employee Housing Grant.....	559	8,092	1,904	359	-
Albany Gas Transition.....	-	2,994	2,994	2,994	-
Community Housing - New Build Grants.....	29,110	92,400	28,278	8,464	-
Demolition of Karratha Public Buildings.....	-	376	3,387	-	-
Electric Vehicle Charging Infrastructure Program	-	1,000	-	-	-
Housing Relocation Program.....	-	200	259	264	-
ICT Infrastructure Investment	-	5,800	-	-	-
Implementation of Cyber Security Initiatives	-	1,357	-	-	-
Maintenance Improvement Initiatives	-	441	-	-	-
Mandurah Common Ground - Property and Tenancy Management	702	1,736	1,755	1,848	1,901
Parliamentary Electorate Office Fit-Out Program	248	323	-	-	-
Ongoing Initiatives					
Butler and Dalzellup Land Joint Venture.....	645	12,778	308	624	-

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Financial Systems Services	349	370	392	415	440
Housing Contracts	-	2,429	2,729	-	-
Housing Portfolio Maintenance	-	1,085	92,123	71,937	68,813
Perth Aboriginal Short Stay Accommodation Operational Funding	-	-	-	342	342
Remote Communities					
Asset Lifecycle Investment	-	697	2,232	7,523	2,202
Housing and Municipal Services	13,132	21,175	12,270	13,538	14,787
Municipal Vehicles, Plant, Machinery and Equipment	-	-	10,964	-	-
Remote Communities Fund	-	19,000	20,000	20,000	10,000
Rental and Affordable Housing Sales Pause	-	(11,501)	-	-	-
Revision of Capital Works Turnover	(7,153)	44,000	201,000	(29,000)	7,000
Sector-Wide Goods and Services Procurement Facilitation	-	3,065	3,141	3,212	3,299
Social and Affordable Housing Acquisition	(1,850)	-	-	-	-
South West Native Title	79	1,310	926	423	-
Tenancy Support Pilot	-	2,872	3,067	-	-
Thrive Tenancy Support Program	-	6,293	6,466	-	-
Uplift for Rates, Interest and Emergency Services Levy	2,679	9,162	-	-	-
Other					
2026-27 Tariffs, Fees and Charges	215	231	243	256	298
District Allowance	(31)	(31)	(31)	(31)	-
Fiscal Strategy - Procurement Savings	-	(1,010)	(1,010)	(1,010)	(1,010)
Government Office Accommodation	(1,087)	(634)	(1,085)	(1,467)	-
Government Regional Officer Housing	3,183	2,805	2,027	4,464	10,861
Indian Ocean Territories (Commonwealth Government Funded)	10,518	10,518	10,518	10,518	10,518
Public Sector Reform	(266,073)	(684,342)	(556,882)	(447,049)	(447,433)
RiskCover Fund Insurance Premiums	530	645	-	-	-
State Fleet Updates	143	144	153	150	1,073

Significant Initiatives

Delivery of Social and Affordable Housing

1. The Government has invested over \$10.8 billion in housing related initiatives since 2021. This investment has supported the delivery of more than 9,800 new social and affordable homes, as well as vital maintenance, refurbishments, and upgrades to thousands more homes. It has funded government worker housing in regional Western Australia and remote Aboriginal communities, essential infrastructure, and support services and programs to improve housing outcomes across Western Australia. Since the commencement of this investment, more than 4,000 homes have been delivered, with more than 1,000 homes currently under contract or construction.

Support for Community Housing Sector

2. The ongoing partnership between the State and Commonwealth Governments is supporting the delivery of more than 3,100 social and affordable homes for Western Australians through the Housing Australia Future Fund.
3. The Government has committed \$6 million from 2025-26 to 2028-29 to the Community Housing Capability Program that will help Western Australia's community housing providers expand their ability to increase housing options. The Community Housing Capability Program will support registered and emerging community housing providers to grow and deliver more housing across the State.

Government Works Program

4. With strong levels of Government investment in public infrastructure continuing, there is a continued focus by the Department on working in partnership with service delivery agencies to deliver infrastructure projects on their behalf that will support services and communities across Western Australia. The Department is delivering \$850 million in non-residential capital works in 2026-27. The Department will deliver projects across the portfolios of Education, Health, Justice and other government agencies. The Department will continue to work closely with industry to manage a pipeline of Government investment and infrastructure projects.

Resource Agreement

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

Outcomes, Services and Key Performance Information

As a result of the Public Sector Reform changes, Outcomes, Services and Key Performance Information reflects the reshaping of the former Department of Finance to the Department of Housing and Works from 1 July 2025 and the subsequent transfer of the Major Projects function to the Department of Transport and Major Infrastructure on 1 January 2026. Where relevant, the 2024-25 Actual, 2025-26 Budget and 2025-26 Estimated Actual have been recast for comparative purposes.

Relationship to Government Goals

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

Government Goals	Desired Outcomes	Services
Ensuring Every Western Australian Has a Home.	Affordable housing options are available to eligible Western Australians.	1. Rental Housing 2. Government Regional Officer Housing 3. Housing Supply
Delivering Quality Infrastructure and Services Across Our State.	Value for money from public sector procurement.	4. Development and Management of State Fleet Leasing and Disposal and Providing Facilitation Service for Agency Specific Contracts
	Value for money from the management of the Government's non-residential buildings and public works.	5. Leads the Planning, Delivery, Management and Maintenance of Government Buildings, Projects and Office Accommodation
	Efficient and effective corporate services provided to client agency.	6. Corporate Services to Client Agency

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. Rental Housing.....	1,089,589	1,104,115	1,157,952	1,258,300	1,120,363	960,574	905,882
2. Government Regional Officer Housing.....	124,360	97,318	100,672	99,190	94,879	92,338	94,906
3. Housing Supply.....	36,930	65,223	55,384	172,361	156,779	48,325	37,546
4. Development and Management of State Fleet Leasing and Disposal and Providing Facilitation Service for Agency Specific Contracts	60,125	57,660	57,660	60,676	60,885	61,033	61,154
5. Leads the Planning, Delivery, Management and Maintenance of Government Buildings, Projects and Office Accommodation	1,487,213	1,654,596	1,649,339	1,475,863	1,361,230	999,920	1,038,278
6. Corporate Services to Client Agency	17,192	19,106	19,106	14,984	15,142	15,384	15,662
Total Cost of Services	2,815,409	2,998,018	3,040,113	3,081,374	2,809,278	2,177,574	2,153,428

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Affordable housing options are available to eligible Western Australians:					
Responsiveness - Total housing assistances provided relative to the public rental waiting list.....	0.27	0.23	0.23	0.21	1
Waiting times for accommodation - Applicants housed:					
Average (weeks)	156	154	173	185	2
Median (weeks)	123	126	135	139	2
Outcome: Value for money from public sector procurement:					
Average annual vehicle net capital cost:					
Per passenger vehicle	\$2,954	\$3,200	\$3,748	\$3,900	3
Per commercial vehicle	\$3,781	\$4,100	\$3,900	\$4,100	3
Outcome: Value for money from the management of the Government's non-residential buildings and public works:					
Percentage of new building projects, valued over \$5 million, delivered within the approved budget	100%	100%	96%	100%	
Average office accommodation floor space per work point.....	12.91m ²	12.7m ²	12.71m ²	13m ²	
Outcome: Efficient and effective corporate services provided to client agency ^(b)					

(a) Further detail in support of the key effectiveness indicators is provided in the 2024-25 Annual Reports for the Department of Finance and the Housing Authority.

(b) To facilitate the implementation of the Public Sector Reforms, the Department will provide corporate services to Treasury and Finance on a temporary basis. Due to the interim nature of the service, a key effectiveness indicator has not been developed for the 2026-27 Budget.

Explanation of Significant Movements

(Notes)

1. The decrease in the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target compared to the 2024-25 Actual primarily reflects lower bond assistance loans.
2. The movement between the 2024-25 Actual, 2025-26 Budget and the 2025-26 Estimated Actual is driven by changes in wait times, which are influenced by stock availability and the turnover of tenancies in existing stock. While overall stock levels are increasing, turnover in existing tenancies continues to be constrained by current market conditions.
3. The movement from the 2024-25 Actual to the 2025-26 Budget is due to anticipated increases in vehicle purchase prices. The movement from the 2025-26 Budget to the 2025-26 Estimated Actual is due to higher purchase prices and a shorter average vehicle lifespan compared with last year, which have further increased annual costs.

Services and Key Efficiency Indicators

1. Rental Housing

Provision of housing to eligible Western Australians through public housing, community housing managed properties, rental housing for key workers in regional Western Australia and properties for remote Aboriginal communities.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	1,089,589	1,104,115	1,157,952	1,258,300	1
Less Income	496,481	497,089	497,006	508,181	
Net Cost of Service	593,108	607,026	660,946	750,119	
Employees (Full-Time Equivalents)	1,591	1,706	1,711	1,728	
Efficiency Indicator					
Average operating cost per public rental property	\$21,745	\$22,630	\$24,736	\$26,596	1

Explanation of Significant Movements

(Notes)

1. The lower 2024-25 Actual compared to the 2025-26 Estimated Actual and the 2026-27 Budget Target is primarily due to increased capital investment grants to registered community housing providers in 2025-26 and 2026-27, the Housing Diversity Pipeline program which supports the delivery of an additional 439 new social and affordable dwellings across Western Australia, and additional Remote Communities Fund to enable continued investment in remote and town-based Aboriginal housing builds, refurbishments and upgrades commencing in 2026-27.

2. Government Regional Officer Housing

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	124,360	97,318	100,672	99,190	1
Less Income	127	128	187	187	
Net Cost of Service	124,233	97,190	100,485	99,003	
Employees (Full-Time Equivalents)	79	79	79	79	
Efficiency Indicator					
Average operating cost per Government Regional Officer Housing (GROH) rental property	\$22,402	\$17,516	\$17,895	\$17,283	1

Explanation of Significant Movements

(Notes)

1. The decrease from the 2024-25 Actual to the 2025-26 Estimated Actual is primarily due to higher property expenses in 2024-25.

3. Housing Supply ^(a)

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	36,930	65,223	55,384	172,361	1
Less Income	33,022	29,530	30,028	168,301	1
Net Cost of Service	3,908	35,693	25,356	4,060	
Employees (Full-Time Equivalents)	68	68	68	68	

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

Explanation of Significant Movements

(Notes)

1. The movement from the 2024-25 Actual to the 2025-26 Estimated Actual reflects a change in costs associated with shared equity properties and land inventories. The higher 2025-26 Budget to 2025-26 Estimated Actual is due to variation in depreciation cost for shared equity properties. The increase from the 2025-26 Estimated Actual to the 2026-27 Budget Target reflects anticipated property sales in 2026-27, including properties that no longer meet operational needs, where sale and replacement is more cost effective than refurbishment, and where a property sale supports positive social outcomes, such as transition from social housing tenancy to home ownership.

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

The Department manages the State Fleet service for government agencies and provides a facilitation service for agency specific contracts, which manages risk and delivers value for money.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	60,125	57,660	57,660	60,676	
Less Income	16,624	7,511	17,123	17,636	1
Net Cost of Service	43,501	50,149	40,537	43,040	
Employees (Full-Time Equivalents)	162	162	162	162	
Efficiency Indicators					
Cost of facilitating the development of agency specific contracts as a percentage of the contract award value	0.9%	1%	1%	1%	2
Average administrative cost per vehicle for financing and managing the State Fleet service.....	\$135	\$118	\$105	\$110	3

Explanation of Significant Movements

(Notes)

1. The higher 2024-25 Actual and 2025-26 Estimated Actual compared to the 2025-26 Budget is primarily due to higher than anticipated proceeds on second hand vehicle sales.
2. Lower 2024-25 Actual compared to the 2025-26 Budget reflects higher than anticipated value of contracts awarded.

3. The movement between the 2024-25 Actual to the 2025-26 Budget reflects a projected reduction driven by lower administrative expenses, primarily due to positional changes arising from the Public Sector Reform, which reduced the overall administrative budget. The movement from the 2025-26 Budget to the 2025-26 Estimated Actual reflects an increase in fleet size, with the cost-of-service delivery lower than initially anticipated.

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

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	1,487,213	1,654,596	1,649,339	1,475,863	1
Less Income	65,292	4,112	22,960	22,431	2
Net Cost of Service	1,421,921	1,650,484	1,626,379	1,453,432	
Employees (Full-Time Equivalents)	630	630	630	630	
Efficiency Indicators					
Percentage of new building projects, valued over \$5 million, delivered within the approved timeframes	92%	90%	93%	90%	
Percentage of high priority breakdown repairs completed within agreed timeframes	68%	75%	66.9%	75%	3
The cost of managing government buildings including the planning, project delivery, and maintenance thereof, as a percentage of services delivered.....	6.8%	7%	6.9%	7.4%	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget is higher than the 2024-25 Actual reflects forecast increase in capital works turnover program. The 2026-27 Budget Target is lower than the 2025-26 Estimated Actual is due to the forecast reduction in capital works turnover program.
2. The movement between 2024-25 Actual and 2025-26 Budget is primarily due to asset revaluation gain on Government land and buildings in 2024-25. The movement between the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target reflects additional Commonwealth Government funding associated with services provided to the Indian Ocean Territories, including Christmas Island and Cocos (Keeling) Islands.
3. The 2024-25 Actual and 2025-26 Estimated Actual are being impacted by ongoing market challenges, weather events and site constraints. The Department uses an aspirational target of 75% for the 2025-26 Budget and the 2026-27 Budget Target, noting the issues impacting service delivery timeframes will continue to be worked through.

6. Corporate Services to Client Agency

Provision of interim corporate support by the Department to Treasury and Finance 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.....	17,192	19,106	19,106	14,984	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	17,192	19,106	19,106	14,984	
Employees (Full-Time Equivalents)	47	47	47	47	

Explanation of Significant Movements

(Notes)

- The reduction from the 2025-26 Estimated Actual to the 2026-27 Budget Target reflect that, from 1 July 2026, Treasury and Finance will take over the QBE House lease. In 2024-25 and 2025-26, the lease cost was recognised as a resource provided free of charge service cost.

Asset Investment Program

- The Department's Asset Investment Program is \$2.7 billion over the forward estimates period. Significant capital investment includes:
 - an additional \$723.5 million to the Social and Affordable Housing Investment Fund to deliver 844 social housing dwellings, refurbish 215 properties and acquire land that will support the delivery of social housing;
 - \$413.4 million for the Government Regional Officer Housing Program;
 - \$382.9 million investment into the State Fleet program; and
 - \$170.5 million to support the Government's part ownership of homes through various Keystart Shared Equity Schemes.

	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 Short Stay Accommodation							
Geraldton	29,002	28,992	7,309	10	-	-	-
Perth	26,623	13,911	11,858	12,512	200	-	-
Affordable Rental Build Program	103,434	26,171	26,104	39,326	26,441	11,496	-
Government Regional Officer Housing Program	675,901	262,492	72,222	74,227	122,812	117,788	98,582
Holding Costs Program	10,137	9,641	124	124	124	124	124
Housing and Homelessness Investment Package							
Common Ground - Mandurah	55,578	45,781	33,587	9,719	78	-	-
Common Ground - Perth	89,480	86,338	9,938	2,136	1,006	-	-
Kununurra Office Fit-Out	11,600	8,561	7,092	3,039	-	-	-
Land							
Acquisition Program	460,368	232,021	73,539	84,822	39,195	64,454	39,876
Joint Ventures	37,792	26,238	11,300	11,015	539	-	-
Offices Program	17,872	11,316	1,639	1,639	1,639	1,639	1,639
Shared Equity Purchase Program	254,052	83,584	40,528	43,442	43,442	43,442	40,142
Smith Street Build to Rent	71,852	32,070	32,070	39,031	751	-	-
Social and Affordable Housing and Jobs Package	155,770	144,915	15,162	8,055	2,800	-	-
Social Housing							
Crisis Accommodation Program - Stirling Women's Refuge	23,102	2,358	1,800	11,644	9,000	100	-
Investment in New Social Housing							
Investment in Additional Homes	1,406,071	286,493	286,493	465,531	366,834	213,640	73,573

	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
Refurbishments	185,737	73,825	73,825	65,912	46,000	-	-
Kununurra Social Housing							
New Builds	13,146	5,430	5,430	7,387	309	20	-
Refurbishments	6,601	858	858	3,300	2,443	-	-
Regional Supportive Landlord Program	50,043	30,337	23,970	16,573	3,133	-	-
Social Housing Accelerator Program	111,951	73,505	21,215	26,506	11,940	-	-
COMPLETED WORKS							
Accommodation Fit-Out Projects							
1 Midland Square Fit-Out	15,998	15,998	2,273	-	-	-	-
Department of Communities Consolidation at Kings Square	2,500	2,500	15	-	-	-	-
Parliamentary Precinct Office Accommodation	26,531	26,531	3,032	-	-	-	-
Crisis Accommodation Program	27,193	27,193	3,224	-	-	-	-
Housing and Homelessness Investment Package - New Social Housing Builds	99,497	99,497	980	-	-	-	-
ICT Replacement - 2025-26 Program	69	69	69	-	-	-	-
Land - Urban Renewal	4,456	4,456	2,905	-	-	-	-
Lease Incentive Funded Office Fit-Outs - 2025-26 Program	5,099	5,099	5,099	-	-	-	-
Other - Youth Long-Term Housing and Support Program	10,588	10,588	3,780	-	-	-	-
Regional Renewal	12,508	12,508	1,079	-	-	-	-
Social Housing							
Disability Services Social Housing Program	14,854	14,854	1,530	-	-	-	-
Economic Recovery Package - New Builds	52,936	52,936	120	-	-	-	-
Vehicle Acquisitions - 2025-26 Program	144,212	144,212	144,212	-	-	-	-
NEW WORKS							
ICT Replacement							
2026-27 Program	69	-	-	69	-	-	-
2027-28 Program	69	-	-	-	69	-	-
2028-29 Program	69	-	-	-	-	69	-
2029-30 Program	69	-	-	-	-	-	69
Lease Incentive Funded Office Fit-Outs							
2026-27 Program	5,000	-	-	5,000	-	-	-
2027-28 Program	5,000	-	-	-	5,000	-	-
2028-29 Program	5,000	-	-	-	-	5,000	-
2029-30 Program	5,000	-	-	-	-	-	5,000
Vehicle Acquisitions							
2026-27 Program	84,969	-	-	84,969	-	-	-
2027-28 Program	83,089	-	-	-	83,089	-	-
2028-29 Program	107,399	-	-	-	-	107,399	-
2029-30 Program	107,399	-	-	-	-	-	107,399
Total Cost of Asset Investment Program	4,615,685	1,901,278	924,381	1,015,988	766,844	565,171	366,404
FUNDED BY							
Asset Sales			46,789	30,589	30,239	30,239	30,239
Capital Appropriation			158,393	297,227	271,776	141,879	176,726
Funding included in Department of Treasury and Finance - Administered Item			11,000	-	-	-	-
Holding Account			69	69	69	69	69
Internal Funds and Balances			122,918	-	-	-	-
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund			100	-	-	-	-
Social and Affordable Housing Investment Fund			428,980	649,535	393,745	213,640	25,268
Other			156,132	38,568	71,015	179,344	134,102
Total Funding			924,381	1,015,988	766,844	565,171	366,404

Financial Statements

As a result of the Public Sector Reform changes, financial data reflects the reshaping of the former Department of Finance to the Department of Housing and Works from 1 July 2025 and the transfer of the Office of Major Projects function to the Department of Transport and Major Infrastructure on 1 January 2026. Where relevant, the 2024-25 Actual, 2025-26 Budget and 2025-26 Estimated Actual have been recast for comparative purposes.

Income Statement

Expenses

1. The decrease in supplies and services between the 2025-26 Estimated Actual and the 2026-27 Budget Year, and the outyears is due to the expected reduction in the Department's capital works turnover.

Income

2. The increase from the 2025-26 Estimated Actual and the 2026-27 Budget reflects anticipated property sales in 2026-27, including properties that no longer meet operational or client needs, where sale and replacement is more cost effective than refurbishment, and where sales support positive social outcomes, such as transition to home ownership.

Statement of Financial Position

3. The increase in non-current assets from the 2025-26 Estimated Actual to the 2026-27 Budget reflects the delivery of additional social housing properties through the Social and Affordable Housing Investment Fund (SAHIF).

Statement of Cashflows

4. The increase in net cash provided by Government from the 2025-26 Estimated Actual and the 2026-27 Budget Year is due to an increase in the drawdown of the SAHIF.

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)	259,170	288,103	292,967	288,513	278,182	267,128	271,835
Grants and subsidies ^(c)	49,435	126,262	134,406	206,097	88,287	38,569	-
Supplies and services	1,238,691	1,435,117	1,432,708	1,383,767	1,253,127	722,956	740,188
Accommodation	387,842	370,507	375,477	375,657	382,375	360,410	356,346
Depreciation and amortisation	409,825	412,046	436,350	437,887	439,186	439,567	441,524
Finance and interest costs	94,139	87,878	93,052	91,416	86,799	86,581	91,288
Cost of land sold	22,143	12,051	12,127	20,277	10,370	10,220	-
Other expenses	354,164	266,054	263,026	277,760	270,952	252,143	252,247
TOTAL COST OF SERVICES	2,815,409	2,998,018	3,040,113	3,081,374	2,809,278	2,177,574	2,153,428
Income							
Sale of goods and services	32,280	28,043	29,810	168,132	142,791	32,880	1,361
Grants and subsidies	176,622	143,821	154,339	154,963	157,850	157,624	157,624
Other revenue	402,644	366,506	383,155	393,641	381,169	377,961	377,526
Total Income	611,546	538,370	567,304	716,736	681,810	568,465	536,511
NET COST OF SERVICES	2,203,863	2,459,648	2,472,809	2,364,638	2,127,468	1,609,109	1,616,917
INCOME FROM GOVERNMENT							
Service appropriations	458,047	301,814	302,804	259,569	239,973	233,127	235,945
Resources received free of charge	922	2,000	2,000	1,999	1,999	1,998	1,998
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	81,465	61,727	62,874	71,535	72,561	70,953	64,817
Other appropriations	-	86,298	60,475	119,779	71,975	69,475	59,475
Other revenues	1,666,612	1,790,337	1,764,418	1,575,577	1,427,192	1,064,306	1,107,903
TOTAL INCOME FROM GOVERNMENT	2,207,046	2,242,176	2,192,571	2,028,459	1,813,700	1,439,859	1,470,138
SURPLUS/(DEFICIENCY) FOR THE PERIOD	3,183	(217,472)	(280,238)	(336,179)	(313,768)	(169,250)	(146,779)

(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 2,577, 2,697 and 2,714 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
Aboriginal Short Stay Accommodation	96	-	-	-	-	-	-
Community Housing							
Community Housing Capability Program.....	-	750	750	1,750	1,750	1,750	-
Crisis Accommodation Housing	9,859	7,764	-	-	-	-	-
Housing Diversity Pipeline, Busselton.....	-	5,625	20,110	17,100	3,770	-	-
New Build Grants	-	8,334	37,444	87,006	28,277	8,463	-
Regional Grants	3,692	19,200	10,114	24,384	15,203	6,819	-
Social Housing Accelerator Payment.....	6,687	18,688	24,567	18,719	-	-	-
Social Housing Economic Recovery Package							
Maintenance.....	714	1,450	1,450	-	-	-	-
New Builds	16,858	17,213	12,779	15,048	5,236	-	-
Refurbishments	1,387	-	-	-	-	-	-
St Patricks Community Support Centre.....	1,509	2,264	1,509	3,018	1,510	-	-
Housing Australia Future Fund Acute Housing							
Measures - Remote.....	-	-	4,310	7,720	7,050	5,920	-
National Affordable Rental Scheme.....	5,979	-	9,016	-	-	-	-
North West Aboriginal Housing Fund							
ACCO Aboriginal Employee Housing Grants							
Program	1,648	7,200	2,543	11,922	4,454	4,330	-
Fitzroy Crossing Key Worker Housing							
Program	-	-	5,019	-	-	-	-
Pilbara Aboriginal Home Ownership Program ...	-	9,813	-	16,948	8,527	1,287	-
Robe River Kuruma Aboriginal Corporation							
Housing Pathways Support Program.....	248	611	611	611	-	-	-
Yawuru Jalbi Jiya	-	2,340	2,340	360	-	-	-
Yindjibarndi Ganjalili Accommodation Facility.....	674	-	834	-	-	-	-
Other Grants	84	-	-	-	-	-	-
Spencer Park Mixed Use Development	-	25,000	1,000	1,500	12,500	10,000	-
Tenancy Support Services Pilot	-	10	10	10	10	-	-
TOTAL	49,435	126,262	134,406	206,096	88,287	38,569	-

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	348,225	267,793	189,283	298,265	338,518	208,983	138,465
Restricted cash	54,194	13,536	15,973	10,599	10,599	10,599	10,599
Holding Account receivables	540	540	69	69	69	69	69
Receivables	304,820	290,855	319,634	319,357	291,636	279,777	263,136
Loans and advances	218	7,783	218	218	218	218	218
Other.....	116,762	330,631	183,769	223,352	270,469	281,965	281,965
Assets held for sale.....	5,207	6,242	5,207	5,207	5,207	5,207	5,207
Total current assets	829,966	917,380	714,153	857,067	916,716	786,818	699,659
NON-CURRENT ASSETS							
Holding Account receivables	948,949	1,013,873	1,012,908	1,075,770	1,139,180	1,203,857	1,268,534
Property, plant and equipment.....	22,263,955	19,042,647	22,610,976	23,033,061	23,286,590	23,479,683	23,517,750
Receivables	113,177	65,373	108,749	81,886	85,206	79,085	95,886
Intangibles	1,109	-	3,009	3,395	3,781	3,781	4,939
Other.....	59,313	679,493	246,670	386,900	421,388	476,245	516,245
Total non-current assets	23,386,503	20,801,386	23,982,312	24,581,012	24,936,145	25,242,651	25,403,354
TOTAL ASSETS	24,216,469	21,718,766	24,696,465	25,438,079	25,852,861	26,029,469	26,103,013
CURRENT LIABILITIES							
Employee provisions	25,920	23,170	28,825	31,457	31,363	31,269	31,176
Payables	144,344	175,972	197,898	196,000	194,422	192,817	221,353
Borrowings and leases	329,657	321,189	338,985	335,057	335,405	335,890	331,778
Other.....	197,554	225,221	247,971	228,139	199,683	192,927	190,780
Total current liabilities	697,475	745,552	813,679	790,653	760,873	752,903	775,087
NON-CURRENT LIABILITIES							
Employee provisions	5,776	4,408	2,208	2,767	2,767	2,767	2,767
Borrowings and leases	1,799,238	1,957,178	1,758,507	1,704,592	1,692,818	1,673,909	1,671,725
Other.....	81,600	39,543	14,546	2,976	2,976	2,976	2,976
Total non-current liabilities	1,886,614	2,001,129	1,775,261	1,710,335	1,698,561	1,679,652	1,677,468
TOTAL LIABILITIES.....	2,584,089	2,746,681	2,588,940	2,500,988	2,459,434	2,432,555	2,452,555
EQUITY							
Contributed equity	5,312,192	6,191,409	6,252,470	6,977,355	7,747,352	8,120,174	8,320,488
Accumulated surplus/(deficit).....	3,540,952	3,112,956	3,075,579	3,180,158	2,866,390	2,697,140	2,550,361
Reserves.....	12,779,236	9,667,720	12,779,476	12,779,578	12,779,685	12,779,600	12,779,609
Total equity	21,632,380	18,972,085	22,107,525	22,937,091	23,393,427	23,596,914	23,650,458
TOTAL LIABILITIES AND EQUITY	24,216,469	21,718,766	24,696,465	25,438,079	25,852,861	26,029,469	26,103,013

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

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.....	393,805	236,602	239,718	196,638	176,494	168,381	171,199
Capital appropriation	277,323	294,108	241,316	339,664	271,776	141,879	176,726
Administered equity contribution.....	-	11,000	11,000	-	-	-	-
Holding Account drawdowns	540	69	69	69	69	69	69
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....	2,225	3,758	3,758	2,573	616	-	-
Remote Communities	7,616	39,836	39,836	70,652	84,739	27,523	12,202
Royalties for Regions Fund							
Regional Community Services Fund.....	81,465	61,727	62,874	71,535	72,561	70,953	64,817
Regional Infrastructure and Headworks Fund.....	3,807	100	100	-	-	-	-
Social and Affordable Housing Investment Fund	413,528	426,070	495,953	751,231	426,023	222,104	25,268
Receipts paid into Consolidated Account.....	-	-	(1,993)	-	(17,686)	(23,213)	-
Other.....	1,838,132	1,922,372	1,911,446	1,711,552	1,566,875	1,206,840	1,381,885
Administered appropriations	-	86,298	60,475	119,779	71,975	69,475	59,475
Net cash provided by Government	3,018,441	3,081,940	3,064,552	3,263,693	2,653,442	1,884,011	1,891,641
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(251,762)	(288,197)	(293,061)	(288,607)	(278,275)	(267,221)	(271,928)
Grants and subsidies.....	(55,935)	(133,262)	(134,406)	(208,397)	(92,287)	(42,569)	-
Supplies and services	(1,187,025)	(1,481,919)	(1,477,315)	(1,409,160)	(1,179,907)	(715,005)	(696,163)
Accommodation	(389,749)	(384,546)	(388,844)	(388,360)	(396,066)	(373,533)	(369,471)
GST payments	(227,045)	(157,448)	(157,448)	(157,506)	(157,504)	(157,502)	(157,502)
Finance and interest costs.....	(83,951)	(86,767)	(91,474)	(89,818)	(85,671)	(85,956)	(90,726)
Other payments.....	(447,931)	(351,551)	(346,780)	(361,026)	(348,059)	(341,533)	(341,637)
Receipts ^(b)							
Grants and subsidies.....	177,101	143,821	154,339	154,963	157,850	157,624	157,624
Sale of goods and services.....	32,280	27,910	29,677	168,001	143,010	33,098	1,579
GST receipts	215,535	158,054	158,054	158,112	158,111	158,108	158,108
Other receipts	334,985	365,776	366,240	376,856	376,829	377,450	377,015
Net cash from operating activities	(1,883,497)	(2,188,129)	(2,181,018)	(2,044,942)	(1,701,969)	(1,257,039)	(1,233,101)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(872,189)	(722,344)	(799,460)	(857,161)	(700,545)	(489,097)	(326,404)
Proceeds from sale of non-current assets.....	98,815	55,892	72,092	70,156	108,178	53,115	53,115
Other receipts	-	5,000	5,000	5,000	5,000	5,000	5,000
Net cash from investing activities.....	(773,374)	(661,452)	(722,368)	(782,005)	(587,367)	(430,982)	(268,289)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(385,718)	(334,976)	(342,073)	(338,281)	(328,996)	(330,668)	(465,912)
Other payments.....	(887)	-	-	-	-	-	-
Other proceeds	8,225	5,143	5,143	5,143	5,143	5,143	5,143
Net cash from financing activities.....	(378,380)	(329,833)	(336,930)	(333,138)	(323,853)	(325,525)	(460,769)
NET INCREASE/(DECREASE) IN CASH HELD	(16,810)	(97,474)	(175,764)	103,608	40,253	(129,535)	(70,518)
Cash assets at the beginning of the reporting period	426,177	387,014	402,419	205,256	308,864	349,117	219,582
Net cash transferred to/from other agencies	(6,948)	(8,211)	(21,399)	-	-	-	-
Cash assets at the end of the reporting period	402,419	281,329	205,256	308,864	349,117	219,582	149,064

(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)(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							
Indian Ocean Territories Commonwealth Grant	11,408	15,216	15,216	15,216	15,216	15,216	15,216
Sale of Goods and Services							
Receipts - Sale of Goods and Services	1,034,931	925,026	925,026	1,008,091	898,887	540,517	573,159
GST Receipts							
GST Input Credits	6,127	12,374	12,374	12,374	12,374	12,374	12,374
GST Receipts on Sales	178,571	121,830	121,830	121,888	121,887	121,884	121,884
Other Receipts							
Government Office Accommodation Lease Receipts	339,086	325,787	325,787	320,341	320,124	320,123	320,149
Other Receipts	10,076	15,027	15,027	15,048	15,070	15,093	15,118
Receipt of Employee Contributions - Government Regional Officer Housing	101	98	98	112	126	141	155
State Fleet Revenue	68,875	69,197	69,197	74,851	76,503	76,498	76,498
TOTAL	1,649,175	1,484,555	1,484,555	1,567,921	1,460,187	1,101,846	1,134,553

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

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

DETAILS OF ADMINISTERED TRANSACTIONS

	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 Revenue							
Office Lease Rental Revenue	40,052	39,800	39,800	39,800	39,800	39,800	39,800
Appropriations							
Administered Grants and Transfer Payments	-	-	-	5,000	-	-	-
TOTAL ADMINISTERED INCOME	40,052	39,800	39,800	44,800	39,800	39,800	39,800
EXPENSES							
Other Expenses							
Interest Expense - Native Title Settlements	-	54	54	54	-	-	-
Payments to Consolidated Account	40,052	39,800	39,800	39,800	39,800	39,800	39,800
TOTAL ADMINISTERED EXPENSES	40,052	39,854	39,854	39,854	39,800	39,800	39,800

Division 41 **Infrastructure WA**

Part 9 Transport and Major Infrastructure

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 94 Net amount appropriated to deliver services	5,580	5,911	7,467	7,497	5,710	5,812	5,916
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	755	777	777	796	816	836	857
Total appropriations provided to deliver services.....	6,335	6,688	8,244	8,293	6,526	6,648	6,773
TOTAL APPROPRIATIONS	6,335	6,688	8,244	8,293	6,526	6,648	6,773
EXPENSES							
Total Cost of Services	6,921	6,741	8,297	8,346	6,579	6,701	6,826
Net Cost of Services ^(a)	6,921	6,741	8,297	8,346	6,579	6,701	6,826
CASH ASSETS ^(b)	1,746	1,576	1,746	1,746	1,746	1,746	1,746

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on Infrastructure WA's Income Statement since presentation of the 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
Major Infrastructure and the 2050 Commission's Priorities.....	988	1,400	-	-	-
Market Capacity	560	465	-	-	-
RiskCover Fund Insurance Premiums	8	17	-	-	-

Significant Initiatives

1. In February 2026, the Government announced the establishment of the 2050 Commission to replace Infrastructure WA. As a result, Infrastructure WA is preparing to undertake inquiries, industry development action plans, and drafting regulations to raise the major infrastructure proposal assessment threshold.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	An informed government on infrastructure matters, needs and priorities.	1. Provision of Infrastructure Advice to Government
	Effective and efficient government infrastructure planning and coordination.	2. Assessment of Major Infrastructure Proposals

Service Summary

Expense	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 Advice to Government	4,098	4,775	6,331	6,346	4,544	4,628	4,715
2. Assessment of Major Infrastructure Proposals	2,823	1,966	1,966	2,000	2,035	2,073	2,111
Total Cost of Services	6,921	6,741	8,297	8,346	6,579	6,701	6,826

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: An informed government on infrastructure matters, needs and priorities:					
Undertaking of State Infrastructure Strategy functions	100%	100%	100%	100%	
Provision of other infrastructure advice to Government.....	100%	100%	100%	100%	
Outcome: Effective and efficient government infrastructure planning and coordination:					
Undertaking of major infrastructure proposal assessment functions:					
Assessment of proposals.....	100%	100%	100%	100%	

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

Services and Key Efficiency Indicators

1. Provision of Infrastructure Advice to Government

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 4,098	\$'000 4,775	\$'000 6,331	\$'000 6,346	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	4,098	4,775	6,331	6,346	
Employees (Full-Time Equivalents)	13	15	15	16	
Efficiency Indicators					
Average cost per FTE to undertake State Infrastructure Strategy functions	\$324,000	\$321,000	\$408,000	\$395,000	1,2
Average cost per FTE to provide other infrastructure advice to Government	\$324,000	\$321,000	\$483,000	\$382,000	1,2

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service and the associated increase in efficiency indicators from the 2025-26 Budget to the 2025-26 Estimated Actual and 2026-27 Budget Target primarily reflects additional spending to continue development and implementation of the market capacity analysis and the 2050 Commission's priorities.
2. The 2026-27 Budget Target is lower than the 2025-26 Estimated Actual due to an additional temporary FTE in 2026-27, required to progress the market capacity analysis.

2. Assessment of Major Infrastructure Proposals

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

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 2,823	\$'000 1,966	\$'000 1,966	\$'000 2,000	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	2,823	1,966	1,966	2,000	
Employees (Full-Time Equivalents)	9	6	6	7	
Efficiency Indicators					
Average cost per FTE to undertake major infrastructure proposal assessment functions.....	\$324,000	\$321,000	\$321,000	\$275,000	2

Explanation of Significant Movements

(Notes)

1. The decrease in the Total Cost of Service in the 2025-26 Budget and the 2025-26 Estimated Actual relative to the 2024-25 Actual primarily reflects realignment of FTEs between services to reflect organisational needs.
2. The 2026-27 Budget Target is lower than the 2025-26 Estimated Actual due to an additional temporary FTE in 2026-27, required to progress the assessment of major infrastructure proposals.

Financial Statements

Income Statement

Expenses

1. The increase in Total Cost of Services (and associated income from Government) in the 2025-26 Estimated Actual and the 2026-27 Budget Year, relative to the 2025-26 Budget, reflects additional expenditure to progress the 2050 Commission's priorities and the market capacity analysis.

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)	4,013	3,830	3,830	4,347	4,028	4,128	4,231
Supplies and services	2,226	2,391	3,939	3,410	2,027	2,045	2,063
Accommodation	393	363	363	363	367	371	375
Depreciation and amortisation	12	-	-	-	-	-	-
Other expenses	277	157	165	226	157	157	157
TOTAL COST OF SERVICES	6,921	6,741	8,297	8,346	6,579	6,701	6,826
INCOME FROM GOVERNMENT							
Service appropriations	6,335	6,688	8,244	8,293	6,526	6,648	6,773
Resources received free of charge	42	53	53	53	53	53	53
TOTAL INCOME FROM GOVERNMENT	6,377	6,741	8,297	8,346	6,579	6,701	6,826
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(544)	-	-	-	-	-	-

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 22, 21 and 23 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	1,746	1,576	1,746	1,746	1,746	1,746	1,746
Receivables	225	185	225	225	225	225	225
Other.....	440	134	440	440	440	440	440
Total current assets	2,411	1,895	2,411	2,411	2,411	2,411	2,411
NON-CURRENT ASSETS							
Property, plant and equipment.....	23	27	23	23	23	23	23
Receivables	154	116	154	154	154	154	154
Total non-current assets	177	143	177	177	177	177	177
TOTAL ASSETS	2,588	2,038	2,588	2,588	2,588	2,588	2,588
CURRENT LIABILITIES							
Employee provisions	977	837	977	977	977	977	977
Payables.....	487	222	487	487	487	487	487
Other.....	217	240	217	217	217	217	217
Total current liabilities	1,681	1,299	1,681	1,681	1,681	1,681	1,681
NON-CURRENT LIABILITIES							
Employee provisions	233	197	233	233	233	233	233
Other.....	35	68	35	35	35	35	35
Total non-current liabilities	268	265	268	268	268	268	268
TOTAL LIABILITIES.....	1,949	1,564	1,949	1,949	1,949	1,949	1,949
EQUITY							
Accumulated surplus/(deficit).....	639	474	639	639	639	639	639
Total equity	639	474	639	639	639	639	639
TOTAL LIABILITIES AND EQUITY	2,588	2,038	2,588	2,588	2,588	2,588	2,588

(a) Full audited financial statements are published in Infrastructure WA'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.....	6,335	6,688	8,244	8,293	6,526	6,648	6,773
Net cash provided by Government	6,335	6,688	8,244	8,293	6,526	6,648	6,773
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(3,806)	(3,830)	(3,830)	(4,347)	(4,028)	(4,128)	(4,231)
Supplies and services	(2,274)	(2,338)	(3,886)	(3,357)	(1,974)	(1,992)	(2,010)
Accommodation	(430)	(363)	(363)	(363)	(367)	(371)	(375)
GST payments	(260)	(256)	(256)	(256)	(256)	(256)	(256)
Other payments.....	(295)	(157)	(165)	(226)	(157)	(157)	(157)
Receipts ^(b)							
GST receipts	243	256	256	256	256	256	256
Net cash from operating activities	(6,822)	(6,688)	(8,244)	(8,293)	(6,526)	(6,648)	(6,773)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(8)	-	-	-	-	-	-
Net cash from investing activities.....	(8)	-	-	-	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Other payments.....	(38)	-	-	-	-	-	-
Net cash from financing activities.....	(38)	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	(533)	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	2,279	1,576	1,746	1,746	1,746	1,746	1,746
Cash assets at the end of the reporting period	1,746	1,576	1,746	1,746	1,746	1,746	1,746

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

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

NET APPROPRIATION DETERMINATION ^(a)

	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	243	256	256	256	256	256	256
TOTAL	243	256	256	256	256	256	256

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

Fremantle Port Authority

Part 9 Transport and Major Infrastructure

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

	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	19,697	13,336	18,626	24,565	24,090	26,701	28,190
Local Government Rates Equivalent	1,165	1,137	1,137	1,200	1,230	1,261	1,292
Dividends ^(a)	35,805	23,333	30,157	37,508	39,366	42,411	45,338
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Other Subsidies	-	397	2,350	-	-	-	-
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	-	3,635	1,035	13,684	12,000	14,538	-
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	268,077	282,902	295,903	322,056	333,761	351,815	368,590
Revenue from Government	-	397	2,350	-	-	-	-
Total Expenses ^(b)	204,708	242,214	240,105	244,799	258,087	267,768	279,793
Total Borrowings	177,517	288,493	182,692	209,857	231,794	245,514	275,411
NET PROFIT AFTER TAX	44,240	28,349	40,122	53,307	52,215	57,992	61,270
CASH ASSETS ^(c)	158,439	139,738	104,190	80,782	70,247	63,146	45,350

(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 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
Revision of Financial Forecasts	12,145	27,049	21,153	25,590	29,494

Significant Initiatives

Safety

1. The Authority places the highest priority on the safety of its workforce, port users and visitors, and is committed to ensuring the secure and efficient movement of trade through a targeted asset renewal program.
2. Current works include major renewal activities in Kwinana through the Kwinana Bulk Terminal (KBT) and Kwinana Bulk Jetty (KBJ) soffit renewal program, the gravity fender replacement program, and critical infrastructure upgrades in North Quay across Berths 2, 11 and 12 to ensure the safe facilitation of critical imports to the State.

Sustainability

3. In line with the Authority's 2025 Sustainability Approach, the Authority will advance key decarbonisation initiatives to support the State's 2030 emissions-reduction targets. Priority actions include expanding the electric vehicle fleet and increasing solar generation capacity at the Passenger Terminal.
4. The Authority will also progress environmental studies in Cockburn Sound to inform the planned expansion of Kwinana Port, while continuing to contribute to broader sustainability initiatives led by Westport and Defence agencies.

People and Culture

5. The Authority will continue to strengthen its capability and capacity to deliver major infrastructure projects, while providing support to the Westport and Defence programs. In parallel, it will advance its digitisation program to enable greater operational efficiency and more streamlined processes across the organisation.

Customers and Partners

6. The Authority has recorded strong growth in container and vehicle trade over the past two years and will continue to monitor developments in the bulk sector, particularly global fertiliser and fuel markets.
7. The Authority will work closely with customers and partners to review key contracts to facilitate the most efficient trade flows and optimise infrastructure utilisation. Engagement will continue as the Authority refines proposed growth plans, particularly those linked to bulk and tourism trades.

Assets

8. The Authority will continue to deliver on Government commitments that underpin the growth of the Western Trade Coast and the Westport program.
9. In Kwinana, alongside sustaining works, \$22.5 million has been allocated to advance landside planning and design for the replacement of the KBT, ensuring alignment with Westport and future capacity needs. Planning is also underway to maintain business continuity at KBJ ahead of this major redevelopment. These initiatives support long-term port growth and position Kwinana to meet the State's evolving trade and infrastructure requirements.
10. In Fremantle, sustaining works, including upgrades to Berth F and G fenders, are complemented by investment that is accelerating the transformation of Victoria Quay Waterfront. This includes a \$30 million revitalisation of B Shed (funded from an equity contribution) and ongoing work to deliver a vibrant commercial and tourism precinct at Victoria Quay.

Annual Performance Statement

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

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad Government Goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between the Authority's 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 Goals	Strategic Objectives	Desired Outcomes
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	To build a resilient, innovative economy through sound fiscal management, investment and industry growth, and a skilled workforce, while enhancing community wellbeing by fostering arts and culture within the port's tourism precinct.	1. Achieve community satisfaction targets 2. Achieve financial targets
Building Safe and Inclusive Communities.	Provide a safe, inclusive and healthy environment for the community.	3. Maintain safety and quality management systems in line with best practice
Protecting and Restoring Our Environment.	Advance environmental sustainability targets.	4. Achieve environmental targets
Delivering Quality Infrastructure and Services Across Our State.	Sustain assets and provide reliable, efficient and commercial services to meet customer needs and add value.	5. Achieve customer satisfaction targets 6. Highly efficient port operations that promote trade growth

Outcomes and Key Performance Indicators

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Achieve community satisfaction targets:					
Community satisfaction.....	74%	67%	70%	70%	
Outcome: Achieve financial targets:					
Earnings before interest, taxes, depreciation and amortisation (\$'000).....	89,900	79,219	92,219	115,913	1
Return on assets.....	9%	6%	8.3%	10.2%	1
Economic rate of return ^(a)	6.6%	4.3%	6.1%	7.5%	1
Debt to equity ratio.....	0.45	0.64	0.46	0.49	
Outcome: Maintain safety and quality management systems in line with best practice:					
Lost time injury frequency rate (LTIFR) ^(b)	1.1	nil or 10% reduction	1.1	nil or 10% reduction	

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Achieve environmental targets:					
Number of reportable environmental incidents.....	2	nil	1	nil	2
Outcome: Achieve customer satisfaction targets:					
Customer satisfaction score	59%	n.a.	59%	60%	
Outcome: Highly efficient port operations that promote trade growth:					
Total number of vessel visits ^(c)	1,335	1,471	1,581	1,471	
Total port trade ('000 tonnes)	28,979	27,987	29,505	30,302	

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

(b) Lost time injury frequency rate based on injuries 'occurring in the year' and 'million hours worked'. Target is for no lost time or a 10% reduction in lost time from the previous year.

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

Explanation of Significant Movements

(Notes)

1. The increase in the 2026-27 Budget Target reflects various price increases introduced by the Authority during 2025-26 combined with the impacts of trade expectations and investment in the Authority's organisational capability.
2. Reportable environmental incidents in the 2024-25 Actual relate to product spillage into the marine environment from vessels unloading at the Kwinana Bulk Jetty; no environmental harm was detected. The incident recorded in the 2025-26 Estimated Actual involved the detection of an invasive marine species during an in-water vessel cleaning exercise at the Inner Harbour.

Asset Investment Program

1. The Authority's Asset Investment Program (AIP) totals \$386.5 million over the forward estimates period and invests in projects across the North Quay, Kwinana Ports and Victoria Quay.

Expenditure in the North Quay

2. A total of \$38.3 million in the 2026-27 Budget Year and \$81.1 million over the outyears is forecast to be spent on Inner Harbour berths upgrades, including remediation of assets and continuing upgrades to certain berths in the Inner Harbour to accommodate larger vessels and to allow for heavy-duty use.

Expenditure in Kwinana Ports

3. A total of \$22.6 million in the 2026-27 Budget Year and \$13 million over the outyears is forecast to be spent on the replacement and upgrade of assets at the Kwinana Bulk Terminal (KBT) to facilitate the ongoing import and export of bulk materials for customers. This includes investment of \$12.5 million in 2026-27 Budget Year to complete the KBT Project Definition Plan (PDP).
4. To support the projected volumes of bulk commodities at the KBJ, the Authority will spend an additional \$8.7 million in the 2026-27 Budget Year and \$42 million over the outyears to maintain product handling infrastructure and equipment.

Expenditure in Victoria Quay

5. A total of \$17.8 million in 2026-27 Budget Year and \$72.5 million over the outyears is forecast to be spent on berths at Victoria Quay including F and G fenders and deck strengthening, B and C deck replacements, and Victoria Quay Activation projects as part of the Fremantle Waterfront Masterplan.
6. Work has also commenced on the Government's \$30 million commitment to revitalise B Shed, including construction of a new Rottne Island ferry terminal and visitor centre.

Expenditure Other (Projects Covering All Sites)

7. A total of \$20.3 million in 2026-27 Budget Year and \$70.2 million over the outyears is forecast to be spent to sustain existing assets including miscellaneous minor works.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'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							
Inner and Outer Harbour							
Bollard Replacement and Refurbishment Program	27,310	11,578	5,637	200	15,532	-	-
Sustaining Capital Works	145,255	30,285	16,236	15,711	10,834	28,750	29,469
Inner Harbour							
B Shed Revitalisation	30,000	1,035	1,035	2,427	12,000	14,538	-
Berths F and G Fenders/Deck Strengthening.....	35,500	3,600	3,600	8,400	9,575	10,175	3,750
Infrastructure Refurbishment Program	36,263	11,388	7,047	5,294	752	27	18,802
Provision of Alternative Vehicular Access	1,000	300	300	700	-	-	-
Refurbishment Stage 1 - High Priority.....	88,000	2,430	2,430	20,000	20,000	20,000	25,570
North Quay - Land Acquisitions	22,150	18,824	-	3,326	-	-	-
Outer Harbour							
Kwinana Bulk Jetty							
Export-Import Infrastructure	11,100	4,787	315	751	774	625	4,163
KBJ Deck Soffit and Impressed Current Cathodic Protection System Replacement	60,800	6,897	6,897	6,519	7,739	7,099	17,751
Kwinana Bulk Terminal							
Direct Conveyor.....	5,400	3,153	3,153	2,247	-	-	-
Infrastructure, Equipment Replacement and Upgrade....	35,459	33,628	30	1,831	-	-	-
KBT PDP	22,515	10,000	10,000	12,515	-	-	-
Kwinana Bulk Berth 2 Refurbishment of Critical Trade Infrastructure - Stage 2.....	24,613	5,629	3,266	6,000	6,000	3,200	3,784
Plant and Equipment - Replacement of Navigational Aids....	5,683	2,775	750	908	400	400	400
Victoria Quay							
Activation Stage 1	7,500	6,619	4,262	881	-	-	-
Activation Stage 2	5,000	1,348	1,035	820	2,832	-	-
J Berth Refurbishment.....	20,300	5,500	5,500	14,800	-	-	-
COMPLETED WORKS							
Inner and Outer Harbour - Security Upgrades Stage 2	3,724	3,724	107	-	-	-	-
Inner Harbour - Replacement of High Voltage Cable from Main Substation to Substation 4	1,625	1,625	1,200	-	-	-	-
Outer Harbour							
Kwinana Bulk Jetty - Optimising Critical Trade Landside Infrastructure	19,000	19,000	19,000	-	-	-	-
Kwinana Bulk Terminal - Material Handling Infrastructure Renewal of Import System.....	94,600	94,600	2,720	-	-	-	-
Plant and Equipment - Replace Floating Plant.....	11,000	11,000	622	-	-	-	-
Victoria Quay - Fremantle Waterfront Implementation Plan	10,935	10,935	918	-	-	-	-
NEW WORKS							
Outer Harbour							
Kwinana Bulk Jetty - Replacement of Conveyor Structures and Equipment	5,300	-	-	1,400	1,400	2,500	-
Kwinana Bulk Terminal - Export Stockyard Area Concreting.....	3,000	-	-	3,000	-	-	-
Total Cost of Asset Investment Program.....	733,032	300,660	96,060	107,730	87,838	87,314	103,689
FUNDED BY							
Borrowings.....			6,619	37,723	32,530	24,350	40,060
Capital Appropriation			1,035	13,684	12,000	14,538	-
Internal Funds and Balances.....			88,406	56,323	43,308	48,426	63,629
Total Funding			96,060	107,730	87,838	87,314	103,689

Financial Statements

Income Statement

Revenue

1. Total revenue increases from the 2024-25 Actual to the 2025-26 Estimated Actual and through the forward estimates period due to various price increases introduced by the Authority during 2025-26, combined with improved expectations on trade mix and growth, ships and shipping services, and rental revenue from port tenancies.
2. The Authority received a Government subsidy in the 2025-26 financial year (captured in other subsidies) to provide technical and engineering design support for Westport activities.

Expenses

3. The Authority continues to invest in its organisational capability to support future operations. The 2026-27 Budget Year includes additional employee expenses for planning, analysis and support of asset investment and major projects including Westport.
4. The Authority's supplies and services expenses is increasing over the forward estimates period to support a detailed program of infrastructure maintenance works and ongoing cyber security and ICT initiatives.
5. Movements in depreciation and interest costs are driven by changes in the Authority's AIP.

Profitability

6. Profitability increases over the forward estimates period due to higher revenue resulting from pricing increases for Port services and charges and increased levels of trade. This profitability is required to maintain investment in critical Port infrastructure.

Statement of Financial Position

7. The Authority's AIP is a major driver of movements in property, plant and equipment and, through AIP funding arrangements, also a key driver of movements in cash and borrowings balances.
8. Movement in cash assets relate to timing of dividend payments and AIP funding arrangements.

Statement of Cashflows

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

INCOME STATEMENT ^(a)
(Controlled)

	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			
REVENUE							
Revenue from operations							
Sale of goods and services.....	262,428	279,227	292,228	318,757	330,379	348,349	365,037
Other revenue	5,649	3,675	3,675	3,299	3,382	3,466	3,553
Revenue from Government							
Other subsidies	-	397	2,350	-	-	-	-
TOTAL REVENUE.....	268,077	283,299	298,253	322,056	333,761	351,815	368,590
Expenses							
Employee benefits ^(b)	68,166	71,737	73,087	74,789	78,276	81,564	84,002
Supplies and services	69,403	86,921	86,279	82,195	84,298	86,456	88,668
Accommodation	9,247	9,225	9,215	9,992	10,241	10,497	10,759
Depreciation and amortisation	20,718	27,111	25,463	29,611	33,605	36,711	41,957
Finance and interest costs.....	5,812	11,023	8,608	9,046	10,280	11,200	12,009
Other expenses.....	31,362	36,197	37,453	39,166	41,387	41,340	42,398
TOTAL EXPENSES.....	204,708	242,214	240,105	244,799	258,087	267,768	279,793
NET PROFIT/(LOSS) BEFORE TAX	63,369	41,085	58,148	77,257	75,674	84,047	88,797
National Tax Equivalent Regime							
Current tax equivalent expense.....	19,697	13,336	18,626	24,565	24,090	26,701	28,190
Deferred tax equivalent expense.....	(568)	(600)	(600)	(615)	(631)	(646)	(663)
NET PROFIT/(LOSS) AFTER TAX	44,240	28,349	40,122	53,307	52,215	57,992	61,270
Dividends	35,805	23,333	30,157	37,508	39,366	42,411	45,338

(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 381, 410 and 427 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	41,884	61,431	30,019	30,008	30,044	30,042	29,997
Cash assets - Retained dividends.....	116,555	78,307	74,171	50,774	40,203	33,104	15,353
Receivables	32,754	41,807	35,146	40,944	42,431	44,725	46,857
Other.....	8,410	9,539	9,111	9,250	9,539	9,774	10,026
Total current assets	199,603	191,084	148,447	130,976	122,217	117,645	102,233
NON-CURRENT ASSETS							
Property, plant and equipment.....	573,436	693,202	644,498	722,710	777,766	829,092	891,612
Intangibles	-	-	-	-	-	-	-
Other.....	24,481	24,914	25,094	25,721	26,364	27,023	27,699
Total non-current assets	597,917	718,116	669,592	748,431	804,130	856,115	919,311
TOTAL ASSETS	797,520	909,200	818,039	879,407	926,347	973,760	1,021,544
CURRENT LIABILITIES							
Employee provisions	16,949	18,783	17,936	18,742	19,494	20,159	20,765
Payables	13,127	7,746	13,324	19,382	16,979	18,950	19,012
Borrowings and leases	890	1,061	923	851	965	490	327
Interest payable.....	1,238	2,713	1,816	2,082	2,296	2,429	2,667
Other.....	27,651	21,401	29,616	26,979	27,828	28,270	28,927
Total current liabilities	59,855	51,704	63,615	68,036	67,562	70,298	71,698
NON-CURRENT LIABILITIES							
Employee provisions	9,334	11,126	9,919	10,360	10,773	11,137	11,471
Borrowings and leases	177,481	288,286	182,600	209,568	231,669	245,804	275,864
Other.....	2,136	2,047	2,191	2,246	2,297	2,356	2,414
Total non-current liabilities	188,951	301,459	194,710	222,174	244,739	259,297	289,749
TOTAL LIABILITIES.....	248,806	353,163	258,325	290,210	312,301	329,595	361,447
NET ASSETS	548,714	556,037	559,714	589,197	614,046	644,165	660,097
EQUITY							
Contributed equity	105,059	108,694	106,094	119,778	131,778	146,316	146,316
Accumulated surplus/(deficit).....	443,655	447,343	453,620	469,419	482,268	497,849	513,781
TOTAL EQUITY	548,714	556,037	559,714	589,197	614,046	644,165	660,097

(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 OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	224,532	239,202	241,827	262,031	283,405	299,262	314,868
GST receipts	26,711	24,122	32,141	34,332	36,458	38,355	40,218
Other receipts	49,300	41,515	48,813	50,535	48,091	49,389	50,633
Payments							
Employee benefits.....	(67,950)	(70,784)	(72,132)	(74,004)	(77,544)	(80,917)	(83,443)
Supplies and services	(68,387)	(76,673)	(85,129)	(82,042)	(84,142)	(86,296)	(88,503)
Accommodation ^(b)	(8,082)	(8,104)	(8,078)	(8,792)	(9,011)	(9,236)	(9,467)
GST payments	(25,716)	(26,516)	(32,141)	(34,332)	(36,459)	(38,355)	(40,218)
Finance and interest costs.....	(5,778)	(10,435)	(8,117)	(8,854)	(10,120)	(11,123)	(11,771)
Other payments.....	(24,091)	(43,362)	(34,561)	(36,219)	(39,133)	(39,545)	(40,303)
Net cash from operating activities	100,539	68,965	82,623	102,655	111,545	121,534	132,014
CASHFLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of non-current assets	(53,779)	(106,719)	(96,060)	(107,730)	(87,838)	(87,314)	(103,689)
Net cash from investing activities.....	(53,779)	(106,719)	(96,060)	(107,730)	(87,838)	(87,314)	(103,689)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	44,000	106,500	40,700	62,723	57,530	49,350	65,060
Payments							
Repayment of borrowings and leases	(1,741)	(36,171)	(36,012)	(35,918)	(36,138)	(36,412)	(35,952)
Net cash from financing activities.....	42,259	70,329	4,688	26,805	21,392	12,938	29,108
CASHFLOWS FROM GOVERNMENT							
Receipts							
Equity contributions	-	3,635	1,035	13,684	12,000	14,538	-
Other subsidies	-	397	2,350	-	-	-	-
Payments							
Dividends to Government	(35,805)	(23,333)	(30,157)	(37,508)	(39,366)	(42,411)	(45,338)
National Tax Equivalent Regime - Income Tax	(19,729)	(15,122)	(17,591)	(20,114)	(27,038)	(25,125)	(28,599)
Local Government Rates Equivalent.....	(1,222)	(1,137)	(1,137)	(1,200)	(1,230)	(1,261)	(1,292)
Net cash provided to Government	56,756	35,560	45,500	45,138	55,634	54,259	75,229
NET INCREASE/(DECREASE) IN CASH HELD	32,263	(2,985)	(54,249)	(23,408)	(10,535)	(7,101)	(17,796)
Cash assets at the beginning of the reporting period	126,176	142,723	158,439	104,190	80,782	70,247	63,146
Cash assets at the end of the reporting period	158,439	139,738	104,190	80,782	70,247	63,146	45,350

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

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

Kimberley Ports Authority

Part 9 Transport and Major Infrastructure

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

	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	1,155	2,347	2,347	266	988	1,098	1,227
Local Government Rates Equivalent	173	155	155	165	170	176	181
Dividends ^(a)	2,310	4,424	3,697	643	1,817	2,412	2,689
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	2,500	-	-	-	-	-	-
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	12,725	7,130	5,130	3,495	3,672	3,803	3,899
Major Treasurer's Special Purpose Account(s)	-	7,500	7,850	7,750	750	-	-
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	40,140	41,953	41,953	38,187	42,828	44,831	46,446
Revenue from Government	2,500	-	-	-	-	-	-
Total Expenses ^(b)	35,855	33,566	33,566	37,124	38,877	40,436	41,538
Total Borrowings	2,838	2,103	2,106	1,376	646	11	3
NET PROFIT AFTER TAX	5,630	6,040	6,040	797	2,963	3,297	3,681
CASH ASSETS ^(c)	34,314	18,371	21,818	26,588	32,083	37,848	44,649

(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 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
Revision of Financial Forecasts	(727)	(284)	(1,053)	(454)	(168)

Significant Initiatives

Election Commitments

1. The Authority is delivering the following Election Commitment that will support the continued economic growth of the Kimberley region, comprising:
 - 1.1. \$14 million over 2025-26 and 2026-27 for the construction of inspection and washdown facilities at the Port of Wyndham. This new infrastructure will support direct imports of international containers and general cargo at Port of Wyndham as a First Point of Entry (FPoE) port; and
 - 1.2. \$1.5 million over 2026-27 and 2027-28 to replace the temporary barge landing at the Port of Derby with a permanent structure to improve the resilience of the region during flooding events.

