Government of **Western Australia**
Department of **Training and Workforce Development**

Annual Report
2025-26

Acknowledgement of Country

The Department of Training and Workforce Development acknowledges Aboriginal peoples as the First Nations of Western Australia. The Department respects the ancestral ties and ongoing relationships with the lands, waters, communities and spiritual connections to Country. The Department honours Elders, both past and present, and recognises the contributions of Aboriginal and Torres Strait Islander individuals within the organisation. Together, we work in partnership towards a more inclusive and shared future for all Australians.

The Department's distinctive visual identity stems from a bespoke piece of artwork designed by Aboriginal artist Brody Campbell. Brody is a Wardandi/Wudjari Noongar man with connection to Country in Bunbury and Israelite Bay. ***Kaartdijin*** (Kaart-di-jin, meaning Knowledge) seeks to nurture growth and learning within our community by weaving a narrative of life transformation, it embodies the essence of our collective journey of lifelong learning.

The term 'Aboriginal' is intended to include reference to Torres Strait Islander people.

While every effort has been made to vet the contents of this report, Aboriginal people should be aware that it may contain references to, or images of people who are now deceased. The Department of Training and Workforce Development regrets any offence this might cause.

The term 'the Department' refers to the Department of Training and Workforce Development.
This report was developed in line with the Public Sector Commission's annual reporting framework for the 2025-26 reporting year.

This report is also published on the Department's website at wa.gov.au/dtwd and can be viewed in PDF format.

Alternative formats are available on request.

Contents

Statement of compliance

Responsible Ministers
For year ended 30 June 2026

Hon Amber-Jade Sanderson MLA
Minister for Energy and Decarbonisation, Manufacturing, Skills and TAFE; Pilbara; Assisting the Minister for Defence Industries

Hon Dr Tony Buti MLA
Attorney General; Minister for Corrective Services; Commerce; Tertiary and International Education

In accordance with Section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the Annual Report of the Department of Training and Workforce Development for the financial year ended 30 June 2026.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.

Jodie Wallace
Director General
(Accountable Authority)
31 August 2026

Overview

Director General Foreword

Jodie Wallace
Director General

The Department of Training and Workforce Development continues to enable and support Western Australians to develop skills for current, new and emerging jobs, and develop a skilled and productive workforce for the State's strong and diversifying economy.

Led by Hon. Amber-Jade Sanderson MLA, Minister for Skills and TAFE, work to develop a new WA Workforce Strategy commenced through six roundtables with industry leaders to identify workforce challenges and levers across clean energy, building and construction, defence, advanced manufacturing, care and tourism and hospitality. Stakeholders were also invited to contribute their insights via an online consultation process.

Input was also provided by the State Training Board, Industry Training Councils and Building and Construction Industry Training Fund. These consultations highlighted the workforce challenges and opportunities to inform the WA Workforce Strategy, which is scheduled to be released in the second half of 2026.

Fee Free and low fee TAFE continue to support more Western Australians to access training and gain skills needed for jobs and careers across established and emerging industries. Record high enrolments continued in 2025, with more than 139,000 publicly funded vocational education and training enrolments across the State. This included 48,417 enrolments in Fee Free TAFE courses and skill sets, and 54,502 enrolments in Lower fees, local skills courses.

In 2025, there were 6,587 apprenticeship completions, the highest annual completion figure since 2010, and more than 25,500 apprentices in training.

TAFE is the centrepiece of Western Australia's strong VET sector, delivering training to around 80,000 students in 2025. TAFE colleges delivered 75 per cent of apprenticeship training and around 83 per cent of publicly funded training in the regions. The Career Taster Program continues to grow with just over half of Year 9 students participating, and TAFE colleges are helping secondary students access VET pathways in priority industry sectors.

In partnership with TAFE colleges, the Department delivered infrastructure and modern equipment projects, supporting students to gain practical experience using the technologies and equipment they will encounter in the workplace. Two Centres of Excellence in clean energy and defence progressed workforce initiatives and industry collaboration to ensure Western Australians can access job and career opportunities these sectors are creating.

The Department also procured training from 157 quality private training providers, complementing the TAFE sector and supporting the State to grow the supply of skilled workers. An open tender process was advertised in June 2026 to progress contracting arrangements for 2027, which will further strengthen WA's publicly funded VET sector.

Celebrating training excellence at the Australian Training Awards in December 2025, WA individual award winners include Arabella Poole – winner, Vocational Student of the Year Award; Chanelle Williams – finalist, Trainer of the Year Award; Laurenzia Divilli – Finalist, Aboriginal and Torres Strait Islander Student of the Year Award; Elisajane Thompson – Finalist, Trainee of the Year Award; Cadie Doyle – Finalist, School-based Apprentice of the Year Award; and Lewis Italiano – Finalist, Apprentice of the Year Award. Taylorweir Hairdresser and Barber Training was recognised as the Small Training Provider of the Year. WA will also see nine talented students represent Australia in the WorldSkills International Competition taking place in Shanghai in September 2026. Congratulations to all on these outstanding achievements.

In early 2026, the Council of Aboriginal Services WA, Aboriginal Health Council of WA and the Department established inaugural partnership agreements through the Closing the Gap policy initiative embedded in the National Skills Agreement. This marks a critical milestone for our sector to work in partnership with Aboriginal people. Agreements are also in place with eight Aboriginal training providers, reflecting a step-change in the way we work together. I deeply appreciate the trust placed in our sector by our Aboriginal partners and acknowledge the leadership of Vicki O'Donnell and Chris Bin Kali. I would also like to acknowledge and thank my team for their collaboration and commitment as we continue our partnership journey.

Our achievements are only possible due to the dedication and professionalism of our people. The Department's Agency Capability Review is guiding an important program of work to build our capability and strengthen our leadership role as steward of the skills sector and VET system manager. Thank you to all staff for their commitment, expertise and unwavering focus on serving the WA community.

I also extend my appreciation to our partners across the skills and workforce system, including TAFE colleagues, Jobs and Skills Centres, private training providers, Aboriginal partners, industry stakeholders, unions, State Training Board, Industry Training Councils, Training Accreditation Council, Construction Training Fund, apprenticeship and employment service providers, and State and Commonwealth Government agencies.

I would like to acknowledge former TAFE Governing Council Chairs for their leadership and service to the TAFE sector, including Dr Mara West – North Metropolitan TAFE; Christine Rafanelli – Central Regional TAFE; and Deborah Hamblin – South Metropolitan TAFE. I welcome new Chairs Amanda Reid – North Metropolitan TAFE, Jim Walker AM – Central Regional TAFE and Libby Lyons – South Metropolitan TAFE.

I also acknowledge leadership and service of former Training Accreditation Council Chair, Anne Driscoll, and welcome Allan Blagaich as new Chair; and former State Training Board Chair, Jim Walker AM, and warmly welcome Stephen Moir as new Chair.

It is a privilege to work with Hon. Amber-Jade Sanderson MLA, Minister for Skills and TAFE; Hon. Dr Tony Buti MLA, Minister for Tertiary and International Education; and Parliamentary Secretary Jodie Hanns MLA, and I thank them for their continued support and advocacy for skills, training and workforce development.

I look forward to the year ahead as we work to deliver a skilled and productive workforce for Western Australia.

Jodie Wallace

Director General

Department of Training and Workforce Development

About the Department

The Department of Training and Workforce Development stewards Western Australia's skills sector and manages the State's vocational education and training (VET) system.

Through strong engagement with industry, unions, community, Aboriginal partners, TAFE and training providers and service providers, and in collaboration with government agencies, the Department:

- identifies the current and future skills needed for WA
- leads and commissions the development and implementation of skills, training and workforce strategies
- governs accountabilities and oversight mechanisms for training funding and regulatory frameworks
- manages public investment in training and workforce services delivered by WA TAFE colleges, private training providers and other service providers
- provides shared services to enable a high performing TAFE system.

As sector steward, the Department leads the Western Australian skills, training and workforce development sector and drives the State's training and workforce development agenda to provide a skilled workforce that meets the State's economic and community needs.

As system manager, the Department partners with TAFE colleges, private training providers and service providers to deliver a flexible, responsive, innovative and quality training system that meets student, community, industry and government needs.

Our vision and purpose

Vision:
Transforming lives and communities, and enabling a thriving economy.

Purpose:
To lead agile training and workforce strategies that enable all Western Australians to participate in a highly skilled and diversified economy.

Our values

- We find solutions, deliver and do things well.
- We have integrity and courage.
- We respect, trust and care for each other.
- We know diversity makes us stronger.


TAFE
North Regional

Performance highlights

Key training highlights

48,417

Enrolments in **Fee Free TAFE** across more than **150 qualifications** and **skill sets**

54,502

Enrolments in ***Lower Fees Local Skills*** **qualifications** and **skill sets**

139,166

Publicly funded **VET enrolments** in 2025 – a new record and **up from**

103,976

in 2020

123,483

VET students in publicly funded training in 2025 – a new record and **up from**

92,191

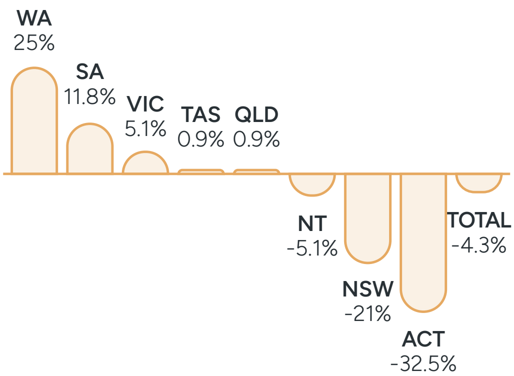
in 2020

Government funded student numbers in WA have grown

25 per cent

since 2020, more than any other state or territory[1]

Changes by jurisdictions, 2020 to 2025



Source: [1]NCVER's Government-funded Students and Courses 2025

Apprenticeships

1,233

Publicly funded enrolments in seven Fee Free TAFE housing trades pre-apprenticeships.

25,531

Apprentices in training at the end of 2025

75%

of apprentices in **training at TAFE**

6,587

Apprenticeship completions in 2025 – the highest in a calendar year since 2010

67.7%

Individual apprenticeship completion rate (for apprentices that commenced in 2020)

77.5%

Individual **apprenticeship completion rate** in **electrical trades** (for apprentices that commenced in 2020)

62.6%

Individual **apprenticeship completion rate** in **building and construction trades** (for apprentices that commenced in 2020)

Addressing skills shortages

Construction Visa Subsidy Program and BALWA

3,069

Skilled migrants have arrived in WA and commenced work in the building and construction industry through the Construction Visa Subsidy Program and Build a Life in WA incentive since 1 July 2023

GTO Wage Subsidy

1000

Apprentices and trainees employed through the GTO Wage Subsidy since it commenced in 2022 to start their careers in WA's building and construction industry

Adult Apprentice Employment Incentive

200

Apprentices aged over 21 started their building and construction careers through Adult Apprenticeship Employment Incentive

TAFE and training sector

80,642

Publicly funded **students** training at TAFE colleges **up 24%** in comparison to 2020

68%

Publicly funded **course enrolments** at a **TAFE college**

Almost 1 in 4

students accessed **Skills for Study foundation skills support** at TAFE colleges to help complete their VET qualification

83%

of publicly funded **training in the regions** was delivered by TAFE colleges

90%

of **WA students** who completed their qualifications were **satisfied** with the overall **quality** of training

Supporting Collie's Just Transition

865

individuals and

84

organisations supported by the Collie Jobs and Skills Centre

$8.6 million

New Collie Transition Training Centre completed in May and ready to open to South Regional TAFE students in Semester 2 2026

June 2026

Collie Job Connect was launched – helping to connect local workers with local employment and training opportunities

2025 Election commitments

A key priority in the State Government's Jobs Health Housing strategy is developing a skilled and productive workforce to diversify the WA economy so that it remains the strongest in the nation. The Department has prioritised delivery of election commitment initiatives.

Group Training Organisation Wage Subsidy Further investment in places to continue the GTO Wage Subsidy program.	Commenced on 1 July 2025 **See page 56**
Adult Apprentice Employer Incentive Providing funding for 400 places over four years to re-commence the Adult Apprentice Employer Incentive scheme to support building and construction employers to employ mature-aged apprentices (21 years or older).	Commenced on 1 July 2025 **See page 57**
AUKUS Defence Industry Incentive Providing a $20,000 incentive for Defence industry employers to employ 435 apprentices in key defence trades, including electrical, engineering fabrication and engineering mechanical.	Commenced on 1 July 2025 **See page 40**
TAFE Modern Equipment Continuing the TAFE Modern Equipment program to enable WA's TAFE colleges to deliver training on industry-standard technology and equipment.	Commenced on 1 July 2025 **See page 60**
Fee Free Construction Courses Expanding building and construction courses available under the Fee Free TAFE initiative from 2026.	Commenced on 1 January 2026 **See page 52**
Collie Job Matching App Providing a job-matching app to assist Collie workers to connect with new industries as the town transitions away from coal.	Commenced on 9 June 2026 **See page 67**
South Metropolitan TAFE – Munster campus expansion Expanding the Munster campus to provide training for WA's clean energy workforce including electrical, construction, engineering and mechanical trades.	In progress **See page 60**
North Metropolitan TAFE – Neerabup Heavy Vehicle Driver Training Establishing a Heavy Vehicle Driver Training facility in Neerabup to train up to 170 students annually.	In progress **See page 60**

External recognition and awards

2025 Australian Training Awards

The Department congratulates Western Australia's category winners recognised for excellence at the 2025 Australian Training Awards.

Individual winners

- **Arabella Poole** – Winner, Vocational Student of the Year Award
- **Chanelle Williams** – Finalist, Trainer of the Year Award
- **Laurenzia Divilli** – Finalist, Aboriginal and Torres Strait Islander Student of the Year Award
- **Elisajane Thompson** – Finalist, Trainee of the Year Award
- **Cadie Doyle** – Finalist, School-based Apprentice of the Year Award
- **Lewis Italiano** – Finalist, Apprentice of the Year Award

Organisational winners

- **Taylor Weir Hairdresser and Barber Training** – Winner, Small Training Provider of the Year Award

Scan the QR code to watch the WA Training Awards winners stories on YouTube, or visit **youtube.com/@WATrainingAwards**

2026 WorldSkills

Following their success at the 2025 National Championships, the following Western Australians were selected to represent Australia at the WorldSkills International Championships that will take place in Shanghai, China in September 2026:

- **Lachlan Basc** – Competitor – 3D Digital Game Art
- **Jason Seiler** – Competitor –Bricklaying
- **Daniel Peto** – Competitor – Cyber Security
- **Larni Roberts** – Competitor – Hairdressing
- **Brendan Hibbert** – Expert – Graphic Design Technology
- **Ryan Goggin** – Expert – 3D Digital Game Art
- **Alexis Read** – Expert – Hairdressing
- **Johnese Mullen** – Expert – Restaurant Service
- **Todd Bell** – Expert – Electrical Installations

IPAA WA Achievement Awards

The Department was recognised in the 2025 Institute of Public Administration Australia (IPPA) WA Achievement Awards.

Dr Ross Kelly, Executive Director Policy Planning and Innovation was nominated and received a Special Commendation for the IPAA (WA) Policy Practitioner of the Year.

Mental Health First Aid Workplace Recognition Program

The Department has been recognised as an Advanced Workplace under Mental Health First Aid Australia's Mental Health First Aid Workplace Recognition Program, acknowledging our significant achievements in developing mental health first aid skills in our people and embedding a sustainable and effective mental health wellbeing program.

Disability Confident Recruiter

The Department achieved a Disability Confident Recruiter status through the Australian Disability Network, recognising our commitment to providing an inclusive and accessible recruitment experience.

Diversity Council of Australia Inclusive Employer 2025-26

The Department's commitment to inclusion exceeded key criterion in the Diversity Council of Australia's annual Inclusive Employer Index. In November 2025, the Department was recognised by the Diversity Council of Australia as an Inclusive Employer 2025-26.

Office of the Auditor General

Best Practice Agency Finance Audit Report 2024-25

The Office of the Auditor General (OAG) recognised the Department as a Best Practice Agency in the Large Entity category (agencies with annual expenditure exceeding $100 million) for the second consecutive year. This demonstrates the Department's ongoing commitment to high-quality financial management, strong governance, effective internal controls, timely reporting and reinforces the Department's position as a consistent high performer within the Western Australian public sector.

Information Systems Audit Report 2024-25

The Department performed well in the Office of the Auditor General for Western Australia's maturity assessment in the *Information Systems Audit Results: State Government 2025*, in which we consistently met the benchmark in at least eight categories. These results highlight the Department's continued focus on strengthening information security and supporting reliable service delivery.

Governance and Organisation

Responsible ministers

During 2025-26, the Department was responsible to the Minister for Skills and TAFE, the Hon Amber-Jade Sanderson MLA.

The Department also reported to the Minister for Tertiary and International Education, the Hon Dr Tony Buti MLA, on its activities relating to international education.

Accountable authority

The Director General, Jodie Wallace, is the Department's Accountable Authority.

Key legislation

The Department was established on 30 October 2009, under section 35 of the *Public Sector Management Act 1994*.

The *Vocational Education and Training Act 1996* is administered by the Minister for Skills and TAFE with the assistance of the Department.

The Department complies with a range of Commonwealth and State legislation.

Please see page 161 for the full list.

Organisational structure

Policy Planning and Innovation

The Policy Planning and Innovation directorate is responsible for workforce development strategy, policy and planning, VET system policy and research to inform the strategic direction and funding of skills, training and workforce development. The directorate is also responsible for the Clean Energy Skills National Centre of Excellence, Aboriginal reconciliation and policy, intergovernmental relations, and provides the secretariat for the WA State Training Board.

Service Resource Management

The Service Resource Management directorate purchases and manages contracts for the delivery of vocational education and training delivered by TAFE colleges and Registered Training Organisations. The directorate also manages contracts for other training and related services in the pursuit of skills, training and workforce development objectives including the Defence Industry Skills Centre of Excellence, Closing the Gap and Jobs and Skills Centres. The directorate develops and maintains WA's training infrastructure and manages the operations of Muresk Institute as a centre specialising in agricultural education.

Service Delivery

The Service Delivery directorate provides services to TAFE colleges, the training sector, industry and all Western Australians through the regulation and administration of apprenticeships and traineeships, management of employer incentives, TAFE International Western Australia, Migration Services and admissions and systems which enable the TAFE and VET sector. The directorate also showcases excellence in the VET sector through the WA Training Awards and the WorldSkills Australia competitions.

Corporate

The Corporate directorate is responsible for the establishment, development and maintenance of corporate support systems, including finance, human resource management and information and communications technology (ICT) for the Department. The directorate also provides shared services to TAFE colleges for finance, human resource and ICT corporate service support.

Office of the Director General

The Office of the Director General provides executive and governance support, ministerial liaison services, sector-wide communications and marketing, internal audit and risk management services and TAFE system governance coordination. The Office also provides the secretariat to the Training Accreditation Council which regulates Registered Training Organisations delivering training only in Western Australia.

Organisational chart

- **Director General**
  - Audit Risk and TAFE Governance
  - Training Accreditation Council Secretariat
  - Strategic and Executive Coordination
  - Communications and Marketing
  - **Policy Planning and Innovation**
    - Strategic Policy and Reform
      - Performance Evaluation and Statistics
      - Skills Strategy and Reform
      - Clean Energy Skills National Centre of Excellence
    - Policy Planning and Research
      - Aboriginal Policy Planning and Reconciliation
    - State Workforce Planning
      - Office of the State Training Board
  - **Service Resource Management**
    - Training Resource Allocation
    - Infrastructure Programs and Procurement
    - Muresk Institute
  - **Service Delivery**
    - Service Delivery Operations
    - TAFE International WA
    - Service Delivery Strategy
  - **Corporate**
    - Human Resources
    - Finance Services
    - Information and Communications Technology

Elaine Paterson, Executive Director Service Resource Management
– long service leave from 2 February 2026 to 30 June 2026

Corporate Executive

Jodie Wallace

Director General

Jodie brings more than 20 years' experience across public policy, workforce planning, service delivery and international education. At the heart of Jodie's leadership is a strong belief that training and education can change lives. She is passionate about the role the skills system plays in opening doors from helping people build confidence, find meaningful work to creating better opportunities for themselves, their families and communities. Jodie has spent much of her career working to strengthen Western Australia's education, training and workforce system so it delivers real outcomes for individuals, industry and the broader community. Working closely with TAFEs, industry, unions, Aboriginal partners and partners across government, Jodie is committed to ensuring training pathways are relevant, accessible and aligned to the needs of our State.

Dr Ross Kelly

Executive Director, Policy Planning and Innovation

Ross was appointed to the role in November 2024 and has over 20 years public sector experience including senior roles in VET policy, intergovernmental relations policy and stakeholder engagement in the skills sector. Ross represents WA on the Skills Senior Officials Network, influencing the national reform agenda. Ross has led training grant reforms, developed apprenticeship policy, training funding models and regulation reform across the Western Australian and Victorian public sectors. Prior to the Department, Ross held roles at the Department of Health and was Managing Director at the Centre for Labour Market Research leading education funding policy, labour market program evaluation and workforce planning.

Elaine Paterson

Executive Director, Service Resource Management

Elaine was appointed to the role in December 2023 and has over 20 years of public sector experience in WA including executive roles in purchasing and commissioning at the Department of Communities and the Mental Health Commission. Elaine has also held senior roles in the Departments of Finance and Treasury. Elaine has an MBA, a Master of Science in Business Psychology and is a Graduate member of the Australian Institute of Company Directors.

Sean Fitzpatrick

A/Executive Director, Service Resource Management

Sean has 20 years of public sector experience in the vocational education and training sector, with a strong focus on strategic policy, resource management, governance and system performance. He has led significant reforms to funding policy, contract management and performance frameworks, strengthening the effectiveness, accountability and sustainability of training delivery across Western Australia. Sean provides leadership over the allocation and stewardship of substantial public investment in training across TAFE colleges and private providers, supporting the achievement of Government priorities and workforce outcomes. He holds a Bachelor of Arts and a Bachelor of Psychology.

Grant Goldfinch

Executive Director, Service Delivery

Grant has over 20 years' experience across State and Commonwealth governments, spanning policy, service delivery and stakeholder engagement. His background includes work on significant government reforms and priorities. He works closely with industry and the community to support practical and effective outcomes.

Graham Thompson

Executive Director, Corporate

Graham was appointed to the role in March 2012 having previously been the Department's Chief Finance Officer. Graham has a Bachelor of Business and is a qualified Chartered Accountant with the Institute of Chartered Accountants. Graham has worked in the WA public service for more than 20 years, holding a number of senior financial management roles.

Liz Amudo

Chief Financial Officer

Liz commenced with the Department in February 2026 and comes with over 20 years of experience in financial management, having worked across both the private and public sectors. Liz holds tertiary qualifications in Accounting and Human Resource Management and is a Fellow Certified Practicing Accountant.

Our people

A skilled, capable and diverse workforce is fundamental to the Department's ability to deliver its strategic priorities. Our people bring deep sector knowledge and a strong commitment to deliver, and the Department continues to build upon these solid foundations to invest in building its workforce capability, leadership capacity and workforce wellbeing to support our evolving role as sector steward and system manager.

Summary of workforce profile

Through organisational development strategies and programs, the Department supports staff and celebrates diversity and inclusion. Events and communications promote and celebrate days of significance and highlight staff stories and achievements.

As at 30 June 2026	Women in Senior Executive Services	Aboriginal or Torres Strait Islander	Youth (24 years and under)	People with disability	Culturally and linguistically diverse
DTWD actual	56.3%	3.0%	6.3%	7.0%	23.6%
DTWD target	50.0%	3.7%	5.8%	5.0%	15.5%
Public Sector actual*	52.5%	2.7%	5.9%	1.8%	19.5%
Number of new staff required to meet target	Achieved	4	Achieved	Achieved	Achieved

*PSC Department of Training and Workforce Development Entity Profile – March 2026

Department of Taining and Workforce Development Workforce Strategy 2026-2028 and Workforce Action Plan year one

Informed by extensive input, consultation and engagement with senior and executive leadership teams, our new Workforce Strategy 2026-2028 is a direct response to the Agency Capability Review, which highlighted the need for the Department to transition from its current role of service partner and provider, to sector steward and system manager. The Department's own Workforce Strategy will leverage our strong foundations to deliver against its future mandate.

Delivering this shift will require a coordinated uplift in leadership capability, strengthened strategic thinking, and the development of deliberate, diverse talent pipelines, underpinned by a workforce that feels valued, supported, and equipped to lead through change. The Workforce Strategy 2026–2028 translates these priorities into four interconnected focus areas: Empowered Leadership, Strategic Mindset, Talent Management and Workload and Wellbeing. Annual Action Plans will be developed to drive the implementation of the Strategy and its desired outcomes, and the 2026-27 Action Plan has commenced.

Aboriginal Employment Strategy 2025-26

The Department's *Aboriginal Employment Strategy 2025-26, Innovate Reconciliation Action Plan* and *Workforce Diversification and Inclusion Strategy* capture the Department's commitment to creating a culturally responsive and safe workplace for Aboriginal and Torres Strait Islander employees and prospective job applicants. The collective strategies seek to:

- support Aboriginal employees through connection and cultural immersion opportunities by engaging in the Aboriginal Employee Yarning Circle network and having access to flexible work practices, including Aboriginal and Torres Strait Islander cultural leave
- engage in consultation with Aboriginal employees across our agency to inform and guide the implementation of our Aboriginal Employment Strategy, to ensure the voices of Aboriginal people are heard throughout the Strategy and Action Plan
- encourage non-Aboriginal employees to complete cultural awareness and cultural safety training, and engage in continuous learning
- focus on increasing supervisor cultural competency to create a culturally safe workplace for Aboriginal and Torres Strait Islander employees.

Reconciliation Action Plan

In April 2026, the Department launched its Innovate Reconciliation Action Plan 2026 – 2028 (Innovate RAP), reaffirming its commitment to building a culturally responsive organisation. The Department continued to demonstrate this commitment through the implementation of this Innovate RAP, which strengthens the voices of the Department's Aboriginal employees and supports their contributions to shaping strategies that maximise Aboriginal people's participation in training and sustainable employment.

Key actions this year include:

- undertaking a comprehensive review and update of the Welcome to Country and Acknowledgement of Country Protocols and Guidelines and
- expanding the delivery of Gnalla Kaartdijin (Our Knowledge) workshops, developed and delivered by Department Aboriginal staff, to strengthen staff cultural competency across the workforce.

Mental health and wellbeing

The Department is committed to building a mentally healthy workplace where trust, collaboration, respect and inclusion are central to the way we work and all employees are encouraged and supported to thrive at work. Two Mental Health First Aid training sessions were run in 2025-26 and the Department now has over 100 employees trained in Mental Health First Aid.

Graduate and youth opportunities

The Department continues to support the employment of young people through our Graduate Program and traineeship opportunities. The Department also has specialist graduate roles in our Finance and Policy Planning and Innovation areas.

In 2025-26:

- two graduates completed their 12-month placement through the Graduate Program, and a further two graduates commenced their placement
- four trainees were engaged through our Diversity Traineeship Pathways Program
- the Department established an Aboriginal Graduate Project Officer position
- an Aboriginal trainee was engaged through the Public Sector Commission's Solid Futures Aboriginal traineeship program.

Employee networks

The Department has several employee-led networks, providing our staff with opportunities to connect, share, learn and develop.

The **Young Professionals Program** celebrated Youth Week with a range of activities designed to reflect the theme of 'Strength in our stories' including a networking event with senior leaders, social night and communal artwork.

The **Aboriginal Employee Yarning Circle** met regularly throughout the year, providing a culturally safe and supportive space for Aboriginal and Torres Strait Islander employees to connect, share experiences and engage in open dialogue. These sessions facilitated the exchange of knowledge and perspectives, strengthening relationships across the organisation and promoted broader cultural awareness. The Yarning Circle played an important role in supporting ongoing cultural learning opportunities, building on staff capability and reinforcing the organisation's commitment to fostering an inclusive workplace that values and respects Aboriginal and Torres Strait Islander cultures.

The **Diverse Sexualities and Genders Network** organised a number of events to celebrate and commemorate LGBTIQA+ days of significance, including International Day Against Homophobia, Biphobia and Transphobia, Transgender Awareness Week and WA PrideFest Parade.

The **Disability Inclusion Network** continued to raise awareness of disability through events and communications for International Day of People with Disability and Neurodiversity Celebration Month and provision of Deaf Awareness Training for staff.

Learning and development

The Department supports a culture of continuous learning and growth, providing staff with a suite of programs to develop core public sector, management and leadership capabilities and technical or specialist learning needs.

In 2025-26, the Department embedded Building Leadership Impact and Leadership Expectations across the employee lifecycle and implemented The Skills Academy, a Public Sector Commission initiative to drive capability uplift across the WA Public Sector.

Key partners

State Training Board

The Western Australian State Training Board is a statutory body established under the *Vocational Education and Training Act 1996*. It is the peak industry training advisory body to the Minister for Skills and TAFE. The State Training Plan guides the development of a highly skilled and agile local workforce, driving the State's economy. During the reporting period to 30 June 2026, the Department provided secretariat services and supported the Board's functions through the Office of the State Training Board.

On 9 March 2026, the Department welcomed Mr Stephen Moir as Chair of the State Training Board.

The Department extends its thanks and acknowledges the significant contribution and leadership of Mr Jim Walker AM, who served with distinction as Chair from 2014 to 2025.

Industry Training Councils

Eight Industry Training Councils recognised by the State Training Board under Section 21 of the *Vocational Education and Training Act 1996* provide a link between industry and government skills, training and workforce policy. They consult and collaborate with industry to provide advice and information to the State Training Board, the Department and other State Government agencies.

Industry Training Councils are aligned with industry coverage of the Commonwealth Jobs and Skills Councils, ensuring Western Australia's industry skills needs are prominently represented in national skills and VET reforms.

The following Industry Training Councils operated during the reporting period:

- Community Skills WA
- Construction Training Council
- Electrical, Manufacturing and Utilities Training Council
- Financial, Administrative and Professional Services Training Council
- Food, Fibre and Timber Industries Training Council (WA)
- FutureNow – Creative and Leisure Industries Training Council
- Logistics Skills Council
- Mining and Automotive Training Council

Training Accreditation Council

The Training Accreditation Council (TAC), established under the *Vocational Education and Training Act 1996*, is WA's VET regulator responsible for the quality assurance and recognition of training for Registered Training Organisations. TAC only accepts registration applications from organisations where:

- the head office is located in WA or
- all of the intended delivery and assessment is in WA, or in WA and Victoria only.

The national VET regulator, the Australian Skills Quality Authority (ASQA) also regulates training providers in WA and registers providers that deliver to international students on a student visa or that deliver to students in states other than WA and Victoria including online delivery.

During the period to 30 June 2026, the Department provided TAC with secretariat services and supported the delivery of its functions.

On 7 April 2026, the Department welcomed Mr Allan Blagaich as new Chair of the TAC.

The Department extends its thanks to the outgoing Chair, Ms Anne Driscoll and acknowledges her significant contribution and leadership over the past five years.

Western Australian TAFE Colleges

Five TAFE colleges deliver publicly funded training in Western Australia. In 2025, TAFE colleges delivered training to 80,642 publicly funded students. TAFE colleges are the centre of the State's training system. Operational funding is provided to the TAFE colleges through Delivery and Performance Agreements totalling more than $563 million, which is the single largest expenditure item for the Department each year. Collaborative stewardship of the TAFE sector is achieved through monthly meetings of TAFE Executive, which comprises TAFE Managing Directors and is chaired by the Department's Director General.

The Department acknowledges the leadership and significant service of outgoing Chairs, Mara West (North Metropolitan TAFE), Deborah Hamblin (South Metropolitan TAFE) and Christine Rafanelli (Central Regional TAFE). The Department welcomes new TAFE Governing Council Chairs:

- **Ms Amanda Reid** North Metropolitan TAFE
- **Ms Elizabeth (Libby) Lyons** South Metropolitan TAFE
- **Mr Jim Walker AM** Central Regional TAFE.

Contracted Private Training Providers

The Department contracts 157 private training providers to deliver publicly funded training across Western Australia. In 2025, private providers delivered training to 42,445 publicly funded students and play a key role in complementing TAFE provision and supporting delivery in priority industries, regions and cohorts. They contribute to the flexibility and responsiveness of the State's training system, particularly in areas of specialised or niche capability. Funding is provided through contractual arrangements, with delivery managed in accordance with Departmental requirements and performance expectations.

Contracting arrangements with private training providers are in place until December 2026.
The Department commenced a competitive procurement process to establish a new panel of contracted providers for the delivery of subsidised training from 2027.

Group Training Organisations

Group Training Organisations (GTOs) employ apprentices and trainees and place them with host employers who provide on the job training. This allows small and medium businesses to participate in training of apprentices and trainees at the scale of their workforce needs. GTOs also provide additional wrap around supports to help apprentices and trainees stay engaged in and complete their training. As at 30 June 2026, 37 GTOs were registered to operate in WA.

National context

National funding agreements

Under the five-year National Skills Agreement (NSA) with the Commonwealth Government, up to $1.34 billion of Commonwealth funding is available for the State's vocational education and training sector to contribute to skills development for critical and emerging industries and on national priorities.

This funding also supports the Department to progress its commitments under the *National Agreement on Closing the Gap*, improve foundation skills for Western Australians and create TAFE Centres of Excellence that help deliver skills for critical and emerging industries, including defence and clean energy. In 2025, Western Australia finalised negotiations with the Commonwealth Government to access funding to progress policy initiatives.

Through the Federation Funding Agreement arrangements, Western Australia received over $8 million in Commonwealth funding to invest in clean energy training infrastructure and initiatives to boost the capacity of the clean energy VET workforce, supporting the skills and training required to meet growing labour demand across the clean energy sector.

National VET reform

During 2025 and 2026, the Department worked with State and Commonwealth Government agencies on key VET reforms relating to the quality, effectiveness and responsiveness of the national training system, including:

- *National VET Data Streamlining* to improve Australia's VET data system
- tertiary harmonisation, to increase connectivity between the university and VET systems and improve pathways between the two systems for students
- implementation of the 2025 Standards for Registered Training Organisations from 1 January 2026, which establish an outcomes-focused regulatory framework to strengthen quality and integrity across the VET sector and support high-quality training outcomes.

Agency Performance

Financial performance

Results for 2025-26 against financial targets are presented in the table below.

Full details of the Department's financial performance are provided in the financial statements section of this report on page 75.

Description	2025-26 Budget ($000) (FTE)	2025-26 Actual ($000) (FTE)	Variation from Budget +/- ($000) (FTE)
Total cost of services	1 060 122	1 039 610	(20 512)
Net cost of services	750 677	717 003	(33 674)
Total equity	184 923	244 948	60 025
Approved full-time equivalent staff level (FTE)	594	532	(62)

The Department had variances against the original published budget and met its targets when compared to the amended budget.

Outcome based management framework

To comply with its legislative obligations as a State Government agency, the Department operates under the *Outcome Based Management Framework.*

The Framework describes how outcomes, services and Key Performance Indicators (KPIs) are used to measure agency performance. Outcomes and KPIs are outlined in the table below. Performance against these outcomes is described in detail in the key performance indicator section later in this report.

Key performance indicators

Outcome 1: A skilled workforce that meets the State's economic and community needs		Target	Actual
Effectiveness	Extent to which Jobs and Skills Centre services provided to individuals and businesses result in career, employment or training outcomes	72.0%	76.7%
	Proportion of State nominated skilled migrants employed in priority occupations after arrival	82.0%	78.8%
Efficiency	Cost of VET workforce planning and policy development per training place	$246	$170
	Average cost per Jobs and Skills Centre individual and business client contact	$239	$178
	Average cost to administer migration applications and overseas qualification assessments	$3,570	$3,879
Outcome 2: A flexible, responsive, innovative and quality training system		**Target**	**Actual**
Effectiveness	Proportion of delivery in training aligned with State priority occupations	89.0%	88.6%
	Proportion of graduates satisfied with the overall quality of training	90.0%	89.6%
	Percentage of registered training organisations compliant with the Standards for Registered Training Organisations (RTOs) 2015	100.0%	98.4%
Efficiency	Average cost per active training contract	$1,336	$817
	Cost to administer the employer incentive scheme as a proportion of total incentive payments	4.5%	7.6%
	Cost per student curriculum hour	$21.84	$20.79
	Average cost of recruitment and management per full-time equivalent international student	$1,065	$945
	Average cost to administer training infrastructure and support services per TAFE college	$8,111,877	$9,190,263
	Cost of regulatory services per registered training organisation	$23,070	$21,027

Key Training and Workforce Development Outcomes

Jobs - Developing a skilled and productive workforce

WA labour market and workforce needs

Western Australia's strong economy, coupled with low unemployment, continues to drive ongoing high demand for skilled workers. Despite high levels of participation, WA's labour market remains tight.

In June 2026, Western Australia's unemployment rate was 4.2 per cent. Labour market participation was 69.1 per cent, the highest across all the States. The number of underutilised people in WA was 178,900 with 10.1 per cent of people in the State's labour force looking for more hours of work than they are currently receiving (inclusive of the unemployed), up from 9.4 per cent (162,300 persons) in June last year. The share of young people in employment has decreased over the past year, with an employment to population ratio for young people falling to 65.1 percent, down from 66.3 per cent last year.

WA Workforce Strategy

The Minister for Skills and TAFE together with the Department is leading development of a WA Workforce Strategy to ensure Western Australia has the people and skills needed to support economic diversification. The WA Workforce Strategy is planned for release in the second half of 2026.

In March and April 2026, six industry roundtables were hosted by the Minister for Skills and TAFE, supported by Members of Parliament, engaging 110 stakeholders from industry bodies, TAFEs, employers, unions, Aboriginal partners and government agencies. Over 60 written submissions were also received.

Priority industry areas align with the State Government's Our Priorities for Government 2025 to 2029 and the Made in WA plan and include clean energy, defence industry, building and construction, advanced manufacturing, care and tourism and hospitality. Consultation with the State Training Board and Industry Training Councils was held in May 2026 and consultation with the Building and Construction Industry Training Fund Board was held in July 2026.

The roundtables explored the current state of each industry workforce, the most pressing challenges and sector leaders' future workforce aspirations. Roundtable participants also identified and prioritised the levers needed to shift each workforce towards the desired future state and clarified the enablers and responsibilities required to maximise their effectiveness.

The outcomes of the roundtables and broader online consultation process will form the critical evidence base for the development of the WA Workforce Strategy to ensure the State is equipped with the workforce skills and capabilities required now and into the future. The development of the Strategy responds to the Department's Agency Capability Review line of enquiry one, to deliver a future focused, holistic workforce planning and development strategy for the State.

Our approach to reporting training data

Unless otherwise stated, this annual report provides training data for the 2025 calendar year rather than the 2025-26 financial year. Calendar year data is reported as it has been fully validated. Training delivery must be assigned a final outcome before it can be counted. While interim data collections can provide a more current snapshot of year-to-date delivery, they can be subject to significant change and are not directly comparable with the final full year collection.

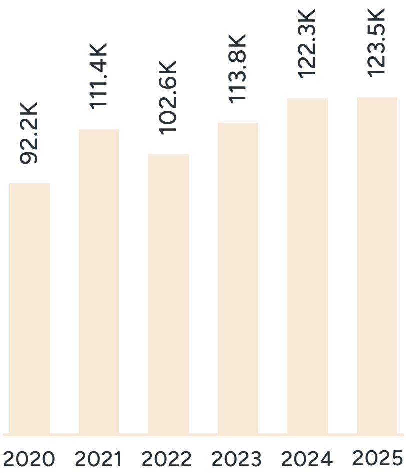
To provide sufficient context for the reader, key training data will be provided for the six years covering 2020 to 2025.

Training enrolments

Overall VET enrolments

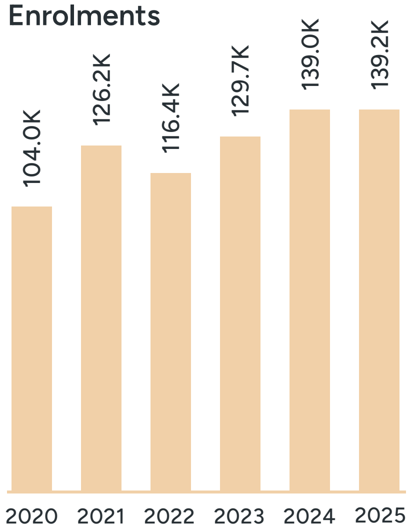
The Western Australian training system delivered a record high 139,166 publicly funded VET course enrolments in 2025, **up 34 per cent on 2020 levels.**

Students



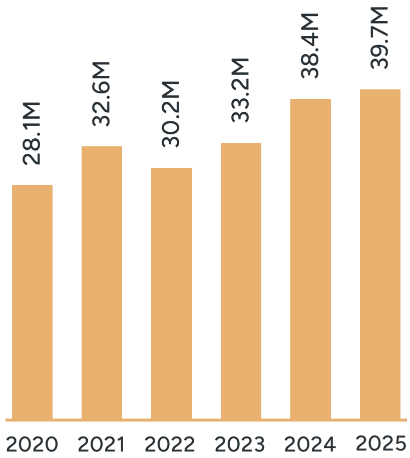
▲ 34 per cent from 2020

Enrolments



▲ 34 per cent from 2020

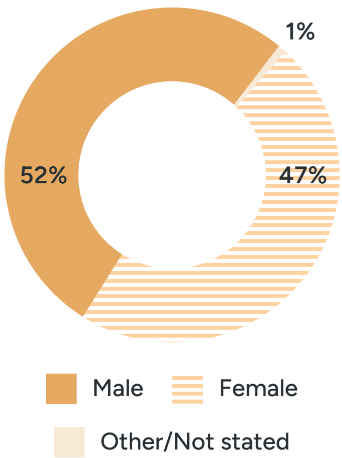
Student curriculum hours

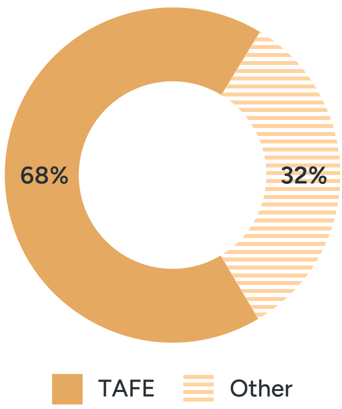


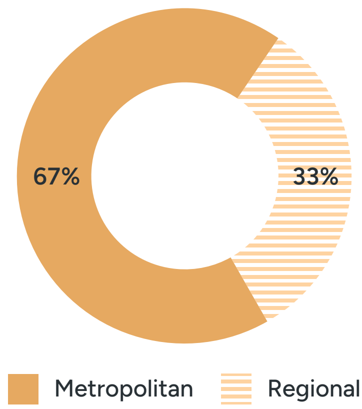
▲ 41 per cent from 2020

Note: To ensure consistency previous year figures exclude the discontinued CAVSS and USIQ foundation skills programs.

Proportion of 2025 enrolments







- **68%** publicly funded training delivered by TAFE colleges
- **83%** publicly funded training in regional WA delivered by TAFE colleges
- **75%** apprentice training delivered by TAFE colleges

- **50%** of enrolments by students aged 24 or under.
- **8%** of enrolments by Aboriginal peoples.
- **10%** of enrolments by students with a disability.

Skills for Study

Following the *Foundation Skills Policy* Review completed in August 2023, Skills for Study was introduced across TAFE colleges in 2025 as a model for providing literacy, numeracy and other foundation skills support to VET students. Skills for Study is a student-centric program designed to innovate foundation skills support in Western Australia and support students to stay engaged in study and complete their qualifications.

The program is primarily a replacement for two dual enrolment foundation skills courses - the Course in Applied Vocational Study Skills (CAVSS) and Course in Underpinning Skills for Industry Qualifications (USIQ). Accreditation for these courses expired at the end of 2024.

Fee Free TAFE

The Fee Free TAFE initiative commenced in 2023 under the 12-month Skills Agreement with the Commonwealth Government to help address skill shortages in critical industries and provide more nationally accredited training and employment opportunities for Western Australians.

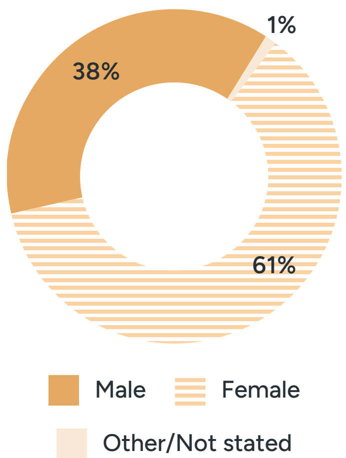
In 2025, seven pre-apprenticeship courses were added under the Fee Free TAFE Construction Agreement with the Commonwealth Government. In line with the State Government's election commitment, a further seven construction qualifications were made free in 2026 to grow the pipeline of building and construction workers. Around 150 fee free courses in 2026 are available in industries including the care sector, technology and digital, construction and defence to support diversification of the economy and sectors experiencing critical demand for skilled workers.

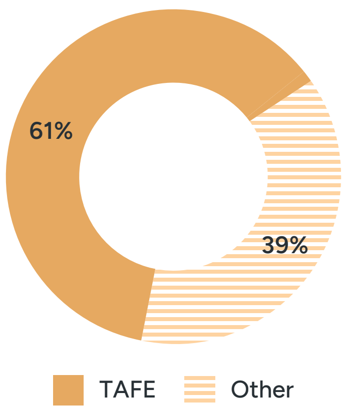
In 2025 there were 40,508 enrolments in fee free qualifications, up five per cent on the same period in 2024.

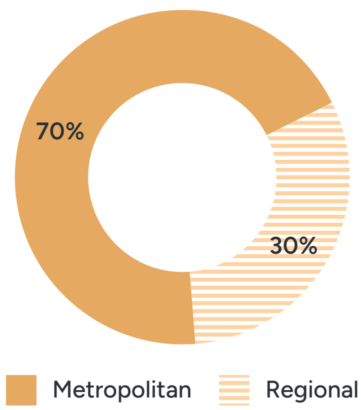
Top 10 fee free in qualifications in 2025:

Program name	Enrolments
Certificate III in Early Childhood Education and Care	5,059
Certificate III in Individual Support	4,445
Diploma of Nursing	2,176
Certificate IV in Work Health and Safety	1,933
Certificate IV in School Based Education Support	1,794
Certificate IV in Training and Assessment	1,732
Diploma of Early Childhood Education and Care	1,621
Certificate IV in Information Technology	1,523
Certificate IV in Mental Health	1,404
Diploma of Information Technology	1,372

Proportion of 2025 enrolments







- **33%** of enrolments by students aged 24 or under.
- **5%** of enrolments by Aboriginal peoples.
- **9%** of enrolments by students with a disability.

Lower Fees, Local Skills

Through the *Lower fees, local skills* initiative, fees for around 160 courses are reduced by up to 72 per cent including apprenticeships in key trade areas such as Electrical, Carpentry and Tilelaying. These courses provide low fee training in industry sectors with high demand for skilled workers and align with the State Government's Made in WA plan and clean energy transition. Courses also support sectors targeted for economic diversification including aged and disability care, METRONET, civil construction, building and construction, defence, hospitality and tourism and agriculture.

Annual course fees for *Lower fees, local skills* qualifications are capped at $400 for jobseekers, youth up to 25 years and concession students, and $1,200 for non-concession students.

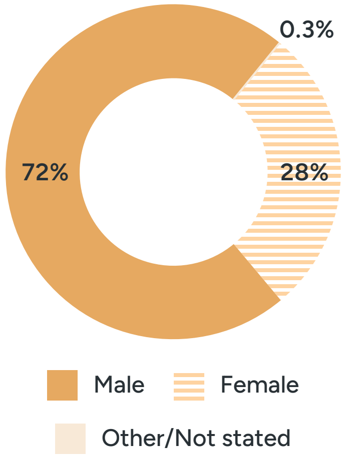
To support existing workers upskilling, selected traineeships in priority industry areas also enjoy the *Lower fees, local skills* fee rate.

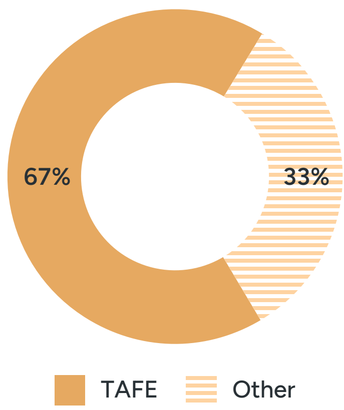
There were 54,502 enrolments in *Lower fees, local skills* courses in 2025.

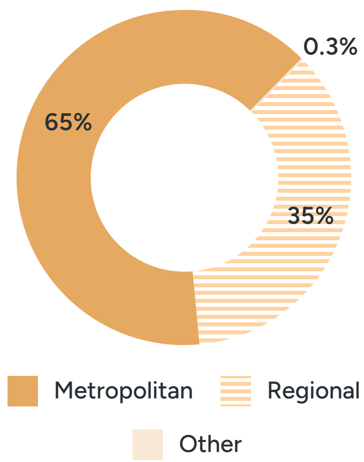
Top 10 *Lower fees, local skills* qualifications in 2025:

Program name	Enrolments
Certificate III in Electrotechnology Electrician	6,676
Certificate III in Engineering - Fabrication Trade	2,128
Certificate III in Carpentry	2,078
Certificate III in Mobile Plant Technology	1,933
Certificate III in Engineering - Mechanical Trade	1,910
Certificate III in Civil Construction Plant Operations	1,851
Certificate III in Light Vehicle Mechanical Technology	1,838
Certificate III in Plumbing	1,749
Certificate III in Hospitality	1,738
Certificate III in School Based Education Support	1,370

Proportion of 2025 enrolments







- **57%** of enrolments by students aged 24 or under.
- **9%** of enrolments by Aboriginal peoples.
- **7%** of enrolments by students with a disability.

Skill sets

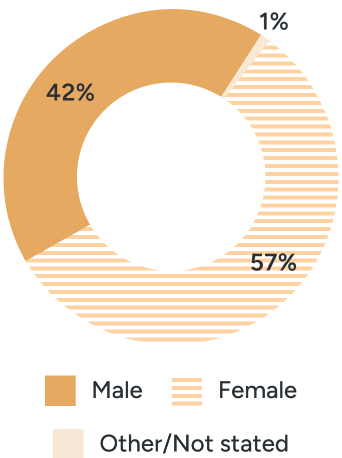
Skill sets are short courses made up of one or more nationally accredited units of competency, developed in consultation with industry. They are designed to meet licensing or compliance requirements, pre-employment training, upskilling particular industry skill needs.

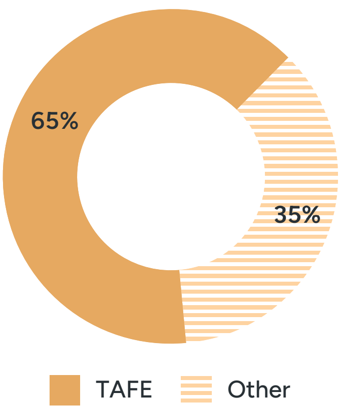
In 2025, there were 79 Fee Free skill sets available to all Western Australians. There were around 7,909 enrolments in fee free skill sets in 2025, up two per cent on 2024.

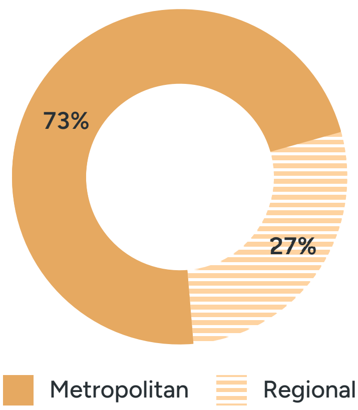
Top 10 fee free skill sets in 2025:

Program name	Enrolments
Integrating Mental Health Practice Skill Set	1,145
Introduction to Cyber Security	881
Operate a Small Business Skill Set	614
Provide Individual Support Skill Set	520
Swimming and Water Safety Teacher	418
Construction Industry Preparation Skill Set	416
Business Ready Skill Set	397
Introduction to Early Childhood Education and Care Skill Set	378
Heavy Vehicle Driving Operations Skill Set	340
Pool Lifeguard	304

Proportion of 2025 enrolments







- **41%** of enrolments by students aged 24 or under.
- **7%** of enrolments by Aboriginal peoples.
- **13%** of enrolments by students with a disability.

Science, Technology, Engineering and Mathematics

The VET sector has an important role in providing science, technology, engineering and mathematics (STEM) training and skill development to prepare Western Australians for jobs of the future. The Department has a commitment to:

- increase participation of underrepresented groups in STEM
- prioritise STEM qualifications in publicly funded training
- promote STEM through Jobs and Skills Centres, the Jobs and Skills WA website and social media
- encourage TAFE industry partnerships with an emphasis on development of STEM skills.

In 2025, 47 per cent of publicly funded training was delivered in STEM related fields. There were 64,909 publicly funded course enrolments in broad STEM subjects, an increase of 53 per cent on 2020 levels.

Foundation skills

Foundation skills are core skills needed to thrive in work and life, including English language, literacy, numeracy, digital skills and workplace skills such as teamwork and problem solving. Over 20 per cent of Western Australians need to further develop their foundation skills to remain connected with their community and maintain their employment prospects and wellbeing.

The Department and TAFE colleges are responding to the key findings of the Foundation Skills Policy Review (2023) to ensure the policy settings are well-suited to support the foundation skills of Western Australians and the needs of industry, the community and economy.

The Skills for Study program is a free, student-centric foundation skills program that supports students to complete their vocational qualification to gain skilled employment.

The Department funds a range of fee free foundation skills programs including:

- Skills for Study
- Read Write Now
- over 30 accredited foundation skills and employability courses, including:
  - certificates in General Education for Adults
  - digital literacy skill sets
  - leadership
  - employability courses.

Almost 19,700 students received Skills for Study support in 2025 (almost a quarter of all publicly funded TAFE students), with a further 4,825 publicly funded enrolments recorded by students in other accredited foundation skills courses.

Under the National Skills Agreement (NSA), the Commonwealth Government has invested $7.92 million in foundation skills to support improved training outcomes. WA is using this investment to expand the Read Write Now Program to the Pilbara and Kimberley regions, to enhance the program's capacity to deliver culturally appropriate support in regional and remote communities, with a particular focus on Aboriginal learners.

Training curriculum

The Department continued to work with industry in WA to ensure national training curriculum is responsive to the State's industry needs. The Department coordinated responses to national training package development, review and reform and provided advice and assistance to industry stakeholders on transitions to new training products, including for apprenticeships and traineeships.

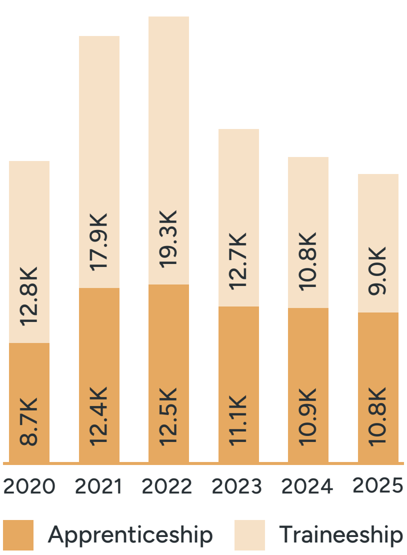
Apprenticeships and traineeships

Apprenticeships and traineeships continued to play a key role in meeting WA's workforce needs during 2025. The number of apprentices in training has grown by almost 70 per cent since 2017, ending 2025 at more than 25,500.

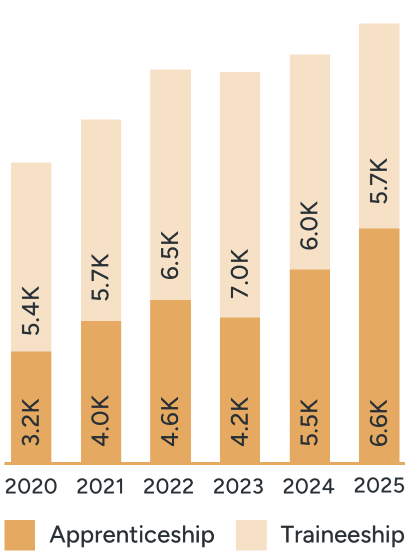
The growth in apprentices in training is also translating into higher completion numbers compared to 2020.

There were 6,587 apprenticeship completions in 2025, an increase of 108 per cent since 2020 and the highest number in a calendar year since 2010.

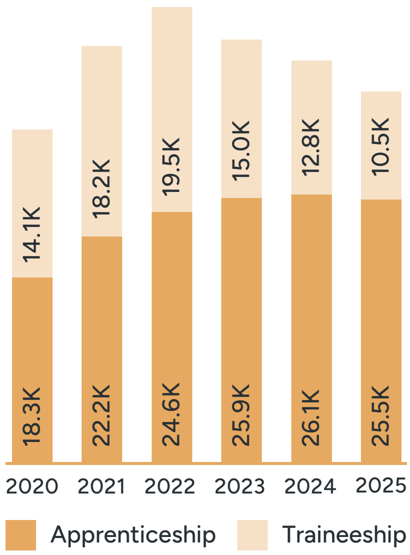
Apprenticeship and traineeship commencements



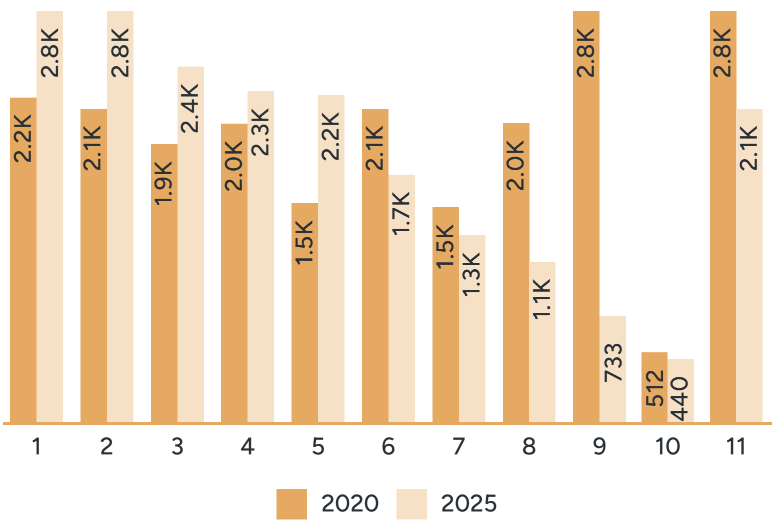
Apprenticeship and traineeship completions



Apprenticeship and traineeship in training

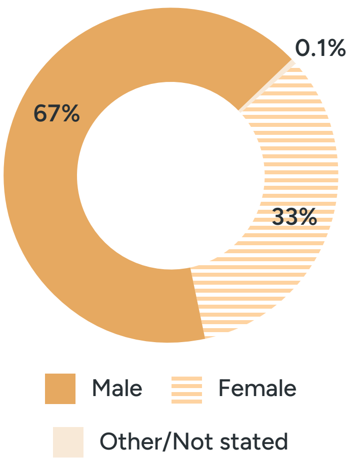


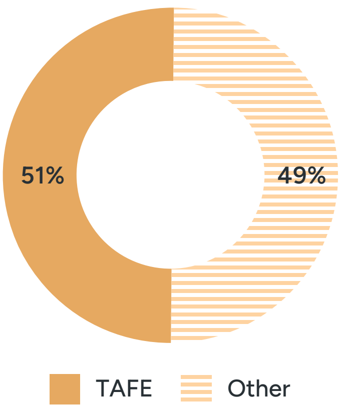
Apprenticeship and traineeship commencements by trade category

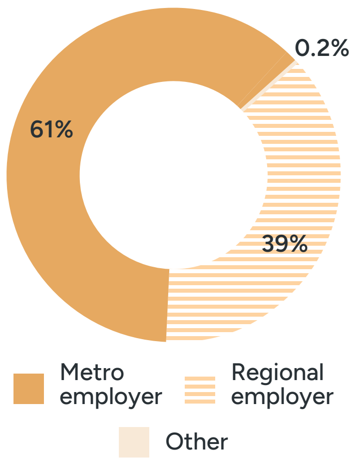


Trade category legend	
1	Automotive
2	Building & Construction
3	Community Services, Health & Education
4	Metals, Manufacturing & Services
5	Electrical
6	Mining Industry
7	Hospitality & Tourism
8	Wholesale, Retail & Personal Services
9	Finance, Property & Business Services
10	Primary Industry
11	Other

Proportion of 2025 commencements







- **67%** of commencements by students aged 24 or under.
- **9%** of commencements by Aboriginal peoples.
- **5%** of commencements by students with a disability.

Regulation of Apprenticeships, Traineeships and Group Training Organisations

Training Contract Regulation

The Department's Apprenticeship Office registers and administers training contracts and regulates the apprenticeship system in Western Australia consistent with Part 7 of the *Vocational Education and Training Act 1996* and associated regulations.

Group Training Regulation

In Western Australia, organisations must be registered to operate as a Group Training Organisation (GTO). The Department is responsible for the registration and oversight of the GTO operations.

Registration is contingent on the organisation demonstrating business viability and capability. The registration application process requires organisations to provide evidence of systems, processes and governance arrangements.

All GTOs in Western Australia must comply with the *National Standards for Group Training Organisations (2017)*. The standards provide a nationally consistent quality framework and are endorsed by the Commonwealth and all states and territories. The standards set the requirements for recruitment, employment and induction of apprentices and trainees and monitoring and supporting apprentices and trainees through to completion. They regulate the governance and sustainability of the organisation, including ethical and transparent operation whilst ensuring quality training outcomes.

GTOs employ apprentices and trainees and place them with host employers who provide on the job training. As at 30 June 2026, 37 GTOs were registered to operate in WA. As at 31 December 2025, there were 3,057 apprentices and trainees in training with GTOs, including 422 Aboriginal apprentices and trainees.

(Further information on GTOs under *Key Training Outcomes* section).

Government Incentive Programs

Employer Incentives

The Department manages a range of financial incentive programs to assist employers to meet the costs of employing apprentices and trainees.

From 1 July 2025 to 30 June 2026, a total of $43.25 million in State Government Incentives has been paid to 3,087 eligible employers for:

- apprenticeships - $29.8 million
- traineeships - $13.45 million.

Jobs and Skills WA Employer Incentive provides up to $8,500 (four-year apprenticeship), plus additional loadings for employers of apprentices and trainees who are living in regional WA; undertaking an apprenticeship/traineeship in a priority occupation; who have a disability; are Aboriginal people; or are aged between 21 to 30 years (apprentices only).

Defence Industry Existing Worker Incentive provides up to $6,375 to approved WA defence employers who sign up existing workers into a traineeship in one of three qualifications that are key to the growth of the defence industry in WA.

AUKUS Defence Industry Incentive Scheme provides $11.5 million to grow the defence industry workforce required to deliver AUKUS commitments in WA. From 1 July 2025, the $20,000 Defence Industry Incentive supports defence industry employers to take on an additional 435 apprentices across four targeted qualifications key to the defence industry supply chain in WA.

Group Training Program

The WA Group Training Program provided $2.9 million in financial incentives to GTOs to support apprentices and trainees in the following priority groups: Aboriginal people; people with a disability; women in non-traditional trades; school-based apprentices and trainees; and regional and remote apprentices and trainees.

Student incentives

Travel and Accommodation Allowance (TAA)

The TAA provides financial assistance to support apprentices who are required to travel 70 kilometres or more to attend off the job training.

Eligible apprentices can claim the following:

- Travel: 40c per kilometre.
- Accommodation: $100 per night below the 26th parallel, and $150 per night above the 26th parallel.

In 2025-26, 2,416 apprentices received $4.38 million in TAA payments. (also see Increasing Regional Engagement and Participation section)

Nurses Stipend and Travel Allowance

The Nurses Stipend and Travel Allowance (NSTA) provides financial assistance to support Diploma of Nursing students who are required to travel 70 kilometres or more to attend mandatory clinical placement.

Eligible students can claim the following:

- Travel: 40c per kilometre.
- Allowance: $350 per week or $70 per day.