Trade Outlook (Commodities, Cargo and Cruise)

2. The Authority is positioned to take advantage of the growing exploration and development of the resource industry including oil and gas, and minerals sands with global demand expected to continue into 2026-27.
3. Trade at the Ports of Broome and Wyndham will see major changes, once these ports secure approvals for additional cargo types on their FPoE determination, which will allow the import of cargo such as containers, break bulk and project cargoes from international destinations.
4. Despite forecast trade growth at the Port of Broome, the Authority has recognised a material reduction in revenue in the 2026-27 Budget Year, due to the decision by Kimberley Mineral Sands Pty Ltd to transfer its export volumes from Terminal 1 at the Port of Broome to Terminal 2 (the new Kimberley Marine Support Base floating wharf).

Major Achievements

5. The Authority's project to create space on the Port of Broome wharf has enabled efficient loading of bulk export products. The wharf infill works were completed in 2025-26, enabling the re-establishment of staff amenities and storage on the wharf. Kimberley Mineral Sands Pty Ltd reached a milestone with the first one million tonnes of mineral sands exported.
6. The Kimberley Marine Support Base floating wharf commenced operations in September 2025. The establishment of the facility will improve customer service and provide opportunities for new trade in the Port of Broome.
7. The FPoE facilities planning at the Port of Broome is being undertaken with the Commonwealth Department of Agriculture, Fisheries and Forestry, and the Australian Border Force. An area for laydown, inspection and quarantine has been identified and designs are being prepared. This will require an extension of the Maritime Security Zone within the port and relocation of the security gatehouse. The Authority is preparing a feasibility study and business case for a cruise passenger terminal building for international cruise ship passenger disembarkation in Broome, which would contribute to the Broome retail and tourism sectors.
8. The Port of Wyndham cotton lint export trade commenced in October 2025. After establishment of the FPoE laydown, inspection and quarantine facilities the containers used for export will be imported directly into Wyndham, saving cotton growers extra logistics supply chain costs.

Annual Performance Statement

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

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad Government Goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between the Authority's 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 Goals	Strategic Objectives	Desired Outcomes
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Foster business opportunities across the Kimberley.	1. Achieve rate of return and profitability targets 2. Consistent with the <i>Port Authorities Act 1999</i> , undertake activities that will encourage and facilitate the development of trade for the economic benefit of the State
Building Safe and Inclusive Communities.	Engage with stakeholders to plan for the responsible growth of the Kimberley.	3. Maintain certification in ISO 45001:2018 <i>Occupational Health and Safety Management</i> at Port of Broome
Protecting and Restoring Our Environment.	Protect the Kimberley's natural environment through proactive monitoring, partnership and action.	4. Maintain certification in ISO 14001:2025 <i>Environmental Management Systems</i> at Port of Broome
Delivering Quality Infrastructure and Services Across Our State.	Deliver First Point of Entry infrastructure to the Ports of Broome and Wyndham.	5. Consistent with the <i>Port Authorities Act 1999</i> , maintain the port property to facilitate trade and plan for future growth and development of the ports

Outcomes and Key Performance Indicators

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Achieve rate of return and profitability targets:					
Earnings before interest, taxes, depreciation and amortisation (\$'000).....	13,362	14,302	13,455	7,938	1
Rate of return on assets	5.5%	6.4%	6%	0.7%	2
Economic rate of return ^(a)	6.1%	10.9%	6.9%	0.9%	2
Debt to equity ratio	0.03	0.03	0.02	0.01	
Outcome: Consistent with the <i>Port Authorities Act 1999</i>, undertake activities that will encourage and facilitate the development of trade for the economic benefit of the State:					
Employee satisfaction rating	90%	90%	90%	90%	
Trade growth tonnages ('000 tonnes) ^(b)	4,685	4,576	4,376	3,999	3
Number of ship visits	1,679	1,547	1,397	1,274	4
Outcome: Maintain certification in ISO 45001:2018 <i>Occupational Health and Safety Management</i> at Port of Broome:					
Lost time injury frequency rate ^(c)	7.83	nil	7.83	nil	5
Outcome: Maintain certification in ISO 14001:2025 <i>Environmental Management Systems</i> at Port of Broome:					
Environmental incidents	nil	nil	nil	nil	
Outcome: Consistent with the <i>Port Authorities Act 1999</i>, maintain the port property to facilitate trade and plan for future growth and development of the ports:					
Customer satisfaction with services ^(d)	n.a.	75%	n.a.	n.a.	

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

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

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

(d) Customer satisfaction rating is from 2024 and is only surveyed every two years.

Explanation of Significant Movements

(Notes)

1. The Authority is forecasting a reduction in earnings before interest, depreciation, taxes and amortisation in the 2026-27 Budget Target due to the decision by Kimberley Mineral Sands Ltd to transfer the majority of its export volumes from Terminal 1 (Authority operated facility) to the new Terminal 2 (Kimberley Marine Support Base operated facility).
2. The decrease in the 2026-27 Budget Target for both the economic rate of return and the rate of return on assets can be attributed to a reduction in sundry income following the one-off vesting of gifted assets in 2025-26, as well as the decision by Kimberley Mineral Sands Ltd to transfer exports as noted above.
3. Bulk cargo exports from the Port of Broome have experienced substantial growth due to the commencement of the Kimberley Mineral Sands bulk cargo trade, which is projected to continue over the forward estimates period. However, this increase will be offset by significantly reduced tonnages at the Port of Yampi Sound, resulting from the closure of Mount Gibson Iron's Koolan Island mine from mid-2026.
4. The Port of Broome is experiencing a sustained increase in vessel activity, primarily attributed to growth in the bulk cargo trade and the anticipated resumption of oil and gas campaigns. This upward trend is expected to continue over the forward estimates period. Nevertheless, this increase will be counterbalanced by a significant reduction in vessels reported at the Port of Yampi Sound due to the scheduled closure of Mount Gibson Iron's Koolan Island mine in mid-2026. This closure will have a direct impact on vessel numbers at the Port.
5. In 2025-26, one lost time injury was recorded on 3 April 2025 (resulting in a year-to-date rate of 7.83). The 2026-27 Budget Target is for no lost time injuries.

Asset Investment Program

1. The Authority's Asset Investment Program (AIP) totals \$29.7 million over the forward estimates period and will support the continued economic growth of the Kimberley region. The Authority's AIP includes spending of:
 - 1.1. \$21.2 million over the forward estimates period for sustaining capital works across the Ports of Broome, Derby, Wyndham and Yampi Sound;
 - 1.2. \$7 million in 2026-27 for the construction of inspection and washdown facilities at the Port of Wyndham. This new infrastructure will support direct imports of international containers and general cargo at the Port of Wyndham as a FPoE; and
 - 1.3. \$1.5 million over 2026-27 and 2027-28 to replace the temporary barge landing at the Port of Derby with a permanent structure to improve the resilience of the region during flooding events.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
WORKS IN PROGRESS							
Election Commitment							
Port of Wyndham - First Point of Entry Infrastructure	14,000	7,000	6,981	7,000	-	-	-
Other Works in Progress							
Sustaining Capital Works	30,331	9,123	3,105	5,070	5,247	5,378	5,513
COMPLETED WORKS							
Election Commitment							
Port of Broome - Passenger Cruise Terminal	500	500	500	-	-	-	-
Other Completed Works							
Port of Broome							
First Point of Entry	10,500	10,500	10,370	-	-	-	-
Fuel Terminal	350	350	350	-	-	-	-
New 90 Tonne Crane	1,500	1,500	31	-	-	-	-
Wharf Facility Works	15,000	15,000	5,028	-	-	-	-
Minor Works - Electrical Works - Wyndham and Derby	1,633	1,633	88	-	-	-	-
NEW WORKS							
Election Commitment							
Port of Derby - Barge Landing Upgrades	1,500	-	-	750	750	-	-
Total Cost of Asset Investment Program	75,314	45,606	26,453	12,820	5,997	5,378	5,513
FUNDED BY							
Capital Appropriation			5,130	3,495	3,672	3,803	3,899
Internal Funds and Balances			13,473	1,575	1,575	1,575	1,614
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund			7,850	7,750	750	-	-
Total Funding			26,453	12,820	5,997	5,378	5,513

Financial Statements

Income Statement

Revenue

1. The sale of goods and services increase is primarily attributed to a 5% rise in fees and charges, offset by a reduction in revenue due to the decision by Kimberley Mineral Sands Ltd to transfer the majority of its export volumes from Terminal 1 (Authority operated facility) to the new Terminal 2 (Kimberley Marine Support Base operated facility).
2. Other revenue is expected to decrease with the reduction in sundry income with the completion of assets constructed by other entities, vesting to the Authority.

Expenses

3. Higher employee costs are due to the expected 5% increase in staff salaries and wages in line with employee agreements.
4. Repairs and maintenance costs will increase in line with projected expenditure as wharf upgrade works conclude. Depreciation will also be higher, driven by the capitalisation of major works completed during the period. This is offset by a corresponding increase in revenues.
5. Despite the anticipated decline in revenue, operating expenses are expected to remain largely stable, reflecting the fixed nature of the Authority's cost base. As a result, no material variation in expenditure levels is expected despite changes in income, resulting in a lower net profit after tax.

Statement of Financial Position

6. The Authority is expected to remain a cash-positive operation in the 2026-27 Budget Year with the increase in leases and license revenue coupled with the continuation of bulk cargo and the return of the oil and gas trade over the forward estimates period at the Port of Broome.
7. Total assets are budgeted to increase by 8% in the 2026-27 Budget Year compared to the 2025-26 Estimated Actual due to ongoing capital works projects.
8. Total liabilities are anticipated to marginally increase by 1.4% in the 2026-27 Budget Year compared to the 2025-26 Estimated Actual due to an increase in employee provisions over the outyears.

Statement of Cashflows

9. The reduction in contributed equity from the 2025-26 Estimated Actual to the 2026-27 Budget Year reflects the completion of several asset investment programs, with ongoing equity contributions provided in the outyears for the Authority's sustaining capital program.
10. As noted above, sales of goods and services receipts in the 2026-27 Budget Year are forecast to decline materially, reflecting Kimberley Mineral Sands Ltd's decision to transfer the majority of its export volumes to the newly operated Kimberley Marine Support Base facility, with associated reductions in dividend and tax revenues paid to Government.

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.....	34,729	32,474	32,474	33,266	37,659	39,512	40,968
Other revenue ^(b)	5,411	9,479	9,479	4,921	5,169	5,319	5,478
Revenue from Government							
Operating subsidies.....	2,500	-	-	-	-	-	-
TOTAL REVENUE.....	42,640	41,953	41,953	38,187	42,828	44,831	46,446
Expenses							
Employee benefits ^(c)	15,302	15,355	15,355	16,415	16,969	17,951	18,490
Supplies and services	8,958	8,081	8,081	8,205	8,625	8,898	9,165
Accommodation	2,400	2,605	2,605	2,642	3,303	3,421	3,527
Depreciation and amortisation	6,322	4,734	4,734	6,679	6,737	6,853	6,973
Finance and interest costs.....	255	332	332	196	181	142	118
Other expenses.....	2,618	2,459	2,459	2,987	3,062	3,171	3,265
TOTAL EXPENSES.....	35,855	33,566	33,566	37,124	38,877	40,436	41,538
NET PROFIT/(LOSS) BEFORE TAX	6,785	8,387	8,387	1,063	3,951	4,395	4,908
National Tax Equivalent Regime - Current tax equivalent expense	1,155	2,347	2,347	266	988	1,098	1,227
NET PROFIT/(LOSS) AFTER TAX	5,630	6,040	6,040	797	2,963	3,297	3,681
Dividends	2,310	4,424	3,697	643	1,817	2,412	2,689

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

(b) Other income is also expected to reduce with the completion of the gifted assets constructed by a third party vesting to the Authority.

(c) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 78, 79 and 81 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	29,845	13,902	21,818	26,588	32,083	37,848	44,649
Cash assets - Retained dividends.....	4,469	4,469	-	-	-	-	-
Receivables	5,868	4,663	4,171	2,211	3,218	3,218	3,218
Other.....	268	162	211	211	211	211	211
Total current assets	40,450	23,196	26,200	29,010	35,512	41,277	48,078
NON-CURRENT ASSETS							
Property, plant and equipment.....	83,439	107,867	113,052	119,613	119,337	118,326	117,369
Intangibles	513	768	851	895	895	895	895
Total non-current assets	83,952	108,635	113,903	120,508	120,232	119,221	118,264
TOTAL ASSETS	124,402	131,831	140,103	149,518	155,744	160,498	166,342
CURRENT LIABILITIES							
Employee provisions	3,157	4,210	3,950	5,195	6,412	7,660	8,123
Payables.....	6,514	2,605	6,790	4,291	4,754	4,207	4,705
Borrowings and leases	843	1,316	964	964	748	120	113
Other.....	160	175	220	220	220	220	220
Total current liabilities	10,674	8,306	11,924	10,670	12,134	12,207	13,161
NON-CURRENT LIABILITIES							
Employee provisions	166	80	147	147	147	147	147
Borrowings and leases	2,211	1,502	1,358	628	114	107	106
Total non-current liabilities	2,377	1,582	1,505	775	261	254	253
TOTAL LIABILITIES.....	13,051	9,888	13,429	11,445	12,395	12,461	13,414
NET ASSETS	111,351	121,943	126,674	138,073	143,349	148,037	152,928
EQUITY							
Contributed equity	100,256	112,887	113,236	124,481	128,903	132,706	136,605
Accumulated surplus/(deficit).....	2,774	735	5,117	5,271	6,417	7,302	8,294
Reserves.....	8,321	8,321	8,321	8,321	8,321	8,321	8,321
TOTAL EQUITY	111,351	121,943	126,674	138,073	143,641	148,329	153,220

(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 OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	29,500	25,691	25,691	22,706	26,834	28,310	29,576
GST receipts	3,776	-	-	-	-	-	-
Other receipts ^(b)	11,178	11,136	11,136	15,347	15,855	16,379	16,870
Payments							
Employee benefits.....	(14,689)	(14,581)	(14,581)	(15,170)	(15,752)	(16,703)	(18,027)
Supplies and services	(5,941)	(8,944)	(8,944)	(9,075)	(9,491)	(9,766)	(9,165)
Accommodation ^(c)	(2,227)	(2,450)	(2,450)	(2,475)	(3,135)	(3,245)	(3,346)
GST payments	(2,758)	-	-	-	-	-	-
Finance and interest costs.....	(255)	(332)	(332)	(196)	(181)	(142)	(118)
Other payments.....	(2,660)	(2,604)	(2,604)	(2,978)	(3,053)	(3,162)	(3,260)
Net cash from operating activities	15,924	7,916	7,916	8,159	11,077	11,671	12,530
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	92	-	-	-	-	-	-
Payments							
Purchase of non-current assets	(18,042)	(19,705)	(26,453)	(12,820)	(5,997)	(5,378)	(5,513)
Net cash from investing activities	(17,950)	(19,705)	(26,453)	(12,820)	(5,997)	(5,378)	(5,513)
CASHFLOWS FROM FINANCING ACTIVITIES							
Payments							
Repayment of borrowings and leases	(2,049)	(740)	(740)	(740)	(740)	(645)	(18)
Net cash from financing activities.....	(2,049)	(740)	(740)	(740)	(740)	(645)	(18)
CASHFLOWS FROM GOVERNMENT							
Receipts							
Operating subsidies.....	2,500	-	-	-	-	-	-
Equity contributions	12,725	7,130	5,130	3,495	3,672	3,803	3,899
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions							
Regional Infrastructure and Headworks Fund.....	-	7,500	7,850	7,750	750	-	-
Payments							
Dividends to Government	(2,310)	(4,424)	(3,697)	(643)	(2,109)	(2,412)	(2,689)
National Tax Equivalent Regime - Income Tax	(1,451)	(2,347)	(2,347)	(266)	(988)	(1,098)	(1,227)
Local Government Rates Equivalent.....	(173)	(155)	(155)	(165)	(170)	(176)	(181)
Net cash provided to Government	(11,291)	(7,704)	(6,781)	(10,171)	(1,155)	(117)	198
NET INCREASE/(DECREASE) IN CASH HELD	7,216	(4,825)	(12,496)	4,770	5,495	5,765	6,801
Cash assets at the beginning of the reporting period	27,098	23,196	34,314	21,818	26,588	32,083	37,848
Cash assets at the end of the reporting period	34,314	18,371	21,818	26,588	32,083	37,848	44,649

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

(b) Other receipts are set to grow, driven by new lease and licensing income.

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

Mid West Ports Authority

Part 9 Transport and Major Infrastructure

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

	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	11,728	12,873	13,052	18,840	32,831	49,232	49,232
Local Government Rates Equivalent	1,146	1,224	1,289	1,251	1,292	1,297	1,297
Dividends ^(a)	21,354	21,395	22,675	30,437	51,333	87,024	87,024
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	-	6,029	6,029	-	-	-	-
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	-	212	-	1,181	5,347	10,649	10,649
Major Treasurer's Special Purpose Account(s)	4,087	9,713	11,438	-	-	-	-
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	121,801	130,130	132,853	175,386	216,525	288,121	288,121
Revenue from Government	-	6,029	6,029	-	-	-	-
Total Expenses ^(b)	80,408	90,672	95,374	112,587	107,089	124,013	124,013
Total Borrowings	4,811	109,360	83,097	244,780	284,963	268,489	250,605
NET PROFIT AFTER TAX	28,953	32,614	30,456	43,959	76,605	114,876	114,876
CASH ASSETS ^(c)	68,224	98,613	77,067	154,203	132,612	94,895	135,518

(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 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
Key Adjustment					
Port Maximisation Project Update	3,506	9,982	(54,648)	-	-
Other					
Revision of Financial Forecasts	(1,982)	1,263	2,551	-	-

Significant Initiatives

Port Maximisation Project

1. The Authority continues to deliver the Geraldton Port Maximisation Project (PMaxP) which will enhance port capacity, efficiency, and reliability to enable increased trade throughput while reducing congestion and operating constraints. This positions the port to better support regional growth, improve supply chain resilience, and deliver stronger long-term economic and financial returns. The key projects being delivered as part of PMaxP include:
 - 1.1. lease 11 truck unloader;
 - 1.2. new Berth 1 construction;
 - 1.3. surge protection breakwater and new Tug Harbour; and
 - 1.4. Ports West roads upgrade.

Trade Outlook

2. The Authority is continuing to maintain and grow trade throughput by ensuring efficient operations, supporting customer needs and enabling new and existing trade opportunities that contribute to sustained port performance.
3. The Authority is working closely with customers to better understand future throughput requirements, informing consideration of amendment to the Authority's environmental licence to reflect anticipated trade levels.

Asset Investment and Management

4. The Authority is progressing the development of the Fishing Boat Harbour Boat Building Precinct to support industry growth, enhance marine capability, and strengthen local economic activity.
5. The Authority is working with Western Power to secure approval for a three megavolt-ampere electricity capacity increase to support growing port activity and throughput. This upgrade would underpin the Geraldton PMaxP, with regional network infrastructure also being assessed to enable its delivery.

Safety

6. The Authority is progressing the Port Wide Firefighting System improvement project to strengthen emergency response capability and safety across the port. The initiative will establish a compliant and integrated fire response system to improve safety, protect critical assets, support operational continuity, and ensure the continued import and export of dangerous goods, while maintaining compliance with regulatory requirements.

Revision of Financial Forecasts

7. While revenue is forecast to be lower in 2027-28 than previously assumed, resulting in a significant net operating balance impact in 2027-28, revenue forecasts still increase over the forward estimates period, reflecting updated customer expectations, the progression of mining projects and new demand from other industries.
8. Operating costs have increased due to higher tonnage assumptions and broader economic pressures, particularly higher salary and contractor costs, as well as increased pricing and constrained availability of materials within regional centres.

Annual Performance Statement

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

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

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

Government Goals	Strategic Objectives	Desired Outcomes
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Delivering strong financial performance.	1. Maximise opportunities to provide value for the State
Protecting and Restoring Our Environment.	Protect the environment and deliver community outcomes.	2. Minimise the impact of operations on the environment and community
Delivering Quality Infrastructure and Services Across Our State.	Delivering quality services and infrastructure.	3. Maximise assets to deliver safe, reliable and efficient services

Outcomes and Key Performance Indicators

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Maximise opportunities to provide value for the State:					
Earnings before interest, tax, depreciation and amortisation (\$ millions)	58.8	62.4	51.7	81.1	1
Return on assets.....	16%	11.2%	11.7%	11.1%	
Economic rate of return ^(a)	3.8%	5%	5.8%	5%	2
Debt to equity ratio ^(b)	n.a.	n.a.	n.a.	83%	
Outcome: Minimise the impact of operations on the environment and community:					
Community satisfaction score ^(b)	n.a.	n.a.	n.a.	>70%	
Number of reportable environmental incidents.....	2	<10	1	<5	
Outcome: Maximise assets to deliver safe, reliable and efficient services:					
Total port trade ('000 tonnes)	19,094	19,219	20,980	23,204	3
Customer Satisfaction Score	69%	>80%	69%	>70%	
Lost time injury frequency rate	nil	nil	nil	nil	

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

(b) Performance data is not available for 2024-25 and 2025-26 as this is a new indicator.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual is lower than the 2025-26 Budget, reflecting higher maintenance spending due to the prioritisation of activities undertaken to support safe and reliable channel depths for shipping operations. The increase from the 2025-26 Estimated Actual to the 2026-27 Budget Target is primarily due to increased revenue driven by an uplift in trade in iron ore, critical minerals and silica sands.
2. The decrease in the 2026-27 Budget Target relative to the 2025-26 Estimated Actual is primarily due to forecast major capital expenditure increasing the asset base. Although profit is also forecast to increase, asset growth is expected to be higher, resulting in a lower rate of return.
3. The 2025-26 Estimated Actual for trade throughput is strong and reflective of current demands. The increase from the 2025-26 Budget and 2025-26 Estimated Actual to the 2026-27 Budget Target is primarily due to increases in iron ore trade, largely driven by a new iron ore project, commencement of silica sands exports and increased imports in general cargo including wind turbines.

Asset Investment Program

1. The Authority's Asset Investment Program over the forward estimates period totals \$323 million and includes projects that will cater for economic growth and expansion in the Mid West region. These works will support emerging industries and new customers with a diverse product mix.

PMaxP

2. A total of \$257.4 million over the forward estimates period is forecast to be spent on the PMaxP. The works will include the following key elements:
 - 2.1. **Lease 11 Truck Unloader:** replacing the ageing legacy facility with a modern, high-capacity system purpose-built for A-triple road trains, delivering significantly higher throughput, improved dust control through enclosed materials-handling design, and a cleaner, more efficient interface with Berth 4 via an upgraded conveyor connection, supporting safer, faster and more reliable bulk export operations;
 - 2.2. **Berth 1 Construction (New):** delivering modern, fit-for-purpose infrastructure that unlocks new multi-user, multi-product trades, increases throughput capacity, and enhances operational efficiency and safety-supporting long-term regional growth and future expansion opportunities;
 - 2.3. **Surge Protection Breakwater and New Tug Harbour:** constructing the new Tug Boat Harbour and breakwater extension will provide long period wave mitigation significantly reducing surge events in the harbour and improve berthing reliability. The purpose-built facility replaces the constrained existing harbour, accommodates a growing tug fleet, and supports safe, efficient vessel movements. These upgrades enhance port capacity, ensure consistent operations, and strengthen the Authority's ability to service a diversifying trade base; and
 - 2.4. **Ports West Road Upgrade:** delivering road upgrades across key internal and external port routes, to safely accommodate increased heavy-vehicle movements. These enhancements improve operational efficiency and safety, support the transport of oversized components such as wind turbine infrastructure, and enhance the port's capability to service emerging industries.

Other Expenditure

3. A further \$65.6 million will be invested over the forward estimates period, comprising:
 - 3.1. \$44.7 million on sustaining capital works to improve services, upgrade existing infrastructure, security, environmental systems, and computer systems, and replace equipment;
 - 3.2. \$16.9 million on a port-wide firefighting system to provide fully compliant fire systems across the Port of Geraldton that meet standards and regulatory compliance requirements; and
 - 3.3. \$4 million on a boat building precinct in the Fishing Boat Harbour in Geraldton to facilitate the PMaxP and support the local industry.

	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							
Fishing Boat Harbour - Boat Building Precinct	10,000	6,000	2,400	4,000	-	-	-
Port Maximisation Project	366,717	109,325	65,476	96,015	101,977	59,400	-
Port-Wide Firefighting System	26,644	9,724	7,117	7,942	8,978	-	-
Sustaining Capital Works	63,070	18,387	7,952	6,786	5,000	22,522	10,375
COMPLETED WORKS							
Land Acquisition and Road Improvements	8,000	8,000	1,013	-	-	-	-
Lease 88 Shed Recladding and Dust Extraction System ..	6,000	6,000	5,954	-	-	-	-
Miscellaneous Works - Berth 8 and 9 Design	3,500	3,500	2,264	-	-	-	-
Replacement of Electrical Ring Main Units	5,424	5,424	3,556	-	-	-	-
Wastewater Treatment Plant	1,775	1,775	1,775	-	-	-	-
Total Cost of Asset Investment Program	491,130	168,135	97,507	114,743	115,955	81,922	10,375
FUNDED BY							
Borrowings			77,505	114,743	40,000	-	-
Internal Funds and Balances			10,289	-	75,955	81,922	10,375
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund			2,300	-	-	-	-
Royalties for Regions Fund			7,413	-	-	-	-
Total Funding			97,507	114,743	115,955	81,922	10,375

Financial Statements

Income Statement

Revenue

- Increases in the sale of goods and services over the forward estimates period is due to increased throughput enabled by the PMaxP.
- While significant revenue increases are reflected in 2028-29 and 2029-30, the volumes on which these forecasts are based are uncertain and there is a risk that these forecast increases will not be met thereby requiring revisions at a future process.

Expenses

- The 2026-27 Budget Year reflects the current workforce plan, with staff numbers increasing from the 2024-25 Actual and to the 2025-26 Estimated Actual, and from the 2025-26 Estimated Actual to the 2026-27 Budget Year. Expected cost increases in the outyears due to increases in enterprise agreements have not yet been incorporated.
- Supplies and service costs are forecast to increase from the 2025-26 Estimated Actual to the 2026-27 Budget Year due to a planned maintenance dredging campaign in the main harbour and planned fishing boat harbour dredging.
- Depreciation costs increase significantly over the forward estimates period as new infrastructure delivered by the PMaxP is commissioned and operational.
- Finance and interest costs increase over the forward estimates period due to additional borrowings to fund the PMaxP.

Statement of Financial Position

7. The Statement of Financial Position is materially affected by the timing of the PMaxP construction. The PMaxP will facilitate additional throughput, thereby increasing cash assets in the outyears. The project will result in a significant increase in property, plant and equipment, funded by borrowings. Dividends on a proposed capital recovery charge will be refunded to the Authority via equity contributions to enable the repayment of the loans over a specified period.

Statement of Cashflows

8. The Statement of Cashflows is materially affected by the timing of the PMaxP. Increased receipts are due to an increase in throughput, facilitated by the PMaxP's infrastructure. The project investment, funded by borrowings, will increase payments on GST and purchase of non-current assets, and increase proceeds from and repayments of borrowings and subsequent interest payments. Increase in profitability will lead to an increase in dividends and taxes paid to Government. Dividends on a proposed capital recovery charge will be refunded to the Authority via equity contributions.

INCOME STATEMENT ^(a) (Controlled)

	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
REVENUE							
Revenue from operations							
Sale of goods and services.....	117,077	124,564	128,898	167,330	194,830	235,361	235,361
Other revenue.....	4,724	5,566	3,955	8,056	21,695	52,760	52,760
Revenue from Government							
Operating subsidies.....	-	6,029	6,029	-	-	-	-
TOTAL REVENUE.....	121,801	136,159	138,882	175,386	216,525	288,121	288,121
Expenses							
Employee benefits ^(b)	34,442	36,324	38,863	43,110	35,409	36,799	36,799
Supplies and services	24,723	23,980	32,885	36,034	20,911	24,388	24,388
Accommodation	2,009	2,360	2,333	2,331	2,431	3,791	3,791
Depreciation and amortisation	9,906	10,368	10,167	14,975	21,669	30,551	30,551
Finance and interest costs.....	277	6,769	443	3,345	13,122	15,301	15,301
Other expenses.....	9,051	10,871	10,683	12,792	13,547	13,183	13,183
TOTAL EXPENSES.....	80,408	90,672	95,374	112,587	107,089	124,013	124,013
NET PROFIT/(LOSS) BEFORE TAX	41,393	45,487	43,508	62,799	109,436	164,108	164,108
National Tax Equivalent Regime							
Current tax equivalent expense.....	11,728	12,873	13,052	18,840	32,831	49,232	49,232
Deferred tax equivalent expense.....	712	-	-	-	-	-	-
NET PROFIT/(LOSS) AFTER TAX	28,953	32,614	30,456	43,959	76,605	114,876	114,876
Dividends	21,354	21,395	22,675	30,437	51,333	87,024	87,024

(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 177, 208 and 218 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	29,900	71,573	65,488	150,614	132,612	94,895	135,518
Cash assets - Retained dividends.....	38,324	27,040	11,579	3,589	-	-	-
Receivables	16,343	22,775	17,228	17,228	17,228	25,444	25,457
Other.....	3,206	2,455	3,206	3,206	3,206	3,206	3,206
Total current assets	87,773	123,843	97,501	174,637	153,046	123,545	164,181
NON-CURRENT ASSETS							
Property, plant and equipment.....	198,141	281,434	286,160	387,360	482,747	534,460	514,696
Other.....	6,004	5,105	6,004	6,004	6,004	6,004	6,004
Total non-current assets	204,145	286,539	292,164	393,364	488,751	540,464	520,700
TOTAL ASSETS	291,918	410,382	389,665	568,001	641,797	664,009	684,881
CURRENT LIABILITIES							
Employee provisions	7,738	5,554	9,413	9,413	9,413	9,413	9,413
Payables	9,300	5,908	9,664	11,006	13,863	14,347	14,831
Borrowings and leases	1,225	13,961	11,963	16,579	17,618	34,114	33,963
Interest payable.....	9	-	9	9	9	9	9
Other.....	964	922	963	963	963	963	963
Total current liabilities	19,236	26,345	32,012	37,970	41,866	58,846	59,179
NON-CURRENT LIABILITIES							
Employee provisions	3,962	5,307	2,287	2,287	2,287	2,287	2,287
Borrowings and leases	4,834	97,957	72,261	229,936	269,217	235,948	217,986
Other.....	2,310	1,170	2,310	2,310	2,310	2,310	2,310
Total non-current liabilities	11,106	104,434	76,858	234,533	273,814	240,545	222,583
TOTAL LIABILITIES.....	30,342	130,779	108,870	272,503	315,680	299,391	281,762
NET ASSETS	261,576	279,603	280,795	295,498	326,117	364,618	403,119
EQUITY							
Contributed equity	91,944	103,594	103,382	104,563	109,910	120,559	131,208
Accumulated surplus/(deficit).....	168,844	175,221	176,625	190,147	215,419	243,271	271,123
Reserves.....	788	788	788	788	788	788	788
TOTAL EQUITY	261,576	279,603	280,795	295,498	326,117	364,618	403,119

(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 OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	113,623	117,313	115,666	159,845	187,098	228,011	228,011
GST receipts	12,331	16,178	16,840	22,246	26,441	32,314	32,314
Other receipts	16,160	12,817	11,161	15,540	29,428	60,110	60,110
Payments							
Employee benefits.....	(32,854)	(36,209)	(38,864)	(43,111)	(35,409)	(36,799)	(36,799)
Supplies and services	(23,131)	(23,980)	(28,204)	(36,034)	(20,911)	(24,388)	(24,388)
Accommodation ^(b)	(5,460)	(1,136)	(1,043)	(1,080)	(1,139)	(2,494)	(2,494)
GST payments	(12,552)	(15,763)	(16,839)	(22,245)	(26,441)	(31,909)	(31,909)
Finance and interest costs.....	(289)	(6,712)	(443)	(3,345)	(13,122)	(15,258)	(15,258)
Other payments.....	(9,860)	(11,260)	(9,184)	(12,624)	(13,376)	(13,161)	(13,161)
Net cash from operating activities	57,968	51,248	49,090	79,192	132,569	196,426	196,426
CASHFLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of non-current assets	(35,882)	(89,441)	(97,507)	(114,743)	(115,955)	(81,922)	(10,375)
Net cash from investing activities.....	(35,882)	(89,441)	(97,507)	(114,743)	(115,955)	(81,922)	(10,375)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	-	77,505	82,249	173,019	55,000	-	-
Payments							
Repayment of borrowings and leases	(1,600)	(6,331)	(4,604)	(12,286)	(16,777)	(17,115)	(18,525)
Net cash from financing activities.....	(1,600)	71,174	77,645	160,733	38,223	(17,115)	(18,525)
CASHFLOWS FROM GOVERNMENT ACTIVITIES							
Receipts							
Operating subsidies.....	-	6,029	6,029	-	-	-	-
Equity contributions	-	212	-	1,181	5,347	10,649	10,649
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund	-	2,300	4,025	-	-	-	-
Royalties for Regions							
Regional Infrastructure and Headworks Fund.....	4,087	7,413	7,413	-	-	-	-
Payments							
Dividends to Government	(21,354)	(21,395)	(22,675)	(30,437)	(51,333)	(87,024)	(87,024)
National Tax Equivalent Regime - Income Tax	(13,452)	(16,030)	(13,888)	(17,539)	(29,150)	(57,434)	(49,231)
Local Government Rates Equivalent.....	(1,146)	(1,224)	(1,289)	(1,251)	(1,292)	(1,297)	(1,297)
Net cash provided to Government	31,865	22,695	20,385	48,046	76,428	135,106	126,903
NET INCREASE/(DECREASE) IN CASH HELD	(11,379)	10,286	8,843	77,136	(21,591)	(37,717)	40,623
Cash assets at the beginning of the reporting period	79,603	88,327	68,224	77,067	154,203	132,612	94,895
Cash assets at the end of the reporting period	68,224	98,613	77,067	154,203	132,612	94,895	135,518

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

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

Pilbara Ports Authority

Part 9 Transport and Major Infrastructure

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

	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	122,181	86,567	92,780	113,904	103,957	94,882	96,509
Local Government Rates Equivalent	6,589	4,062	6,753	6,939	7,113	7,290	7,473
Dividends ^(a)	251,275	615,586	236,718	652,391	248,369	226,686	224,236
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	-	-	2,160	2,160	2,160	2,160	2,160
Other Subsidies	14,955	7,473	7,030	6,036	6,243	6,157	6,160
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	174,560	341,274	172,573	313,470	89,200	27,830	-
RATIOS							
Dividend Payout Ratio (%)	100	100	100	100	100	100	100
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	849,282	800,206	785,000	909,574	881,383	864,764	870,102
Revenue from Government	14,955	7,473	9,190	8,196	8,403	8,317	8,320
Total Expenses ^(b)	465,690	519,119	489,171	538,091	543,262	556,806	556,729
Total Borrowings	130,640	168,304	103,303	98,700	76,815	71,630	66,127
NET PROFIT AFTER TAX	276,366	201,993	212,239	265,775	242,567	221,393	225,184
CASH ASSETS ^(c)	900,031	593,776	728,824	515,721	691,643	866,540	1,000,129

(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 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
Key Adjustments					
Conclusion of Port Hedland Voluntary Buy-Back Scheme	10,533	11,970	10,731	(6,325)	(3,549)
Lumsden Point General Cargo Facility and Logistics Hub Forecast Update	893	10,581	(24,866)	(36,027)	(37,312)
Port Hedland Channel Zone 5 Bypass Project	-	41,250	8,750	-	-
Price Increases (Net of Additional Costs)	10,109	59,349	72,967	72,343	77,620
Volume Reduction at Utah Point	(28,557)	(33,469)	(43,041)	(50,921)	(79,147)
Other					
Reduction in Depreciation Expense	11,575	2,455	-	-	-
Revision of Financial Forecasts	25,568	(4,485)	(5,968)	(9,999)	(121)
Spoilbank Marina Additional Funding	(2,160)	(2,160)	(2,160)	(2,160)	(2,160)
Transfer of Port of Onslow, Beadon Creek	(85)	(361)	(417)	(414)	(380)

Significant Initiatives

Revision of Financial Forecasts and Pricing

1. The Authority's financial forecasts have been revised to reflect reduced throughput at Utah Point Bulk Handling Facility, additional costs associated with improvements to the housing framework for Pilbara-based employees, higher residential property costs, and increased technology expenditure. These impacts are partially offset by increased interest revenue, a reduction in depreciation reflecting the timing of future asset capitalisations based on the revised Asset Investment Program, and lower asset maintenance expenses.
2. The Authority's financial forecasts have also been impacted by updated operational forecasts at the Lumsden Point General Cargo Facility and Logistics Hub.
3. Updates to the Authority's pricing, to be implemented from 1 July 2026, reflect cost-recovery requirements and support the achievement of returns consistent with Government expectations.

New Capital Project

4. The Authority will undertake capital dredging works of \$50 million to bypass Zone 5 of the Port Hedland Channel to reduce the risk of trade disruption arising from potential grounding incidents.

Annual Performance Statement

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

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad Government Goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between the Authority's 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 Goals	Strategic Objectives	Desired Outcomes
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Regional prosperity and development.	1. Maximise regional benefits through management of existing and future ports
Building Safe and Inclusive Communities.	Support vibrant, resilient Pilbara communities.	2. Support a thriving region through First Nations engagement, community partnerships, a safe healthy work environment, employment opportunities, and an inclusive workplace
Protecting and Restoring Our Environment.	Enabling low emissions trade and protecting the Pilbara's unique environment and heritage.	3. Minimise environmental and heritage impacts resulting from the delivery of port planning, operations, and marine service, and strive to protect and enhance these values for the benefit of all. Activities include progressing Climate Action Plan, supporting regional decarbonisation and embedding ESG into decision-making
Delivering Quality Infrastructure and Services Across Our State.	Appropriate financial returns to the State.	4. Optimise capital structure of the Authority, including consideration of debt and equity funding of major value accretive capital investments 5. Pilbara Ports becoming a collaborative partner helping align infrastructure, streamline decisions, and unlock long-term value that serves customers, the State, and communities

Outcomes and Key Performance Indicators

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Maximise regional benefits through management of existing and future ports: ^(a)					
Port of Port Hedland					
Ship revenue earned per visit	\$167,050	\$176,466	\$174,987	\$190,800	
Port trade ('000 tonnes)	577,746	587,166	578,856	578,986	
Number of vessel visits	3,363	3,461	3,369	3,370	
Port of Dampier					
Ship revenue earned per visit	\$20,502	\$18,893	\$20,351	\$25,902	1
Port trade ('000 tonnes)	172,603	173,102	172,181	174,764	
Number of vessel visits	3,638	3,751	3,629	3,684	
Outcome: Support a thriving region through First Nations Engagement, community partnerships, a safe healthy work environment, employment opportunities, and an inclusive workplace:					
Total recordable injury frequency rate ^(b)	5.89	n.a.	4.71	4.71	
Outcome: Minimise environmental and heritage impacts resulting from the delivery of port planning, operations, and marine service, and strive to protect and enhance these values for the benefit of all. Activities include progressing Climate Action Plan, supporting regional decarbonisation and embedding ESG into decision-making:					
Environmental protection notices, section 65 of the <i>Environmental Protection Act 1986 (WA)</i>	nil	nil	nil	nil	
Outcome: Optimise capital structure of the Authority, including consideration of debt and equity funding of major value accretive capital investments:					
Rate of return on assets	7.5%	5.7%	7.5%	8.6%	2
Economic rate of return ^(c)	8.7%	6.1%	8.3%	9.2%	3
Debt to equity ratio	0.31	0.35	0.34	0.34	
Earnings before interest, taxes, depreciation, amortisation (\$'000)	500,559	478,174	429,512	533,398	4
Outcome: Pilbara Ports becoming a collaborative partner helping align infrastructure, streamline decisions, and unlock long-term value that serves customers, the State, and communities:					
Satisfaction with Pilbara Ports ^(d)	85%	n.a.	n.a.	n.a.	

(a) Port of Ashburton, Port of Varanus Island, Port of Onslow and Port of Barrow Island information is not included for reasons of commercial confidentiality.

(b) This is a new indicator with no target set for 2025-26 Budget.

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

(d) Key performance indicator is under review at Pilbara Ports.

Explanation of Significant Movements

(Notes)

1. The 2026-27 Budget Target has increased from the 2025-26 Budget and 2025-26 Estimated Actual mainly due to an increase in revenue arising from the implementation of a new pilotage model and price increases.
2. The rate of return on assets is forecast to increase from the 2025-26 Budget and the 2025-26 Estimated Actual to the 2026-27 Budget Target due to an increase in adjusted earnings before interest, tax and depreciation, partly offset by an increase in average adjusted assets.
3. The economic rate of return is forecast to increase from the 2025-26 Budget and the 2025-26 Estimated Actual to the 2026-27 Budget Target due to an increase in adjusted earnings before interest, tax and depreciation, partly offset by an increase in average adjusted assets.
4. Earnings before interest, taxes, depreciation, amortisation is forecast to decrease from the 2025-26 Budget to the 2025-26 Estimated Actual, reflecting the inclusion of right-of-use depreciation in the 2025-26 Budget metric. It is then forecast to increase in the 2026-27 Budget Target mainly due to increased profitability.

Asset Investment Program

1. The Authority's Asset Investment Program totals \$471 million over the forward estimates period and includes:
 - 1.1. the provision of sustaining capital works;
 - 1.2. Port Hedland Channel Zone 5 Bypass;
 - 1.3. property purchases, refurbishment and construction by the Hedland Maritime Initiative;
 - 1.4. Utah Point Bulk Handling Facility ring road reconstruction; and
 - 1.5. the construction of the Lumsden Point General Cargo Facility and Logistics Hub, the Dampier Bulk Handling Facility and Link Bridge, Dampier Cargo Wharf refurbishment, port infrastructure at the Port of Ashburton and the Port Hedland Seafarers Centre.
2. The Lumsden Point General Cargo Facility and Logistics Hub will meet the demand for existing and new trade growth through the Pilbara region. Total capital expenditure is forecast to be \$629.1 million.
3. The Dampier Bulk Handling Facility project will provide an additional 200 metre length of berth at the Port of Dampier for the export of bulk solids and the import/export of general cargoes and other commodities. The total capital expenditure is forecast to be \$355.7 million, with a further \$23 million forecast for related projects.
4. The Hedland Maritime Initiative is a special purpose vehicle established to administer the Government's Port Hedland Voluntary Buy-Back Scheme and facilitate the planning and development of a maritime precinct. The Hedland Maritime Initiative acquisition and refurbishment of residential and commercial properties, and new residential property construction is forecast to cost a total of \$255.5 million.
5. The reconstruction of Utah Ring Road will continue with a total of \$37 million to be invested in construction and design development with the objective of sustaining forecast throughput at the Utah Point Bulk Handling Facility.
6. Chevron's handover of Port of Ashburton infrastructure was completed in 2018-19. Works to support future development of the multi-user facilities at the port are forecast to cost \$32.4 million.
7. The construction of a Seafarers Centre in Port Hedland to replace the existing facility, which is no longer fit for purpose, is forecast to cost \$13.5 million.
8. Capital dredging works of \$50 million to bypass Zone 5 of the Port Hedland Channel to reduce the risk of trade disruption in the event of a grounding incident.

	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							
All Pilbara Ports - Sustaining Capital Works	137,764	40,039	20,212	24,346	24,209	24,209	24,961
Port of Ashburton - Port Infrastructure Construction Project	32,400	30,216	12,888	2,184	-	-	-
Port of Dampier							
Dampier Bulk Handling Facility	355,714	355,694	183,434	20	-	-	-
Dampier Cargo Wharf Refurbishment	51,300	2,314	1,825	1,533	47,453	-	-
Dampier Link Bridge	63,700	27,952	27,787	35,748	-	-	-
Perdaman and Dampier Bulk Handling Facility Related Projects	23,000	15,897	13,960	7,103	-	-	-
Port of Port Hedland							
Hedland Maritime Initiative	255,484	212,174	45,797	32,386	9,375	1,549	-
Lumsden Point General Cargo Facility and Logistics Hub	629,095	488,979	238,833	140,116	-	-	-
Seafarers Centre	13,500	3,760	3,508	9,740	-	-	-
Utah Ring Road Reconstruction	37,000	930	550	36,070	-	-	-
COMPLETED WORKS							
Port of Port Hedland							
Inner Harbour Revetment Upgrades	20,000	20,000	6,855	-	-	-	-
Utah Access Road Refurbishment - Stage 5	11,650	11,650	558	-	-	-	-

	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 WORKS							
Port of Port Hedland - Port Hedland Channel Zone 5 Bypass.....	50,000	-	-	50,000	-	-	-
Total Cost of Asset Investment Program.....	1,680,607	1,209,605	556,207	339,246	81,037	25,758	24,961
FUNDED BY							
Borrowings.....			110,000	-	-	-	-
Capital Appropriation			133,000	272,000	5,000	20,000	-
Internal Funds and Balances.....			308,779	3,962	61,061	5,758	24,961
Other			4,428	63,284	14,976	-	-
Total Funding			556,207	339,246	81,037	25,758	24,961

Financial Statements

Income Statement

Revenue

1. Revenue growth has been impacted by a reduction in forecast volumes at Utah Point Bulk Handling Facility and Lumsden Point General Cargo Facility and Logistics Hub (Lumsden Point); partly offset by other increases in throughput and price reviews and increases.
2. There is a reduction in revenue between the 2024-25 Actual and the 2025-26 Estimated Actual, mainly due to the recognition of \$65 million in Lumsden Point dredging contributions from port users in 2024-25.
3. There is an increase in revenue between the 2025-26 Estimated Actual and the 2026-27 Budget, mainly due to the recognition of \$50 million in contributions from port users in 2026-27 to fund the Port Hedland Channel Zone 5 Bypass Project and 1 July 2026 price increases and introduction of new fees and charges.

Expenses

4. Operating expenses are expected to rise annually from the 2024-25 Actual before stabilising in the 2029-30 Outyear, reflecting a combination of cost pressures and expenditure reductions, including:
 - 4.1. improvements to the housing framework for Pilbara-based employees;
 - 4.2. increased residential property costs in Pilbara housing markets characterised by high demand and limited supply;
 - 4.3. increased technology costs across key technology platforms;
 - 4.4. higher insurance costs reflecting increased insured asset values;
 - 4.5. reduced expenditure at Lumsden Point, with spending limited to essential site access, security and minor maintenance and operational spend;
 - 4.6. lower depreciation reflecting the timing of future asset capitalisations based on the revised Asset Investment Program;
 - 4.7. reduced asset maintenance expenditure following refinement of maintenance programs based on updated condition assessments; and
 - 4.8. a reduction in interest expense.

Statement of Financial Position

5. Cash assets reduce in the 2026-27 Budget Year as a result of the anticipated special dividend payment of \$400 million (which was deferred from 2025-26).

6. Property, plant and equipment increases from 2024-25 Actual through to the 2026-27 Budget Year as a result of the capitalisation of Lumsden Point, Dampier Bulk Handling Facility and other projects detailed in the Asset Investment Program.
7. Contributed equity increases from 2024-25 Actual through to the 2028-29 Outyear mainly due to Commonwealth funding received for the above projects and return of dividends on proponent contributions used to fund capital projects.

Statement of Cashflows

8. Dividends to Government are significantly higher in the 2026-27 Budget Year reflecting the anticipated special dividend payment of \$400 million.
9. Cash decreased in the 2025-26 Estimated Actual and the 2026-27 Budget Year due to the combined impact of major capital projects and the payment of the special dividend. A net cash increase returns in the 2027-28 Outyear following delivery of major capital projects.

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.....	707,520	766,416	733,624	820,697	837,700	814,548	813,420
Other revenue.....	141,762	33,790	51,376	88,877	43,683	50,216	56,682
Revenue from Government							
Operating subsidies.....	-	-	2,160	2,160	2,160	2,160	2,160
Other subsidies.....	14,955	7,473	7,030	6,036	6,243	6,157	6,160
TOTAL REVENUE.....	864,237	807,679	794,190	917,770	889,786	873,081	878,422
Expenses							
Employee benefits ^(b)	98,286	99,117	103,913	107,356	109,359	111,899	114,779
Grants and subsidies.....	-	10,000	3,000	-	-	-	-
Supplies and services.....	83,310	89,417	95,187	118,972	110,619	117,410	115,000
Accommodation.....	53,883	49,595	47,843	48,029	49,678	51,097	52,335
Depreciation and amortisation.....	169,067	198,026	173,594	186,836	195,649	197,027	193,904
Finance and interest costs.....	13,369	8,891	11,951	19,775	18,837	18,709	18,590
Other expenses.....	47,775	64,073	53,683	57,123	59,120	60,664	62,121
TOTAL EXPENSES.....	465,690	519,119	489,171	538,091	543,262	556,806	556,729
NET PROFIT/(LOSS) BEFORE TAX.....	398,547	288,560	305,019	379,679	346,524	316,275	321,693
National Tax Equivalent Regime - Current tax equivalent expense.....	122,181	86,567	92,780	113,904	103,957	94,882	96,509
NET PROFIT/(LOSS) AFTER TAX.....	276,366	201,993	212,239	265,775	242,567	221,393	225,184
Dividends.....	251,275	615,586	236,718	652,391	248,369	226,686	224,236

(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 430, 456 and 452 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	377,751	479,106	642,520	465,410	651,438	824,471	956,108
Cash assets - Retained dividends.....	440,224	68,469	36,070	-	-	-	-
Restricted cash	82,056	46,201	50,234	50,311	40,205	42,069	44,021
Receivables	116,706	126,250	117,927	101,258	99,150	97,896	98,336
Other.....	13,391	13,359	18,593	18,593	18,593	18,593	18,593
Total current assets	1,030,128	733,385	865,344	635,572	809,386	983,029	1,117,058
NON-CURRENT ASSETS							
Property, plant and equipment.....	4,788,495	5,166,462	5,173,306	5,329,718	5,219,306	5,051,849	4,908,343
Intangibles	299	175	280	271	262	253	244
Other investments	221	319	231	231	231	231	231
Other.....	-	156,279	-	-	-	-	-
Total non-current assets	4,789,015	5,323,235	5,173,817	5,330,220	5,219,799	5,052,333	4,908,818
TOTAL ASSETS	5,819,143	6,056,620	6,039,161	5,965,792	6,029,185	6,035,362	6,025,876
CURRENT LIABILITIES							
Employee provisions	11,767	10,327	12,098	12,098	12,098	12,098	12,098
Payables	30,097	29,139	5,460	7,841	7,104	5,805	7,134
Borrowings and leases	29,089	26,992	29,104	29,386	29,686	30,004	25,930
Interest payable.....	1,129	1,685	-	-	-	-	-
Other.....	40,309	33,671	63,466	70,202	77,744	73,279	73,551
Total current liabilities	112,391	101,814	110,128	119,527	126,632	121,186	118,713
NON-CURRENT LIABILITIES							
Employee provisions	2,918	2,651	3,463	3,463	3,463	3,463	3,463
Borrowings and leases	243,772	346,907	317,513	307,892	280,683	269,772	262,647
Other.....	1,030,284	1,205,602	1,030,285	1,030,284	1,030,284	1,030,281	1,030,281
Total non-current liabilities	1,276,974	1,555,160	1,351,261	1,341,639	1,314,430	1,303,516	1,296,391
TOTAL LIABILITIES.....	1,389,365	1,656,974	1,461,389	1,461,166	1,441,062	1,424,702	1,415,104
NET ASSETS	4,429,778	4,399,646	4,577,772	4,504,626	4,588,123	4,610,660	4,610,772
EQUITY							
Contributed equity	569,692	977,031	742,165	1,055,635	1,144,934	1,172,764	1,171,928
Accumulated surplus/(deficit).....	1,211,082	779,966	1,186,603	799,987	794,185	788,892	789,840
Reserves.....	2,649,004	2,642,649	2,649,004	2,649,004	2,649,004	2,649,004	2,649,004
TOTAL EQUITY	4,429,778	4,399,646	4,577,772	4,504,626	4,588,123	4,610,660	4,610,772

(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 OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	671,568	804,592	704,450	841,109	795,461	771,148	768,039
Other receipts	108,854	15,856	91,923	82,974	88,030	94,870	101,623
Payments							
Employee benefits.....	(96,665)	(99,117)	(103,030)	(107,348)	(109,350)	(111,890)	(114,770)
Supplies and services	(78,840)	(83,097)	(91,485)	(114,271)	(105,802)	(112,542)	(110,012)
Accommodation ^(b)	(47,287)	(45,533)	(41,090)	(41,090)	(42,565)	(43,807)	(44,862)
GST payments	(1,313)	-	-	-	-	-	-
Finance and interest costs.....	(11,676)	(9,022)	(13,079)	(19,775)	(18,837)	(18,709)	(18,590)
Other payments.....	(39,051)	(62,274)	(75,569)	(55,368)	(56,692)	(70,345)	(68,003)
Net cash from operating activities	505,590	521,405	472,120	586,231	550,245	508,725	513,425
CASHFLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of non-current assets	(445,245)	(480,147)	(556,207)	(339,246)	(81,037)	(25,758)	(24,961)
Net cash from investing activities.....	(445,245)	(480,147)	(556,207)	(339,246)	(81,037)	(25,758)	(24,961)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	50,000	134,800	110,000	-	-	-	-
Other proceeds	7,197	-	-	-	-	-	-
Payments							
Repayment of borrowings and leases.....	(31,597)	(25,903)	(35,142)	(13,061)	(30,714)	(14,059)	(36,307)
Net cash from financing activities.....	25,600	108,897	74,858	(13,061)	(30,714)	(14,059)	(36,307)
CASHFLOWS FROM GOVERNMENT ACTIVITIES							
Receipts							
Operating subsidies.....	-	-	-	4,320	2,160	2,160	2,160
Equity contributions	174,560	341,274	172,573	313,470	89,200	27,830	-
Other subsidies	14,955	7,473	7,030	6,036	6,243	6,157	6,160
Payments							
Dividends to Government	(251,275)	(615,586)	(236,718)	(652,391)	(248,369)	(226,686)	(224,236)
National Tax Equivalent Regime - Income Tax	(139,551)	(86,567)	(98,110)	(111,523)	(104,693)	(96,182)	(95,179)
Local Government Rates Equivalent.....	(6,589)	(4,062)	(6,753)	(6,939)	(7,113)	(7,290)	(7,473)
Net cash provided to Government	207,900	357,468	161,978	447,027	262,572	294,011	318,568
NET INCREASE/(DECREASE) IN CASH HELD	(121,955)	(207,313)	(171,207)	(213,103)	175,922	174,897	133,589
Cash assets at the beginning of the reporting period	1,021,986	801,089	900,031	728,824	515,721	691,643	866,540
Cash assets at the end of the reporting period	900,031	593,776	728,824	515,721	691,643	866,540	1,000,129

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

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

Southern Ports Authority

Part 9 Transport and Major Infrastructure

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

	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	14,645	3,148	2,301	7,034	3,172	7,062	8,145
Local Government Rates Equivalent	1,067	1,015	1,015	1,291	1,336	1,383	1,431
Dividends ^(a)	11,293	6,794	5,682	10,236	7,241	10,659	13,781
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	-	2,851	988	-	-	-	-
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Major Treasurer's Special Purpose Account(s)	15,553	3,090	923	5,867	1,000	-	-
RATIOS							
Dividend Payout Ratio (%)	22	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	206,123	156,570	157,205	194,451	185,594	195,998	206,557
Revenue from Government	-	2,851	988	-	-	-	-
Total Expenses ^(b)	158,332	147,066	150,526	171,011	175,021	172,456	179,409
Total Borrowings	1,949	535	537	-	-	-	-
NET PROFIT AFTER TAX	33,146	9,207	5,366	16,406	7,401	16,480	19,003
CASH ASSETS ^(c)	139,590	83,844	108,342	81,926	61,395	63,988	71,506

(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 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
Revision of Financial Forecasts	(1,959)	3,953	(11,260)	(2,505)	4,025

Significant Initiatives

Election Commitment

1. The Authority is investing \$10.8 million for the Port of Albany - New General Purpose Berth to develop a business case and undertake engineering design, baseline environmental studies and to seek regulatory approvals. The new berth will enable continued facilitation of trade through the Great Southern region.

Trade Outlook

2. The Authority's profitability is increasing over the forward estimates period largely driven by an increase in iron ore trade, which is partially offset by an increase in maintenance spending.
3. Other trade remains reasonably stable in 2026-27 and the outyears with grain, alumina and lithium remaining central to the Authority's portfolio.
4. The Authority will continue to work actively and in partnership with current and potential customers, and Government agencies to create competitive supply chains and secure trade and investment opportunities in the regions.

Asset Investment and Management

5. To continue the facilitation of trade through the southern regions of Western Australia, the Authority is investing in several upgrade and capital maintenance projects.
6. The Authority has developed a world-class asset management system which has received ISO certification and is only the fifth port in the world to achieve this milestone. The Authority's asset management system has also won multiple industry awards, demonstrating its ability to manage State investments in an efficient and responsible manner.