In 2025-26, 143 Diploma of Nursing students received $0.18 million in NSTA payments. (also see Increasing Regional Engagement and Participation section)

Jobs and Skills Centres

Jobs and Skills Centres (JSCs) provide a one-stop-shop for free, friendly and professional career, training and employment advice and assistance for individuals and businesses. There are 19 JSCs across WA, predominantly located on TAFE campuses throughout metropolitan Perth and regional WA, with additional outreach locations in regional communities. The State-wide network includes specialist centres and staff providing services for Aboriginal people, those exiting the justice system and people from culturally and linguistically diverse backgrounds.

In 2025-26, a survey of JSC individual and business clients indicated that 76.7 per cent of respondents had achieved an employment, training or career outcome as a result of the JSC services they had received.

In 2025-26, JSCs assisted 33,677 individual clients and 4,660 organisations. Approximately 139,940 services were provided to individual clients, including:

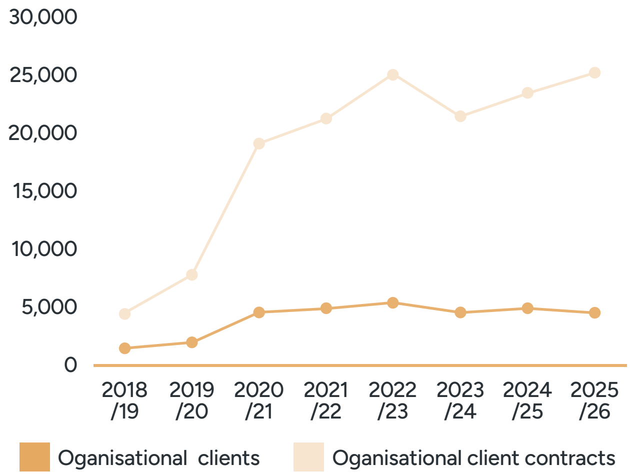
- 27,777 career guidance services
- 14,895 apprenticeship and/or traineeship assistance
- 35,895 training, skills recognition and/or course information
- 45,456 job search and application assistance
- 15,917 mentoring support.

The JSC network commenced in 2018 with the establishment of JSCs in 13 locations providing services across Western Australia. Services have been expanded to 19 locations with eight centres located in the metropolitan area, 11 centres in regional areas, and JSC services provided to 44 outreach locations across the State.

Since its inception in 2018-19, there has been significant increase in the demand for services delivered by the JSCs:

JSC Individual Clients[2]

JSC Organisational Clients[2]



VET delivered to secondary school students

VET delivered to secondary students (VETDSS) enables senior secondary students to develop industry-standard skills and gain a VET qualification.

The Department funds qualifications that industry advises are suitable for secondary students.

WA TAFE colleges and a small number of contracted private Registered Training Organisations (RTOs) are funded by the Department to work in partnership with schools to deliver the training, either through direct provision by the RTO or under auspicing arrangements.

The *VET Delivered to secondary students funding policy* supports the State Government's commitment

[2]DTWD Jobs and Skills Centre CRM database.

to provide additional VET places to students in Years 10, 11 and 12, facilitating greater access to industry supported VET courses at school by enabling:

- school students to undertake school-based apprenticeships or traineeships
- school students to access up to two classroom delivered VET qualifications, including for Year 10 students to commence a Certificate II qualification
- Year 11 and 12 students to enrol in industry supported skill sets
- schools and students to select from a larger list of qualifications.

There were more than 10,200 enrolments by school students in VETDSS qualifications and skill sets through TAFE colleges and contracted private RTOs in 2025.

Including school-based apprenticeships and traineeships and the Career Taster Program's Course in Early Career Discovery, a total of 12,384 course enrolments were funded in 2025 across the three school sectors (Government, Catholic and Independent).

The most popular VET qualifications delivered to secondary students in 2025 were:

Program name	Enrolments
Certificate IV in Preparation for Health and Nursing Studies	882
Certificate II in Electrotechnology (Career Start)	684
Course in Early Career Discovery	653
Certificate II in Hospitality	416
Certificate II in Community Services	400
Certificate II in Automotive Vocational Preparation	394
Certificate II in Building and Construction (Pathway - Trades)	386
Certificate II in Community Health and Wellbeing	377
Certificate II in Retail Cosmetics	359
Certificate II in Automotive Servicing Technology	329

Investment powering WA's future workforce

Electricians are needed across Western Australia's economy, including clean energy, defence, building and construction, advanced manufacturing and mining.

The State Government is significantly investing in TAFE training capacity to meet this demand and creating pathways into high-demand industries, with students like Carter Wilkie already benefiting.

Since electrotechnology pre-apprenticeships became fee-free in 2025, enrolments have risen by 150 per cent, demonstrating strong demand for job-ready qualifications.

Through a VET Delivered to Secondary Students (VETDSS) program, Carter is completing a Certificate II in Electrotechnology pre-apprenticeship alongside Year 12. Training at South Metropolitan TAFE's Armadale Electrical Training Facility, he plans to move into an apprenticeship and values the "hands-on" learning.

"It's good to be in the workplace environment … you get to see what it's actually like day by day," Carter said.

"It's a secure job … not going to be replaced anytime soon."

The State Government has invested more than $2 million to expand electrical training at Armadale campus, with a further $300,000 expanding Capstone testing capacity at North Metropolitan TAFE, building on a $51.1 million investment in the Balga Construction Skills Innovation Hub and plans for a $24.5 million expansion of South Metropolitan TAFE's Munster campus.

The upgrades support more electrotechnology pre-apprenticeships and hands-on training for school students to build the workforce pipeline while the increased Capstone testing capacity is helping more apprentices gain their electrical licence and enter the workforce sooner.

Year 9 Career Taster Program

The Year 9 Career Taster Program (CTP) inspires secondary students to explore potential careers and post-school pathways, and includes:

- industry-led experiences and activities to introduce students to new and different areas of work
- career exploration through the Course in Early Career Discovery.

The Career Taster Portal, located at

careertasterportal.jobsandskills.wa.gov.au connects schools to a range of practical industry experiences to support early career exploration.

In 2025, 18,375 Year 9 students from 278 schools participated in CTP activities:

- 7,344 of participating Year 9 students were from priority cohorts
- 8,126 students across Years 7, 8, 10, 11 and 12 year groups participated in CTP experiences, noting a small number of these students attended more than one experience
- 214 industry experiences were advertised across diverse industry areas.

There were 1,841 industry experiences delivered by TAFE colleges and 134 by industry:

- 27 per cent of total Year 9 delivery was to students in regional and remote schools
- 17 per cent of participating Year 9 students undertook the Course in Early Career Discovery.

Since its launch in 2022, over 62,000 Year 9 students have participated in the program, creating meaningful ways for students to explore their career options. From cultural career camps on Country, podcasts with industry mentors to VR experiences, the program offers tailored and flexible opportunities to engage and inspire students all across WA.

Partnership with Esperance Tjaltjraak Native Title Aboriginal Corporation (Tjaltjraak)

In May 2026, the Department entered into a Grant Agreement over 2026 – 2029 with Tjaltjraak for delivery of a CTP pilot for Aboriginal young people in Esperance. The Pilot is centred around Tjaltjraak's Strong Futures: Aboriginal Career Development Pathway program (Years 7–10) (Strong Futures).

Strong Futures is a culturally grounded, Aboriginal-led approach to career development that aligns closely with the objectives of the CTP and imbeds local cultural authority, family engagement and community priorities, while supporting stronger transitions into further education, training and employment pathways.

Delivery will be undertaken through a phased approach, including an initial establishment and co-design phase, followed by staged implementation.

Partnership with the Department of Justice and Spear Foundation

In 2026, the Department provided funding through the Department of Justice to support the Spear Foundation deliver the Djeelya program, a two-year preventative justice and empowerment initiative aiming to support the safety and rehabilitation of Aboriginal females aged 15-18 years, in custody at the Banksia Hill Detention Centre, or on community-based orders.

Funding will support a position for two years to provide culturally secure career exploration activities and related supports to young Aboriginal females in contact with the youth justice system.

Made in WA

The Department supports delivery of the Western Australian Government's Made in WA plan by ensuring the State has the skilled workforce needed to support economic diversification, local manufacturing, defence, clean energy, construction and other priority industries.

Clean Energy

Skilling the transition to a net zero economy by 2050 remains a key priority for Western Australia.

In June 2024, the Western Australian and Commonwealth Governments committed $70.5 million over five years to establish Australia's first Clean Energy Skills National Centre of Excellence (CESNCE). During 2025-26, the CESNCE continued to expand its role as the State's lead mechanism for clean energy skills and workforce development.

The CESNCE works in partnership with TAFE, industry, unions, universities, Aboriginal organisations and other key training stakeholders to:

- broker training solutions to address the skills needs of the clean energy sector
- coordinate investment in training infrastructure, curriculum and equipment
- promote clean energy careers, education pathways, and professional development programs.

It also provides a central coordination point for industry to access training and workforce solutions, aligning training delivery with emerging clean energy technologies and projects across the State.

The CESNCE is supported by a 10-member Industry Advisory Board representing a diverse mix of industry, unions, First Nations people, Government, TAFE and university to advise the Government on future clean energy workforce issues. The Board advises the Minister for Skills and TAFE on training and workforce strategies, training infrastructure needs and contributes to the strategic direction of the CESNCE.

Ms Krystal Skinner, Chief Executive Officer of Horizon Power, commenced as Chair of the Industry Advisory Board. The Department acknowledges Mr Cheney's leadership and contribution in establishing the Board and providing strategic direction during the formative stages of the CESNCE.

During 2025-26, the Department undertook comprehensive analysis of the workforce and skills needs of the State's clean energy industry. Key initiatives to grow the clean energy workforce include:

- delivering fee free and low fee vocational education and training aligned to priority clean energy occupations
- awarding $1.4 million to four applied research initiatives to expand access to training across regional and remote areas, support Aboriginal communities with community led learning on Country and harness Artificial Intelligence to enhance training delivery and assessment
- developing a VET Practitioner Capability Plan, a framework for practitioners to further enhance industry skills, knowledge and digital literacies required for clean energy training
- partnering with Curtin University, RMIT University, Powering Skills Organisation, Future Skills Organisation, Mining and Automotive Skills Alliance, TAFE NSW and Yara Pilbara to develop workforce initiatives to support transition to a net zero economy
- publishing of The Western Australian Electricity Workforce: Projections to 2050 report with the Reliable Affordable Clean Energy (RACE for 2030)
- delivering 64 experiences through the Year 9 Career Taster Program that introduce and promote the resources and energy sectors through practical, industry-based activities.

In 2025, there were more than 26,435 publicly funded course enrolments in clean energy related courses, an increase of 48 per cent on 2020 levels.

Defence

The defence industry is a key pillar of the State Government's strategy for economic diversification and job creation.

On 16 October 2024, the Commonwealth and the State Government entered into a Cooperation Agreement to support the delivery of a Defence Precinct at Henderson and continuous naval shipbuilding in Western Australia. The Department is leading the skills and workforce project stream of the Defence Cooperation Agreement as the negotiation continues.

On 29 January 2025, the Western Australian and Commonwealth Governments jointly announced a $14.6 million investment to establish a Defence Industry Skills Centre of Excellence under the National Skills Agreement to operate within South Metropolitan TAFE.

An Advisory Board comprising representatives from defence industry, unions, First Nations people, government and universities was established in April 2026 to ensure the Centre's delivery of the skills for sustainment of nuclear-powered submarines and naval shipbuilding in Western Australia.

Ms Linda Dawson, Head of the Office of Defence Industries, Department of the Premier and Cabinet, is the inaugural chair of the Advisory Board.

The Department continued to implement the State Government's investment to build a pipeline of trade, para-professional and professional skilled workers for the State's defence industry:

- In partnership with South Metropolitan TAFE, the defence industry and universities, key workforce initiatives achieved include: placing 223 participants under the Defence Industry Internship and Graduate Scholarship Program in defence industry businesses since 1 July 2023
- allocating 202 of the 435 places for the AUKUS Defence Industry which commenced on 1 July 2025
- supporting 111 women through the Women in Defence Industry Scholarship Program since 2021
- enabling 33 commencements in the Defence Industry Existing Worker Incentive program
- providing career advice and training opportunities to help students, career changers and defence veterans transition into careers in Western Australia's defence industry
- re-introducing the Defence Industry Veterans Employment Scheme on 25 April 2026 to help veterans upskill for employment in defence industry
- awarding grants totaling $2.83 million to seven successful applicants of the Defence Industry Reskilling and Upskilling Grant Program since June 2025 to develop new micro-qualifications and skill sets
- increasing the number of pathways between the WA TAFE qualifications and bachelor-degrees offered by universities in Western Australia for defence industry related careers
- providing 11,638 free career guidance services delivered by the defence industry team at the Rockingham JSC between 7 October 2020 and 23 June 2026.

In 2025, there were 26,619 publicly funded course enrolments in Defence related courses, an increase of 69 per cent on 2020 levels.

In 2025, students at 29 schools participated in Career Taster experiences that introduce and promote skilled workforce opportunities in the defence sector delivering 33 practical industry-based defence experiences.

In 2025-26, development of VR and video to feature in-demand defence industry careers commenced as part of the Career Taster Program.

Scan the QR code to learn more about WA's defence industry, or visit **theotherforce.wa.gov.au**

Advanced manufacturing

The Department continues to work with industry and other agencies to support the transition to advanced manufacturing systems, including automation and Industry 4.0 and 5.0 technologies[3], across a range of sectors: remote operations and automation in resources and energy, advanced manufacturing, defence, health and medical sciences.

The skilling and upskilling of workers is being supported through:

- delivering the Digital Workplace Job Ready Program, with 64 participants in 2025, of whom 30 completed the skill set and work placement, and 13 progressed to further training or employment
- expanding access to apprenticeships and priority pathways across advanced manufacturing and related industries through fee free and low fee TAFE courses
- investing in modern training infrastructure and equipment across the State's TAFE network, such as North Metropolitan TAFE's $19.5 million Electric Automotive Vehicle Training Centre in Joondalup
- providing AUKUS apprenticeship and employer incentives to increase commencements and completions in priority advanced manufacturing trades
- delivering industry linked programs supporting workforce capability development in emerging manufacturing areas such as battery technologies and renewable supply chains
- delivering 236 practical advanced manufacturing and industry 4.0 sector experiences through the Year 9 Career Taster Program that introduce and promote the sector through practical, industry-based activities.

In 2025, there were 30,376 publicly funded course enrolments in manufacturing related courses, an increase of 42 per cent on 2020 levels.

[3]Industry 4.0 utilises the Internet of Things (IoT), big data analytics, digital twins, and auton-omous machinery to minimize human intervention and Industry 5.0 employs collaborative robots (cobots) that work alongside human operators, using AI to augment human creativity rather than replace it.

Tourism and hospitality

The tourism and hospitality sector workforce needs to grow, diversify and upskill to meet large-scale growth demands and the evolving complexity of tourism and hospitality across the State.

The State Training Board Cooks and Chefs Steering Committee was established to address the ongoing demand for skilled cooks and chefs in Western Australia. Cooks and chefs are in demand in the hospitality and tourism sectors as well as industries such as mining, resources, aged care and regional services. The Committee brings together representatives from the State Training Board, industry, training providers, employer associations, government agencies and workforce development organisations. The Committee's focus is on strengthening training pathways, improving attraction and retention, supporting employers, and developing a sustainable pipeline of skilled cooks and chefs for Western Australia.

The Department is working with industry and other agencies to support the skilling and upskilling of workers through:

- the Future Chef job-ready program
- investing in modern training infrastructure and equipment across the State's TAFE network,

such as South Metropolitan TAFE's Hospitality and Tourism Training Centre at Mandurah and North Regional TAFE's Pundulmurra Campus hospitality training block and commercial cookery training kitchen

- promoting the Chef Ambassador Program
- building capacity for Aboriginal people to engage and enter the tourism and hospitality sectors through programs such as the Aboriginal Employment Enabling Program
- developing Career Taster Program (CTP) virtual reality experiences focusing on tourism and hospitality in partnership with Tourism WA
- delivering 370 CTP experiences that introduce and promote the tourism and hospitality sectors through practical, industry-based activities, including:
  - 90 for the tourism and events sector
  - 280 for the hospitality and food services sector.

In 2025, there were 5,085 publicly funded course enrolments in tourism and hospitality related courses, an increase of 4.9% per cent on 2020 levels.

Creative industries

The WA Screen Industry Workforce Strategy was developed in partnership with the Department of Local Government, Sport and Cultural Industries, Screenwest and key industry stakeholders. Supporting the growth of Western Australia's creative industries, the strategy aims to build a skilled, diverse, and sustainable workforce to meet the growing demands of the screen sector. With the opening of the Perth Film Studios in 2026, the strategy is critical to ensuring a pipeline of talent ready to support increased screen production activity across the state. The Department is co-leading implementation and monitoring of the strategy.

In 2025, there were 2,385 publicly funded course enrolments in creative industries courses, a decrease of 10 per cent on 2020 levels.

There were 253 practical industry experiences in the Year 9 Career Taster Program to Year 9 students and other year groups that introduce and promote the creative industries.

Health - Investing in the health workforce

Care workforce

The Department continues to support strategic initiatives to develop a skilled, locally driven care sector workforce to promote the wellbeing of all Western Australians, including regional, remote and Aboriginal communities.

The State Training Board Care Sector Steering Committee is a joint government industry body to provide leadership, coordinate action and deliver evidence based solutions to strengthen workforce attraction, retention and sustainability across the care sector.

The Department has worked in collaboration with the care sector to build capacity and capability through a range of training and workforce development initiatives:

- Delivering 16 qualifications and 16 skill sets under the fee free program, including:
  - early childhood education and care
  - aged care and ageing support
  - disability services
  - community care
  - Aboriginal and/or Torres Strait Islander primary health care practice
  - mental health and alcohol
  - other drugs support services
- delivering low fee existing worker traineeships in early childhood education and care, and aged and disability care to enable existing workers to upskill
- providing financial support to care sector employers to take on trainees, through the Jobs and Skills WA Employer Incentive
- providing pre-employment Job Ready programs in ageing and disability care and early childhood education and care, which include pre-employment wrap around support and connection with an employer through a practical work placement
- delivering 273 practical care sector experiences through the Year 9 Career Taster Program that introduce and promote the sector to school students.

In 2025, there were 376 enrolments by secondary school students in the Certificate II in Community Health and Wellbeing pre-traineeship, providing students with an opportunity to start their careers in Aboriginal health, allied health and the community services sector whilst studying at school.

In 2025, there were 30,892 publicly funded course enrolments across the broader care sector (including in nursing and hospital support worker courses and skill sets), which represents a 48 per cent increase on 2020 levels.

Housing - Developing the housing and construction workforce

Building and construction workforce

The Department has worked closely with industry to deliver a range of workforce development initiatives to strengthen Western Australia's building and construction workforce and help businesses access the skilled workers they need to deliver homes, infrastructure and major projects across the State.

A key focus has been increasing workforce supply to meet immediate industry demand. Through the expansion of the highly successful Construction Visa Subsidy Program and the Build a Life in WA incentive, more than 3,069 skilled workers have arrived and commenced employment in WA since 1 July 2023, boosting the capacity and capability of building and construction businesses across the State.

At the same time, the Department is helping employers build the next generation of skilled Western Australian tradespeople through targeted apprenticeship and traineeship initiatives.

In 2025-26 the Group Training Organisation (GTO) Wage Subsidy enabled small and medium-sized businesses to access more apprentices and trainees to help them meet their project demands and deliver housing and critical infrastructure for Western Australians. A total of 1,000 apprentices and trainees have commenced in a building and construction trade through the GTO Wage Subsidy.

The reintroduced Jobs and Skills WA Adult Apprentice Employer Incentive is further supporting workforce growth by helping employers to employ mature-aged apprentice – those aged 21 and over – with 200 places allocated in 2025-26.

The Department is also delivering more accessible and affordable training through the low fee and fee free TAFE initiatives, supporting more Western Australians to gain the skills and qualifications needed to build successful careers in the sector.

Twenty-eight building and construction qualifications are available as low fee courses – saving students up to 72 per cent in course fees. Existing workers are also being supported to develop their skills and progress into leadership roles through low-fee traineeships, including a 72 per cent reduction in course fees for the Certificate IV in Civil Construction (Supervision).

There are also six qualifications and three skill sets available through the Fee Free TAFE initiative, supporting more Western Australians to skill and upskill for the jobs in demand within the industry. Alongside the fee free building and construction courses are the Infrastructure Ready and Bricklaying Job Ready programs, which help participants start on a trades pathway, providing fundamental construction skills and connecting them with local industry employers.

The Year 9 Career Taster Program is helping to inspire the next generation of workforce to consider taking up a building or construction trade or profession. Building and construction was the more popular career taster industry in 2025, with 305 experiences delivered throughout WA.

The Department is continuing to strengthen workforce development pathways through initiatives that support both new and existing workers. The Civil Construction Pilot Program is trialing apprenticeship pathways in the civil construction industry and providing targeted wage subsidies for employers, while the Skills Recognition Apprenticeship Program is helping experienced workers gain nationally recognised qualifications through a pathway that recognises their existing skills, knowledge and experience.

In 2025, there were 21,916 publicly funded course enrolments in building and construction courses, an increase of 52 per cent on 2020 levels.

There were 11,256 building and construction and electrical apprentices and trainees in training in Western Australia in 2025, a 54.1 per cent increase on 2020 levels.

The number of building and construction and electrical apprenticeship and traineeship completions in 2025 were 94.9 per cent higher than in 2020.

There were 3,182 enrolments in fee free Construction courses in 2025.

In 2026, seven courses were added to the Fee Free TAFE initiative, including:

- Certificate III in Plumbing
- Certificate III in Wall and Ceiling Lining
- Certificate III in Bricklaying and Blocklaying
- Certificate III in Solid Plastering
- Certificate III in Civil Construction
- Certificate II in Construction
- Certificate II in Construction Pathways.

These fee free courses will help to grow a skilled workforce in this critical sector. This expansion builds on around 12 other construction related courses, skill sets and pre-apprenticeships that were already free in Western Australia.

Affordable training supporting transformational change

In 2025, the State Government expanded fee free training delivered through publicly funded TAFEs and private providers to include seven pre-apprenticeships in key building and construction trades, creating more pathways into apprenticeships and helping address workforce demand in priority industries.

The College of Electrical Training, a publicly funded private Registered Training Organisation, delivers the Big Sister Certificate II in Electrotechnology (Career Start) pre-apprenticeship. As one of the pre-apprenticeships made fee free, the program is helping remove cost barriers for women entering the electrical trade and supporting greater participation in an industry where women make up just four per cent of the workforce.

The training prepares participants for electrical apprenticeships and careers supporting construction and the clean energy transition. To complement the training, Big Sister also offers mentoring from qualified women in the industry.

Harlyhn Nicholls, 18, joined after finishing Year 12. **"I came into the course not knowing a whole lot about being an electrician,"** Harlyhn said. **"I have liked the hands-on components the most. I loved being part of a class with other female classmates through the Big Sister program."**

By combining fee free training with targeted mentoring and support, programs like Big Sister are using subsidised training to help drive transformational change. The program is increasing women's participation in non-traditional trades, while contributing to the skilled workforce needed to support Western Australia's future economic growth.

Big Sister is a Building Women's Careers Program, led by the Electrical Trades Union and funded by the Commonwealth Department of Employment and Workplace Relations.

Harlyhn Nicholls, Certificate II in Electrotechnology Big Sister student.

Priority start policy

The *Priority Start policy* aims to ensure a sustainable construction trade workforce for WA.

To achieve this, the policy requires companies awarded State Government building construction, civil construction and maintenance contracts valued over $5 million to meet a target training rate for apprentices and trainees:

- 11.5 per cent for building and construction
- five per cent for civil construction

In 2024-25, a total of 125 contracts valued at around $7 billion were in scope to report their construction trades workforce, including apprentices and trainees under the policy. A total of 91 reports were received from head contractors, representing 73 per cent of in-scope contracts. 84.6 per cent of contracts met the training rate for 2024-25.

Construction Visa Subsidy Program

The Construction Visa Subsidy Program (CVSP) provides financial assistance of up to $10,000 to support employer sponsors and independent skilled migrants with costs associated with relocating to WA to take up work in the building and construction industry.

The CVSP has two streams:

- Employer sponsored stream (visa subclasses 482, 494 and 186)
  - In 2025-26, 456 employers received $6.01 million to support 2,542 skilled migrants.
  - Since the CVSP commenced on 1 July 2023, 1,280 sponsored skilled migrants have arrived in WA and commenced work with their employer.
- State Nominated Migration Program stream (visa subclasses 190 and 491)
  - Since the commencement of the program on 1 July 2023, 89 skilled migrants have arrived in WA and taken up work with a WA employer receiving a total of $0.34 million in payments.

In total, 1,369 skilled migrants have arrived in WA to take up employment since the program commenced on 1 July 2023.

Build a Life in WA incentive

The Build a Life in WA incentive (BALWA) commenced on 1 January 2025 and provides up to $10,000 to support skilled workers from interstate and New Zealand to move to Western Australia to take up jobs in the building and construction sector.

As at 30 June 2026, 1,700 skilled workers have arrived in WA and commenced employment, receiving payments totalling $12.36 million.

The top six occupations of BALWA claimants are:

- Electricians
- Carpenters
- Plumbers
- Bricklayers
- Earthmoving plant operators
- Construction project managers

Building WA's future

Supporting skilled workers to relocate to WA is just one of the ways the State Government is growing the State's workforce capacity and deliver vital infrastructure projects.

Marie-Andree Fournier took up the State Government's Build a Life in WA Incentive, a $10,000 incentive that supports skilled workers from interstate and New Zealand to relocate to WA for work.

Relocating from Melbourne to Perth to work on a key health project for WA, Marie is one of three Design Directors at Webuild working on the state-of-the-art Women and Babies Hospital, which will deliver modern health care facilities and support generations of WA families.

Marie said the incentive was very useful as there are so many costs in relocating.

By attracting skilled professionals like Marie, the initiative is supporting WA's growth and building the workforce to deliver major health and housing projects.

The opportunity to work on such a significant project was a key factor in her decision to move to WA.

"The nature of the project, the Women and Babies Hospital is what attracted me to WA," said Marie.

"It's an incredible opportunity to work on such a rewarding and high-profile project."

Artist's impression of new Women and Babies Hospital.

Construction Migration Office

The Construction Migration Office (CMO), established by the Department in 2023, continued to deliver a case management model that provides support to building and construction sector employers looking to recruit workers through a skilled visa pathway, and migrants seeking to work in the sector, to:

- address local skills shortages and build workforce capacity
- facilitate access, uptake, and advancement through the CVSP.

In 2025-26, the CMO engaged with 291 new employers and 231 new migrants and strengthened stakeholder relationships through 33 events, including expos, job fairs, employer workshops, information sessions and networking events.

Group Training Organisation Wage Subsidy

The Group Training Organisation (GTO) Wage Subsidy provides small to medium businesses working on government projects in the building and construction sector and non-government residential building projects in WA, with access to apprentices and trainees employed through GTOs.

GTOs receive up to $134,625 (four-year apprenticeship) over the duration of the apprenticeship/traineeship, to help cover the average estimated award wage payable to apprentices and trainees in the building and construction sector.

The State Government invested a further $27 million in the 2025-26 budget to provide an additional 225 places in this program. These new places were made available from 1 July 2025, bringing the total allocation to 1,000 places.

In 2025-26, $16.41 million has been paid to 12 GTOs in receipt of the GTO Wage Subsidy.

Supporting small businesses to build the future workforce

For small businesses like Old Coast Building, taking on apprentices is an integral part of their operations but it can be a challenge as an owner operator. With growth in mind, the business partnered with a GTO to engage their most recent apprentice, Lewis Italiano.

Working with a GTO gave Lewis a clear pathway to complete his on-the-job training, while allowing business owner and lead builder, Deon Attard to focus on running the business. As Deon explains, it gave him **"more time to quote and meet with clients, instead of spending time on the administrative side of having a directly indentured apprentice."**

Deon says apprentices will always be part of his business, describing them as **"integral to the industry's long-term growth and a huge part of our intended long-term success."**

Supported by GetCareers, the GTO through which Lewis is employed, Old Coast Building can take on apprentices without the added administrative tasks that can be challenging for small businesses. GetCareers believes,

"Lewis' journey shows how a supported approach to apprenticeships can build skills for both the individual and the broader industry."

Adult Apprentice Employer Incentive

The 2025-26 State Budget included $14.6 million to recommence the Jobs and Skills WA Adult Apprentice Employer Incentive, providing 400 places over four years to assist eligible employers to meet the wage gap between wages for junior and mature aged apprentices.

The Adult Apprentice Employer Incentive provides financial assistance of up to $26,800 over a four-year apprenticeship to eligible employers to take on mature aged apprentices (21 years of age or older) in the building and construction industry in WA. Additional payments of up to $5,000 are available to employers who take on female and/or Aboriginal apprentices.

In 2025-26, 200 places were allocated to eligible employers who were paid a total of $1.18 million in incentive payments.

A flexible and responsive training system

Promoting TAFE - You can make it here campaign

The State Government launched the 'You can make it here' campaign, encouraging Western Australians to explore career pathways leading to opportunities, with more than 300 fee free and low fee TAFE courses available.

The campaign recognises the important role of fee free and low fee TAFE in delivering a skilled workforce and supporting the government's priorities of jobs, health and housing.

The campaign also features an enhanced TAFE WA website, which includes details on fee free and low fee courses, as well as expanded course information in priority industries such as clean energy, advanced manufacturing, building and construction and essential care.

Australian Skills Excellence Forum

The Australian Skills Excellence Forum, delivered by WorldSkills Australia from 19 to 22 March 2026, marked the first time the event has been hosted in Perth at North Metropolitan TAFE and South Metropolitan TAFE. Showcasing 26 workshops and attended by approximately 200 delegates, the forum highlighted the critical role of high-quality vocational education in equipping young people with industry-relevant skills. The event reinforced the importance of TAFE as a cornerstone of the training system, providing practical, future-focused pathways into employment. The outstanding facilities and operational support provided by both TAFEs contributed to overwhelmingly positive feedback from WorldSkills Australia, with the forum recognising Western Australia's strong commitment to skills excellence and workforce development.

TAFE workforce

VET Workforce Policy Initiative

The State and Commonwealth Governments have committed $15.22 million over four years to implement measures to strengthen the VET workforce. These measures will focus on attracting new talent, retaining existing staff and enhancing capability through targeted strategies. Strategies including a TAFE lecturer attraction and recruitment campaign, workforce planning, a mentoring program for new lecturers and support for lecturers to support students with complex needs.

Industry placements for TAFE lecturers

The TAFE College Lecturer Industry Placement Program supports the professional development and industry currency of TAFE lecturers through direct placement in industry to enhance contemporary knowledge and skills. From 2022 to 2025, 1,108 lecturers across the five TAFE colleges undertook the program.

As at 30 June 2026, a further 180 lecturers had completed or partially completed an industry placement directly contributing to their improved knowledge of contemporary industry standards and practice, bringing the program total to 1,288 lecturers.

Regional attraction and retention incentives for TAFE lecturers

A Temporary Regional Incentive was introduced for the 2023 academic year for eligible new and existing regional TAFE lecturers in the Pilbara and Kimberley regions and in Kalgoorlie. The incentive was introduced to help regional TAFE colleges attract and retain staff at campuses that have faced challenges recruiting and retaining lecturers.

Eligible lecturers receive up to $15,000 in the Pilbara and Kimberley and $10,000 in Kalgoorlie The $3.1 million incentive has been extended for the 2026 academic year.

National TAFE Network

The National TAFE Network (NTN) is a policy initiative under the National Skills Agreement. It is aimed at supporting a high quality, connected and future focused national TAFE system that strengthens public vocational education and training by enabling collaboration across TAFE colleges.

Harnessing the collective expertise and capacity of TAFE colleges nationally, including the TAFE Centres of Excellence, the NTN provides an opportunity for educators to collaborate on workforce-aligned solutions in critical and emerging industries, including embedding contemporary industry practices into curriculum design and improving consistency and quality across the public training system.