Annual Performance Statement

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

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad Government Goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between the Authority's 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.	Proactive trade facilitation.	1. Maximise opportunities to create value for the State
Protecting and Restoring Our Environment.	Enduring value.	2. Maintain a solid reputation with customers and the community for creating long-term value which protects the environment and heritage assets
Delivering Quality Infrastructure and Services Across Our State.	High performance organisation.	3. Maintain a flexible and nimble organisational structure with clear accountabilities for competent and knowledgeable personnel

Outcomes and Key Performance Indicators

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Maximise opportunities to create value for the State:					
Return on assets.....	7.4%	2%	1.2%	3.4%	1
Earnings before interest, taxes, depreciation and amortisation (\$'000).....	55,837	29,202	23,782	42,051	1
Economic rate of return ^(a)	0.9%	0%	-0.3%	1.2%	2
Debt to equity ratio.....	0.10	0.06	0.10	0.10	
Outcome: Maintain a solid reputation with customers and the community for creating long-term value which protects the environment and heritage assets:					
Number of reportable environment incidents	nil	nil or 10% reduction	nil or 10% reduction	nil or 10% reduction	
Customer satisfaction score ^(c)	n.a.	>65	>65	n.a.	
Outcome: Maintain a flexible and nimble organisational structure with clear accountabilities for competent and knowledgeable personnel:					
Employee engagement and enablement score ^(c)	n.a.	>65	>65	n.a.	
Lost time injury frequency rate	1.3	nil or 10% reduction	3.6	nil or 10% reduction	
Total number of vessel visits	746	724	729	749	3
Total port ('000 tonnes).....	30,186	29,487	29,681	31,217	3

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

(b) Not completed in 2024-25 and 2026-27 as undertaken every two years only.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual is lower than the 2024-25 Actual due to \$25.1 million of one-off income in 2024-25 that was realised on the recognition of assets and a decrease in iron ore volumes in 2025-26 relative to 2024-25. The increase in the 2026-27 Budget Target compared to the 2025-26 Estimated Actual is largely due to higher iron ore volumes in 2026-27.
2. The 2025-26 Estimated Actual is lower than the 2024-25 Actual, largely due to lower iron ore volumes in 2025-26. The increase in the 2026-27 Budget Target compared to the 2025-26 Estimated Actual is largely due to higher iron ore volumes in 2026-27.
3. Trade and vessel visits increase in the 2026-27 Budget Target compared to the 2025-26 Estimated Actual mainly due to increased iron ore volumes.

Asset Investment Program

1. Over the forward estimates period, the Authority will invest \$150.4 million in essential infrastructure and renewal projects to maintain capacity and support the economic growth of the State through the import and export of various commodities.
2. Key investments comprise:
 - 2.1. \$100 million across the three ports (Albany, Bunbury and Esperance), consisting of \$86.6 million for sustaining capital works to maintain current port capacity and sustain the asset base, \$9 million on technology renewals to reduce the risk of operational down-time, device failure and cyber security risk, and \$4.4 million on electrical infrastructure upgrades in Albany and Bunbury to meet minimum compliance requirements and mitigate critical electricity reliability and fire risk issues;
 - 2.2. \$29.2 million at the Port of Esperance, consisting of \$14.4 million to upgrade the tug pen and pilot jetty to ensure ongoing towage and pilotage services, \$11.5 million to re clad Iron Ore Shed 3, \$1.8 million to continue upgrading the port entry and internal roads to provide safe and functional heavy vehicle access and support recent growth in non-iron ore trade transported by road and \$1.5 million on site investigations and concept designs for a new operations centre;
 - 2.3. \$15.4 million at the Port of Albany, consisting of \$8.2 million to undertake engineering design, baseline environmental studies and submit regulatory approvals for a new general-purpose berth and \$7.2 million on the pilot station precinct development to develop the heritage-listed pilot station cottages and surrounding area; and
 - 2.4. \$5.8 million at the Port of Bunbury, consisting of \$4.8 million for the Port of Bunbury Optimisation Plan and \$1 million to re clad Shed 8-3.

	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							
Port of Albany - New General Purpose Berth.....	11,300	3,126	2,752	3,250	4,924	-	-
Other Works in Progress							
All Southern Ports							
Electrical Infrastructure - Albany and Bunbury	6,800	2,397	1,000	2,000	2,403	-	-
Operational Technology Renewals	17,436	8,388	5,806	9,048	-	-	-
Sustaining Capital Works	143,722	57,142	22,669	21,948	21,275	21,005	22,352
Port of Albany - Pilot Station Precinct Development.....	8,290	1,067	786	4,430	2,793	-	-
Port of Bunbury - Shed 8-3 Recladding	9,530	8,488	6,051	1,042	-	-	-
Port of Esperance							
Iron Ore Shed 3 Recladding	13,767	2,262	-	2,505	3,300	5,700	-
Operations Centre	2,330	805	800	1,525	-	-	-
Port Roads Upgrade (Stage 2 and 3).....	12,200	10,397	6,300	1,803	-	-	-
Tug Pen and Pilot Jetty Upgrade	14,859	502	500	7,280	7,077	-	-
COMPLETED WORKS							
Port of Bunbury							
Berth 8 Precinct Fire Ring Main (Stage 2).....	3,311	3,311	86	-	-	-	-
Berth 8 Substation Replacement	1,110	1,110	7	-	-	-	-
Conveyor Widening Berth 8	5,700	5,700	265	-	-	-	-
Inner Harbour Access Bridge.....	34,950	34,950	4,104	-	-	-	-
NEW WORKS							
Port of Bunbury - Bunbury Port Optimisation Plan	4,750	-	-	750	4,000	-	-
Total Cost of Asset Investment Program.....	290,055	139,645	51,126	55,581	45,772	26,705	22,352
FUNDED BY							
Internal Funds and Balances.....			50,203	49,714	44,772	26,705	22,352
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund			923	5,867	1,000	-	-
Total Funding			51,126	55,581	45,772	26,705	22,352

Financial Statements

Income Statement

Revenue

1. Revenue from operations decreases from the 2024-25 Actual to the 2025-26 Estimated Actual largely due to one-off income of \$25.1 million in 2024-25 that realised on the recognition of assets and a decrease in iron ore volumes in 2025-26 (relative to 2024-25). Revenue from operations increases from the 2025-26 Estimated Actual to the 2026-27 Budget Year mainly due to the increase in iron ore volumes. Revenue is then forecast to largely stabilise over the outyears.

Expenses

2. Employee benefits expense is forecast to increase from the 2025-26 Estimated Actual to the 2026-27 Budget Year to meet operational requirements (such as the increase in iron ore volumes forecast for 2026-27 relative to 2025-26).
3. Supplies and services expense increases from the 2024-25 Actual to the 2025-26 Estimated Actual due to an increase in the Authority's major maintenance works program. Expenses are expected to moderate from the 2028-29 Outyear.
4. The increase in depreciation and amortisation expenses from the 2025-26 Budget to the 2026-27 Budget Year is consistent with the increase in property, plant and equipment. This trend is expected to continue as capital projects are completed.

Statement of Financial Position

5. Retained dividends decrease as these cash assets are utilised to meet the cost of projects within the Authority's Asset Investment Program.

Statement of Cashflows

6. Movement in net cash from operating activities is mainly due an increase in the iron ore trade over the 2026-27 Budget Year to the 2029-30 Outyear, this is partly offset by major maintenance spend.
7. Sale of goods and services is forecast to increase from the 2025-26 Budget and 2025-26 Estimated Actual to the 2026-27 Budget Year mainly due to the increase in iron ore volumes.
8. Supplies and services payments are higher from the 2025-26 Budget through to the 2027-28 Outyear due to an increase in the Authority's major maintenance works program. Payments moderate from the 2028-29 Outyear.

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.....	171,040	154,013	154,648	192,403	183,747	194,127	204,661
Other revenue	35,083	2,557	2,557	2,048	1,847	1,871	1,896
Revenue from Government							
Operating subsidies.....	-	2,851	988	-	-	-	-
TOTAL REVENUE.....	206,123	159,421	158,193	194,451	185,594	195,998	206,557
Expenses							
Employee benefits ^(b)	70,268	57,866	59,583	67,826	70,306	73,176	75,809
Supplies and services	45,876	53,536	53,536	59,641	59,252	52,282	54,398
Accommodation	9,724	8,746	8,746	10,431	10,842	11,269	11,713
Depreciation and amortisation	16,185	15,851	17,594	19,428	20,464	20,894	22,066
Finance and interest costs.....	572	903	903	183	156	279	309
Other expenses.....	15,707	10,164	10,164	13,502	14,001	14,556	15,114
TOTAL EXPENSES.....	158,332	147,066	150,526	171,011	175,021	172,456	179,409
NET PROFIT/(LOSS) BEFORE TAX	47,791	12,355	7,667	23,440	10,573	23,542	27,148
National Tax Equivalent Regime - Current tax equivalent expense	14,645	3,148	2,301	7,034	3,172	7,062	8,145
NET PROFIT/(LOSS) AFTER TAX	33,146	9,207	5,366	16,406	7,401	16,480	19,003
Dividends	11,293	6,794	5,682	10,236	7,241	10,659	13,781

(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 293, 286 and 314 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	47,024	50,593	65,156	65,019	60,685	63,278	70,796
Cash assets - Retained dividends.....	88,263	33,180	42,120	14,404	-	-	-
Restricted cash	4,303	71	1,066	2,503	710	710	710
Receivables	21,564	30,305	19,722	23,097	23,097	23,097	23,097
Other.....	7,622	9,483	7,855	7,605	7,105	6,606	6,107
Total current assets	168,776	123,632	135,919	112,628	91,597	93,691	100,710
NON-CURRENT ASSETS							
Property, plant and equipment.....	300,092	313,506	332,508	368,069	393,364	399,175	399,461
Other.....	6,933	9,073	7,015	7,015	7,015	7,015	7,015
Total non-current assets	307,025	322,579	339,523	375,084	400,379	406,190	406,476
TOTAL ASSETS	475,801	446,211	475,442	487,712	491,976	499,881	507,186
CURRENT LIABILITIES							
Employee provisions	15,307	11,785	15,593	15,631	15,673	15,673	15,673
Payables	1,472	4,400	1,526	2,206	5,206	7,290	9,373
Borrowings and leases	3,276	2,236	2,403	1,866	1,866	1,866	1,866
Interest payable.....	27	37	27	27	-	-	-
Other.....	4,427	4,721	4,490	4,539	4,628	4,628	4,628
Total current liabilities	24,509	23,179	24,039	24,269	27,373	29,457	31,540
NON-CURRENT LIABILITIES							
Employee provisions	2,467	1,613	2,510	2,513	2,513	2,513	2,513
Borrowings and leases	4,270	4,622	3,731	3,731	3,731	3,731	3,731
Other.....	12,280	723	12,280	12,280	12,280	12,280	12,280
Total non-current liabilities	19,017	6,958	18,521	18,524	18,524	18,524	18,524
TOTAL LIABILITIES.....	43,526	30,137	42,560	42,793	45,897	47,981	50,064
NET ASSETS	432,275	416,074	432,882	444,919	446,079	451,900	457,122
EQUITY							
Contributed equity	129,762	132,710	130,685	136,552	137,552	137,552	137,552
Accumulated surplus/(deficit).....	287,698	268,549	287,382	293,552	293,712	299,533	304,755
Reserves.....	14,815	14,815	14,815	14,815	14,815	14,815	14,815
TOTAL EQUITY	432,275	416,074	432,882	444,919	446,079	451,900	457,122

(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 OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	146,792	129,291	129,926	167,372	161,557	173,365	183,128
GST receipts	17,781	15,518	15,518	20,663	22,109	23,373	24,752
Other receipts	36,572	27,605	27,605	25,680	26,268	24,746	25,543
Payments							
Employee benefits.....	(65,250)	(57,561)	(59,278)	(67,856)	(70,336)	(73,206)	(75,839)
Supplies and services	(41,904)	(53,698)	(53,698)	(56,891)	(54,717)	(48,627)	(50,706)
Accommodation ^(b)	(8,657)	(7,731)	(7,731)	(9,140)	(9,506)	(9,886)	(10,282)
GST payments	(17,781)	(15,518)	(15,518)	(20,663)	(22,109)	(23,374)	(24,752)
Finance and interest costs.....	(240)	(903)	(903)	(183)	(156)	(279)	(309)
Other payments.....	(12,492)	(10,165)	(10,165)	(14,502)	(15,036)	(15,626)	(16,223)
Net cash from operating activities	54,821	26,838	25,756	44,480	38,074	50,486	55,312
CASHFLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of non-current assets	(59,305)	(48,219)	(51,126)	(55,581)	(45,772)	(26,705)	(22,352)
Net cash from investing activities.....	(59,305)	(48,219)	(51,126)	(55,581)	(45,772)	(26,705)	(22,352)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Other proceeds	4,833	1,648	1,648	-	-	-	-
Payments							
Repayment of borrowings and leases	(3,467)	(2,302)	(2,302)	(2,621)	(2,084)	(2,084)	(2,084)
Net cash from financing activities.....	1,366	(654)	(654)	(2,621)	(2,084)	(2,084)	(2,084)
CASHFLOWS FROM GOVERNMENT ACTIVITIES							
Receipts							
Operating subsidies.....	-	2,851	2,851	-	-	-	-
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions							
Regional Infrastructure and Headworks Fund.....	15,553	3,090	923	5,867	1,000	-	-
Payments							
Dividends to Government	(11,293)	(6,794)	(5,682)	(10,237)	(7,241)	(10,658)	(13,781)
National Tax Equivalent Regime - Income Tax..	(8,342)	(3,148)	(2,301)	(7,033)	(3,172)	(7,063)	(8,146)
Local Government Rates Equivalent.....	(1,067)	(1,015)	(1,015)	(1,291)	(1,336)	(1,383)	(1,431)
Net cash provided to Government	5,149	5,016	5,224	12,694	10,749	19,104	23,358
NET INCREASE/(DECREASE) IN CASH HELD	(8,267)	(27,051)	(31,248)	(26,416)	(20,531)	2,593	7,518
Cash assets at the beginning of the reporting period	147,857	110,895	139,590	108,342	81,926	61,395	63,988
Cash assets at the end of the reporting period	139,590	83,844	108,342	81,926	61,395	63,988	71,506

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

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

Part 10

Environment

Introduction

The Environment portfolio works to create better places for the community with a quality environment. It provides facilities and experiences for the community to enjoy and appreciate Western Australia's natural landscapes and attractions, including Kings Park and Bold Park, Rottnest Island, Perth Zoo, Swan and Canning Riverpark, national parks and other lands and waters. Importantly, the portfolio delivers effective regulation to protect the environment and ensure investment and development is underpinned by sustainable management of the State's resources for the long-term benefit of the State.

Summary of Recurrent and Asset Investment Expenditure

Agency	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Water and Environmental Regulation		
– Total Cost of Services.....	317,869	330,783
– Asset Investment Program	33,181	27,019
Biodiversity, Conservation and Attractions		
– Total Cost of Services.....	669,668	695,776
– Asset Investment Program	200,473	208,129

Ministerial Responsibilities

Minister	Agency	Services
Minister for the Environment; Community Services; Homelessness Minister for Aboriginal Affairs; Water; Climate Resilience; South West Minister for Energy and Decarbonisation; Manufacturing; Skills and TAFE; Pilbara	Water and Environmental Regulation	1. Water Information and Advice 2. Water Planning, Allocation and Optimisation 3. Water Regulation, Licensing and Industry Governance 4. Environmental Regulation 5. Water and Environment Policy 6. Waste Strategies 7. Environmental Impact Assessment Services to the Environmental Protection Authority (EPA) 8. Environmental Management Services to the EPA 9. Compliance Monitoring Services to the Minister
Minister for the Environment; Community Services; Homelessness Minister for Police; Road Safety; Tourism; Great Southern	Biodiversity, Conservation and Attractions	1. Prescribed Burning and Fire Management 2. Bushfire Suppression 3. Visitor Services and Public Programs Provided at Kings Park and Bold Park 4. Visitor Services and Public Programs Provided at Rottnest Island 5. Visitor Services and Public Programs Provided at Perth Zoo 6. Visitor Services and Public Programs Provided in the Swan and Canning Riverpark 7. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters 8. Conserving Habitats, Species and Ecological Communities 9. Research and Conservation Partnerships 10. Implementation of the Forest Management Plan

Division 42 **Water and Environmental Regulation**

Part 10 Environment

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 95 Net amount appropriated to deliver services	126,089	152,202	132,084	160,078	149,722	141,830	139,916
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	985	1,028	1,164	1,188	1,204	1,204	1,234
Total appropriations provided to deliver services.....	127,074	153,230	133,248	161,266	150,926	143,034	141,150
CAPITAL							
Item 163 Capital Appropriation.....	5,495	15,386	15,720	9,327	6,283	7,725	7,291
TOTAL APPROPRIATIONS	132,569	168,616	148,968	170,593	157,209	150,759	148,441
EXPENSES							
Total Cost of Services	267,562	330,798	317,869	330,783	301,965	289,494	270,569
Net Cost of Services ^(a)	106,518	170,401	129,426	163,514	148,946	151,586	136,891
CASH ASSETS ^(b)	133,366	79,985	125,492	107,084	91,593	75,605	72,404

(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					
Circular Economy Grants Program.....	-	4,594	7,602	5,619	-
Ongoing Initiatives					
Bindjareb Djilba (Peel-Harvey Estuary) Protection Plan ^(a)	(930)	(1,116)	(1,116)	(557)	-
Cockburn Sound State Environmental Policy.....	132	59	-	-	-
Compliance Resourcing	250	-	-	-	-
E-Waste Ban to Landfill Program	1,150	208	-	-	-
Environment Online	-	1,321	-	-	-
Healthy Estuaries WA Costs	-	1,552	1,552	1,552	1,552
Indian Ocean Territories Service Delivery Agreement.....	2,789	-	-	-	-
Murujuga Cultural Landscape.....	868	4,090	4,165	-	-
Murujuga Rock Art Monitoring Program - WSP Pty Ltd Contract Extension.....	1,409	5,895	3,666	1,449	186
National Pollutant Inventory Commonwealth Funding.....	-	201	207	71	-
Polyphagous Shot-Hole Borer - WA Tree Recovery Program	(155)	-	155	693	-
Priority Environmental Policy - Strategic Initiatives - Native Vegetation Policy	-	454	1,698	1,723	1,760
Rural Water Planning Program.....	(659)	659	-	-	-
Statewide Water Licensing Backlog Strategy.....	-	1,121	1,132	-	-
Other					
Government Office Accommodation.....	3	3	4	4	-
Government Regional Officer Housing	(90)	(89)	(95)	(100)	(91)
Interest Revenue for Waste Avoidance and Resource Recovery (WARR) Account.....	1,116	870	763	631	594
Landfill Levy Revenue Revision	-	1,810	-	3,300	3,300
State Fleet Updates	137	172	169	175	199
Westport - Environmental Impact Assessment.....	-	449	456	-	-

(a) Reallocated to Primary Industries and Regional Development.

Significant Initiatives

New Initiatives

1. The Circular Economy Grants Program will provide grants and targeted support for the collection and recycling of end-of-life solar panels and embedded batteries to aid the development of local recycling capacity and market development.

Ongoing Initiatives

2. The Healthy Estuaries WA program will continue to be delivered with a focus on priority nutrient reduction activities to protect water quality in at risk estuaries. Additional investment will support core catchment actions, including fertiliser management, stock exclusion fencing and revegetation, to reduce nutrient and organic matter inputs.
3. The Murujuga Rock Art Monitoring Program will continue to protect the value of the Murujuga Cultural Landscape and meet ongoing World Heritage obligations. The program provides scientific monitoring to inform regulatory oversight of industrial emissions. Delivery is undertaken in partnership with the Murujuga Aboriginal Corporation, to a progressive transition of monitoring responsibilities.
4. Priority Environmental Policy - Strategic Initiatives through the Native Vegetation Policy workstream deliver priority environmental reforms to streamline approvals processes and improve environmental outcomes.
5. Supporting timely access to water for industry and communities through the ongoing delivery of the Statewide Water Licensing Backlog Strategy, a continued Government priority to reduce approval delays. This will sustain capacity to progress high-volume licence applications and maintain backlog levels within sustainable targets. This improves regulatory timeliness, supports economic activity and enables responsible management of water resources.

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 Goals	Desired Outcomes	Services
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Western Australia's growth and development is supported by the sustainable management of water resources for the long-term benefit of the State.	1. Water Information and Advice 2. Water Planning, Allocation and Optimisation 3. Water Regulation, Licensing and Industry Governance
Protecting and Restoring Our Environment.	Emissions, discharges and clearing of native vegetation are effectively regulated to avoid unacceptable risks to public health and the environment.	4. Environmental Regulation
	Development and implementation of strategic policy and legislation that promoted sustainable environmental outcomes.	5. Water and Environment Policy
	Waste avoided and the recovery of materials from landfill maximised.	6. Waste Strategies
	Quality advice to the Environmental Protection Authority (EPA) and Minister for Environment (the Minister) on significant proposals and environmental issues.	7. Environmental Impact Assessment Services to the EPA 8. Environmental Management Services to the EPA
	Compliance with Ministerial statement implementation conditions is monitored effectively.	9. Compliance Monitoring Services to the Minister

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. Water Information and Advice.....	30,217	34,201	34,263	32,033	29,985	29,112	27,362
2. Water Planning, Allocation and Optimisation	38,653	38,051	37,360	44,161	43,605	49,826	54,919
3. Water Regulation, Licensing and Industry Governance	22,297	26,364	26,434	27,519	25,967	23,936	22,110
4. Environmental Regulation	50,872	70,188	64,524	73,401	65,569	65,197	63,764
5. Water and Environment Policy.....	43,490	65,003	60,446	65,725	64,882	58,320	49,009
6. Waste Strategies.....	43,874	49,986	46,359	39,528	24,920	20,591	13,452
7. Environmental Impact Assessment Services to the EPA	27,820	35,718	35,783	36,731	35,495	31,466	29,661
8. Environmental Management Services to the EPA.....	5,708	6,188	6,202	6,316	6,217	5,909	5,499
9. Compliance Monitoring Services to the Minister	4,631	5,099	6,498	5,369	5,325	5,137	4,793
Total Cost of Services	267,562	330,798	317,869	330,783	301,965	289,494	270,569

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Western Australia's growth and development is supported by the sustainable management of water resources for the long-term benefit of the State:					
Proportion of stakeholders who perceive the Department to be effectively managing the State's water as a resource for sustainable, productive use....	38%	65%	51%	65%	1
Proportion of priority growth areas that have a water supply planning strategy	22%	56%	56%	100%	2
Outcome: Emissions, discharges and clearing of native vegetation are effectively regulated to avoid unacceptable risks to public health and the environment:					
Percentage of regulatory compliance activities completed as planned	97%	100%	100%	100%	
Percentage of potential environmental risks identified during compliance monitoring program that are rectified within two months.....	16%	40%	15%	20%	3
Outcome: Development and implementation of strategic policy and legislation that promoted sustainable environmental outcomes:					
Percentage of advice and recommendations that met Ministerial approval, without the need for significant modification.....	98%	95%	98%	98%	
Outcome: Waste avoided and the recovery of materials from landfill maximised:					
Percentage of municipal solid waste reported as diverted from landfill through recycling compared to waste strategy target in the Perth Metropolitan Region ^(b)	n.a.	65%	n.a.	n.a.	
Percentage of commercial and industrial waste reported as diverted from landfill through recycling compared to the State-wide waste strategy target ^(b)	n.a.	70%	n.a.	n.a.	
Percentage of construction and demolition waste reported as diverted from landfill through recycling compared to the State-wide waste strategy target ^(b)	n.a.	75%	n.a.	n.a.	

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Quality advice to the EPA and the Minister on significant proposals and environmental issues:					
The EPA's satisfaction with the Department's Environmental Impact Assessment (EIA) services, during the year, in line with best practice principles of EIA	87%	90%	90%	90%	
Percentage of project-specific conditions which did not require significant change following the appeal process	67%	90%	85%	90%	4
Percentage of assessments that met agreed timelines ^(b)	n.a.	78%	n.a.	n.a.	
The EPA's satisfaction with the Department's provision of environmental management services during the year	92%	95%	92%	95%	
Outcome: Compliance with Ministerial statement implementation conditions is monitored effectively:					
The number of Ministerial statements audited compared to targets.....	68%	100%	88%	100%	5

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

(b) The Treasurer has approved an exemption from reporting this indicator for 2024-25, 2025-26 and 2026-27.

Explanation of Significant Movements

(Notes)

1. The 2024-25 Actual is lower, reflecting a period of significant reform and transition within the Department. The 2025-26 Estimated Actual shows a significant rebound, indicating recovery is underway. Given the current upwards trajectory and importance of maintaining clear and credible performance expectations, the 2026-27 Budget Target of 65% reflects the Department's ongoing commitment to focus on measurable progress.
2. This indicator is measured over a three-year planning cycle, delivering nine new priority growth areas from 2024-25 to 2026-27. The 2024-25 Actual represents two out of three planned new priority growth areas due to reprioritisation of water supply planning resources to address water supply requirements for the Pilbara region. The 2025-26 Estimated Actual represents completion of three further outputs, totalling to five out of nine new priority growth areas. The remaining four new priority growth areas are forecast to be completed in 2026-27, representing 100% completion.
3. The 2025-26 Estimated Actual resembles the 2024-25 Actual. The 2026-27 Budget Target reflects the Department's continued assurance focus and the time required to rectify complex non-compliances.
4. The 2024-25 Actual is lower as the percentage of conditions subject to change was unusually high, driven by a small number of contentious assessments. These changes to conditions resulted in improved condition-setting approaches. However, the 2025-26 Estimated Actual may vary due to a number of assessments still awaiting finalisation and which may attract an unusually high number of appeals, increasing the likelihood of changes to conditions.
5. The 2024-25 Actual is lower due to compliance resources being re-focused on several high risk and on-going compliance matters, and the recruitment and audit training for new staff. The 2025-26 Estimated Actual is lower than the 2025-26 Budget due to reduced staffing, and therefore fewer audits being completed.

Services and Key Efficiency Indicators

1. Water Information and Advice

The Department enables investment decisions of regional and State significance through the provision of data and information on the quantity, quality, location of, and demand for, water across the State. The information also underpins policy advice for consideration by Government and supports other government agencies and stakeholders in their planning for future economic growth and urban and rural development.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 30,217	\$'000 34,201	\$'000 34,263	\$'000 32,033	1
Less Income	6,660	3,998	4,000	3,965	2
Net Cost of Service	23,557	30,203	30,263	28,068	
Employees (Full-Time Equivalents)	134	133	133	133	
Efficiency Indicators					
Proportion of statutory referrals from decision-making authorities where advice is provided within target timeframes.....	94%	95%	95%	95%	
Average cost per referral assessment	\$5,182	\$4,967	\$3,987	\$4,230	3
Average cost per water measurement site managed	\$8,107	\$9,526	\$9,574	\$8,344	4

Explanation of Significant Movements

(Notes)

1. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to additional expenditure on the National Water Grid Fund, Water Infrastructure for Sustainable and Efficient Regions (WISER), the Community Water Supply Partnership Program and services being delivered by Water Corporation on behalf of the Department.
2. The 2024-25 Actual is higher than the 2025-26 Estimated Actual is due to a change in allocation of income applied to the waste levy.
3. The decrease from the 2024-25 Actual to the 2025-26 Estimated Actual is due to a consistent level of total expenditure being spread over a larger number of forecast referral assessments that require advice.
4. The increase from the 2024-25 Actual to the 2025-26 Estimated Actual is due to additional expenditure on WISER, the Community Water Supply Partnership Program and Water Corporation undertaking water carting services on behalf of the Department, with the number of water measurement sites forecast remaining relatively the same. The decrease from the 2025-26 Estimated Actual to the 2026-27 Budget Target is due to lower forecast expenditure on water carting services and the Community Water Supply Partnership Program combined with managing a forecast higher number of water measurement sites.

2. Water Planning, Allocation and Optimisation

The Department undertakes and facilitates water planning, allocation and optimisation to ensure the sustainable management of water resources for the long-term benefit of the State relies on good science. This includes planning and allocating water for sustainable productive use, protecting public drinking water sources, and ensuring the sustainability of water resources and their dependent ecosystems.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	38,653	38,051	37,360	44,161	1
Less Income	8,699	6,052	6,056	5,992	2
Net Cost of Service	29,954	31,999	31,304	38,169	
Employees (Full-Time Equivalents)	174	192	192	189	3
Efficiency Indicators					
Average cost per plan, report or guidance document to support water planning, allocation and optimisation	\$259,057	\$248,550	\$269,841	\$279,591	
Average cost per hour of scientific support for water planning, allocation and optimisation.....	\$218	\$204	\$199	\$250	4

Explanation of Significant Movements

(Notes)

1. The increase between the 2025-26 Estimated Actual and the 2026-27 Budget Target is primarily due to a grant payment to deliver on the Kalgoorlie-Boulder Water Bank Project election commitment.
2. The decrease between the 2024-25 Actual and the 2025-26 Estimated Actual is due to improving the allocation of income between water and environmental services.
3. The increase from the 2024-25 Actual to the 2025-26 Estimated Actual is due to additional resources being provided to support Bindjareb Djilba (Peel Harvey) Protection Plan and Accelerating Water Planning to support economic development programs.
4. The increase between the 2025-26 Estimated Actual and the 2026-27 Budget Target is due to additional resources to deliver the Kalgoorlie-Boulder Water Bank Project election commitment, Healthy Estuaries WA and the Dry Season Response Program with a lower volume of hours for scientific support for water planning, allocation and optimisation activities forecast to be delivered.

3. Water Regulation, Licensing and Industry Governance

The Department is responsible for regulation to ensure that investment, growth and development do not compromise the sustainable management of the State's water resources for the long-term benefit of the State. This service includes the management of water licensing and the management of the legislation governing the operations of water service providers.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	22,297	26,364	26,434	27,519	1
Less Income	686	2,537	1,869	2,188	1
Net Cost of Service	21,611	23,827	24,565	25,331	
Employees (Full-Time Equivalents)	140	143	143	141	
Efficiency Indicators					
Average cost of assessing a water licence application by risk assessment category:					
Low risk.....	\$4,243	\$5,296	\$5,080	\$5,187	1
Medium risk.....	\$5,657	\$7,062	\$6,773	\$6,916	1
High risk.....	\$7,071	\$8,827	\$8,466	\$8,646	1
Average time taken to assess a licence application by risk assessment category:					
Low risk.....	59 days	65 days	65 days	65 days	2
Medium risk.....	63 days	75 days	75 days	75 days	2
High risk.....	76 days	95 days	95 days	95 days	2
Average cost of compliance monitoring and enforcement action.....	\$475	\$421	\$350	\$365	3

Explanation of Significant Movements

(Notes)

1. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to additional resourcing for water licencing. The increase between the 2025-26 Actual and the 2026-27 Budget Target is due to additional resources being provided to address the water licencing backlog, yielding an increase in regulated revenue, to ensure the Department has the required capacity and expertise to meet the rising demand and complexity of regulatory assessments.
2. The successful implementation of the water licencing backlog action plan has reduced average time taken to assess a licence application by risk category, as seen in the 2024-25 Actual. The 2025-26 Estimated Actual is consistent with the Department's fixed non-statutory performance targets that remain stable year-on-year.
3. The decrease from the 2024-25 Actual to the 2025-26 Estimated Actual is due to an increase in compliance monitoring and enforcement actions forecast to be delivered relative to overall expenditure, reflective of targeted efforts under the 2025-26 Assurance Program.

4. Environmental Regulation

The Department seeks to prevent, control and abate activities that have the potential to cause pollution or environmental harm. It has adopted a risk-based approach to delivering its regulatory role, which broadly fits into three main functions:

- approvals and licensing;
- monitoring, audit and compliance inspections; and
- enforcement, including complaint and incident investigation.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	50,872	70,188	64,524	73,401	1
Less Income	62,948	62,208	64,351	62,703	
Net Cost of Service	(12,076)	7,980	173	10,698	
Employees (Full-Time Equivalents)	303	306	306	304	
Efficiency Indicators					
Average cost per works approval and licence application	\$69,499	\$97,398	\$81,069	\$82,592	2
Average cost per native vegetation clearing permit application	\$38,442	\$66,524	\$48,250	\$78,542	3

Explanation of Significant Movements

(Notes)

1. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to additional resourcing to support compliance and enforcement activities with the *Environmental Protection Act 1986* (the Act) Part V Activities and extending the Indian Ocean Territories Agreement with the Commonwealth Government to 2025-26. The change in the timing of grants for Establishing and Maintaining Vegetation Offsets, Native Vegetation Rehabilitation Scheme, Offset Fund for Recovery resulted in an increase from the 2025-26 Estimated Actual to the 2026-27 Budget Target.
2. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to additional resourcing to support compliance and enforcement activities, the Act Part V Activities, and extending the Indian Ocean Territories Agreement with the Commonwealth Government to 2025-26, which was partially offset by an increase in the volume of works approval and forecast licensing decisions.
3. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to changed timing of grants for Offset Fund for Recovery, Native Vegetation Rehabilitation Scheme, Establishing and Maintaining Vegetation Offsets and reflow of Native Vegetation Policy Implementation, combined with a decrease in the number of native vegetation clearing permit applications forecast to be decided. The increase between the 2025-26 Actual and the 2026-27 Budget Target is due to changed timing of grants for Establishing and Maintaining Vegetation Offsets, Native Vegetation Rehabilitation Scheme and Offset Fund for Recovery.

5. Water and Environment Policy

The Department develops and implements policies and strategies that promote sound water and environmental outcomes.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	43,490	65,003	60,446	65,725	1
Less Income	20,654	18,219	25,229	29,392	2
Net Cost of Service	22,836	46,784	35,217	36,333	
Employees (Full-Time Equivalents)	132	109	123	119	3
Efficiency Indicator					
Average cost per hour of policy advice and recommendations.....	\$334	\$525	\$476	\$482	1

Explanation of Significant Movements

(Notes)

1. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to changes in the timing of the Clean Energy Future Fund, Climate Action Fund and Climate Adaptation Initiatives, Pilbara Environmental Offsets Fund, Native Vegetation Policy Implementation, Murujuga Rock Art Strategy and WA Tree Recovery Program.
2. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to a forecast increase in contributions from the industry proponents for areas authorised to be cleared under Part IV of the Act. The increase between the 2025-26 Estimated Actual and the 2026-27 Budget Target is due to the industry funding for the continuing support of the Murujuga Rock Art Monitoring Program.
3. Water and environment policy drew on higher than expected resources from other function areas, resulting in the higher full-time equivalents in the 2024-25 Actual compared to the 2025-26 Estimated Actual. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual is due to additional fixed-term resources for the Pilbara Environmental Offsets, Murujuga Rock Art Strategy and WA Tree Recovery Program, extending the Indian Ocean Territories Agreement with the Commonwealth to 2025-26, and carryover of resources for the Climate Action Fund and Climate Adaptation Initiatives.

6. Waste Strategies

The Department works with the Waste Authority to facilitate the avoidance of waste and maximising recovery of materials from landfill.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	43,874	49,986	46,359	39,528	1
Less Income	42,397	39,804	58,281	35,460	2
Net Cost of Service	1,477	10,182	(11,922)	4,068	
Employees (Full-Time Equivalents)	114	84	84	82	3
Efficiency Indicator					
Cost of landfill levy compliance as a percentage of landfill levy income collected.....	1.19%	1.7%	1.4%	1.6%	4

Explanation of Significant Movements

(Notes)

1. The decrease between the 2025-26 Estimated Actual and the 2026-27 Budget Target is due to the change in timing of grant funding for the National Partnership on Recycling Infrastructure program, Food Waste for Healthy Soils and Ban on E-Waste to Landfill program, partially offset by new funding for the delivery of the Circular Economy Grants Program and additional grant funding from the WARR Account.
2. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to an increase in the waste levy rate from 1 July 2024 and associated waste levies. The decrease from the 2025-26 Estimated Actual to the 2026-27 Budget Target is due to the timing of funding for the National Partnership on Recycling infrastructure, Recycling Modernisation Fund - Plastics Technology Stream, Food Waste for Healthy Soils, and the diversion of waste from landfill reducing landfill levy revenue.
3. The 2024-25 Actual compared to the 2025-26 Estimated Actual reflects an increased level of resources from other support functions supporting the waste strategies.
4. The increase from the 2024-25 Actual to 2025-26 Estimated Actual and 2026-27 Budget Target is due to a forecast decrease in the waste levy income to be collected.

7. Environmental Impact Assessment Services to the EPA

The Department conducts environmental impact assessments of significant proposals and schemes for the EPA.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	27,820	35,718	35,783	36,731	1
Less Income	14,750	18,860	18,599	18,820	2
Net Cost of Service	13,070	16,858	17,184	17,911	
Employees (Full-Time Equivalents)	138	124	124	124	3
Efficiency Indicators					
Cost per standardised unit of assessment output	\$79,259	\$119,060	\$108,432	\$122,437	4

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual is higher due to the temporary uplift in EPA resourcing, additional office accommodation and resources for the Office of the Appeals Convenor (OAC).
2. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to higher regulated fees related to the temporary uplift to EPA resources.
3. The 2024-25 Actual compared to the 2025-26 Estimated Actual reflects increased resources from other support functions to deliver the environmental impact assessment services to the EPA.
4. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to the temporary uplift in EPA resourcing, additional office accommodation and resources for the OAC. The increase between the 2025-26 Estimated Actual and the 2026-27 Budget Target is due to a decrease in the number of assessments forecast to be delivered.

8. Environmental Management Services to the EPA

The Department develops statutory policies, guidelines and strategic advice for the EPA to manage environmental impacts and protect the environment.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	5,708	6,188	6,202	6,316	
Less Income	1	1,124	1,125	1,132	1
Net Cost of Service	5,707	5,064	5,077	5,184	
Employees (Full-Time Equivalents)	30	26	26	26	2
Efficiency Indicators					
Cost per standardised unit of environmental management services output ...	\$47,570	\$61,879	\$62,025	\$63,158	3

Explanation of Significant Movements

(Notes)

1. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to improvements in how income is allocated between water and environmental services.
2. The 2024-25 Actual compared to the 2025-26 Estimated Actual reflects increased resources from other support functions to deliver environmental management services to EPA.
3. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual reflects a decrease in the forecast volume of environmental management services completed.

9. Compliance Monitoring Services to the Minister

The Department audits compliance with Ministerial approvals conditions and undertakes enforcement actions as appropriate.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 4,631	\$'000 5,099	\$'000 6,498	\$'000 5,369	1
Less Income	4,249	7,595	8,933	7,617	1
Net Cost of Service	382	(2,496)	(2,435)	(2,248)	
Employees (Full-Time Equivalents)	27	41	45	42	1
Efficiency Indicators					
Average cost per environmental audit completed	\$112,958	\$127,469	\$185,654	\$153,409	2

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Actual to the 2025-26 Estimated Actual is due to an extension to Commonwealth funding for the Indian Ocean Territories agreement. The decrease between the 2025-26 Estimated Actual and the 2026-27 Budget Target is due to the expiry of Commonwealth funding for the Indian Ocean Territories agreement.
2. The increase between the 2024-25 Actual and the 2025-26 Estimated Actual is due to a lower forecast volume of environmental audits to be completed. The decrease between the 2025-26 Estimated Actual and the 2026-27 Budget Target is due to the expiry of Commonwealth funding for the Indian Ocean territories agreement to 2025-26, offset by a reduction in the number of environmental audits forecast to be completed, reflecting the complexities of auditing major projects.

Asset Investment Program

1. The total Asset Investment Program for 2026-27 is \$27 million and \$37.8 million over the outyears. This investment supports the delivery of the Department's services and rolling program to update plant, equipment and computer software, and delivery of the ground water investigation, water modelling, groundwater telemetry and bores monitoring programs. The Department's projects include:
 - 1.1. \$12 million over the forward estimates period as part of the Replace and Maintain Monitoring Bores rolling program to ensure bores are serviceable, safe, and provide the ability to collect accurate water data for the sustainable management of water resources in Western Australia;
 - 1.2. \$9.6 million over the forward estimate period for the State Groundwater Investigation program to undertake targeted groundwater investigations and data analysis across Western Australia, to ensure Government and industry have timely knowledge of water resources;
 - 1.3. \$8.7 million is planned to be spent in 2026-27 for Environment Online to continue to build a 'one-stop-shop' portal for customer engagement with the Department for environmental-related approvals;
 - 1.4. \$5.2 million over the forward estimates period for the Replace and Maintain River Gauging Stations rolling program that enables the reliable collection and provision of essential water data to inform the sustainable management of surface water resources;
 - 1.5. \$4.2 million over the forward estimates period for the Water Modelling rolling program to support improvements in water quality in rivers and estuaries;
 - 1.6. \$3 million over the forward estimates period on Land Acquisition - acquisition of Priority 1 land adjacent to public drinking water supply areas; and
 - 1.7. \$2.1 million is planned to be spent in 2026-27 for the Rural Water Planning Program on critical dam infrastructure in agricultural areas and to develop and upgrade water infrastructure needed to maintain these supplies into the future.

	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							
Environment Online	45,757	37,056	9,000	8,701	-	-	-
Groundwater Telemetry	1,668	235	235	600	411	422	-
Land Acquisition - Land Purchase Priority 1 Areas	5,674	302	299	2,372	1,000	1,000	1,000
National Water Grid Fund	6,793	4,993	1,400	1,200	600	-	-
Native Vegetation Extent Mapping	2,167	2,027	991	140	-	-	-
Plant, Equipment and Minor Works	17,566	14,280	2,764	1,045	771	735	735
Replace and Maintain Monitoring Bores	42,464	26,368	4,024	4,024	4,024	4,024	4,024
Replace and Maintain River Gauging Stations	18,980	11,988	1,504	1,748	1,748	1,748	1,748
Rural Water Planning Program	7,812	5,682	3,415	2,130	-	-	-
State Groundwater Investigation Program	40,915	27,711	5,384	3,651	2,251	3,651	3,651
Water Modelling	15,842	10,210	2,192	1,408	1,408	1,408	1,408
COMPLETED WORKS							
Telemetered Water Meter Program	2,193	2,193	1,973	-	-	-	-
Total Cost of Asset Investment Program	207,831	143,045	33,181	27,019	12,213	12,988	12,566
FUNDED BY							
Capital Appropriation			14,645	8,196	5,095	6,506	6,084
Commonwealth Grants			1,400	1,200	600	-	-
Holding Account			6,238	6,482	6,482	6,482	6,482
Internal Funds and Balances			(1,811)	310	36	-	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund			9,743	8,701	-	-	-
Royalties for Regions Fund			1,646	2,130	-	-	-
Other Grants and Subsidies			1,320	-	-	-	-
Total Funding			33,181	27,019	12,213	12,988	12,566

Financial Statements

Income Statement

Expenses

1. Total Cost of Services is expected to increase by \$12.9 million (4.1%) for the 2026-27 Budget Year compared to the 2025-26 Estimated Actual. The primary drivers of this increase include \$15 million (27.2%) in grants and subsidies due to changes in the timing and delivery profile of programs, including the Recycling Modernisation Fund, Native Vegetation Rehabilitation Scheme and the Pilbara Environmental Offsets Fund, as well as the implementation of the new Circular Economy Grants Program. These increases are partially offset by a \$3.6 million (5.6%) decrease in supplies and services expenditure, reflecting reduced activity levels following the completion of time-limited initiatives in 2025-26.

Income

2. Income from sources outside of Government is expected to decrease by \$21.2 million (11.2%) compared to the 2025-26 Estimated Actual. This reduction is largely driven by a decrease in Commonwealth grants and subsidies revenue following the conclusion of Recycling Modernisation Fund grant funding, with current funding arrangements ending in 2025-26. The \$7.7 million (7.9%) decrease in Landfill Levy revenue reflects reduced waste levy collections resulting from improved waste diversion outcomes driven by the implementation of the Waste Strategy and associated Waste Authority programs.
3. Total Income from Government is expected to increase by \$27.8 million (18.4%) for the 2026-27 Budget Year compared to the 2025-26 Estimated Actual. This increase is primarily driven by the carryover of grants and subsidies funding into 2026-27, including programs such as the state funded component of the Recycling Modernisation Fund, the Native Vegetation Rehabilitation Scheme and funding for the Murujuga Cultural Landscape.

Statement of Financial Position

4. Total assets are expected to decrease by \$3.9 million (0.4%) in the 2026-27 Budget year compared to the 2025-26 Estimated Actual. This movement is attributable to the drawdown of cash balances carried forward from 2025-26 to support the delivery of grant programs in 2026-27.

Statement of Cashflows

5. Cash balances at the end of the 2026-27 Budget Year are expected to decrease by \$18.4 million (14.7%) compared to the 2025-26 Estimated Actual. This decrease primarily reflects higher net cash outflows from operating activities, driven by increased grant and subsidies payments and lower cash receipts from Commonwealth grants and Waste Levy Receipts. This is partially offset by increases in Service Appropriation receipts.

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)	152,733	160,658	163,459	164,927	161,626	159,642	161,988
Grants and subsidies ^(c)	30,073	73,503	55,156	70,190	52,129	47,071	27,359
Supplies and services	54,106	61,972	64,486	60,903	53,486	48,112	46,491
Accommodation	11,004	9,597	9,600	9,579	9,643	9,694	9,746
Depreciation and amortisation	13,160	14,995	15,023	15,053	15,058	15,061	15,066
Finance and interest costs	249	249	298	294	240	212	237
Other expenses	6,237	9,824	9,847	9,837	9,783	9,702	9,682
TOTAL COST OF SERVICES	267,562	330,798	317,869	330,783	301,965	289,494	270,569
Income							
Sale of goods and services	4,392	4,640	10,238	10,123	10,054	10,035	10,018
Regulatory fees and fines	45,550	52,079	52,147	52,830	52,408	51,518	50,018
Grants and subsidies	3,132	17,216	20,005	2,819	919	319	319
Taxation	98,262	79,800	97,950	90,240	80,600	72,360	70,900
Other revenue	9,708	6,662	8,103	11,257	9,038	3,676	2,423
Total Income	161,044	160,397	188,443	167,269	153,019	137,908	133,678
NET COST OF SERVICES	106,518	170,401	129,426	163,514	148,946	151,586	136,891
INCOME FROM GOVERNMENT							
Service appropriations	127,074	153,230	133,248	161,266	150,926	143,034	141,150
Resources received free of charge	1,871	3,276	3,276	3,276	3,276	3,276	3,276
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	2,383	4,493	2,883	2,068	1,409	1,968	25
Regional Infrastructure and Headworks							
Fund	9,253	6,729	6,729	8,293	8,306	8,306	8,306
Other revenues	6,169	3,662	4,778	3,784	3,677	3,545	3,508
TOTAL INCOME FROM GOVERNMENT	146,750	171,390	150,914	178,687	167,594	160,129	156,265
SURPLUS/(DEFICIENCY) FOR THE PERIOD	40,232	989	21,488	15,173	18,648	8,543	19,374

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 1,192, 1,176 and 1,160 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
Carbon Innovation Grants Program.....	760	1,897	1,586	2,400	4,200	3,998	-
Clean Energy Future Fund.....	363	6,057	1,131	5,737	10,697	8,948	1,839
Clean Western Australia - Waste Paper and Cardboard Processing.....	3,488	11,423	5,107	6,383	-	-	-
Climate Action Fund							
Climate Science Initiative.....	199	-	-	-	-	-	-
Urban Greening Grants.....	3,022	-	-	-	-	-	-
Circular Economy Grants Program.....	-	-	-	4,000	7,000	5,000	-
Commonwealth Grants							
Food Waste for Healthy Soils.....	-	1,875	1,875	-	-	-	-
National Partnership on Recycling Infrastructure.....	5,647	12,522	12,522	-	-	-	-
National Water Grid Fund - Water Infrastructure for Sustainable and Efficient Regions (WISER).....	136	1,100	1,100	1,300	-	-	-
Contaminated Sites Management Account Grants.....	28	208	208	208	208	208	208
Dry Seasons Water Carting Services.....	-	1,598	1,598	-	-	-	-
Election Commitments							
Bindjareb Djilba (Peel-Harvey Estuary) Protection Plan.....	-	1,250	320	134	134	693	-
Kalgoorlie-Boulder Water Bank Project.....	-	-	-	5,000	-	-	-
Plastic Free July.....	250	250	250	250	250	-	-
Establishing and Maintaining Vegetation Offsets Account.....	-	4,100	1,100	4,100	4,500	5,900	6,000
E-Waste to Landfill Ban.....	2,167	2,763	3,486	690	-	-	-
Keep Australia Beautiful Council WA.....	183	-	-	-	-	-	-
Murujuga Aboriginal Corporation Resourcing.....	278	265	435	3,205	3,262	-	-
Native Vegetation Program - Wave.....	305	-	-	-	-	-	-
Native Vegetation Rehabilitation Scheme.....	1,949	6,835	945	5,890	-	-	-
Offset Fund for Recovery.....	-	1,348	1,348	1,350	-	-	-
Pilbara Environmental Offsets Fund.....	1,159	5,921	4,002	7,500	9,000	11,000	10,858
Polyphagous Shot-Hole Borer.....	141	-	1,199	1,354	1,509	1,370	-
Royalties for Regions							
Dry Season Response (2024) ^(a)	55	750	810	385	-	-	-
Healthy Estuaries Western Australia (Continuation).....	25	-	540	540	540	-	-
Rural Water Grants.....	-	387	387	687	687	687	687
Rural Water Planning Program ^(a)	901	-	-	-	-	-	-
Statewide Water Efficiency Measures.....	462	-	-	-	-	-	-
Treebate Program.....	-	-	1,500	1,500	1,500	1,500	-
Waste Avoidance and Resource Recovery (WARR) Account.....	6,812	8,000	10,185	12,699	8,375	7,500	7,500
Waste Export Ban.....	1,631	4,687	3,255	4,611	-	-	-
Water Innovation Partnership.....	112	267	267	267	267	267	267
TOTAL	30,073	73,503	55,156	70,190	52,129	47,071	27,359

(a) Royalties for Regions - Dry Season Response (2024) has been identified separately from Rural Water Planning Program.

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	34,896	10,519	33,500	32,932	32,988	31,138	31,138
Restricted cash	98,470	68,586	91,552	73,712	58,165	44,027	40,826
Holding Account receivables	6,238	6,238	4,723	4,723	4,723	4,723	4,723
Receivables	43,782	46,962	43,782	43,782	43,782	43,782	43,782
Other.....	5,462	4,900	5,462	5,462	5,462	5,462	5,462
Total current assets	188,848	137,205	179,019	160,611	145,120	129,132	125,931
NON-CURRENT ASSETS							
Holding Account receivables	98,552	107,309	108,852	117,423	125,999	134,579	143,163
Property, plant and equipment.....	536,152	481,581	539,226	537,011	530,686	524,417	519,101
Receivables	5,407	4,253	5,407	5,407	5,407	5,407	5,407
Intangibles	45,374	55,140	55,502	63,696	63,049	66,586	70,245
Restricted cash ^(b)	-	880	440	440	440	440	440
Other.....	44	121	44	44	44	44	44
Total non-current assets	685,529	649,284	709,471	724,021	725,625	731,473	738,400
TOTAL ASSETS	874,377	786,489	888,490	884,632	870,745	860,605	864,331
CURRENT LIABILITIES							
Employee provisions	35,321	30,264	35,321	35,321	35,321	35,321	35,321
Payables	602	604	602	602	602	602	602
Borrowings and leases	1,072	1,063	1,543	1,561	1,536	1,412	1,449
Other.....	8,810	7,693	8,810	8,810	8,810	8,810	8,810
Total current liabilities	45,805	39,624	46,276	46,294	46,269	46,145	46,182
NON-CURRENT LIABILITIES							
Employee provisions	7,881	7,295	7,881	7,881	7,881	7,881	7,881
Borrowings and leases	2,710	2,565	3,526	2,634	2,081	1,686	2,516
Total non-current liabilities	10,591	9,860	11,407	10,515	9,962	9,567	10,397
TOTAL LIABILITIES.....	56,396	49,484	57,683	56,809	56,231	55,712	56,579
EQUITY							
Contributed equity	222,816	210,063	214,210	196,057	164,101	145,979	129,380
Accumulated surplus/(deficit).....	412,178	390,139	433,666	448,839	467,487	476,030	495,404
Reserves.....	182,987	136,803	182,931	182,927	182,926	182,884	182,968
Total equity	817,981	737,005	830,807	827,823	814,514	804,893	807,752
TOTAL LIABILITIES AND EQUITY	874,377	786,489	888,490	884,632	870,745	860,605	864,331

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

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	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.....	112,087	138,235	118,225	146,213	135,868	127,972	126,084
Capital appropriation	5,495	15,386	15,720	9,327	6,283	7,725	7,291
Holding Account drawdowns	7,753	6,238	6,238	6,482	6,482	6,482	6,482
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund	11,413	12,143	17,424	7,567	73	-	-
Digital Capability Fund.....	5,129	5,906	10,467	10,820	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	2,383	4,493	2,883	2,068	1,409	1,968	25
Regional Infrastructure and Headworks							
Fund.....	9,593	10,505	8,375	10,423	8,306	8,306	8,306
Receipts paid into Consolidated Account.....	(25,806)	(33,436)	(47,916)	(43,073)	(34,892)	(25,847)	(23,890)
Other.....	5,507	3,662	4,778	2,443	2,336	2,204	2,167
Net cash provided by Government	133,554	163,132	136,194	152,270	125,865	128,810	126,465
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(147,117)	(160,649)	(163,450)	(164,919)	(161,620)	(159,636)	(161,984)
Grants and subsidies.....	(28,880)	(73,503)	(55,156)	(70,190)	(52,129)	(47,071)	(27,359)
Supplies and services	(54,369)	(58,143)	(60,657)	(57,056)	(49,620)	(44,199)	(42,565)
Accommodation	(10,939)	(9,669)	(9,672)	(9,580)	(9,644)	(9,723)	(9,775)
GST payments	(12,316)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)
Finance and interest costs.....	(251)	(249)	(298)	(294)	(240)	(212)	(237)
Other payments.....	(6,098)	(9,009)	(9,032)	(9,110)	(9,073)	(9,011)	(9,003)
Receipts ^(b)							
Regulatory fees and fines.....	46,651	52,079	52,147	52,830	52,408	51,518	50,018
Grants and subsidies.....	3,132	17,216	20,005	2,819	919	319	319
Sale of goods and services.....	6,208	4,725	10,323	10,124	10,055	10,036	10,019
Landfill Levy	102,014	79,800	97,950	90,240	80,600	72,360	70,900
GST receipts	11,794	5,720	5,720	5,720	5,720	5,720	5,720
Other receipts	7,871	6,577	8,018	12,598	10,379	5,017	3,764
Net cash from operating activities	(82,300)	(150,815)	(109,812)	(142,528)	(127,955)	(130,592)	(115,893)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(35,112)	(33,993)	(33,181)	(27,019)	(12,213)	(12,988)	(12,566)
Net cash from investing activities.....	(35,112)	(33,993)	(33,181)	(27,019)	(12,213)	(12,988)	(12,566)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(1,290)	(1,062)	(1,075)	(1,131)	(1,188)	(1,218)	(1,207)
Other payments.....	(1,155)	-	-	-	-	-	-
Net cash from financing activities.....	(2,445)	(1,062)	(1,075)	(1,131)	(1,188)	(1,218)	(1,207)
NET INCREASE/(DECREASE) IN CASH HELD	13,697	(22,738)	(7,874)	(18,408)	(15,491)	(15,988)	(3,201)
Cash assets at the beginning of the reporting period	119,671	102,723	133,366	125,492	107,084	91,593	75,605
Net cash transferred to/from other agencies	(2)	-	-	-	-	-	-
Cash assets at the end of the reporting period	133,366	79,985	125,492	107,084	91,593	75,605	72,404

(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 \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Regulatory Fees and Fines							
Regulatory Fees - Receipts	46,651	52,668	52,736	52,830	52,408	51,518	50,018
Grants and Subsidies							
Other Grants and Contributions	3,840	19,404	22,193	3,507	1,607	1,007	1,007
Landfill Levy							
Landfill Levy	102,014	79,800	97,950	90,240	80,600	72,360	70,900
Sale of Goods and Services							
Establishing and Maintaining Vegetation							
Offsets Account	533	3,000	3,000	3,000	3,000	3,000	3,000
Pilbara Environmental Offsets Fund	6,208	1,725	7,323	7,124	7,055	7,036	7,019
GST Receipts							
GST Receipts	11,794	5,720	5,720	5,720	5,720	5,720	5,720
Other Receipts							
Government Regional Officer Housing	103	48	80	89	99	108	118
Implementation of the Murujuga Rock Art							
Strategy	5,889	3,154	4,563	9,049	6,820	1,449	186
Interest Received	1,985	465	1,581	1,335	1,228	1,096	1,059
Lease of Commercial Land and Buildings	406	346	346	346	346	346	346
Other Receipts	2,115	2,096	2,096	2,181	2,181	2,181	2,181
Port Hedland Ambient Air Quality Monitoring	745	1,353	1,353	1,353	1,353	1,353	1,353
TOTAL	182,283	169,779	198,941	176,774	162,417	147,174	142,907

(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 \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
INCOME							
Fines							
Regulatory Fines	68	100	100	100	100	100	100
TOTAL ADMINISTERED INCOME	68	100	100	100	100	100	100
EXPENSES							
Other							
Receipts Paid into the Consolidated							
Account	68	100	100	100	100	100	100
TOTAL ADMINISTERED EXPENSES	68	100	100	100	100	100	100

Agency Special Purpose Account Details

CONTAMINATED SITES MANAGEMENT ACCOUNT

Account Purpose: Established by the *Contaminated Sites Act 2003*, this account enables investigation or remediation of any site where the State or a public authority (excluding Local Government) is responsible for remediation.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	524	615	773	878
Receipts:				
Other	277	304	313	308
	801	919	1,086	1,186
Payments	28	208	208	208
CLOSING BALANCE	773	711	878	978

WASTE AVOIDANCE AND RESOURCE RECOVERY ACCOUNT

Account Purpose: The purpose of the trust account is to fund nominated programs and other waste management initiatives approved by the Minister for Environment on the advice of the Waste Authority of Western Australia.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	41,352	33,730	45,009	41,829
Receipts:				
Other	26,266	21,215	26,071	23,895
	67,618	54,945	71,080	65,724
Payments				
Grants to Waste Export Ban	1,683	4,687	3,255	4,611
Circular Economy Grants Program	-	-	-	4,594
Other	20,926	22,695	25,996	28,439
CLOSING BALANCE	45,009	27,563	41,829	28,080

PILBARA ENVIRONMENTAL OFFSETS FUND

Account Purpose: The purpose of the account is to facilitate the coordinated delivery of environmental offset projects which will benefit the environmental values of the Pilbara to counterbalance the residual impacts of activities occurring wholly or partly within the Pilbara for which approvals have been granted.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	12,097	11,165	16,189	18,536
Receipts:				
Other	6,213	1,725	7,323	7,123
	18,310	12,890	23,512	25,659
Payments	2,121	6,554	4,976	8,901
CLOSING BALANCE	16,189	6,336	18,536	16,758

ENVIRONMENTAL PROTECTION PART IV COST RECOVERY ACCOUNT

Account Purpose: The purpose of the trust account is to manage funds recovered under the Environmental Protection (Cost Recovery) Regulations 2021. Funds in this account are to be used for defraying the costs incurred by the Department in receiving and assessing proposals and monitoring the implementation of proposals under Part IV Division 1 or 2 of the *Environmental Protection Act 1986*.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	13,707	10,629	7,390	5,629
Receipts:				
Other	11,674	15,539	15,392	15,492
	25,381	26,168	22,782	21,121
Payments	17,991	17,153	17,153	16,109
CLOSING BALANCE	7,390	9,015	5,629	5,012

Division 43 **Biodiversity, Conservation and Attractions**

Part 10 **Environment**

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 96 Net amount appropriated to deliver services	404,268	413,738	399,559	445,266	414,856	422,460	428,144
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	857	879	879	901	923	970	994
Total appropriations provided to deliver services	405,125	414,617	400,438	446,167	415,779	423,430	429,138
CAPITAL							
Item 164 Capital Appropriation	105,525	194,833	140,291	183,605	121,915	73,575	40,479
TOTAL APPROPRIATIONS	510,650	609,450	540,729	629,772	537,694	497,005	469,617
EXPENSES							
Total Cost of Services	668,998	651,578	669,668	695,776	666,006	672,279	690,557
Net Cost of Services ^(a)	488,007	488,441	503,132	513,025	480,444	485,683	497,499
CASH ASSETS ^(b)	205,335	151,654	154,083	153,551	152,684	145,197	139,115

(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					
Healthy Oceans Program	5,000	-	-	-	-
New Initiatives					
2028 Kimberley Total Solar Eclipse	-	2	130	140	-
Commonwealth Disaster Ready Fund Round 3 - Flash Flood Warning System in Karijini National Park and Walpole Townsite Airstrip Fenceline Construction	130	16	114	-	-
Enhancing National Pest Animal and Weed Management	437	-	-	-	-
Kings Park Public Safety and Security	-	45	93	93	93
Protecting and Restoring the Swan and Canning Rivers	-	2,223	1,086	1,223	780
Threatened Ecological Communities	-	494	1,095	1,121	733
Ongoing Initiatives					
Botanic Gardens and Parks Authority - Mount Eliza Scarp Stability Works Stage 2	520	-	-	-	-
Polyphagous Shot-Hole Borer Monitoring	-	349	384	394	-
Rio Tinto Naturescape Kings Park	678	699	718	739	759
South West Native Title Settlement - Resourcing for Joint Management Planning	606	1,398	1,459	1,372	1,372

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Other					
2026-27 Tariffs, Fees and Charges	-	1,319	1,329	1,334	1,344
Botanic Gardens and Parks Authority Costs	-	587	500	500	500
Fiscal Strategy - Procurement Savings	-	(192)	(192)	(192)	(192)
Government Regional Officer Housing	487	485	468	440	530
Public Sector Wages Policy	3,070	3,025	3,107	3,185	3,191
RiskCover Fund Insurance Premiums	1,121	5,584	-	-	-
Rottnest Island Authority					
Fleet Vehicle Cap Increase	-	29	29	29	29
Revisions to Expense Limit and Own-Source Revenue Estimates	1,907	14,179	15,792	17,319	21,392
State Fleet Updates	1,794	2,148	2,129	2,120	2,088

Significant Initiatives

New Initiatives

1. An additional \$7.1 million will be spent to support new initiatives to protect and enhance the Swan and Canning Rivers, driving improvements in water quality, habitat health and community amenity.
2. The Department will allocate \$3.4 million to enhance the management of threatened ecological communities, enabling the development of a strategy and the coordination of on-ground actions to strengthen their protection, recovery and long-term monitoring.

Ongoing Initiatives

3. In 2026-27, the Botanic Gardens and Parks Authority (BGPA) will commence planning and design for the reinstatement of visitor infrastructure at the Mount Eliza Scarp (Gargatup) precinct within Kings Park, including Goonininup (Mounts Bay Gardens), Lovers Walk, and associated parking facilities.
4. The dedicated monitoring and surveillance program targeting the polyphagous shot-hole borer at Kings Park facilitates the protection of this public space, supporting early-detection initiatives to preserve the tree canopy and ensure the safety of visitors.
5. The BGPA has renewed its partnership with Rio Tinto to continue operating Naturescape Kings Park, a free, unstructured bushland experience that connects children and families with the natural environment and Aboriginal culture.
6. Additional funding for the South West Native Title Settlement (SWNTS) enables the Department to meet its joint management obligations under the SWNTS Indigenous Land Use Agreements, including the delivery of the Department's statutory planning processes.

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
Building Safe and Inclusive Communities.	Lands under the Department's care are managed to protect communities, visitors and built and natural assets from bushfire damage and planned fire is used to achieve other land, forest and wildlife management objectives.	1. Prescribed Burning and Fire Management 2. Bushfire Suppression
Protecting and Restoring Our Environment.	Community enjoyment, appreciation and understanding of attractions under the Department's care.	3. Visitor Services and Public Programs Provided at Kings Park and Bold Park 4. Visitor Services and Public Programs Provided at Rottnest Island 5. Visitor Services and Public Programs Provided at Perth Zoo 6. Visitor Services and Public Programs Provided in the Swan Canning Riverpark 7. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters
	Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions.	8. Conserving Habitats, Species and Ecological Communities 9. Research and Conservation Partnerships
	Protecting and restoring heritage and biodiversity values, health and climate resilience of south-west forests.	10. Implementation of the Forest Management Plan

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. Prescribed Burning and Fire Management...	60,766	64,851	66,994	68,025	68,554	69,959	71,223
2. Bushfire Suppression	69,521	48,538	50,290	50,736	50,407	51,188	51,891
3. Visitor Services and Public Programs Provided at Kings Park and Bold Park	15,277	13,251	14,944	14,414	14,297	14,518	14,921
4. Visitor Services and Public Programs Provided at Rottnest Island.....	78,216	83,270	84,626	95,064	98,456	98,930	104,457
5. Visitor Services and Public Programs Provided at Perth Zoo	33,730	32,225	33,506	34,025	35,225	36,388	37,539
6. Visitor Services and Public Programs Provided in the Swan Canning Riverpark...	21,450	21,499	22,707	25,025	21,203	18,864	18,409
7. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters	227,780	221,986	214,444	224,706	198,512	199,816	206,096
8. Conserving Habitats, Species and Ecological Communities	106,142	102,705	117,260	115,034	107,226	109,412	111,695
9. Research and Conservation Partnerships	26,278	26,902	27,902	28,381	28,611	29,142	29,678
10. Implementation of the Forest Management Plan	29,838	36,351	36,995	40,366	43,515	44,062	44,648
Total Cost of Services	668,998	651,578	669,668	695,776	666,006	672,279	690,557

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Lands under the Department's care are managed to protect communities, visitors and built and natural assets from bushfire damage and planned fire is used to achieve other land, forest and wildlife management objectives:					
Proportion of planned Priority 1 prescribed burns achieved	48%	55%	55%	55%	
Proportion of South West bushfires contained to less than two hectares.....	85%	75%	75%	75%	
Outcome: Community enjoyment, appreciation and understanding of attractions under the Department's care:					
Average level of visitor satisfaction:					
Kings Park and Bold Park.....	92%	90%	90%	90%	
Rottnest Island	87%	90%	90%	90%	
Perth Zoo	83%	85%	83%	85%	
Swan Canning Riverpark.....	92.3%	85%	90.4%	85%	
National parks and other lands and waters	93.7%	94%	95%	94%	
Outcome: Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions:					
Proportion of critically endangered and endangered species and ecological communities that have a recovery plan or conservation advice	70%	70%	89.5%	87.8%	1
Area of land baited for introduced predators	4,142,839 ha	4,922,061 ha	4,764,000 ha	5,086,200 ha	
Outcome: Protecting and restoring heritage and biodiversity values, health and climate resilience of south-west forests:					
The proportion of candidate forest enhancement areas on the annual ecological thinning plan that have an approved biodiversity and silvicultural plan ^(b)	n.a.	n.a.	n.a.	55%	

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

(b) This key effectiveness indicator has been introduced in the 2026-27 Budget, replacing the previous measure. Ecological thinning is an active forest management tool that involves the selective removal of individual trees to improve or maintain ecological value within the forest and reduce current and future moisture stress of a given area. Forest enhancement areas are locations where ecological thinning is proposed within the Forest Management Plan 2024-2033.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget due to a change in methodology to include conservation advice along with recovery plans. The inclusion increases the proportion of threatened species covered by plans. Conservation advice allows for more thorough reporting on the status of actions to recover threatened species and offers similar guidance as recovery plans.

Services and Key Efficiency Indicators

1. Prescribed Burning and Fire Management

Deliver prescribed burning and fire management to protect the community and enhance natural values.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	60,766	64,851	66,994	68,025	
Less Income	6,166	1,555	1,635	1,638	
Net Cost of Service	54,600	63,296	65,359	66,387	
Employees (Full-Time Equivalents)	300	291	317	315	1
Efficiency Indicator					
Average cost per hectare burnt	\$12.02	\$12.10	\$13.54	\$12.92	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget due to a change in the methodology for allocating total FTEs to services. The revised approach allocates FTEs on a pro rata basis using actual normal time attributed to each service, resulting in an allocation that better reflects service delivery, compared to the previous use of percentage splits based on initial budget assumptions and expected service effort at the time of budget development.

2. Bushfire Suppression

Suppress bushfires that threaten or occur on lands managed by the Department.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	69,521	48,538	50,290	50,736	
Less Income	579	262	259	273	
Net Cost of Service	68,942	48,276	50,031	50,463	
Employees (Full-Time Equivalents)	84	120	88	88	1
Efficiency Indicator					
Average cost per hectare burnt	\$62.58	\$21.30	\$15.07	\$24.41	2

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and 2026-27 Budget Target are lower than the 2025-26 Budget due to a change in the methodology for allocating total FTEs to services. The revised approach allocates FTEs on a pro rata basis using actual normal time attributed to each service, resulting in an allocation that better reflects service delivery, compared to the previous use of percentage splits based on initial budget assumptions and expected service effort at the time of budget development.
2. The 2024-25 Actual is higher than the 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget Target due to higher-than-forecasted expenditure over the bushfire season. The 2025-26 Estimated Actual is lower than the 2025-26 Budget and 2026-27 Budget Target due to updated estimates of bushfire area toward the end of the current season, reflecting long term dryness. The 2026-27 Budget Target is based on the average hectares burnt over the past six years.

3. Visitor Services and Public Programs Provided at Kings Park and Bold Park

Provide facilities, experiences and programs to visitors to Kings Park and Bold Park for their enjoyment and appreciation of natural, cultural and heritage values, and to strengthen community understanding and support for conservation of plants, animals and habitats.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	15,277	13,251	14,944	14,414	1
Less Income	8,232	7,948	8,626	8,702	
Net Cost of Service	7,045	5,303	6,318	5,712	1
Employees (Full-Time Equivalents)	53	50	51	52	
Efficiency Indicator					
Average cost per visitor at Kings Park and Bold Park	\$2.68	\$2.39	\$2.79	\$2.69	1

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual is higher than the 2025-26 Budget and 2026-27 Budget Target due to increased operating costs associated with infrastructure maintenance and renewal, and a carry-over for the completion of the Mount Eliza slope restoration works.

4. Visitor Services and Public Programs Provided at Rottnest Island

Provide facilities, experiences and programs to visitors to Rottnest Island for their enjoyment and appreciation of natural, cultural and heritage values, and to strengthen community understanding and support for maintaining the built and cultural heritage of Rottnest Island while conserving natural marine and terrestrial habitats.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	78,216	83,270	84,626	95,064	1
Less Income	72,984	74,632	76,867	85,432	2
Net Cost of Service	5,232	8,638	7,759	9,632	3
Employees (Full-Time Equivalents)	144	140	146	146	
Efficiency Indicator					
Average cost per visitor at Rottnest Island.....	\$89.06	\$93.56	\$95.09	\$101.13	

Explanation of Significant Movements

(Notes)

1. The 2026-27 Budget Target is higher than the 2025-26 Budget and 2025-26 Estimated Actual due to high operating costs primarily associated with demand pressures, increased staff and higher facilities, utilities and support services costs.
2. The 2026-27 Budget Target is higher than the 2025-26 Budget and 2025-26 Estimated Actual primarily due to increased revenue expected to be received from accommodation and bike hire, as a result of increased demand.
3. The 2025-26 Estimated Actual is lower than the 2025-26 Budget and 2026-27 Budget Target due to higher-than-expected revenue, primarily from increased demand in visitation and bike hire, which has been partially offset by higher operating costs.

5. Visitor Services and Public Programs Provided at Perth Zoo

Provide facilities, experiences and educational programs to visitors to the Perth Zoo for their enjoyment and appreciation of natural, cultural and heritage values, and to encourage positive behavioural change and community participation in the conservation of plants, animals and habitats.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	33,730	32,225	33,506	34,025	
Less Income	16,438	19,194	18,567	20,151	
Net Cost of Service	17,292	13,031	14,939	13,874	1
Employees (Full-Time Equivalents)	160	154	153	150	
Efficiency Indicator					
Average cost per visitor at Perth Zoo.....	\$35.96	\$37.91	\$44.67	\$46.61	2

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual is higher than the 2025-26 Budget due to increased service delivery costs, including depreciation on the increased asset base and bird flu preparedness.
2. The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget due to lower attendance projections.

6. Visitor Services and Public Programs Provided in the Swan Canning Riverpark

Provide facilities, experiences and programs to visitors to the Swan Canning Riverpark for their enjoyment and appreciation of natural, cultural and heritage values, and to strengthen community understanding and support for conservation of plants, animals and habitats.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	21,450	21,499	22,707	25,025	1
Less Income	1,873	370	375	375	
Net Cost of Service	19,577	21,129	22,332	24,650	
Employees (Full-Time Equivalents)	81	68	85	90	1,2
Efficiency Indicator					
Average cost per hectare in the Swan Canning Riverpark	\$2,929.98	\$2,936.22	\$3,101.20	\$3,417.78	1

Explanation of Significant Movements

(Notes)

1. The 2026-27 Budget Target is higher than the 2025-26 Budget and 2025-26 Estimated Actual due to new funding to support Swan and Canning River initiatives.
2. The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget due to a change in the methodology for allocating total FTEs to services. The revised approach allocates FTEs on a pro rata basis using actual normal time attributed to each service, resulting in an allocation that better reflects service delivery, compared to the previous use of percentage splits based on initial budget assumptions and expected service effort at the time of budget development.

7. Visitor Services and Public Programs Provided in National Parks and Other Lands and Waters

Provide facilities, experiences and programs to visitors to national parks and other lands and waters for their enjoyment and appreciation of natural, cultural and heritage values, and to strengthen community understanding and support for conservation of plants and animals.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	227,780	221,986	214,444	224,706	
Less Income	45,135	38,207	38,526	41,322	
Net Cost of Service	182,645	183,779	175,918	183,384	
Employees (Full-Time Equivalents)	677	790	717	720	1
Efficiency Indicator					
Average cost per hectare in national parks and other lands and waters	\$6.62	\$6.39	\$6.20	\$6.48	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and 2026-27 Budget Target are lower than the 2025-26 Budget due to a change in the methodology for allocating total FTEs to services. The revised approach allocates FTEs on a pro rata basis using actual normal time attributed to each service, resulting in an allocation that better reflects service delivery, compared to the previous use of percentage splits based on initial budget assumptions and expected service effort at the time of budget development.

8. Conserving Habitats, Species and Ecological Communities

Develop and implement programs for the conservation of biodiversity.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	106,142	102,705	117,260	115,034	1
Less Income	6,477	4,533	4,610	5,086	2
Net Cost of Service	99,665	98,172	112,650	109,948	1
Employees (Full-Time Equivalents)	603	529	636	631	3
Efficiency Indicator					
Average cost per hectare of wildlife habitat	\$3.09	\$2.96	\$3.39	\$3.32	1

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget mainly due to additional funding for the Healthy Oceans program and the reallocation of Plan for Our Parks costs from Service 7 to Service 8, to reflect the expenditure incurred on conservation activities as the initiative progresses.
2. The 2026-27 Budget Target is higher than the 2025-26 Budget and 2025-26 Estimated Actual due to the estimated income from mining compensation revenue. In 2025-26, revenue from mining compensation is expected to be nil and has been offset by additional appropriation.
3. The 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget due to a change in the methodology for allocating total FTEs to services. The revised approach allocates FTEs on a pro rata basis using actual normal time attributed to each service, resulting in an allocation that better reflects service delivery, compared to the previous use of percentage splits based on initial budget assumptions and expected service effort at the time of budget development.

9. Research and Conservation Partnerships

Work with the community, industry, Traditional Owners and other stakeholders to deliver research and conservation outcomes.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	26,278	26,902	27,902	28,381	
Less Income	20,675	15,844	16,468	17,110	
Net Cost of Service	5,603	11,058	11,434	11,271	
Employees (Full-Time Equivalents)	94	110	100	100	1
Efficiency Indicator					
Average cost per hectare of wildlife habitat	\$0.76	\$0.77	\$0.81	\$0.82	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and 2026-27 Budget Target are lower than the 2025-26 Budget due to a change in the methodology for allocating total FTEs to services. The revised approach allocates FTEs on a pro rata basis using actual normal time attributed to each service, resulting in an allocation that better reflects service delivery, compared to the previous use of percentage splits based on initial budget assumptions and expected service effort at the time of budget development.

10. Implementation of the Forest Management Plan

Manage State forests in accordance with the approved Forest Management Plan 2024-2033 and provide services that support forest production activities.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	29,838	36,351	36,995	40,366	1
Less Income	2,432	592	603	2,662	2
Net Cost of Service	27,406	35,759	36,392	37,704	
Employees (Full-Time Equivalents)	150	191	158	164	3
Efficiency Indicator					
Average cost per hectare of forest.....	\$12.23	\$14.89	\$15.19	\$16.57	1

Explanation of Significant Movements

(Notes)

1. The 2026-27 Budget Target is higher than the 2025-26 Budget and 2025-26 Estimated Actual due to additional funding for the implementation of the Forest Management Plan 2024-2033.
2. The 2026-27 Budget Target is higher than the 2025-26 Budget and 2025-26 Estimated Actual due to the estimated income from mining compensation revenue. In 2025-26, revenue from mining compensation is expected to be nil and has been offset by additional appropriation.
3. The 2025-26 Estimated Actual and 2026-27 Budget Target are lower than the 2025-26 Budget due to a change in the methodology for allocating total FTEs to services. The revised approach allocates FTEs on a pro rata basis using actual normal time attributed to each service, resulting in an allocation that better reflects service delivery, compared to the previous use of percentage splits based on initial budget assumptions and expected service effort at the time of budget development.

Asset Investment Program

1. The Department will continue with ongoing investment in programs at the Perth Zoo, Rottnest Island, Kings Park and in national parks and other lands and waters across the State. The total Asset Investment Program over the forward estimates period is \$498.9 million. The Department's significant projects include investment of:
 - 1.1. \$24.9 million over 2026-27 to 2028-29 to be spent at Perth Zoo on priority projects within the Perth Zoo Master Plan 2040, including the African Savannah Expansion (\$20 million) and upgrades to the existing Nocturnal House (\$4.9 million) to address ageing infrastructure;
 - 1.2. \$5 million over 2026-27 and 2027-28 to be spent at Garaan-ngaddim Horizontal Falls to complete tourism infrastructure upgrades;
 - 1.3. \$4.5 million in 2026-27 to be spent at Rottnest Island to complete critical refurbishments to water storage tank T7; and
 - 1.4. \$4.1 million over 2026-27 to 2028-29 to be spent at Perth Zoo to complete the Native Species Breeding Facilities 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							
Outdoor Adventure Package							
Wellington Dam Kiosk Upgrades	2,900	2,300	2,300	600	-	-	-
William Bay National Park Upgrades	3,500	1,250	1,250	1,250	1,000	-	-
Other Works in Progress							
Danggu Geike Gorge	1,505	955	75	550	-	-	-
Hamelin Pool Boardwalk Replacement	7,100	4,365	4,200	2,735	-	-	-
Kimberley Wilderness Walk, Wunaamin Miliwundi Ranges	850	635	91	215	-	-	-
Mount Augustus Tourism Infrastructure	10,000	4,994	3,568	3,988	1,018	-	-
Murujuga National Park	5,000	570	230	1,000	3,430	-	-
Outdoor Adventure Tourism							
Bicentennial and Gloucester Trees Infrastructure	3,000	1,570	1,264	1,430	-	-	-
Campgrounds	12,100	6,700	5,672	3,150	1,250	1,000	-
Jetties	2,750	600	524	500	1,650	-	-
Trails	15,000	6,675	4,251	3,550	2,775	2,000	-
Perth Zoo Master Plan 2040	64,900	30,700	4,251	11,300	14,900	8,000	-
Plan for Our Parks	118,509	43,114	29,941	40,986	19,223	14,785	401
Rottnest Island Authority							
Electrical Infrastructure Upgrade	90,725	18,871	9,558	20,324	29,260	16,857	5,413
Marine Logistics Hub (Barge Landing Army Groyne)	31,658	4,683	3,938	22,721	4,254	-	-
Wadjemup Stage Two	18,501	15,146	11,070	3,355	-	-	-
Wastewater Infrastructure Upgrade	15,779	11,418	8,929	1,237	3,124	-	-
Water Infrastructure Upgrade	72,328	44,691	25,189	17,268	6,957	3,412	-
Workers Accommodation	98,496	25,301	19,837	21,516	8,313	7,999	17,941
Tourism Package - Peri-Urban Parks	29,100	20,012	6,203	5,588	3,500	-	-
Yawuru Conservation Park	4,501	1,035	70	3,466	-	-	-

	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							
Beeliar Wetlands.....	3,000	3,000	1,391	-	-	-	-
Botanic Gardens and Parks Authority - Asset Replacement							
2025-26 Program	949	949	949	-	-	-	-
Buildings Works	260	260	260	-	-	-	-
Electrical Infrastructure.....	130	130	130	-	-	-	-
Plant and Equipment.....	214	214	214	-	-	-	-
Public Domain and Recreation Upgrade	275	275	275	-	-	-	-
Roads, Paths, Stormwater and Fuel Storage	541	541	541	-	-	-	-
Water Production, Treatment and Distribution.....	80	80	80	-	-	-	-
Cape to Cape Track.....	2,700	2,700	972	-	-	-	-
Collie Adventure Trails.....	9,505	9,505	1,795	-	-	-	-
Collie Tourism Readiness and Economic Stimulation							
Collie Township - Wayfinding and Tourism Amenities	630	630	30	-	-	-	-
Wellington National Park - Parking and Tourism Facilities	2,471	2,471	56	-	-	-	-
Conservation Land Acquisition - 2025-26 Program.....	420	420	420	-	-	-	-
Fire-Related Bridge Maintenance and Replacement - 2025-26 Program	2,945	2,945	2,945	-	-	-	-
Firefighting Fleet Replacement - 2025-26 Program.....	4,200	4,200	4,200	-	-	-	-
Greater Brixton Street Wetlands - Conservation Actions...	300	300	300	-	-	-	-
Heavy Fleet and Plant and Equipment - Bushfire Mitigation and Response	5,424	5,424	400	-	-	-	-
Karijini National Park Upgrades.....	21,194	21,194	849	-	-	-	-
Kimberley Flood Damage Repairs.....	1,055	1,055	605	-	-	-	-
Ngari Capes Marine Park.....	100	100	100	-	-	-	-
Park Improvement - 2025-26 Program	4,350	4,350	4,350	-	-	-	-
Plan for Our Parks	9,483	9,483	302	-	-	-	-
Plant and Equipment - 2025-26 Program.....	8,629	8,629	8,629	-	-	-	-
Rottne Island Authority							
Holiday and Tourism Facilities - 2025-26 Program.....	9,789	9,789	9,789	-	-	-	-
Main Jetty	23,600	23,600	2,510	-	-	-	-
Rottne Island Aerodrome Upgrades.....	4,345	4,345	4,112	-	-	-	-
Torndirrup National Park (The Gap).....	5,800	5,800	2,075	-	-	-	-
Tourism Road Improvement - 2025-26 Program.....	1,150	1,150	1,150	-	-	-	-
Wellington National Park Public Access Improvements	2,650	2,650	500	-	-	-	-
Yamatji Nation Regional Agreement							
Infrastructure Upgrades.....	170	170	170	-	-	-	-
Trucks.....	630	630	30	-	-	-	-
Yellagonga Regional Park.....	10,865	10,865	2,964	-	-	-	-
Zoological Parks Authority							
Animal Exhibits and Park Facilities - 2025-26 Program	2,405	2,405	2,405	-	-	-	-
Facilities and Equipment - Computer and Equipment - 2025-26 Program.....	100	100	100	-	-	-	-
Digital Transformation of Perth Zoo's Customer-Facing Systems.....	350	350	350	-	-	-	-
High Pathogenicity Avian Influenza Response	2,000	2,000	1,944	-	-	-	-
Perth Zoo Café/Function Centre.....	20,953	20,953	170	-	-	-	-
NEW WORKS							
Botanic Gardens and Parks Authority							
Asset Replacement							
2026-27 Program.....	500	-	-	500	-	-	-
2027-28 Program.....	500	-	-	-	500	-	-
2028-29 Program.....	551	-	-	-	-	551	-
2029-30 Program.....	1,000	-	-	-	-	-	1,000
Kings Park Visitor Safety and Security Upgrade Program	955	-	-	955	-	-	-
Mount Eliza Stabilisation - Asset Reinstatement	1,166	-	-	618	548	-	-
Conservation Land Acquisition							
2026-27 Program	420	-	-	420	-	-	-
2027-28 Program	420	-	-	-	420	-	-
2028-29 Program	420	-	-	-	-	420	-
2029-30 Program	420	-	-	-	-	-	420
Fire-Related Bridge Maintenance and Replacement							
2026-27 Program	1,695	-	-	1,695	-	-	-
2027-28 Program	1,695	-	-	-	1,695	-	-
2028-29 Program	2,895	-	-	-	-	2,895	-
2029-30 Program	2,095	-	-	-	-	-	2,095

	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
Firefighting Fleet Replacement							
2026-27 Program	4,200	-	-	4,200	-	-	-
2027-28 Program	4,200	-	-	-	4,200	-	-
2028-29 Program	4,200	-	-	-	-	4,200	-
2029-30 Program	4,200	-	-	-	-	-	4,200
Garaan-ngaddim Horizontal Falls Tourism Transition	4,974	-	-	3,586	1,388	-	-
Park Improvement							
2026-27 Program	4,550	-	-	4,550	-	-	-
2027-28 Program	4,550	-	-	-	4,550	-	-
2028-29 Program	5,750	-	-	-	-	5,750	-
2029-30 Program	4,950	-	-	-	-	-	4,950
Plant and Equipment							
2026-27 Program	8,629	-	-	8,629	-	-	-
2027-28 Program	8,629	-	-	-	8,629	-	-
2028-29 Program	8,629	-	-	-	-	8,629	-
2029-30 Program	8,629	-	-	-	-	-	8,629
Protecting and Restoring the Swan and Canning Rivers.....	1,758	-	-	118	400	1,240	-
Rottneet Island Authority - Holiday and Tourism Facilities							
2026-27 Program	9,789	-	-	9,789	-	-	-
2027-28 Program	9,789	-	-	-	9,789	-	-
2028-29 Program	9,789	-	-	-	-	9,789	-
2029-30 Program	9,789	-	-	-	-	-	9,789
Tourism Road Improvement							
2026-27 Program	2,150	-	-	2,150	-	-	-
2027-28 Program	2,150	-	-	-	2,150	-	-
2028-29 Program	2,150	-	-	-	-	2,150	-
2029-30 Program	2,150	-	-	-	-	-	2,150
Zoological Parks Authority							
Animal Exhibits and Park Facilities							
2026-27 Program.....	2,340	-	-	2,340	-	-	-
2027-28 Program.....	1,905	-	-	-	1,905	-	-
2028-29 Program.....	2,770	-	-	-	-	2,770	-
2029-30 Program.....	1,905	-	-	-	-	-	1,905
Facilities and Equipment - Computer and Equipment							
2026-27 Program.....	100	-	-	100	-	-	-
2027-28 Program.....	100	-	-	-	100	-	-
2028-29 Program.....	100	-	-	-	-	100	-
2029-30 Program.....	100	-	-	-	-	-	100
Native Species Breeding Facilities Upgrades.....	4,066	-	-	1,750	2,000	316	-
Total Cost of Asset Investment Program.....	925,586	409,247	200,473	208,129	138,928	92,863	58,993
FUNDED BY							
Asset Sales.....			500	500	500	500	500
Capital Appropriation			111,002	150,983	88,734	52,410	31,584
Funding included in Department of Treasury and Finance							
- Administered Item			12,662	15,928	15,350	12,312	-
Holding Account.....			14,769	12,820	12,820	12,871	13,320
Internal Funds and Balances.....			46,750	17,079	16,076	14,770	13,589
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund.....			4,228	-	-	-	-
Digital Capability Fund.....			350	-	-	-	-
Royalties for Regions Fund			9,872	10,819	5,448	-	-
Other Grants and Subsidies			340	-	-	-	-
Total Funding			200,473	208,129	138,928	92,863	58,993

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services is projected to increase by \$44.2 million from the 2025-26 Budget to the 2026-27 Budget Year. This increase is primarily driven by higher operating expenses at the Rottnest Island Authority, implementation of the Forest Management Plan 2024-2033, cashflow adjustments associated with the implementation of the Plan for Our Parks initiative, and new expenditures to support delivery of Swan and Canning River initiatives.

Income

2. Service appropriations are estimated to increase by \$31.6 million to \$446.2 million in the 2026-27 Budget Year compared to the 2025-26 Budget, largely due to additional funding provided for the above noted initiatives.
3. Due to the completion of the Main Jetty and Aerodrome Upgrades by the Rottnest Island Authority, funding from the Asset Maintenance Fund ceases in 2025-26.

Statement of Cashflows

4. Purchase of non-current assets is expected to decrease from \$232.2 million in the 2025-26 Budget to \$208.1 million in the 2026-27 Budget Year. The decrease of \$24.1 million is largely the result of completion of the Main Jetty and Aerodrome Upgrades at the Rottnest Island Authority and 2021 election commitments, including Beeliar Wetlands, Karijini National Park Upgrades, Torndirrup National Park (The Gap), and Yellagonga Regional Park.

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)	312,517	327,714	331,108	342,361	349,909	358,166	366,288
Grants and subsidies ^(c)	39,476	34,231	36,932	46,630	23,220	20,366	19,208
Supplies and services	203,091	183,635	177,330	181,536	171,178	170,581	178,244
Accommodation	6,129	6,733	6,214	6,785	6,850	6,931	7,014
Depreciation and amortisation	59,325	53,512	61,839	65,685	66,541	67,604	70,486
Finance and interest costs	2,130	2,473	2,955	2,942	2,633	2,339	2,327
Other expenses	46,330	43,280	53,290	49,837	45,675	46,292	46,990
TOTAL COST OF SERVICES	668,998	651,578	669,668	695,776	666,006	672,279	690,557
Income							
Sale of goods and services	104,508	102,211	102,724	110,168	112,082	114,156	117,265
Regulatory fees and fines	22,459	22,995	24,213	26,235	27,373	28,555	29,781
Grants and subsidies	21,526	17,753	18,729	18,085	17,276	14,672	15,381
Other revenue	32,498	20,178	20,870	28,263	28,831	29,213	30,631
Total Income	180,991	163,137	166,536	182,751	185,562	186,596	193,058
NET COST OF SERVICES	488,007	488,441	503,132	513,025	480,444	485,683	497,499
INCOME FROM GOVERNMENT							
Service appropriations	405,125	414,617	400,438	446,167	415,779	423,430	429,138
Resources received free of charge	1,866	2,228	1,808	1,815	1,822	1,830	1,837
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	12,345	2,753	4,228	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	39,590	36,301	36,213	31,702	30,461	29,999	33,537
Other revenues	35,691	25,977	27,300	22,166	20,551	20,437	20,437
TOTAL INCOME FROM GOVERNMENT	494,617	481,876	469,987	501,850	468,613	475,696	484,949
SURPLUS/(DEFICIENCY) FOR THE PERIOD	6,610	(6,565)	(33,145)	(11,175)	(11,831)	(9,987)	(12,550)

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 2,346, 2,451 and 2,456 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							
Healthy Oceans Program	-	-	5,000	3,939	-	-	-
Small Commitments	-	1,249	1,249	-	-	-	-
Other Grants and Subsidies							
Aboriginal Ranger Program	30,076	21,750	21,750	15,500	16,250	15,750	15,250
Accessible Parks and Nature Play WA	-	250	250	250	250	250	-
City of Karratha - Murujuga National Park							
Access Road	-	3,400	601	18,200	-	-	-
Continued Investment in the Management of							
the Swan Canning River System	1,868	1,507	1,507	1,490	-	-	-
Feral Cat Management Grants Program	-	-	500	427	-	-	-
Greater Brixton Street Wetlands -							
Conservation Actions	-	50	50	52	53	55	55
Net Conservation Benefit	753	502	502	502	502	502	502
Other	332	-	-	-	-	-	-
Perth and Peel Biological Survey	410	-	-	-	-	-	-
Protecting and Restoring the Swan and							
Canning Rivers	-	-	-	515	734	888	480
Swan and Canning Rivers Management and							
Community Rivercare	4,640	2,521	2,521	2,521	2,521	2,521	2,521
Urban Rivers and Catchments Program	1,094	2,602	2,602	2,834	2,510	-	-
Wildlife Conservation	303	400	400	400	400	400	400
TOTAL	39,476	34,231	36,932	46,630	23,220	20,366	19,208

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	73,689	71,093	64,885	65,000	64,943	57,496	53,068
Restricted cash	130,946	79,709	88,428	88,481	87,601	87,491	85,767
Holding Account receivables	13,269	13,371	13,320	20,320	27,320	31,269	37,269
Receivables	27,824	17,775	26,630	25,007	23,395	21,699	21,449
Other.....	37,963	19,860	37,963	37,963	37,963	37,982	37,984
Assets held for sale	27	12	27	27	27	27	27
Total current assets	283,718	201,820	231,253	236,798	241,249	235,964	235,564
NON-CURRENT ASSETS							
Holding Account receivables	361,451	390,290	390,451	421,565	452,753	486,954	518,667
Property, plant and equipment.....	5,108,518	4,928,220	5,265,415	5,418,090	5,499,019	5,523,880	5,511,056
Receivables	6,761	5,825	6,699	6,637	6,575	6,513	6,538
Intangibles	1,090	1,604	1,341	1,321	1,421	1,421	1,421
Restricted cash	700	852	770	70	140	210	280
Other.....	423	3,664	423	423	423	423	423
Total non-current assets	5,478,943	5,330,455	5,665,099	5,848,106	5,960,331	6,019,401	6,038,385
TOTAL ASSETS	5,762,661	5,532,275	5,896,352	6,084,904	6,201,580	6,255,365	6,273,949
CURRENT LIABILITIES							
Employee provisions	65,950	62,779	66,203	66,147	65,521	65,397	65,448
Payables	45,409	42,590	45,817	46,429	46,439	46,350	46,258
Borrowings and leases	7,974	6,825	10,771	11,035	10,965	10,580	10,431
Other.....	32,674	28,513	32,674	32,674	32,674	32,674	32,674
Total current liabilities	152,007	140,707	155,465	156,285	155,599	155,001	154,811
NON-CURRENT LIABILITIES							
Employee provisions	7,485	7,552	7,485	7,485	7,485	7,485	7,485
Borrowings and leases	14,010	10,571	18,321	15,736	12,139	10,561	12,581
Other.....	37,432	38,564	37,357	37,273	37,178	37,178	37,178
Total non-current liabilities	58,927	56,687	63,163	60,494	56,802	55,224	57,244
TOTAL LIABILITIES.....	210,934	197,394	218,628	216,779	212,401	210,225	212,055
EQUITY							
Contributed equity	3,640,243	3,839,431	3,797,085	3,996,361	4,126,746	4,190,094	4,215,798
Accumulated surplus/(deficit).....	230,972	180,102	197,827	186,652	174,821	164,834	152,284
Reserves.....	1,680,512	1,315,348	1,682,812	1,685,112	1,687,612	1,690,212	1,693,812
Total equity	5,551,727	5,334,881	5,677,724	5,868,125	5,989,179	6,045,140	6,061,894
TOTAL LIABILITIES AND EQUITY	5,762,661	5,532,275	5,896,352	6,084,904	6,201,580	6,255,365	6,273,949

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

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.....	363,049	372,407	356,618	395,233	364,771	372,409	378,105
Capital appropriation	105,525	194,833	140,291	183,605	121,915	73,575	40,479
Administered equity contribution.....	-	350	350	3,616	3,038	-	-
Holding Account drawdowns	13,320	13,269	14,769	12,820	12,820	12,871	13,320
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	12,345	2,753	4,228	-	-	-	-
Climate Action Fund	-	3,275	5,953	1,234	-	-	-
Digital Capability Fund	-	350	350	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	39,590	36,301	36,213	31,702	30,461	29,999	33,537
Regional Infrastructure and Headworks							
Fund.....	10,234	16,369	9,872	10,819	5,448	-	-
Other.....	40,832	26,026	27,350	22,216	20,601	20,537	20,537
Net cash provided by Government	584,895	665,933	595,994	661,245	559,054	509,391	485,978
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(309,724)	(328,317)	(331,766)	(343,197)	(351,315)	(358,939)	(367,061)
Grants and subsidies.....	(42,172)	(37,559)	(40,260)	(50,151)	(26,936)	(24,252)	(23,094)
Supplies and services	(137,298)	(159,241)	(153,514)	(158,987)	(148,527)	(147,269)	(155,127)
Accommodation	(6,182)	(6,732)	(6,213)	(6,785)	(6,850)	(6,931)	(7,014)
GST payments	(40,238)	(22,503)	(22,503)	(23,668)	(23,403)	(23,335)	(22,503)
Finance and interest costs.....	(2,018)	(2,462)	(2,944)	(2,902)	(2,593)	(2,299)	(2,287)
Other payments.....	(77,221)	(64,117)	(68,049)	(68,592)	(63,532)	(64,058)	(64,637)
Receipts ^(b)							
Regulatory fees and fines.....	23,167	22,995	24,213	26,235	27,373	28,555	29,781
Grants and subsidies.....	29,536	19,290	20,600	19,622	18,813	16,209	16,918
Sale of goods and services.....	102,984	104,468	104,999	112,371	113,552	115,784	118,991
GST receipts	37,950	22,508	22,508	23,673	23,408	23,340	22,508
Other receipts	21,865	18,575	19,248	26,740	27,341	27,577	28,897
Net cash from operating activities	(399,351)	(433,095)	(433,681)	(445,641)	(412,669)	(415,618)	(424,628)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(146,665)	(232,224)	(200,473)	(208,129)	(138,928)	(92,863)	(58,993)
Other payments.....	(4,000)	-	-	-	-	-	-
Proceeds from sale of non-current assets.....	1,180	540	540	540	540	540	540
Other receipts	59	-	-	-	-	-	-
Net cash from investing activities.....	(149,426)	(231,684)	(199,933)	(207,589)	(138,388)	(92,323)	(58,453)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(8,955)	(6,542)	(7,970)	(8,385)	(8,702)	(8,937)	(8,979)
Other payments.....	(990)	(162)	(162)	(162)	(162)	-	-
Net cash from financing activities.....	(9,945)	(6,704)	(8,132)	(8,547)	(8,864)	(8,937)	(8,979)
NET INCREASE/(DECREASE) IN CASH HELD	26,173	(5,550)	(45,752)	(532)	(867)	(7,487)	(6,082)
Cash assets at the beginning of the reporting period	200,162	157,204	205,335	154,083	153,551	152,684	145,197
Net cash transferred to/from other agencies	(21,000)	-	(5,500)	-	-	-	-
Cash assets at the end of the reporting period	205,335	151,654	154,083	153,551	152,684	145,197	139,115

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

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

NET APPROPRIATION DETERMINATION (a)(b)

	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							
Regulatory Fees and Fines.....	387	190	190	190	190	190	190
Grants and Subsidies							
Grants and Subsidies.....	45,321	32,495	34,247	28,398	25,955	23,216	23,216
Sale of Goods and Services							
Sale of Goods and Services	55,807	37,504	37,504	38,533	38,533	38,533	39,533
GST Receipts							
GST Receipts on Sales	5,984	5,500	5,500	5,500	5,500	5,500	5,500
GST Input Credits	19,582	7,827	7,827	7,827	7,827	7,827	7,827
Other Receipts							
Other Receipts	9,578	9,296	9,436	15,567	15,699	15,829	15,958
TOTAL	136,659	92,812	94,704	96,015	93,704	91,095	92,224

(a) The Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority are statutory authorities and, as a result, are excluded from the Net Appropriation Determination.

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

DETAILS OF ADMINISTERED TRANSACTIONS

	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							
Receipts from Regulatory Fees and Fines	66	30	30	30	30	30	30
TOTAL ADMINISTERED INCOME	66	30	30	30	30	30	30
EXPENSES							
Other							
Loss on Valuation of Biological Assets ^(a) ...	524	-	-	-	-	-	-
Receipts Paid into the Consolidated Account	66	30	30	30	30	30	30
TOTAL ADMINISTERED EXPENSES	590	30	30	30	30	30	30

(a) Native forest and sandalwood biological assets were transferred to the Department on 1 July 2019. The loss on valuation of biological assets reflects the asset revaluation decrement.

Part 11

Planning and Land Use

Introduction

The Planning and Land Use portfolio delivers an effective and efficient planning system that supports the sustainable development of well-planned communities in Western Australia. The portfolio undertakes land asset management, cultural heritage conservation and management, Crown land and Native Title administration, land and location information and records administration, valuations, statewide strategic planning and regulatory reform.

Summary of Recurrent and Asset Investment Expenditure

Agency	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Planning, Lands and Heritage		
– Total Cost of Services.....	364,298	388,001
– Asset Investment Program	14,618	9,087
Western Australian Planning Commission		
– Total Cost of Services.....	76,799	68,204
– Asset Investment Program	71,878	47,251
Western Australian Land Information Authority		
– Total Cost of Services.....	157,378	151,385
– Asset Investment Program	10,048	33,101
DevelopmentWA		
– Asset Investment Program	943,019	1,028,484
Heritage Council of Western Australia		
– Total Cost of Services.....	8,628	8,869
National Trust of Australia (WA)		
– Total Cost of Services.....	11,214	8,594
– Asset Investment Program	7,529	1,666

Ministerial Responsibilities

Minister	Agency	Services
Minister for Planning and Lands; Housing and Works; Health Infrastructure Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women Minister for Aboriginal Affairs; Water; Climate Resilience; South West	Planning, Lands and Heritage	1. Planning Services 2. Land Administration Services 3. Historical Heritage Services 4. Aboriginal Heritage Management
Minister for Planning and Lands; Housing and Works; Health Infrastructure	Western Australian Planning Commission	1. Statutory Planning 2. Strategic Planning and Policy Development 3. Strategic Reservation and Acquisition of Land
	Western Australian Land Information Authority	1. Land Titling 2. Valuations 3. Land Information and Services 4. Access to Location Information
	DevelopmentWA	n.a.
Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women	Heritage Council of Western Australia	1. Cultural Heritage Conservation Services
	National Trust of Australia (WA)	1. Conservation and Management of Built Heritage 2. Heritage Services to the Community

Division 44 **Planning, Lands and Heritage**

Part 11 **Planning and Land Use**

Appropriations, Expenses and Cash Assets

	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 97 Net amount appropriated to deliver services	219,088	237,121	225,675	223,911	158,956	199,232	194,688
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	461	475	974	1,367	1,405	1,444	1,509
Total appropriations provided to deliver services.....	219,549	237,596	226,649	225,278	160,361	200,676	196,197
CAPITAL							
Item 165 Capital Appropriation.....	8,344	6,494	6,537	3,924	3,942	2,442	2,445
TOTAL APPROPRIATIONS	227,893	244,090	233,186	229,202	164,303	203,118	198,642
EXPENSES							
Total Cost of Services	291,352	374,358	364,298	388,001	301,302	313,252	288,587
Net Cost of Services ^(a)	269,405	342,327	316,681	337,517	263,810	281,886	269,568
CASH ASSETS ^(b)	74,642	27,271	71,329	41,244	13,866	8,785	5,704

(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					
Regional Housing Support Fund	-	12,500	12,500	18,750	6,250
New Initiatives					
Establishment of Indigenous Land Use Agreement Negotiations Team					
Resourcing	-	377	391	-	-
Housing Pattern Book	-	1,550	450	-	-
Ongoing Initiatives					
Aboriginal Cultural Heritage Resource Funding	-	2,612	2,703	2,798	2,896
Agency Resources	-	-	2,738	1,150	-
High Wycombe Community Hub	-	9,550	-	-	-
Housing Diversity Pipeline	-	1,468	1,534	2,738	2,794
Infrastructure Development Fund	-	10,000	10,000	10,000	10,000
Mira Mar	-	250	-	-	-
Planning Online	-	301	-	-	-
Strategic Projects Team	-	896	927	959	993
Swan Active Ellenbrook	17,500	13,000	2,500	-	-

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Other					
Fremantle Prison Fees and Charges and Expenditure.....	-	157	161	164	308
Government Office Accommodation.....	(8)	(10)	(11)	(11)	-
Government Regional Officer Housing	2	(4)	(3)	(5)	389
RiskCover Fund Insurance Premiums	43	631	-	-	-
Service Delivery Agreement (Western Australian Planning Commission).....	500	3,340	3,366	3,398	-
State Fleet Update.....	62	65	64	67	398

Significant Initiatives

Election Commitments

1. The Department is facilitating several initiatives that directly support the Government's priority of improving social and affordable housing supply in Western Australia. This includes the Regional Housing Support Fund, a 2025 Election Commitment, to increase housing supply in regional Western Australia by providing grants to local governments, community housing providers and landowners and developers to support key worker and community housing and residential subdivision projects. This helps address feasibility gaps associated with enabling infrastructure, construction and civil works, accelerating the delivery of housing projects in regional Western Australia. As part of the 2026-27 Budget, the Regional Housing Support Fund is increasing by \$50 million, from \$25 million to \$75 million, with \$25 million of this increase funded by the Commonwealth Government under the 100,000 Homes for First Home Buyers program.
2. Support is being provided to the Western Australian Planning Commission (WAPC) to deliver the Government's Urban Greening Strategy, including administering the \$10 million Let's Grow program. The first round of grants is available for schools and community groups, who can apply for a share of \$2.5 million in funding to carry out planting projects that will directly contribute to increasing the tree canopy in Perth and Peel.

Ensuring Every Western Australian Has a Home

3. The Government continues to invest heavily in housing, with a massive \$4.7 billion committed in the 2026-27 Budget to boost housing supply, diversity and affordability across Western Australia. This brings the total investment in housing to \$10.8 billion since 2021-22. The Department is delivering several key initiatives that will help vulnerable households and everyday Western Australians to access stable and affordable housing.
4. The Infrastructure Development Fund supports the delivery of new homes across the State by providing funding to eligible proponents to assist with the cost of resolving water, wastewater and electricity network infrastructure constraints. As part of the 2026-27 Budget, the Infrastructure Development Fund is being increased by \$40 million, taking it from \$80 million to \$120 million, with \$20 million of this increase funded by the Commonwealth Government under the 100,000 Homes for First Home Buyers program.
5. The Housing Diversity Pipeline continues to support housing availability, including social housing, through the development and release of surplus government landholdings. As part of the 2026-27 Budget, the Government has committed \$8.5 million over the forward estimates period to convert eight existing temporary positions to ongoing, and to undertake remediation works to enable land divestment for new housing.
6. The Housing Pattern Book supports medium density development. The Government has allocated \$2 million over 2026-27 and 2027-28 for the Government Architect to develop the pattern book. This will provide a library of pre-designed, pre-vetted housing designs to facilitate streamlined planning approvals for housing delivery.
7. The Planning Online portal, a software platform for electronic lodgement, referral, assessment and recommendations for planning applications to be determined by the WAPC and Development Assessment Panels, continues to be implemented. Launched in March 2024, over 12,000 applications have been e-lodged on the platform, generating more than \$22 million in subdivision revenue and improving service delivery to 2,804 registered users through digital workflows, referrals and improved data analytics capability. The Government has provided an additional \$3 million over 2025-26 and 2026-27 to complete the project, including \$2.7 million in capital funding and \$301,000 in operating funding.

Protecting and Restoring Our Environment for the Future

8. The Department is overseeing risk mitigation measures and site stability efforts to ensure the safety of the community following the Mira Mar landslide. The project has now advanced to the next stage, which includes comprehensive design of an integrated long-term remediation plan prioritising landslide stabilisation.

Delivering Quality Services and Infrastructure Around the State

9. The State and Commonwealth Governments are contributing \$43 million towards Swan Active Ellenbrook, a \$145 million multi-purpose aquatic, recreation, sporting and community facility being constructed adjacent to the new METRONET station in Ellenbrook.
10. The Department is providing the strategic leadership and expertise required for complex Indigenous Land Use Agreement negotiations and the ongoing management of native title matters. This will strengthen senior staffing capacity which will enable a more effective, sustainable and responsive approach to delivering on these priorities at a State-wide level.
11. There has been a significant increase in demand for Aboriginal heritage management services since the introduction of the amended *Aboriginal Heritage Act 1972*, with heightened public awareness of landowner responsibilities and new provisions under the Act. The Department has a dedicated team which provides statutory and regulatory functions, administers capacity building for native title holders and provides other Aboriginal heritage services. The Government has provided \$11 million to convert 13 existing temporary positions to permanent, supporting the continued and consistent delivery of Aboriginal heritage management services.

Delivering Strong Financial and Economic Management - Diversifying Our Economy

12. Expenditure on Fremantle Prison will increase by \$3.8 million over the forward estimates period. This funding supports operations of the award-winning tourist destination and essential conservation projects, maintenance and safety upgrades in line with the Fremantle Prison Master Plan 2019-29.

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
Ensuring Every Western Australian Has a Home.	An effective planning system that supports the development of communities in Western Australia.	1. Planning Services
Delivering Quality Infrastructure and Services Across Our State.	An effective system for the administration of Crown land and the Aboriginal Lands Trust estate.	2. Land Administration Services
	An effective system for the conservation of cultural heritage places in Western Australia for the benefit of present and future generations.	3. Historical Heritage Services 4. Aboriginal Heritage Management

Service Summary

Expense	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. Planning Services	174,366	225,615	232,268	260,929	184,777	202,278	186,765
2. Land Administration Services	64,908	88,693	81,973	73,642	68,762	64,319	56,979
3. Historical Heritage Services.....	24,824	21,182	19,278	18,900	17,377	17,339	16,398
4. Aboriginal Heritage Management	27,254	38,868	30,779	34,530	30,386	29,316	28,445
Total Cost of Services	291,352	374,358	364,298	388,001	301,302	313,252	288,587

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: An effective planning system that supports the development of communities in Western Australia:					
Percentage of Development Assessment Panel determinations issued within 22 days of Responsible Authority Report being submitted by Responsible Authority.....	84%	80%	88%	85%	1
Outcome: An effective system for the administration of Crown land and the Aboriginal Lands Trust estate:					
Percentage of land tenure change and interest documents validly lodged with the Western Australian Land Information Authority (Landgate).....	99%	99%	99%	99%	
Outcome: An effective system for the conservation of cultural heritage places in Western Australia for the benefit of present and future generations:					
Percentage of visitors to Fremantle Prison satisfied with services provided by the Department.....	97%	94%	96%	96%	
Percentage of <i>Aboriginal Heritage Act 1972</i> section 18 notices submitted to the Minister for Aboriginal Affairs within the statutory timeframe.....	98%	98%	100%	98%	

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

Explanation of Significant Movements

(Notes)

1. The variance between the 2025-26 Budget and the 2025-26 Estimated Actual is driven by enhanced operational efficiency and streamlined workflow processes.

Services and Key Efficiency Indicators

1. Planning Services

By shaping the pattern of development and influencing the location, scale, density, design and mix of land uses, integrated land use systems contribute to the Government Goal of 'Ensuring every Western Australian has a home' by:

- ensuring flexibility to meet the demands of a changing economy and market environments;
- maximising the utility of existing infrastructure;
- ensuring that sufficient land is available for purchase for both residential, commercial and industrial/employment purposes;
- providing cost-appropriate infrastructure to service each lot;
- streamlining land supply and the attendant cost by making accurate, timely decisions on redevelopment and subdivision proposals;
- providing coordination and secretariat services to the Development Assessment Panels to ensure independent, consistent and timely determination of eligible development applications; and
- providing resources to enable the Western Australian Planning Commission to:
 - acquire and manage properties reserved under the Metropolitan Region Scheme for regional roads, controlled access highways, parks and recreational reserves, special uses and major land redevelopment projects; and
 - undertake special planning projects within the Perth metropolitan area.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	174,366	225,615	232,268	260,929	1
Less Income	9,323	19,844	35,244	39,047	2
Net Cost of Service	165,043	205,771	197,024	221,882	
Employees (Full-Time Equivalents)	591	564	587	595	
Efficiency Indicator					
Average cost of managing Development Assessment Panel applications	\$12,599.75	\$14,804.50	\$13,628.97	\$14,187.73	

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Actual to the 2025-26 Estimated Actual reflects spending related to the Infrastructure Development Fund, Regional Housing Support Fund, Let's Grow program, CoastWA program, and the High Wycombe Community Hub and Swan Active Ellenbrook projects. The increase from the 2025-26 Estimated Actual to the 2026-27 Budget Target largely reflects spending relating to the ongoing progression of the High Wycombe Community Hub project and the Infrastructure Development Fund.
2. The increase from the 2024-25 Actual to the 2025-26 Estimated Actual and 2026-27 Budget Target reflects funding from the Commonwealth Government for the High Wycombe Community Hub and Swan Active Ellenbrook projects.

2. Land Administration Services

Land Administration Services contributes to the Government Goal of 'Delivering quality services and infrastructure around the State' by:

- administering Crown land to ensure that land is being utilised to its full value and potential;
- unlocking the land potential for the State;
- delivering primary land tenure for strategic infrastructure projects;
- ensuring that, in the case of land subject to native title rights and interests, security of land tenure is provided by engaging with native title holders appropriately depending on the use and type of tenure proposed;
- administering the Government's Land Asset Sales Program, whereby surplus or underutilised Crown land assets are identified and prepared for sale. Sale of land enables the assets to be used for a higher and/or better use in a way that unlocks the full potential of the assets for the benefit of Western Australia;
- supporting the Aboriginal Lands Trust, Aboriginal people, the Minister for Aboriginal Affairs, government and key stakeholders in relation to the management of the Aboriginal Lands Trust estate by:
 - processing of land access approvals;
 - assisting with operational management and development of land;
 - management of strategic initiatives in accordance with the Aboriginal Lands Trust Strategic Plan; and
 - facilitation of the transfer of land to Aboriginal people.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 64,908	\$'000 88,693	\$'000 81,973	\$'000 73,642	1
Less Income	6,411	4,605	4,772	4,441	
Net Cost of Service	58,497	84,088	77,201	69,201	
Employees (Full-Time Equivalents)	291	296	288	284	
Efficiency Indicator Average cost per hectare to administer Crown land and Aboriginal Lands Trust estate	\$0.24	\$0.33	\$0.31	\$0.27	2

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Actual to the 2025-26 Estimated Actual is mainly due to an increase in land administration activities (in response to demand), including the Remote Aboriginal Housing and Municipal Services project and the Yamatji Nation Indigenous Land Use Agreements.
2. The decrease from the 2025-26 Estimated Actual to the 2026-27 Budget Target reflects the completion of the Royalties for Regions-funded Remote Aboriginal Housing and Municipal Services in 2025-26.

3. Historical Heritage Services

The Department manages historical heritage conservation on behalf of the Minister for Heritage and the Heritage Council of Western Australia. This service includes the assessment of places and precincts; registration of heritage places; development and planning referrals; heritage agreements; conservation and protection orders, heritage grants and awards and the management of Fremantle Prison. This service aims to:

- conserve and interpret applicable world, national, State and local heritage values of places under management, including Fremantle Prison;
- promote a sustainable future for the protection, activation and use of heritage places through an integrated planning and development framework;
- deliver visitor experiences and satisfaction at Fremantle Prison consistent with being one of Western Australia's premier heritage sites; and
- promote the State's heritage through media, publications, tourism and interpretation.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 24,824	\$'000 21,182	\$'000 19,278	\$'000 18,900	1
Less Income	5,283	5,486	5,481	5,769	
Net Cost of Service	19,541	15,696	13,797	13,131	
Employees (Full-Time Equivalents)	106	95	84	80	2
Efficiency Indicators					
Average cost of historical heritage services	\$6,942.22	\$4,787.54	\$5,861.40	\$7,026.44	3
Average cost per visitor to Fremantle Prison	\$81.08	\$66.33	\$56.88	\$51.69	4

Explanation of Significant Movements

(Notes)

1. The decrease from the 2024-25 Actual to the 2025-26 Estimated Actual and 2026-27 Budget Target is mainly due to one-off expenses in 2024-25 for Fremantle Prison, including repairs, event services, and asbestos removal and monitoring.
2. The decrease in FTEs from the 2024-25 Actual to the 2025-26 Estimated Actual and 2026-27 Budget Target reflects the conclusion of temporary resources to deliver projects and respond to service demands.
3. The average cost of historical heritage services is influenced by the volume of referrals and the cost of service delivery. The increase from the 2025-26 Estimated Actual to the 2026-27 Budget Target reflects lower than anticipated referral volumes in 2026-27, based on trends observed over the past six quarters together with higher costs associated with heritage services. This average cost excludes services costs for Fremantle Prison.
4. The lower average costs in the 2025-26 Estimated Actual and 2026-27 Budget Target compared to the 2024-25 Actual are mainly due to one-off expenses in 2024-25, including repairs, event services, and asbestos removal and monitoring, as well as increased visitors at Fremantle Prison.

4. Aboriginal Heritage Management

Contributing to the Government Goal of 'Delivering quality services and infrastructure around the State', the Department's Aboriginal Heritage Management services include:

- supporting the Aboriginal Cultural Heritage Committee;
- providing advice on matters relating to Aboriginal heritage;
- processing of statutory and regulatory approvals and administration of Aboriginal heritage sites register;
- administering Government priority programs including capacity building and heritage surveys;
- conducting site assessments, repatriations, site audits and advice; and
- supporting administration of the heritage components of Indigenous Land Use Agreements.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 27,254	\$'000 38,868	\$'000 30,779	\$'000 34,530	1
Less Income	930	2,096	2,120	1,227	2
Net Cost of Service	26,324	36,772	28,659	33,303	
Employees (Full-Time Equivalents)	85	100	76	78	
Efficiency Indicator					
Average cost of Aboriginal heritage management services	\$3,219.20	\$6,531.23	\$3,325.28	\$3,746.92	3

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Actual to the 2025-26 Estimated Actual is mainly due to the timing of milestone payments to native title parties under the Capacity Building Program, as well as lower expenditure in the early stages of the Aboriginal Heritage Survey Program. The reduction from the 2025-26 Budget to the 2025-26 Estimated Actual, and the subsequent increase from the 2025-26 Estimated Actual to the 2026-27 Budget Target, reflects the revised expenditure profile and forecast delivery schedule including for the Aboriginal Heritage Survey Program.
2. The increase from the 2024-25 Actual to the 2025-26 Budget reflects an expected higher number of applications driven by increased awareness of Aboriginal heritage and approval requirements under the *Aboriginal Heritage Act 1972*. The decrease from the 2025-26 Estimated Actual to the 2026-27 Budget Target aligns with actual application volumes and fees charged over recent years.
3. The decrease in the average cost from the 2025-26 Budget compared to the 2025-26 Estimated Actual and 2026-27 Budget Target is mainly due to a higher than anticipated number of requests for Aboriginal heritage advice in 2025-26.