Led by North Metropolitan TAFE, Western Australian TAFE colleges are working collaboratively with industry, Aboriginal communities, VET trainers and other jurisdictions to develop training and delivery models that address the challenges of regional and remote training, while integrating local knowledge and culture.

Western Australian TAFE colleges are leading three innovation projects aimed at addressing priority challenges in VET. These projects are focused on developing a scalable model for industry-embedded TAFE campuses to expand training capacity in critical skills areas, developing distributed learning approaches to improve the quality and accessibility of VET delivery in regional and remote communities, and establishing Australia's first National on-Country VET framework to recognise Traditional Knowledge within accredited training.

These initiatives will inform nationally transferable approaches to building workforce capability across Australia and support more flexible, inclusive and scalable approaches to vocational education and training.

International education

TAFE International WA

TAFE International WA (TIWA) is the business unit within the Department responsible for the recruitment and admission of international students studying at WA TAFE colleges and public schools. TIWA is a Registered Training Organisation regulated by the Australian Skills Quality Authority, delivering nationally accredited courses to international students in partnership with TAFE colleges.

There were 2,036 international student enrolments in WA TAFE colleges in 2025-26 compared to 2,297 in 2024-25.

Impacts of the Commonwealth Government's Migration Strategy policy reforms continue to shape the international education landscape. While the market is showing signs of stabilisation, changes to student visa settings, including restrictions on onshore applications for visitor visa holders, higher English language requirements, increased visa fees, and strengthened financial capacity thresholds, have slowed application volumes and directly contributed to international student enrolment levels.

Regional TAFE International Student Strategy

The $2.4 million *Regional TAFE international student strategy* provides $5,000 student bursaries, and student employment and accommodation support, for international students to train in WA regional TAFE colleges in skills shortage occupations.

The initiative commenced on 1 January 2023 as a pilot to attract international students to live, work and study in regional WA and is delivered across six locations: Broome, Geraldton, Northam, Kalgoorlie, Bunbury and Albany, with the Mandurah Campus added to the program at the beginning of 2024. As at 30 June 2026, 121 students received the bursary.

TAFE Modern Equipment Program

The State Government invested $65.8 million to continue the successful TAFE Modern Equipment Program in 2025 to expand and enhance state-of-the-art equipment across WA TAFE colleges. Examples of equipment purchased include:

- **North Metropolitan TAFE:** 3D Printer, robotic surveying equipment, computer numerical control plasma cutter and water cutter; robotic production line; ROMER arm and industrial robotics; bedside medical cart; Infusomat intravenous infusion pump and Nursing Anne simulator control pads; and television studio lighting.
- **South Metropolitan TAFE:** Electric vehicles, battery electric on road truck, bakery ovens and proving booth; replacement ovens and cook tops; welding equipment, asymmetrical vehicle hoists, forklift, tractor, and aged care beds.
- **Central Regional TAFE:** Nursing Anne simulators, excavators, tractors and wheel loaders, forklift, commercial coffee machine and vehicle diagnostic tools.
- **North Regional TAFE:** Heliocentric new energy training lab, excavator, track loader, wheel loader, drones, welding equipment, Nursing Anne manikins and patient transfer lift system.
- **South Regional TAFE:** Electric and hybrid vehicles, robotic surveying equipment, skid steer loader, dynamometer and autoclave.

TAFE infrastructure program

The Department's infrastructure program focuses on enhancing facilities across WA's five TAFE colleges to boost student capacity and improve training delivered for in-demand sectors. During the 2025-26 financial year, the Department completed a range of significant capital projects with a combined value of $13.8 million. Further details, including capital and remedial completions and works in progress, are available in the Capital Works section.

Summary of capital projects for WA TAFE colleges

Project	Completed
Collie Onsite Training Facility	$8.6 million
Midland Renewables	$3.2 million
Armadale Electrical Training Facility	$2.0 million
Total Budget	**$13.8 million**

During 2025-2026, the Department initiated the following significant new infrastructure projects:

South Metropolitan TAFE Munster campus expansion - $24.5 million to expand South Metropolitan TAFE's specialist training facilities at Munster to deliver future workforce skills for renewables industries, such as wind energy, battery technology, electrification and automation and robotics.

The project is currently in the design and documentation phase with construction anticipated to commence in December 2026, and completion of construction expected by late-2028.

Heavy vehicle driver training Neerabup - $17.4 million to establish and deliver a new heavy vehicle driver training program in Neerabup operated by North Metropolitan TAFE.

Set to train up to 170 students annually, the new facility will provide students with hands on practical skills development in heavy vehicle driver training and operations to address the transport and logistics industry's demand for truck drivers, warehousing, scheduling and compliance workers.

The new facility will include a large workshop, flexible classrooms, vehicle storage, and industry relevant training equipment including heavy rigid trucks and trailers, forklift trucks, and a high-tech driving simulator that mirrors real on-road environments.

The Department is undertaking a site search for the new facility and is consulting with DevelopmentWA to identify potential suitable locations.

A new leasehold site in Hazelmere was secured in December 2025. This facility has enabled North Metropolitan TAFE to commence heavy vehicle driver training from Semester 1, 2026, while a permanent facility is developed in Neerabup.

TAFE major ICT projects

In 2025-26, the Department progressed Information Communications Technology (ICT) projects designed to enhance digital capabilities, improve work practices, support innovative training delivery methods and access reliable, timely and consistent data and information.

These projects will enhance the experience of WA TAFE students journey from selecting a course and enrolment, improved digital learning, and to access and share a digitally verified copy of their academic records in a new digital credentials system.

TAFE lecturers will be able to access an enhanced learning management system to support delivery of online training and generate and document key curriculum and teaching resources.

Employers will have access to consolidated information about their apprentices across all colleges through an online Employer Portal.

The Department also focuses on increasing information security across all services provided to TAFE colleges through appropriate security measures including aligning policies and procedures to implement the requirements under the privacy and responsible information legislation.

Aboriginal peoples participation in training and employment

Closing the Gap policy initiative

As party to the *National Agreement on Closing the Gap,* the State Government is committed to improving outcomes for Aboriginal peoples across key reform priorities. The Department plays a key role in supporting the achievement of the training and job outcomes.

The National Skills Agreement provides for a changed approach to delivering on Closing the Gap commitments for skills, with dedicated investment under the Closing the Gap Specific Policy Initiative. The Department is progressing its approach to Closing the Gap initiatives, in partnership with Western Australia's Aboriginal peak organisations, Council of Aboriginal Services Western Australia (CASWA), the Aboriginal Health Council of Western Australia (AHCWA), and Aboriginal Community Controlled (ACCO) and First Nations Owned (FNO) Registered Training Organisations (RTO).

WA is participating in the Commonwealth Government Mobile TAFE initiative, through the TAFE Technology Fund arrangements. The Mobile TAFE initiative, through a competitive process, funds capital projects supporting the skills needs of Aboriginal learners, communities and local employers in outer regional and remote areas. The Department partnered with CASWA and Aboriginal RTOs to develop two capital project submissions.

The Commonwealth and State and Territory Governments, in partnership with the national Coalition of Peaks have established a VET Policy Partnership to progress Closing the Gap priority reforms.

Aboriginal community controlled and First Nations owned registered training organisations

The Department has engaged Professor Colleen Hayward to work in partnership with CASWA and AHCWA to develop a formal Aboriginal Partnership Framework and engagement mechanisms in collaboration with key Aboriginal stakeholders.

The Department has also entered into a formal partnership arrangement with CASWA and AHCWA to identify activities for immediate investment to build the capability, sustainability and growth of WA's ACCO and FNO training sector.

Under the National Skills Agreement Closing the Gap policy initiative, the Department has committed funding over 2025-28 for eight funded ACC/FNORTOs to grow capability and capacity of the sector. The initiative will deliver culturally responsive and place-based training services to facilitate better training and employment outcomes for Aboriginal learners and Aboriginal communities more broadly. The scope of services extends to wrap-around supports, career development and job brokerage for Aboriginal learners.

In 2025, the Department contracted eight Aboriginal-owned RTOs to deliver training, which collectively enrolled 478 Aboriginal students.

Aboriginal participation in training and employment

Training Delivery

During 2025 there were 11,724 publicly funded enrolments by Aboriginal people representing eight per cent of total training delivery. This is an increase of 32 per cent compared to 2020 levels and includes:

- 256 enrolments in classroom-based Aboriginal school-based training
- 773 Aboriginal people accessed support through the Participation - Equity Program
- 1,674 (9 per cent) of students participating in the Year 9 Career Taster Program identified as Aboriginal or Torres Strait Islander people
- 2,328 Aboriginal apprentices and trainees in training as at 31 December 2025 (6.5 per cent of all apprentices and trainees in WA).

Aboriginal apprentices and trainees

As at 31 December 2025, there were 2,328 Aboriginal apprentices and trainees in training (6.5 per cent of all apprentices and trainees in Western Australia).

Employers of Aboriginal apprentices and trainees may be eligible for a range of State Government incentives and wage subsidies. In 2025-26, eligible employers received $3.24 million in incentives for 920 Aboriginal apprentices and trainees.

Jobs and Skills Centre services for Aboriginal people

Jobs and Skill Centres (JSCs) provide dedicated services for Aboriginal people across the state with all 19 primary JSCs providing culturally secure Aboriginal specialist career guidance and employer engagement services. JSC staff have access to centralised support to develop culturally responsive career resources, supporting the delivery of these services.

Across the JSC network, 35 Aboriginal employment and engagement officers are employed to deliver culturally appropriate, specialist career guidance and employer engagement services.

During 2025-26, JSC Aboriginal Services assisted 3,819 individual clients who identified as Aboriginal, with 2,888 supported in regional areas and the remaining 934 supported across the metropolitan area.

In addition, JSC Aboriginal Services provided tailored Aboriginal employment advice and information to 807 organisations.

In the metropolitan area, JSCs provide two additional services focusing on enhanced Aboriginal engagement with Aboriginal clients, including organisations.

The Department also facilities an Aboriginal Jobs Board specifically focused on employment opportunities for Aboriginal people.

Waalitj Foundation

The Waalitj Foundation is funded to provide wrap-around employment enabling services to Aboriginal youth in the Perth, Peel, Goldfields-Esperance, South West and Great Southern regions. During 2025-26, 177 Aboriginal people aged 15-30 received support to transition into employment, or training leading to employment. Support included funding for training and services such as driver education, industry tickets, tools and personal protective equipment.

Aboriginal Employment Enabling Program

The Aboriginal Employment Enabling Program (AEEP) grants program included pilots in the Kimberley and Goldfields regions between June 2024 to December 2025. Three Aboriginal organisations were awarded one-off grants to support training and employment outcomes for Aboriginal people. The grants were awarded to Balanggarra Ventures in partnership with G'Day Group, Wunan Foundation in partnership with Royal Life Saving WA and Judumul Aboriginal Corporation in partnership with Mingarwee Aboriginal Corporation. All organisations reported that the AEEP funding made a positive contribution to their activities and participant outcomes.

Native Title

The Department supports the *Noongar Economic Participation Framework* under the South West Native Title Settlement. Through the Noongar Economic Participation Steering Group, the Department collaborates with Noongar Regional Corporations to ensure their members are able to access training and workforce development services that enhance Noongar business capacity and support individuals to reach their training and employment goals. The Department also provides advice and support to the Yamatji Indigenous Land Use Agreement (ILUA) and the Tjiwarl, Palyakuwa ILUA, and has advised Central Desert Native Title Services in relation to potential training programs, to support negotiations with four Central Desert Native Title groups.

Regional engagement and participation

Regional engagement

In 2025–26, the Department continued to support a statewide network of 12 Regional Coordinating Committees (RCCs) to support local solutions that foster economic growth and diversification.

- Each RCC brings together representatives from TAFE colleges, Regional Development Commissions, Regional Chambers of Commerce and Industry, and other local, State and Commonwealth Government and industry stakeholders. The Pilbara, Broome, Mid-West, Gascoyne, Esperance and Wheatbelt RCCs also include representatives from Aboriginal organisations and service providers.
- The RCCs progress practical actions and leverage training and workforce development initiatives:
  - Identifying priority skills needs, supporting jobs growth, and ensuring relevant training is available locally, including building workforce capability for a clean energy economy.
  - Improving pathways for young people by providing clearer career information, better access to training options, and support for the transition from school to further education, training and employment.
  - Expanding education and training opportunities for underrepresented groups, with a strong focus on increasing employment outcomes for Aboriginal people.
  - Supporting regional growth by attracting and retaining skilled migrants to the regions.

Regional participation in training

The State Government remains committed to growing and diversifying the State's economy, including the creation of jobs in regional WA. The Department continues to work collaboratively with stakeholders and regional WA TAFE colleges to deliver responsive training and workforce strategies for local jobs. During 2025:

- there were 45,750 publicly funded course enrolments undertaken by students living in the regions, an increase of 27 per cent on 2020 levels
- regional participation in the labour market was 65.4 per cent (equating to 316,700 persons) as at June 2026.

Travel and Accommodation Allowance

The Travel and Accommodation Allowance (TAA) provides support for regional apprentices and trainees who are required to travel long distances to attend off the job training. In 2025-26, the Department provided $4.3 million in TAA payments to assist 1,908 regional apprentices and trainees with travel and accommodation costs.

Support for regional nursing students

The Nurses Stipend and Travel Allowance (NSTA) provides a weekly stipend payment and travel allowance for Diploma of Nursing students living in regional WA who are required to travel outside of their local area to attend clinical placement.

Since the program commenced on 1 January 2024, the NSTA has provided 225 nursing students with $0.46 million in travel and accommodation assistance.

In 2025-26, 143 nursing students received $0.18 million to meet the costs associated with attending mandatory clinical placements.

VET Regional Partnerships Program

The VET Regional Partnerships Program provides an opportunity for regional TAFE colleges and Muresk Institute to invest in new and innovative partnerships that create training and employment opportunities in the community. In 2025-26, an additional seven VET Regional Partnerships were established. Several of these partnerships support the work of the Regional Coordinating Committees established across the State.

One example is the partnership between Central Regional TAFE (CRT) and Ngadju Bunna Aboriginal Corporation (NBAC), supporting the development of a local ranger workforce in Norseman. enabling Aboriginal people from the Ngadju region in the Goldfields to undertake vocational training in land management while drawing on traditional knowledge passed down through generations to care for Country. Commencing in 2026, eight rangers undertook drone training, with training delivery continuing throughout the year to support skills development and employment pathways.

Muresk Institute

Recognised as a major regional agriculture training hub in Western Australia, the Muresk Institute (Muresk) maintains strong partnerships with training providers and industry stakeholders to deliver high-quality training, support research and host industry events.

Key partnerships include ongoing collaboration with the Murdoch University School of Veterinary Medicine, which has continued to strengthen throughout the period. In addition to supporting a range of research activities, Muresk accommodates the majority of Murdoch University's livestock holdings on site.

Additionally, Central Regional TAFE and associated industry bodies continue to partner with Muresk to deliver the Agriculture Mechanical (AgMech) Apprentice Program, providing consistent, high-quality training through the effective use of on-site AgMech facilities.

In 2025-26, apprentice accommodation and catering supported approximately 6,500 nights of accommodation and more than 30,000 meals. This has been further strengthened by the consolidation of internal capability to strategically manage apprentice programs, ensuring external contracts are effectively engaged and developed to meet evolving operational and industry requirements.

The Department's Travel and Accommodation Allowance continues to support employers and apprentices from around WA to attend mandatory training at Muresk with around $0.08 million paid to 138 eligible apprentices and trainees or their employers in the 2025-26 financial year.

Heavy Vehicle Driving Operations program

The Heavy Vehicle Driving Operations program commenced in January 2021 as a targeted workforce initiative to address persistent shortages of suitably licensed heavy vehicle drivers across Western Australia. Since commencement, over 1,889 students have undertaken the program, with around 1,093 participants achieving a heavy vehicle licence as of June 2026.

The State Government has invested $17.4 million to continue heavy vehicle driver training in the Perth metropolitan area, with future construction of a Neerabup facility. In the interim, North Metropolitan TAFE commenced metropolitan training delivery from Term 2, 2026 at a leased facility in Hazelmere to train up to 170 students per year.

Regional delivery continues through North Regional TAFE, Central Regional TAFE and South Regional TAFE, with delivery commenced in Broome in May 2025, and in Pundulmurra in June 2025. The Kimberley and Pilbara program is expected to provide up to 350 places over four years with 150 places in the Kimberley region and 200 places in the Pilbara region.

Nirrumbuk Aboriginal Corporation was funded to deliver the Heavy Rigid (HR) Vehicle Licensing Program. Nirrumbuk delivered the program between October 2024 and September 2025, with 58 participants (from 68 commencements) successfully obtaining their HR license, representing a 78 per cent completion rate. 79 per cent of the successful participants have secured employment and/or achieved career progression, demonstrating strong participation and positive employment outcomes.

Given the success of this program and continued demand for suitably licensed heavy vehicle drivers in the region, the Department has extended funding to Nirrumbuk Aboriginal Corporation to support continued delivery of the program.

Collie Just Transitions

The State Government is supporting opportunities for workers impacted by the closure of the State-owned coal power stations in Collie through funded training and workforce development related initiatives including:

- offering free career, training and employment advice for individuals and businesses through a dedicated Collie Jobs and Skills Centre (JSC)
- providing practical assistance for employees to make individual, tailored transitions, and support to coordinate and facilitate knowledge, skills assessment and training outcomes with all stakeholders through a TAFE transition team
- providing free skills assessments to identify skill gaps and fee free training including recognition of prior learning to assist workers to get a formal qualification
- establishing a training facility in Collie for the delivery of a range of civil, construction and mobile plant related tickets and qualifications, and new equipment for identified training needs.

In June 2026, the State Government launched a dedicated job matching application for Collie.

The app was delivered as a practical, place-based digital tool to complement transition supports already in place through the Collie JSC and the TAFE Transition Team. It provides a single, accessible platform to connect workers with local job opportunities aligned to their transferable skills and training pathways, while enabling local businesses to advertise employment vacancies.

Since its launch, a total of 143 jobs have been advertised on the platform with nine employers and 68 jobseekers having registered, of which 17 are transitioning workers.

The launch of the job matching app strengthened the State Government's broader Collie Just Transition response by integrating digital capability with personalised career advice, skills assessment, fee free training and local employer engagement, supporting sustainable employment outcomes for affected workers.

Since July 2022, the TAFE Transition Team has completed 936 Individual Transition Plans for affected workers through to May 2026, and 440 affected workers have enrolled in a range of fee free training courses through South Regional TAFE and other training providers.

Since August 2022, the Collie JSC has serviced 2,715 individual clients and 597 organisational clients.

In 2025-26, the Collie JSC supported 865 individual clients and 84 organisational clients.

In May 2026, the new $8.6 million Collie Transition Training Centre achieved Practical Completion in preparation for the commencement of training delivery in Semester 2, 2026.

Supporting career transitions in Collie

Through support from Collie's Transition Consultants, Rebecca Marjoribanks, is building a new career in Work Health and Safety as part of Collie's economic transition. The Transition Consultants complement the work of the Collie Jobs and Skills Centre and is part of the WA Government's investment in workforce support, training and career development to help local workers navigate industry change.

After 14 years with Griffin Coal, Rebecca was uncertain about what the future might hold following announcements about changes across the energy sector. Working closely with her Transition Consultant, she explored career pathways that aligned with her skills, interests and long-term goals.

Through training supported by South Regional TAFE, Rebecca completed a Certificate IV in Leadership and Management and a Certificate IV in Work Health and Safety, gaining the qualifications needed to pursue new opportunities.

The Transition Team helped Rebecca identify flexible study options that allowed her to continue working while completing her training online.

"It's something I never thought I'd be doing 20 years ago, but now I couldn't see myself doing anything else."

Rebecca's experience demonstrates how personalised career support and targeted training are helping workers prepare for emerging opportunities in Collie. The recently launched Collie Job Connect platform further strengthens that support by connecting local workers with local employers and new job opportunities as the town's economy continues to diversify.

Access and participation of under-represented groups

VET Access and Participation Programs

Participation-Equity Program

The Department funds support programs under the *Participation Policy* for individuals experiencing barriers in accessing mainstream training and employment options. This cohort includes Aboriginal people, culturally and linguistically diverse people, people with disability, and youth at risk aged 15 to 24.

The program provides eligible students with job seeking, resume writing, and work experience support helping students to remain engaged and increasing the likelihood of successful course completions.

The program is delivered by Registered Training Organisations (RTOs) approved to deliver courses suited to each cohort. In 2025-26, the Department funded 13 private RTOs to deliver the Participation-Equity program, with 1,768 enrolments in 2025. Of these, 55 per cent of enrolments were women which included a large cohort re-entering training in mid-life, with 36 per cent of enrolments by women aged 30-49 years.

Job Ready Pre-Employment Programs

Job Ready Programs were initiated in 2020 to deliver short, sharp training coupled with a work placement to provide entry-level job opportunities in areas of skill shortage. The programs support job seekers into employment or further training by providing wrap-around support services that result in better outcomes for disadvantaged, under-represented or marginalised job seekers.

In 2025-26 delivery of Job Ready programs was transferred to TAFE colleges, RTOs and service providers. Since the commencement of the Job Ready program in 2020 there have been over 2,700 students completing the programs, leading to direct employment for 1,423 participants, many in new apprenticeships and traineeships, and supported 263 candidates into further training.

Disability access and inclusion

The Department is committed to providing opportunities for people with disability to participate in State funded training.

- WA TAFE college Delivery and Performance Agreements include specific funding for training and support to assist students with disability to participate in training. In 2025, the funding level to support students with a disability was $5 million.
- In the private training market, funding is provided to support people with disability through the Participation-Equity Program under the Jobs and Skills WA initiative.
- In 2025, 11,179 students with disability undertook 13,229 publicly funded VET course enrolments, an increase of 65 per cent (or over 5,200 enrolments) on 2020 levels.
- In 2025-26, employers of people with disability received $2.03 million in State Government Incentive payments across the Jobs and Skills WA Employer Incentive, GTO Wage Subsidy, and the WA Group Training Program.

The Department continues to work to improve the validity and reliability of data relating to students with disability and gather feedback from people with disability, to understand barriers and enablers to participation in vocational education and training.

Women in Trades

The Women in Trades Scholarship Program commenced in January 2024 to improve women's economic participation and equality in the workforce by increasing female participation in traditionally male dominated roles such as building and construction, and science, technology, engineering and maths.

$2 million has been made available over four years for WA TAFE colleges to offer up to 400, $5,000 scholarships to women who enroll in eligible apprenticeship, traineeship or institutional qualifications. The scholarship covers training costs and associated expenses to support participants from pre enrolment to completion and connection to appropriate job opportunities where possible.

To 30 June 2026, there have been 606 eligible applications received with a total of 221 scholarships awarded across the five TAFE colleges since the commencement of the program.

Participation policy review

A review of the Participation Policy commenced in 2025 to ensure it continues to address the needs of people experiencing barriers to training and employment. In 2026, The Department consulted with 350 stakeholders, including students, registered training organisations and TAFE Colleges, community service organisations, government departments, Jobs and Skills Centres, and industry and employers. Findings from the stakeholder engagement process, alongside planned data analysis and research, will inform review recommendations.

Women in Trades scholarships opening doors on the factory floor

At ProWest Engineering in Bibra Lake, 20-year-old Kiralee Edgell is helping reshape the manufacturing workforce as the first woman on the factory floor – and, as her employer Joe Latham says, **"she won't be the last."**

Now a third-year apprentice, Kiralee faced scepticism when seeking an apprenticeship. **"I was mistaken for people's mother... 'for you or your son?' No — for me."** Her determination impressed Joe. **"I got her in for a two-week trial – she exceeded expectations. Kira has been the best thing since sliced bread,"** he said.

Joe has since hired a second female apprentice, adding further inspiration for his 10-year-old daughter, Sophia. **"At this rate,"** he said, **"the girls might just end up running the place!"**

A key turning point was the State Government's Women in Trades Scholarship.

The $5,000 grant helped Kiralee buy tools and a laptop. **"It enabled me to purchase more of my own tools, so I felt proud of my stuff that I own,"** Kiralee said. **"There's no reason women can't succeed in trades. I'd love to see more girls back themselves and realise these careers are for us too."**

Skilled migration

Skilled migration continues to help grow Western Australia's workforce. On 28 June 2024, the State and Commonwealth Governments signed an agreement to establish a Western Australian Designated Area Migration Agreement (WA DAMA) to complement the State Nominated Migration Program (SNMP). Concessions available through the WA DAMA support WA businesses to recruit from a broader pool of skilled migrants.

The WA DAMA provides 10,000 annual skilled migration places for Western Australia across the SNMP and WA DAMA. In 2025-26, the Commonwealth allocated 3,400 places to Western Australia for the SNMP.

State Nominated Migration Program

In 2025-26, 3400 skilled migrants were nominated by Western Australia to apply for a State nominated skilled visa. 98 per cent of State nominated migrants had occupations in priority industry sectors including 68 per cent in building and construction, 15 per cent in healthcare and social assistance, six per cent in education and training and nine per cent in tourism and hospitality.

WA DAMA

In 2025-26, the Department endorsed 483 employers for 6,293 positions.

Employers are utilising the WA DAMA to fill positions across in building and construction, the care sector, manufacturing and agriculture

Regional Certifying Body

As a Department of Home Affairs approved Regional Certifying Body, the Department provides certification advice for employers nominating skilled migrants under the Skilled Employer Sponsored Regional (provisional) visa (visa subclass 494) for all WA regions, except for the Goldfields-Esperance region. In 2025-26, the Department completed 348 assessments for Regional Certification advice.

Skilled Migrant Employment register

The Skilled Migrant Employment register offers an automated job matching function to help skilled migrants into WA jobs faster.

The Register has over 12,322 registered migrants with 34 per cent being onshore and 66 per cent offshore, and 1,460 verified employers.

With over 1,647 invitations issued by employers to connect with registered migrants, the Register continues to assist skilled migrants link with WA Jobs.

migration.wa.gov.au/our-services-support/skilled-migrant-employment-register

Skilled Migrant Job Connect Program

The Skilled Migrant Job Connect Program supports migrants to gain employment and build industry connections in Western Australia.

Since July 2023, the Subsidy Program has provided over $4.21 million in reimbursements, assisting over 1,597 migrants with skills assessments, gap training and licensing. More than 27 per cent of this funding has supported electricians to complete gap-training and gain licenses to work in WA.

The Subsidy program also supports the Australian Red Cross to deliver the Kaleidoscope Initiative to assist migrants into employment, with 288 people attending workplace readiness training and 132 participating in its mentoring program.

Significant Issues

Economic and workforce demands

Western Australia's strong and diversifying economy, transition to net zero, ageing population and regional economic development will continue to drive demand for skilled workers. Growing the State's skilled workforce and getting more Western Australians into jobs requires an increased focus on participation, workforce diversity, senior secondary pathways, place-based responses, and upskilling and reskilling of workers.

Commonwealth Fee Free TAFE legislation

The *Free TAFE Act 2025* established Free TAFE as a permanent feature of the national training system, supporting skills development in key industry sectors, with funding available to support 100,000 places per year nationally from 1 January 2027.

Disclosures and Compliance

Financial Statements

Certification of financial statements

For the reporting period ended 30 June 2026

The accompanying financial statements of the Department of Training and Workforce Development have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2026 and the financial position as at 30 June 2026.

At the date of signing, we are not aware of any circumstances which would render the particulars included within the financial statements misleading or inaccurate.

Liz Amudo
Chief Finance Officer

25 August 2026

Jodie Wallace
Director General

25 August 2026

Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

Department of Training and Workforce Development

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Department of Training and Workforce Development (Department) which comprise:

- the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- administered schedules comprising the administered assets and liabilities as at 30 June 2026 and administered income and expenses by service for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Director General for the financial statements

The Director General is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Director General is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Department.

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at
https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Department. The controls exercised by the Department are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Department are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2026, and the controls were implemented as designed as at 30 June 2026.

The Director General's responsibilities

The Director General is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's responsibilities

As required by the *Auditor General Act 2006,* my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements *ASAE 3150 Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board.

Page 2 of 5

That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Department for the year ended 30 June 2026 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Department for the year ended 30 June 2026 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Department's performance and fairly represent indicated performance for the year ended 30 June 2026.

The Director General's responsibilities for the key performance indicators

The Director General is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal controls as the Director General determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Director General is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 3 Financial Sustainability – Requirement 5 Key Performance Indicators.

Page 3 of 5

Auditor General's responsibilities

As required by the *Auditor General Act 2006,* my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the Department's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 3 - Requirement 5 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

My independence and quality management relating to the report on financial statements, controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements,* the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Director General is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2026, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Matters relating to the electronic publication of the audited financial statements and key performance indicators

This auditor's report relates to the financial statements and key performance indicators of the Department for the year ended 30 June 2026 included in the annual report on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the Department to confirm the information contained in the website version.

Kellie Tonich
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
27 August 2026

Page 5 of 5

STATEMENT OF COMPREHENSIVE INCOME

For the year ended 30 June 2026

	Notes	2026 $000	2025 $000
COST OF SERVICES			
Expenses			
Employee benefits expenses	3.1(a)	74 895	70 360
Supplies and services	3.3	39 090	41 121
Depreciation and amortisation expenses	5.1.1, 5.2, 5.3	1 337	2 026
Finance costs	7.2	11	12
Accommodation expenses	3.3	4 725	4 579
Grants and subsidies	3.2	916 567	884 260
Other expenses	3.3	2 985	4 268
Total cost of services		1 039 610	1 006 626
Income			
User charges and fees	4.2	25 153	25 453
Commonwealth grants	4.3	284 401	258 540
Interest income		5 439	4 859
Other income	4.4	7 614	2 096
Total income		322 607	290 948
NET COST OF SERVICES		**717 003**	**715 678**
Income from State Government			
Service appropriation	4.1	657 937	596 021
Income from other public sector entities	4.1	10 618	9 506
Resources received	4.1	274	492
Royalties for Regions Fund	4.1	46 538	46 579
Total income from State Government		715 367	652 598
DEFICIT FOR THE PERIOD		**(1 636)**	**(63 080)**
Other comprehensive income			
Items not reclassified subsequently to profit and loss			
Changes in asset revaluation surplus	9.8	2 051	6 358
Total other comprehensive income		2 051	6 358
TOTAL COMPREHENSIVE INCOME/(DEFICIT) FOR THE PERIOD		**415**	**(56 722)**

The Statement of comprehensive income should be read in conjunction with the accompanying notes.

STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

	Notes	2026 $000	2025 $000
ASSETS			
Current assets			
Cash and cash equivalents	7.3	59 128	99 107
Restricted cash and cash equivalents	7.3	55 367	49 494
Inventories		3	222
Receivables	6.1	18 455	4 364
Other current assets	6.3	12 387	7 291
Total current assets		**145 340**	**160 478**
Non-current assets			
Receivables	6.1	2 074	1 671
Biological assets		-	113
Amounts receivable for services	6.2	71 638	70 236
Infrastructure, property, plant and equipment	5.1	75 587	66 528
Right-of-use assets	5.3	219	259
Total non-current assets		**149 518**	**138 807**
TOTAL ASSETS		**294 858**	**299 285**
LIABILITIES			
Current liabilities			
Payables	6.4	19 023	17 849
Contract liabilities	6.5	10 972	15 277
Lease liabilities	7.1	78	117
Employee related provisions	3.1(b)	10 379	10 057
Other provisions	6.6	1 452	2 906
Other current liabilities	6.7	2 321	1 253
Total current liabilities		**44 225**	**47 459**
Non-current liabilities			
Lease liabilities	7.1	116	119
Employee related provisions	3.1(b)	5 569	5 560
Total non-current liabilities		**5 685**	**5 679**
TOTAL LIABILITIES		**49 910**	**53 138**
NET ASSETS		**244 948**	**246 147**
EQUITY			
Contributed equity	9.8	-	-
Asset revaluation reserve	9.8	12 951	10 900
Accumulated surplus	9.8	231 997	235 247
TOTAL EQUITY		**244 948**	**246 147**

The Statement of financial position should be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2026

	Notes	Contributed equity $000	Reserves $000	Accumulated surplus $000	Total equity $000
Balance at 1 July 2024		-	**4 543**	**333 272**	**337 815**
Deficit		-	-	(63 080)	(63 080)
Other comprehensive income		-	6 358	-	6 358
Total comprehensive income/(deficit) for the period		**-**	**6 358**	**(63 080)**	**(56 722)**
Transactions with owners in their capacity as owners:					
Capital appropriation	9.8	35 200	-	-	35 200
Other contributions by owners	9.8	-	-	-	-
Distributions to owners	9.8	(70 146)	-	-	(70 146)
Transfer of balance from contributed equity to accumulated surplus	9.8	34 946	-	(34 946)	-
Total		**-**	**-**	**(34 946)**	**(34 946)**
BALANCE AT 30 JUNE 2025		**-**	**10 900**	**235 247**	**246 147**
Balance at 1 July 2025		-	**10 900**	**235 247**	**246 147**
Deficit		-	-	(1 636)	(1 636)
Other comprehensive income		-	2 051	-	2 051
Total comprehensive income/(deficit) for the period		**-**	**2 051**	**(1 636)**	**415**
Transactions with owners in their capacity as owners:					
Capital appropriation	9.8	26 052	-	-	26 052
Other contributions by owners	9.8	24 727	-	-	24 727
Distributions to owners	9.8	(52 392)	-	-	(52 392)
Transfer of balance from contributed equity to accumulated surplus	9.8	1 613	-	(1 613)	-
Total		**-**	**-**	**(1 613)**	**(1 613)**
BALANCE AT 30 JUNE 2026		**-**	**12 951**	**231 997**	**244 948**

The Statement of changes in equity should be read in conjunction with the accompanying notes.

STATEMENT OF CASH FLOWS
For the year ended 30 June 2026

		2026 $000	2025 $000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		656 535	594 215
Capital appropriation		26 052	35 200
Funds from other public sector entities		11 278	9 457
Royalties for Regions Fund		46 538	46 576
Net cash provided by the State Government		**740 403**	**685 448**
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(74 406)	(68 024)
Supplies and services		(50 047)	(48 673)
Finance costs		(11)	(13)
Grants and subsidies		(925 950)	(880 538)
GST payments on purchases		(10 382)	(10 696)
Receipts			
User charges and fees		26 958	23 144
Commonwealth grants		279 704	258 540
Interest received		5 075	4 891
GST receipts on sales		1 142	1 502
GST receipts from taxation authority		9 300	9 194
Other receipts		2 081	7 743
Net cash used in operating activities	7.3.2	**(736 536)**	**(702 930)**
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(30 323)	(41 748)
Receipts			
Proceeds from sale of non-current assets		-	4
Net cash used in investing activities		**(30 323)**	**(41 744)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal elements of lease payments		(129)	(120)
Equity transfer to TAFEs for capital purchases		(7 118)	(2 388)
Payment to accrued salaries account		(403)	(262)
Net cash used in financing activities		**(7 650)**	**(2 770)**
Net decrease in cash and cash equivalents		(34 106)	(61 996)
Cash and cash equivalents at the beginning of the period		148 601	210 597
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7.3	**114 495**	**148 601**

The Statement of cash flows should be read in conjunction with the accompanying notes.

ADMINISTERED SCHEDULES

ADMINISTERED INCOME AND EXPENSES BY SERVICE

	VET Workforce Planning and Policy Development		Jobs and Skills Centre Services		Skilled Migration, including Overseas Qualification Assessment	
	2026	2025	2026	2025	2026	2025
	$000	$000	$000	$000	$000	$000
INCOME FROM ADMINISTERED ITEMS						
Income						
For transfer:						
Temporary Worker (Skilled) Visa Holder (Subclass 457) and Temporary Skill Shortage Visa (Subclass 482)	-	-	-	-	-	-
TOTAL ADMINISTERED INCOME	**-**	**-**	**-**	**-**	**-**	**-**
Expense						
Payment to the consolidated account	-	-	-	-	-	-
TOTAL ADMINISTERED EXPENSE	**-**	**-**	**-**	**-**	**-**	**-**

	Apprenticeship and Traineeship Administration and Regulation		Procurement of Training		Recruitment and Management of International Students	
	2026	2025	2026	2025	2026	2025
	$000	$000	$000	$000	$000	$000
INCOME FROM ADMINISTERED ITEMS						
Income						
For transfer:						
Temporary Worker (Skilled) Visa Holder (Subclass 457) and Temporary Skill Shortage Visa (Subclass 482)	-	-	-	-	13	38
TOTAL ADMINISTERED INCOME	**-**	**-**	**-**	**-**	**13**	**38**
Expense						
Payment to the consolidated account	-	-	-	-	13	38
TOTAL ADMINISTERED EXPENSE	**-**	**-**	**-**	**-**	**13**	**38**

ADMINISTERED INCOME AND EXPENSES BY SERVICE (continued)

	Services to TAFE Colleges		Regulatory services to RTOs		Total	Total
	2026	2025	2026	2025	2026	2025
	$000	$000	$000	$000	$000	$000
INCOME FROM ADMINISTERED ITEMS						
Income						
For transfer:						
Temporary Worker (Skilled) Visa Holder (Subclass 457) and Temporary Skill Shortage Visa (Subclass 482)	-	-	-	-	13	38
TOTAL ADMINISTERED INCOME	**-**	**-**	**-**	**-**	**13**	**38**
Expense						
Payment to the consolidated account	-	-	-	-	13	38
TOTAL ADMINISTERED EXPENSE	**-**	**-**	**-**	**-**	**13**	**38**

ADMINISTERED ASSETS AND LIABILITIES

	2026	2025
	$000	$000
Current assets		
Cash and cash equivalents	73	59
Total administered current assets	**73**	**59**
TOTAL ADMINISTERED ASSETS	**73**	**59**
Current liabilities		
Payables	73	59
Total administered current liabilities	**73**	**59**
TOTAL ADMINISTERED LIABILITIES	**73**	**59**

NOTES TO THE FINANCIAL STATEMENTS

1. BASIS OF PREPARATION

The Department of Training and Workforce Development is a government not-for-profit entity, controlled by the State of Western Australia, which is the ultimate parent.

A description of the nature of its operations and its principal activities has been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Director General of the Department on 25 August 2026.

Statement of compliance

The financial statements constitute general purpose financial statements that have been prepared in accordance with Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by Treasurer's instructions. Several of these are modified by Treasurer's instructions to vary application, disclosure, format and wording.

The *Financial Management Act 2006* and Treasurer's instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case, the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars ($'000).

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and / or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

(a) amount of GST incurred by the Department as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and

(b) receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Contributed equity

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated as contributions by owners (at the time of, or prior to, transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 8 – Requirement 8.1(i) and will be credited directly to Contributed Equity.

Administered items
The Department administers, but does not control, certain activities and functions for and on behalf of government that do not contribute to the Department's services or objectives. It does not have discretion over how it utilises the transactions in pursuing its own objectives.

Transactions relating to the administered activities are not recognised as the Department's income, expenses, assets and liabilities, but are disclosed in the accompanying schedules as 'Administered income and expenses', and 'Administered assets and liabilities'.

The accrual basis of accounting and applicable Australian Accounting Standards have been adopted.

2. DEPARTMENT OUTPUTS

How the Department operates
This section includes information regarding the nature of funding the Department receives and how this funding is utilised to achieve the Department's objectives. This note also provides the distinction between controlled funding and administered funding:

	Notes
Department objectives	2.1
Schedule of Income and Expenses by Service	2.2
Schedule of Assets and Liabilities by Service	2.3

2.1 DEPARTMENT OBJECTIVES

Purpose
The Department of Training and Workforce Development's purpose is to lead agile training and workforce strategies that enable all Western Australians to participate in a highly skilled and diversified economy.

The Department is predominantly funded by State parliamentary appropriations, supplemented by funding received from the Australian Federal Government.

Services
The Department provides the following services:

Service 1: Vocational Education and Training Workforce Planning and Policy Development
The Department works closely with industry, the community and across government in gathering and analysing workforce data and intelligence to identify the State's workforce development and training priorities.

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

Service 2: Jobs and Skills Centre Services
Jobs and Skills Centre Services provide education and training information and career guidance to the Western Australian community, as well as employment, training and mentoring services to Aboriginal people and communities. Under the Government's election commitment, these services have largely been transitioned to Jobs and Skills Centres located at the TAFE Colleges.

Service 3: Skilled Migration, including Overseas Qualification Assessment
Skilled migration, including Overseas Qualification Assessment, assesses applications from intending skilled migrants to Western Australia and assesses post-secondary qualifications gained overseas for Western Australian residents. The service aims to facilitate skilled migration to Western Australia to supplement the local workforce and enable overseas-trained residents to access education, training and employment through recognition of overseas qualifications.

Service 4: Apprenticeship and Traineeship Administration and Regulation

Apprenticeship and Traineeship Administration and Regulation includes registration of training contracts and administration of contract variations, educating participants on training contract and legislation requirements, dispute resolution and monitoring of legislative compliance. The service includes the cost of grants and administration associated with various incentive schemes including the Employer Incentive Scheme, Defence Industry Workforce Initiatives, Re-engagement of Displaced Apprentices and Trainees, Adult Apprentices Employer Incentive and Employing Apprentices and Trainees through Group Training Organisations.

Service 5: Procurement of Training

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

Service 6: Recruitment and Management of International Students

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

Service 7: Services to TAFE Colleges

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

Service 8: Regulatory services to Registered Training Organisations (RTOs)

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

2.2 SCHEDULE OF INCOME AND EXPENSES BY SERVICE

For the year ended 30 June 2026

	VET Workforce Planning and Policy Development		Jobs and Skills Centre Services		Skilled Migration, including Overseas Qualification Assessment	
	2026 $000	2025 $000	2026 $000	2025 $000	2026 $000	2025 $000
COST OF SERVICES						
Expenses						
Employee benefits expenses	17 147	14 538	1 294	1 952	6 288	5 881
Supplies and services	4 121	3 777	839	777	1 451	3 135
Depreciation and amortisation expenses	158	139	6	21	34	68
Finance costs	2	2	-	-	1	1
Accommodation expenses	1 361	1 085	90	148	495	485
Grants and subsidies	4 395	3 561	15 091	14 748	19 211	13 295
Other expenses	94	500	16	93	41	245
Total cost of services	27 278	23 602	17 336	17 739	27 521	23 110
Income						
User charges and fees	1	-	-	-	840	76
Commonwealth grants	3 529	7 062	58	-	318	-
Interest income	-	-	-	-	-	-
Other income	40	33	3	5	39	17
Total income	3 570	7 095	61	5	1 197	93
NET COST OF SERVICES	**23 708**	**16 507**	**17 275**	**17 734**	**26 324**	**23 017**
Income from State Government						
Service appropriation	21 755	13 747	15 852	14 769	24 155	19 169
Income from other public sector entities	-	-	-	-	-	-
Resources received	9	11	7	12	10	16
Royalties for Regions Fund	-	-	-	-	-	-
Total income from State Government	21 764	13 758	15 859	14 781	24 165	19 185
DEFICIT FOR THE PERIOD	**(1 944)**	**(2 749)**	**(1 416)**	**(2 953)**	**(2 159)**	**(3 832)**

The Schedule of income and expenses by service should be read in conjunction with the accompanying notes.

2.2 SCHEDULE OF INCOME AND EXPENSES BY SERVICE (continued)
For the year ended 30 June 2026

	Apprenticeship and Traineeship Administration and Regulation		Procurement of Training		Recruitment and Management of International Students	
	2026 $000	2025 $000	2026 $000	2025 $000	2026 $000	2025 $000
COST OF SERVICES						
Expenses						
Employee benefits expenses	7 340	6 468	11 345	11 133	6 783	6 678
Supplies and services	1 689	2 287	5 076	5 321	3 660	3 836
Depreciation and amortisation expenses	41	77	902	849	33	70
Finance costs	1	1	3	4	1	1
Accommodation expenses	599	546	867	871	424	549
Grants and subsidies	47 202	46 049	812 212	785 507	17 772	19 361
Other expenses	49	307	1 991	1 463	148	439
Total cost of services	**56 921**	**55 735**	**832 396**	**805 148**	**28 821**	**30 934**
Income						
User charges and fees	1	-	2	1	23 636	24 736
Commonwealth grants	385	-	278 513	251 478	305	-
Interest income	-	-	959	847	4 480	4 012
Other income	5 354	22	1 959	1 880	134	72
Total income	**5 740**	**22**	**281 433**	**254 206**	**28 555**	**28 820**
NET COST OF SERVICES	**51 181**	**55 713**	**550 963**	**550 942**	**266**	**2 114**
Income from State Government						
Service appropriation	46 965	46 398	505 575	458 827	244	1 761
Income from other public sector entities	9 269	8 133	372	346	695	839
Resources received	20	38	210	380	-	1
Royalties for Regions Fund	-	-	46 538	46 579	-	-
Total income from State Government	**56 254**	**54 569**	**552 695**	**506 132**	**939**	**2 601**
SURPLUS/(DEFICIT) FOR THE PERIOD	**5 073**	**(1 144)**	**1 732**	**(44 810)**	**673**	**487**

The Schedule of income and expenses by service should be read in conjunction with the accompanying notes.

2.2 SCHEDULE OF INCOME AND EXPENSES BY SERVICE (continued)

For the year ended 30 June 2026

	Services to TAFE Colleges		Regulatory Services to RTOs		Total	Total
	2026 $000	2025 $000	2026 $000	2025 $000	2026 $000	2025 $000
COST OF SERVICES						
Expenses						
Employee benefits expenses	22 291	21 265	2 407	2 445	74 895	70 360
Supplies and services	21 324	20 828	930	1 161	39 090	41 122
Depreciation and amortisation expenses	151	777	12	25	1 337	2 026
Finance costs	3	3	-	-	11	12
Accommodation expenses	878	882	11	12	4 725	4 578
Grants and subsidies	684	1 726	-	13	916 567	884 260
Other expenses	620	1 121	26	100	2 985	4 268
Total cost of services	**45 951**	**46 602**	**3 386**	**3 756**	**1 039 610**	**1 006 626**
Income						
User charges and fees	2	-	671	640	25 153	25 453
Commonwealth grants	1 184	-	109	-	284 401	258 540
Interest income	-	-	-	-	5 439	4 859
Other income	79	61	6	6	7 614	2 096
Total income	**1 265**	**61**	**786**	**646**	**322 607**	**290 948**
NET COST OF SERVICES	**44 686**	**46 541**	**2 600**	**3 110**	**717 003**	**715 678**
Income from State Government						
Service appropriation	41 005	38 760	2 386	2 590	657 937	596 021
Income from other public sector entities	-	-	282	188	10 618	9 506
Resources received	17	32	1	2	274	492
Royalties for Regions Fund	-	-	-	-	46 538	46 579
Total income from State Government	**41 022**	**38 792**	**2 669**	**2 780**	**715 367**	**652 598**
(DEFICIT) / SURPLUS FOR THE PERIOD	**(3 664)**	**(7 749)**	**69**	**(330)**	**(1 636)**	**(63 080)**

The Schedule of income and expenses by service should be read in conjunction with the accompanying notes.

2.3 SCHEDULE OF ASSETS AND LIABILITIES BY SERVICE

As at 30 June 2026

	VET Workforce Planning and Policy Development		Jobs and Skills Centre Services		Skilled Migration, including Overseas Qualification Assessment	
	2026 $000	2025 $000	2026 $000	2025 $000	2026 $000	2025 $000
Assets						
Current assets	3 814	3 763	2 424	2 828	3 847	3 684
Non-current assets	3 923	3 255	2 493	2 446	3 958	3 187
Total Assets	**7 737**	**7 018**	**4 917**	**5 274**	**7 805**	**6 871**
Liabilities						
Current liabilities	1 160	1 113	737	836	1 171	1 090
Non-current liabilities	149	133	95	100	150	130
Total Liabilities	**1 309**	**1 246**	**832**	**936**	**1 321**	**1 220**
NET ASSETS	**6 428**	**5 772**	**4 085**	**4 338**	**6 484**	**5 651**

	Apprenticeship and Traineeship Administration and Regulation		Procurement of Training		Recruitment and Management of International Students	
	2026 $000	2025 $000	2026 $000	2025 $000	2026 $000	2025 $000
Assets						
Current assets	7 958	8 885	116 370	128 358	4 029	4 932
Non-current assets	8 186	7 685	119 717	111 024	4 145	4 266
Total Assets	**16 144**	**16 570**	**236 087**	**239 382**	**8 174**	**9 198**
Liabilities						
Current liabilities	2 421	2 628	35 411	37 960	1 226	1 458
Non-current liabilities	311	314	4 552	4 543	158	175
Total Liabilities	**2 732**	**2 942**	**39 963**	**42 503**	**1 384**	**1 633**
NET ASSETS	**13 412**	**13 628**	**196 124**	**196 879**	**6 790**	**7 565**

2.3 SCHEDULE OF ASSETS AND LIABILITIES BY SERVICE (continued)
As at 30 June 2026

	Services to TAFE Colleges		Regulatory Services to RTOs		Total	Total
	2026 $000	2025 $000	2026 $000	2025 $000	2026 $000	2025 $000
Assets						
Current assets	6 424	7 429	473	599	145 340	160 478
Non-current assets	6 609	6 426	487	518	149 518	138 807
Total Assets	**13 033**	**13 855**	**960**	**1 117**	**294 858**	**299 285**
Liabilities						
Current liabilities	1 955	2 197	144	177	44 225	47 459
Non-current liabilities	251	263	19	21	5 685	5 679
Total Liabilities	**2 206**	**2 460**	**163**	**198**	**49 910**	**53 138**
NET ASSETS	**10 827**	**11 395**	**797**	**919**	**244 948**	**246 147**

The Schedule of assets and liabilities by service should be read in conjunction with the accompanying notes.

3. USE OF OUR FUNDING

Expenses incurred in the delivery of services

This section provides additional information about how the Department's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Department in achieving its objectives and the relevant notes are:

	Notes
Employee benefits expenses	3.1 (a)
Employee related provisions	3.1 (b)
Grants and subsidies	3.2
Other expenditure	3.3

3.1 (a) EMPLOYEE BENEFITS EXPENSES

	2026 $000	2025 $000
Employee Benefits	66 810	62 804
Termination benefits	-	369
Superannuation – defined contribution plans	8 085	7 187
Total employee benefits expenses	**74 895**	**70 360**
Add: AASB 16 Non-monetary benefits	98	92
Less: Employee contributions	(40)	(44)
Net employee benefits	**74 953**	**70 408**

Employee benefits include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Department is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

Superannuation is the amount recognised in profit or loss of the Statement of comprehensive income comprising of employer contributions paid to the Gold State Super (concurrent contributions), the West State Super, GESB super or other superannuation funds.

AASB 16 Non-monetary benefits are non-monetary employee benefits predominantly relating to the provision of vehicle and housing benefits that are recognised under AASB 16 which are excluded from the employee benefits expense.

Employee Contributions are contributions made to the Department by employees towards employee benefits that have been provided by the Department. This includes both AASB 16 and non-AASB 16 employee contributions.

3.1 (b) EMPLOYEE RELATED PROVISIONS

	2026 $000	2025 $000
Current		
Employee benefits provision		
Annual leave	5 476	5 275
Long service leave	3 726	3 555
Deferred salary scheme	-	49
Purchased leave	(24)	24
Other provisions		
Employment on-costs	1 201	1 154
Total current employee related provisions	**10 379**	**10 057**
Non-Current		
Employee benefits provision		
Long service leave	4 724	4 713
Other provisions		
Employment on-costs	845	847
Total non-current employee related provisions	**5 569**	**5 560**
Total employee related provisions	**15 948**	**15 617**

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current as there is no right at the end of the reporting period to defer settlement for at least 12 months after the reporting period. Assessments indicate that actual settlement of the liabilities are expected to occur as follows:

	2026 $000	2025 $000
Within 12 months of the end of the reporting period	4 354	4 130
More than 12 months after the end of the reporting period	1 695	1 700
	6 049	**5 830**

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

This financial statement is prepared with the expectation that it is unlikely for annual leave to be settled wholly within 12 months after the end of the reporting period.

Therefore, the financial statements characterise annual leave as “other long-term employee benefits’, recognising and measuring the liability for employee benefits at present value.

Where annual leave is expected to be settled wholly within 12 months after the end of the reporting period, the liability may be recognised and measured at nominal amounts.

Long service leave liabilities are unconditional long service leave provisions and are classified as current liabilities as the Department does not have the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Department has the right to defer the settlement of the liability until the employee has completed the requisite years of service. Assessments indicate that actual settlement of the liabilities are expected to occur as follows:

	2026 $000	2025 $000
Within 12 months of the end of the reporting period	2 671	2 700
More than 12 months after the end of the reporting period	7 253	7 014
	9 924	**9 714**

The provision for long service leave is calculated at present value as the Department does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, to the estimated future cash outflows.

Deferred salary scheme liabilities are classified as current as the employee has the right to withdraw from the scheme and receive a lumpsum payment of salary forgone by giving four weeks written notice advising of withdrawal. Settlement of liabilities is expected to occur as follows:

	2026 $000	2025 $000
Within 12 months of the end of the reporting period	-	-
More than 12 months after the end of the reporting period	-	49
	-	**49**

Purchased leave liabilities are classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. This leave must be used each calendar year and cannot be accrued from year to year.

Employment on-costs involve settlements of annual and long service leave liabilities giving rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance premiums, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenditure', note 3.3 (apart from the unwinding of the discount (finance cost)) and are not included as part of the Department's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

Employment on-costs provision

	2026 $000	2025 $000
Carrying amount at start of period	2 001	1 780
Additions of provisions recognised	175	357
Payments/other sacrifices of economic benefits	(130)	(136)
Carrying amount at end of period	**2 046**	**2 001**

Key sources of estimation uncertainty – long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Several estimates and assumptions are used in calculating the Department's long service leave provision. These include:

- Expected future salary rates;
- Discount rates;
- Employee retention rates; and
- Expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities are recognised as employee benefits expense.

3.2 GRANTS AND SUBSIDIES

	2026 $000	2025 $000
Recurrent		
Contracts and agreements for the delivery of training and employment services by:		
TAFE colleges	623 389	608 264
Private training providers	184 540	179 186
Other training providers	39 200	34 653
Employer Incentive payments [(a)]	52 334	52 580
Other grants	17 104	9 577
Total grants and subsidies	**916 567**	**884 260**

(a) Financial incentive payments are paid to employers under the following schemes:

- Jobs and Skills WA Employer Incentive, commenced on 1 July 2019, provides financial assistance to employers to take on apprentices and trainees;
- AUKUS Defence Industry Incentive, commenced on 1 July 2025, provides financial assistance to approved WA defence employers who take on apprentices in one of four key trades;
- Jobs and Skills WA Adult Apprentice Employer Incentive, second tranche commenced on 1 July 2025, provides financial assistance to employers who take on mature aged apprentices (aged 21 or over), to assist them to meet the wage gap between junior and adult apprentices;
- Group Training Organisation (GTO) Wage Subsidy commenced on 1 January 2022, assists small to medium enterprises (SMEs) working on government projects in the building and construction sector and/or non-government residential construction projects in Western Australia, by providing access to apprentices and trainees employed through Group Training Organisations;
- Defence Industry Existing Worker Incentive – commenced on 1 July 2022, provides financial assistance to approved WA defence employers who sign their existing workers into one of three approved traineeships, this program concludes on 30 June 2026;
- Travel and Accommodation Allowance (TAA) – provides a subsidy to eligible apprentices who must travel long distances to attend mandatory off the job training. Employers and RTOs who meet travel and accommodation costs for their apprentices may also be eligible for the TAA;
- Western Australian Group Training Program (WAGTP) – provides financial assistance for GTOs who take on an apprentice or trainee in a nominated target group and support them through to completion;
- Construction Visa Subsidy Program (CVSP) – commenced on 1 July 2023, provides eligible employers who sponsor skilled migrants, and independent skilled migrants (State Nominated Migration Program), with up to $10,000 to offset costs associated with relocating to WA to take up employment, such as migration agent fees, visa application fees and accommodation expenses; and
- The Build a Life in WA Incentive (BALWA) commenced on 1 January 2025 and provides up to $10,000 for skilled workers from interstate and New Zealand who relocate to WA to take up work in the building and construction sector.

Transactions in which the Department provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant or subsidy expenses'. These payments or transfers are recognised at fair value at the time of the transaction and are recognised as an expense in the reporting period in which they are paid. They include transactions such as grants, subsidies, personal benefit payments made in cash to individuals and other transfer payments made to public sector agencies, local government, non-government schools and community groups.

Grants can either be operating or capital in nature. Grants can be paid as general-purpose grants which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants which are paid for a particular purpose and / or have conditions attached regarding their use.

3.3 OTHER EXPENDITURE

	2026 $000	2025 $000
Supplies and services		
Commissions	1 634	1 295
Communications	2 795	5 585
Consultants and contractors	27 800	25 734
Electricity and water expenses	657	633
Minor equipment purchases	2 743	3 919
Operating leases	320	293
Other staffing costs	370	448
Resources received	274	492
Travel	322	425
Other	2 175	2 297
Total supplies and services expenses	**39 090**	**41 121**
Accommodation expenses		
Office rental	4 725	4 576
Leasing consultancy services	-	3
Total accommodation expenses	**4 725**	**4 579**
Other expenses		
Repairs, maintenance and minor works	617	1 232
Employment on-costs	633	933
Expected credit losses expense	20	4
VET FEE HELP Assistance scheme	750	570
Disposal costs [(a)]	110	155
VET Agreements TAFEs – Employee Severance	-	1 000
Other	855	374
Total other expenses	**2 985**	**4 268**
Total other expenditure	**46 800**	**49 968**

(a) Disposal costs relating to biological assets.

Supplies and services expenses are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Office rental is expensed as incurred as Memorandum of Understanding (MOU) Agreements between the Department and the Department of Housing and Works for the leasing of office accommodation contain significant substitution rights.

Repairs, maintenance and minor works are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

Employment on-costs include workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at note 3.1(b) 'Employee related provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Expected credit losses expense is recognised for movement in allowance for impairment of trade receivables. Please refer to note 6.1.1 'Movement in the allowance for impairment of trade receivables' for more details.

VET FEE HELP Assistance scheme relates to Western Australia's share of VET loan impairment costs paid to the Commonwealth Government. The Commonwealth Actuary estimates annual impairment costs as a percentage of all loan values, which are then applied to the calendar year value of VET loans in Western Australia.

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

4. OUR FUNDING SOURCES

How we obtain our funding

This section provides additional information about how the Department obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Department and the relevant notes are:

	Notes
Income from State Government	4.1
User charges and fees	4.2
Commonwealth grants	4.3
Other income	4.4

4.1 INCOME FROM STATE GOVERNMENT

	2026 $000	2025 $000
Appropriation received during the period		
Service appropriation	657 937	596 021
Total Service Appropriation Received	**657 937**	**596 021**
Income received from other public sector entities during the period		
TAFE services income	5 632	5 123
Other income	4 986	4 383
Total Income from other public sector entities	**10 618**	**9 506**
Resources received from other public sector entities during the period		
Services received free of charge	274	492
Total resources received	**274**	**492**
Royalties for Regions Fund		
Regional Community Services Fund	46 538	46 579
Total Royalties for Regions Fund	**46 538**	**46 579**
Total Income from State Government	**715 367**	**652 598**

Service appropriations are recognised as income at the fair value of consideration received in the period in which the Department gains control of the appropriated funds. The Department gains control of the appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at the Department of Treasury and Finance.

Income from other public sector entities is recognised as income when the Department has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when the Department receives the funds.

Resources received from other public sector entities are recognised as income equivalent to the fair value of the assets received or the fair value of services received that can be reliably determined and which would have been purchased if not donated.

The Regional Infrastructure and Headworks Account and Regional Community Services Accounts are sub-funds within the over-arching ‘Royalties for Regions Fund’. The recurrent funds are committed to projects and programs in WA regional areas and are recognised as income when the Department receives the funds.

SUMMARY OF CONSOLIDATED ACCOUNT APPROPRIATIONS
For the year ended 30 June 2026

	2026 Budget $000	2026 Supplementary Funding* $000	2026 Revised Budget $000	2026 Actual $000	2026 Variance $000
Delivery of Services					
Item 66 Net amount appropriated to deliver services	652 219	-	652 219	655 710	3 491
Amount authorised by Other Statutes					
Salaries and Allowances Act 1975	2 228	(1)	2 227	2 227	-
Total appropriations provided to deliver services	654 447	(1)	654 446	657 937	3 491
Capital					
Item 139 Capital appropriation	18 954	(25)	18 929	26 052	7 123
GRAND TOTAL	673 401	(26)	673 375	683 989	10 614

* Includes amendments to standing appropriations in 2025-26.

4.2 USER CHARGES AND FEES

	2026 $000	2025 $000
Overseas student course fees	23 526	24 635
Regulatory and compliance fees	670	640
Other fees and charges	957	178
Total User Charges and Fees	**25 153**	**25 453**

Revenue is recognised at the transaction price when the Department transfers control of the services to customers. Revenue is recognised for the major activities as follows:

Overseas student course fees income is recognised when the student is marked as 'attended' on semester commencement. Completion of semesters fall within the same financial year; therefore, income is recognised in the same period.

Regulatory and compliance fees income is recognised on satisfaction of performance obligations.

Other fees and charges income is recognised on satisfaction of performance obligations.

4.3 COMMONWEALTH GRANTS

	Notes	2026 $000	2025 $000
Recurrent grants			
12-Month 2024 Interim National Skills Agreement		18 865	8 305
2024-2028 National Skills Agreement		248 052	242 089
Commonwealth Specific Policy Initiatives		17 098	7 712
Other grants		386	434
Total Commonwealth grants		**284 401**	**258 540**

Recurrent grants are recognised as income when the grants are receivable.

4.4 OTHER INCOME

		2026 $000	2025 $000
Employee contributions	3.1(a)	40	44
Recoveries and refunds		473	155
Rental premises		444	534
Sale of goods and service		1 449	1 049
Other miscellaneous income		5 109	64
Commissions		99	51
		7 614	**1 897**
Gain/(Loss) arising from changes in fair value – livestock		-	74
Gain arising from changes in net realisable value – inventories		-	121
Gain arising from disposal of non-current assets		-	4
Total gain		**-**	**199**
Total other income		**7 614**	**2 096**

Gains and losses on disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised in profit or loss in the Statement of comprehensive income.

5. KEY ASSETS

This section includes information regarding the key assets the Department utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes
Infrastructure, property, plant and equipment	5.1
Intangible assets	5.2
Right-of-use assets	5.3

5.1 INFRASTRUCTURE, PROPERTY, PLANT AND EQUIPMENT

Year ended 30 June 2026

	Land $000	Buildings $000	Leasehold improvements $000	Plant & Machinery $000	Motor Vehicles $000	Computer Equipment $000
1 July 2025			-			
Gross carrying amount	10 933	31 294	-	1 807	153	454
Accumulated depreciation	-	(797)	-	(1 135)	(153)	(425)
Carrying amount at start of period	**10 933**	**30 497**	**-**	**672**	**-**	**29**
Additions	-	-	447	6	-	-
Disposals gross	-	-	-	(13)	(6)	-
Disposals accumulated depreciation	-	-	-	11	6	-
Transfers[(a)]	(500)	-	-	-	-	-
Written-off gross	-	-	-	-	-	-
Written-off gross accumulated depreciation	-	-	-	-	-	-
Revaluation increments	411	1,639	-	-	-	-
Depreciation	-	(946)	(80)	(135)	-	(9)
Carrying amount at 30 June 2026	**10 844**	**31 190**	**367**	**541**	**-**	**20**
Gross carrying amount	10 844	32 933	447	1 800	147	454
Accumulated depreciation	-	(1 743)	(80)	(1 259)	(147)	(434)

5.1 INFRASTRUCTURE, PROPERTY, PLANT AND EQUIPMENT (continued)

Year ended 30 June 2026

	Office Equipment $000	Artwork $000	Furniture & Fittings $000	Capital Work in Progress $000	Total $000
1 July 2025					
Gross carrying amount	385	126	-	24 063	69 215
Accumulated depreciation	(177)	-	-	-	(2 687)
Carrying amount at start of period	**208**	**126**	**-**	**24 063**	**66 528**
Additions	32	-	-	29 551	30 036
Disposals gross	-	-	-	-	(19)
Disposals accumulated depreciation	-	-	-	-	17
Transfers to / from work in progress[b]	-	-	-	(21 316)	(21 816)
Written-off gross	-	-	-	-	-
Written-off gross accumulated depreciation	-	-	-	-	-
Revaluation increments	-	-	-	-	2 050
Depreciation	(39)	-	-	-	(1 209)
Carrying amount at 30 June 2026	**201**	**126**	**-**	**32 298**	**75 587**
Gross carrying amount	417	126	-	32 298	79 465
Accumulated depreciation	(216)	-	-	-	(3 878)

[a] During the year, land located at Collie (Lot 100), with a fair value of $500,000, was transferred to South Regional TAFE following Cabinet approval to facilitate the construction of a new training facility. The Department has accounted for the transfer as a distribution to owners.