Asset Investment Program

1. The Department's Asset Investment Program (AIP) totals \$14.6 million in 2025-26 and \$9.1 million in the 2026-27 Budget, with investment continuing to taper across the outyears.
2. The AIP supports priority investments that maintain critical assets and improve service delivery, including:
 - 2.1. ICT asset replacement, ensuring continued support for critical corporate systems and alignment with the Government's ICT strategy through a transition from owned infrastructure to cloud-based services, with a corresponding shift from capital investment to operating expenditure;
 - 2.2. the Planning Online Program, which provides a modern, end-to-end digital platform for the electronic lodgement, assessment and determination of planning applications, replacing obsolete systems and supporting timely land and housing supply; and
 - 2.3. conservation and restoration works at Fremantle Prison, supporting the ongoing protection and operation of this State-owned World Heritage-listed asset.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
WORKS IN PROGRESS							
Accommodation Refurbishment and Sustainability Initiatives.....	8,337	6,291	766	849	399	399	399
Fremantle Prison Restoration.....	14,422	8,422	3,055	4,500	1,500	-	-
ICT Projects							
Asset Replacement - ICT	27,482	22,258	1,158	1,681	1,181	1,181	1,181
ICT Infrastructure	27,517	26,517	841	250	250	250	250
Planning Online Program	19,679	17,872	3,476	1,807	-	-	-
COMPLETED WORKS							
ICT Projects - ACHKnowledge Phase 2.....	8,400	8,400	1,484	-	-	-	-
Other							
Mandurah Seawall Remediation	968	968	910	-	-	-	-
Mira Mar.....	9,900	9,900	2,928	-	-	-	-
Total Cost of Asset Investment Program.....	116,705	100,628	14,618	9,087	3,330	1,830	1,830
FUNDED BY							
Capital Appropriation			5,959	3,330	3,330	1,830	1,830
Internal Funds and Balances.....			7,766	3,950	-	-	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....			893	1,807	-	-	-
Total Funding			14,618	9,087	3,330	1,830	1,830

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services increase of \$72.9 million from the 2024-25 Actual to the 2025-26 Estimated Actual primarily reflects expenditure for projects and programs including the High Wycombe Community Hub, the Infrastructure Development Fund (IDF), the Regional Housing Support Fund (RHSF) and Swan Active Ellenbrook.
2. The increase of \$23.7 million in Total Cost of Services in the 2026-27 Budget Year compared to the 2025-26 Estimated Actual is driven by continued investment in major projects and initiatives to support the delivery of new homes, including the IDF and RHSF.
3. In the 2027-28 Outyear, the Total Cost of Services is forecast to decrease by \$86.7 million, reflecting the anticipated conclusion of several large, time-limited infrastructure and reform programs, including the High Wycombe Community Hub, Remote Aboriginal Housing and Municipal Services project and Swan Active Ellenbrook by 2026-27.

Income

4. Total income varies across the period, reflecting changes in own-source revenue and funding received from non-Government sources. Movements between years are largely attributable to the timing of grant income, regulatory fees and fines, and recoveries associated with project activity. Income peaks in years where project related grant funding is higher, and declines in the outyears as time-limited funding arrangements conclude.

Statement of Financial Position

5. The \$44 million increase in cash assets from the 2025-26 Budget to the 2025-26 Estimated Actual is primarily due to timing adjustments, including the carryover of approved funding from 2024-25 into 2025-26. These adjustments defer cash expenditure to later years where project delivery timelines have shifted, particularly for ICT projects and major capital works. Cash assets are progressively drawn down from the 2026-27 Budget Year and over the forward estimates period to support delivery of committed programs and capital works.
6. The \$8.5 million increase in total liabilities from the 2025-26 Budget to the 2025-26 Estimated Actual is mainly due to higher trade payable and accrued general expenditure.

Statement of Cashflows

7. The \$12.7 million decrease in net cash provided by Government from the 2025-26 Budget to the 2025-26 Estimated Actual is mainly due to recashflow of expenditure for the High Wycombe Community Hub and Swan Active Ellenbrook. In 2027-28, the net cash provided by Government decreases by \$76.7 million, reflecting the anticipated conclusion of several large, time-limited infrastructure and reform programs, including the High Wycombe Community Hub and Swan Active Ellenbrook by 2026-27.
8. The \$19.4 million decrease in net cash from operating activities from the 2025-26 Estimated Actual to 2026-27 Budget Year is mainly due to the grants and subsidies payment for the High Wycombe Community Hub, the IDF and RHSF.

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)	145,208	141,913	154,356	156,667	153,698	150,462	148,035
Grants and subsidies ^(c)	37,711	99,310	85,566	134,047	65,886	80,224	67,146
Supplies and services	68,528	92,751	85,291	63,681	50,585	50,782	48,777
Accommodation	9,323	10,537	10,529	10,527	10,530	10,530	10,541
Depreciation and amortisation	5,774	10,577	10,627	12,064	12,069	12,070	4,152
Finance and interest costs	90	76	97	91	81	88	87
Other expenses	24,718	19,194	17,832	10,924	8,453	9,096	9,849
TOTAL COST OF SERVICES	291,352	374,358	364,298	388,001	301,302	313,252	288,587
Income							
Sale of goods and services	4,559	4,760	4,760	5,047	5,185	5,325	5,469
Regulatory fees and fines	4,677	5,112	5,112	3,932	8,291	8,265	8,265
Grants and subsidies	678	17,756	33,256	37,006	19,506	13,256	756
Other revenue	12,033	4,403	4,489	4,499	4,510	4,520	4,529
Total Income	21,947	32,031	47,617	50,484	37,492	31,366	19,019
NET COST OF SERVICES	269,405	342,327	316,681	337,517	263,810	281,886	269,568
INCOME FROM GOVERNMENT							
Service appropriations	219,549	237,596	226,649	225,278	160,361	200,676	196,197
Resources received free of charge	9,569	11,245	11,245	11,245	11,245	11,245	11,245
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	6,809	13,322	13,546	5,827	5,827	5,827	5,827
Other appropriations	-	-	-	9,550	-	-	-
Other revenues	54,732	68,398	65,571	57,705	58,385	58,443	52,604
TOTAL INCOME FROM GOVERNMENT	290,659	330,561	317,011	309,605	235,818	276,191	265,873
SURPLUS/(DEFICIENCY) FOR THE PERIOD	21,254	(11,766)	330	(27,912)	(27,992)	(5,695)	(3,695)

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 1,073, 1,035 and 1,037 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
Aboriginal Heritage Grants	1,541	1,250	1,250	1,250	1,250	1,250	1,250
Aboriginal Lands Trust Estate Divestment Program	2,348	2,448	1,891	2,123	1,989	-	-
Aboriginal Lands Trust Estate Management	2,064	2,064	2,064	2,064	2,064	2,064	2,064
Bushfire Risk Management Planning	4,000	3,750	3,750	3,750	3,750	3,750	3,750
Coastal Erosion Hotspots (CoastWA)	-	1,605	1,605	2,854	2,868	2,883	-
Coastal Zone Management	2,449	706	706	706	706	706	706
Cossack Townsite	71	120	120	120	120	120	120
Fire Risk Management Contribution	-	500	500	500	500	500	500
High Wycombe Community Hub	2,400	27,000	15,000	52,150	-	-	-
Housing Diversity Pipeline Business Cases	2,325	-	1,020	-	-	-	-
Infrastructure Development Fund	6,801	31,000	12,000	20,000	20,000	30,000	26,321
Let's Grow Program	409	2,500	2,500	2,500	2,500	2,500	-
Local Government Heritage Consultancy Grants	120	120	120	120	120	120	120
Management of Araluen Botanic Park	1,050	1,050	1,050	1,050	1,050	1,050	1,050
Native Title Capacity Building Program	9,353	11,820	13,860	13,860	10,481	9,301	11,341
Other ^(a)	798	1,000	1,000	1,000	988	980	1,174
Regional Housing Support Fund	-	6,250	6,250	12,500	12,500	25,000	18,750
Remote Aboriginal Housing and Municipal Services Funding	482	1,092	1,510	-	-	-	-
Small Scale Election Commitments	-	35	35	-	-	-	-
Swan Active Ellenbrook	1,500	5,000	19,000	17,500	5,000	-	-
Westport - Grant to Transport and Major Infrastructure	-	-	335	-	-	-	-
TOTAL	37,711	99,310	85,566	134,047	65,886	80,224	67,146

(a) Mainly reflects land transfer assistance payments, sponsorship payments and other minor grants.

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	73,476	26,614	70,581	40,496	13,118	8,037	4,956
Restricted cash	1,166	657	748	748	748	748	748
Receivables	8,609	7,160	8,609	8,609	8,609	8,609	8,609
Other	4,276	4,961	4,276	4,276	4,276	4,276	4,276
Total current assets	87,527	39,392	84,214	54,129	26,751	21,670	18,589
NON-CURRENT ASSETS							
Holding Account receivables	66,603	77,660	77,710	90,254	102,803	115,353	119,985
Property, plant and equipment	295,782	320,032	300,787	308,704	301,807	292,678	291,577
Receivables	3,770	3,166	3,770	3,770	3,770	3,770	3,770
Intangibles	22,915	15,261	22,450	12,041	10,665	10,184	9,703
Total non-current assets	389,070	416,119	404,717	414,769	419,045	421,985	425,035
TOTAL ASSETS	476,597	455,511	488,931	468,898	445,796	443,655	443,624
CURRENT LIABILITIES							
Employee provisions	31,943	34,791	33,026	34,109	35,192	36,275	37,358
Payables	17,153	828	17,153	17,153	17,153	17,153	17,153
Borrowings and leases	409	452	516	495	536	459	532
Other	3,793	10,340	3,804	3,815	3,825	3,837	3,848
Total current liabilities	53,298	46,411	54,499	55,572	56,706	57,724	58,891
NON-CURRENT LIABILITIES							
Employee provisions	3,737	3,597	3,737	3,737	3,737	3,737	3,737
Borrowings and leases	937	591	802	713	526	620	672
Other	54	-	54	54	54	54	54
Total non-current liabilities	4,728	4,188	4,593	4,504	4,317	4,411	4,463
TOTAL LIABILITIES	58,026	50,599	59,092	60,076	61,023	62,135	63,354
EQUITY							
Contributed equity	307,500	318,103	318,439	325,333	329,275	331,717	334,162
Accumulated surplus/(deficit)	(40,513)	(62,655)	(40,183)	(68,095)	(96,087)	(101,782)	(105,477)
Reserves	151,584	149,464	151,583	151,584	151,585	151,585	151,585
Total equity	418,571	404,912	429,839	408,822	384,773	381,520	380,270
TOTAL LIABILITIES AND EQUITY	476,597	455,511	488,931	468,898	445,796	443,655	443,624

(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.....	210,539	226,539	215,542	212,734	147,812	188,126	191,565
Capital appropriation	8,344	6,494	6,537	3,924	3,942	2,442	2,445
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund	1,627	998	998	832	-	-	-
Digital Capability Fund.....	1,254	331	1,224	2,138	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	6,809	13,322	13,546	5,827	5,827	5,827	5,827
Social Housing Investment Fund.....	7,166	2,180	2,180	-	-	-	-
Other.....	58,101	68,398	65,571	57,705	58,385	58,443	52,604
Administered appropriations	-	-	-	9,550	-	-	-
Net cash provided by Government	293,840	318,262	305,598	292,710	215,966	254,838	252,441
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(141,928)	(140,885)	(153,328)	(155,538)	(152,567)	(149,328)	(147,007)
Grants and subsidies.....	(33,722)	(99,310)	(85,566)	(134,047)	(65,886)	(80,224)	(67,146)
Supplies and services	(50,601)	(82,086)	(74,626)	(53,016)	(39,920)	(40,117)	(38,112)
Accommodation	(8,656)	(9,940)	(9,932)	(9,930)	(9,933)	(9,933)	(9,944)
GST payments	(10,753)	(6,240)	(6,240)	(6,240)	(6,240)	(6,240)	(6,240)
Finance and interest costs.....	(90)	(76)	(97)	(91)	(81)	(88)	(87)
Other payments.....	(24,635)	(19,146)	(17,784)	(10,977)	(8,508)	(9,154)	(9,801)
Receipts ^(b)							
Regulatory fees and fines.....	4,591	5,112	5,112	3,932	8,291	8,265	8,265
Grants and subsidies.....	678	17,756	33,256	37,006	19,506	13,256	756
Sale of goods and services.....	4,557	5,613	5,613	5,900	6,038	6,178	6,322
GST receipts	10,753	6,233	6,233	6,233	6,233	6,233	6,233
Other receipts	3,796	3,558	3,644	3,654	3,665	3,675	3,684
Net cash from operating activities	(246,010)	(319,411)	(293,715)	(313,114)	(239,402)	(257,477)	(253,077)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(14,299)	(10,888)	(14,618)	(9,087)	(3,330)	(1,830)	(1,830)
Net cash from investing activities.....	(14,299)	(10,888)	(14,618)	(9,087)	(3,330)	(1,830)	(1,830)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(783)	(535)	(578)	(594)	(612)	(612)	(615)
Other payments.....	(604)	-	-	-	-	-	-
Net cash from financing activities.....	(1,387)	(535)	(578)	(594)	(612)	(612)	(615)
NET INCREASE/(DECREASE) IN CASH HELD	32,144	(12,572)	(3,313)	(30,085)	(27,378)	(5,081)	(3,081)
Cash assets at the beginning of the reporting period	42,498	39,843	74,642	71,329	41,244	13,866	8,785
Cash assets at the end of the reporting period	74,642	27,271	71,329	41,244	13,866	8,785	5,704

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Regulatory Fees and Fines							
Aboriginal Heritage Act Fees	1,583	2,015	2,017	1,123	2,056	2,056	2,056
Development Assessment Panel Fees	684	1,935	1,914	1,914	1,914	1,914	1,914
Regulatory Fees and Fines	2,324	1,162	1,181	895	4,321	4,295	4,295
Grants and Subsidies							
Grants and Subsidies	775	25,156	35,727	37,006	19,506	13,256	756
Sale of Goods and Services							
Sale of Goods and Services	4,557	5,913	5,913	6,200	6,338	6,478	6,622
Service Delivery Agreement							
Receipts from Service Delivery Agreement...	51,344	55,698	57,800	57,405	58,085	58,143	52,304
GST Receipts							
GST Receipts	10,753	6,233	6,233	6,233	6,233	6,233	6,233
Other Receipts							
Other Receipts	7,369	326	412	422	433	443	452
Pastoral Leases	3,087	3,232	3,232	3,232	3,232	3,232	3,232
TOTAL	82,476	101,670	114,429	114,430	102,118	96,050	77,864

(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							
Appropriation	4,144	-	-	-	-	-	-
Net Assets Transferred In ^(a)	263,004	-	-	26,850	-	-	-
Other Revenue	5,154	1,569	1,569	1,569	1,569	1,569	1,569
Rent Revenue	30,462	18,609	18,609	18,609	18,609	18,609	18,609
Revaluation Increment	221,738	-	-	-	-	-	-
Sale of Land	11,483	15,000	15,000	15,000	15,000	15,000	15,000
TOTAL ADMINISTERED INCOME	535,985	35,178	35,178	62,028	35,178	35,178	35,178
EXPENSES							
Other							
Cost of Land Sold	23,684	-	-	-	-	-	-
Depreciation	3,228	1,567	1,567	1,567	1,567	1,567	1,567
Employee Expenses	344	1,078	1,078	1,087	1,087	1,087	1,087
Net Assets Transferred Out	232,365	-	-	-	-	-	-
Other Expenses	5,172	2,676	2,676	2,667	2,667	2,667	2,667
Payments to Consolidated Account	48,419	31,737	31,737	31,737	31,737	31,737	31,737
TOTAL ADMINISTERED EXPENSES	313,212	37,058	37,058	37,058	37,058	37,058	37,058

(a) Transfer of land from Public Education Endowment Trust in 2026-27.

Agency Special Purpose Account Details

DBNGP CORRIDOR TRUST ACCOUNT

Account Purpose: The Dampier to Bunbury Natural Gas Pipeline (DBNGP) Corridor Trust Account established by the *Dampier to Bunbury Pipeline Act 1997* provides funds including for the widening of the original corridor through the purchase of land and easement over land.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	28,243	26,045	26,994	24,796
Receipts:				
Appropriations.....	302	1,556	1,556	1,556
	28,545	27,601	28,550	26,352
Payments	1,551	3,754	3,754	3,754
CLOSING BALANCE	26,994	23,847	24,796	22,598

Division 45 Western Australian Planning Commission

Part 11 Planning and Land Use

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 98 Net amount appropriated to deliver services	10,222	10,632	10,632	11,990	12,074	12,164	6,325
Amount Authorised by Other Statutes - Metropolitan Region Improvement Tax Act 1959	101,498	110,993	111,028	159,175	166,974	177,995	189,742
Total appropriations provided to deliver services.....	111,720	121,625	121,660	171,165	179,048	190,159	196,067
CAPITAL							
Item 166 Capital Appropriation.....	5,400	5,400	5,400	5,400	5,400	5,400	5,400
TOTAL APPROPRIATIONS	117,120	127,025	127,060	176,565	184,448	195,559	201,467
EXPENSES							
Total Cost of Services	65,147	72,697	76,799	68,204	68,884	69,000	63,161
Net Cost of Services ^(a)	3,428	44,674	48,776	39,421	39,270	39,114	33,275
CASH ASSETS ^{(b)(c)}	537,046	567,236	588,902	724,684	858,411	1,001,405	1,156,146

(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.

(c) Increase in Cash Assets across 2026-27 Budget and the outyears is mainly due to the Metropolitan Region Improvement Tax forecast by Treasury and Finance.

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
2026-27 Tariffs, Fees and Charges ^(a)	-	(567)	-	-	-
CoastWA Program Continuation ^(a)	-	3,340	3,366	3,398	-
Transport Route Planning Program (Other Regional Roads) ^(a)	500	-	-	-	-

(a) Paid to Planning, Lands and Heritage under a Service Delivery Agreement.

Significant Initiatives

Election Commitment

1. The Government's Urban Greening Strategy is a whole-of-government approach to boost tree canopy, vegetation and green spaces across the Perth and Peel regions. The Strategy was prepared by the Commission, with support from the Planning, Lands and Heritage. The Strategy is supported by the Let's Grow Action Plan 2026-2030 and a \$10 million grants program delivered by Planning, Lands and Heritage (\$2.5 million available per annum over four years).

Ensuring Every Western Australian Has a Home

2. The Commission has a key role in ensuring sufficient land and housing supply, through its role in administering, assessing, advising on and monitoring planning schemes, structure plans, subdivisions and State significant development. It continues to support the development and implementation of key planning instruments for priority precincts and growth areas, ensuring that development and infrastructure provision is planned effectively and in a coordinated way. This includes the progression of (or amendments to) district structure plans for Albany North, Carabooda, Jandakot-Treeby and North East Baldivis.

Protecting and Restoring Our Environment for the Future

3. The Commission continues to support the CoastWA program, the Government's coordinated approach to plan, manage and protect Western Australia's coast from the impacts of coastal hazards. A key component of CoastWA is the annual grants program, administered by Planning, Lands and Heritage, on behalf of the Commission and Transport and Major Infrastructure. The grants are available for coastal land managers to undertake coastal planning, management and hazard mitigation along the Western Australian coastline. An additional \$10.1 million will be spent by the Commission over 2026-27 to 2028-29 to extend the CoastWA program for a further three years.

Delivering Quality Services and Infrastructure Around the State

4. The Commission continues to maintain its strategic land acquisition program to facilitate major infrastructure developments, including road projects, school sites and regional open space, preserving land essential for future planning needs and to continue the Bush Forever bushland protection policy. It is responsible for acquiring land for public purposes, on behalf of the State, as part of its ongoing commitment to strategic land management.

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 Quality Infrastructure and Services Across Our State.	A planning system with aligned policies and plans which enable land use planning and investment decisions for the long-term benefit of the Western Australia.	1. Statutory Planning 2. Strategic Planning and Policy Development 3. Strategic Reservation and Acquisition of Land

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. Statutory Planning	20,194	19,031	19,031	19,557	20,148	20,174	20,174
2. Strategic Planning and Policy Development...	10,488	12,233	14,335	13,354	13,380	13,412	7,514
3. Strategic Reservation and Acquisition of Land.....	34,465	41,433	43,433	35,293	35,356	35,414	35,473
Total Cost of Services	65,147	72,697	76,799	68,204	68,884	69,000	63,161

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: A planning system with aligned policies and plans which enable land use planning and investment decisions for the long-term benefit of the Western Australia:					
Proportion of schemes gazetted or reviewed within the last 10 years or under review	87%	82%	88%	82%	1
Proportion of policy and strategic planning documents that have been written or revised within the last 10 years, or under review.....	86%	82%	80%	82%	
Proportion of acquisitions consistent with Strategic Asset Plan	100%	100%	100%	100%	

(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 higher 2025-26 Estimated Actual, relative to the 2025-26 Budget, reflects comprehensive monitoring of the currency of local planning frameworks, increased engagement with local governments, and additional scheme reviews expected to commence before the end of 2025-26. The 2026-27 Budget Target is lower than the 2025-26 Estimated Actual as a number of complex schemes will reach the 10-year mark in 2026-27, requiring more extensive health checks, reducing the number of schemes that the Commission will have capacity to review.

Services and Key Efficiency Indicators

1. Statutory Planning

Utilisation of statutory, consultative, legislative, regulatory reform and coordination processes that facilitate the implementation of creative and innovative strategic regional and local plans and policies.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	20,194	19,031	19,031	19,557	
Less Income ^(a)	23,503	15,401	15,401	15,927	
Net Cost of Service	(3,309)	3,630	3,630	3,630	
Efficiency Indicators					
Average cost per statutory planning application (including planning instruments submitted for approval, and appeals)	\$5,649	\$5,641	\$6,514	\$6,974	1

(a) The Commission's 2024-25 Annual Report classified interest revenue as income (rather than income from Government), with a total of \$23.7 million of interest earned on bank deposits in 2024-25 (with this income apportioned across the Commission's three services). Income impacts the Net Cost of Service. The 2025-26 Budget, the 2025-26 Estimated Actual and the 2026-27 Budget Target classifies interest revenue as income from Government (rather than income). Income from Government does not impact the Net Cost of Service.

Explanation of Significant Movements

(Notes)

1. The increase in the 2025-26 Estimated Actual unit cost compared to the 2025-26 Budget reflects a revised allocation of costs across Statutory Planning projects, including Planning Reform and the Significant Development Pathway, resulting in a higher cost attributed per unit. The increase in the 2026-27 Budget Target compared to the 2025-26 Estimated Actual is mainly driven by higher application processing costs arising from increased application complexity, as well as increasing efforts to make planning instruments more contemporary.

2. Strategic Planning and Policy Development

The development and advancement of planning strategies, policies and information systems that guide the State's long-term urban settlement, industrial and economic development, and the management of the environment, in ways that reflect the aspirations of the Western Australian community for a high quality of life.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	10,488	12,233	14,335	13,354	1
Less Income ^(a)	3,816	nil	nil	nil	
Net Cost of Service	6,672	12,233	14,335	13,354	
Efficiency Indicators					
Cost per capita to deliver strategic State planning services.....	\$11.65	\$15.23	\$14.16	\$8.06	2

(a) The Commission's 2024-25 Annual Report classified interest revenue as income (rather than income from Government), with a total of \$23.7 million of interest earned on bank deposits in 2024-25 (with this income apportioned across the Commission's three services). Income impacts the Net Cost of Service. The 2025-26 Budget, the 2025-26 Estimated Actual and the 2026-27 Budget Target classifies interest revenue as income from Government (rather than income). Income from Government does not impact the Net Cost of Service.

Explanation of Significant Movements

(Notes)

1. The increase in the 2025-26 Estimated Actual compared with the 2024-25 Actual is largely attributable to costs associated with delivering the Let's Grow program and the Transport Route Planning Program (Other Regional Roads). The increase in the 2025-26 Estimates Actual against the 2025-26 Budget reflects Transport Route Planning Program (Other Regional Roads) costs that were deferred from 2024-25 to 2025-26.
2. The decrease from the 2025-26 Estimated Actual to 2026-27 Budget Target is due to the completion of planning projects in 2025-26.

3. Strategic Reservation and Acquisition of Land

The acquisition, management and disposal of properties reserved under the Metropolitan, Peel and Greater Bunbury Region Schemes for primary and other regional roads; parks and recreation and regional open space areas; special uses, including planning control areas and improvement plans; and major land development projects.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	34,465	41,433	43,433	35,293	1
Less Income ^(a)	34,400	12,622	12,622	12,856	2
Net Cost of Service	65	28,811	30,811	22,437	
Efficiency Indicators					
Acquisition of region scheme reserve land (hectares).....	65	20	90	50	3

(a) The Commission's 2024-25 Annual Report classified interest revenue as income (rather than income from Government), with a total of \$23.7 million of interest earned on bank deposits in 2024-25 (with this income apportioned across the Commission's three services). Income impacts the Net Cost of Service. The 2025-26 Budget, the 2025-26 Estimated Actual and the 2026-27 Budget Target classifies interest revenue as income from Government (rather than income). Income from Government does not impact the Net Cost of Service.

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Actual to the 2025-26 Estimated Actual is mainly due to higher compensation payments related to land acquisitions. The decrease from the 2025-26 Estimated Actual to 2026-27 Budget Target reflects expected compensation payments related to land acquisitions.
2. The 2024-25 Actual is higher than the 2025-26 Estimated Actual which is mainly due to net gain on disposal of higher value non-current assets.
3. The 2025-26 Estimated Actual is higher than the 2025-26 Budget mainly due to significant acquisitions of land for primary regional roads and regional open space. This variation is expected as the actual number of hectares of land acquired each year depends on the size, characteristics, reservation purpose and the value of properties purchased, as well as the circumstances leading to a settlement. The 2026-27 Budget Target is based on the Commission's Strategic Asset Plan, which outlines the intended acquisition of reserved land for the year.

Asset Investment Program

1. The Commission's Asset Investment Program totals \$47.3 million in 2026-27 and includes the acquisition of land reserved under the Metropolitan, Peel and Greater Bunbury Region Schemes.

	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							
Buildings/Infrastructure	26,718	21,518	2,907	1,300	1,300	1,300	1,300
Other Minor Equipment	4,027	3,423	151	151	151	151	151
COMPLETED WORKS							
Acquisition of Land - 2025-26 Program	54,720	54,720	54,720	-	-	-	-
Regional Land Acquisitions - 2025-26 Program	14,100	14,100	14,100	-	-	-	-
NEW WORKS							
Acquisition of Land							
2026-27 Program	40,400	-	-	40,400	-	-	-
2027-28 Program	40,400	-	-	-	40,400	-	-
2028-29 Program	40,400	-	-	-	-	40,400	-
2029-30 Program	40,400	-	-	-	-	-	40,400
Regional Land Acquisitions							
2026-27 Program	5,400	-	-	5,400	-	-	-
2027-28 Program	5,400	-	-	-	5,400	-	-
2028-29 Program	7,400	-	-	-	-	7,400	-
2029-30 Program	7,400	-	-	-	-	-	7,400
Total Cost of Asset Investment Program.....	286,765	93,761	71,878	47,251	47,251	49,251	49,251
FUNDED BY							
Asset Sales.....			20,250	5,000	5,000	5,000	5,000
Capital Appropriation			5,400	5,400	5,400	5,400	5,400
Internal Funds and Balances.....			46,228	36,851	36,851	38,851	38,851
Total Funding			71,878	47,251	47,251	49,251	49,251

Financial Statements

Income Statement

Expenses

1. The Commission and its committees operate with the support of Planning, Lands and Heritage, which provides professional and technical expertise, administrative services and corporate resources to the Commission, and undertakes many of its functions on its behalf. These services are outlined in a Service Delivery Agreement between the two parties. In the Commission's 2024-25 Annual Report the cost associated with the Service Delivery Agreement is reported as various expenses categories. From the 2025-26 Budget onwards, the costs associated with the Service Delivery Agreement are reflected as other expense.
2. The \$11.7 million increase in Total Cost of Services from the 2024-25 Actual to the 2025-26 Estimated Actual is mainly due to higher compensation payments related to land acquisitions (as a result of settlement timing and market-driven compensation activity rather than changes to underlying policy settings) and the Let's Grow program. The \$8.6 million decrease from the 2025-26 Estimated Actual to 2026-27 Budget Year is mainly due to relatively lower compensation payments related to land acquisitions, consistent with expected settlement timing and demand variability.

Income

3. Total income in the 2024-25 Actual is \$33.7 million higher than the 2025-26 Estimated Actual mainly due to net gain on disposal of higher value non-current assets and interest revenue in 2024-25.
4. Total income from Government for the 2026-27 Budget Year is higher than the 2025-26 Estimated Actual by \$52.5 million mainly due to higher Metropolitan Region Improvement Tax revenue.

Statement of Financial Position

5. The lower total current assets in the 2025-26 Estimated Actual as compared to the 2025-26 Budget is mainly due to transfer of completed transport infrastructure, partially offset by higher balance in the Metropolitan Region Improvement Fund (MRIF). The higher total current assets in the 2026-27 Budget compared to the 2025-26 Estimated Actual is mainly due to higher MRIF balances.
6. The increase in property, plant and equipment from the 2025-26 Budget to the 2025-26 Estimated Actual and over the outyears is mainly due to land acquisitions to support key Government priorities and the revaluation of the land assets.
7. The lower total current liabilities in the 2025-26 Estimated Actual as compared to the 2025-26 Budget is mainly due to higher unsettled land and building sales.

Statement of Cashflows

8. The increase in net cash provided by Government of \$65.2 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year is mainly due to proposed proceeds from a government agency for a one-off sale of property in 2026-27 and higher forecast of Metropolitan Region Improvement Tax.
9. The decrease in net cash from operating activities of \$33 million from the 2024-25 Actual to the 2025-26 Estimated Actual is mainly due to the funding for the Let's Grow program. Higher compensation payments related to land acquisitions and market-driven activity, rather than changes to underlying policy settings, also contributed to the decrease. The increase of \$9.4 million from the 2025-26 Estimated Actual to the 2026-27 Budget Year is mainly due to relatively lower compensation payments related to land acquisitions.
10. The increase in net cash from investing activities of \$8.3 million from the 2024-25 Actual to 2025-26 Estimated Actual is mainly due to additional proceeds from a property sale expected in 2025-26. The decrease of \$23.6 million from 2025-26 Budget to 2025-26 Estimated Actual is mainly due to higher land acquisition payments. The increase of \$9.4 million from 2025-26 Estimated Actual to 2026-27 Budget Year is mainly due to a decrease in proceeds (relative to 2025-26), partially offset by lower land acquisition payments.

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							
Grants and subsidies ^(b)	6,498	300	300	300	300	300	300
Supplies and services	39,594	563	563	563	563	563	563
Depreciation and amortisation	5,857	4,600	6,600	6,600	6,600	6,600	6,600
Other expenses	13,198	67,234	69,336	60,741	61,421	61,537	55,698
TOTAL COST OF SERVICES	65,147	72,697	76,799	68,204	68,884	69,000	63,161
Income							
Regulatory fees and fines	16,155	15,401	15,401	15,927	16,518	16,544	16,544
Other revenue ^(c)	45,564	12,622	12,622	12,856	13,096	13,342	13,342
Total Income	61,719	28,023	28,023	28,783	29,614	29,886	29,886
NET COST OF SERVICES	3,428	44,674	48,776	39,421	39,270	39,114	33,275
INCOME FROM GOVERNMENT							
Service appropriations	111,720	121,625	121,660	171,165	179,048	190,159	196,067
Resources received free of charge	86	450	450	450	450	450	450
Other revenues ^(c)	-	21,000	21,000	24,000	26,600	26,600	26,600
TOTAL INCOME FROM GOVERNMENT	111,806	143,075	143,110	195,615	206,098	217,209	223,117
SURPLUS/(DEFICIENCY) FOR THE PERIOD	108,378	98,401	94,334	156,194	166,828	178,095	189,842

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

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

(c) Interest revenue is reported as income in the Commission's 2024-25 Annual Report. From the 2025-26 Budget onwards, it is reflected as Income from Government.

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
Coastal Zone Management ^(a)	2,449	-	-	-	-	-	-
Let's Grow Program ^(a)	409	-	-	-	-	-	-
Management of Araluen Botanic Park ^(a)	1,050	-	-	-	-	-	-
Other ^(a)	533	-	-	-	-	-	-
Planning Reform and State Design Review							
Panel	1,757	-	-	-	-	-	-
Strategic Transport Evaluation Model	300	300	300	300	300	300	300
TOTAL	6,498	300	300	300	300	300	300

(a) Paid to Planning, Lands and Heritage under a Service Delivery Agreement.

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	15,302	14,056	15,302	15,302	15,302	15,302	15,302
Restricted cash	521,744	553,180	573,600	709,382	843,109	986,103	1,140,844
Receivables	13,444	9,249	13,414	13,384	13,354	13,324	13,294
Other.....	35,261	110,933	35,261	35,261	35,261	35,261	35,261
Assets held for sale.....	553	812	553	553	553	553	553
Total current assets	586,304	688,230	638,130	773,882	907,579	1,050,543	1,205,254
NON-CURRENT ASSETS							
Holding Account receivables	8,159	8,539	8,539	8,919	9,299	9,679	10,059
Property, plant and equipment.....	1,219,062	1,074,754	1,266,940	1,292,752	1,331,253	1,371,754	1,412,255
Intangibles	37,016	36,130	36,666	36,316	35,966	35,616	35,266
Total non-current assets	1,264,237	1,119,423	1,312,145	1,337,987	1,376,518	1,417,049	1,457,580
TOTAL ASSETS	1,850,541	1,807,653	1,950,275	2,111,869	2,284,097	2,467,592	2,662,834
CURRENT LIABILITIES							
Payables	6,461	1,976	6,461	6,461	6,461	6,461	6,461
Other.....	7,553	18,094	7,553	7,553	7,553	7,553	7,553
Total current liabilities	14,014	20,070	14,014	14,014	14,014	14,014	14,014
EQUITY							
Contributed equity	-	19,744	5,400	10,800	16,200	21,600	27,000
Accumulated surplus/(deficit).....	1,510,955	1,693,972	1,605,289	1,761,483	1,928,311	2,106,406	2,296,248
Reserves.....	325,572	73,867	325,572	325,572	325,572	325,572	325,572
Total equity	1,836,527	1,787,583	1,936,261	2,097,855	2,270,083	2,453,578	2,648,820
TOTAL LIABILITIES AND EQUITY	1,850,541	1,807,653	1,950,275	2,111,869	2,284,097	2,467,592	2,662,834

(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.....	111,340	121,245	121,280	170,785	178,668	189,779	195,687
Capital appropriation	5,400	5,400	5,400	5,400	5,400	5,400	5,400
Other ^(b)	-	21,000	21,000	36,689	26,600	26,600	26,600
Net cash provided by Government	116,740	147,645	147,680	212,874	210,668	221,779	227,687
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Grants and subsidies.....	(6,137)	(300)	(300)	(300)	(300)	(300)	(300)
Supplies and services	(37,727)	(113)	(113)	(113)	(113)	(113)	(113)
GST payments	(8,533)	(3,330)	(3,330)	(3,330)	(3,330)	(3,330)	(3,330)
Other payments.....	(14,778)	(67,204)	(69,306)	(60,711)	(61,391)	(61,507)	(55,668)
Receipts							
Regulatory fees and fines	16,230	15,401	15,401	15,927	16,518	16,544	16,544
GST receipts	5,998	3,330	3,330	3,330	3,330	3,330	3,330
Other receipts ^(b)	33,789	10,122	10,122	10,356	10,596	10,842	10,842
Net cash from operating activities	(11,158)	(42,094)	(44,196)	(34,841)	(34,690)	(34,534)	(28,695)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(68,322)	(48,251)	(71,878)	(47,251)	(47,251)	(49,251)	(49,251)
Proceeds from sale of non-current assets.....	8,378	20,250	20,250	5,000	5,000	5,000	5,000
Net cash from investing activities.....	(59,944)	(28,001)	(51,628)	(42,251)	(42,251)	(44,251)	(44,251)
Cash assets at the beginning of the reporting period	491,408	489,686	537,046	588,902	724,684	858,411	1,001,405
Cash assets at the end of the reporting period	537,046	567,236	588,902	724,684	858,411	1,001,405	1,156,146

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

(b) Interest receipt is reported as cashflow from operating activities in the Commission's 2024-25 Annual Report. From the 2025-26 Budget onwards, it is reflected as cashflow from Government.

Agency Special Purpose Account Details

METROPOLITAN REGION IMPROVEMENT ACCOUNT

Account Purpose: The Metropolitan Region Improvement Account established by the *Planning and Development Act 2005* provides funds for the Commission to manage the Metropolitan Region Scheme.

	2024-25	2025-26	2025-26	2026-27
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000
Opening Balance	452,278	452,651	492,079	551,502
Receipts:				
Appropriations.....	101,498	110,993	111,028	159,175
Other	47,621	49,618	49,618	50,596
	601,397	613,262	652,725	761,273
Payments	109,318	84,796	101,223	77,204
CLOSING BALANCE	492,079	528,466	551,502	684,069

Division 46 **Western Australian Land Information Authority**

Part 11 Planning and Land Use

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 99 Net amount appropriated to deliver services ^(a)	50,237	48,098	48,630	52,985	55,405	68,093	60,751
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	348	358	358	367	377	386	396
- Transfer of Land Act 1893.....	18	-	-	-	-	-	-
Total appropriations provided to deliver services.....	50,603	48,456	48,988	53,352	55,782	68,479	61,147
CAPITAL							
Item 167 Capital Appropriation.....	441	5,174	1,100	6,494	5,753	7,461	3,922
TOTAL APPROPRIATIONS	51,044	53,630	50,088	59,846	61,535	75,940	65,069
EXPENSES							
Total Cost of Services.....	129,161	164,887	157,378	151,385	157,658	163,068	163,589
Net Cost of Services ^(b)	34,508	64,381	57,355	61,286	64,963	59,230	70,611
CASH ASSETS ^(c)	19,751	25,474	15,335	16,595	17,576	17,608	21,057

- (a) The increase in service appropriations in the 2028-29 Outyear reflects additional funding approved as part of the partial commercialisation process to ensure the Western Australian Land Information Authority (Landgate) has sufficient cash to fund its operating commitments.
- (b) Represents Total Cost of Services (expenses) less retained revenues applied to Landgate'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 Landgate'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
Government Office Accommodation.....	531	546	563	580	-
RiskCover Fund Insurance Premiums.....	1	309	-	-	-
State Fleet Updates.....	(4)	(2)	-	1	1
Strategic Development Plan 2026-27 to 2030-31.....	73	1085	(287)	627	87
Valuer General Pastoral Carrying Capacity Review.....	113	117	29	-	-

Significant Initiatives

1. The Western Australian property market's strong momentum continues amidst high demand for housing and low stock levels. Total document lodgements are expected to reach approximately 405,000 for the 2025-26 financial year. Document registrations will continue to be managed in line with property market demand.
2. Landgate continues implementation of the \$140 million Spatial WA Program, funded from the Digital Capability Fund. In September and October 2025, two contracts were awarded to deliver the technology platforms which will provide a digital, spatially accurate representation of the built and natural environment, and support improved data sharing, collaboration and decision-making across government.

Statement of Corporate Intent

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	The State's administrative, commercial and social systems are supported by land tenure information, certainty of ownership and other interests in land.	1. Land Titling
	Independent valuations support Governments' collection of rates and taxes, and management of property assets.	2. Valuations
	Land and location information and services to support the management and development of the State.	3. Land Information and Services 4. Access to Location Information

Service Summary

	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. Land Titling	33,414	34,554	44,870	46,638	47,524	49,988	50,308
2. Valuations	49,379	51,878	49,065	51,082	51,862	54,464	55,033
3. Land Information and Services	34,411	51,518	46,242	41,208	43,639	43,755	43,602
4. Access to Location Information	11,957	26,937	17,201	12,457	14,633	14,861	14,646
Total Cost of Services	129,161	164,887	157,378	151,385	157,658	163,068	163,589

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: The State's administrative, commercial and social systems are supported by land tenure information, certainty of ownership and other interests in land:					
The land titles register is updated and maintained in a timely and accurate manner:					
Simple and correct documents are registered within two working days of lodgement	92.33%	88%	93%	88%	
The number of adjusted Certificates of Title arising from identified errors as a percentage of the total Certificates of Title on the land titles register	0.10%	≤0.25%	0.12%	≤0.25%	
Outcome: Independent valuations support Governments' collection of rates and taxes, and management of property assets:					
International standards for accuracy and uniformity of rating and taxing values are met:					
Benchmark against international standards for accuracy using median ratio test:					
Gross Rental Value.....	91.40%	>92.5%	>92.5%	>92.5%	
Unimproved Value	87.81%	>92.5%	>92.5%	>92.5%	
Coefficient of Dispersion to check uniformity of values:					
Gross Rental Value.....	4.05%	<7%	<7%	<7%	
Unimproved Value	8.53%	<15%	<15%	<15%	
Adjustments of rating and taxing values as a result of objections and appeals as a percentage of total values in force	0.014%	<0.1%	<0.1%	<0.1%	
Outcome: Land and location information and services to support the management and development of the State:					
The extent to which the currency and relevance of the land information databases meet the needs of the Western Australian community:					
Completion rate of names and addressing jobs delivered within 10 business days.....	89.18%	85%	85%	85%	
Completion rate of property boundary related jobs within the agreed benchmarks	99.10%	95.3%	95.3%	95.3%	
Imagery systems availability supporting the State's mapping, monitoring and predicting of bushfires	99.89%	99.5%	99.5%	99.5%	
Overall satisfaction with the capture of, discovery of and access to Government location information.....	91.30%	88%	88%	88%	

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

Services and Key Efficiency Indicators**1. Land Titling**

A land titling service that provides land tenure information, certainty of ownership and other interests in land.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 33,414	\$'000 34,554	\$'000 44,870	\$'000 46,638	1
Less Income	80,132	77,060	77,700	78,715	
Net Cost of Service	(46,718)	(42,506)	(32,830)	(32,077)	
Employees (Full-Time Equivalents)	140	143	170	170	1
Efficiency Indicator					
Average cost of maintaining land tenure information, certainty of ownership and other interests in land, per Certificate of Title	\$21.67	\$21.95	\$28.51	\$29.30	1

Explanation of Significant Movements

(Notes)

1. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual reflects an internal restructure. In 2025-26, Landgate's Customer Services function moved from Corporate Services (where associated costs and FTE were apportioned across Landgate's four services) to Landgate's Land Titling service. Accordingly, from the 2025-26 Estimated Actual onwards, all costs associated with the Customer Services function are fully captured within Service 1 - Land Titling. There has been a commensurate decrease in Total Cost of Service and Employees in the Valuations, Land Information and Services, and Access to Location Information services.

2. Valuations

An impartial valuation service.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	49,379	51,878	49,065	51,082	1
Less Income	7,282	16,831	15,564	4,574	2
Net Cost of Service	42,097	35,047	33,501	46,508	
Employees (Full-Time Equivalents)	184	181	169	169	1
Efficiency Indicator					
Average cost per valuation.....	\$19.78	\$20.55	\$19.43	\$20.15	

Explanation of Significant Movements

(Notes)

1. The decrease from the 2025-26 Budget to the 2025-26 Estimated Actual reflects an internal restructure. In 2025-26, Landgate's Customer Services function moved from Corporate Services (where associated costs and FTE were apportioned across Landgate's four services) to Landgate's Land Titling service. Accordingly, from the 2025-26 Estimated Actual onwards, all costs associated with the Customer Services function are fully captured within Service 1 - Land Titling. There has been a commensurate decrease in Total Cost of Service and Employees in the Valuations, Land Information and Services, and Access to Location Information services.
2. The nature of the Gross Rental Value Metropolitan Triennial Program (Metropolitan Revaluation Program) leads to fluctuations in income. The 2026-27 financial year is the first year of the triennial program, with all revenue for the triennium to be recognised in the third and final year of the program in 2028-29, in accordance with AASB 15: *Revenue from Contracts with Customers*. Revenue from the previous triennium was all recognised in the 2025-26, hence the decrease in income from the 2025-26 Estimated Actual to the 2026-27 Budget Target.

3. Land Information and Services

Capture, maintenance and delivery of land information and services.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	34,411	51,518	46,242	41,208	1,2
Less Income	5,462	4,830	4,954	4,967	
Net Cost of Service	28,949	46,688	41,288	36,241	
Employees (Full-Time Equivalents)	120	154	144	144	2,3
Efficiency Indicator					
Average cost of providing land information and services for the State (per square kilometre)	\$13.62	\$20.39	\$18.30	\$16.31	1

Explanation of Significant Movements

(Notes)

1. The higher Total Cost of Service from the 2024-25 Actual to the 2025-26 Budget is mainly a result of costs to deliver the Spatial WA Program as the Program enters its main delivery phase. Despite the main delivery phase continuing across 2026-27, the Total Cost of Service in the 2026-27 Budget Target decreases, which is because a majority of Spatial WA Program spending is capital in nature in that year. This has further resulted in variations in the average cost of providing land information and services for the State (per square kilometre).
2. The decrease from the 2025-26 Budget to the 2025-26 Estimated Actual reflects an internal restructure. In 2025-26, Landgate's Customer Services function moved from Corporate Services (where associated costs and FTE were apportioned across Landgate's four services) to Landgate's Land Titling service. Accordingly, from the 2025-26 Estimated Actual onwards, all costs associated with the Customer Services function are fully captured within Service 1 - Land Titling. There has been a commensurate decrease in Total Cost of Service and Employees in the Valuations, Land Information and Services, and Access to Location Information services.
3. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget largely reflects the filling of positions during 2025-26, which were vacant in 2024-25, and the implementation of Landgate's new ICT operating model in 2025-26, which resulted in additional FTEs as ICT services were brought in-house.

4. Access to Location Information

Access to the State's location information.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 11,957	\$'000 26,937	\$'000 17,201	\$'000 12,457	1,2
Less Income	1,777	1,785	1,805	1,843	
Net Cost of Service	10,180	25,152	15,396	10,614	
Employees (Full-Time Equivalents)	21	27	22	22	2,3
Efficiency Indicator					
Average cost per dataset	\$1,323.25	\$2,879.73	\$1,838.86	\$1,251.35	1

Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service from the 2024-25 Actual to the 2025-26 Estimated Actual is mainly a result of costs to deliver the Spatial WA Program as the Program enters its main delivery phase. Despite the main delivery phase continuing across 2026-27, the Total Cost of Service in the 2026-27 Budget Target decreases, which is because a majority of Spatial WA Program spending is capital in nature in that year.
2. The decrease from the 2025-26 Budget to the 2025-26 Estimated Actual reflects an internal restructure. In 2025-26, Landgate's Customer Services function moved from Corporate Services (where associated costs and FTE were apportioned across Landgate's four services) to Landgate's Land Titling service. Accordingly, from the 2025-26 Estimated Actual onwards, all costs associated with the Customer Services function are fully captured within Service 1 - Land Titling. There has been a commensurate decrease in Total Cost of Service and Employees in the Valuations, Land Information and Services, and Access to Location Information services.
3. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget largely reflects the filling of positions during 2025-26, which were vacant in 2024-25, and the implementation of Landgate's new ICT operating model in 2025-26, which resulted in additional FTEs as ICT services were brought in-house.

Asset Investment Program

1. Landgate's Asset Investment Program for 2026-27 totals \$33.1 million, reflecting continued digital investment to support delivery of Spatial WA. The program is focused on:
 - 1.1. delivering the Application and Integration Update project to ensure legacy systems are effectively integrated into Spatial WA's digital ecosystem, reducing transition risk and maintaining service continuity;
 - 1.2. progressing the Spatial Applications Replacement project to replace legacy systems with modern, resilient architecture, safeguarding the continuity and integrity of core land information services; and
 - 1.3. progressing the development of the Spatial Digital Twin and Next Generation Spatial Cadastre assets as part of \$140 million Spatial WA program. Investment in these assets totals \$37.2 million over 2025-26 to 2027-28.

	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							
Asset Replacement Project	8,369	328	-	-	-	4,004	4,037
ICT Asset Replacement Program	6,332	5,497	1,550	500	335	-	-
Workplace Enhancements	1,649	480	400	400	520	249	-
Business Improvement							
Application and Integration Update	2,880	836	836	2,001	43	-	-
Business Improvement Project	12,993	1,000	1,000	2,578	3,457	2,864	3,094
Corporate Website Enhancement	682	253	200	150	279	-	-
Infrastructure							
Earth Observation Application Improvements	919	529	507	268	122	-	-
Innovation	250	100	100	50	50	50	-
Location Infrastructure Project	1,506	27	-	-	-	-	1,479
Shared Location Information Platform Roadmap Implementation	2,060	1,760	493	150	150	-	-
Spatial WA Program - Spatial Digital Twin	22,261	3,384	3,384	11,173	7,704	-	-
COMPLETED WORKS							
Business Improvement							
Data Strategy Hub	200	200	200	-	-	-	-
Valuation Services Reform Program	5,661	5,661	1,378	-	-	-	-
NEW WORKS							
Infrastructure - Spatial Applications Replacement	17,480	-	-	5,960	7,095	4,425	-
Spatial WA Program - Next Generation Spatial Cadastre	14,939	-	-	9,871	5,068	-	-
Total Cost of Asset Investment Program	98,181	20,055	10,048	33,101	24,823	11,592	8,610
FUNDED BY							
Capital Appropriation			1,100	6,494	5,753	7,461	3,922
Holding Account			3,172	5,563	5,977	4,131	4,688
Internal Funds and Balances			2,392	-	321	-	-
Major Treasurer's Special Purpose Account(s) Digital Capability Fund			3,384	21,044	12,772	-	-
Total Funding			10,048	33,101	24,823	11,592	8,610

Financial Statements

Income Statement

Expenses

1. Total Cost of Services is forecast to increase by \$28.2 million from the 2024-25 Actual to the 2025-26 Estimated Actual due to higher employee benefits expense resulting from the expected filling of positions that were vacant in 2024-25, new positions for ICT services (with services brought in-house) and costs to deliver the Spatial WA Program, which has entered its main delivery phase. Despite the main delivery phase for Spatial WA continuing in 2026-27, total cost of service decreases by \$6 million in the 2026-27 Budget Target, compared to the 2025-26 Estimated Actual. This is because a majority of Spatial WA Program spending is capital in nature in that year.

Income

2. Total income is expected to be \$5.4 million higher in the 2025-26 Estimated Actual when compared to the 2024-25 Actual and the 2026-27 Budget Target largely due to the cyclical impact of the Metropolitan Revaluation Program. In accordance with accounting standards all output for the 2023-24 to 2025-26 Program will be recognised as income in 2025-26 (the third and final year of the current triennium). This results in higher income in the 2025-26 Estimated Actual compared to both the 2024-25 Actual and the 2026-27 Budget Target. Revenue from the next triennial program from 2026-27 to 2028-29 will be recognised in the third and final year, 2028-29.

Statement of Financial Position

3. Cash assets are \$10.3 million lower and other current assets (including held to maturity investment) are \$19.4 million higher from the 2025-26 Estimated Actual to the 2025-26 Budget, largely due to more cash being available for investment in the WA Treasury Corporation portfolio. This has resulted from a slower draw on cash than previously planned due to longer work delivery duration (due to complexity), a deferred payment schedule and strong registrations revenue performance associated with the Western Australian property market.
4. The \$2.5 million increase in restricted cash current assets from the 2025-26 Estimated Actual to the 2026-27 Budget Target reflects the cash held for the 27th pay period, which occurs every 11 years and is next due in June 2028. The non-current asset in the 2026-27 Budget Target and 2027-28 Outyear is nil due to an accounting reclassification.
5. Property and equipment assets increase by \$3 million from the 2025-26 Budget to the 2025-26 Estimated Actual due to more assets than previously planned being capitalised.
6. The increase in intangibles by \$23.8 million from the 2025-26 Estimated Actual to the 2026-27 Budget Target (and into years thereafter) is the recognition of the Spatial Digital Twin and the Next Generation Spatial Cadastre assets for the Spatial WA Program. Landgate has reclassified the Spatial WA system project development outcomes as intangible assets, following the awarding of the final technology contracts.

Statement of Cashflows

7. Supplies and services payments in the 2025-26 Estimated Actual are \$11.4 million higher than the 2024-25 Actual and \$7.3 million lower than the 2025-26 Budget due to spending related to the Spatial WA Program, with expenditure aligned to revised timelines following the awarding of the technology contracts and the recognition of the Spatial WA Program assets reflected in the purchase of non-current assets.
8. Other receipts from operating activities in the 2025-26 Estimated Actual are \$1.1 million higher than the 2025-26 Budget due to more cash available for investment, resulting in higher interest receipts.
9. The purchase of non-current assets is \$23.1 million higher from the 2025-26 Estimated Actual to the 2026-27 Budget Year largely as a result of the recognition of the Spatial Digital Twin and Next Generation Spatial Cadastre assets as part of the Spatial WA Program.
10. The 2025-26 Estimated Actual closing cash balance is \$10.1 million lower than the 2025-26 Budget due to more cash available for investment in held to maturity financial assets.

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)	62,146	69,409	69,347	71,963	73,727	73,461	75,297
Grants and subsidies ^(c)	102	80	193	197	109	80	80
Supplies and services ^(d)	44,516	67,947	59,871	50,895	52,645	55,601	53,483
Accommodation	5,044	6,308	6,839	7,094	7,399	7,586	7,776
Depreciation and amortisation	10,208	10,704	10,701	10,338	11,930	13,741	13,555
Finance and interest costs	22	22	21	21	20	17	21
Other expenses	7,123	10,417	10,406	10,877	11,828	12,582	13,377
TOTAL COST OF SERVICES	129,161	164,887	157,378	151,385	157,658	163,068	163,589
Income							
Sale of goods and services ^(e)	52,186	59,254	57,154	48,147	51,710	64,210	55,031
Other revenue ^(f)	42,467	41,252	42,869	41,952	40,985	39,628	37,947
Total Income	94,653	100,506	100,023	90,099	92,695	103,838	92,978
NET COST OF SERVICES	34,508	64,381	57,355	61,286	64,963	59,230	70,611
INCOME FROM GOVERNMENT							
Service appropriations ^(g)	50,603	48,456	48,988	53,352	55,782	68,479	61,147
Resources received free of charge	345	300	300	300	300	300	300
Other revenues ^(h)	10,580	20,854	23,234	7,326	10,527	25,965	8,992
TOTAL INCOME FROM GOVERNMENT	61,528	69,610	72,522	60,978	66,609	94,744	70,439
SURPLUS/(DEFICIENCY) FOR THE PERIOD	27,020	5,229	15,167	(308)	1,646	35,514	(172)
Income tax benefit (expense)	(10,575)	(10,575)	(10,575)	(10,575)	(10,575)	(10,575)	(10,575)
CHANGE IN SURPLUS/(DEFICIENCY) FOR THE PERIOD AFTER INCOME TAX EQUIVALENTS	16,445	(5,346)	4,592	(10,883)	(8,929)	24,939	(10,747)

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 465, 505 and 505 respectively.

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

(d) Supplies and services expense includes expenditure for the Spatial WA Program.

(e) The sale of goods and services is net of the service fees paid to Land Services WA under the terms of the Commercialised Services Agreement, which commenced on 22 October 2019.

(f) Other revenue includes the annual amortisation of the service concession liability, which reflects the recognition of the lump sum proceeds received in consideration of the partial commercialisation.

(g) The increase in service appropriations in the 2028-29 Outyear reflects additional funding approved as part of the partial commercialisation process to ensure Landgate has sufficient cash to fund its operating commitments.

(h) The variation in Income from Government - Other Revenues is due to the cyclical nature of the Metropolitan Revaluation Program, where revenue for the triennium is all recognised in the third and final year of the program, in accordance with AASB 15: *Revenue from Contracts with Customers*.

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			
Land Surveyors Licensing Board ^(a)	80	80	80	80	80	80	80
Other Grants and Subsidies ^(b)	22	-	113	117	29	-	-
TOTAL	102	80	193	197	109	80	80

(a) This amount represents a grant paid by Landgate to the Land Surveyor's Licensing Board (LSLB). The LSLB is an affiliated body but is not subject to the operational control of Landgate and reports to Parliament separately.

(b) Other grants and subsidies from the 2025-26 Estimated Actual to the 2027-28 Outyear includes Landgate's contribution to Primary Industries and Regional Development's Pastoral Carrying Capacity Review, which is used by the Valuer General in the pastoral rent calculation methodology.

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	14,561	22,895	12,597	13,881	17,326	16,957	20,142
Restricted cash	2,940	241	250	2,714	250	250	250
Holding Account receivables	4,774	5,966	5,563	5,977	4,131	4,688	5,005
Receivables	19,127	31,615	33,158	16,958	20,072	35,547	18,181
Other.....	78,927	47,248	66,652	61,897	39,411	35,807	31,074
Total current assets	120,329	107,965	118,220	101,427	81,190	93,249	74,652
NON-CURRENT ASSETS							
Holding Account receivables	34,567	30,709	32,714	28,660	28,352	29,580	30,882
Property, plant and equipment.....	7,905	4,785	7,783	6,806	6,085	8,665	10,438
Intangibles ^(b)	24,506	24,901	27,448	51,236	64,878	60,243	53,736
Restricted cash	2,250	2,338	2,488	-	-	401	665
Other.....	358,408	349,748	350,095	336,673	325,437	316,550	302,964
Total non-current assets	427,636	412,481	420,528	423,375	424,752	415,439	398,685
TOTAL ASSETS	547,965	520,446	538,748	524,802	505,942	508,688	473,337
CURRENT LIABILITIES							
Employee provisions	12,250	10,480	12,250	12,250	12,250	12,250	12,250
Payables	6,311	11,067	6,450	6,593	6,739	6,889	7,042
Lease liabilities.....	71	100	101	99	96	92	105
Other ^(c)	52,426	48,965	52,522	52,612	52,704	52,799	52,896
Total current liabilities	71,058	70,612	71,323	71,554	71,789	72,030	72,293
NON-CURRENT LIABILITIES							
Employee provisions	5,574	5,825	5,724	5,853	5,930	6,007	6,088
Lease liabilities.....	195	207	217	182	125	131	241
Other ^(c)	1,183,793	1,144,736	1,147,490	1,108,102	1,069,113	1,030,926	994,187
Total non-current liabilities	1,189,562	1,150,768	1,153,431	1,114,137	1,075,168	1,037,064	1,000,516
TOTAL LIABILITIES.....	1,260,620	1,221,380	1,224,754	1,185,691	1,146,957	1,109,094	1,072,809
EQUITY							
Contributed equity	(1,082,506)	(1,049,980)	(1,060,449)	(1,024,449)	(995,646)	(979,976)	(968,295)
Accumulated surplus/(deficit).....	361,650	341,462	366,242	355,359	346,430	371,369	360,622
Reserves.....	8,201	7,584	8,201	8,201	8,201	8,201	8,201
Total equity	(712,655)	(700,934)	(686,006)	(660,889)	(641,015)	(600,406)	(599,472)
TOTAL LIABILITIES AND EQUITY	547,965	520,446	538,748	524,802	505,942	508,688	473,337

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

(b) Intangibles include service concession assets classified under AASB 1059: *Service Concession Arrangements: Grantors*.

(c) Other current liabilities and other non-current liabilities includes the recognition of a service concession liability in accordance with AASB 1059 on the \$1.4 billion lumpsum proceeds received in 2019-20 in consideration of the partial commercialisation arrangement. This service concession liability will be recognised evenly over the 40-year life of the partial commercialisation agreement as a non-cash revenue stream.

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 ^(b)	47,764	46,348	46,880	51,429	51,959	62,563	54,840
Capital appropriation	441	5,174	1,100	6,494	5,753	7,461	3,922
Holding Account drawdowns	4,007	4,774	3,172	5,563	5,977	4,131	4,688
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund	7,605	27,344	20,957	29,506	23,050	8,209	7,759
Other	11,010	9,101	13,010	20,878	11,270	14,084	22,738
Net cash provided by Government	70,827	92,741	85,119	113,870	98,009	96,448	93,947
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(61,020)	(69,259)	(69,196)	(71,835)	(73,650)	(73,384)	(75,219)
Grants and subsidies	(102)	(80)	(193)	(197)	(109)	(80)	(80)
Supplies and services	(48,573)	(67,309)	(59,975)	(50,258)	(52,011)	(54,965)	(52,848)
Accommodation	(4,802)	(6,308)	(6,839)	(7,094)	(7,399)	(7,586)	(7,776)
GST payments	(17,851)	(19,843)	(19,185)	(18,781)	(19,630)	(20,335)	(21,099)
Finance and interest costs	(22)	(22)	(21)	(21)	(20)	(17)	(21)
Other payments	(7,470)	(10,015)	(10,003)	(10,477)	(11,425)	(12,176)	(12,970)
Receipts							
Sale of goods and services	51,661	52,225	48,595	52,894	50,501	55,438	60,906
GST receipts	17,653	19,843	19,185	18,781	19,630	20,335	21,099
Other receipts	3,472	2,098	3,225	2,564	1,996	1,441	1,208
Net cash from operating activities	(67,054)	(98,670)	(94,407)	(84,424)	(92,117)	(91,329)	(86,800)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(3,393)	(11,062)	(10,048)	(33,101)	(24,823)	(11,592)	(8,610)
Other payments	(68,000)	-	-	-	-	-	-
Other receipts	69,000	15,000	15,000	5,000	20,000	6,597	5,000
Net cash from investing activities	(2,393)	3,938	4,952	(28,101)	(4,823)	(4,995)	(3,610)
CASHFLOWS FROM FINANCING ACTIVITIES							
Lease liability payments	(76)	(84)	(80)	(85)	(88)	(92)	(88)
Net cash from financing activities	(76)	(84)	(80)	(85)	(88)	(92)	(88)
NET INCREASE/(DECREASE) IN CASH HELD	1,304	(2,075)	(4,416)	1,260	981	32	3,449
Cash assets at the beginning of the reporting period	18,447	27,549	19,751	15,335	16,595	17,576	17,608
Cash assets at the end of the reporting period	19,751	25,474	15,335	16,595	17,576	17,608	21,057

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

(b) The increase in service appropriations in the 2028-29 Outyear reflects additional funding approved as part of the partial commercialisation process to ensure Landgate has sufficient cash to fund its operating commitments.