[b] The Department carries out capital works on behalf of the TAFE colleges. Upon completion of construction, these assets are transferred out to TAFE colleges as distributions to owners.

5.1 INFRASTRUCTURE, PROPERTY, PLANT AND EQUIPMENT (continued)

Year ended 30 June 2025

	Land $000	Buildings $000	Leasehold improvements $000	Plant & Machinery $000	Motor Vehicles $000	Computer Equipment $000
1 July 2024						
Gross carrying amount	9 806	25 630	-	1 784	159	2 178
Accumulated depreciation	-	-	-	(995)	(159)	(2 155)
Carrying amount at start of period	**9 806**	**25 630**	**-**	**789**	**-**	**23**
Additions	434	-	-	23	-	16
Disposals gross	-	-	-	-	(6)	-
Disposals accumulated depreciation	-	-	-	-	6	-
Transfers to / from work in progress[a]	-	-	-	-	-	-
Written-off gross	-	-	-	-	-	(1 740)
Written-off gross accumulated depreciation	-	-	-	-	-	1 740
Revaluation increments	693	5 664	-	-	-	-
Depreciation	-	(797)	-	(140)	-	(10)
Carrying amount at 30 June 2025	**10 933**	**30 497**	-	**672**	**-**	**29**
Gross carrying amount	10 933	31 294	-	1 807	153	454
Accumulated depreciation	-	(797)	-	(1 135)	(153)	(425)

5.1 INFRASTRUCTURE, PROPERTY, PLANT AND EQUIPMENT (continued)
Year ended 30 June 2025

	Office Equipment $000	Artwork $000	Furniture & Fittings $000	Capital works in progress $000	Total $000
1 July 2024					
Gross carrying amount	307	126	-	50 443	90 433
Accumulated depreciation	(166)	-	-	-	(3 475)
Carrying amount at start of period	**141**	**126**	**-**	**50 443**	**86 958**
Additions	95	-	-	41 378	41 946
Disposals gross	-	-	-	-	(6)
Disposals accumulated depreciation	-	-	-	-	6
Transfers to / from work in progress[(a)]	-	-	-	(67 758)	(67 758)
Written-off gross	(17)	-	-	-	(1 757)
Written-off gross accumulated depreciation	17	-	-	-	1 757
Revaluation increments	-	-	-	-	6 357
Depreciation	(28)	-	-	-	(975)
Carrying amount at 30 June 2025	**208**	**126**	**-**	**24 063**	**66 528**
Gross carrying amount	385	126	-	24 063	69 215
Accumulated depreciation	(177)	-	-	-	(2 687)

(a) The Department carries out capital works on behalf of the TAFE colleges. Upon completion of construction, these assets are transferred out to TAFE colleges as distributions to owners.

Initial recognition
Items of infrastructure, property, plant and equipment, costing $5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. Items of infrastructure, property, plant and equipment (except artworks) costing less than $5,000 are immediately expensed directly to the Statement of comprehensive income (other than where they form part of a group of similar items which are significant in total).

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

Artworks irrespective of the value are initially measured at cost including the transaction cost.

Subsequent measurement
Subsequent to initial recognition of an asset, the revaluation model is used for the measurement of land and buildings.

Land is carried at fair value. Buildings are carried at fair value less accumulated depreciation and accumulated impairment losses. All other infrastructure, property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Landgate). The effective date was at 1 July 2025, with valuations performed during the year ended 30 June 2026 and recognised at 30 June 2026.

In addition, for buildings under the current replacement cost basis, estimated professional and project management fees are included in the valuation of current use assets.

These valuations are undertaken annually to ensure that the carrying amount of the assets does not differ materially from their fair value at the end of the reporting period.

All the Department's works of art collection is subject to a full independent valuation every five years. As the collection is specialised and no market-based evidence of value is readily available, the revaluation methodology used is based upon certain criteria that enable the collection to be valued at a reasonable estimate of its fair value. The revaluation of the Department's artworks was undertaken in June 2023 by independent valuer – Japingka Indigenous Fine Art Gallery. During the intervening periods a desktop valuation is completed by Management.

Significant assumptions and judgements: The most significant assumptions and judgements in estimating fair value are made in assessing whether to apply the existing use basis to assets and in determining estimated economic life. Professional judgement by the valuer is required where the evidence does not provide a clear distinction between market type assets and existing use assets.

5.1.1 DEPRECIATION AND IMPAIRMENT

Charge for the period

	Notes	2026 $000	2025 $000
Depreciation			
Buildings	5.1	946	797
Plant and machinery	5.1	135	140
Computer equipment	5.1	9	10
Office equipment	5.1	39	28
Leasehold improvements	5.1	80	-
Total depreciation for the period		**1 209**	**975**

As at 30 June 2026, there were no indications of impairment to infrastructure, property, plant and equipment.

All surplus assets at 30 June 2026 have either been classified as assets held for sale or have been written-off.

Useful lives

All property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exceptions to this rule include assets held for sale and land.

Depreciation is generally calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	**Useful life: years**
Buildings	40 years
Plant and machinery	5 to 12 years
Office equipment	5 to 15 years
Computer equipment	3 to 5 years
Furniture and fittings	10 years
Motor vehicles	5 years

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments made where appropriate.

Land and works of art, which are considered to have an indefinite life, are not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

Impairment
Non-financial assets, including items of property, plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

As the Department is a not-for-profit entity, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However, this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

5.2 INTANGIBLE ASSETS

Year ended 30 June 2026	Internally developed software $000
1 July 2025	
Gross carrying amount	21 084
Accumulated amortisation	(21 084)
Carrying amount at start of period	**-**
Amortisation expense	-
Carrying amount at 30 June 2026	**-**

Year ended 30 June 2025	Internally developed software $000
1 July 2024	
Gross carrying amount	21 084
Accumulated amortisation	(20 154)
Carrying amount at start of period	**930**
Amortisation expense	(930)
Carrying amount at 30 June 2025	**-**

Initial recognition
Intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

Acquired and internally generated intangible assets costing $5,000 or more which meet the recognition criteria of AASB 138.57 *Intangible Assets* (as noted above), are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of comprehensive income.
An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:
a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;
b) an intention to complete the intangible asset and use or sell it;
c) the ability to use or sell the intangible asset;
d) the intangible asset will generate probable future economic benefit;
e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Costs incurred in the research phase of a project are immediately expensed.

Subsequent measurement
The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

5.2.1 AMORTISATION AND IMPAIRMENT

Charge for the period

	2026 $000	2025 $000
Internally developed software	-	930
Total amortisation for the period	**-**	**930**

As at 30 June 2026 there were no indications of impairment to intangible assets.

The Department held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

Amortisation of finite life intangible assets is calculated on a straight-line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Department have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Asset	Useful life: years
Internally developed software	3 to 10 years

Impairment of intangible assets
Intangible assets with indefinite useful lives are tested for impairment annually or when an indication of impairment is identified.

The policy in connection with testing for impairment is outlined in note 5.1.1.

5.3 RIGHT-OF-USE ASSETS

Year ended 30 June 2026	Plant and equipment $000	Motor Vehicles $000	Total $000
1 July 2025			
Gross carrying amount	185	405	590
Accumulated depreciation	(118)	(213)	(331)
Carrying amount at start of period	**67**	**192**	**259**
Additions	-	87	87
Disposals gross	-	(64)	(64)
Disposals accumulated depreciation	-	64	64
Depreciation	(37)	(90)	(127)
Carrying amount at 30 June 2026	**30**	**189**	**219**
Gross carrying amount	185	428	613
Accumulated depreciation	(155)	(239)	(394)

Year ended 30 June 2025	Plant and equipment $000	Motor Vehicles $000	Total $000
1 July 2024			
Gross carrying amount	185	445	630
Accumulated depreciation	(80)	(209)	(289)
Carrying amount at start of period	**105**	**236**	**341**
Additions	-	39	39
Disposals gross	-	(79)	(79)
Disposals accumulated depreciation	-	79	79
Depreciation	(38)	(83)	(121)
Carrying amount at 30 June 2025	**67**	**192**	**259**
Gross carrying amount	185	405	590
Accumulated depreciation	(118)	(213)	(331)

Initial recognition
At the commencement date of the lease, the Department recognises right-of-use assets are measured at cost comprising of:

- the amount of the initial measurement of lease liability;
- any lease payments made at or before the commencement dates less any lease incentives received;
- any initial direct costs; and
- restoration costs, including dismantling and removing the underlying asset.

This includes all leased assets other than investment property right-of-use assets, which are measured in accordance with AASB 140 *Investment Property*.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 7.1 'Lease Liabilities'.

The Department has leases for vehicles, machinery and office accommodation.

The Department has entered into Memorandum of Understanding Agreements with the Department of Housing and Works for leasing of office accommodation. These are not recognised under AASB 16 *Leases* because of substitution rights held by the Department of Housing and Works and are accounted for as an expense as incurred.

The Department has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of $5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent measurement
The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets
Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to the Department at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 5.1.1.

The following amounts relating to leases have been recognised in the Statement of comprehensive income:

	2026 $000	2025 $000
Depreciation expenses of right-of-use assets	128	121
Lease interest expense	11	12
Short term leases	26	6

The total cash outflow for leases in 2026 was $5,295,707 (2025: $4,718,085). As at 30 June 2026 there were no indications of impairment to right-of-use assets.

6. OTHER ASSETS AND LIABILITIES

This section sets out those assets and liabilities that arose from the Department's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes
Receivables	6.1
Amounts receivable for services	6.2
Other current assets	6.3
Payables	6.4
Contract liabilities	6.5
Other provisions	6.6
Other current liabilities	6.7

6.1 RECEIVABLES

	2026 $000	2025 $000
Current		
Trade receivables	9 888	2 324
Allowance for impairment of trade receivables	(63)	(42)
Accrued revenue	7 163	1 134
GST receivable	1 467	948
Total current	**18 455**	**4 364**
Non-current		
Accrued salaries expense account[(a)]	2 074	1 671
Total non-current	**2 074**	**1 671**
Total receivables	**20 529**	**6 035**

(a) Funds transferred to the Department of Treasury and Finance for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non-current except for the year before the 27th pay year.

Trade receivables are initially recognised at their transaction price or, for those receivables that contain a significant financing component, at fair value. The Department holds the receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less an allowance for impairment.

The Department recognises a loss allowance for expected credit losses (ECLs) on a receivable not held at fair value through profit or loss. The ECLs are based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate. Individual receivables are written off when the Department has no reasonable expectations of recovering the contractual cash flows.

For trade receivables, the Department recognises an allowance for ECLs measured at the lifetime expected credit losses at each reporting date. The Department has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to note '3.3 Other expenditure' for the amount of ECLs expensed in this reporting period.

Accrued salaries account contains amounts paid annually into the Treasurer's special purpose account. It is restricted for meeting the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

6.1.1 MOVEMENT IN THE ALLOWANCE FOR IMPAIRMENT OF TRADE RECEIVABLES

	2026 $000	2025 $000
Reconciliation of changes in the allowance for impairment of trade receivables:		
Opening balance	42	368
Expected credit losses expense	65	4
Amounts written off during the period	(42)	(307)
Impairment losses reversed during the period	(2)	(23)
Allowance for impairment at end of period	**63**	**42**

The maximum exposure to credit risk at the end of the reporting period for trade receivables is the carrying amount of the asset inclusive of any allowance for impairment as shown in the table at note 8.1 (c) 'Credit risk exposure'.

The Department does not hold any collateral as security or other credit enhancements for trade receivables.

6.2 AMOUNTS RECEIVABLE FOR SERVICES (HOLDING ACCOUNT)

	2026 $000	2025 $000
Non-current	71 638	70 236
Total amounts receivable for services at end of period	**71 638**	**70 236**

Amounts receivable for services represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

The amounts receivable for services are financial assets at amortised cost, and are not considered impaired (i.e. there is no expected credit loss of the holding accounts).

6.3 OTHER CURRENT ASSETS

	2026 $000	2025 $000
Prepayments	12 387	7 291
Total other current assets at end of period	**12 387**	**7 291**

6.4 PAYABLES

	2026 $000	2025 $000
Current		
Trade payables	190	286
Accrued expenses	16 841	15 877
Accrued salaries	1 992	1 686
Total payables at end of period	**19 023**	**17 849**

Payables are recognised at the amounts payable when the Department becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value as settlement for the Department is generally within 20 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight after the reporting period. The Department considers the carrying amount of accrued salaries to be equivalent to its fair value.

6.5 CONTRACT LIABILITIES

	2026 $000	2025 $000
Reconciliation of changes in contract liabilities		
Opening balance	15 277	11 419
Additions	27 412	30 939
Revenue recognised in the reporting period	(31 717)	(27 081)
Total contract liabilities at end of period	**10 972**	**15 277**
Current	10 972	15 277
Non-current	-	-

The Department's contract liabilities largely relate to overseas student course fees for future semesters that are received in advance, registration fees and accommodation charges where the services are yet to be performed at the end of the reporting period.

The Department expects to satisfy the performance obligations unsatisfied at the end of the reporting period within the next 12 months.

6.6 OTHER PROVISIONS

	2026 $000	2025 $000
Remediation provision		
Carrying amount at start of period	2 906	2 825
(Utilisation of)/Additional provision recognised	(1 454)	81
Carrying amount at end of period	**1 452**	**2 906**

Remediation of cladding provision

In 2024/25 the Department completed final building assessments including investigations and testing for two buildings that required remediation. A provision $2.9 million based on the estimated financial impact of the remediation works of to remove the cladding was made.

In the 2025/26 budget an amount of $14.4 million was approved in the Asset Investment Program to carry out the remediation works of the two buildings. Construction has commenced in late 2025 and an amount of $4 million has been spent by the end of the financial year. Of this amount, $1.454 million related specifically to cladding removal activities and has been applied against the provision.

As a result, the remediation provision has been reduced by $1.454 million, leaving a remaining provision balance of $1.452 million at 30 June 2026. The remaining provision represents the estimated cost of completing the outstanding cladding remediation works.

6.7 OTHER CURRENT LIABILITIES

	2026 $000	2025 $000
Tuition fees for overseas students not disbursed	2 211	1 198
Overseas student health cover paid in advance	28	1
Other	82	54
Total other current liabilities at end of period	**2 321**	**1 253**

7. FINANCING

This section sets out the material balances and disclosures associated with the financing and cash flows of the Department.

	Notes
Lease liabilities	7.1
Finance costs	7.2
Cash and cash equivalents	7.3
Reconciliation of cash	7.3.1
Reconciliation of operating activities	7.3.2
Commitments	7.4
Contractual commitments	7.4.1
Capital commitments	7.4.2

7.1 LEASE LIABILITIES

	2026 $000	2025 $000
Current	78	117
Non-current	116	119
Total Lease Liabilities	**194**	**236**

Initial measurement

At the commencement date of the lease, the Department recognises lease liabilities measured at the present value of the lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Department uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by the Department as part of the present value calculation of lease liability include:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- amounts expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options (where these are reasonably certain to be exercised); and
- payments for penalties for terminating a lease, where the lease term reflects the Department exercising an option to terminate the lease.

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Periods covered by extension or termination options are only included in the lease term by the Department if the lease is reasonably certain to be extended (or not terminated).

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales are recognised by the Department in profit or loss in the period in which the condition that triggers those payments occur.

This section should be read in conjunction with note 5.3 'Right-of-use assets'.

Subsequent measurement
Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

7.2 FINANCE COSTS

	2026 $000	2025 $000
Finance costs		
Lease interest expense	11	12
Total finance costs expensed	**11**	**12**

'Finance cost' includes the interest component of lease liability repayments.

7.3 CASH AND CASH EQUIVALENTS

7.3.1 RECONCILIATION OF CASH

	2026 $000	2025 $000
Cash and cash equivalents	59 128	99 107
Restricted cash and cash equivalents	55 367	49 494
Total cash and cash equivalents at end of period	**114 495**	**148 601**

Restricted cash and cash equivalents	$000	2025 $000
Current		
TAFE International WA interest bearing account [(a)]	23 187	18 753
Muresk interest bearing account	23 381	19 923
Unexpended Commonwealth Grants	8 799	3 584
Royalties for Regions	-	7 234

[(a)] The amounts held in the TAFE International WA interest bearing account is only to be used for the purposes as determined by the *Vocational and Education Training Act 1996*.

For the purpose of the Statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

7.3.2 RECONCILIATION OF NET COST OF SERVICES TO NET CASH FLOWS USED IN OPERATING ACTIVITIES

	Notes	2026 $000	2025 $000
Net cost of services		(717 003)	(715 678)
Non-cash items			
Depreciation and amortisation expenses	5.1, 5.2, 5.3	1 337	2 026
Expected credit losses expense	3.3	20	4
Resources received	4.1	274	492
(Gain)/loss arising from changes in fair value - livestock	4.4	-	(74)
(Gain)/loss from changes in net realisable value of inventories		219	-
Holding account appropriation		1 402	1 806
Adjustments for other non-cash items		276	(71)
Decrease / (increase)in assets			
Receivables [a]		(15 896)	424
Inventories		332	(121)
Prepayments		(5 096)	(44)
Increase / (decrease) in liabilities			
Payables [a]		(3 132)	8 276
Other liabilities		1 069	(768)
Current provisions		(1 133)	771
Non-current provisions		9	775
Net GST receipts/(payments) [b]		786	(748)
Net cash used in operating activities		**(736 536)**	**(702 930)**

[a] Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable in respect of the sale / purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

[b] This is the net GST paid/received, i.e. cash transactions.

7.4 COMMITMENTS

7.4.1 CONTRACTUAL COMMITMENTS

	2026 $000	2025 $000
Commitments are payable as follows:		
Within 1 year	4 407	4 189
Later than 1 year and not later than 5 years	18 695	18 190
Later than 5 years	4 932	9 699
	28 034	**32 078**

Operating leases are expensed on a straight-line basis over the lease term as this represents the pattern of benefits derived from the leased properties.

The Department has entered into a property lease which is a non-cancellable lease with a fourteen-year term, with rent payable monthly in advance. Contingent rent provisions within the lease agreement require that minimum lease payments shall be increased 3.5% per annum. An option exists to renew the lease at the end of the fourteen-year term for an additional term of two years.

The Department has also entered into MOU Agreements with the Department of Housing and Works for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Housing and Works and are accounted for as an expense as incurred.

The Department has entered into a property lease agreement with A.C.N. 130 466 894 Pty Ltd for Part Level 1 of 40 The Esplanade, Perth, WA, 6000. The lease has a five-year term, with rent payable annually in advance. The agreement includes an option to renew the lease for an additional two-year term at the end of the initial five years, followed by a further option to extend the lease for another two years at the end of the seven-year period.

The Department has entered into a property lease agreement with A.C.N. 606 669 809 Pty Ltd for Shop 6 & 7, 56 Forrest Street, Collie. The lease has a five-year term, with rent payable monthly in advance. The agreement includes an option to renew the lease for an additional two-year term at the end of the initial five years, followed by a further option to extend the lease for another two years at the end of the seven-year period.

7.4.2 CAPITAL COMMITMENTS

	2026 $000	2025 $000
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year	6 192	18 202
Later than 1 year and not later than 5 years	286	18 837
Later than 5 years	-	-
	6 478	**37 039**

The totals presented for capital commitments are GST inclusive.

The Department's capital expenditure commitments relate to payments under the asset investment program.

8. RISKS AND CONTINGENCIES

This note sets out the key risk management policies and measurement techniques of the Department.

	Notes
Financial risk management	8.1
Contingent assets	8.2.1
Contingent liabilities	8.2.2
Fair value measurements	8.3

8.1 FINANCIAL RISK MANAGEMENT

Financial instruments held by the Department are cash and cash equivalents, restricted cash and cash equivalents, receivables, payables and finance leases. The Department has limited exposure to financial risks. The Department's overall risk management program focuses on managing the risks identified below.

(a) Summary of risks and risk management

Credit risk

Credit risk arises when there is the possibility of the Department's receivables defaulting on their contractual obligations resulting in financial loss to the Department.

Credit risk associated with the Department's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than Government, the Department trades only with recognised, creditworthy third parties. The Department has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the Department's exposure to bad debts is minimal. Debt will be written-off against the allowance account when it is improbable or uneconomical to recover the debt. At the end of the reporting period, there were no significant concentrations of credit risk.

Liquidity risk
Liquidity risk arises when the Department is unable to meet its financial obligations as they fall due.

The Department is exposed to liquidity risk through its trading in the normal course of business.

The Department has appropriate procedures to manage cash flows including drawdown of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk
Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Department's income or the value of its holdings of financial instruments. The Department does not trade in foreign currency and is not materially exposed to other price risks [for example, equity securities or commodity prices changes]. The Department's exposure to market risk for changes in interest rates relate primarily to the long-term debt obligations.

Other than as detailed in the interest rate sensitivity analysis table at note 8.1(e), the Department is not exposed to interest rate risk because the majority of cash and cash equivalents and restricted cash are non-interest bearing and it has no borrowings other than finance leases (fixed interest rate).

(b) Categories of financial instruments
The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2026 $000	2025 $000
Financial Assets		
Cash and cash equivalents	114 495	148 602
Financial assets at amortised cost [(a)]	90 700	75 322
Total financial assets	**205 195**	**223 924**
Financial liabilities		
Financial liabilities at amortised cost [(b)]	19 217	18 084
Total financial liabilities	**19 217**	**18 084**

(a) The amount of financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).
(b) The amount of financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable).

(c) Credit risk exposure
The following table details the credit risk exposure on the Department's trade receivables using a provision matrix.

			Days past due		
30 June 2026	Total $000	Current $000	31-60 days $000	61-90 days $000	> 91 days $000
Government debtors					
Expected credit loss rate		0%	0%	0%	0%
Estimated total gross carrying amount at default	8 965	8 915	50	-	-
Expected credit losses	-	-	-	-	-
Payroll debtors					
Expected credit loss rate		0%	0%	0%	50%
Estimated total gross carrying amount at default	8	-	-	-	8
Expected credit losses	(4)	-	-	-	(4)

(c) Credit risk exposure (continued)

Private training providers					
Expected credit loss rate		0%	0%	0%	0%
Estimated total gross carrying amount at default	53	50	-	-	3
Expected credit losses	-	-	-	-	-
Companies and individuals					
Expected credit loss rate		0.2%	0%	0%	0%
Estimated total gross carrying amount at default	500	500	-	-	-
Expected credit losses	(1)	(1)	-	-	-
Overseas students					
Expected credit loss rate		0%	0%	0%	41%
Estimated total gross carrying amount at default	318	173	-	-	145
Expected credit losses	(59)	-	-	-	(59)

			Days past due		
30 June 2025	Total $000	Current $000	31-60 days $000	61-90 days $000	> 91 days $000
Government debtors					
Expected credit loss rate		0%	0%	0%	0%
Estimated total gross carrying amount at default	1 647	1 619	26	2	-
Expected credit losses	-	-	-	-	-
Payroll debtors					
Expected credit loss rate		0%	0%	0%	14.3%
Estimated total gross carrying amount at default	19	5	-	-	14
Expected credit losses	(2)	-	-	-	(2)
Private training providers					
Expected credit loss rate		0%	0%	0%	0%
Estimated total gross carrying amount at default	50	40	10	-	-
Expected credit losses	-	-	-	-	-
Companies and individuals					
Expected credit loss rate		0%	1%	2.5%	0%
Estimated total gross carrying amount at default	547	363	102	80	2
Expected credit losses	(3)	-	(1)	(2)	-
Overseas students					
Expected credit loss rate		0%	0%	0%	33.1%
Estimated total gross carrying amount at default	112	-	-	-	112
Expected credit losses	(37)	-	-	-	(37)

(d) Liquidity risk and interest rate exposure
The following table details the Department's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amounts of each item.

Interest rate exposure and maturity analysis of financial assets and financial liabilities

Interest rate exposure

	Weighted average effective interest rate %	Carrying amount $000	Fixed interest rate $000	Variable interest rate $000	Non-interest bearing $000	Nominal amount $000
2026						
Financial assets						
Cash and cash equivalents	0.00	59 128	-	-	59 128	59 128
Restricted cash and cash equivalents	4.37	55 367	-	46 568	8 799	55 367
Receivables [(a)]		19 062	-	-	19 062	19 062
Amounts receivable for services		71 638	-	-	71 638	71 638
		205 195	**-**	**46 568**	**158 627**	**205 195**
Financial liabilities						
Payables		19 023	-	-	19 023	19 023
Lease liabilities [(b)]	3.61	194	194	-	-	194
		19 217	**194**	**-**	**19 023**	**19 217**

Maturity Dates

2026 **Financial assets**	Up to 1 month $000	1-3 months $000	3 months to 1 year $000	1-5 years $000	More than 5 years $000
Cash and cash equivalents	59 128	-	-	-	-
Restricted cash and cash equivalents	55 367	-	-	-	-
Receivables [(a)]	19 062	-	-		-
Amounts receivable for services	-	-	-	71 638	-
	133 557	**-**	**-**	**71 638**	**-**
Financial liabilities					
Payables	19 023	-	-	-	-
Lease liabilities [(b)]	8	15	55	116	-
	19 031	**15**	**55**	**116**	**-**

[(a)] The amount of receivables excludes the GST recoverable from the ATO (statutory receivable).
[(b)] The amount of lease liabilities includes $194,209 from leased vehicles.

(d) Liquidity risk and interest rate exposure (continued)

Interest rate exposure

	Weighted average effective interest rate %	Carrying amount $000	Fixed interest rate $000	Variable interest rate $000	Non-interest bearing $000	Nominal amount $000
2025						
Financial assets						
Cash and cash equivalents	0.00	99 107	-	-	99 107	99 107
Restricted cash and cash equivalents	4.54	49 494	-	38 676	10 818	49 494
Receivables [(a)]		5 087	-	-	5 087	5 087
Amounts receivable for services		70 236	-	-	70 236	70 236
		223 924	**-**	**38 676**	**185 248**	**223 924**
Financial liabilities						
Payables		17 848	-	-	17 848	17 848
Lease liabilities [(b)]	2.99	236	236	-	-	236
		18 084	**236**	**-**	**17 848**	**18 084**

Maturity Dates

2025 **Financial assets**	Up to 1 month $000	1-3 months $000	3 months to 1 year $000	1-5 years $000	More than 5 years $000
Cash and cash equivalents	99 107	-	-	-	-
Restricted cash and cash equivalents	49 494	-	-	-	-
Receivables [(a)]	5 087	-	-	-	-
Amounts receivable for services	-	-	-	70 236	-
	153 688	**-**	**-**	**70 236**	**-**
Financial liabilities					
Payables	17 848	-	-	-	-
Lease liabilities [(b)]	7	13	97	119	-
	17 855	**13**	**97**	**119**	**-**

(a) The amount of receivables excludes the GST recoverable from the ATO (statutory receivable).

(b) The amount of lease liabilities includes $196,199 from leased vehicles and $39,577 from leased plant and equipment.

(e) Interest rate sensitivity analysis
The following table represents a summary of the interest rate sensitivity of the Department's financial assets and liabilities at the end of the reporting period on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

		-100 basis points		+100 basis points	
	Carrying amount $000	Surplus $000	Equity $000	Surplus $000	Equity $000
2026					
Financial assets					
Restricted cash and cash equivalents [(a)]	55 367	(554)	(554)	554	554
Total increase / (decrease)	**55 367**	**(554)**	**(554)**	**554**	**554**
2025					
Financial assets					
Restricted cash and cash equivalents [(a)]	49 494	(495)	(495)	495	495
Total increase / (decrease)	**49 494**	**(495)**	**(495)**	**495**	**495**

[(a)] The TAFE International WA and Muresk interest bearing accounts are the only cash balances within restricted cash and cash equivalents subject to interest earnings.

8.2 CONTINGENT ASSETS AND LIABILITIES

Contingent assets and contingent liabilities are not recognised in the Statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

8.2.1 CONTINGENT ASSETS

The Department did not identify any contingent assets for the 2025-26 financial year.

8.2.2 CONTINGENT LIABILITIES

The following contingent liabilities are excluded from the liabilities included in the financial statements:

Native Title Claims
The Department is subject to one native title claim lodged with the National Native Title Tribunal that has been accepted for registration and is active in the Federal Court. The financial effect, should this claim be successful, cannot be estimated at this time.

Contaminated sites
The Department works together with the TAFE Colleges, as the site managing body, to maintain a safe environment for site users. Under the Contaminated Sites Act 2003 (CSA), the Department is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). In accordance with the CSA, DWER classifies these sites according to the anticipated risk to health, the environment and environmental values. Where sites are classified as 'contaminated – remediation required' or 'possibly contaminated – investigation required', the Department may have liability in respect of investigation or remediation expenses.

The Department has previously identified CRTAFE Northam Campus which is classified as 'Possibly contaminated – investigation required' for which an assessment and a partial remediation process has been completed and the part of the site which has been remediated has now been reclassified as 'Remediated for restricted use' with the remainder of the site remaining classified as 'Possibly contaminated – investigation required'.

8.2.2 CONTINGENT LIABILITIES (CONTINUED)

Additionally, the Department has previously identified two further sites classified as 'Possibly contaminated – investigation required'; being the Muresk Institute Northam site, and the NMTAFE East Perth Campus. This classification is likely to remain unchanged until significant development of the sites occurs. Further consultation with both Landgate and DWER will be required, if the sites are significantly developed in future.

The Department is unable to assess the likely outcome of the classification process for all three sites identified, as noted above, and accordingly it is not practicable to estimate the potential financial effect or to identify the uncertainties relating to the amount or timing of any outflows. While there is no possibility of reimbursement of any future expenses that may be incurred in the remediation of these sites, the Department may apply for funding from DWER's Contaminated Sites Management Account to undertake further investigative work or to meet remediation costs that may be required.

8.3 FAIR VALUE MEASUREMENTS

Assets measured at fair value:	Level 1	Level 2	Level 3	Fair value at end of period
2026	$000	$000	$000	$000
Biological assets	-	-	-	-
Artwork (note 5.1)	-	-	126	126
Land (note 5.1)	-	-	10 845	10 845
Buildings (note 5.1)	-	-	31 192	31 192
	-	**-**	**42 163**	**42 163**

Assets measured at fair value:	Level 1	Level 2	Level 3	Fair value at end of period
2025	$000	$000	$000	$000
Biological assets	-	-	113	113
Artwork (note 5.1)	-	-	126	126
Land (note 5.1)	-	-	10 933	10 933
Buildings (note 5.1)	-	-	30 497	30 497
	-	**-**	**41 669**	**41 669**

There were no transfers between Levels 1, 2 or 3 during the current and previous periods.

Fair value measurements using significant unobservable inputs (Level 3)

	Land	Buildings
2026	$000	$000
Fair value at start of period	10 933	30 497
Additions	-	-
Transfers	(500)	-
Revaluation increments recognised in Profit or Loss	-	-
Revaluation increments recognised in Other comprehensive income	411	1 639
Depreciation expense	-	(946)
Fair value at end of period	**10 844**	**31 190**
Total gains for the period included in profit or loss	**-**	**-**
2025	$000	$000
Fair value at start of period	9 806	25 630
Additions	434	-
Transfers	-	-
Revaluation increments recognised in Profit or Loss	-	-

	Land	Buildings
Revaluation increments recognised in Other comprehensive income	693	5 664
Depreciation expense	-	(797)
Fair value at end of period	**10 933**	**30 497**
Total gains for the period included in profit or loss	**-**	**-**

Valuation processes
There were no changes in valuation techniques during the period.

Transfers in and out of a fair value level are recognised on the date of the event or change in circumstances that caused the transfer. Transfers are generally limited to assets newly classified as non-current assets held for sale as the Treasurer's Instructions require valuations of land and buildings to be categorised within Level 3 where the valuations will utilise significant Level 3 inputs on a recurring basis.

Land (Level 3 fair values)
High Utility land values are measured by drawing comparison between the subject asset as a going concern and market pricing data of assets having similar utility and service capacity.

The assessed Highest & Best Use Value is based upon comparable utility transactions and is adjusted for valuation deferment recognition. Valuation deferment is the practice of delaying the recognition or calculation of an asset's value until a future date, primarily used to manage uncertainty, account for value over time, restrictions on ownership and current use considerations. The value of the land reflects differences between public and private sector market associated with title conversion, time deferments, and other factors including encumbrances, title status, management orders or lease conditions.

Buildings (Level 3 fair values)
Fair value for current use buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the current replacement cost. Current replacement cost is generally determined by reference to the market observable replacement cost of a substitute asset of comparable utility and the gross project size specifications, adjusted for obsolescence. Obsolescence encompasses physical deterioration, functional (technological) obsolescence and economic (external) obsolescence.

Valuation using current replacement cost utilises the significant Level 3 input of obsolescence estimated by Landgate. The fair value measurement is sensitive to the estimate of obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings.

In addition, professional and project management fees estimated and added to the current replacement costs provided by Landgate for current use buildings represent significant Level 3 inputs used in the valuation process. The fair value of these assets will increase with a higher level of professional and project management fees.

Biological assets (Level 3 fair values)
Biological assets are valued at fair value less estimated point of sale costs and costs necessary to get them to market. A gain or loss on valuation is recognised in the Statement of Comprehensive Income.

Artwork (Level 3 fair values)
The Department's artwork was independently valued in 2023. Management performed a desktop assessment after ensuring that the artwork was still in good condition and considers the 2023 independent valuation to still represent fair value.

Basis of valuation
In the absence of market-based evidence, due to the specialised nature of some non-financial assets, these assets are valued at Level 3 of the fair value hierarchy on a current use basis (presumed to be the highest and best use), which recognises that restrictions or limitations have been placed on their use and disposal when they are not determined to be surplus to requirements. These restrictions are imposed by virtue of the assets being held to deliver a specific community service.

9. OTHER DISCLOSURES

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

9.1 EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Department has not identified any material events occurring after the end of the reporting period that would require any adjustment or disclosure.

9.2 INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

The following standards are first applied for the reporting period ended on 30 June 2026:

- AASB 2023-5 - Amendments to Australia Accounting Standards – Lack of Exchangeability;
- AASB 2024-4a – Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128;
- AASB 2026-1 – Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements.

The Department considers the above standards not to have a material impact on its accounts.

9.3 FUTURE IMPACT OF AUSTRALIAN ACCOUNTING STANDARDS ISSUED BUT NOT YET OPERATIVE

The Department cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 9 – Requirement 4 Application of Australian Accounting Standards and Other Pronouncements or by an exemption from TI 9. Where applicable, the Agency plans to apply the following Australian Accounting Standards from their application date.

		Operative for reporting periods beginning on/after
Operative for reporting periods beginning on/after 1 Jan 2026		
AASB 2024-2	*Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments* This Standard amends AASB 7 and AASB 9 as a consequence of the issuance of Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7) by the International Accounting Standards Board in May 2024. The Department has not assessed the impact of the Standard.	**1 Jan 2026**
AASB 2024-3	*Amendments to Australian Accounting Standards – Annual Improvements Volume 11* This Standard amends AASB 1, AASB 7, AASB 9, AASB 10 and AASB 107 as a consequence of the issuance of Annual Improvements to *IFRS Standards – Volume 11* by the International Accounting Standards Board in July 2024. The Department has not assessed the impact of the Standard.	**1 Jan 2026**
AASB 2025-1	*Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity* This Standard amends AASB 7 and AASB 9 as a consequence of the issuance of IFRS Contracts Referencing Nature-dependent Electricity (Amendments to IFRS 9 and IFRS 7) by the International Accounting Standards Board in December 2024. There is no financial impact.	**1 Jan 2026**
Operative for reporting periods beginning on/after 1 Jan 2028		
AASB 2014-10	*Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture* This Standard amends AASB 10 and AASB 128 to address an inconsistency between the requirements in AASB 10 and those in AASB 128 (August 2011), in dealing with the sale or contribution of assets between an investor and its associate or joint venture. There is no financial impact.	**1 Jan 2028**
AASB 2024-4b	*Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]* This Standard defers (to 1 January 2028) the amendments to AASB 10 and AASB 128 relating to the sale or contribution of assets between an investor and its associate or joint venture. The Standard also includes editorial corrections. There is no financial impact.	**1 Jan 2028**

AASB 18 (NFP /super)	*Presentation and Disclosure in Financial Statements (Appendix D) [for not-for-profit and superannuation entities]* This Standard replaces AASB 101 with respect to the presentation and disclosure requirements in financial statements applicable to not-for-profit and superannuation entities. This Standard is a consequence of the issuance of *IFRS 18 Presentation and Disclosure* in financial Statements by the International Accounting Standards Board in April 2024. This Standard also makes amendments to other Australian Accounting Standards set out in Appendix D of this Standard. The Department has not assessed the impact of the Standard.	**1 Jan 2028**

9.4 KEY MANAGEMENT PERSONNEL

The Department has determined key management personnel to include cabinet ministers and senior officers of the Department. The Department does not incur expenditures to compensate Ministers and those disclosures may be found in the *Annual Report on State Finances*.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Department for the reporting period are presented within the following bands:

Compensation band ($)	2026	2025
450 001 – 500 000	1	-
400 001 – 450 000	-	-
350 001 – 400 000	-	1
300 001 – 350 000	-	-
250 001 – 300 000	2	-
200 001 – 250 000	1	3
150 001 – 200 000	1	1
100 001 – 150 000	1	2

	2026 $000	2025 $000
Short-term employee benefits	1 251	1 168
Post-employment benefits	170	168
Other long-term benefits	116	127
Total compensation of senior officers	**1 537**	**1 463**

Total compensation includes the superannuation expense incurred by the Department in respect of senior officers.

9.5 RELATED PARTY

The Department is a wholly owned public sector entity that is controlled by the State of Western Australia.

Related parties of the Department include:

- all cabinet members and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other departments and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

Significant transactions with the Government-related entities

In conducting its activities, the Department is required to transact with the State and entities related to the State. These transactions are generally based on the standard terms and conditions that apply to all agencies. Significant transactions include:

- service appropriation (note 4.1);
- capital appropriation (note 9.8);
- superannuation contributions to GESB (note 3.1(a))
- grants provided to TAFE colleges (note 3.2); and
- remuneration for services provided by the Auditor General (note 9.7).

Material transactions with other related parties

Outside of normal citizen type transactions with the Department, there were no other related party transactions that involved key management personnel and / or their close family members and / or their controlled (or jointly controlled) entities.

9.6 AFFILIATED BODIES

The table below are government affiliated bodies that received grants from the Department. These Training Councils are not subject to operational control by the Department.

	2026 $000	2025 $000
Community Services, Health and Education Training Council	510	435
Financial, Administrative and Professional Services Training Council	546	541
Food, Fibre & Timber Industries Training Council	514	509
Futurenow - Creative and Leisure Industries Training Council	510	505
Logistics Skills Council	491	486
Mining Automotive Training Council	-	473
Utilities Engineering Electrical Automotive Training Council Inc	546	541
Total	**3 117**	**3 490**

9.7 REMUNERATION OF AUDITORS

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2026 $000	2025 $000
Auditing the accounts, financial statements, controls and key performance indicators	298	288
	298	**288**

9.8 EQUITY

	2026 $000	2025 $000
Contributed equity		
Balance at start of period	-	-
Contributions by owners		
Capital appropriation	26 052	35 200
Other contributions by owners		
Land asset transfer	-	-
Transfer of net assets from other agencies		
Transfer of assets from TAFE colleges	23 883	-
Transfer of assets from other public sector agencies	844	-
Total contributions by owners	**50 779**	**35 200**

	2026 $000	2025 $000
Distributions to owners		
Transfer of net assets to other agencies:		
Transfer of completed capital works projects to TAFE colleges	(21 817)	(67 758)
Transfers of funding related to capital works projects to TAFE colleges	(7 118)	(2 388)
Transfers to other public sector agencies	(23 457)	-
Total distributions to owners	**(52 392)**	**(70 146)**
Transfer of debit balance in contributed equity to accumulated surplus	**1 613**	34 946
Total contributed equity at end of period	-	-
Asset revaluation surplus		
Balance at start of period	10 900	4 543
Changes in asset revaluation surplus		
Land	412	693
Buildings	1 639	5 664
Total asset revaluation surplus at end of period	**12 951**	**10 900**
Accumulated surplus		
Balance at start of period	235 247	333 272
Result for the period	(1 636)	(63 080)
Transfer of debit balance in contributed equity to accumulated surplus	(1 614)	(34 946)
Balance at end of period	**231 997**	**235 247**

9.9 SUPPLEMENTARY FINANCIAL INFORMATION

(a) Write-offs

During the financial year, $42,211 (2025: $306,868) of debts due to the Department were written off under the authority of:

	2026 $000	2025 $000
The accountable authority	42	307
	42	**307**

(b) Losses through theft, defaults and other causes

	2026 $000	2025 $000
Losses of public money and public and other property through theft or default	2	2
Amounts recovered	(2)	(1)
Net losses	-	1

(c) Forgiveness of debts

During the financial year, there was no forgiveness (or waiver) of debts by the Department.

(d) Gifts of public property

During the financial year, the Department did not provide gifts of public property.

9.10 SERVICES PROVIDED FREE OF CHARGE

During the period, the following services were provided to other public sector agencies free of charge:

- Accounting and human resource services
- Building management services
- Information and communications technology services
- TAFE advertising campaign
- TAFE admissions and VET support systems services

	2026 $000	2025 $000
North Metropolitan TAFE	10 895	10 225
South Metropolitan TAFE	9 427	8 881
North Regional TAFE	2 989	2 724
Central Regional TAFE	3 603	3 192
South Regional TAFE	3 972	3 603
WA Academy of Performing Arts (Edith Cowan University)	26	22
	30 912	**28 647**

9.11 INDIAN OCEAN TERRITORIES

Reconciliation of Commonwealth funds received and expended for the Indian Ocean Territories

	2026 $000	2025 $000
Opening balance	29	(29)
Receipts	229	269
Payments	(269)	(211)
Closing balance	**(11)**	**29**

10. EXPLANATORY STATEMENTS

This section explains variations in the financial performance of the Department.

	Notes
Explanatory statement for controlled operations	10.1
Explanatory statement for administered items	10.2

10.1 EXPLANATORY STATEMENT FOR CONTROLLED OPERATIONS

This explanatory section explains variations in the financial performance of the Department undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2026, and between the actual results for 2026 and 2025 are shown below. Narratives are provided for major variances which are more than 10% of the comparative and which are also more than 1% of the following (as appropriate):

1) Estimate and actual results for the current year:

   - Total Cost of Services of the annual estimates for the Statement of comprehensive income and Statement of cashflows (i.e. 1% of $1,060,122,000), and
   - Total Assets of the annual estimates for the Statement of financial position (i.e. 1% of $227,940,000).

2) Actual results between the current year and the previous year:

   - Total Cost of Services of the previous year for the Statements of comprehensive income and Statement of cash flows (i.e. 1% of $1,006,626,000), and
   - Total Assets of the previous year for the Statement of financial position (i.e. 1% of $299,285,000).

10.1.1 STATEMENT OF COMPREHENSIVE INCOME VARIANCES

	Variance Note	Estimate 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between actual and estimate $000	Variance between actual results for 2026 and 2025 $000
Expenses						
Employee benefits expenses		76 732	74 895	70 360	(1 837)	4 535
Supplies and services		35 300	39 090	41 122	3 790	(2 031)
Depreciation and amortisation expenses		1 421	1 337	2 026	(84)	(689)
Finance costs		19	11	12	(8)	(1)
Accommodation expenses		5 147	4 725	4 579	(422)	146
Grants and subsidies		936 710	916 567	884 260	(20 143)	32 307
Other expenses		4 793	2 985	4 268	(1 808)	(1 283)
Total cost of services		**1 060 122**	**1 039 610**	**1 006 626**	**(20 512)**	**(32 985)**
Income						
User charges and fees		24 950	25 153	25 453	203	(300)
Commonwealth grants	a	277 802	284 401	258 540	6 599	25 861
Interest income		1 200	5 439	4 859	4 239	580
Other income		5 493	7 614	2 096	2 121	5 516
Total income other than income from State Government		**309 445**	**322 607**	**290 948**	**13 162**	**31 658**
NET COST OF SERVICES		**750 677**	**717 003**	**715 678**	**(33 674)**	**1 326**
Income from State Government						
Service appropriation	b	654 447	657 937	596 021	3 490	61 916
Income from other public sector entities		14 576	10 618	9 506	(3 958)	1 112
Resources received		294	274	492	(20)	(218)
Royalties for Regions Fund		46 787	46 538	46 579	(249)	(41)
Total income from State Government		**716 104**	**715 367**	**652 598**	**(737)**	**62 769**
DEFICIT FOR THE PERIOD		**(34 573)**	**(1 636)**	**(63 080)**	**32 937**	**61 443**
Other comprehensive income						
Changes in asset revaluation surplus		-	2 051	6 358	2 051	(4 307)
Total other comprehensive income		-	**2 051**	**6 358**	**2 051**	**(4 307)**
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD		**(34 573)**	**415**	**(56 722)**	**34 987**	**57 136**

Major estimate and actual (2026) variance narratives:

Major actual (2026) and comparative (2025) variance narratives:

a. Commonwealth Grants increased by $25.9 million (10.0%) due to National Skills Agreement and the related Specific Purpose Initiatives.
b. Service appropriation increased by $61.9 million (10.4 %) due to 2025 Election Commitments, increased training demand and the Public Sector Wages Policy.

10.1.2 STATEMENT OF FINANCIAL POSITION VARIANCES

	Variance Note	Estimate 2026	Actual 2026	Actual 2025	Variance between actual and estimate	Variance between actual results for 2026 and 2025
		$000	$000	$000	$000	$000
ASSETS						
Current assets						
Cash and cash equivalents	1, a	18 444	59 128	99 107	40 684	(39 979)
Restricted cash and cash equivalents	2, b	37 458	55 367	49 494	17 909	5 873
Inventories		100	3	222	(97)	(219)
Receivables	3, c	5 682	18 455	4 364	12 773	14 091
Other current assets	4, d	7 246	12 387	7 291	5 141	5 096
Total current assets		**68 930**	**145 340**	**160 478**	**76 410**	**(15 138)**
Non-current assets						
Receivables		1 409	2 074	1 671	665	403
Biological assets		183	-	113	(183)	(113)
Amounts receivable for services		71 638	71 638	70 236	-	1 402
Infrastructure, property, plant and equipment	5, e	84 956	75 587	66 528	(9 369)	9 058
Intangible assets		517	-	-	(517)	-
Right-of-use assets		307	219	259	(88)	(40)
Total non-current assets		**159 010**	**149 518**	**138 807**	**(9 492)**	**10 710**
TOTAL ASSETS		**227 940**	**294 858**	**299 285**	**66 918**	**(4 428)**
LIABILITIES						
Current liabilities						
Payables		14 288	19 023	17 848	4 735	1 174
Contract liabilities		11 486	10 972	15 278	(514)	(4 305)
Lease liabilities		76	78	117	2	(39)
Employee related provisions		9 431	10 379	10 057	948	322
Other provisions		2 825	1 452	2 906	(1 373)	(1 454)
Other current liabilities		-	2 321	1 253	2 321	1 069
Total current liabilities		**38 106**	**44 225**	**47 459**	**6 119**	**(3 234)**
Non-current liabilities						
Lease liabilities		126	116	119	(10)	(3)
Employee related provisions		4 785	5 569	5 560	784	9
Total non-current liabilities		**4 911**	**5 685**	**5 679**	**774**	**6**
TOTAL LIABILITIES		**43 017**	**49 910**	**53 138**	**6 893**	**(3 228)**
NET ASSETS		**184 923**	**244 948**	**246 147**	**60 025**	**(1 199)**
EQUITY						
Contributed equity		(86 349)	-	-	86 349	-
Asset revaluation reserve		-	12 951	10 900	12 951	2 051
Accumulated surplus		271 272	231 997	235 247	(39 275)	(3 250)
TOTAL EQUITY		**184 923**	**244 948**	**246 147**	**60 025**	**(1 199)**

Major estimate and actual (2026) variance narratives:

1. Cash and cash equivalents was higher than estimates by $40.7 million (220.6%) largely due to the timing of receipts and payments under Commonwealth agreements.
2. Restricted cash and cash equivalents were higher than estimates by $17.9 million (47.8 %) due to timing of receipts and payments under Commonwealth agreements.
3. Receivables was higher than estimates by $12.8 million (224.8%) largely due to accrued Commonwealth revenue, interest received and recoups.
4. Other current assets was higher than estimates by $5.1 million (70.9%) largely due to timing of grant payments and software licences.
5. Property, plant and equipment was lower than estimates by $9.4 million (11.0%) largely due to the timing of completion of capital works projects transferred to the TAFE Colleges.

Major actual (2026) and comparative (2025) variance narratives:

a. Cash and cash equivalents decreased by $40 million (40.3%) largely due to timing of receipts and payments for capital works, and timing of receipts and payments under Commonwealth agreements.
b. Restricted cash and cash equivalents increased by $5.9 million (11.9%) largely due to timing of Commonwealth agreements.
c. Receivables increased by $14.1 million (322.9%) largely due to accrued Commonwealth revenue, interest received and recoups.
d. Other current assets increased by $5.1 million (69.9%) largely due to timing of grant payments and software licences.
e. Property, plant and equipment increased by $9.1 million (13.7%) largely due to a slower than anticipated completion of capital works projects transferred to the TAFE Colleges.

10.1.3 STATEMENT OF CASH FLOWS VARIANCES

	Variance Note	Estimate 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between actual and estimate $000	Variance between actual results for 2026 and 2025 $000
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation	a	653 045	656 535	594 215	3 490	62 320
Capital appropriation		26 795	26 052	35 200	(743)	(9 148)
Funds from other public sector entities		6 128	11 278	9 457	5 150	1 821
Royalties for Regions Fund		46 787	46 538	46 579	(249)	(38)
Net cash provided by State Government		**732 755**	**740 403**	**685 451**	**7 648**	**54 955**
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits		(77 708)	(74 406)	(68 024)	3 302	(6 382)
Supplies and services		(45 092)	(50 047)	(48 673)	(4 956)	(1 375)
Finance costs		(19)	(11)	(13)	8	2
Grants and subsidies		(936 710)	(925 950)	(880 538)	10 760	(45 412)
GST payments on purchases		(13 821)	(10 382)	(10 696)	3 439	314
Receipts						
User charges and fees		24 713	26 958	23 144	2 245	3 814
Commonwealth grants		277 802	279 704	258 540	1 902	21 164
Interest received		1 200	5 075	4 891	3 875	184
GST receipts on sales		840	1 142	1 502	302	(360)
GST receipts from taxation authority		12 981	9 300	9 194	(3 681)	106
Other receipts	1	14 178	2 081	7 743	(12 097)	(5 662)
Net cash provided by / (used in) operating activities		**(741 636)**	**(736 536)**	**(702 930)**	**5 100**	**(33 607)**

	Variance Note	Estimate 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between actual and estimate $000	Variance between actual results for 2026 and 2025 $000
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current assets	2, b	(70 512)	(30 323)	(41 748)	40 189	11 425
Receipts						
Proceeds from sale of non-current assets		-	-	4	-	(4)
Net cash provided by / (used in) investing activities		**(70 512)**	**(30 323)**	**(41 744)**	**40 189**	**11 421**
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease payments		(154)	(129)	(120)	25	(9)
Equity transfer to TAFEs for capital purchases		-	(7 118)	(2 388)	(7 118)	(4 730)
Payment to accrued salaries account		-	(403)	(262)	(403)	(141)
Net cash provided by / (used in) financing activities		**(154)**	**(7 650)**	**(2 770)**	**(7 496)**	**(4 880)**
Net increase / (decrease) in cash and cash equivalents		(79 547)	(34 106)	(61 996)	45 441	27 889
Cash and cash equivalents at the beginning of the period		135 449	148 601	210 597	13 152	(61 996)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**55 902**	**114 495**	**148 601**	**58 593**	**(34 107)**

Major estimate and actual (2026) variance narratives:

1. Other receipts was lower than estimates by $12.1 million (85.3%) due to the timing of revenue for various programs.
2. Purchase of non-current assets was lower than estimates by $40.2 million (57.0%) largely due to the timing of the capital works projects.

Major actual (2026) and comparative (2025) variance narratives:

a. Service appropriation increased by $62.3 million (10.5%) due to Public Sector Wages Policy, 2025 Election Commitments and the Group Training Organisation Wage Subsidy program.

b. Purchase of non-current assets decreased by $11.4 million (27.4%) due to the progressive completion of TAFE capital works projects under the Rebuilding our TAFEs program.

10.2 EXPLANATORY STATEMENT FOR ADMINISTERED ITEMS

This explanatory section explains variations in the financial performance of the Department undertaking transactions that it does not control but has responsibility to the government for, as detailed in the administered schedules.

All variances between annual estimates and actual results for 2026, and between the actual results for 2026 and 2025 are shown below.

Narratives are provided for key major variances which vary by more than 10% of the comparative and which are more than 1% of the Total Administered Income in the comparative (i.e. 1% of $13,000 and 1% of $38,000 for the previous year in the table below).

	Variance Note	Estimate 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between actual and estimate $000	Variance between actual results for 2026 and 2025 $000
INCOME FROM ADMINISTERED ITEMS						
Income						
For transfer:						
Temporary Worker (Skilled) Visa Holder (Subclass 457) and Temporary Skill Shortage Visa (Subclass 482)	1, a	-	13	38	13	(25)
TOTAL ADMINISTERED INCOME		**-**	**13**	**38**	**13**	**(25)**
Expense						
Payment to the consolidated account		-	13	38	13	(25)
TOTAL ADMINISTERED EXPENSE		**-**	**13**	**38**	**13**	**(25)**

Major estimate and actual (2026) variance narratives:

1. Temporary Worker (Skilled) Visa Holder (Subclass 457) and Temporary Skill Shortage Visa (Subclass 482) Child School Fees have been waived since January 2023. Actual fees collected were higher than estimate by $13,000 as they represent collections of prior year debts.

Major actual (2026) and comparative (2025) variance narratives:

a. Temporary Worker (Skilled) Visa Holder (Subclass 457) and Temporary Skill Shortage Visa (Subclass 482) Child School Fees have been waived since January 2023. Fees collected reduced by $25,000 (65.8%) as current year income only represents collection of prior year debts.

Audited key performance indicators

Certification of key performance indicators

For the reporting period ended 30 June 2026

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Department of Training and Workforce Development's performance, and fairly represent the performance of the Department of Training and Workforce Development for the financial year ended 30 June 2026.

Jodie Wallace
Director General

25 August 2026

Outcome based management framework

To comply with its legislative obligations as a State Government agency, the Department operates under the *Outcome Based Management Framework*.

The Framework describes how outcomes, services and Key Performance Indicators (KPIs) are used to measure agency performance. Outcomes and KPIs are outlined in the table below. Performance against these outcomes is described in detail in the key performance indicator section later in this report.

Key performance indicators

Outcome 1: A skilled workforce that meets the State's economic and community needs		Target	Actual
Effectiveness	Extent to which Jobs and Skills Centre services provided to individuals and businesses result in career, employment or training outcomes	72.0%	76.7%
	Proportion of State nominated skilled migrants employed in priority occupations after arrival	82.0%	78.8%
Efficiency	Cost of VET workforce planning and policy development per training place	$246	$170
	Average cost per Jobs and Skills Centre individual and business client contact	$239	$178
	Average cost to administer migration applications and overseas qualification assessments	$3,570	$3,879
Outcome 2: A flexible, responsive, innovative and quality training system		**Target**	**Actual**
Effectiveness	Proportion of delivery in training aligned with State priority occupations	89.0%	88.6%
	Proportion of graduates satisfied with the overall quality of training	90.0%	89.6%
	Percentage of registered training organisations compliant with the Standards for Registered Training Organisations (RTOs) 2015	100.0%	98.4%
Efficiency	Average cost per active training contract	$1,336	$817
	Cost to administer the employer incentive scheme as a proportion of total incentive payments	4.5%	7.6%
	Cost per student curriculum hour	$21.84	$20.79
	Average cost of recruitment and management per full-time equivalent international student	$1,065	$945
	Average cost to administer training infrastructure and support services per TAFE college	$8,111,877	$9,190,263
	Cost of regulatory services per registered training organisation	$23,070	$21,027

Outcome based management framework in detail

The Department's outcome based management framework was developed in consultation with the Department of Treasury and Finance. The effectiveness and efficiency indicators reflect a broad scope of the Department's services. Each of the Department's desired outcomes contributes to achieving the State Government goal of diversifying the WA economy so that it remains the strongest in the nation. Note: The KPI statement following the Framework contains explanations of any variance between the 2025-26 target and the 2025-26 actual as well as any variance between the 2024-25 actual and the 2025-26 actual. These explanations are only provided when the variance is greater than ±10%

Desired outcome	Key effectiveness indicators
1. A skilled workforce that meets the State's economic and community needs	1.1 Extent to which Jobs and Skills Centre services provided to individuals and businesses result in career, employment or training outcomes
	1.2 Proportion of State nominated skilled migrants employed in priority occupations after arrival
2. A flexible, responsive, innovative and quality training system	2.1 Proportion of delivery in training aligned with State priority occupations
	2.2 Proportion of graduates satisfied with the overall quality of training
	2.3 Percentage of registered training organisations compliant with the Standards for Registered Training Organisations (RTOs) 2015
Services	**Key efficiency indicators**
1. VET workforce planning and policy development	1.1 Cost of VET workforce planning and policy development per training place
2. Jobs and Skills Centre services	2.1 Average cost per Jobs and Skills Centre individual and business client contact
3. Skilled migration, including overseas qualification assessment	3.1 Average cost to administer migration applications and overseas qualification assessments
4. Apprenticeship and traineeship administration and regulation	4.1 Average cost per active training contract
	4.2 Cost to administer the employer incentive scheme as a proportion of total incentive payments
5. Procurement of training	5.1 Cost per student curriculum hour
6. Recruitment and management of international students	6.1 Average cost of recruitment and management per full-time equivalent international student
7. Services to TAFE colleges	7.1 Average cost to administer training infrastructure and support services per TAFE college
8. Regulatory services to Registered Training Organisations	8.1 Cost of regulatory services per registered training organisation

Key outcome effectiveness indicators (OEI)

OEI 1.1: Extent to which Jobs and Skills Centre services provided to individuals and businesses result in career, employment or training outcomes

OEI 1.1 measures the proportion of Jobs and Skills Centre clients who entered employment, education or training, changed employment or made a career decision, choice or plan after receiving direct assistance. A higher proportion indicates greater development and use of skills in the workforce.

Data for this indicator are derived from a Department survey of clients. In 2025-26 the survey was sent to 18,329 clients and there were 3,789 responses (a response rate of 20.7%). Of these, a weighted total of 2,906 clients had an employment, career or training outcome (the survey sample data are weighted to reflect the relative populations of the two client groups: individuals and businesses). The survey confidence interval at the 95% confidence level was ± 1.20%.

Table 1: Extent to which Jobs and Skills Centre services provided to individuals and businesses result in career, employment or training outcomes

2025-26 Target	2025-26 Actual	2024-25 Actual
72.0%	76.7%	70.8%

Source: DTWD survey.

The quarterly survey was conducted from 17 September to 10 October 2025 for quarter 1, from 21 November to 29 January 2026 for quarter 2, from 19 March to 19 May 2026 for quarter 3 and from 21 May to 29 June 2026 for quarter 4.

OEI 1.2: Proportion of State nominated skilled migrants employed in priority occupations after arrival

OEI 1.2 measures the number of migrants nominated under Western Australia's State Nominated Migration Program (SNMP) and residing in WA who are working in a priority occupation. A higher proportion indicates the SNMP is supplementing the State's workforce with a more appropriate skilled migration intake.

Data for this indicator are derived from a Department survey of clients. The survey was sent to the 455 skilled migrants who had registered with the Department since 1 July 2025, of which 262 responded (a response rate of 57.6%). In 2025-26 there were 245 respondents who were living in WA. Of these, 193 clients were employed in a priority occupation. The survey confidence interval at the 95% confidence level was ± 3.5%.

Table 2: Proportion of State nominated skilled migrants employed in priority occupations after arrival

2025-26 Target	2025-26 Actual	2024-25 Actual	Note
82.0%	78.8%	69.2%	1

Source: DTWD survey. The survey was conducted from 29 May to 29 June 2026.

1. The variance from the 2024-25 actual is due to changes made to the survey in preparation for upcoming changes in national occupation classification standards.

OEI 2.1: Proportion of delivery in training aligned with State priority occupations

OEI 2.1 measures the hours of publicly funded delivery in priority training as a proportion of all publicly funded delivery. A higher proportion indicates the training system is more responsive to the employment and skill needs of the State and flexible in adapting to the State's priorities.

Hours calculations are based on the 2025 calendar year. In 2025 there was a total of 39,692,597 publicly funded delivery hours. Of these, 35,181,157 hours were delivered in priority training areas. Priority training areas include apprenticeships and traineeships, institutional activity in qualifications eligible for an entitlement plus foundation skills courses.

Table 3: Proportion of delivery in training aligned with State priority occupations

2025-26 Target	2025-26 Actual	2024-25 Actual
89.0%	88.6%	89.4%

Source: DTWD VET Enrolment Collection

OEI 2.2: Proportion of graduates satisfied with the overall quality of training

OEI 2.2 measures the proportion of vocational education and training graduates in Western Australia who are satisfied with the overall quality of training. A higher proportion indicates a better quality training system.

Data for this indicator are derived from a National Centre for Vocational Education Research survey. There were 34,610 Western Australian graduates in scope in the sample and 12,012 responses (a response rate of 34.7%). The survey confidence level interval at the 95% confidence level was ±0.5%.

Table 4: Proportion of graduates satisfied with the overall quality of training

2025-26 Target	2025-26 Actual	2024-25 Actual
90.0%	89.6%	90.4%

Source: National Centre for Vocational Education Research, *Student Outcomes Survey* 2025. The survey was conducted from 2 June to 10 August 2025.

OEI 2.3: Percentage of Registered Training Organisations compliant with the Standards for Registered Training Organisations (RTOs) 2015

The Training Accreditation Council (TAC) Secretariat was transferred from the Department of Education to the Department of Training and Workforce Development on 1 January 2019.

This indicator is calculated by determining the number of RTOs audited during the financial year that did not receive a sanction divided by the total number of RTOs audited during the year.

RTOs are considered to have not complied with the standards if their registration was cancelled or suspended at any time during the financial year.

The new *Standards for Registered Training Organisations* came into effect on 1 January 2026. In accordance with transition arrangements, audits conducted during 2025–26 were assessed primarily against the *Standards for Registered Training Organisations 2015*.

In 2025-26, Training Accreditation Council (TAC) commenced 74 audits with 62 RTOs. As at 30 June 2026, TAC had finalised 63 main audit outcomes with 52 RTOs, with the remaining 11 audits to be finalised after the end of the financial year. During the period, 1 RTO had their registration cancelled or suspended due to non-compliances with the Standards. The rate of RTO compliance was 98.4%.