DevelopmentWA

Part 11 Planning and Land Use

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	19,644	19,898	27,500	23,432	20,011	29,556	16,297
Local Government Rates Equivalent	7,545	19,051	15,655	16,698	15,136	18,736	18,631
Dividends ^{(a)(b)}	28,018	45,041	59,819	137,713	139,648	441,791	51,722
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	152,456	217,073	225,941	619,197	460,720	151,791	71,981
Other Subsidies	80	27,553	14,414	22,781	2,055	1,406	-
Major Treasurer's Special Purpose Account(s) ..	9,788	430	4,053	9,877	6,500	-	-
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	42,773	-	-	20,000	10,000	-	-
Major Treasurer's Special Purpose Account(s) ..	-	140,000	166,844	46,928	5,408	3,857	-
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	707,462	679,392	820,037	940,188	1,011,460	1,217,518	726,268
Revenue from Government	162,425	306,687	250,088	780,590	552,075	153,197	71,981
Total Expenses ^(c)	777,549	932,030	991,893	1,789,847	1,499,452	1,273,492	745,641
Total Borrowings	24,647	146,070	137,900	343,229	82,486	82,486	5,386
NET PROFIT AFTER TAX ^(d)	72,694	34,151	50,732	(92,501)	44,072	67,667	36,311
CASH ASSETS ^(e)	257,774	170,295	274,490	662,942	649,771	759,635	745,409

(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) Includes special dividend to return to the State revenues received from Housing Australia Future Fund projects.

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

(d) The forecast loss in the 2026-27 Budget Year reflects a forecast \$135.9 million loss on disposal from the transfer of Elizabeth Quay assets to the City of Perth.

(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 DevelopmentWA'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 Adjustments					
500 Homes for First Home Buyers	-	(5,000)	-	-	-
Broome North Residential Development.....	-	(9,992)	(1,929)	209	134
ECU Mt Lawley Redevelopment.....	-	(4,301)	-	-	-
Housing and Infrastructure Advanced Manufacturing Facilities	-	(47,515)	-	-	-
Housing Australia Future Fund Projects	(1,489)	(228,453)	(224,690)	277,830	-
Karratha Madigan Road - Sales Subsidy	(2,253)	(319)	(324)	(320)	-
Kensington Redevelopment	-	(15,290)	(2,128)	-	-
Lithium and Nickel Industry Support Program.....	-	(2,340)	(4,095)	-	-
METRONET Station Precincts	-	(20,000)	(46,700)	-	-
Newman Industrial	-	(10,897)	103	159	85
South Hedland Western Edge	(662)	(12,599)	(27,540)	(19,739)	(1,653)
Other					
Business Parameter Updates	38,452	4,579	2,671	24,050	33,440

Significant Initiatives

1. DevelopmentWA is delivering several projects to increase the supply of social and affordable housing. These projects will also support the growth of the community housing sector and improve access to housing for first home buyers. Projects include the Pier Street build to rent development, Housing Australia Future Fund build to rent projects, the activation of METRONET station precincts and the 500 Homes for First Home Buyers.
2. In support of the Government's priority of ensuring every Western Australian has a home, DevelopmentWA is supporting the establishment or expansion of Housing and Infrastructure Advanced Manufacturing Facilities in Neerabup and Kwinana through targeted financial assistance. This investment is expected to increase the State's existing capacity to help deliver thousands of medium- and high-density apartments faster and at a lower cost, while also supporting major infrastructure projects including hospitals, schools and correctional facilities.
3. To support jobs growth and economic diversification, DevelopmentWA is securing a pipeline of industrial land supply, with additional investments in the Western Trade Coast and Kemerton Strategic Industrial Areas and general industrial land development, alongside the extension of the Lithium Industry Support Program.
4. DevelopmentWA is boosting the regional land supply pipeline to support jobs and homes in the regions, with significant projects including South Hedland Western Edge, Broome North, Newman Light Industrial Area and Karratha's Madigan Road and Mulataga developments.
5. DevelopmentWA is supporting the achievement of the Government's urban infill targets for Perth and Peel through projects including Bentley, Beaconsfield Davis Park and ECU Mt Lawley Redevelopment.
6. DevelopmentWA is providing property expertise and solutions to deliver and support State priority projects, including Ocean Reef Marina, Bentley Redevelopment, METRONET East Redevelopment Area, and the Australian Marine Complex (AMC).

Annual Performance Statement

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

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad Government Goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between DevelopmentWA's 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:	A culture of delivery.	1. High capability and capacity, achieving targets, strong relationships, good governance and innovative solutions
Diversifying our economy and making more things in WA.	Driving opportunities for business and employment growth throughout the State.	2. Facilitating economic diversification and jobs growth across Western Australia through provision of commercial and industrial land and infrastructure within precincts
Ensuring Every Western Australian Has a Home.	Responding to the housing needs of Western Australia.	3. Delivering quality housing, including social and affordable built-form product, a steady supply of residential land across the State, and the creation of land for medium and high-density development

Outcomes and Key Performance Indicators

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: High capability and capacity, achieving targets, strong relationships, good governance and innovative solutions:					
Percentage of revenue target achieved	>100%	>90%	>90%	>90%	
Staff retention	86.7%	>85%	>85%	>85%	
Safe working environment: reportable lost time injury frequency rate	1.96	<2.5	<2.5	<2.5	
Customer satisfaction rating: customers satisfied with overall purchase process	90%	>90%	>90%	>90%	
Maintain Net Zero emissions for scope one and scope two	n.a.	n.a.	n.a.	100%	
Outcome: Facilitating economic diversification and jobs growth across Western Australia through provision of commercial and industrial land and infrastructure within precincts:					
Highest priority industrial program project development milestones met or exceeded	>90%	>90%	>90%	>90%	
Sufficient developed lots available and/or next stage ready for development in each of DevelopmentWA's key industrial estates/projects	<5	>5	>5	>5	
Outcome: Delivering quality housing, including social and affordable built-form product, a steady supply of residential land across the State, and the creation of land for medium and high-density development:					
Highest priority metropolitan, housing delivery and regional program project development milestones met or exceeded	>90%	>90%	>90%	>90%	
Percentage of new approved business cases that include the prescribed social housing mix targets	100%	100%	100%	100%	
Number of social housing dwelling equivalents from land transferred to Housing and Works or a community housing provider	181	>120	>120	>120	

Asset Investment Program

1. DevelopmentWA's 2026-27 Asset Investment Program (AIP) of \$1 billion comprises land acquisitions and the delivery of land development and associated infrastructure. This includes strategic acquisitions, construction works, securing key approvals and design outcomes, and significant investment in social and affordable housing through initiatives such as the Housing Australia Future Fund projects.
2. The 2026-27 AIP will enable the delivery of land for social and affordable homes, housing, businesses and infrastructure to support Western Australian communities, including:
 - 2.1. \$127.9 million to be invested through the Industrial Lands Authority (ILA) to support strategic, general and light industrial businesses to help power Western Australia's economy, which supports the Government priority of diversifying the economy and making more things in Western Australia. Project include Strategic Industrial Area land acquisitions in the Western Trade Coast, general industrial land acquisitions at Kwinana Agri-Research Facility, development investment at Orion Industrial Park, Neerabup Meridian Park, and investment for the AMC Defence Landing Craft Heavy Project;
 - 2.2. \$528.5 million will invested in metropolitan projects to provide connected precincts and housing diversity, including social and affordable housing. This includes developments at Alkimos Central, Alkimos Beach, Eglinton South, Ocean Reef Marina, Perth City Link, Kensington, and development of the Housing Australia Future Fund projects and METRONET station precincts;
 - 2.3. \$173.6 million will be invested in projects in regional Western Australia, creating resilient and revitalised cities and towns across the State. Significant projects include the delivery of residential land at South Hedland Western Edge, Broome North, Karratha Madigan Road, Karratha Mulataga, Kalgoorlie GreenView Estate, and the Regional Social Housing Accelerator Program, in addition to light industrial development in Newman; and
 - 2.4. \$198.5 million will be invested in the Residential Land Program to support the delivery of social and affordable homes across the State, including projects at Pier Street Perth, Burt Street Fremantle, Bentley Redevelopment, Brabham, Forrestdale, Yanchep, Sienna Wood and Davis Park, Beaconsfield.

	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							
Development of Land							
Industrial Lands Authority Program							
Peel Business Park, Nambeelup.....	51,383	50,795	3,026	588	-	-	-
Neerabup Australian Automation and Robotics Park ...	26,102	22,080	2,508	1,055	1,055	1,052	860
Western Trade Coast.....	229,053	188,300	188,300	40,753	-	-	-
Metropolitan Program							
Alkimos Central	208,770	98,039	12,000	32,891	33,030	14,930	29,880
East Perth Power Station.....	95,189	92,689	4,605	2,500	-	-	-
ECU Mt Lawley Redevelopment	4,301	1,549	1,549	2,752	-	-	-
Housing Australia Future Fund Developments	813,248	49,369	49,369	358,981	348,486	56,412	-
Kensington Redevelopment.....	45,802	4,512	300	19,290	17,000	5,000	-
Ocean Reef Marina.....	325,778	253,926	62,765	29,124	16,596	15,110	11,022
Subi East Precinct.....	152,783	137,424	20,240	8,885	2,309	2,582	1,583
Regional Program							
Karratha Madigan Road.....	68,228	35,738	22,791	15,990	12,532	3,968	-
Karratha Mulataga.....	51,519	11,540	3,475	21,136	15,399	1,700	1,744
Newman Light Industrial Area	32,249	242	242	28,475	2,870	591	71
South Hedland Western Edge.....	75,735	1,162	1,162	12,599	27,571	19,812	14,591
Residential Program							
Bentley Residential Redevelopment.....	77,570	20,751	11,457	13,435	16,961	10,358	16,065
Fremantle Burt Street Residential Development	123,474	42,484	27,287	79,687	1,303	-	-
Pier Street Residential Development.....	154,462	115,763	74,830	37,937	762	-	-
Industry and Infrastructure Acquisition and Development.....	2,168,507	1,814,462	122,122	57,468	103,622	100,112	92,843
Metropolitan Land Acquisition and Development	1,990,063	1,564,856	86,162	49,099	49,467	188,768	137,873
Regional Land Acquisition and Development.....	1,873,438	1,722,158	34,010	95,416	407	33,058	22,399
Residential Projects and Land Development for Social and Affordable Housing	1,201,670	765,294	214,819	67,423	166,023	102,203	100,727
NEW WORKS							
AMC Landing Craft Heavy Program	30,000	-	-	20,000	10,000	-	-
Development of Land - Housing and Infrastructure							
Advanced Manufacturing Facility at Neerabup	8,000	-	-	8,000	-	-	-
Metropolitan Program							
500 Homes for First Home Buyers	5,000	-	-	5,000	-	-	-
METRONET Station Precincts	66,700	-	-	20,000	46,700	-	-
Total Cost of Asset Investment Program.....	9,879,024	6,993,133	943,019	1,028,484	872,093	555,656	429,658
FUNDED BY							
Borrowings.....			112,872	161,639	-	-	-
Capital Appropriation			-	20,000	10,000	-	-
Internal Funds and Balances.....			510,948	242,414	399,494	456,875	419,195
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund			-	430	-	-	-
Strategic Industries Fund.....			170,897	56,375	11,908	3,857	-
Operating Subsidies.....			134,147	504,085	448,636	93,518	10,463
Other Grants and Subsidies			14,155	43,541	2,055	1,406	-
Total Funding			943,019	1,028,484	872,093	555,656	429,658

Financial Statements

Income Statement

Revenue

1. Total revenue increases by \$650.7 million (61%) from the 2025-26 Estimated Actual to the 2026-27 Budget Year predominantly driven by higher projected land sales across the Metropolitan, Regional and Residential Lands programs, alongside operating subsidies to progress Housing Australia Future Fund projects, projects supporting first home buyers, Housing and Infrastructure Advanced Manufacturing Facilities, enabling industrial land acquisitions, and accelerating regional housing development.

Expenses

2. Total expenses increased by \$214.3 million (28%) from the 2024-25 Actual to the 2025-26 Estimated Actual, reflecting increased delivery activity as projects move into more delivery-intensive phases driven by higher development and enabling works, across residential, metropolitan and industrial land programs.
3. Total expenses increases by \$798 million (80%) from the 2025-26 Estimated Actual to the 2026-27 Budget Year reflecting a material step up in housing delivery activity and the associated cost profile as projects move through construction and delivery. The increase is primarily driven by higher housing-related development expenditure (including Housing Australia Future Fund projects costs and supporting first home buyers initiatives) and a discrete, one-off impact from the transfer of Elizabeth Quay assets to the City of Perth.

Statement of Financial Position

4. Total assets increased by \$52.3 million (2%) from the 2025-26 Estimated Actual to the 2026-27 Budget Year reflecting stronger balance sheet liquidity as sales receipts are realised. The increase is primarily driven by higher cash balances supported by strong sales revenue across metropolitan and residential housing projects.
5. Total equity remains steady from the 2024-25 Actual to the 2026-27 Budget Year reflecting continued capital investment in the development pipeline offsetting the strong land inventory sales, primarily driven by investment in residential and industrial projects, with equity forecast to steadily decline over the forward estimates period as projects are completed and land holdings are sold.

Statement of Cashflows

6. Payment for the purchase of inventories increased by \$232.2 million (32%) from the 2025-26 Estimated Actual to the 2026-27 Budget Year, reflecting a higher level of land acquisitions and project delivery to support future sales. The increase is primarily driven by industrial land acquisitions and residential and housing development projects.
7. Cashflows from Government increased by \$440.3 million (106%) from the 2025-26 Estimated Actual to the 2026-27 Budget Year, reflecting additional funding to support delivery. The increase is primarily driven by Housing Australia Future Fund projects, residential developments, first home buyer supporting projects, and industrial investment supporting Housing and Infrastructure Advanced Manufacturing Facilities and strategic industrial areas.

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			
REVENUE							
Revenue from operations							
Sale of goods and services.....	645,362	636,786	791,746	897,381	994,684	1,200,531	709,062
Other revenue	62,100	42,606	28,291	42,807	16,776	16,987	17,206
Revenue from Government							
Operating subsidies.....	152,456	217,073	225,941	619,197	460,720	151,791	71,981
Capital subsidies	-	5,680	1,270	2,565	1,844	-	-
Resources received free of charge	181	-	-	-	-	-	-
Other subsidies	-	21,873	13,144	20,216	211	1,406	-
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions							
Regional Community Services Fund.....	7,500	230	-	-	-	-	-
Regional Infrastructure and Headworks							
Fund.....	2,288	200	-	430	-	-	-
Strategic Industries Fund	-	-	4,053	9,447	6,500	-	-
Administered Appropriations.....	-	61,631	5,680	128,735	82,800	-	-
TOTAL REVENUE.....	869,887	986,079	1,070,125	1,720,778	1,563,535	1,370,715	798,249
Expenses							
Employee benefits ^(b)	39,528	47,387	46,836	48,984	51,678	54,577	58,326
Grants and subsidies	-	26,180	24,300	102,915	36,100	-	-
Supplies and services	81,697	62,592	75,792	73,581	73,485	56,831	59,523
Accommodation	10,694	35,220	31,980	33,486	22,308	26,330	26,452
Depreciation and amortisation	73,685	53,226	51,736	106,770	19,854	20,340	19,392
Finance and interest costs.....	5,100	2,422	2,604	6,292	6,261	6,398	6,040
Cost of land sold	484,758	607,920	659,674	1,184,281	1,189,744	1,011,947	481,424
Other expenses ^(c)	82,087	97,083	98,971	233,538	100,022	97,069	94,484
TOTAL EXPENSES.....	777,549	932,030	991,893	1,789,847	1,499,452	1,273,492	745,641
NET PROFIT/(LOSS) BEFORE TAX ^(c)	92,338	54,049	78,232	(69,069)	64,083	97,223	52,608
National Tax Equivalent Regime - Current tax equivalent expense	19,644	19,898	27,500	23,432	20,011	29,556	16,297
NET PROFIT/(LOSS) AFTER TAX	72,694	34,151	50,732	(92,501)	44,072	67,667	36,311
Dividends	28,018	45,041	59,819	137,713	139,648	441,791	51,722

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 267, 272 and 300 respectively.

(c) The forecast loss in the 2026-27 Budget Year reflects an estimated \$135.9 million loss on disposal from the transfer of Elizabeth Quay assets to the City of Perth.

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	19,592	69,614	136,753	525,589	533,569	650,400	645,697
Cash assets - Retained dividends.....	136,114	43,343	35,204	41,776	41,776	41,776	35,861
Restricted cash	102,068	57,338	102,533	95,577	74,426	67,459	63,851
Receivables	50,598	27,188	42,134	44,523	90,328	90,970	104,434
Inventory - Land and development.....	792,421	687,514	768,041	720,891	642,161	318,565	241,983
Other.....	35,051	35,928	34,015	34,015	34,015	34,840	37,455
Total current assets	1,135,844	920,925	1,118,680	1,462,371	1,416,275	1,204,010	1,129,281
NON-CURRENT ASSETS							
Property, plant and equipment.....	581,032	758,431	693,124	608,113	596,028	579,760	562,038
Intangibles	-	-	-	-	-	-	-
Receivables	6,947	19,878	6,947	6,947	6,947	5,441	5,590
Inventory - Land and development.....	517,052	741,536	722,965	516,575	233,704	90,052	89,897
Other.....	128,167	111,860	127,712	127,712	127,712	127,712	127,712
Total non-current assets	1,233,198	1,631,705	1,550,748	1,259,347	964,391	802,965	785,237
TOTAL ASSETS	2,369,042	2,552,630	2,669,428	2,721,718	2,380,666	2,006,975	1,914,518
CURRENT LIABILITIES							
Employee provisions	8,302	8,459	8,302	8,302	8,302	8,302	8,302
Payables	124,408	115,786	134,908	139,092	139,092	139,016	139,016
Borrowings and leases	20,750	147,798	133,993	339,349	80,361	80,355	3,288
Interest payable.....	215	808	215	215	215	215	215
Other.....	181,999	146,376	187,488	193,558	193,558	193,557	193,557
Total current liabilities	335,674	419,227	464,906	680,516	421,528	421,445	344,378
NON-CURRENT LIABILITIES							
Employee provisions	3,478	3,405	3,478	3,478	3,478	3,478	3,478
Borrowings and leases	25,927	20,770	25,357	25,323	23,427	20,814	20,835
Other.....	127,310	152,577	143,597	143,597	143,597	142,869	142,869
Total non-current liabilities	156,715	176,752	172,432	172,398	170,502	167,161	167,182
TOTAL LIABILITIES	492,389	595,979	637,338	852,914	592,030	588,606	511,560
NET ASSETS	1,876,653	1,956,651	2,032,090	1,868,804	1,788,636	1,418,369	1,402,958
EQUITY							
Contributed equity	1,627,514	1,775,143	1,792,038	1,858,966	1,874,374	1,878,231	1,878,231
Accumulated surplus/(deficit) ^(b)	247,450	179,819	238,363	8,149	(87,427)	(461,551)	(476,962)
Reserves.....	1,689	1,689	1,689	1,689	1,689	1,689	1,689
TOTAL EQUITY	1,876,653	1,956,651	2,032,090	1,868,804	1,788,636	1,418,369	1,402,958

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

(b) Includes payment of special dividend to return revenues received from Housing Australia Future Fund projects to the State in 2027-28 and 2028-29.

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.....	572,932	549,875	705,464	805,204	888,024	1,088,232	589,436
GST receipts	80,113	67,039	67,039	64,766	66,385	66,385	66,385
Other receipts	139,291	113,876	107,012	111,642	123,436	129,286	136,104
Payments							
Employee benefits	(39,732)	(47,437)	(46,886)	(49,034)	(51,678)	(54,330)	(58,326)
Supplies and services	(71,673)	(66,253)	(79,453)	(79,292)	(77,162)	(57,036)	(59,523)
Accommodation ^(b)	(3,149)	(17,806)	(17,962)	(18,466)	(8,892)	(9,870)	(7,821)
GST payments	(83,167)	(63,186)	(63,186)	(64,766)	(66,385)	(59,991)	(57,206)
Finance and interest costs.....	(4,346)	(2,410)	(2,592)	(6,252)	(6,261)	(6,398)	(5,994)
Payment for the purchase of inventories.....	(539,811)	(794,125)	(722,215)	(954,410)	(856,685)	(551,799)	(429,457)
Other payments.....	(86,722)	(139,397)	(139,404)	(239,501)	(139,509)	(97,458)	(95,701)
Net cash from operating activities	(36,264)	(399,824)	(192,183)	(430,109)	(128,727)	447,021	77,897
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	2,947	-	-	-	-	-	-
Payments							
Purchase of non-current assets	(12,774)	(186,580)	(220,804)	(74,074)	(15,408)	(3,857)	(201)
Net cash from investing activities	(9,827)	(186,580)	(220,804)	(74,074)	(15,408)	(3,857)	(201)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	5,772	417,848	401,935	389,361	330,000	280,000	200,000
Payments							
Repayment of borrowings and leases	(58,012)	(316,621)	(289,664)	(185,020)	(591,726)	(280,270)	(277,252)
Net cash from financing activities.....	(52,240)	101,227	112,271	204,341	(261,726)	(270)	(77,252)
CASHFLOWS FROM GOVERNMENT							
Receipts							
Capital subsidies	-	5,680	1,270	2,565	1,844	-	-
Administered appropriations	-	61,631	5,680	128,735	82,800	-	-
Operating subsidies.....	170,865	217,073	225,941	619,197	460,720	151,791	71,981
Equity contributions	42,773	-	-	20,000	10,000	-	-
Other subsidies	-	33,428	16,619	38,841	211	1,406	-
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions							
Regional Community Services Fund.....	7,500	-	-	-	-	-	-
Regional Infrastructure and Headworks Fund.....	2,228	430	-	430	-	-	-
Strategic Industries Fund	-	140,000	170,897	56,375	11,908	3,857	-
Payments							
Dividends to Government	(28,018)	(45,041)	(59,819)	(137,713)	(139,648)	(441,791)	(51,722)
National Tax Equivalent Regime - Income Tax..	(27,775)	(19,899)	(27,501)	(23,438)	(20,009)	(29,557)	(16,298)
Local Government Rates Equivalent.....	(7,545)	(19,051)	(15,655)	(16,698)	(15,136)	(18,736)	(18,631)
Net cash provided to Government	(160,028)	(374,251)	(317,432)	(688,294)	(392,690)	333,030	14,670
NET INCREASE/(DECREASE) IN CASH HELD	61,697	(110,926)	16,716	388,452	(13,171)	109,864	(14,226)
Cash assets at the beginning of the reporting period	196,077	281,221	257,774	274,490	662,942	649,771	759,635
Cash assets at the end of the reporting period	257,774	170,295	274,490	662,942	649,771	759,635	745,409

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

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

Division 47 **Heritage Council of Western Australia**

Part 11 **Planning and Land Use**

Appropriations, Expenses and Cash Assets

	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 100 Net amount appropriated to deliver services	1,598	1,614	1,614	1,644	1,619	1,635	1,651
Total appropriations provided to deliver services.....	1,598	1,614	1,614	1,644	1,619	1,635	1,651
TOTAL APPROPRIATIONS	1,598	1,614	1,614	1,644	1,619	1,635	1,651
EXPENSES							
Total Cost of Services	8,384	7,154	8,628	8,869	9,060	9,300	9,546
Net Cost of Services ^(a)	8,145	7,154	8,628	8,869	9,060	9,300	9,546
CASH ASSETS ^(b)	8,789	8,935	8,789	8,789	8,789	8,789	8,789

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Council's Income Statement since presentation of the 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.....	-	41	-	-	-

Significant Initiatives

Protecting and Restoring Our Environment for the Future

1. The Council remains committed to the protection, conservation and adaptive reuse of heritage places for future generations to enjoy. Through development referrals, heritage agreements and the annual heritage grants program, the Council supports conservation projects, interpretation initiatives and events that celebrate State Heritage Registered Places and inspire greater engagement with Western Australia's rich history.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	An effective system for the conservation of cultural heritage places in Western Australia for the benefit of present and future generations.	1. Cultural Heritage Conservation Services

Service Summary

Expense	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. Cultural Heritage Conservation Services....	8,384	7,154	8,628	8,869	9,060	9,300	9,546
Total Cost of Services	8,384	7,154	8,628	8,869	9,060	9,300	9,546

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: An effective system for the conservation of cultural heritage places in Western Australia for the benefit of present and future generations:					
Extent to which development approvals issued for registered places are consistent with the Council's advice to decision-making authorities.....	100%	100%	100%	100%	

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

Services and Key Efficiency Indicators

1. Cultural Heritage Conservation Services

Establish and maintain a comprehensive State Register of Heritage Places; provide conservation advice on development referrals and other relevant matters; develop the role of public authorities in conserving and managing heritage places; provide financial assistance and other conservation incentives; and provide publications, seminars and other promotional activities.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 8,384	\$'000 7,154	\$'000 8,628	\$'000 8,869	1
Less Income	239	nil	nil	nil	
Net Cost of Service	8,145	7,154	8,628	8,869	
Efficiency Indicator					
Average cost of statutory development and planning referrals	\$4,751	\$5,518	\$3,969	\$4,166	2

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service in the 2025-26 Estimated Actual is higher than the 2025-26 Budget due to an increase in estimated resources received free of charges from Planning, Lands and Heritage. This revision more accurately reflects the cost of the work being undertaken for the Council. From the 2024-25 Actual to the 2025-26 Estimated Actual, and through to the 2026-27 Budget Target, Total Cost of Service increases by 2.9% per annum. This largely reflects costs increases forecast to be incurred by Planning, Lands and Heritage, including employee-related costs in line with the public sector wages policy, associated with the services it provides to the Council.
2. The lower average cost in the 2025-26 Estimated Actual compared to the 2025-26 Budget is mainly due to the number of referrals on proposed developments impacting the State Register of Heritage Places increasing at a greater rate than the associated costs of managing those referrals.

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services increases modestly from the 2024-25 Actual to the 2025-26 Estimated Actual, and through to the to the 2029-30 Outyear at an average of 2.6% per annum. This growth primarily reflects forecast cost increases incurred by Planning, Lands and Heritage in delivery services to the Council, including employee-related costs in accordance with the Government's wages policy.
2. Income from Government increases in line with the growth of Total Cost of Services.

Statement of Financial Position

3. The Council's financial position remains stable over the forward estimates period, with total equity in each period estimated at \$6.9 million.

Statement of Cashflows

4. The Council's end-of-year cash position for each period remains stable at \$8.8 million over the forward estimates period.

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)	1,221	1,221	1,221	1,221	1,221	1,221	1,221
Supplies and services	7,047	5,735	7,209	7,420	7,636	7,860	8,090
Other expenses	116	198	198	228	203	219	235
TOTAL COST OF SERVICES	8,384	7,154	8,628	8,869	9,060	9,300	9,546
Income							
Other revenue	239	-	-	-	-	-	-
Total Income.....	239	-	-	-	-	-	-
NET COST OF SERVICES	8,145	7,154	8,628	8,869	9,060	9,300	9,546
INCOME FROM GOVERNMENT							
Service appropriations.....	1,598	1,614	1,614	1,644	1,619	1,635	1,651
Resources received free of charge	6,811	5,540	7,014	7,225	7,441	7,665	7,895
TOTAL INCOME FROM GOVERNMENT	8,409	7,154	8,628	8,869	9,060	9,300	9,546
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	264	-	-	-	-	-	-

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

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	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
Heritage Grants Program	1,221	1,221	1,221	1,221	1,221	1,221	1,221
TOTAL	1,221	1,221	1,221	1,221	1,221	1,221	1,221

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	1,486	1,241	1,486	1,486	1,486	1,486	1,486
Restricted cash	7,303	7,694	7,303	7,303	7,303	7,303	7,303
Receivables	28	4	28	28	28	28	28
Total current assets	8,817	8,939	8,817	8,817	8,817	8,817	8,817
CURRENT LIABILITIES							
Payables	36	2,321	36	36	36	36	36
Other	1,928	28	1,928	1,928	1,928	1,928	1,928
Total current liabilities	1,964	2,349	1,964	1,964	1,964	1,964	1,964
EQUITY							
Contributed equity	-	(5,282)	-	-	-	-	-
Accumulated surplus/(deficit)	6,853	11,872	6,853	6,853	6,853	6,853	6,853
Total equity	6,853	6,590	6,853	6,853	6,853	6,853	6,853
TOTAL LIABILITIES AND EQUITY	8,817	8,939	8,817	8,817	8,817	8,817	8,817

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations	1,598	1,614	1,614	1,644	1,619	1,635	1,651
Net cash provided by Government	1,598	1,614	1,614	1,644	1,619	1,635	1,651
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Grants and subsidies	(1,381)	(1,221)	(1,221)	(1,221)	(1,221)	(1,221)	(1,221)
Supplies and services	(227)	(195)	(195)	(195)	(195)	(195)	(195)
GST payments	(123)	-	-	-	-	-	-
Other payments	(120)	(198)	(198)	(228)	(203)	(219)	(235)
Receipts							
GST receipts	99	-	-	-	-	-	-
Other receipts	8	-	-	-	-	-	-
Net cash from operating activities	(1,744)	(1,614)	(1,614)	(1,644)	(1,619)	(1,635)	(1,651)
Cash assets at the beginning of the reporting period	8,935	8,935	8,789	8,789	8,789	8,789	8,789
Cash assets at the end of the reporting period	8,789	8,935	8,789	8,789	8,789	8,789	8,789

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

Division 48 **National Trust of Australia (WA)**

Part 11 **Planning and Land Use**

Appropriations, Expenses and Cash Assets

	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 101 Net amount appropriated to deliver services	3,992	4,116	4,240	5,268	4,374	4,490	4,610
Total appropriations provided to deliver services.....	3,992	4,116	4,240	5,268	4,374	4,490	4,610
CAPITAL							
Item 168 Capital Appropriation.....	435	435	435	435	435	435	435
TOTAL APPROPRIATIONS	4,427	4,551	4,675	5,703	4,809	4,925	5,045
EXPENSES							
Total Cost of Services	7,969	8,921	11,214	8,594	8,680	8,776	7,763
Net Cost of Services ^(a)	5,137	5,967	8,260	5,503	2,508	4,281	4,450
CASH ASSETS ^(b)	6,883	3,551	1,865	1,573	2,128	1,477	1,669

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the National Trust'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					
Avondale Farm Conservation and Activation	-	450	1,200	1,180	-
General Maintenance.....	-	120	-	-	-
Natural Heritage Covenantee Program	-	348	-	-	-
Other					
RiskCover Fund Insurance Premiums	124	207	-	-	-

Significant Initiatives

1. Government funding enables the National Trust to protect natural heritage, conserve heritage places, and interpret, promote and activate its place portfolio to share stories that reflect an evolving community understanding of the richness and diversity of Western Australia's cultural landscapes and celebrate the State's unique identity.
2. Programmed maintenance for built heritage is a proactive and cost-effective approach that prevents deterioration, preserves historical authenticity and extends the lifespan of irreplaceable structures. Expanding the National Trust's maintenance program helps limit future reliance on more costly large-scale restoration or reconstruction works.

3. Private landholders play a critical role in the long-term protection and conservation of natural and cultural values. The National Trust's Conservation Covenant and Stewardship Program includes more than 180 registered covenants protecting more than 18,000 hectares of Western Australian bushland. Program enhancements strengthen stewardship outcomes and support for landowners of covenanted land and will be delivered in partnership with conservation organisations.
4. Avondale Farm, located near Beverley, is a significant historic, working agricultural property. The site operates as a discovery farm, featuring an agricultural machinery museum and heritage homestead that offers a glimpse into 19th century farming life. The property also provides insights into more than 100 years of agricultural research as well as the establishment of the Landcare movement in Western Australia. Funding will support restoration, conservation and activation outcomes at this site.

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 National Trust's Services, the Desired Outcomes and the relevant Government Goal. The Key Effectiveness Indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The Key Efficiency Indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Services
Protecting and Restoring Our Environment.	Engage community support for the conservation of our natural, Aboriginal and historic heritage for the present and the future.	1. Conservation and Management of Built Heritage 2. Heritage Services to the Community

Service Summary

Expense	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. Conservation and Management of Built Heritage	3,630	5,810	7,657	5,169	5,119	5,176	4,578
2. Heritage Services to the Community	4,339	3,111	3,557	3,425	3,561	3,600	3,185
Total Cost of Services	7,969	8,921	11,214	8,594	8,680	8,776	7,763

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Engage community support for the conservation of our natural, Aboriginal and historic heritage for the present and the future:					
Percentage of planned conservation performed to enable community access to National Trust places	1.3%	4.3%	6.4%	1.5%	1
Number of people accessing, engaging, attending National Trust places and receiving heritage services	23,741	23,214	20,560	23,214	2

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

Explanation of Significant Movements

(Notes)

1. The increase between the 2024-25 Actual, 2025-26 Budget and 2025-26 Estimated Actual is mainly due to increased conservation works at the Geraldton Heritage Precinct and Strawberry Hill at Barmup (in Albany). The decrease from the 2025-26 Estimated Actual to the 2026-27 Budget Target is due to the completion of projects funded from the Asset Maintenance Fund.
2. The 2025-26 Estimated Actual is lower than the 2025-26 Budget as a result of places being closed whilst conservation works are being undertaken.

Services and Key Efficiency Indicators**1. Conservation and Management of Built Heritage**

The National Trust plays a key role in providing conservation support to both National Trust and community-owned heritage properties and places. This includes administration of a public appeals program with a focus on conservation works and other heritage outcomes.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 3,630	\$'000 5,810	\$'000 7,657	\$'000 5,169	1
Less Income	2,224	2,570	2,408	2,279	
Net Cost of Service	1,406	3,240	5,249	2,890	
Employees (Full-Time Equivalents)	14	14	14	17	2
Efficiency Indicator					
Average operating cost per place managed	\$51,610	\$53,796	\$70,898	\$47,861	3

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service in 2026-27 Budget Target is lower than the 2025-26 Estimated Actual, reflecting the completion of conservation and maintenance works on the Geraldton Heritage Precinct and Strawberry Hill projects, funded from the Asset Maintenance Fund carried over from 2024-25.
2. FTE are budgeted to increase in 2026-27 for the covenanting and Avondale Farm projects and to manage the National Trust's leasing portfolio.
3. The average operating cost per place managed in the 2026-27 Budget Target is lower than the 2025-26 Estimated Actual as conservation and maintenance works on projects funded through the Asset Maintenance Fund are completed.

2. Heritage Services to the Community

The service includes a community information service, interpretation, heritage awareness and education programs for schools and the general public as well as professional development for heritage specialists and promoting the recognition of significant community heritage assets through National Trust classification processes.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	4,339	3,111	3,557	3,425	
Less Income	608	384	546	812	
Net Cost of Service	3,731	2,727	3,011	2,613	
Employees (Full-Time Equivalents)	17	23	17	17	
Efficiency Indicator					
Average operating cost per person accessing, engaging, attending Trust places and heritage services provided	\$102	\$134	\$153	\$148	1

Explanation of Significant Movements

(Notes)

- The 2025-26 Estimated Actual is higher than the 2025-26 Budget due to lower than budgeted visitor numbers as a result of places remaining closed whilst conservation works are undertaken.

Asset Investment Program

- The National Trust's 2026-27 Asset Investment Program totals \$1.7 million. This is comprised of the final instalment of the Asset Maintenance Fund capital works at the Geraldton Heritage Precinct, Lotterywest grant moneys for the Strawberry Hill at Barmup project, and the National Trust's ongoing property restoration program of 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							
Property Restoration							
Geraldton Heritage Precinct	3,605	3,030	2,775	575	-	-	-
Strawberry Hill (Barmup) - Interpretation and Cultural Mapping	1,146	755	755	391	-	-	-
COMPLETED WORKS							
Asset Replacement							
2024-25 Program	50	50	27	-	-	-	-
2025-26 Program	50	50	50	-	-	-	-
Property Restoration							
2024-25 Program	650	650	27	-	-	-	-
2025-26 Program	650	650	650	-	-	-	-
Strawberry Hill (Barmup)	3,751	3,751	3,245	-	-	-	-
NEW WORKS							
Asset Replacement							
2026-27 Program	50	-	-	50	-	-	-
2027-28 Program	50	-	-	-	50	-	-
2028-29 Program	50	-	-	-	-	50	-
2029-30 Program	50	-	-	-	-	-	50

	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
Property Restoration							
2026-27 Program	650	-	-	650	-	-	-
2027-28 Program	650	-	-	-	650	-	-
2028-29 Program	650	-	-	-	-	650	-
2029-30 Program	650	-	-	-	-	-	650
Avondale Farm - Conservation and Activation	1,400	-	-	-	700	700	-
Total Cost of Asset Investment Program.....	14,102	8,936	7,529	1,666	1,400	1,400	700
FUNDED BY							
Asset Sales.....			-	-	700	700	-
Capital Appropriation			435	435	435	435	435
Holding Account.....			265	265	265	265	265
Internal Funds and Balances.....			3,091	-	-	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund.....			2,983	575	-	-	-
Other Grants and Subsidies			755	391	-	-	-
Total Funding			7,529	1,666	1,400	1,400	700

Financial Statements

Income Statement

Expenses

1. The increase in supplies and services between the 2025-26 Budget and the 2025-26 Estimated Actual reflects the carryover of Asset Maintenance Fund expenditure from 2024-25.
2. The Total Cost of Service for the 2026-27 Budget Year has reduced from the 2025-26 Estimated Actual as the conservation and maintenance works funded by the Asset Maintenance Fund were completed in 2025-26.

Statement of Cashflows

3. The increase in supplies and services between the 2025-26 Budget and the 2025-26 Estimated Actual is a result of the carryover of unspent Asset Maintenance Funds moneys from 2024-25.
4. Operating activities cashflows have been reduced from the 2025-26 Estimated Actual to the 2026-27 Budget Year as a result of the completion of Asset Maintenance Fund funded works.
5. Variations in cashflows from investing activities are reflective of the major capital works undertaken in the last two years. These have now, largely, been completed. In 2027-28 and 2028-29, the National Trust expects to receive the proceeds from the sale of land at Cold Harbour which will be used to fund ongoing conservation and restoration works at Avondale Farm.

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)	3,635	3,883	3,957	4,562	4,504	4,615	4,544
Supplies and services	648	3,186	5,355	2,053	2,406	2,393	1,451
Accommodation	1,912	383	383	383	383	383	383
Depreciation and amortisation	825	655	655	655	655	655	655
Finance and interest costs	5	-	-	-	-	-	-
Other expenses	944	814	864	941	732	730	730
TOTAL COST OF SERVICES	7,969	8,921	11,214	8,594	8,680	8,776	7,763
Income							
Sale of goods and services	154	200	200	265	263	271	272
Other revenue	2,678	2,754	2,754	2,826	5,909	4,224	3,041
Total Income	2,832	2,954	2,954	3,091	6,172	4,495	3,313
NET COST OF SERVICES	5,137	5,967	8,260	5,503	2,508	4,281	4,450
INCOME FROM GOVERNMENT							
Service appropriations	3,992	4,116	4,240	5,268	4,374	4,490	4,610
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	6,409	4,683	4,683	575	-	-	-
Other revenues	8	1,305	1,305	491	-	-	-
TOTAL INCOME FROM GOVERNMENT	10,409	10,104	10,228	6,334	4,374	4,490	4,610
SURPLUS/(DEFICIENCY) FOR THE PERIOD	5,272	4,137	1,968	831	1,866	209	160

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 31, 31 and 34 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	3,464	3,299	1,446	1,154	1,709	1,058	1,250
Restricted cash	3,419	252	419	419	419	419	419
Holding Account receivables	265	265	265	265	265	265	265
Receivables	393	282	545	697	853	853	853
Other.....	3,112	284	3,112	3,112	3,112	3,267	3,273
Total current assets	10,653	4,382	5,787	5,647	6,358	5,862	6,060
NON-CURRENT ASSETS							
Holding Account receivables	5,033	5,423	5,423	5,813	6,203	6,593	6,983
Property, plant and equipment.....	142,118	139,792	148,997	150,013	147,763	147,283	147,333
Intangibles	179	208	179	179	179	179	179
Other.....	158	123	158	158	158	158	158
Total non-current assets	147,488	145,546	154,757	156,163	154,303	154,213	154,653
TOTAL ASSETS	158,141	149,928	160,544	161,810	160,661	160,075	160,713
CURRENT LIABILITIES							
Employee provisions	961	891	961	961	961	961	961
Payables	277	154	277	277	277	277	277
Borrowings and leases	27	25	27	27	27	27	27
Other.....	1,184	1,610	1,184	1,184	1,184	1,184	1,184
Total current liabilities	2,449	2,680	2,449	2,449	2,449	2,449	2,449
NON-CURRENT LIABILITIES							
Employee provisions	61	120	61	61	61	61	61
Borrowings and leases	72	99	72	72	72	72	72
Total non-current liabilities	133	219	133	133	133	133	133
TOTAL LIABILITIES.....	2,582	2,899	2,582	2,582	2,582	2,582	2,582
EQUITY							
Contributed equity	30,491	30,926	30,926	31,361	28,346	27,551	27,986
Accumulated surplus/(deficit).....	67,814	69,929	69,782	70,613	72,479	72,688	72,848
Reserves.....	57,254	46,174	57,254	57,254	57,254	57,254	57,297
Total equity	155,559	147,029	157,962	159,228	158,079	157,493	158,131
TOTAL LIABILITIES AND EQUITY	158,141	149,928	160,544	161,810	160,661	160,075	160,713

(a) Full audited financial statements are published in the National Trust'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.....	3,337	3,461	3,585	4,613	3,719	3,835	3,955
Capital appropriation	435	435	435	435	435	435	435
Holding Account drawdowns	265	265	265	265	265	265	265
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	6,409	4,683	4,683	575	-	-	-
Other.....	-	1,305	1,305	491	-	-	-
Net cash provided by Government	10,446	10,149	10,273	6,379	4,419	4,535	4,655
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(3,440)	(3,876)	(3,950)	(4,555)	(4,497)	(4,607)	(4,536)
Supplies and services	(823)	(3,349)	(5,518)	(2,216)	(2,569)	(2,557)	(1,567)
Accommodation	(1,635)	(366)	(366)	(366)	(366)	(366)	(366)
GST payments	(355)	(270)	(270)	(270)	(270)	(270)	(270)
Other payments.....	(798)	(691)	(741)	(818)	(609)	(607)	(607)
Receipts							
Sale of goods and services.....	61	200	200	265	263	277	272
GST receipts	386	270	270	270	270	270	270
Other receipts	2,720	2,613	2,613	2,685	2,764	2,844	3,041
Net cash from operating activities	(3,884)	(5,469)	(7,762)	(5,005)	(5,014)	(5,016)	(3,763)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(1,490)	(4,988)	(7,529)	(1,666)	(1,400)	(1,400)	(700)
Other payments.....	(3,475)	-	-	-	-	-	-
Proceeds from sale of non-current assets.....	-	-	-	-	3,000	1,230	-
Other receipts	444	-	-	-	-	-	-
Net cash from investing activities.....	(4,521)	(4,988)	(7,529)	(1,666)	1,600	(170)	(700)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(5)	-	-	-	-	-	-
Net cash from financing activities.....	(5)	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	2,036	(308)	(5,018)	(292)	1,005	(651)	192
Cash assets at the beginning of the reporting period	4,869	3,859	6,883	1,865	1,573	2,128	1,477
Net cash transferred to/from other agencies	(22)	-	-	-	(450)	-	-
Cash assets at the end of the reporting period	6,883	3,551	1,865	1,573	2,128	1,477	1,669

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

Part 12

Utilities

Introduction

The Utilities portfolio comprises the six State-owned electricity and water utilities, providing homes and businesses with access to safe, reliable and efficient services. The portfolio maintains the capacity and reliability of its assets, and invests in infrastructure and new and emerging technologies to support the State. It plays a central role in the economic development of the State and in improving the living standards of the community.

Summary of Recurrent and Asset Investment Expenditure

Agency	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Synergy		
– Asset Investment Program	629,270	199,421
Western Power		
– Asset Investment Program	2,026,015	2,322,916
Horizon Power		
– Asset Investment Program	173,079	141,333
Water Corporation		
– Asset Investment Program	2,068,492	2,681,092
Bunbury Water Corporation		
– Asset Investment Program	18,870	36,967
Busselton Water Corporation		
– Asset Investment Program	10,998	6,565

Ministerial Responsibilities

Minister	Agency	Services
Minister for Energy and Decarbonisation; Manufacturing; Skills and TAFE; Pilbara	Synergy	n.a.
	Western Power	n.a.
	Horizon Power	n.a.
Minister for Aboriginal Affairs; Water; Climate Resilience; South West	Water Corporation	n.a.
	Bunbury Water Corporation	n.a.
	Busselton Water Corporation	n.a.

Synergy

Part 12

Utilities

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

	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 ^(a)							
Local Government Rates Equivalent	687	640	640	640	640	640	614
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies ^{(b)(c)}	1,217,420	715,136	692,526	670,832	573,006	305,939	272,672
Other Subsidies ^(d)	6,163	7,900	6,500	6,600	6,700	6,800	6,800
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	983,648	419,538	486,231	142,131	-	-	-
Major Treasurer's Special Purpose Account(s)	173,102	102,255	108,150	-	-	-	-
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	3,535,145	3,659,000	3,622,492	3,766,287	3,972,190	4,069,893	4,224,142
Revenue from Government	1,223,583	726,801	702,791	677,947	579,706	312,739	279,472
Total Expenses ^(e)	5,537,655	4,650,458	4,696,604	4,699,847	4,779,751	4,738,586	4,735,982
Total Borrowings	476,130	746,050	880,934	1,180,493	1,339,363	1,602,581	1,706,364
NET PROFIT AFTER TAX	(778,927)	(264,657)	(371,321)	(255,613)	(227,855)	(355,954)	(232,368)
CASH ASSETS ^(f)	206,256	196,890	194,000	194,000	194,000	194,000	194,000

(a) No income tax is projected to be payable over the forward estimates period as Synergy is not expected to return taxable profits.

(b) Synergy received operating subsidies in 2024-25 and 2025-26 primarily for administering the electricity bill relief for residential and small business customers.

(c) Synergy also receives operating subsidies for the System Security Transition Payment, Non-Co-Optimised Essential System Services and Cost Growth Assistance Payments.

(d) Other subsidies include amounts from Communities for the Hardship Utility Grant Scheme.

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

(f) As at 30 June each financial year.

Financial Changes

Net operating balance impact of adjustments, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on Synergy'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 Adjustments					
Energy Ahead Program Extension	(2,161)	(4,332)	(4,417)	(4,775)	-
Financial Subsidies - Cost Growth Assistance Payment	-	(176,000)	(179,500)	-	-
Financial Subsidies, Rebates and Concessions	17,005	(9,627)	(24,442)	(36,186)	(11,805)
Lithium Industry Support Program	7,767	(10,050)	-	-	-

Significant Initiatives

Energy Transition

1. Synergy is supporting the State to become a renewable energy powerhouse and is accelerating the transition of the South West Interconnected System (SWIS) through large-scale renewable generation, storage and firming capacity.

WA Residential Battery Scheme

2. Synergy customers are continuing to play a key role in helping to deliver a clean energy future and put downwards pressure on power bills. To support households to purchase residential batteries and deliver Western Australia's clean energy transition, the Government is offering one-off rebates for Synergy customers.

Investing in Western Australia's Energy Future

3. Synergy has secured the next wave of renewable energy to keep Western Australia's energy supply affordable and reliable. Through Power Purchase Agreements Synergy is backing investment in the renewables that will power the South West of the State to transition away from State-owned coal-fired power by 2030.

Lithium Industry Support Program

4. The Government is committed to supporting the State's lithium industry by providing fee waiver support to lithium miners during the ramp-up phase of production and downstream processing for up to 36 months. Through the Lithium Industry Support Program, Government Trading Enterprises (GTEs), including Synergy, will temporarily waive government fees to support the continuation of downstream processing of lithium for up to three years, with a total value of approximately \$100 million.

Financial Sustainability

5. Synergy receives operating subsidies to fund its non-commercial Government obligations and for rebates and concessions to customers that it administers on behalf of the Government.
 - 5.1. Operating subsidies support revenue shortfalls due to limiting the impact of market cost increases on residential and small business customers in the SWIS. A new Cost Growth Assistance Payment (CGAP) subsidy commencing in 2026-27 will be provided to Synergy to partially support the cost growth pressures not recoverable through the regulated residential tariff. Additionally, a new operating subsidy will also commence in 2026-27 for the unrecoverable impact of the new Tranche 8 market rules to increase battery availability requirements from four to six hours.
 - 5.2. The Government supports Synergy customers experiencing financial hardship or receiving concessions through various subsidies and programs.

Annual Performance Statement

The following performance information is the subject of an Annual Performance Statement adopted by the GTE.

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad Government Goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between Synergy's 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.	Sensibly managing the Budget to set the State up for the long-term future.	1. Financial performance
	Build a skilled workforce for the future.	2. Increase organisational diversity
	Living in the healthiest State in the nation.	3. Employee safety
	Deliver well planned liveable communities, and integrated transport networks.	4. Customer service
Protecting and Restoring Our Environment.	Becoming a renewable energy powerhouse.	5. Protecting our environment

Outcomes and Key Performance Indicators

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Financial performance:					
Earnings before interest, taxes, depreciation, and amortisation (EBITDA) (\$ million) equal or greater than	(41.7)	(17.1)	(95.4)	72.2	1,2
EBITDA margin equal or greater than.....	(1.1%)	(0.4%)	(2.2%)	1.6%	1,2
Net Profit After Tax (NPAT) margin equal or greater than	(4.9%)	(6%)	(8.6%)	(5.8%)	1,2
Outcome: Increase organisational diversity:					
Diversity index met ^(a)	3/5	5/5	4/5	5/5	
Outcome: Employee safety:					
Recordable Injury Frequency Rate equal or less than.....	4.1	2.6	2.6	2.6	
Outcome: Customer service:					
Customer Effort Score (CES) ^(b)	72	≥69.9	≥70.5	≥69.9	
Outcome: Protecting our environment:					
Reduce emissions by 80% by 2030 (from 2020 levels) (kilotonnes of CO ₂ equivalent) ^(c)	4,315	≤4,652	3,859	3,587	

(a) Scoring where each item is scored 0 if not met, or 1 if met (i.e. pass/fail) for the following metrics: greater than 20 Aboriginal and Torres Strait Islander employees, women in senior leadership representing more than 45% of the leadership group, employees with disclosed disability representing more than 5% of the workforce, an inclusivity measure of greater than 60%, and award 4.5% of new contracts equal or greater than \$50,000 to Aboriginal and Torres Strait Islander businesses.

(b) CES is the metric Synergy uses to understand customer processes and experiences. CES is the percentage of survey respondents who provided a score of 9 or 10 out of a 0 to 10 point rating for the question 'How easy was it to interact with Synergy?'

(c) The 2026-27 target is based on Synergy's estimated gigawatt-hours output for the financial year. The actual emissions result is impacted by factors outside of Synergy's control including availability of other market participants, system demand and weather.

Explanation of Significant Movements

(Notes)

1. The 2024-25 Actual excludes the impacts arising from the impairment of non-current assets, additional provision for onerous contracts and share of profit from joint ventures.
2. The 2025-26 Estimated Actual is lower than the 2024-25 Actual due to increased network costs, capacity cost, market fees and fuel prices. The 2026-27 Budget Target is higher than the 2025-26 Estimated Actual due to the approval of additional subsidies partially covering the gap between the higher costs not recovered from Synergy's regulated tariff revenue.

Asset Investment Program

Investment in Renewable Assets

1. Over the forward estimates period, Synergy forecasts investing \$132.2 million to complete the King Rocks Wind Farm.

Generation and Storage

2. Synergy's portfolio includes coal, gas, liquid fuel, renewable energy and battery storage assets. The expenditure in 2025-26 to maintain these assets is forecast to be \$70.7 million. A total of \$63.6 million is projected to be invested in 2026-27, with \$53.1 million allocated over the outyears. Major investments over 2026-27 to 2029-30 include:
 - 2.1. \$72.5 million for Cockburn Power Station and Pinjar Power Station to replace gas turbine blades and other critical components;
 - 2.2. \$14.8 million for various other generation infrastructure including upgrades of site security and systems for asset optimisation;
 - 2.3. \$13.8 million at Muja Power Station to refurbish generator rotors;
 - 2.4. \$10.6 million at Kwinana Power Station for gas turbine parts and protection system upgrades; and
 - 2.5. \$5 million for battery energy storage system maintenance.

Corporate

3. Over the forward estimates period, \$12 million will be spent on upgrading ICT infrastructure, ongoing ICT capital expenditures and investment in the Security of Critical Infrastructure remediation 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							
Corporate							
Business Systems Replacement	89,689	83,197	4,500	1,564	1,764	3,164	-
Property, Plant and Equipment	28,405	24,525	-	-	1,940	1,940	-
Decarbonisation							
Decarbonisation - Other Minor Investment	896	448	448	448	-	-	-
King Rocks Wind Farm	503,347	371,151	300,779	132,131	21	22	22
Generation							
Cockburn Gas Turbine	153,325	101,980	23,500	9,846	8,788	13,030	19,681
Kwinana Power Station	85,784	75,191	4,716	8,414	965	829	385
Maintenance of Battery Energy Storage System	10,000	5,000	5,000	5,000	-	-	-
Muja Power Station	172,732	158,910	5,300	13,577	245	-	-
Other Generation Infrastructure Projects	94,972	80,186	4,567	11,540	1,765	1,481	-
Pinjar Gas Turbine	120,894	99,726	24,601	15,251	2,439	1,544	1,934
COMPLETED WORKS							
Decarbonisation							
Collie Battery Energy Storage System 1	1,612,573	1,612,573	247,482	-	-	-	-
Kwinana Battery Energy Storage System 2	652,808	652,808	5,366	-	-	-	-
Generation - Collie Power Station	82,255	82,255	3,011	-	-	-	-

	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 WORKS							
Corporate - Security of Critical Infrastructure Remediation Program	1,650	-	-	1,650	-	-	-
Total Cost of Asset Investment Program	3,609,330	3,347,950	629,270	199,421	17,927	22,010	22,022
FUNDED BY							
Capital Appropriation			471,231	132,131	-	-	-
Internal Funds and Balances			64,889	67,290	17,927	22,010	22,022
Major Treasurer's Special Purpose Account(s) Climate Action Fund			93,150	-	-	-	-
Total Funding			629,270	199,421	17,927	22,010	22,022

Financial Statements

Income Statement

Revenue

1. The 2025-26 Estimated Actual and the 2026-27 Budget have been updated to include more recent forecasts for demand and dispatch across the SWIS. These updates also incorporate higher forecasts for market, fuel, and network access prices, as well as the impact of market regulations, requirements and the provision of market services.
2. Operating subsidies include the State and Commonwealth Government household and small business cost of living bill relief in 2025-26 (\$168.1 million), as well as subsidies to support Synergy's financial sustainability.

Expenses

3. The 2024-25 Actual net loss before tax (NLBT) of \$778.9 million includes the impairment of non-current assets of \$521.8 million due to impairing the book value of coal-fired generation assets to nil. This impairment loss includes \$501.5 million associated with the expected cost of decommissioning Synergy's coal-fired generation assets. The NLBT also includes an additional provision for onerous contracts of \$72.3 million and a share of profit from joint ventures of \$2.2 million. Excluding the one-off benefits and charges, the loss before tax was \$186.6 million.

Statement of Financial Position

4. Property, plant and equipment include the capital cost of the decarbonisation assets, while the associated contributions from the Government are included in equity.
5. Non-current borrowings have increased to support Synergy's working capital requirements and operating cash outflows.
6. Long-term other liabilities have increased reflecting Synergy's decommissioning provision recognised in 2024-25 Actuals.

Statement of Cashflows

7. Synergy's cashflows are supported by a combination of borrowings, subsidies and equity contributions.

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			
REVENUE							
Revenue from operations							
Sale of goods and services.....	3,494,039	3,645,749	3,607,961	3,752,097	3,957,680	4,055,120	4,209,091
Other revenue	41,106	13,251	14,531	14,190	14,510	14,773	15,051
Revenue from Government							
Operating subsidies.....	1,217,420	715,136	692,526	670,832	573,006	305,939	272,672
Other subsidies	6,163	11,665	10,265	7,115	6,700	6,800	6,800
TOTAL REVENUE.....	4,758,728	4,385,801	4,325,283	4,444,234	4,551,896	4,382,632	4,503,614
Expenses							
Employee benefits ^(b)	170,334	179,324	179,324	187,881	193,624	193,779	181,054
Grants and subsidies.....	941,391	276,000	276,249	123,154	128,253	133,715	134,252
Supplies and services	3,673,486	3,815,961	3,817,688	3,913,351	3,968,311	3,913,251	3,919,808
Accommodation	1,433	1,312	1,312	1,331	1,352	1,351	1,296
Depreciation and amortisation	593,516	151,292	162,556	190,658	201,870	202,245	206,351
Finance and interest costs.....	87,264	96,336	113,411	137,148	163,054	178,636	187,297
Other expenses.....	70,231	130,233	146,064	146,324	123,287	115,609	105,924
TOTAL EXPENSES.....	5,537,655	4,650,458	4,696,604	4,699,847	4,779,751	4,738,586	4,735,982
NET PROFIT/(LOSS) BEFORE TAX	(778,927)	(264,657)	(371,321)	(255,613)	(227,855)	(355,954)	(232,368)

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 1,108, 1,204 and 1,297 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	206,256	196,890	194,000	194,000	194,000	194,000	194,000
Receivables	334,378	174,228	207,469	229,678	253,364	285,987	365,112
Assets held for sale	3,111	-	3,111	3,111	3,111	3,111	3,111
Other	385,841	244,000	266,674	357,705	370,228	385,463	328,898
Total current assets	929,586	615,118	671,254	784,494	820,703	868,561	891,121
NON-CURRENT ASSETS							
Property, plant and equipment	2,862,633	3,375,416	3,416,084	3,425,334	3,242,511	3,060,232	2,878,986
Intangibles	11,841	94	11,599	11,114	9,996	12,041	8,959
Other	47,646	59,145	56,972	59,027	61,090	63,153	65,532
Total non-current assets	2,922,120	3,434,655	3,484,655	3,495,475	3,313,597	3,135,426	2,953,477
TOTAL ASSETS	3,851,706	4,049,773	4,155,909	4,279,969	4,134,300	4,003,987	3,844,598
CURRENT LIABILITIES							
Employee provisions	47,001	30,790	46,418	46,230	45,773	45,084	43,923
Payables	395,747	213,992	225,500	237,736	243,865	257,431	241,238
Borrowings and leases	102,321	24,648	102,321	102,321	102,321	102,321	102,321
Interest payable	3,318	2,422	4,333	5,248	6,743	7,474	7,474
Other	365,670	398,040	385,571	396,985	378,948	367,733	368,894
Total current liabilities	914,057	669,892	764,143	788,520	777,650	780,043	763,850
NON-CURRENT LIABILITIES							
Employee provisions	30,227	30,650	30,107	30,107	30,107	30,107	30,107
Borrowings and leases	551,155	829,374	933,272	1,210,446	1,348,444	1,587,801	1,682,879
Other	1,469,185	697,418	1,330,987	1,266,978	1,222,036	1,205,927	1,200,021
Total non-current liabilities	2,050,567	1,557,442	2,294,366	2,507,531	2,600,587	2,823,835	2,913,007
TOTAL LIABILITIES	2,964,624	2,227,334	3,058,509	3,296,051	3,378,237	3,603,878	3,676,857
NET ASSETS	887,082	1,822,439	1,097,400	983,918	756,063	400,109	167,741
EQUITY							
Contributed equity	3,570,836	4,165,421	4,152,475	4,294,606	4,294,606	4,294,606	4,294,606
Accumulated surplus/(deficit)	(2,685,406)	(2,322,657)	(3,056,727)	(3,312,340)	(3,540,195)	(3,896,149)	(4,128,517)
Reserves	1,652	(20,325)	1,652	1,652	1,652	1,652	1,652
TOTAL EQUITY	887,082	1,822,439	1,097,400	983,918	756,063	400,109	167,741

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

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 OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	3,543,940	3,493,825	3,631,087	3,575,872	3,770,655	4,062,630	4,317,029
GST receipts	526,766	415,393	414,393	473,737	502,681	459,033	456,491
Other receipts	22,804	7,983	12,180	11,728	12,310	8,391	8,669
Payments							
Employee benefits.....	(170,297)	(159,564)	(179,331)	(187,469)	(193,348)	(193,772)	(181,665)
Supplies and services	(3,768,266)	(3,856,562)	(4,152,825)	(4,015,597)	(3,990,714)	(4,091,731)	(4,158,088)
Accommodation ^(b)	(746)	(410)	(410)	(410)	(433)	(433)	(433)
GST payments	(520,638)	(442,103)	(441,103)	(473,661)	(502,682)	(459,031)	(456,491)
Finance and interest costs.....	(34,692)	(31,752)	(30,155)	(57,704)	(83,814)	(104,533)	(117,434)
Other payments.....	(992,828)	(362,559)	(380,092)	(241,847)	(236,279)	(236,235)	(231,050)
Net cash from operating activities	(1,393,957)	(935,749)	(1,126,256)	(915,351)	(721,624)	(555,681)	(362,972)
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	4,021	-	-	-	-	-	-
Other receipts	-	3,281	3,281	2,295	2,306	2,379	2,379
Payments							
Purchase of non-current assets	(1,189,519)	(568,436)	(629,270)	(199,421)	(17,927)	(22,010)	(22,022)
Other payments.....	(1)	(30,000)	(30,000)	(10,000)	-	-	-
Net cash from investing activities.....	(1,185,499)	(595,155)	(655,989)	(207,126)	(15,621)	(19,631)	(19,643)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	665,000	308,795	529,803	424,559	283,870	388,218	228,783
Payments							
Repayment of borrowings and leases	(350,003)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
Net cash from financing activities.....	314,997	183,795	404,803	299,559	158,870	263,218	103,783
CASHFLOWS FROM GOVERNMENT							
Receipts							
Operating subsidies.....	1,152,899	778,483	774,124	674,502	571,818	305,934	272,672
Equity contributions.....	983,648	419,538	486,231	142,131	-	-	-
Other subsidies	6,163	11,665	10,265	7,115	6,700	6,800	6,800
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund	173,102	102,255	108,150	-	-	-	-
Payments							
National Tax Equivalent Regime - Income Tax	359	-	-	-	-	-	-
Local Government Rates Equivalent.....	(767)	(842)	(842)	(830)	(143)	(640)	(640)
Receipts paid into Consolidated Account.....	-	-	(12,742)	-	-	-	-
Net cash provided to Government	(2,315,404)	(1,311,099)	(1,365,186)	(822,918)	(578,375)	(312,094)	(278,832)
NET INCREASE/(DECREASE) IN CASH HELD	50,945	(36,010)	(12,256)	-	-	-	-
Cash assets at the beginning of the reporting period	155,311	232,900	206,256	194,000	194,000	194,000	194,000
Cash assets at the end of the reporting period	206,256	196,890	194,000	194,000	194,000	194,000	194,000

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

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

Western Power

Part 12 Utilities

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

	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	79,724	164,251	145,631	163,789	154,524	202,826	166,923
Local Government Rates Equivalent	2,025	1,769	1,769	1,813	1,858	1,904	1,952
Dividends ^{(a)(b)(c)(d)}	71,399	362,118	203,975	405,307	249,940	316,294	279,468
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Other Subsidies	1,730	-	2,478	2,223	-	-	-
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	174,329	599,001	647,041	328,445	210,584	179,136	189,782
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	2,268,116	2,479,360	2,461,288	2,667,890	2,767,802	2,992,699	2,949,473
Revenue from Government	2,754	-	2,478	2,223	-	-	-
Total Expenses ^(e)	1,779,404	1,885,340	1,930,511	2,101,436	2,215,476	2,262,251	2,358,599
Total Borrowings	7,960,930	8,388,182	8,603,152	9,873,451	10,793,172	10,814,187	10,990,346
NET PROFIT AFTER TAX.....	338,089	417,835	375,297	398,013	386,634	512,733	414,812
CASH ASSETS ^(f)	304,423	297,971	320,047	314,944	352,307	412,742	362,743

(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 interim dividend for 2024-25 was paid as a final dividend for 2024-25 in December 2025.

(c) The interim dividend for 2025-26 will be paid as a final dividend for 2025-26 in December 2026.

(d) Western Power will retain \$50 million in dividends annually from 2024-25 to 2029-30 (\$300 million in total) for the Housing Enabling Infrastructure Fund, with \$100 million approved at the 2026-27 Budget.

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

(f) As at 30 June each financial year.

Financial Changes

Net operating balance impact of adjustments, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on Western Power's Income Statement since presentation of the 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 Adjustments					
Asset Investment Program Uplift					
Growth (Customer Driven).....	-	38,685	(6,212)	20,627	19,637
Structural (Capacity Expansion)	-	(3,032)	(10,100)	-	-
Sustaining	-	(5,582)	(11,959)	(20,603)	(21,924)
Clean Energy Link - Kemerton Strategic Industrial Area	-	(20)	(315)	(872)	(1,701)
Eastern Goldfields Reliability.....	(660)	(21,544)	(25,927)	5,760	11,318
Housing Enabling Infrastructure Fund	-	(1,591)	(4,456)	(56,281)	(58,012)
Other					
2025-26 Interim Dividend Deferral.....	(171,662)	171,662	-	-	-
2026-27 Tariff, Fees and Charges.....	-	1,262	268	19	17
Asset Investment Program Update.....	(5,767)	(12,692)	(13,821)	(13,887)	(13,813)
Dividend Update	26,339	(1,095)	(1,214)	(1,231)	(1,249)
Equity Update	(158)	(93)	506	1,367	2,446
Interest Parameter Update.....	9,993	10,509	7,779	2,788	8,585
Operational Maintenance Uplift	(19,337)	(46,713)	(28,780)	(5,440)	(1,066)
Perth Office.....	-	11,897	(11,770)	(5,758)	7,888
Reversal of Assumed Transmission Network Tariff Revenue.....	(17,976)	(41,375)	-	-	-
Tariff Revenue Forecast Update.....	2,747	620	32,720	89,565	19,142
Westport - Anketell Road - Stage 1A.....	-	-	-	(889)	(1,039)

Significant Initiatives

Growth in Customer Driven Connection Demand

1. The Government has allocated \$1.4 billion to the Clean Energy Fund to support the delivery of Clean Energy Link projects, with funding to be allocated subject to future investment decisions. The Clean Energy Link program will enable integration of large-scale renewables and storage and support new industrial loads. This includes facilitating industry operations across priority Strategic Industrial Areas (SIAs) in line with Government's policy priorities.
2. Supporting the Government to increase housing supply in Western Australia is a key priority for Western Power. Investment of \$428.2 million will enable delivery of electricity infrastructure needed to connect new homes, businesses, industry and renewable projects. This investment covers connections for new land subdivisions, upgrades to existing connections and new commercial and business connections.

Housing Enabling Infrastructure Fund

3. In addition to Western Power's investment to increase housing supply, the Government, through the Housing Enabling Infrastructure Fund (HEIF), has allocated \$247.3 million to unlock land supply. This includes \$48.5 million to deliver new distribution feeders across three priority growth fronts in East Wanneroo, North Ellenbrook, and North-East Baldivis, and \$100 million for activation works at METRONET station precincts. An additional \$83.2 million will also support planning, scoping and land acquisition activities for zone substations in North Ellenbrook and East Wanneroo. These activities support the Government's priority of increasing housing supply across Western Australia. A portion of residential lots will be reserved for first home buyers, funded by the Commonwealth Government's 100,000 Homes for First Home Buyers program.
4. Western Power will retain an additional \$50 million in dividends in 2028-29 and 2029-30 (\$100 million in total) for the HEIF to fund the activation works for METRONET station precincts. This takes the total retained dividends to \$300 million across 2024-25 to 2029-30.

Clean Energy Link - Kemerton Strategic Industrial Area

- As part of the Government's Made in WA plan, \$55 million is being spent to install a replacement higher capacity transformer and improve network reliability in the Kemerton SIA. This is part of key enabling works for Clean Energy Link and the future Kemerton SIA Activation.

Eastern Goldfields Reliability

- Delivery of backup power generation to ensure longer-term electricity supply reliability in the Eastern Goldfields.

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 Western Power'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.	Ensure business and financial sustainability.	1. Optimise the use of Western Power's assets to deliver our services
	Develop a strong energy industry workforce.	2. Provide a workplace that engages its employees
Protecting and Restoring Our Environment.	Connect more renewables to decarbonise our community.	3. Increase the proportion of all electricity needs met by renewable energy, through tracking of total electricity generation in the South West Interconnected System (SWIS)
Delivering Quality Infrastructure and Services Across Our State.	Ensure the safety of our people and community.	4. Minimise injuries impacting our people and their ability to deliver services to the community
	Provide reliable customer supply to enable WA.	5. Maintain availability of customer supply across the South West Interconnected Network (SWIN)

Outcomes and Key Performance Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Optimise the use of Western Power's assets to deliver our services:					
Return on regulated asset base ^(b)	5.28%	≥5.67%	5.76%	≥5.9%	
Outcome: Provide a workplace that engages its employees:					
Employee engagement ^(c)	69%	≥76%	n.a.	≥72%	1
Outcome: Increase the proportion of all electricity needs met by renewable energy, through tracking of total electricity generation in the SWIS:					
Percentage of renewables in the network	40%	≥43%	42.5%	≥43%	
Outcome: Minimise injuries impacting our people and their ability to deliver services to the community:					
Total recordable injury frequency rate ^(d)	8.1	≤8.2	10.7	≤8.2	2
Outcome: Maintain availability of customer supply across the SWIN:					
Network availability	99.92%	≥99.9%	99.9%	≥99.9%	

(a) The 2025-26 Estimated Actual reflects data available as at the end of February 2026.

(b) The 2026-27 Budget Target is pending Western Power's Board approval in June 2026 and once approved will be noted in the Annual Performance Statement.

(c) Reflects the broader employee experience to engage and retain Western Power's workforce.

(d) Measurement of the number of 'recordable' injuries per one million hours worked, where 'recordable' injuries include fatalities, lost time injuries, restricted work injuries and medical treatment injuries.

Explanation of Significant Movements

(Notes)

- Employee engagement across the entire employee population is currently measured once annually in the June quarter of the financial year. As it cannot be estimated, no 2025-26 Estimated Actual has been disclosed. Actual performance will be reported in Western Power's 2026 Annual Report.
- Improvements in injury severity have been offset by a higher volume of minor recordable injuries, resulting in a movement in total recordable injury frequency rate (TRIFR). Western Power remains focused on delivering targeted programs to improve overall TRIFR outcomes.

Asset Investment Program

- Western Power's Asset Investment Program (AIP) supports the Government's priorities to deliver safe and reliable electricity services, enable housing, industry and economic growth, and progress the clean energy transition across the South West Interconnected System.
- The AIP sets out planned capital investment for the 2026-27 Budget Year and projections over the forward estimates period, guided by Western Power's Asset Management Framework. It funds both the renewal of ageing assets, critical to maintaining safety, reliability and compliance, and targeted network expansion to support increased electrification and the integration of distributed energy resources and large-scale renewable generation.
- Western Power's capital investment is subject to Western Australia's economic regulatory framework, with the Economic Regulation Authority (ERA) providing independent oversight. Through the Access Arrangement process, the ERA reviews forecast expenditure and sets service performance targets, network tariffs and charges. The current Fifth Access Arrangement (AA5) covers 2022-23 to 2027-28, which includes a one-year deferral.

4. Investment is grouped into three categories reflecting the strategic intent of expenditure:
 - 4.1. Growth capital expenditure: investment to expand the network to enable decarbonisation, electrification, housing enablement and customer connections;
 - 4.2. Structural capital expenditure: new or emerging requirements in response to changing energy market conditions, legislative obligations, and other external drivers; and
 - 4.3. Sustaining capital expenditure: ongoing renewal and essential investment to maintain safety, reliability and compliance.
5. Supporting funding categories provide additional transparency on the underlying drivers of investment.
6. In the 2026-27 Budget Year, Western Power's AIP totals \$2.3 billion, comprising \$1.1 billion for Growth capital expenditure, \$1.1 billion for Sustaining capital expenditure and \$110 million for Structural capital expenditure. Funding for 2028-29 and 2029-30 is subject to the ERA's determination on the Sixth Access Arrangement (AA6) and anticipated future allocations to the Clean Energy Link from the Clean Energy Fund.

Growth Capital Expenditure

7. Growth capital expenditure (totalling \$2.5 billion over the forward estimates period) is primarily driven by the energy transition and Government priorities.
8. Growth funding subcategories include Clean Energy Link, housing, customer-funded projects and the Commonwealth Government's Community Batteries for Household Solar Program.
9. Clean Energy Link investment supports the State's decarbonisation objectives through transmission development and associated preparatory works.
10. Housing projects include new distribution feeders and zone substations to enable residential development and expand supply capacity in support of the Government's housing objectives.
11. The Commonwealth Government's Community Batteries program supports households to store excess solar energy for use during peak times, reducing emissions and easing pressure on the network.

Structural Capital Expenditure

12. Structural capital expenditure, totalling \$248 million over the forward estimates period, covers new works not included in the AA5 forecast where requirements were not sufficiently certain or not foreseen at the time budgets were aligned to AA5.
13. Structural capital expenditure primarily consists of key enabling infrastructure, including transformer upgrades and new substations in the Goldfields and South West. This expenditure also covers housing works driven by incremental load growth of existing customers. It also includes funding to lease and fit out new office accommodation in the Perth CBD.

Sustaining Capital Expenditure

14. Sustaining capital expenditure, totalling \$4 billion over the forward estimates period, preserves the integrity and performance of the existing network and supports Western Power to meet statutory obligations. It represents essential ongoing investment to maintain safety, reliability and compliance. This investment underpins day-to-day service delivery across the network and strengthens Western Power's ability to respond to extreme weather and operational risks.
15. Expenditure covers management and replacement of key assets across the network including poles, wires and substations as well as deployment of advanced metering infrastructure, standalone power systems and the Targeted Underground Power Program.
16. Sustaining programs are delivered through recurring, discrete and volumetric work streams and, in aggregate, address only a small portion of the total asset base each year. This risk-based approach maintains current levels of safety and reliability, supports compliance obligations and sustains delivery capability.

17. Sustaining investment also supports enabling systems and operational technology essential for safe network operation (including ICT, Supervisory Control and Data Acquisition (SCADA) and communications), as well as metering programs that support accurate billing and safety monitoring. Continued investment in these systems reduces exposure to service disruption and strengthens operational resilience.

	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							
Growth							
Clean Energy Link	1,870,286	720,962	587,117	574,084	350,190	123,100	101,950
Community Batteries for Household Solar Program	11,901	11,850	8,991	51	-	-	-
Customer Funded	3,528,059	2,559,976	307,373	399,287	321,033	121,206	126,557
Housing	301,683	12,046	11,000	97,595	83,802	102,100	6,140
Westport	43,019	5,300	5,300	5,455	32,264	-	-
Sustaining							
Asset Replacement	1,585,291	1,149,260	119,034	115,393	118,278	99,106	103,254
Business Support, ICT and SCADA	2,021,549	1,325,385	156,703	265,458	158,880	133,127	138,699
Capacity Expansion	1,137,770	817,358	159,638	84,795	86,915	72,827	75,875
Corporate Real Estate	476,921	375,730	24,313	26,780	27,449	23,000	23,962
Distribution Overhead	4,806,739	3,651,361	315,055	305,765	313,409	262,606	273,598
Metering	777,277	500,505	71,352	73,246	75,077	62,908	65,541
Motor Vehicle Fleet	272,805	174,465	26,810	26,025	26,676	22,352	23,287
Regulatory Compliance	907,133	571,540	48,305	88,813	91,033	76,277	79,470
Standalone Power System	564,985	248,226	87,481	83,829	85,924	71,996	75,010
Undergrounding	440,328	189,677	74,524	66,333	67,992	56,971	59,355
COMPLETED WORKS							
Growth							
Relocation and Augmentation of Network Assets	93,192	93,192	22,616	-	-	-	-
State Underground Power Program	233,378	233,378	403	-	-	-	-
NEW WORKS							
Structural							
Capacity Expansion	225,184	-	-	105,424	119,760	-	-
Perth Office	22,551	-	-	4,583	8,967	9,001	-
Total Cost of Asset Investment Program	19,320,051	12,640,211	2,026,015	2,322,916	1,967,649	1,236,577	1,152,698
FUNDED BY							
Borrowings			1,580,592	2,063,219	1,844,952	1,276,881	1,154,984
Capital Appropriation			454,086	153,363	40,745	3,457	-
Internal Funds and Balances			-	-	7,620	-	-
Other			(8,663)	106,334	74,332	(43,761)	(2,286)
Total Funding			2,026,015	2,322,916	1,967,649	1,236,577	1,152,698

Financial Statements

Income Statement

Revenue

- Western Power receives revenue from network services primarily through network tariff services. As required under the Electricity Networks Access Code 2004, Western Power is required to submit an annual price list to the ERA for approval.
- Western Power's approach to populating network tariff revenue over the forward estimates period is based on the ERA's AA5 Final Decision published on 31 March 2023. Accordingly, network tariff revenue and associated expenses are mostly aligned with the parameters set out in the Final Decision for the period 2025-26 to 2026-27. The outyears are extrapolations pending finalisation of AA6.
- Western Power also receives revenue for unregulated services to customers, with the commercial terms and conditions negotiated between Western Power and customers.

4. Non-reference services revenue is received for revenue target services and non-revenue target services. Revenue target services reflect situations where the customer accepts different conditions from the standard access contract and service standard benchmark set under reference service tariffs. Non-revenue target services reflect the fees set by Western Power in line with the charging criteria published on the Western Power website.

Expenses

5. Total expenses increase over the 2026-27 Budget Year and outyears, primarily driven by higher depreciation and amortisation associated with the expanding asset base, and increased finance and interest costs reflecting higher borrowings to fund the Asset Investment Program.
6. As a subset of total expenses, operating expenditure is mostly aligned with the parameters set out in the AA5 Final Decision over 2025-26 and 2026-27. It also includes additional expenditure to improve reliability in the Eastern Goldfields and to maintain safety and reliability across the wider network through additional investments in vegetation maintenance, primary fault emergency response, silicone treatment, and emergency response generators. The outyears are extrapolations pending finalisation of AA6.
7. Dividends to Government are paid in accordance with Western Power's dividend policy.
8. Western Power will retain \$50 million in dividends annually from 2024-25 to 2029-30 for the Housing Enabling Infrastructure Fund to unlock land supply and support future housing works. This brings the total retained to \$300 million.
9. The interim dividend for 2025-26 will be paid as a final dividend for 2025-26 in December 2026.

Statement of Financial Position

10. Total assets increase over the 2026-27 Budget Year and outyears, driven primarily by growth in property, plant and equipment as major transmission and distribution investments are capitalised in line with the Asset Investment Program.
11. Total liabilities increase over the forward estimates period, largely reflecting higher borrowings required to fund capital investment.
12. Equity increases over the period, reflecting retained earnings and equity contributions from the Government, partially offset by dividend payments.

Statement of Cashflows

13. Net cashflows from operating activities remain strong over the forward estimates period, reflecting stable operating performance and cash receipts from customers.
14. Net cashflows from investing activities are negative over the forward estimates period, reflecting the scale of capital expenditure under the Asset Investment Program.
15. Net cashflows from financing activities reflect increased borrowings to fund capital investment, partially offset by scheduled debt repayments.
16. Cashflows to Government include dividend payments, tax equivalent payments and local government rates equivalents, consistent with the Income Statement and GTE disclosures.

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			
REVENUE							
Revenue from operations							
Sale of goods and services.....	2,009,750	2,204,451	2,183,001	2,341,983	2,489,138	2,682,000	2,625,565
Other revenue	258,366	274,909	278,287	325,907	278,664	310,699	323,908
Revenue from Government							
Capital subsidies	1,730	-	-	-	-	-	-
Other subsidies	1,024	-	2,478	2,223	-	-	-
TOTAL REVENUE.....	2,270,870	2,479,360	2,463,766	2,670,113	2,767,802	2,992,699	2,949,473
Expenses							
Employee benefits ^(b)	249,607	245,776	247,594	253,784	260,128	266,632	273,297
Grants and subsidies.....	-	6,145	6,145	3,160	711	-	-
Supplies and services	263,464	239,844	282,403	287,827	278,200	262,504	268,566
Accommodation	5,775	3,373	3,373	3,460	3,450	3,536	3,625
Depreciation and amortisation	534,301	653,738	657,841	706,629	761,692	800,168	846,968
Finance and interest costs.....	348,002	380,126	376,302	439,290	509,411	528,804	555,745
Other expenses.....	148,255	114,338	114,853	117,286	108,884	111,607	114,398
Tariff Equalisation Contribution.....	230,000	242,000	242,000	290,000	293,000	289,000	296,000
TOTAL EXPENSES.....	1,779,404	1,885,340	1,930,511	2,101,436	2,215,476	2,262,251	2,358,599
NET PROFIT/(LOSS) BEFORE TAX	491,466	594,020	533,255	568,677	552,326	730,448	590,874
National Tax Equivalent Regime							
Current tax equivalent expense.....	79,724	164,251	145,631	163,789	154,524	202,826	166,923
Deferred tax equivalent expense.....	73,653	11,934	12,327	6,875	11,168	14,889	9,139
NET PROFIT/(LOSS) AFTER TAX	338,089	417,835	375,297	398,013	386,634	512,733	414,812
Dividends	71,399	362,118	203,975	405,307	249,940	316,294	279,468

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 3,676, 3,795 and 3,863 respectively. The 2026-27 Budget Year is subject to Board approval in June 2026.

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	41,237	34,785	56,862	51,759	96,740	107,177	107,177
Cash assets - Retained dividends.....	263,186	263,186	263,186	263,186	255,566	305,566	255,566
Receivables	243,419	259,298	250,267	260,680	272,456	272,808	266,638
Assets held for sale	301	374	301	301	301	301	301
Other.....	280,907	208,050	280,907	280,907	286,852	291,263	296,724
Total current assets	829,050	765,693	851,523	856,833	911,915	977,115	926,406
NON-CURRENT ASSETS							
Property, plant and equipment.....	13,988,279	14,929,571	15,422,054	17,148,712	18,499,804	19,001,564	19,356,217
Intangibles	138,814	200,228	138,814	138,814	145,535	156,199	167,342
Receivables	552	506	552	552	552	552	565
Other.....	5,032	29,022	5,032	5,032	5,032	5,032	5,032
Total non-current assets	14,132,677	15,159,327	15,566,452	17,293,110	18,650,923	19,163,347	19,529,156
TOTAL ASSETS	14,961,727	15,925,020	16,417,975	18,149,943	19,562,838	20,140,462	20,455,562
CURRENT LIABILITIES							
Employee provisions	134,981	119,034	135,033	135,386	135,386	135,386	135,386
Payables	221,627	153,854	229,400	243,750	210,698	257,734	225,983
Borrowings and leases	66,784	65,529	75,184	83,584	91,984	100,612	100,843
Interest payable.....	369	63,531	369	369	369	376	376
Other.....	261,762	261,874	234,326	275,976	329,096	372,823	362,871
Total current liabilities	685,523	663,822	674,312	739,065	767,533	866,931	825,459
NON-CURRENT LIABILITIES							
Employee provisions	17,888	16,003	17,889	17,891	17,891	17,898	17,905
Borrowings and leases	7,933,814	8,348,233	8,567,636	9,904,604	10,927,751	11,011,467	11,031,429
Other.....	1,552,311	1,421,728	1,567,584	1,576,678	1,590,680	1,609,608	1,621,085
Total non-current liabilities	9,504,013	9,785,964	10,153,109	11,499,173	12,536,322	12,638,973	12,670,419
TOTAL LIABILITIES.....	10,189,536	10,449,786	10,827,421	12,238,238	13,303,855	13,505,904	13,495,878
NET ASSETS	4,772,191	5,475,234	5,590,554	5,911,705	6,258,983	6,634,558	6,959,684
EQUITY							
Contributed equity	2,236,672	2,888,590	2,883,713	3,212,158	3,422,742	3,601,878	3,791,660
Accumulated surplus/(deficit).....	2,574,805	2,594,005	2,746,127	2,738,833	2,875,527	3,071,966	3,207,310
Reserves.....	(39,286)	(7,361)	(39,286)	(39,286)	(39,286)	(39,286)	(39,286)
TOTAL EQUITY	4,772,191	5,475,234	5,590,554	5,911,705	6,258,983	6,634,558	6,959,684

(a) Full audited financial statements are published in Western Power'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.....	2,004,954	2,209,042	2,187,592	2,325,712	2,493,983	2,686,967	2,630,658
Grants and subsidies.....	992	14,421	14,421	12,811	1,405	-	-
GST receipts.....	200,135	190,926	190,926	194,407	199,558	211,030	217,346
Other receipts.....	182,903	217,982	172,705	311,885	250,091	300,105	276,183
Payments							
Employee benefits.....	(228,867)	(245,516)	(247,334)	(253,108)	(259,909)	(266,409)	(273,070)
Supplies and services.....	(266,285)	(238,007)	(280,566)	(285,930)	(279,520)	(263,855)	(269,952)
Accommodation ^(b)	(3,750)	(1,604)	(1,604)	(1,647)	(1,592)	(1,632)	(1,673)
GST payments.....	(199,278)	(190,926)	(190,926)	(199,025)	(204,000)	(211,030)	(217,346)
Finance and interest costs.....	(348,719)	(376,418)	(372,594)	(436,875)	(506,126)	(525,928)	(554,162)
Tariff Equalisation Fund.....	(230,000)	(242,000)	(242,000)	(290,000)	(293,000)	(289,000)	(296,000)
Other payments.....	(188,696)	(122,304)	(122,819)	(122,315)	(111,579)	(113,640)	(116,481)
Net cash from operating activities.....	923,389	1,215,596	1,107,801	1,255,915	1,289,311	1,526,608	1,395,503
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	20,108	-	-	-	-	-	-
Payments							
Purchase of non-current assets.....	(1,309,727)	(1,707,926)	(2,026,015)	(2,322,916)	(1,967,649)	(1,236,577)	(1,152,698)
Net cash from investing activities.....	(1,289,619)	(1,707,926)	(2,026,015)	(2,322,916)	(1,967,649)	(1,236,577)	(1,152,698)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	1,190,000	1,070,406	1,309,680	1,968,702	1,627,843	782,664	877,410
Other proceeds.....	11,489	-	-	-	-	-	-
Payments							
Repayment of borrowings and leases.....	(841,783)	(667,461)	(667,461)	(668,116)	(672,425)	(690,759)	(857,868)
Other payments.....	(14,876)	(16,201)	(16,201)	(16,606)	(17,021)	(17,447)	(17,883)
Net cash from financing activities.....	344,830	386,744	626,018	1,283,980	938,397	74,458	1,659
CASHFLOWS FROM GOVERNMENT							
Receipts							
Capital subsidies.....	1,730	-	-	-	-	-	-
Equity contributions.....	174,329	599,001	647,041	328,445	210,584	179,136	189,782
Other subsidies.....	1,024	-	2,478	2,223	-	-	-
Payments							
Dividends to Government.....	(71,399)	(362,117)	(203,975)	(405,307)	(249,940)	(316,294)	(279,468)
National Tax Equivalent Regime - Income Tax..	-	(113,377)	(135,955)	(145,631)	(181,483)	(164,991)	(202,826)
Local Government Rates Equivalent.....	(2,025)	(1,769)	(1,769)	(1,813)	(1,858)	(1,904)	(1,952)
Net cash provided to Government.....	(103,659)	(121,738)	(307,820)	222,083	222,697	304,053	294,464
NET INCREASE/(DECREASE) IN CASH HELD.....	82,259	16,152	15,624	(5,104)	37,362	60,436	(50,000)
Cash assets at the beginning of the reporting period.....	222,164	281,819	304,423	320,048	314,945	352,306	412,743
Cash assets at the end of the reporting period.....	304,423	297,971	320,047	314,944	352,307	412,742	362,743

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

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

Horizon Power

Part 12

Utilities

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

	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	6,974	3,080	8,427	5,482	5,183	7,346	11,424
Local Government Rates Equivalent	374	789	789	1,309	1,344	1,380	1,417
Dividends ^(a)	7,556	6,019	14,406	9,857	8,372	10,942	17,304
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	45,108	18,848	21,437	23,340	22,146	22,394	22,279
Other Subsidies	-	1,200	5,013	6,641	470	200	200
Major Treasurer's Special Purpose Account(s)	43,108	40,533	40,533	35,006	35,105	34,507	34,583
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	-	-	-	20,541	14,451	14,451	14,451
Major Treasurer's Special Purpose Account(s)	18,550	14,446	14,446	11,010	11,700	-	-
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	667,074	628,469	665,781	714,207	729,429	729,822	749,759
Revenue from Government	88,216	65,535	75,587	69,032	57,918	57,101	57,062
Total Expenses ^(b)	731,108	687,742	717,281	765,455	771,402	763,711	769,924
Total Borrowings	878,333	1,025,186	988,151	1,046,236	1,092,207	1,146,044	1,183,582
NET PROFIT AFTER TAX	15,199	3,182	15,660	12,302	10,762	15,866	25,473
CASH ASSETS ^(c)	161,879	239,639	200,995	234,267	308,363	380,357	436,043

(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 Horizon Power'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 Adjustments					
2028 Kimberley Total Solar Eclipse	-	375	258	35	-
Bidyadanga Community-Led Solar Farm - Resourcing	-	(100)	(19)	-	-
Community Solar Banks - Commonwealth Funding	2,532	479	-	-	-
Cyber Security Strategy	-	(194)	(206)	-	-
Dampier Bunbury Pipeline Gas Transportation Agreement - Sixth Access Arrangement	-	(84)	(102)	(104)	(107)

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Djarindjin Community-Led Solar Farm - Resourcing	-	(55)	-	-	-
Energy Ahead Program Extension	(389)	(883)	(1,096)	(1,124)	-
Future Energy Transition Program	-	(974)	(184)	-	-
Gas Storage Costs Post-2026	-	(157)	(351)	(389)	(398)
Generation and Network Maintenance Uplift	(5,342)	(1,592)	(706)	(723)	(741)
Laverton and Menzies Power Project	(43)	(223)	(52)	(39)	(73)
Mid West Pole Replacement Program	(83)	(293)	(329)	(329)	(329)
New Customer Connection	5,969	1,022	(297)	(329)	(329)
Next Generation Grid Edge Solution	-	(277)	(52)	-	-
Remote Communities					
Advanced Metering Infrastructure	-	(645)	(672)	-	-
Critical Distribution Network Upgrades	(35)	(216)	(528)	(719)	(746)
Critical Generation Replacement Program (ReGen)	(332)	(706)	(1,682)	(1,855)	(1,855)
Operational Parameter Adjustments	(2,200)	(4,200)	(2,472)	(2,546)	(2,622)
Polyvinyl Chloride (PVC) and Twistie Project	(203)	(241)	(241)	(241)	(241)
Residential Housing Replenishment	-	(31)	(184)	-	-
Retail System Replacement	-	(2,819)	(4,773)	(802)	-
Sales of Share in Mid West Pipeline	8,116	1,535	-	-	-
Standalone Power Systems - Rounds 4 and 5	(243)	(1,020)	(1,158)	(1,158)	(1,158)
Stovehill Road Karratha Remediation Project	-	(60)	(228)	(258)	(258)
West Kimberley Power Purchase Agreement Extension	-	-	(729)	(1,754)	(2,117)
Other					
2026-27 Tariff, Fees and Charges	-	(1,216)	516	(598)	(7,035)
Demand and Energy Forecast Update	2,459	7,282	10,262	7,264	12,866
Main Business Operating Parameter Adjustment	-	(11)	25	52	53
Salaries Enterprise Agreement	(1,635)	(684)	(518)	(543)	(556)
Social Concessions	-	(274)	(212)	(244)	(371)
Tariff Equalisation Contribution Update	-	5,638	3,743	3,522	11,672

Significant Initiatives

Supporting Strong Financial and Economic Management and Local Industry Participation

- Horizon Power's investment and procurement activities are structured to maximise local content and industry participation to support the Government's Made in WA agenda and the Western Australian Industry Participation Strategy. Major capital programs and operational expenditure support Western Australian businesses, regional suppliers and local workforces, contributing to skills development, employment opportunities and broader economic activity across regional Western Australia. These outcomes are delivered alongside the Government's objectives for strong financial management, ensuring value for money while supporting local industry capability and supply chain resilience.

Supporting the State to Become a Renewable Energy Powerhouse and Reducing Emissions

- In line with the Government's goal of protecting and restoring the environment, including supporting the State to become a renewable energy powerhouse and reducing emissions, Horizon Power is enabling increased penetration of renewable energy across regional and remote power systems. This is being delivered through the Future Energy Transition Program, which prioritise behind-the-meter renewable generation and storage, complemented by selective investment in centralised renewables where required to maintain system security.

Delivering Quality Infrastructure and Services in Regional and Remote Areas

- Consistent with the Government's commitment to delivering quality infrastructure and services across Western Australia, Horizon Power is investing in the safety, reliability and resilience of energy systems critical to regional communities and economic participation. This includes targeted upgrades under the Critical Distribution Network Upgrades and Critical Generation Replacement programs, alongside investments in digital systems, to improve reliability, manage outage risks and ensure regulatory compliance as energy systems become more decentralised.
- A key focus is the staged transition of remote Aboriginal communities to fit-for-purpose, safe and reliable energy solutions. This work enables Closing the Gap commitments by improving energy security, enabling renewable integration and supporting community-led engagement and Aboriginal economic participation. Investments through the Advanced Metering Infrastructure initiative, together with critical network upgrades and generation replacement, underpin equitable access to essential services in some of the State's most remote locations.

Enabling Regional Industrial Development and the Pilbara Energy Transition

5. Horizon Power is supporting the Government's Pilbara Energy Transition through the development of private sector led common-use transmission infrastructure, providing technical and system planning advice and facilitating the development of networks in the Pilbara. These activities support industrial decarbonisation, economic diversification and new private investment while maintaining system security in the North West Interconnected System.
6. Further, Horizon Power is undertaking early substation infrastructure planning and design works to enable the activation of the Boodarie and Maitland Strategic Industrial Areas, thereby further enabling the Government's industrial land and energy strategies and supporting new load growth, reducing barriers to investment and ensuring energy infrastructure is delivered in a timely, coordinated and efficient manner.

Annual Performance Statement

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

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad Government Goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between Horizon Power's 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.	Affordable energy.	1. Optimise core business 2. Safe, reliable and engaged business
Protecting and Restoring Our Environment.	Customer-led decarbonisation.	3. Reduce emissions from regional power supply 4. Coordinate and accelerate CER uptake
Delivering Quality Infrastructure and Services Across Our State.	Regional catalyst.	5. Improve safety and reliability of power in regional areas

Outcomes and Key Performance Indicators

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Optimise core business:					
Cost to supply unit cost (cents/kWh).....	39.2	41.9	43.6	46.4	
Return on assets.....	3.8%	3.2%	3.9%	3.6%	1
Net Profit After Tax (\$ million)	15.2	3.2	15.7	12.3	1
Outcome: Safe, reliable and engaged business:					
Customer satisfaction ^(a)	76%	70%	87%	70%	2
System Average Interruption Duration Index (SAIDI) ^(b)	117 minutes	290 minutes	225 minutes	290 minutes	
System Average Interruption Frequency Index (SAIFI) ^(c)	1.8	6.6	2.5	6.6	3
Number of compliant systems (out of 38) ^(d)	32	33	34	33	
Major project completion within 5% of approved budget	100%	100%	100%	100%	

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Reduce emissions from regional power supply:					
Greenhouse gas emission (kt CO ₂ e)	609	n.a.	591	602	4
Outcome: Coordinate and accelerate CER uptake:					
Consumer Energy Resources uptake (MW) ^(e)	17	n.a.	26.7	35	4
Outcome: Improve safety and reliability of power in regional areas:					
Lost time injury frequency rate ^(f)	5.4	nil	4.6	nil	
Total number of notifiable incidents ^(g)	10	nil	6	nil	
Unassisted pole failure rate ^(h)	0.53	1	0.53	1	3

(a) Customer satisfaction is measured by an annual survey, undertaken by an external agency, amalgamating customer perceptions of reliability, service quality and product offering.

(b) The SAIDI measures the duration of sustained customer interruptions.

(c) The SAIFI measures the frequency of interruptions to customers.

(d) Achievement of SAIDI and SAIFI system reliability performance, as agreed or per the Electricity Industry (Network Quality and Reliability of Supply) Code 2005 for each system.

(e) Total installed capacity of customer-owned renewable energy technologies connected to the electricity system, measured in megawatts.

(f) Lost time injury frequency rate is a formula to provide the number of lost time injuries to be sustained, per one million hours worked, over a given 12-month period.

(g) A network operator must notify the Director of Building and Energy, Local Government, Industry Regulation and Safety, of any incident or event that is caused, or significantly contributed to, by electricity that results in serious injury or serious damage.

(h) A count of unassisted pole failures per 10,000 poles.

Explanation of Significant Movements

(Notes)

- Higher Return on Assets and Net Profit after Tax in the 2025-26 Estimated Actual are primarily driven by incremental profit from the sale of an interest in the Mid West Pipeline, which was not included in the 2025-26 Budget.
- Customer satisfaction is forecast at 87%, exceeding the 70% target and reflecting sustained strong performance.
- The reductions in the 2025-26 Estimated Actual in comparison to the 2025-26 Budget are a result of investment in maintenance leading to a reduction of outages and interruptions.
- This is a new key performance indicator that is being introduced from the 2026-27 financial year.

Asset Investment Program

- Horizon Power will invest \$141.3 million during the 2026-27 Budget Year and a further \$265.2 million over the outyears. This investment in regional Western Australia will continue to focus on providing a safe and reliable electricity supply to regional customers and supporting jobs in regional areas.

Community Batteries

- Horizon Power is delivering 10 community Battery Energy Storage Systems (BESS) across Exmouth (three), Carnarvon (three) and Esperance (four), supported by a \$6.3 million investment from the Government's Sectoral Emissions Reduction Strategy and \$4 million from Australian Renewable Energy Agency (ARENA) funding.

Exmouth Power Project

- Horizon Power is completing its delivery of the Exmouth Power Project, a major milestone in the Government's commitment to responsible decarbonisation, delivering one of regional Western Australia's most advanced high renewable energy systems. The new power system, delivered via a power purchase agreement (PPA) with Pacific Energy Limited, comprises a 9.6 MW solar farm and two BESS totalling 10 MW/49.6 MWh, supported by gas generation that operates when required for reliability.

Laverton and Menzies Power Project

4. Horizon Power will deliver the Laverton and Menzies Power Project to replace end-of-life generation assets and improve the reliability of electricity supply in these towns. Delivered through a long-term PPA, the project will provide a new thermal generation system for Laverton and a hybrid solution for Menzies incorporating thermal generation, centralised solar and BESS.

Long Duration Energy Storage

5. Long Duration Energy Storage (LDES) involves the design and delivery of two LDES installations within Horizon Power microgrids, including a 300 kW/600 kWh Nickel Hydrogen battery in Nullagine and a 250 kW/1450 kWh Sodium Sulphur battery in Carnarvon, to test emerging storage technologies under real-world operating conditions. These trials, delivered in partnership with the ARENA, will provide critical insights into system performance, operational flexibility, and integration requirements in isolated power systems.

Blackstone Hybrid Energy Solution

6. Horizon Power is delivering the Blackstone Hybrid Energy Solution to permanently replace the town's diesel-fired power station. The new solution, which eases the town's reliance on high-cost temporary diesel generation, will use a modular combination of 78 kW solar generation, 2 MWh battery energy storage and 400 kW diesel generation.

Remote Communities - Transfer of Essential Services

7. Horizon Power is uplifting remote communities' services by bringing the 117 remote communities assumed under Horizon Power's responsibility in 2023 from the Department of Communities to a standard consistent with that experienced in other similar sized communities by 2031. This is a long-term work program that supports the Government to advance its commitment to Outcome 9 (Target 9b) of the National Agreement on Closing the Gap.

Remote Communities - Critical Distribution Network Program

8. Horizon Power will deliver the Remote Communities Critical Distribution Network program to remediate high-risk electricity distribution assets across remote Aboriginal communities in Western Australia. The program will address critical safety, reliability and compliance issues.

Remote Communities - Critical Generation Replacement Program

9. Horizon Power will deliver the Remote Communities Critical Generation Replacement (ReGen) program to improve the safety, reliability and sustainability of electricity supply in remote Aboriginal communities across Western Australia.

Remote Communities - Advanced Metering Infrastructure

10. The Remote Communities Advanced Metering Infrastructure (AMI) Program will improve electrical safety, regulatory compliance and service equity across remote Aboriginal communities. The program will deliver advanced electricity meters and related infrastructure to remote communities between 2027 and 2031.

Stovehill Road Karratha Remediation

11. Horizon Power will upgrade Stovehill Road, the primary access route to its Karratha Depot and adjacent critical utility 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
WORKS IN PROGRESS							
Asset Management Plan							
Asset Replacement	198,456	151,685	14,828	9,957	9,878	13,468	13,468
Capacity	31,130	26,866	914	907	901	1,228	1,228
Knowledge and Technology Investment	87,634	69,776	3,830	3,802	3,772	5,142	5,142
Mobile Plant and Operational Fleet	44,031	39,402	992	985	978	1,333	1,333
Property Management	77,648	52,946	5,296	5,259	5,217	7,113	7,113
Regulatory Compliance	87,078	64,594	4,822	4,787	4,749	6,474	6,474
Reliability	151,127	94,514	14,419	12,052	11,957	16,302	16,302
Safety	252,965	195,741	12,271	12,182	12,086	16,478	16,478
Customer Funded Works							
New Customer Connection in Pilbara	7,971	7,751	7,751	220	-	-	-
Other Customer Driven Works	197,358	180,524	3,584	4,012	3,630	4,596	4,596
Major Projects							
Community Batteries	10,384	7,929	6,453	2,357	98	-	-
Exmouth Power Project	10,000	7,357	6,262	2,643	-	-	-
Laverton and Menzies Power Project	8,235	2,489	2,489	5,746	-	-	-
Leonora Power Project	13,501	2,179	2,179	11,322	-	-	-
Long Duration Energy Storage	6,455	3,936	2,860	2,519	-	-	-
Residential Housing Replenishment	10,059	4,459	-	1,800	3,800	-	-
Remote Communities							
Blackstone Hybrid Energy Solution	12,799	12,326	11,400	473	-	-	-
Critical Distribution Network Program	10,030	2,000	2,000	8,030	-	-	-
Critical Generation Replacement Program	31,593	9,708	9,708	21,885	-	-	-
Transfer of Essential Services	101,373	39,672	14,901	13,367	12,938	17,698	17,698
COMPLETED WORKS							
Asset Replacement - Murdoch Transformer Replacement...	7,529	7,529	7,276	-	-	-	-
Major Projects							
Dampier Peninsula and Warmun Independent Power							
Producer Buy-Out	4,504	4,504	1,764	-	-	-	-
Denham Hydrogen Demonstration Plant	10,755	10,755	232	-	-	-	-
Kimberley Communities Solar Saver	10,559	10,559	7,330	-	-	-	-
Kununurra Cotton Gin Electricity Infrastructure	4,554	4,554	267	-	-	-	-
Mobile Generation Fleet for Summer Preparedness	3,480	3,480	845	-	-	-	-
Refurbishment of Denham Power Station	12,419	12,419	117	-	-	-	-
Standalone Power Systems Roll Out							
Round 4	20,457	20,457	4,970	-	-	-	-
Round 5	28,806	28,806	19,419	-	-	-	-
Remote Communities - PVC and Twistie	3,900	3,900	3,900	-	-	-	-
NEW WORKS							
Major Projects							
Retail System Replacement	6,360	-	-	2,540	3,820	-	-
Stovehill Road Karratha Remediation	3,478	-	-	3,478	-	-	-
Remote Communities - Advanced Metering Infrastructure ...	22,710	-	-	11,010	11,700	-	-
Total Cost of Asset Investment Program	1,489,338	1,082,817	173,079	141,333	85,524	89,832	89,832
FUNDED BY							
Borrowings			140,691	107,299	51,702	71,628	67,538
Capital Appropriation			-	20,541	14,451	14,451	14,451
Commonwealth Grants			2,321	4,045	197	-	-
Internal Funds and Balances			1,575	(6,075)	3,451	3,753	3,247
Major Treasurer's Special Purpose Account(s)							
Remote Communities Fund			14,446	11,010	11,700	-	-
Other			11,413	3,973	3,753	-	4,596
Other Grants and Subsidies			2,633	540	270	-	-
Total Funding			173,079	141,333	85,524	89,832	89,832

Financial Statements

Income Statement

Revenue

1. Total revenue in the 2026-27 Budget Year is forecast to increase by \$41.8 million compared to the 2025-26 Estimated Actual, driven primarily by higher Tariff Equalisation Contribution (\$48 million) and increased energy demand (\$20.6 million), partially offset by lower other revenue from one-off transactions (\$20.2 million).

Expenses

2. Total expenses in the 2026-27 Budget Year are forecast to increase by \$48.2 million compared with the 2025-26 Estimated Actual, primarily driven by procurement and services cost pressures (\$10.3 million) and increased operating project expenditure, including Retail System Replacement (\$10.2 million) and the Future Energy Transition Program (\$7 million).

Statement of Cashflows

3. Equity contributions of \$20.5 million are forecast in the 2026-27 Budget Year to fund the Remote Community - Transfer of Essential Services Program (\$14.5 million) and the Retail System Replacement Project (\$6.1 million).

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.....	385,171	355,644	372,653	393,285	405,036	408,906	421,157
Other revenue.....	51,903	30,825	51,128	30,922	31,393	31,916	32,602
Tariff Equalisation Contribution.....	230,000	242,000	242,000	290,000	293,000	289,000	296,000
Revenue from Government							
Operating subsidies.....	45,108	18,848	21,437	23,340	22,146	22,394	22,279
Capital subsidies.....	-	4,954	7,234	4,045	197	-	-
Other subsidies.....	-	1,200	6,383	6,641	470	200	200
Major Treasurer's Special Purpose Account(s)							
Remote Communities.....	9,486	8,572	8,572	3,045	3,144	2,546	2,622
Royalties for Regions							
Regional Community Services Fund.....	33,622	31,961	31,961	31,961	31,961	31,961	31,961
TOTAL REVENUE.....	755,290	694,004	741,368	783,239	787,347	786,923	806,821
Expenses							
Employee benefits ^(b)	106,704	92,353	95,350	101,197	103,940	106,754	109,293
Grants and subsidies.....	31,807	11,360	11,360	6,096	6,178	6,319	6,446
Supplies and services.....	375,391	353,586	378,865	421,968	427,889	422,071	426,316
Accommodation.....	6,653	4,801	4,801	5,426	5,563	5,622	5,765
Depreciation and amortisation.....	121,238	119,798	122,945	127,284	122,348	114,135	110,201
Finance and interest costs.....	56,187	66,366	62,714	67,432	71,851	74,900	77,146
Other expenses.....	33,128	39,478	41,246	36,052	33,633	33,910	34,757
TOTAL EXPENSES.....	731,108	687,742	717,281	765,455	771,402	763,711	769,924
NET PROFIT/(LOSS) BEFORE TAX.....	24,182	6,262	24,087	17,784	15,945	23,212	36,897
National Tax Equivalent Regime							
Current tax equivalent expense.....	6,974	3,080	8,427	5,482	5,183	7,346	11,424
Deferred tax equivalent expense.....	2,009	-	-	-	-	-	-
NET PROFIT/(LOSS) AFTER TAX.....	15,199	3,182	15,660	12,302	10,762	15,866	25,473
Dividends.....	7,556	6,019	14,406	9,857	8,372	10,942	17,304

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 621, 638 and 642 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	154,244	234,284	195,640	228,912	303,008	375,002	430,688
Cash assets - Retained dividends.....	7,635	5,355	5,355	5,355	5,355	5,355	5,355
Receivables	63,893	52,755	56,183	55,311	54,417	54,417	54,417
Assets held for sale	51	-	51	51	51	51	51
Other.....	27,893	45,747	27,893	27,893	27,893	27,893	27,893
Total current assets	253,716	338,141	285,122	317,522	390,724	462,718	518,404
NON-CURRENT ASSETS							
Property, plant and equipment.....	1,538,909	1,636,099	1,615,444	1,697,590	1,690,866	1,687,969	1,694,396
Intangibles	226,823	234,249	275,133	277,262	247,971	227,374	201,387
Receivables	2,554	3,187	2,554	2,554	2,554	2,554	2,554
Other investments	3,479	3,233	3,479	3,479	3,479	3,479	3,479
Other.....	95,065	113,995	95,065	95,065	95,065	95,065	95,065
Total non-current assets	1,866,830	1,990,763	1,991,675	2,075,950	2,039,935	2,016,441	1,996,881
TOTAL ASSETS	2,120,546	2,328,904	2,276,797	2,393,472	2,430,659	2,479,159	2,515,285
CURRENT LIABILITIES							
Employee provisions	22,323	17,597	22,323	22,323	22,323	22,323	22,323
Payables	96,952	86,936	96,952	96,952	96,952	96,952	96,952
Borrowings and leases	190,414	207,360	193,795	184,126	173,829	169,982	171,673
Interest payable.....	6,183	1,555	6,183	6,183	6,183	6,183	6,183
Other.....	24,525	21,356	24,525	24,525	24,525	24,525	24,525
Total current liabilities	340,397	334,804	343,778	334,109	323,812	319,965	321,656
NON-CURRENT LIABILITIES							
Employee provisions	4,083	7,003	4,083	4,083	4,083	4,083	4,083
Borrowings and leases	946,224	1,094,700	1,087,964	1,182,685	1,206,622	1,242,268	1,256,922
Other.....	143,662	198,398	139,092	136,719	131,725	129,051	126,212
Total non-current liabilities	1,093,969	1,300,101	1,231,139	1,323,487	1,342,430	1,375,402	1,387,217
TOTAL LIABILITIES	1,434,366	1,634,905	1,574,917	1,657,596	1,666,242	1,695,367	1,708,873
NET ASSETS	686,180	693,999	701,880	735,876	764,417	783,792	806,412
EQUITY							
Contributed equity	444,522	458,968	458,968	490,519	516,670	531,121	545,572
Accumulated surplus/(deficit).....	241,658	235,031	242,912	245,357	247,747	252,671	260,840
TOTAL EQUITY	686,180	693,999	701,880	735,876	764,417	783,792	806,412

(a) Full audited financial statements are published in Horizon Power'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.....	400,808	353,642	370,651	391,233	402,933	406,740	418,936
Grants and subsidies.....	-	4,954	4,954	4,045	197	-	-
GST receipts.....	14,995	38,601	38,601	39,566	44,755	46,395	47,232
Other receipts.....	54,796	24,844	33,448	24,962	25,435	25,064	25,750
Tariff Equalisation Contribution.....	230,000	242,000	242,000	290,000	293,000	289,000	296,000
Payments							
Employee benefits.....	(105,006)	(92,353)	(95,350)	(101,197)	(103,940)	(106,754)	(109,292)
Supplies and services.....	(386,116)	(352,949)	(378,228)	(421,315)	(427,220)	(421,402)	(425,630)
Accommodation ^(b)	(6,279)	(4,775)	(4,775)	(4,894)	(4,888)	(4,911)	(5,034)
GST payments.....	(16,938)	(38,601)	(38,601)	(39,566)	(44,755)	(46,395)	(47,232)
Finance and interest costs.....	(51,559)	(62,558)	(58,906)	(63,762)	(68,327)	(71,531)	(73,942)
Other payments.....	(76,163)	(51,045)	(52,813)	(39,972)	(40,183)	(38,063)	(38,983)
Net cash from operating activities.....	58,538	61,760	60,981	79,100	77,007	78,143	87,805
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	1,065	-	11,699	-	-	-	-
Payments							
Purchase of non-current assets.....	(137,103)	(112,231)	(173,079)	(141,333)	(85,524)	(89,832)	(89,832)
Other payments.....	(7,330)	-	-	-	-	-	-
Net cash from investing activities.....	(143,368)	(112,231)	(161,380)	(141,333)	(85,524)	(89,832)	(89,832)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	231,000	186,776	239,606	182,476	165,759	156,763	140,464
Payments							
Repayment of borrowings and leases.....	(254,538)	(168,407)	(168,407)	(166,861)	(152,119)	(124,964)	(124,119)
Net cash from financing activities.....	(23,538)	18,369	71,199	15,615	13,640	31,799	16,345
CASHFLOWS FROM GOVERNMENT							
Receipts							
Capital subsidies.....	-	-	2,280	-	-	-	-
Operating subsidies.....	44,411	25,707	28,296	23,340	22,146	22,394	22,279
Equity contributions.....	-	-	-	20,541	14,451	14,451	14,451
Other subsidies.....	-	1,200	6,383	6,641	470	200	200
Major Treasurer's Special Purpose Account(s)							
Remote Communities.....	26,982	23,018	23,018	14,055	14,844	2,546	2,622
Royalties for Regions							
Regional Community Services Fund.....	31,182	31,961	31,961	31,961	31,961	31,961	31,961
Regional Infrastructure and Headworks Fund.....	1,054	-	-	-	-	-	-
Payments							
Dividends to Government.....	(7,556)	(6,019)	(14,406)	(9,857)	(8,372)	(10,942)	(17,304)
National Tax Equivalent Regime - Income Tax	(2,880)	(3,080)	(8,427)	(5,482)	(5,183)	(7,346)	(11,424)
Local Government Rates Equivalent.....	(550)	(789)	(789)	(1,309)	(1,344)	(1,380)	(1,417)
Net cash provided to Government.....	(92,643)	(71,998)	(68,316)	(79,890)	(68,973)	(51,884)	(41,368)
NET INCREASE/(DECREASE) IN CASH HELD.....	(15,725)	39,896	39,116	33,272	74,096	71,994	55,686
Cash assets at the beginning of the reporting period.....	177,604	199,743	161,879	200,995	234,267	308,363	380,357
Cash assets at the end of the reporting period.....	161,879	239,639	200,995	234,267	308,363	380,357	436,043

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

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

Water Corporation

Part 12

Utilities

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

	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	499,597	507,371	490,996	520,676	466,943	495,430	512,886
Local Government Rates Equivalent	8,074	8,790	8,790	9,009	9,234	9,465	9,702
Dividends ^{(a)(b)}	-	1,614,146	818,070	1,645,871	825,716	900,972	941,399
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	596,630	756,244	668,228	846,199	879,841	942,415	948,119
Other Subsidies	44,853	12,699	11,603	14,757	11,269	-	-
Major Treasurer's Special Purpose Account(s)	33,672	73,725	50,572	66,740	59,163	23,929	23,928
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	94,030	49,196	20,195	38,278	64,174	13,499	26
Major Treasurer's Special Purpose Account(s)	5,900	48,977	33,923	27,983	-	-	-
RATIOS							
Dividend Payout Ratio (%)	85	85	85	85	85	85	85
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	3,102,024	3,035,567	3,135,358	3,285,014	3,404,787	3,533,981	3,667,591
Revenue from Government	675,155	842,668	730,403	927,696	950,273	966,344	972,047
Total Expenses ^(c)	2,166,434	2,251,817	2,293,932	2,488,636	2,721,799	2,836,442	2,901,866
Total Borrowings	4,304,471	5,384,600	5,228,663	7,156,189	8,132,985	8,410,141	8,461,068
NET PROFIT AFTER TAX	1,125,956	1,139,005	1,100,791	1,207,382	1,143,808	1,165,249	1,216,964
CASH ASSETS ^(d)	1,434,300	92,957	1,087,951	371,179	506,904	646,484	429,499

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

(b) The Corporation deferred its 2024-25 interim dividend payment to be paid in 2025-26 and its 2025-26 interim dividend payment to be paid in 2026-27.

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

(d) As at 30 June each financial year.

Financial Changes

Net operating balance impact of adjustments, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Corporation's Income Statement since presentation of the 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 Adjustments					
2028 Kimberley Total Solar Eclipse	-	4,592	3,568	47	-
330 Megawatt Power Purchase Agreement	-	-	-	-	9,944
Asset Maintenance	-	(59,713)	(91,413)	-	-
Cyber Security and Data Privacy	(5,475)	(5,947)	(6,178)	(6,554)	(6,828)

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Managing Regulatory Impacts.....	(5,017)	(7,655)	(8,166)	(5,178)	(5,297)
Ord M1 Channel Upgrade - Operating Expenditure	-	(1,500)	(1,500)	(1,500)	(1,500)
Perth Seawater Desalination Plant - Enhanced Backwash Project.....	-	(61)	(559)	(1,668)	(2,470)
Planning Capacity Upgrades at Wastewater Resource Recovery Facilities	-	(3,356)	(3,401)	(45)	-
Planning to Secure Future Water Sources.....	(22,783)	(84,565)	(27,823)	(930)	-
Regional Road Bridges Over Drainage Assets	-	(78)	(276)	(649)	(891)
Residential and Non-Residential Land Supply	(374)	(1,250)	(3,281)	(4,122)	(4,337)
West Pilbara Water Supply Scheme.....	(9,874)	(22,767)	(72,005)	(74,658)	(76,258)
Other					
Deferral of 2025-26 Interim Dividend	(788,562)	788,562	-	-	-
Southern Seawater Desalination Plant - Additional 20 Gegalitre Production	-	(15,967)	(179)	-	-

Significant Initiatives

1. A secure, reliable and climate-resilient water supply is fundamental to supporting Western Australia's future growth. Increasing demand, together with the increasing impacts of climate change on traditional water sources and existing water infrastructure, is increasing the need to plan for climate resilient water solutions, including greater use of water recycling. The Corporation is working in partnership with communities, Traditional Owners, industry, local government and regulators to deliver the Government's priorities. It achieves this by securing Western Australia's water future and supporting economic diversification, enabling housing, delivering high-quality infrastructure and services, protecting public health through safe drinking water, and protecting the environment.

Diversifying Our Economy - Securing Our Water Future

2. Securing Western Australia's long-term water future requires sustained planning, investment and delivery of new climate resilient water sources. Climate change, population growth and regulatory requirements are increasing the need for early planning and timely decision-making essential to maintain supply and support growth across the State.
 - 2.1. \$140.8 million will enable the timely development of future climate resilient water sources, so that Western Australia can maintain reliable water supply and support population and economic growth as climate impacts intensify. This includes:
 - 2.1.1. \$64.1 million to protect and secure current and future water sources for Perth's Integrated Water Supply Scheme;
 - 2.1.2. \$52.9 million to establish a Regional Water Source Fund to fast-track planning for future regional water sources; and
 - 2.1.3. \$23.8 million for planning for the Boodarie Strategic Industrial Area.

Delivering Quality Infrastructure and Services Across Our State

3. Increasing supply and demand pressures requires a response that balances investment and resources in essential growth infrastructure alongside network maintenance and renewals. The advent of artificial intelligence and the advancement of technology, cloud and data privacy risks are increasing exponentially in number and complexity.
4. The following will assist to manage these impacts:
 - 4.1. \$659.3 million to ensure water supply reliability for the West Pilbara Water Supply Scheme, through construction of the Dampier Seawater Desalination Plant and associated conveyancing infrastructure, improvements to Harding Dam water production, and water loss reductions through investment in the leaks and bursts program;
 - 4.2. \$166.7 million to increase maintenance to strengthen critical water infrastructure and boost network maintenance and renewals across the State;

- 4.3. \$34.1 million to strengthen Water Corporation's cyber security program, so that the systems that support essential water services are resilient to emerging cyber security threats; and
- 4.4. \$7.6 million to support planning and investigations for future water resource recovery facilities in Perth so that wastewater infrastructure keeps pace with population growth and increases opportunities to recycle water.

Protecting Public Health Through Safe Drinking Water

5. \$31.3 million to protect public health and worker safety and meet regulatory requirements to allow the Corporation to deliver system-wide monitoring and mitigation measures to meet updated per- and polyfluoroalkyl substances drinking water quality guidelines and continue to manage water quality risks. This strengthens monitoring, response and assurance processes, providing greater confidence for customers and communities that drinking water remains safe and reliable.

Deferral of 2025-26 Interim Dividend

6. The 2025-26 interim dividend will be deferred and form part of the 2025-26 final dividend.

Annual Performance Statement

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

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad Government Goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between the Corporation's 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:	Sustainably finance our vision.	1. Reducing total recurring expenditure to fund our key priorities and provide socially equitable outcomes for communities
Diversifying our economy and making more things in WA.	Empowering our people to deliver our best performance.	2. Engaging and enabling our employees to perform at our best
Ensuring All Western Australians Can Access the Healthcare We Need, When We Need It.	Safety for customers, communities, and employees.	3. Providing safe and secure water to meet or exceed UN Sustainable Development Goal #6
Ensuring Every Western Australian Has a Home.	Supporting State development.	4. Deliver reliable water services to support housing growth, with integrated water and land planning to deliver efficient, liveable waterwise communities
Building Safe and Inclusive Communities.	Safety for customers, communities, and employees.	5. Improving employee and public safety outcomes
Protecting and Restoring Our Environment.	Accelerating environmental sustainability of the water cycle as our climate changes.	6. Accelerating to net zero for scope 1 and 2 greenhouse gas emissions 7. Educating the community on climate change impacts, driving waterwise outcomes and ramping up wastewater recycling
Delivering Quality Infrastructure and Services Across Our State.	Local solutions in partnership with communities.	8. Building trust among the communities we serve

Outcomes and Key Performance Indicators

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Reducing total recurring expenditure to fund our key priorities and provide socially equitable outcomes for communities:					
Total cost per property ^(a)	\$2,465	≤\$2,688	\$2,710	≤\$2,871	
Outcome: Engaging and enabling our employees to perform at our best:					
Employee experience survey - Engagement ^(b)	68%	≥68%	67%	≥69%	
Outcome: Providing safe and secure water to meet or exceed UN Sustainable Development Goal (SDG) 6 ^(c):					
Customers and communities we serve with access to safe water in line with UN SDG 6:					
Existing localities	99.6%	≥99%	99.6%	≥99%	
Aboriginal Communities Water Services program (ACWS) ^(d)	76.14%	≥80%	76.14%	≥80%	
Outcome: Deliver reliable water services to support housing growth, with integrated water and land planning to deliver efficient, liveable waterwise communities:					
Lot Clearances completed within 7 calendar days of all Western Australian Planning Commission conditions of subdivision validated as being met ^(e)	n.a.	n.a.	n.a.	≥90%	
Outcome: Improving employee and public safety outcomes:					
Total recordable injury frequency rate (per million hours worked) ^(f)	4.7	<4 ^(g)	4.2	<4	
Outcome: Accelerating to net zero for scope 1 and 2 greenhouse gas emissions:					
Reported greenhouse gas emissions (CO ₂ equivalent kilotonnes) ^(h)	578	549	580	508	
Outcome: Educating the community on climate change impacts, driving waterwise outcomes and ramping up wastewater recycling:					
Wastewater recycled	21%	21%	18%	21%	
Outcome: Building trust among the communities we serve:					
Individual measurement of community trust, across regions and segments (% of customers who rate the Corporation strongly (7-10))	67%	≥68%	64%	≥68%	

- (a) Total cost per property targets and estimated actual have been amended to reflect a more accurate estimate of the full cost of providing services, including adjusted assumptions for Return on Asset calculations.
- (b) The 2025-26 Budget Target has been amended in line with the final 2025-29 Statement of Expectations and current operating environment.
- (c) Measure split into 'existing localities and ACWS' in line with the final 2025-29 Statement of Expectations to better measure closing the gap between State-wide water services and those in ACWS communities (transferred to the Corporation on 1 July 2023).
- (d) Non-compliances were responded to in accordance with response protocols. Ongoing upgrades to water treatment systems are expected to improve overall water quality as the ACWS program progresses.
- (e) New key performance indicator introduced for 2026-27 to better reflect commitment to Government housing goal.
- (f) The Corporation's total recordable injury frequency rate performance and amended target are within the lowest quartile when compared to other water utilities as per 2023-24 Water Services Association of Australia Benchmarking data.
- (g) 2025-26 Budget previously stated as '4'. Updated to '<4' as a commitment to achieve the lowest possible result.
- (h) Long-term target of net zero greenhouse gas emissions by 2035. Current measure is consistent with National Greenhouse Energy Reporting Scheme methodology (scope 1 and scope 2, does not include offsets).

Asset Investment Program

1. \$6.4 billion has been committed over the forward estimates period to asset investment projects across Western Australia. This includes a total of \$3.5 billion in water, wastewater and drainage projects across the metropolitan area, \$2.1 billion in regional areas and \$774.9 million for services across the State. This investment program supports the Government's priorities by securing Western Australia's water future and supporting economic diversification, enabling housing, delivering high-quality infrastructure and services, protecting public health through safe drinking water, and protecting the environment.

Diversifying Our Economy - Securing Our Water Future

2. To manage the impact of the drying climate and population growth, Water Corporation has committed:

Metropolitan

- 2.1. \$1.3 billion for the Alkimos Seawater Desalination Plant, a major new climate resilient source delivering 50 gegalitres (GL)/year, with capacity for future expansion to 100 GL/year. This project supports Western Australia's long-term economic growth by securing water supply for households, industry and future strategic employment areas, while reducing reliance on rainfall-dependent surface and groundwater sources;
- 2.2. \$1 billion for other metropolitan water supply and network projects, delivering a coordinated program of upgrades and network expansions across Perth's water supply system to meet the needs of a rapidly growing population. It includes new source development, major trunk main upgrades and targeted network reinforcements to improve capacity, maintain pressure and flow performance, and ensure reliable delivery of drinking water as climate change continues to reduce traditional surface and groundwater yields, addressing growth, climate and asset condition risks across Perth; and
- 2.3. \$52.6 million for Kwinana Water Reclamation Plant Expansion for expansion of the plant to 26.7 megalitres (ML)/day to meet rising demand for high quality industrial process water. This project supports major industrial customers and underpins economic development in one of Western Australia's most important industrial precincts, addressing growth and climate risks by reducing reliance on scheme water; and

Regional

- 2.1. \$659.3 million for Dampier Seawater Desalination Plant, delivered via joint venture with Rio Tinto, providing 4 GL/year of new supply to meet West Pilbara demand and support industrial expansion. The cost includes investment in conveyancing infrastructure to connect the plant to the West Pilbara Water Supply Scheme;
- 2.2. \$507.4 million for Goldfields and Agricultural Water Supply Network Upgrade for upgrades to meet peak demand and support major industry and agriculture;
- 2.3. \$43.9 million for Burrup Seawater and Brine Disposal Scheme Capacity Upgrade to increase the capacity of the brine disposal system to meet expanding industrial seawater demand in the Burrup Strategic Industrial Area. This supports major industry growth while maintaining environmental safeguards, enabling climate resilient water supply as industrial demand increases; and
- 2.4. \$28 million for Ord Irrigation Scheme Upgrade to support expansion of the Ord agricultural precinct, including water supply for the Knox development, strengthening regional industry and export capacity, addressing asset condition and growth risks by upgrading infrastructure.

Ensuring Every Western Australian Has a Home

3. A total of \$321.5 million has been allocated over the forward estimates period to deliver the water, wastewater and drainage infrastructure needed to unlock housing supply across the State, including \$41 million to the regions. \$242.1 million approved this Budget is allocated to:
 - 3.1. \$140.6 million for North Ellenbrook and East Wanneroo;
 - 3.2. \$75 million for priority locations such as Mundijong, Karnup, West Ellenbrook, Albany, Eaton, Australind and Boyanup; and

- 3.3. \$26.6 million for METRONET station precincts.

Delivering Quality Infrastructure and Services Across Western Australia

4. The following will maintain infrastructure asset quality and service standards:

Metropolitan

- 4.1. \$80 million for critical water reticulation renewals across the metropolitan area addressing asset condition risks;
- 4.2. \$62.7 million for Perth Seawater Desalination Plant and Southern Seawater Desalination Plant asset replacement to address asset condition and climate risks, and maintain the long-term performance of Western Australia's two major desalination facilities, ensuring a secure drinking water supply as traditional sources decline;
- 4.3. \$46.2 million for Beenyup Water Resource Recovery Facility Upgrade to increase treatment capacity to 180 ML/day, ensuring the plant continues to operate effectively under growing demand;
- 4.4. \$38.5 million for Perth Seawater Desalination Plant Pre-treatment System Upgrade to reduce operating risks and enhance water quality during Westport construction and operation. This project will strengthen the plant's ability to consistently produce high quality drinking water for a growing population, addressing asset condition and climate risks; and
- 4.5. \$29.9 million at Clementine Boulevard Sewer Pumpstation to upgrade pumping capacity and deliver a new pressure main and gravity sewer to connect the system to Bibra Lake Main Sewer, addressing asset condition and growth risks; and

Regional

- 4.6. \$16.1 million will be invested in West Pilbara Water Supply Scheme Upgrades to improve reliability while protecting the culturally and environmentally significant Millstream aquifer.

Protecting Public Health Through Safe Drinking Water

5. To ensure drinking water quality meets regulatory requirements:

Metropolitan

- 5.1. \$3.7 million will be invested in metropolitan dam remediation works to meet Australian Drinking Water Guidelines; and

Regional

- 5.2. \$178.5 million will be spent on the Aboriginal Communities Water Services Program to deliver improved, reliable water services to remote Aboriginal and town-based communities, so that customers experience safer drinking water, more reliable services and improved health and liveability outcomes; and
- 5.3. \$3.8 million will construct a pipeline from Sovereign Hill to Guilderton to address rising nitrates from the Guilderton source.

Protecting and Restoring Our Environment

- 6. \$108.4 million will be invested in the Woodman Point Water Resource Recovery Facility to upgrade the solids treatment processes to increase the plant's overall treatment capacity. This project supports Perth's long-term growth and strengthens environmental protection by improving the quality and reliability of treated wastewater.

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							
Albert St Drain	14,574	12,226	2,037	1,198	1,150	-	-
COVID-19 Response - Remote Aboriginal Communities							
Accelerated Works	77,558	29,480	5,700	12,100	24,300	11,678	-
Essential and Municipal Services Upgrade Program.....	64,773	29,809	3,500	7,000	14,400	13,564	-
Metropolitan							
Drainage							
Capacity	95,029	58,477	976	3,163	14,199	11,120	8,070
Renewals	56,080	28,572	3,237	5,921	6,845	6,871	7,871
Wastewater							
Network Capacity	1,050,640	481,377	91,636	168,756	124,140	130,779	145,588
Network Renewals.....	337,754	186,675	28,923	28,345	20,896	27,659	74,179
Treatment Capacity	1,056,076	743,350	188,343	161,935	48,714	49,543	52,534
Treatment Renewals.....	193,187	114,429	15,715	19,761	17,486	16,798	24,713
Water							
Network Capacity	670,033	339,611	42,750	67,926	68,927	91,299	102,270
Network Renewals.....	524,175	272,808	23,784	39,728	63,697	82,572	65,370
Supply Capacity.....	3,468,146	1,837,979	909,368	796,631	430,471	130,084	272,981
Supply Renewals.....	342,442	221,011	44,444	28,555	30,075	40,366	22,435
Regional							
Drainage							
Capacity	36,509	36,508	905	-	-	-	1
Renewals	48,445	28,510	3,031	2,829	6,559	7,252	3,295
Irrigation.....	137,600	103,315	25,003	29,462	2,464	1,751	608
Wastewater							
Network Capacity	182,051	81,048	19,166	27,843	43,846	21,143	8,171
Network Renewals.....	210,954	114,296	26,845	24,716	29,748	24,182	18,012
Treatment Capacity	327,614	196,277	7,170	2,923	31,722	57,057	39,635
Treatment Renewals.....	91,903	49,064	9,863	18,422	14,815	5,446	4,156
Water							
Network Capacity	947,517	303,776	109,955	417,966	177,675	23,640	24,460
Network Renewals.....	366,582	254,810	16,753	36,317	23,971	15,339	36,145
Supply Capacity.....	1,483,442	696,957	301,032	546,598	113,402	81,553	44,932
Supply Renewals.....	160,964	86,636	31,392	29,639	17,927	13,096	13,666
Service							
Business Support Costs	510,148	394,033	36,929	28,077	28,598	29,594	29,846
Capital Support Costs	346,103	225,446	29,391	28,944	30,267	30,570	30,876
Corporate Real Estate	254,957	164,077	26,177	22,720	22,720	22,720	22,720
Energy Infrastructure.....	322,198	23,037	-	94,375	204,786	-	-
Operational Information and Control.....	327,622	206,125	29,139	28,992	31,994	31,011	29,500
COMPLETED WORKS							
Relocation and Augmentation of Network Assets	261,859	261,859	35,328	-	-	-	-
NEW WORKS							
Election Commitment - Falcon Infill Sewerage.....	9,650	-	-	250	4,700	4,700	-
Total Cost of Asset Investment Program.....	13,976,585	7,581,578	2,068,492	2,681,092	1,650,494	981,387	1,082,034
FUNDED BY							
Borrowings.....			45,193	63,389	34,025	20,196	(79,707)
Borrowings WATC			924,192	1,927,525	976,796	277,155	50,926
Capital Appropriation			-	22,792	14,419	11,505	-
Commonwealth Grants			17,079	11,418	3,576	-	-
Internal Funds and Balances.....			1,041,043	606,025	613,944	672,531	1,110,815
Major Treasurer's Special Purpose Account(s)							
Remote Communities Fund			7,062	21,960	7,734	-	-
Royalties for Regions Fund			33,923	27,983	-	-	-
Total Funding			2,068,492	2,681,092	1,650,494	981,387	1,082,034

Financial Statements

Income Statement

Revenue

1. Total revenue in the 2026-27 Budget Year is \$346.9 million higher than the 2025-26 Estimated Actual largely due to an increase in the sale of goods and services, increase in the value of assets handed over from developers, and higher operating subsidies and capital subsidies from Government.

Expenses

2. Total expenses in the 2026-27 Budget Year are \$194.7 million higher than the 2025-26 Estimated Actual largely due to increased operations and maintenance costs to sustain the asset base, investment in planning and investigations to bring forward the next climate-resilient water sources and increased energy costs.

Statement of Financial Position

3. In the 2026-27 Budget Year, net assets are expected to decrease compared to the 2025-26 Estimated Actual. This is largely due to payment of the 2025-26 interim dividend in 2026-27. Additional borrowings are also forecast in 2026-27 to fund the Dampier Seawater Desalination Plant to supply 4GL/year to West Pilbara, the upgrade of the Goldfields and Agricultural Water Supply Scheme project, deliver Industrial Land Headworks projects and to fund further investment in the Alkimos Seawater Desalination Plant as the retained dividend for this purpose was used to repay debt in previous years.

Statement of Cashflows

4. Cash assets at the end of the reporting period in the 2026-27 Budget Year are lower than the 2025-26 Estimated Actual. This is largely due to the 2025-26 interim dividend being deferred for payment in 2026-27 and increased borrowings required to fund large Asset Investment Program projects.

INCOME STATEMENT ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
REVENUE							
Revenue from operations							
Sale of goods and services.....	2,714,192	2,689,390	2,758,805	2,896,396	2,986,392	3,101,169	3,219,603
Other revenue	387,832	346,177	376,553	388,618	418,395	432,812	447,988
Revenue from Government							
Operating subsidies.....	596,630	756,244	668,228	846,199	879,841	942,415	948,119
Capital subsidies	44,253	7,901	3,501	12,200	10,991	-	-
Other subsidies	600	4,798	8,102	2,557	278	-	-
Major Treasurer's Special Purpose Account(s)							
Remote Communities	10,327	49,796	26,379	33,384	20,126	-	-
Royalties for Regions							
Regional Community Services Fund.....	23,345	23,929	23,929	23,929	23,929	23,929	23,928
Strategic Industries Fund	-	-	264	9,427	15,108	-	-
TOTAL REVENUE.....	3,777,179	3,878,235	3,865,761	4,212,710	4,355,060	4,500,325	4,639,638
Expenses							
Employee benefits ^(b)	527,698	469,922	552,387	568,536	586,363	604,440	623,800
Supplies and services	672,540	838,298	822,842	969,522	1,022,650	931,702	923,574
Accommodation	8,074	8,790	8,790	9,009	9,234	9,465	9,702
Depreciation and amortisation	590,879	583,571	586,652	607,993	675,187	749,972	776,137
Finance and interest costs.....	209,968	196,100	186,752	239,449	339,578	422,314	436,314
Other expenses.....	157,275	155,136	136,509	94,127	88,787	118,549	132,339
TOTAL EXPENSES.....	2,166,434	2,251,817	2,293,932	2,488,636	2,721,799	2,836,442	2,901,866
NET PROFIT/(LOSS) BEFORE TAX	1,610,745	1,626,418	1,571,829	1,724,074	1,633,261	1,663,883	1,737,772
National Tax Equivalent Regime							
Current tax equivalent expense.....	499,597	507,371	490,996	520,676	466,943	495,430	512,886
Deferred tax equivalent expense.....	(14,808)	(19,958)	(19,958)	(3,984)	22,510	3,204	7,922
NET PROFIT/(LOSS) AFTER TAX	1,125,956	1,139,005	1,100,791	1,207,382	1,143,808	1,165,249	1,216,964
Dividends	-	1,614,146	818,070	1,645,871	825,716	900,972	941,399

(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 4,155, 4,531 and 4,531 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	1,075,626	52,556	1,034,064	302,380	417,467	529,436	413,065
Cash assets - Retained dividends.....	358,674	40,401	53,887	68,799	84,073	111,841	11,384
Restricted cash	-	-	-	-	5,364	5,207	5,050
Receivables	334,588	334,472	341,750	354,550	365,202	377,443	390,074
Other.....	103,388	119,234	103,388	103,388	103,388	103,388	103,388
Total current assets	1,872,276	546,663	1,533,089	829,117	975,494	1,127,315	922,961
NON-CURRENT ASSETS							
Property, plant and equipment.....	19,521,387	21,394,953	21,169,336	23,434,282	24,607,477	25,021,627	25,532,218
Intangibles	76,486	112,635	76,486	76,486	76,486	76,486	76,486
Receivables	31,351	29,439	31,351	31,351	31,351	31,351	31,351
Total non-current assets	19,629,224	21,537,027	21,277,173	23,542,119	24,715,314	25,129,464	25,640,055
TOTAL ASSETS	21,501,500	22,083,690	22,810,262	24,371,236	25,690,808	26,256,779	26,563,016
CURRENT LIABILITIES							
Employee provisions	149,971	171,148	162,592	175,766	189,510	204,030	218,550
Payables	552,528	387,597	563,943	497,015	406,546	399,290	455,439
Borrowings and leases	20,473	20,359	21,414	21,724	22,073	22,908	23,714
Interest payable.....	35,163	41,896	36,459	36,459	36,459	36,459	36,459
Other.....	35,777	29,898	35,777	35,777	35,777	35,777	35,777
Total current liabilities	793,912	650,898	820,185	766,741	690,365	698,464	769,939
NON-CURRENT LIABILITIES							
Employee provisions	33,500	33,402	33,500	33,500	33,500	33,500	33,500
Borrowings and leases	4,495,527	5,640,649	5,459,132	7,447,764	8,450,680	8,740,092	8,703,861
Other.....	202,141	172,880	184,185	182,200	192,966	183,650	179,052
Total non-current liabilities	4,731,168	5,846,931	5,676,817	7,663,464	8,677,146	8,957,242	8,916,413
TOTAL LIABILITIES.....	5,525,080	6,497,829	6,497,002	8,430,205	9,367,511	9,655,706	9,686,352
NET ASSETS	15,976,420	15,585,861	16,313,260	15,941,031	16,323,297	16,601,073	16,876,664
EQUITY							
Contributed equity	497,230	616,947	551,348	617,609	681,783	695,282	695,308
Accumulated surplus/(deficit).....	8,154,744	7,642,195	8,437,465	7,998,976	8,317,068	8,581,345	8,856,910
Reserves.....	7,326,718	7,326,719	7,326,719	7,326,718	7,326,718	7,326,718	7,326,718
TOTAL EQUITY	15,978,692	15,585,861	16,315,532	15,943,303	16,325,569	16,603,345	16,878,936

(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.....	2,724,837	2,681,599	2,723,093	2,911,430	2,988,923	3,083,938	3,202,879
Grants and subsidies.....	3,658	16,277	20,065	25,828	15,871	1,550	-
GST receipts.....	179,291	117,589	117,589	117,589	117,590	117,590	117,590
Other receipts.....	262,317	208,589	228,271	240,307	272,848	285,024	296,489
Payments							
Employee benefits.....	(522,347)	(454,233)	(536,326)	(551,819)	(562,833)	(586,162)	(605,408)
Supplies and services.....	(698,862)	(838,298)	(822,842)	(969,522)	(1,022,650)	(931,702)	(923,574)
GST payments.....	(193,662)	(118,127)	(118,127)	(118,127)	(118,127)	(118,127)	(118,127)
Finance and interest costs.....	(239,587)	(223,615)	(214,077)	(281,376)	(386,154)	(445,320)	(475,545)
Other payments.....	(143,870)	(162,527)	(81,992)	(140,454)	(123,934)	(143,917)	(135,081)
Net cash from operating activities.....	1,371,775	1,227,254	1,315,654	1,233,856	1,181,534	1,262,874	1,359,223
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	27,204	1,600	1,600	1,600	1,600	1,600	1,600
Payments							
Purchase of non-current assets.....	(1,271,462)	(2,221,715)	(2,068,492)	(2,681,092)	(1,650,494)	(981,387)	(1,082,034)
Net cash from investing activities.....	(1,244,258)	(2,220,115)	(2,066,892)	(2,679,492)	(1,648,894)	(979,787)	(1,080,434)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	-	1,735,401	1,550,487	2,702,888	1,986,757	1,407,805	1,193,405
Payments							
Repayment of borrowings and leases.....	(103,277)	(599,510)	(596,217)	(727,838)	(992,264)	(1,127,459)	(1,240,121)
Other payments.....	(7,579)	(7,724)	(7,724)	(7,746)	(7,579)	(7,205)	(7,195)
Net cash from financing activities.....	(110,856)	1,128,167	946,546	1,967,304	986,914	273,141	(53,911)
CASHFLOWS FROM GOVERNMENT							
Receipts							
Capital subsidies.....	6,900	3,450	10,350	5,200	3,970	-	-
Operating subsidies.....	596,630	756,244	668,228	846,199	879,841	942,415	948,119
Equity contributions.....	94,030	49,196	20,195	38,278	64,174	13,499	26
Other subsidies.....	6,706	3,548	5,207	700	-	-	-
Major Treasurer's Special Purpose Account(s)							
Remote Communities.....	45,309	49,796	49,796	-	-	-	-
Royalties for Regions							
Regional Community Services Fund.....	23,345	23,929	23,929	23,929	23,929	23,929	23,928
Regional Infrastructure and Headworks Fund.....	5,900	48,977	33,923	27,983	-	-	-
Strategic Industries Fund.....	-	-	264	9,427	15,108	-	-
Payments							
Dividends to Government.....	-	(1,614,143)	(818,070)	(1,645,872)	(825,716)	(900,971)	(941,400)
National Tax Equivalent Regime - Income Tax.....	(480,471)	(525,554)	(526,689)	(535,275)	(535,901)	(486,055)	(462,834)
Local Government Rates Equivalent.....	(8,074)	(8,790)	(8,790)	(9,009)	(9,234)	(9,465)	(9,702)
Net cash provided to Government.....	(290,275)	1,213,347	541,657	1,238,440	383,829	416,648	441,863
NET INCREASE/(DECREASE) IN CASH HELD.....	306,936	(1,078,041)	(346,349)	(716,772)	135,725	139,580	(216,985)
Cash assets at the beginning of the reporting period.....	1,127,364	1,170,998	1,434,300	1,087,951	371,179	506,904	646,484
Cash assets at the end of the reporting period.....	1,434,300	92,957	1,087,951	371,179	506,904	646,484	429,499

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

Bunbury Water Corporation

Part 12 Utilities

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

	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	2,141	3,814	6,484	1,550	4,521	875	1,067
Local Government Rates Equivalent	101	78	81	83	86	88	91
Dividends ^(a)	2,922	6,559	3,086	13,666	2,546	9,942	1,566
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	7,175	9,168	9,218	9,282	9,601	9,933	10,277
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	-	5,325	5,325	7,499	2,620	6,679	-
RATIOS							
Dividend Payout Ratio (%)	85	85	85	85	85	85	85
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	21,021	34,831	35,966	20,505	31,761	22,178	22,939
Revenue from Government	7,175	9,168	9,218	9,282	9,601	9,933	10,277
Total Expenses ^(b)	22,139	20,873	22,521	25,140	25,039	29,286	29,729
Total Borrowings	3,522	2,761	2,761	18,447	16,353	14,182	12,336
NET PROFIT AFTER TAX	4,528	19,757	16,997	3,485	12,241	2,117	2,615
CASH ASSETS ^(c)	21,931	23,310	26,081	6,821	15,838	17,051	21,183

(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 Aqwest'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					
Bunbury Water Resource Recovery Scheme Funding	2,113	(4,678)	(194)	7,008	301
Other					
Workforce Plan Implementation	(144)	(673)	(1,095)	(1,098)	(1,127)

Significant Initiatives

Bunbury Water Resource Recovery Scheme Commonwealth Funding

1. Aqwest received approval for funding from the Commonwealth National Water Grid (NWG) Fund to partially support the Bunbury Water Resource Recovery Scheme project. The timing of the milestone payments from the NWG has been updated, along with the respective impacts on current income tax and dividend payments.
2. The project will provide recycled water infrastructure for the irrigation of public open space and for future Managed Aquifer Recharge.
3. These are key initiatives for climate change adaptation and water security in the region and are strongly supported by all local governments and other key stakeholders.

Workforce Plan Implementation

4. Increased variability in labour market outcomes continues to present challenges for workforce resourcing and increases turnover costs. Aqwest maintains a Strategic Workforce Plan that develops strategies to address workforce risks, including attraction and retention, turnover and changes in business demands.
5. The Aqwest 2025 Enterprise Agreement contains improved pay and conditions for Aqwest employees to help address attraction and retention challenges.

Annual Performance Statement

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

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad Government Goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between Aqwest's 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.	Leverage our assets to drive sustainable, responsible financial performance and reinvest in our future.	1. Financial strength and resilience
	Deliver safe, reliable, and affordable water services that empower our community and support local growth.	2. Customers who trust and value our service
	Strengthen the Greater Bunbury economy.	3. Local partnerships and procurement
	Promote innovation and circular economy opportunities.	4. A skilled, agile, and diverse workforce
Building Safe and Inclusive Communities.	Support and promote accessibility and inclusion for our people, customers, and the Greater Bunbury community.	5. A connected, safe and inclusive community
Protecting and Restoring Our Environment.	Provide climate resilient, sustainable, fit for purpose water to the community.	6. Safe, reliable, fit for purpose water
	Embed environmental sustainability in every aspect of our operations.	7. Protect and enhance our environment
Delivering Quality Infrastructure and Services Across Our State.	Invest in enhancing the efficiency and performance of our water infrastructure and services.	8. Optimised and sustainable water operations
	Enable sustainable land development by ensuring water infrastructure meets future housing needs.	9. Water infrastructure ready to support community growth

Outcomes and Key Performance Indicators

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Financial strength and resilience:					
Economic real rate of return ^{(a)(b)}	3.3%	n.a.	n.a.	n.a.	
Return on assets ^(c)	n.a.	5%	13.4%	5%	
Return on equity ^(c)	n.a.	5%	13.6%	5%	
Outcome: Customers who trust and value our service:					
Overall customer satisfaction rating (Customer satisfaction survey) ^(d)	87%	85%	n.a.	85%	
Outcome: Local partnerships and procurement:					
Percentage of local suppliers (Buy Local Policy target)	50%	70%	70%	70%	

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: A skilled, agile, and diverse workforce:					
Increase direct employment by >2% per annum ^(e)	6%	>2%	5%	n.a.	
Training expenditure per annum against salaries and wages	3.3%	>3%	>3%	>3%	
Safety index ^(f)	1	1	1	1	
Outcome: A connected, safe and inclusive community:					
Customer awareness of Aqwest services (customer satisfaction survey) ^(g)	94%	85%	n.a.	85%	
Employee diversity and wellbeing index ^(f)	1	1	1	1	
Strong communities index ^(f)	1	1	1	1	
Outcome: Safe, reliable, fit for purpose water:					
Customers agree water is safe to drink (customer satisfaction survey) ^{(a)(d)}	83%	85%	n.a.	n.a.	
Microbiological compliance	100%	100%	100%	100%	
Average frequency of an unplanned interruption (per 1,000 properties)	182	<250	<250	<250	
Outcome: Protect and enhance our environment:					
Environmental sustainability index ^(f)	0.5	1	1	1	
Outcome: Optimised and sustainable water operations:					
Number of water main breaks per 100 km of water mains ^(c)	n.a.	n.a.	n.a.	<6	
Number of unplanned interruptions per 1,000 properties ^(c)	n.a.	n.a.	n.a.	<150	
Increase in digital metering per annum ^(c)	n.a.	n.a.	n.a.	>10%	
Outcome: Water infrastructure ready to support community growth:					
Source Development Plan ^(c)	n.a.	n.a.	n.a.	Approval	
Strategic Asset Plan ^(c)	n.a.	n.a.	n.a.	Approval	

(a) Indicator removed from 2026-27.

(b) Forecast for 2025-26 inflated due to Commonwealth Government funding from the National Water Grid Fund. Results excluding this are closer to 6%.

(c) New indicator from 2026-27.

(d) Forecast not determinable as annual survey to be completed in June 2026.

(e) Focus for 2026-27 shifted from workforce expansion to driving efficiency and productivity from the current workforce. Identifying and investing in the current workforce to ensure that skills align to future organisational goals.

(f) Index definition available in Aqwest's Annual Report.

(g) The customer satisfaction survey is being conducted in April 2026 with results available at 30 June.

Asset Investment Program

1. Aqwest's Asset Investment Program totals \$69.8 million over the forward estimates period and is a continuance of Aqwest's long-term plan to deliver quality community services by developing and maintaining infrastructure to meet the water supply needs of the City of Bunbury.
2. Key projects over the forward estimates period include:
 - 2.1. \$35.3 million for the Bunbury Water Resource Recovery Scheme, which will provide recycled water for the irrigation of public open spaces, reducing the impact on groundwater sources;
 - 2.2. \$7.5 million to refurbish and maintain existing water storage and treatment infrastructure;
 - 2.3. \$5 million to replace ageing water mains; and
 - 2.4. \$495,000 to continue planning the Robertson Water Treatment Plant production upgrade.

	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							
Robertson Water Treatment Plant Upgrade.....	1,850	1,355	1,355	495	-	-	-
Bunbury Water Resource Recovery Scheme.....	57,664	22,320	12,118	32,231	3,113	-	-
COMPLETED WORKS							
Fleet, ICT and Other - 2025-26 Program	1,025	1,025	1,025	-	-	-	-
Mains - 2025-26 Program.....	1,729	1,729	1,729	-	-	-	-
Reservoirs - 2025-26 Program	800	800	800	-	-	-	-
Services - 2025-26 Program	66	66	66	-	-	-	-
Treatment Plants - 2025-26 Program	1,777	1,777	1,777	-	-	-	-
NEW WORKS							
Fleet, ICT and Other							
2026-27 Program	1,046	-	-	1,046	-	-	-
2027-28 Program	444	-	-	-	444	-	-
2028-29 Program	551	-	-	-	-	551	-
2029-30 Program	556	-	-	-	-	-	556
Mains							
2026-27 Program	1,051	-	-	1,051	-	-	-
2027-28 Program	1,071	-	-	-	1,071	-	-
2028-29 Program	1,435	-	-	-	-	1,435	-
2029-30 Program	1,471	-	-	-	-	-	1,471
Reservoirs							
2026-27 Program	567	-	-	567	-	-	-
2027-28 Program	424	-	-	-	424	-	-
2028-29 Program	100	-	-	-	-	100	-
Services							
2026-27 Program	69	-	-	69	-	-	-
2027-28 Program	71	-	-	-	71	-	-
2028-29 Program	238	-	-	-	-	238	-
2029-30 Program	244	-	-	-	-	-	244
Treatment Plants							
2026-27 Program	1,508	-	-	1,508	-	-	-
2027-28 Program	1,073	-	-	-	1,073	-	-
2028-29 Program	1,854	-	-	-	-	1,854	-
2029-30 Program	1,360	-	-	-	-	-	1,360
Total Cost of Asset Investment Program.....	80,044	29,072	18,870	36,967	6,196	4,178	3,631
FUNDED BY							
Commonwealth Grants			14,450	-	10,478	-	-
Internal Funds and Balances.....			4,420	36,967	(4,282)	4,178	3,631
Total Funding			18,870	36,967	6,196	4,178	3,631

Financial Statements

Income Statement

Revenue

- Operating subsidies are projected to rise because of the gap between Aqwest's required tariffs under its efficient cost recovery pricing model and the approved tariff increases.
- Other revenue increased for 2025-26 and 2027-28 due to the Commonwealth Government's contribution to the Bunbury Water Resource Recovery Scheme.

Expenses

- Operating expenditure forecasts are driven by cyclical operational requirements and market and compliance cost pressures.
- Current income tax equivalent and dividends are forecast to increase from 2025-26 to 2027-28 due to amounts payable on the Commonwealth Government's funding receipts for the Bunbury Water Resource Recovery Scheme. These will be reimbursed to Aqwest via equity contributions.

Statement of Financial Position

- Aqwest's financial position remains stable over the forward estimates period.

Statement of Cashflows

- Aqwest's cash position is forecast to remain positive over the forward estimates period. New borrowings are forecast to be required in 2026-27 to fund the ongoing Asset Investment Program.

INCOME STATEMENT ^(a) (Controlled)

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
REVENUE							
Revenue from operations							
Sale of goods and services.....	18,179	17,717	19,346	18,578	19,270	19,991	20,699
Other revenue.....	2,842	17,114	16,620	1,927	12,491	2,187	2,240
Revenue from Government							
Operating subsidies.....	7,175	9,168	9,218	9,282	9,601	9,933	10,277
TOTAL REVENUE.....	28,196	43,999	45,184	29,787	41,362	32,111	33,216
Expenses							
Employee benefits ^(b)	7,237	7,376	7,885	8,413	8,778	9,028	9,271
Supplies and services	6,171	4,830	5,262	6,731	5,472	5,877	5,982
Accommodation	1,594	1,571	1,600	1,694	1,694	1,748	1,803
Depreciation and amortisation	4,839	4,563	4,990	5,344	5,437	8,956	8,930
Finance and interest costs.....	107	80	80	53	816	779	710
Other expenses.....	2,191	2,453	2,704	2,905	2,842	2,898	3,033
TOTAL EXPENSES.....	22,139	20,873	22,521	25,140	25,039	29,286	29,729
NET PROFIT/(LOSS) BEFORE TAX	6,057	23,126	22,663	4,647	16,323	2,825	3,487
National Tax Equivalent Regime							
Current tax equivalent expense.....	2,141	3,814	6,484	1,550	4,521	875	1,067
Deferred tax equivalent expense.....	(612)	(445)	(818)	(388)	(439)	(167)	(195)
NET PROFIT/(LOSS) AFTER TAX	4,528	19,757	16,997	3,485	12,241	2,117	2,615
Dividends	2,922	6,559	3,086	13,666	2,546	9,942	1,566

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

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 57, 62 and 63 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	21,931	22,724	26,081	6,821	15,838	17,051	21,183
Cash assets - Retained dividends.....	-	586	-	-	-	-	-
Receivables	4,475	4,437	3,979	4,081	4,186	4,295	4,407
Other.....	1,318	1,230	1,357	1,398	1,440	1,484	1,529
Total current assets	27,724	28,977	31,417	12,300	21,464	22,830	27,119
NON-CURRENT ASSETS							
Property, plant and equipment.....	151,829	177,666	173,558	205,098	207,342	202,471	197,083
Intangibles	39	-	15	-	-	-	-
Other.....	7,927	-	-	-	-	-	-
Total non-current assets	159,795	177,666	173,573	205,098	207,342	202,471	197,083
TOTAL ASSETS	187,519	206,643	204,990	217,398	228,806	225,301	224,202
CURRENT LIABILITIES							
Employee provisions	1,234	1,150	1,290	1,350	1,412	1,477	1,545
Payables	2,739	3,081	2,821	2,905	2,992	3,082	3,175
Borrowings and leases	1,094	1,135	1,135	2,220	2,171	2,125	1,820
Interest payable.....	6	-	6	6	6	6	6
Total current liabilities	5,073	5,366	5,252	6,481	6,581	6,690	6,546
NON-CURRENT LIABILITIES							
Employee provisions	180	175	189	199	210	221	233
Borrowings and leases	3,249	2,114	2,114	16,353	15,774	13,462	11,641
Other.....	14,327	13,142	13,509	13,121	12,682	12,515	12,320
Total non-current liabilities	17,756	15,431	15,812	29,673	28,666	26,198	24,194
TOTAL LIABILITIES.....	22,829	20,797	21,064	36,154	35,247	32,888	30,740
NET ASSETS	164,690	185,846	183,926	181,244	193,559	192,413	193,462
EQUITY							
Contributed equity	33,120	38,445	38,445	45,944	48,564	55,243	55,243
Accumulated surplus/(deficit).....	55,417	73,651	69,328	59,147	68,842	61,017	62,066
Reserves.....	76,153	73,750	76,153	76,153	76,153	76,153	76,153
TOTAL EQUITY	164,690	185,846	183,926	181,244	193,559	192,413	193,462

(a) Full audited financial statements are published in Aqwest'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.....	17,115	18,587	20,268	19,873	20,638	21,518	22,266
Grants and subsidies.....	-	15,650	14,450	-	10,478	-	-
GST receipts.....	1,710	1,211	3,327	4,765	2,809	2,598	1,663
Other receipts.....	2,989	449	1,109	487	494	501	508
Payments							
Employee benefits.....	(7,059)	(7,317)	(7,826)	(8,352)	(8,715)	(8,963)	(9,204)
Supplies and services.....	(1,962)	(2,338)	(2,539)	(3,407)	(2,462)	(2,465)	(2,528)
Accommodation ^(b)	(1,390)	(1,493)	(1,519)	(1,611)	(1,608)	(1,660)	(1,712)
GST payments.....	(1,679)	(1,211)	(3,302)	(4,740)	(2,784)	(2,573)	(1,636)
Finance and interest costs.....	(106)	(51)	(51)	(39)	(815)	(736)	(655)
Other payments.....	(4,476)	(4,843)	(5,213)	(6,037)	(5,645)	(6,123)	(6,287)
Net cash from operating activities.....	5,142	18,644	18,704	939	12,390	2,097	2,415
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	175	-	-	-	-	-	-
Payments							
Purchase of non-current assets.....	(6,953)	(23,266)	(18,870)	(36,967)	(6,196)	(4,178)	(3,631)
Net cash from investing activities.....	(6,778)	(23,266)	(18,870)	(36,967)	(6,196)	(4,178)	(3,631)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	-	-	-	16,459	-	-	-
Payments							
Repayment of borrowings and leases.....	(1,054)	(790)	(1,122)	(1,149)	(2,221)	(2,388)	(2,180)
Net cash from financing activities.....	(1,054)	(790)	(1,122)	15,310	(2,221)	(2,388)	(2,180)
CASHFLOWS FROM GOVERNMENT							
Receipts							
Operating subsidies.....	6,010	9,168	9,787	9,282	9,601	9,933	10,277
Equity contributions.....	-	5,325	5,325	7,499	2,620	6,679	-
Payments							
Dividends to Government.....	(2,922)	(6,559)	(3,086)	(13,666)	(2,546)	(9,942)	(1,566)
National Tax Equivalent Regime - Income Tax....	(2,887)	(3,814)	(6,484)	(1,550)	(4,521)	(875)	(1,067)
Local Government Rates Equivalent.....	(101)	(78)	(104)	(107)	(110)	(113)	(116)
Net cash provided to Government.....	(100)	(4,042)	(5,438)	(1,458)	(5,044)	(5,682)	(7,528)
NET INCREASE/(DECREASE) IN CASH HELD.....	(2,590)	(1,370)	4,150	(19,260)	9,017	1,213	4,132
Cash assets at the beginning of the reporting period.....	24,521	24,680	21,931	26,081	6,821	15,838	17,051
Cash assets at the end of the reporting period.....	21,931	23,310	26,081	6,821	15,838	17,051	21,183

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

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

Busselton Water Corporation

Part 12 Utilities

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

	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	2,359	1,754	1,754	753	3,605	1,730	551
Local Government Rates Equivalent	74	77	77	79	81	83	85
Dividends ^(a)	3,595	5,717	5,232	4,472	1,921	9,193	4,413
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	4,386	4,359	4,423	2,135	2,263	2,760	4,266
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contributions	-	437	437	2,715	2,774	5,778	1,494
RATIOS							
Dividend Payout Ratio (%)	85	85	85	85	85	85	85
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	20,373	18,151	18,151	19,235	31,630	18,119	26,843
Revenue from Government	4,386	4,359	4,423	2,135	2,263	2,760	4,266
Total Expenses ^(b)	13,718	15,407	15,415	18,125	19,306	21,637	22,526
Total Borrowings	-	1,325	1,325	1,702	16,109	35,523	39,477
NET PROFIT AFTER TAX	8,682	5,349	5,405	2,492	10,982	(2,488)	8,032
CASH ASSETS ^(c)	15,645	6,422	10,506	10,323	12,291	6,848	5,332

(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 Adjustments					
Operating Expenditure and Revenue Update	-	1,515	(1,041)	611	1,350
Water Tariff Operating Subsidy Update	-	31	32	33	34

Significant Initiatives

Securing Our Water Future in a Drying Climate

1. The Corporation is implementing mitigation strategies and adapting operations to secure sustainable long-term water supply for the Greater Busselton area.
2. Detailed design and initial construction activities are underway for the State and Commonwealth-funded Busselton Water Supply Improvement project. The project aims to increase peak supply capacity and to shift toward an inland borefield, thereby mitigating the risk of saltwater intrusion.
3. Ongoing investigation of alternative water source options, such as water recycling and small-scale desalination.
4. 'Behind the meter' renewable energy and variable speed pumps are being implemented to increase energy efficiency and contribute towards the 2030 interim and 2050 net zero targets under the Western Australian Climate Policy.
5. Ongoing system infrastructure upgrades to replace ageing infrastructure and meet increases in water demand due to growth.
6. Initiatives to improve water literacy and water efficiency through customer connection, community participation and reconciliation are ongoing.
7. Transitioning to smart customer meter technology to reduce household and water network losses and improve visibility of customer water use.
8. Continuation of the Corporation's ongoing Community Partnership Program.

Digital Transformation and Cyber Security

9. The Corporation is boosting investment in cyber security and new technologies and operating systems to enhance efficiency and meet customer expectations.
10. This investment includes the implementation of a cloud-based, AI-enabled Enterprise Resource Planning system that consolidates finance, procurement, asset management and supporting corporate functions into a single, integrated platform. This solution will address key risks to service continuity, cyber security, data integrity and compliance.

Annual Performance Statement

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

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad Government Goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between the Corporation's 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.	Sustainable use of our water resources.	1. Secure water for tomorrow
	We are financially stable in the long term.	2. Return value to our shareholder and stakeholders/no increase in State debt 3. Deliver efficient and effective, lowest whole-of-life cost
	People are the core of our organisation, driving everything we do.	4. Provide a safe and supportive workplace 5. Build a diverse and inclusive workforce 6. Create WA and regional job opportunities
Building Safe and Inclusive Communities.	We are easy to deal with and connect to.	7. Building value in the community while caring for Country 8. Improve connection with our customers and stakeholders
Protecting and Restoring Our Environment.	Minimal impact on the environment.	9. Addressing climate change 10. Reduce our footprint

Outcomes and Key Performance Indicators

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Secure water for tomorrow:					
Drinking water quality compliance with health standards	100%	100%	100%	100%	
Water network losses ^(a)	15%	n.a.	14%	13%	
Available water source allocation ^(b)	15%	10%	12%	10%	
New residential water connections ^(a)	400	n.a.	400	400	
Outcome: Return value to our shareholder and stakeholders/no increase in State debt:					
Economic real rate of return	8.4%	3.5%	7.5%	3.5%	
Outcome: Deliver efficient and effective, lowest whole-of-life cost:					
Return on fixed assets	5.9%	3.5%	3.64%	4.18%	
Outcome: Provide a safe and supportive workplace:					
Lost time injury frequency rate (per million hours) ^(a)	1.81	n.a.	4	4	
Outcome: Build a diverse and inclusive workforce:					
Aggregated diversity score ^(c)	0.6	0.6	0.6	0.6	
Outcome: Create WA and regional job opportunities:					
Percentage of procurement jobs through WA-owned businesses ^(a)	83%	n.a.	85%	70%	

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Building value in the community while caring for Country:					
Service response index ^(d)	99%	95%	97%	97%	
Identified 'Innovate' Reconciliation Action Plan actions completed for given year ^(a)	80%	n.a.	80%	80%	
Outcome: Improve connection with our customers and stakeholders:					
Positive sentiment customer survey ^(a)	70%	n.a.	70%	70%	
Number of complaints per 1,000 customers (rolling average)	1.04	<5	<5	<5	
Outcome: Addressing climate change:					
Percentage of 2020 greenhouse gases emissions	60%	57%	57%	50%	
Outcome: Reduce our footprint:					
Energy use per 1,000 litres of water produced (kWh/kL)	0.43	≤0.42	≤0.6	0.42	

(a) New key performance indicators. The 2024-25 Actual and 2025-26 Estimated Actual have been calculated for comparative purposes.

(b) This indicator is a measure of 'headroom' in water source, reflecting the remaining percentage of water available within the Corporation's current licence allocation.

(c) The diversity index ratio includes measures for age, gender, nationality and first nations employment against make up of local population.

(d) This is an index ratio which includes measures for response times to water leaks and water quality complaints against the Corporation's customer commitments.

Asset Investment Program

- The Corporation's Asset Investment Program (AIP) totals \$74.9 million and will enable the Corporation to continue to support a strong regional economy.
- Key projects over the forward estimates period include:
 - \$8.2 million to upgrade reticulation mains and services within the network;
 - \$7.7 million for the replacement and maintenance of tanks and delivery pumps used to store treated water, and to ensure greater efficiency of energy consumption;
 - \$2.4 million for the installation of new connections, new meters and ongoing meter replacement;
 - \$1.9 million for the ongoing upgrade and renewal of mobile plant and vehicles;
 - \$1.2 million for new mains and services;
 - \$521,000 for preliminary works including design for developing a new inland borefield and water treatment plant (Plant 8) adjacent to the Busselton Regional Airport. Construction works will commence in 2027-28 with \$52.2 million to be invested over 2027-28, 2028-29 and 2029-30;
 - \$400,000 for ICT, including upgrades; and
 - \$300,000 for upgrades to buildings and associated infrastructure.
- This AIP ensures that existing infrastructure is maintained, and new infrastructure is provided to maintain water supplies and sustain growth into the future.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'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							
Treatment Plants - Inland Borefield Transition - New Water Treatment Plant (Plant 8)	62,273	9,602	6,086	521	26,917	17,233	8,000
COMPLETED WORKS							
Building, Land and Land Improvements - 2025-26 Program	169	169	169	-	-	-	-
ICT - 2025-26 Program	302	302	302	-	-	-	-
New Connections and Meters - 2025-26 Program	812	812	812	-	-	-	-
New Mains and Services - 2025-26 Program	1,519	1,519	1,519	-	-	-	-
Plant, Mobile and Other Purchases - 2025-26 Program	1,186	1,186	1,186	-	-	-	-
Treatment Plants - 2025-26 Program	924	924	924	-	-	-	-
NEW WORKS							
Building, Land and Land Improvements 2026-27 Program	134	-	-	134	-	-	-
2029-30 Program - Buildings and Land Improvements	109	-	-	-	-	-	109
2029-30 Program - Land	57	-	-	-	-	-	57
ICT 2026-27 Program	100	-	-	100	-	-	-
2027-28 Program	100	-	-	-	100	-	-
2028-29 Program	100	-	-	-	-	100	-
2029-30 Program	100	-	-	-	-	-	100
New Connections and Meters 2026-27 Program	532	-	-	532	-	-	-
2027-28 Program	411	-	-	-	411	-	-
2028-29 Program	411	-	-	-	-	411	-
2029-30 Program	1,062	-	-	-	-	-	1,062
New Mains and Services 2026-27 Program	267	-	-	267	-	-	-
2027-28 Program	175	-	-	-	175	-	-
2028-29 Program	175	-	-	-	-	175	-
2029-30 Program	626	-	-	-	-	-	626
Mains Replacement/Upgrade Program	8,212	-	-	100	300	3,858	3,954
Plant, Mobile and Other Purchases 2026-27 Program	300	-	-	300	-	-	-
2027-28 Program	528	-	-	-	528	-	-
2028-29 Program	528	-	-	-	-	528	-
2029-30 Program	581	-	-	-	-	-	581
Treatment Plants 2026-27 Program	4,611	-	-	4,611	-	-	-
2027-28 Program	1,408	-	-	-	1,408	-	-
2028-29 Program	984	-	-	-	-	984	-
2029-30 Program	709	-	-	-	-	-	709
Total Cost of Asset Investment Program	89,405	14,514	10,998	6,565	29,839	23,289	15,198
FUNDED BY							
Asset Sales			264	150	232	99	233
Borrowings			1,325	377	14,407	18,139	3,954
Commonwealth Grants			1,750	2,065	14,000	-	8,000
Internal Funds and Balances			7,659	3,973	1,200	5,051	3,011
Total Funding			10,998	6,565	29,839	23,289	15,198

Financial Statements

Income Statement

Revenue

1. The increase in total revenue over the forward estimates period is largely due to population growth in the region, resulting in additional service connections and higher water demand.

Operating Subsidy

2. The Corporation receives an operating subsidy to address the gap between the revenue needed to cover the costs of supplying water and to achieve the regulatory rate of return on assets.
3. Residential water prices make up approximately 78% of the Corporation's revenue and have been increased by 2.8% in 2026-27 to align with the Government-approved water tariffs.
4. Commercial performance in 2026-27 is maintained through an operating subsidy that bridges the gap between Busselton Water's costs and the revenue received. This is estimated to be \$2.1 million in 2026-27, which has fallen from \$4.4 million in 2025-26, following the reduction in the weighted average cost of capital used to estimate the subsidy from 7.1% to 5.5%.

Expenses

5. Growth in expenditure over the forward estimates period is reflective of the additional cost of producing and distributing higher volumes of water including higher costs for materials and labour, and delays in sourcing materials and contractors.
6. Employment costs will increase due to an increase in FTEs to ensure adequate resources and expertise to manage the increasing complexity the Corporation's work program.

Statement of Financial Position

7. The Statement of Financial Position shows a stable equity position over the forward estimates period.
8. Cash assets are expected to decrease over the forward estimates period, indicative of the extensive asset investment program being undertaken. This trend is reflected in the increased balances of property, plant, and equipment recorded over the same timeframe.

Statement of Cashflows

9. Net cash from operating activities remains positive due partly in response to anticipated growth in water sales from sustained population and consequently demand growth in the region. Expenditure increases are limited to the cost of producing and distributing higher volumes of water.

INCOME STATEMENT ^(a)
(Controlled)

	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.....	14,430	13,808	13,808	14,256	14,680	15,088	15,707
Other revenue	5,943	4,343	4,343	4,979	16,950	3,031	11,136
Revenue from Government							
Operating subsidies.....	4,386	4,359	4,423	2,135	2,263	2,760	4,266
TOTAL REVENUE.....	24,759	22,510	22,574	21,370	33,893	20,879	31,109
Expenses							
Employee benefits ^(b)	5,212	5,997	5,997	6,837	7,065	7,344	7,552
Supplies and services	3,761	4,060	4,060	5,161	4,881	5,045	6,033
Accommodation	791	1,127	1,127	1,131	864	886	908
Depreciation and amortisation	2,537	2,644	2,588	3,869	3,967	4,065	4,164
Finance and interest costs.....	6	18	18	14	744	2,399	2,001
Other expenses.....	1,411	1,561	1,625	1,113	1,785	1,898	1,868
TOTAL EXPENSES.....	13,718	15,407	15,415	18,125	19,306	21,637	22,526
NET PROFIT/(LOSS) BEFORE TAX	11,041	7,103	7,159	3,245	14,587	(758)	8,583
National Tax Equivalent Regime - Current tax equivalent expense	2,359	1,754	1,754	753	3,605	1,730	551
NET PROFIT/(LOSS) AFTER TAX	8,682	5,349	5,405	2,492	10,982	(2,488)	8,032
Dividends	3,595	5,717	5,232	4,472	1,921	9,193	4,413

(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 42, 42 and 42 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	10,585	2,467	5,446	5,263	7,231	1,788	272
Cash assets - Retained dividends.....	3,955	3,955	3,955	3,955	3,955	3,955	3,955
Restricted cash	1,105	-	1,105	1,105	1,105	1,105	1,105
Receivables	4,667	4,949	3,667	2,567	1,267	1,267	1,268
Other.....	1,982	1,707	1,982	1,982	1,982	1,982	1,982
Total current assets	22,294	13,078	16,155	14,872	15,540	10,097	8,582
NON-CURRENT ASSETS							
Property, plant and equipment.....	118,291	131,400	126,783	129,365	154,992	174,104	184,894
Intangibles	99	136	64	28	41	53	64
Other.....	7,948	2,012	7,948	7,948	7,948	7,948	7,948
Total non-current assets	126,338	133,548	134,795	137,341	162,981	182,105	192,906
TOTAL ASSETS	148,632	146,626	150,950	152,213	178,521	192,202	201,488
CURRENT LIABILITIES							
Employee provisions	859	1,113	994	1,195	1,314	1,542	1,828
Payables	3,553	2,405	3,553	3,553	3,553	3,553	3,554
Borrowings and leases	91	28	145	149	154	134	63
Total current liabilities	4,503	3,546	4,692	4,897	5,021	5,229	5,445
NON-CURRENT LIABILITIES							
Employee provisions	60	159	88	120	153	186	189
Borrowings and leases	330	1,338	1,890	2,181	16,497	35,840	39,794
Other.....	19,239	19,239	19,239	19,239	19,239	19,239	19,239
Total non-current liabilities	19,629	20,736	21,217	21,540	35,889	55,265	59,222
TOTAL LIABILITIES.....	24,132	24,282	25,909	26,437	40,910	60,494	64,667
NET ASSETS	124,500	122,344	125,041	125,776	137,611	131,708	136,821
EQUITY							
Contributed equity	-	437	437	3,152	5,926	11,704	13,198
Accumulated surplus/(deficit).....	62,708	60,115	62,812	60,832	69,893	58,212	61,831
Reserves.....	61,792	61,792	61,792	61,792	61,792	61,792	61,792
TOTAL EQUITY	124,500	122,344	125,041	125,776	137,611	131,708	136,821

(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	\$'000	Year	\$'000	\$'000	\$'000
				\$'000			
CASHFLOWS FROM OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	14,911	13,808	14,808	15,356	15,980	15,088	15,707
Grants and subsidies.....	1,750	1,750	1,750	2,065	14,000	-	8,000
GST receipts.....	1,432	482	482	527	-	554	569
Other receipts.....	3,057	2,593	2,593	2,914	2,950	3,031	3,136
Payments							
Employee benefits.....	(5,268)	(5,834)	(5,834)	(6,604)	(6,913)	(7,083)	(7,263)
Supplies and services.....	(2,114)	(2,314)	(2,314)	(3,151)	(3,126)	(3,258)	(3,164)
Accommodation ^(b)	(755)	(1,050)	(1,050)	(1,052)	(783)	(803)	(823)
GST payments.....	(1,647)	(482)	(482)	(527)	-	(554)	(569)
Finance and interest costs.....	(6)	(18)	(18)	(14)	(744)	(2,399)	(2,001)
Other payments.....	(2,198)	(3,307)	(3,371)	(3,123)	(3,540)	(3,685)	(4,737)
Net cash from operating activities.....	9,162	5,628	6,564	6,391	17,824	891	8,855
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	70	264	264	150	232	99	233
Payments							
Purchase of non-current assets.....	(11,992)	(10,044)	(10,998)	(6,565)	(29,839)	(23,289)	(15,198)
Net cash from investing activities.....	(11,922)	(9,780)	(10,734)	(6,415)	(29,607)	(23,190)	(14,965)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	-	1,325	1,325	377	14,407	19,414	3,954
Payments							
Repayment of borrowings and leases.....	(47)	(170)	(91)	(82)	(86)	(90)	(71)
Net cash from financing activities.....	(47)	1,155	1,234	295	14,321	19,324	3,883
CASHFLOWS FROM GOVERNMENT							
Receipts							
Operating subsidies.....	4,386	4,359	4,423	2,135	2,263	2,760	4,266
Equity contributions.....	-	437	437	2,715	2,774	5,778	1,494
Payments							
Dividends to Government.....	(3,595)	(5,717)	(5,232)	(4,472)	(1,921)	(9,193)	(4,413)
National Tax Equivalent Regime - Income Tax....	(2,100)	(1,754)	(1,754)	(753)	(3,605)	(1,730)	(551)
Local Government Rates Equivalent.....	(74)	(77)	(77)	(79)	(81)	(83)	(85)
Net cash provided to Government.....	1,383	2,752	2,203	454	570	2,468	(711)
NET INCREASE/(DECREASE) IN CASH HELD.....	(4,190)	(5,749)	(5,139)	(183)	1,968	(5,443)	(1,516)
Cash assets at the beginning of the reporting period.....	19,835	12,171	15,645	10,506	10,323	12,291	6,848
Cash assets at the end of the reporting period.....	15,645	6,422	10,506	10,323	12,291	6,848	5,332

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

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

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