Table 5: Percentage of Registered Training Organisations compliant with the Standards for Registered Training Organisations (RTOs) 2015

2025-26 Target	2025-26 Actual	2024-25 Actual
100.0%	98.4%	100.0%

Source: Training Accreditation Council Secretariat administrative data

Key service efficiency indicators (SEI)

SEI 1.1: Cost of VET workforce planning and policy development per training place

A function of the Policy, Planning and Innovation directorate is to establish workforce priorities and policies to guide publicly funded training delivery in Western Australia. This function includes the State Workforce Planning branch, which gathers workforce data and feedback from industry to identify State workforce and skills priorities; and the Policy, Planning and Research branch which negotiates national funding agreements and VET reforms, develops policy for VET fees and funding, apprenticeships and traineeships and VET delivered to secondary students so publicly funded training delivery is aligned with industry needs.

SEI 1.1 measures the cost (including overheads) of this work per training place, defined as a publicly funded course enrolment. Course enrolments are reported on a calendar year basis.

A lower cost indicates that the work of policy development and workforce planning is more cost-effective relative to course enrolments. Total costs for 2025-26 were $23,683,298.

In 2025 there were 139,166 training places or publicly funded course enrolments.

Table 6: Cost of VET workforce planning and policy development per training place

2025-26 Target	2025-26 Actual	2024-25 Actual	Note
$246	$170	$122	2

Source: DTWD finance and VET Enrolment Collection

2. The variance from the 2024-25 actual is largely due to accreditation ending for two foundation skills programs supporting students to complete their qualifications which accounted for 25,647 enrolments in the 2024 calendar year. A new Skills for Study foundation skills program was introduced in 2025. The variance from the 2025-26 target largely reflects the timing of expenditure under National Skills Agreement policy initiatives.

SEI 2.1: Average cost per Jobs and Skills Centre individual and business client contact

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

SEI 2.1 measures the average cost (including overheads) of providing Jobs and Skills Centre services per client contact. A lower cost indicates a more cost-effective provision of Jobs and Skills Centre services.

The total number of client contacts was 97,170.

Total expenditure on Jobs and Skills Centres in 2025-26 was $17,336,202.

Table 7: Average cost per Jobs and Skills Centre individual and business client contact

2025-26 Target	2025-26 Actual	2024-25 Actual	Note
$239	$178	$202	3

Source: DTWD finance and administrative data

3. The variance from the 2025-26 target is due primarily to higher than anticipated client contacts associated with increased demand for JSC services.

SEI 3.1: Average cost to administer migration applications and overseas qualification assessments

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

SEI 3.1 measures the average cost (including overheads) to process migration and overseas qualification applications. A lower cost indicates a more cost effective process for assessing overseas qualifications and administering migration program applications.

In 2025-26 there were 7,095 migration applications and qualification assessments. Total expenditure was $27,519,940.

Table 8: Average cost to administer migration applications and overseas qualification assessments

2025-26 Target	2025-26 Actual	2024-25 Actual	Note
$3,570	$3,879	$2,498	4

Source: DTWD finance and administrative data

4. The variance from the 2024-25 actual is largely due to a reduction in WA's State Nominated Migration Program allocation from the Commonwealth and timing of payments associated with the Build a Life in WA program.

SEI 4.1: Average cost per active training contract

Apprenticeship and traineeship administration and regulation includes registration of training contracts and administration of contract variations, educating participants on training contract and legislation requirements, dispute resolution and monitoring of legislative compliance.

SEI 4.1 measures the average cost to Apprenticeship Office (including overheads) of administering apprenticeship and traineeship training contracts. A lower cost indicates more cost effective administration and regulation of apprenticeships and traineeships relative to the number of active training contracts.

In 2025-26 there were 37,159 active training contracts (this figure is weighted according to the number of days contracts were active during the year). Total expenditure including employer incentive payments other than the Jobs and Skills WA Employer Incentive (which is covered in 4.2 below) was $30,353,794.

Table 9: Average cost per active training contract

2025-26 Target	2025-26 Actual	2024-25 Actual	Note
$1,336	$817	$655	5

Source: DTWD finance data and WA Apprenticeship Management System

5. Movements largely reflect the timing of expenditure under employer incentive initiatives and National Skills Agreement policy initiatives.

SEI 4.2: Cost to administer the employer incentive scheme as a proportion of total incentive payments

The Jobs and Skills WA Employer Incentive Scheme was developed to grow apprenticeships and new entrant traineeships by assisting employers with the cost of taking on new apprentices and new entrant trainees to expand their businesses. The incentive significantly widens financial assistance, especially to small business.

SEI 4.2 measures the cost to administer the Jobs and Skills WA Employer Incentive Scheme as a proportion of total incentive payments. A lower cost indicates more cost effective administration of the incentive scheme.

In 2025-26 the cost to administer the employer incentive scheme was $1,886,060. Total incentive payments were $24,681,118.

Table 10: Cost to administer the employer incentive scheme as a proportion of total incentive payments

2025-26 Target	2025-26 Actual	2024-25 Actual	Note
4.5%	7.6%	7.6%	6

Source: DTWD finance data

6. The variance from the target is largely due to lower than anticipated expenditure under the Employer Incentive Scheme.

SEI 5.1: Cost per student curriculum hour (SCH)

Procurement of training comprises the purchasing of training delivery services from TAFE colleges and private training providers in accordance with the State's priorities and the Western Australian State Training Plan. The service is differentiated according to employment based and institutional based training.

SEI 5.1 measures the average value of Government subsidy per student curriculum hour for each category. Hours are reported on a calendar year non-adjusted end-of-study basis. A lower cost may indicate a more cost-effective administration of training delivery.

The number of funded hours in 2025 was 39,692,597. Total expenditure on procurement of training in 2025-26 was $825,023,049.

Table 11: Cost per student curriculum hour

	2024-25 Target	2024-25 Actual	2023-24 Actual
Employment based training	$21.86	$22.01	$20.78
Institutional based training	$21.84	$20.36	$19.71
Total	$21.84	$20.79	$19.99

Source: DTWD finance data and VET Enrolment Collection

SEI 6.1: Average cost of recruitment and management per full-time equivalent international student

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

SEI 6.1 measures the average cost per student (including overheads) to recruit and monitor compliance of international students. A lower cost indicates more efficient management of the international education and training business.

The total number of international full-time equivalent student enrolments in 2025-26 was 10,006. (Note, full-time equivalent numbers include students on short enrolments. If length of enrolment was taken into account, this would reduce to 7,847 over two 20-week semesters.) Total expenditure, excluding grants to training providers and schools, was $9,454,912.

Table 12: Average cost of recruitment and management per full-time equivalent international student

2025-26 Target	2025-26 Actual	2024-25 Actual	Note
$1,065	$945	$929	7

Source: DTWD finance and TAFE WA International enrolment data

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

SEI 7.1: Average cost to administer training infrastructure and support services per TAFE college

Infrastructure management for TAFE colleges includes the maintenance, administration and strategic development of land and buildings used to deliver publicly funded training in campuses across the State. Support services to TAFE colleges include the supply, management and maintenance of information and communication technology, finance, and human resource services.

SEI 7.1 measures the average cost per TAFE college (including overheads) for providing training infrastructure management, corporate services, and information and communication technology systems and support. A lower cost can indicate more cost-effective administration of training infrastructure management and delivery of support services for the TAFE network.

Total costs in 2025-26 (excluding grants and capital program costs, lease costs, infrastructure administration, ICT and other costs borne by the colleges) were $45,951,316.

Table 13: Average cost to administer training infrastructure and support services per TAFE college

2025-26 Target	2025-26 Actual	2024-25 Actual	Note
$8,111,877	$9,190,263	$9,320,439	8

Source: DTWD finance data

8. The variance from the 2025-26 target largely reflects the timing of business system project costs.

SEI 8.1: Cost of regulatory services per Registered Training Organisation

The TAC Secretariat was transferred from the Department of Education to the Department of Training and Workforce Development on 1 January 2019.

Regulatory services to Registered Training Organisations (RTOs) operating solely in Western Australia are the statutory responsibility of the TAC.

SEI 8.1 measures the cost of providing regulatory services to RTOs.

This indicator is calculated by dividing costs by the number of RTOs with an active registration at any time during the financial year.

Total costs in 2025-26 were $3,385,392 which includes all regulatory activity, including assessments of RTO compliance. A weighted total of 161 RTOs had an active registration during the financial year.

Table 14: Cost of regulatory services per Registered Training Organisation

2025-26 Target	2025-26 Actual	2024-25 Actual
$23,070	$21,027	$23,190

Source: Training Accreditation Council Secretariat administrative data

Ministerial directions

No Ministerial directives were received during the financial year.

Corporate governance

The Department promotes the highest standards of corporate governance practices through policies, guidelines and procedures under its *Accountability Framework* and encourages all staff to be accountable for their actions and performance and to uphold the Department's Code of Conduct. The governance structure comprises committees with clearly defined participant roles and responsibilities confirmed in individual governance committee terms of reference and agreed to by participants:

- Corporate Executive
- Corporate Executive sub-committees
  - Training Market Management Committee
  - ICT Governance Board
- Corporate Executive management committees
  - Procurement Review Committee
  - Data Governance Committee
  - Website Governance Committee
- Independent Committees
  - Audit and Risk Committee
  - Work Health and Safety Committee

Corporate Governance principles support the Director General in meeting her responsibilities for the Department's performance, financial management and compliance with the *Public Sector Management Act 1994*.

Corporate Executive

Comprising the Director General, four Executive Directors and the Chief Finance Officer, the Department's Corporate Executive leads the agency to drive and deliver the State's training, skills and workforce development agenda. Corporate Executive has oversight of the Department and its operations and the execution of strategic direction. Corporate Executive also sets and has oversight of the Department's governance frameworks and ensures that governance arrangements remain relevant and current.

Corporate Executive uses a range of measures to provide transparency of decision making, build the capability of senior and emerging leaders, and enable a greater focus on strategic matters, including:

- Staff Communiques issued to all staff summarising the outcomes of each Corporate Executive meeting
- fortnightly virtual all staff briefings and Live sessions for staff to hear about key initiatives and recent Corporate Executive decisions
- monthly strategic discussion meetings that involve relevant senior leaders from across the agency for the discussion of strategic issues and directions.
- Corporate Executive sub-committees
  - Training Market Management Committee
    The Training Market Management Committee's role is to strengthen and enhance mechanisms to prioritise training to meet the State's current and future skills and workforce priorities. This includes publicly funded training delivered by TAFE colleges and private registered training organisations contracted by the Department to deliver publicly funded training.
  - ICT Governance Board
    The ICT Governance Board provides collective, business-focused, strategic-level leadership of the ICT strategy, key projects, cyber security and infrastructure.

- Corporate Executive management committees
  - Procurement Review Committee
    The Procurement Review Committee reviews and endorses the Department's procurements to ensure that business areas undertake procurement activities in accordance with relevant legislation and policies and apply best practice principles.
  - Data Governance Committee
    The Data Governance Committee provides strategic direction to manage the Department's data to ensure it meets the needs of business areas and delivers consistent and clear information to VET stakeholders, prospective students and the Western Australian community.
  - Website Governance Committee
    The Website Governance Committee provides collective, business-focused strategic direction and high-level ownership of governance, policy and procedures for websites managed by the Department. As a sub-committee reporting to Corporate Executive, it provides strategic updates on website activity to senior leadership as required.
- Independent Committees in Governance Framework
  - Audit and Risk Committee
    The Audit and Risk Committee provides independent assurance to the Director General on the Department's financial and performance reporting, risk oversight and management, systems of internal control and internal audit program.
  - Work Health and Safety Committee
    The Health and Safety Committee provides a forum for consulting on health and safety management enabling us to work together with employees on health and safety matters across the workplace.

Internal audit and risk management

The Department's Internal Audit function provides independent, risk-based and objective assurance, advice and insight to support continuous improvement in the Department's operations. The function operates in accordance with the Treasurer's Instructions and the mandatory elements of the Institute of Internal Auditors' *International Professional Practices Framework*, ensuring independence, objectivity and alignment with relevant professional standards.

In 2025-26, five internal audits were completed. These focused on financial controls relating to the Group Training Organisation (GTO) Wage Subsidy, contract management, the Empower system upgrade, Muresk Institute and payroll. Audit findings and recommendations were reported to Corporate Executive and the Audit and Risk Committee, which provides independent oversight of the Department's risk management, control and governance processes.

The internal audit team continues to monitor the implementation of audit recommendations to ensure that identified improvements are effectively addressed.

The Department's Audit and Risk Committee comprises an independent Chair and three external members. The Director General, senior departmental officers and a representative from the Office of the Auditor General attend meetings as observers. During 2025-26, the Committee met on 24 September and 10 December 2025, and 10 March 2026.

The Department established a new Strategic Risk Register, Risk Appetite Statement and Risk Assessment Criteria, supporting stronger alignment with strategic objectives and more effective management of strategic risk.

Business Continuity Plan (BCP) testing was also undertaken during the year. This confirmed critical functions, maximum tolerable periods of disruption, and continuity strategies. Scenario testing, including a fuel supply disruption scenario, reinforced clarity of roles and responsibilities for BCP activation and escalation.

Registered Training Organisations audit and compliance

A comprehensive audit and compliance program of publicly funded private Registered Training Organisations (RTOs) is undertaken on an annual basis to ensure compliance with contractual obligations.

In 2025-26, the Department conducted:

- 65 General Program contractual audits (desktop);
- 29 General Program contractual audits (on-site)
- six Invalid Enrolment reviews of TAFE colleges and the Western Australian Academy of Performing Arts.

Ongoing measures used to manage and reduce the risk level of non-compliances include:

- improvement to working relationships, communication and consultation with RTOs and regulators
- an incremental and proportionate approach to managing non-compliance.

Major capital works

The Department works with WA TAFE colleges to complete strategic asset planning for the State training sector's capital works program for projects typically valued at $1 million or more. Planning concludes with the annual 10-year Strategic Asset Plan to:

- highlight infrastructure priorities to improve quality and relevance of facilities
- recommend new infrastructure funding proposals to the State Government
- identify critical remedial works and campus facility redevelopment priorities
- increase utilisation of facilities by ensuring ageing facilities are fit for purpose.

Three significant capital projects at Armadale, Midland and Collie were completed in 2025-26 to provide new and expanded contemporary TAFE training facilities and industry relevant training environments for students.

Additionally, the Department funds and delivers in partnership with TAFE colleges the annual Remedial Works Program, which in 2025-26 comprised 75 projects in planning, design or delivery phase at a total estimated value of $18.5 million.

2025-26 Completed Projects

TAFE	Project	Budget ($'000)	Completion
South Metropolitan TAFE	Armadale Electrical Training Facility	2,200[3]	July 2025
	Bentley Block B Electrical Upgrades, Stage 1[1]	1,000	February 2026
North Metropolitan TAFE	Midland TAFE Technology Fund Renewables[2]	3,240	July 2025
North Regional TAFE	Karratha Cafeteria and Student Hub Upgrades, Stage 2[1]	2,250	October 2025
South Regional TAFE	Collie Transitions Onsite Training Facility	8,600[3]	May 2026
Central Regional TAFE	Kalgoorlie Blocks E, F and H Air-conditioning Upgrades[1]	1,800	February 2026

1. Remedial Works Program Project
2. TAFE Technology Fund Project
3. Budget includes TAFE college capital works component

2025-26 Works in Progress

TAFE	Project	Budget ($'000)	Estimated Completion
South Metropolitan TAFE	Munster Clean Energy Expansion	24,498	late-2028
	Bentley Block B Electrical Upgrades, Stage 2[1]	2,100	February 2027
	Thornlie Block 8 Roof Replacement, Stage 2[1]	1,000	February 2027
North Metropolitan TAFE	Neerabup Heavy Vehicle Driver Training Facility (including equipment for interim training at Hazelmere facility)	12,223	Late-2029
	30 Aberdeen St Northbridge ACP Cladding Replacement	9,593	Early 2027
	Balga Fire Services (dry) Upgrades[1]	2,000	Mid-2027
	Midland Fire Services (dry) Upgrades[1]	4,500	February 2027
	East Perth Roof Upgrades, Stage 2[1]	1,100	February 2027
	Balga U Block Air-conditioning Up-grades[1]	1,100	February 2027
North Regional TAFE	Pundulmurra Administration Building Air-conditioning Upgrades[1]	1,500	Mid-2027
	Pundulmurra TAFE Health and Renal Simulation Ward Upgrades[2]	1,100	December 2026
Central Regional TAFE	Geraldton Blocks B and H ACP Cladding Replacement	4,832	Early 2027
South Regional TAFE	Albany Block N Workshop Repurposing[1]	5,400	July 2026
	Bunbury Fire Services (dry) Upgrades[1]	2,500	Mid-2027

1. Remedial Works Program Project
2. TAFE Technology Fund Project
3. Budget includes TAFE college capital works component

Legal requirements

Expenditure on advertising

In accordance with Section 175ZE of the Electoral Act 1907, the Department incurred the following expenditure in advertising, marketing research, polling, direct mail and media. Total expenditure for 2025-26 was $1,941,361.56 and was incurred in the following areas.

Expenditure	Agency	Amount	Total
Advertising agencies	Marketforce	$96,773.78	$424,251.28
	VML Australia	$327,477.50	
Market research organisations	Painted Dog	$43,500.00	$43,500.00
Polling organisations	Nil	Nil	Nil
Direct mail organisations	Nil	Nil	Nil
Media advertising organisations	Carat Australia	$1,473,610.28	$1,473,610.28
Total			$1,941,361.56

Human resources

The Department employs public service officers who are primarily located in the metropolitan area. In 2025-26 there were 531.54 full time equivalent employees in the Department.

The Department's *Workforce Diversification and Inclusion Strategy 2021-25* identifies workforce priorities and actions to ensure our workforce is diverse, suitably skilled and future-fit to meet the needs of Western Australia's community.

Description	2024-25		2025-26	
	Male	Female	Male	Female
Employee by gender (headcount)	211	382	207	383
Employee median age	47	46	47	46
Employment arrangement: part time (headcount)	16	94	26	132
Employment arrangement: full time (headcount)	195	288	181	251
	2024-25		2025-26	
Employee work location: metropolitan (FTE)	517		519	
Employee work location: regional (FTE)	12		12	
Employment status: permanent (headcount)	464		471	
Employment status: fixed term (headcount)	130		120	
Employment status: casual (headcount)	0		0	

Source: Human Resources Management Information System (HRMIS) 30 June 2026.

Note: Includes officers on secondment from other Government agencies. Some data has been withheld due to small sample sizes. This approach aligns with privacy and confidentiality obligations.

Workforce Diversity and Inclusion

Workforce Diversification and Inclusion Action Plan 2023-25

The Department is committed to fostering an inclusive culture where all people experience a sense of belonging and inclusion and ensuring our workforce reflects the diversity of the community we serve. The Department regularly collects data on employee views of workplace inclusivity through employee perception surveys and exit surveys.

Results from the Department's participation in the Diversity Council Australia Inclusive Employer Index Survey in 2025 indicate that our:

- diverse workforce is generally reflective of the Western Australian community
- staff feel they are treated as valued and respected team members and feel accepted by their colleagues
- staff believe the Department is inclusive and that top leaders demonstrate a visible commitment to diversity and inclusion
- managers are seen as fair, inclusive and supportive.

In 2025-26, the Department continued to implement actions identified in our Workforce Diversification and Inclusion Action Plan to further our diversity and inclusion goals, including implementation of a Recruiting Diverse Talent Guide to assist managers to implement inclusive practice across the recruitment process and celebrating key awareness days.

The Department is currently developing a new Diversity and Inclusion Strategy which will focus on advancing representation of underrepresented groups, empowering leaders to embed inclusive practices within their teams, and leveraging data and employee voice to drive diversity and inclusion initiatives.

Aboriginal Employment Strategy 2025-26

The Department is committed to employing and retaining Aboriginal people to continue building an organisation that reflects the diversity of the communities that we serve, and to foster a culturally safe and inclusive work environment for Aboriginal people.

The *Aboriginal Employment Strategy 2025-26* is our roadmap to guide recruitment decisions, expand opportunities and entry pathways for Aboriginal people; and renew our focus on retaining and developing our existing Aboriginal workforce, and embedding cultural safety and inclusion across the organisation.

Progress highlights of the *Aboriginal Employment Strategy 2025-26* include:

- establishing a dedicated Aboriginal Graduate Project Officer position
- appointing two Aboriginal trainees who have successfully completed their traineeships and secured employment with the Department
- building connections with Aboriginal employment services providers, universities and secondary schools to better promote career opportunities
- co-designing recruitment campaigns with Aboriginal staff to ensure cultural safety and traineeship and graduate recruitment campaigns
- developing retention initiatives including an Aboriginal employee 'stay' interview and employee induction feedback survey to proactively identify and address retention risk
- equipping managers with conversations guide for inducting a new Aboriginal employee and developing a Leading with Cultural Safety guide for managers.

Disability Access and Inclusion Plan outcomes

The Department's *Disability Access and Inclusion Plan (DAIP) 2022–26* specifies actions and responsibilities for each directorate to improve access to facilities, services, employment and information for people with disability.

During 2025-26, the Department achieved the following:

- continued to provide specific funding for training and support to students with disability in the TAFE Delivery and Performance Agreements
- the TAFE Colleges and the Western Australian Academy of Performing Arts delivered training to 8,601 students with disability. Of the 8,601 students, 4,263 required additional support services;
- private training providers reported training delivery to 2,924 publicly funded students with disability
- participated in the Diversity Council Australia's Inclusive Employer Index Survey, gathering feedback from staff on their experiences of inclusion in the workplace
- increased workforce representation of people with disability from 5.4 per cent to 6.7 per cent during the reporting period.

Compliance with Public Sector Standards

The Department ensures compliance with the *Public Sector Standards* by:

- providing information about the standards in relevant human resource management policies and resources
- providing an advisory and consultancy service to staff on standards related matters, including information about the *Public Sector Code of Ethics* and the Department's *Code of Conduct* in the Staff Induction Program
- notifying job applicants of their rights and obligations prescribed by the Regulations.

During the reporting period, there were no breach of standard claims submitted to the Public Sector Commission. There were 14 substantiated allegations against our code of conduct.

The Department has a strong focus on addressing behaviours that do not support our values demonstrating our ongoing focus on transparency, integrity and ethical behaviour in all aspects of human resource management and has taken the following actions to promote compliance and integrity:

- Undertaken a significant review of our Integrity Framework.
- Maintains a comprehensive mandatory learning program on our Code of Conduct and Culture of Integrity training to ensure compliance with CI 40.
- The Code of Conduct requirements are reinforced in performance management meetings.
- An integrity reporting awareness session was provided in an all staff briefing.
- Continued to promote Public Sector Commission (PSC) Integrity and preventing misconduct training on our professional development calendar.
- Undertaken comprehensive reviews of our Employment policy in line with the new PSC Recruitment reforms.

Internal grievance issues are managed in accordance with the *Grievance Resolution Policy* consistent with relevant legislation and six monthly updates are provided to Corporate Executive.

Industrial relations

The Department's Human Resources branch coordinates workplace and industrial matters across the training sector, including providing industrial relations advocacy, advice and support to the Department and to TAFE colleges on a broad range of matters. The Department's Human Resources branch coordinated the TAFE colleges' negotiations and the implementation of the *Western Australian TAFE Lecturers' General Agreement 2023*.

Governance disclosures: Contracts with senior officers

At the date of reporting, no senior officers, or firms of which senior officers are members, or entities in which senior officers have substantial interests, had any interests in existing or proposed contracts with the Department other than normal contracts of employment.

Misconduct management

The Department reports potential misconduct to the Corruption and Crime Commission and the PSC as required under the relevant legislation. In 2025-26, two notifications of potential misconduct were made to the PSC.

Management of complaints

Complaints are managed in accordance with the Department's *Complaints Management Policy* which conforms to Australian Standard and Public Sector requirements. The Department's Office of the Director General monitors and reports on all enquiries, feedback and complaints received from multiple areas of the Department through emails and website feedback forms. Statistics are maintained on the response times, actioning, triaging and applicable referral of complaints to ensure efficient complaint resolution.

In 2025-26, 72 complaints from members of the public were received and satisfactorily resolved.

Public interest disclosure

The *Public Interest Disclosure Act 2003* facilitates the disclosure of information in the public interest about matters of wrongdoing, corruption or improper conduct within the Western Australian public sector. The Department has five trained Public Interest Disclosure (PID) officers. There were no public interest disclosures during 2025-26. The Department's induction program provides information on the PID legislation.

Working with Children Checks

The *Working with Children (Criminal Record Checking) Act 2004* makes it compulsory for people in child related work to apply for a Working with Children Check. The Department currently has 36 positions assessed as requiring a Working with Children Check.

Criminal convictions screening

The Department's *Criminal Convictions Screening Policy* requires all employees to hold a criminal convictions screening clearance which is valid for five years. In 2025-26, 144 employees were screened for criminal convictions.

Record keeping

Under the *State Records Act 2000 (the Act)*, each government agency is required to develop a *Record Keeping Plan* (RKP). The efficiency and effectiveness of the Department's RKP is evaluated regularly to ensure compliance to the Act. The Department is working closely with the five WA TAFE colleges to support their record keeping responsibilities.

The Department uses Content Manager as the mandated electronic document and records management system to manage physical and electronic records, including the management of the retention and disposal of such records.

New employees are made aware of their record keeping obligations through two online learning modules. These must be undertaken before access to Content Manager is granted. 72 employees completed both the Records Awareness and Introduction to Content Manager training. No exemption was granted.

In 2025-26, approximately 233,529 documents and 3265 folders were registered in Content Manager.

Board and committee remuneration

The following statutory bodies receive remuneration from the Department. Remuneration details are available in their annual reports:

- WA State Training Board
- Training Accreditation Council Western Australia

The Clean Energy Skills National Centre of Excellence (CESNCE) Industry Advisory Board also receives remuneration from the Department, details are provided in the table below:

CESNCE Advisory Board Renumeration

Position title	Member name	Eligible for renumeration	Type of remuneration	Period of membership	Term of appointment /tenure	Base salary/ sitting fees	Gross/actual remuneration for financial year	Amount eligible to be renumerated
Previous Chair	Matt Cheney	No	Not applicable	Seven months *(ceased on 16 January 2026)*	Until 16 January 2026	Not applicable	Not applicable	Not applicable
Member	Jodie Wallace	No	Not applicable	Twelve months	Until 18 November 2027	Not applicable	Not applicable	Not applicable
Member	Jai Thomas	No	Not applicable	Twelve months	Until 18 November 2027	Not applicable	Not applicable	Not applicable
Member	Jasmine Kadic	Yes	Fixed	Twelve months	Until 18 November 2027	$680 per full day for meetings over four hours, and $442 per half day for meetings of four hours or less.	$1326.00	$1326.00
Member	Terry Hill	Yes	Fixed	Twelve months	Until 18 November 2027		$1326.00	$1326.00
Member	Shannon O'Rourke	Yes	Fixed	Twelve months	Until 18 November 2027		$1326.00	$1326.00
Member	Gregory Warren	Yes	Fixed	Twelve months	Until 18 November 2027		$442.00	$442.00
Member	Mara West	Yes	Fixed	Twelve months	Until 18 June 2027		-	$884.00
Member	Michael Wright	Yes	Fixed	Twelve months	Until 18 November 2027		-	$884.00

Government policy requirements

Agency Capability Review
The Department's Agency Capability Review established a clear direction for the Department's stewardship and leadership role to create a highly skilled workforce for the State. In 2025-26 the Department progressed strategies to respond to the Review's three lines of inquiry.

Delivering a future focused, holistic workforce planning and development strategy for the State
The Department held six industry roundtables during March and April 2026, hosted by the Minister for Skills and TAFE, to gather insights and shape the WA Workforce Strategy. Stakeholders attended industry roundtables for defence, clean energy, building and construction, advanced manufacturing, tourism and hospitality and the care sector. A roundtable with the State Training Board and Industry Training Councils, hosted by the Parliamentary Secretary and State Training Board Chair, was held in May 2026. A roundtable with the Building and Construction Industry Training Fund Board was held in July 2026.

The Department enhanced its workforce modelling and forecasting capability, guiding workforce policy and training at the Statewide level and enabling focus on priority areas such as diversifying industries, regions and cohorts. Peer collaboration with Jobs and Skills Australia benchmarks best practice and recognition of Western Australia's workforce priorities in the national arena.

Devolving internal decision making to foster trust and responsibility to be future fit
The Department collaborated with staff to develop a three-year workforce strategy for the agency. The Department's Workforce Strategy 2026-28 will enhance staff capability across four pillars: empowered leadership, strategic mindset, talent management and workload and wellbeing. A Year 1 Action Plan was launched on 23 July 2026 and will be progressed to build the Department's capability to steward and lead the State's skills system.

A series of collective leadership development workshops were held with the Department's senior leadership during late 2025 to build collective leadership capability and support devolved decision making. The Department's collective leadership focus has been embedded through establishment of an Executive Leadership Team (Tiers 1, 2 and 3) and Senior Leadership Team (extended to managers and above) and will work with Corporate Executive to be future fit.

The Department's updated Strategic Risk Framework was finalised in May 2025. Plans have also been established to review and refresh the Department's Operational Risk Profile, including the procurement and implementation of an Enterprise Risk Management System.

Leading conversations to define roles and responsibilities in the VET sector
A new TAFE System Governance Framework was developed in partnership with TAFE colleges and published in April 2026. Facilitated workshops were held across the Department and TAFE colleges to co-design the framework. The TAFE System Governance Framework provides a shared understanding of the vision, purpose and accountability across the TAFE system. It outlines the authority, responsibility and operating arrangements for the Western Australian TAFE system to deliver a high quality publicly funded TAFE system that is student centred, supports economic growth and delivers positive social impacts for the community.

The Department established a new Audit, Risk and TAFE Governance branch to strengthen system governance arrangements. The TAFE Governing Council member nomination process was strengthened during the reporting period, with new *TAFE Governing Council Nomination Committee Guidelines* introduced in January 2026.

A review of instruments issued under the *Vocational Education and Training Act 1996* is in progress. New *Ministerial Guidelines for TAFE College Strategic Plans and Annual Business Plans* were developed in partnership with TAFE colleges and issued in March 2026.

Aboriginal Procurement Policy

The *Aboriginal Procurement Policy* mandates progressive targets for the award of State Government contracts to Aboriginal businesses and, effective 1 December 2023, Aboriginal Community Controlled Organisations and applies to all goods, services, community services and works contracts valued at $50,000 and above (including GST and all extension options) purchased under the *Procurement Act*. Additionally, from 1 January 2022, Aboriginal participation requirements also apply to suppliers on certain government contracts, which are required to meet an Aboriginal employment target or an Aboriginal business subcontracting target.

Language Services Policy

The Department's *Language services policy* 2025 aligns with the principles of the *Western Australian Language services policy 2020* and provides for equitable access to information and services. It takes into account its business areas delivering services directly to the public, ensuring that translating and interpreting services are available when required by clients.

Substantive equality

The Department ensured that substantive equality was integrated into policies, workplaces and the services provided to and by the Department, in accordance with the *State Government's Substantive equality framework* and the Department's *Substantive equality policy*.

Multicultural Plan actions

On 1 October 2024, the Department released its *2024-2028 Multicultural Plan* to meet the requirements under the *Western Australian Multicultural Policy Framework*, building on the actions and outcomes achieved in its 2021-2024 Plan.

The *Plan* contains 26 Actions against the Framework's three policy areas.

Progress reports are submitted to Corporate Executive biannually.

In the 12 months to 30 June 2026, highlights included:

- celebrating cultural diversity on the Department's website and social media channels, as well as targeted advertising campaigns including *You can make it here and Women in Trades*
- promoting 16 cultural diversity articles published in newsletters and media
- providing specialist services through Jobs and Skills Centres to more than 3,100 culturally and linguistically diverse client contacts
- providing an interpreter service through TAFE International WA (TIWA) used on nine occasions to assist students in communication with TIWA and TAFE staff.

Commitment to work health and safety and injury management

The Director General and Corporate Executive are committed to the ongoing provision of a safe and healthy workplace for our workers, stakeholders and others involved with our service provision. The Department recognises that health and safety is a shared responsibility between management, workers and other duty holders. Through its *Safety management system framework*, it aims to build a positive value-based safety culture where all workers are actively encouraged to identify and report hazards and work consultatively in resolving issues, to proactively minimise risks in our workplaces.

The Department is strongly committed to the psychosocial safety of its workers. The Department's *Mental health and wellbeing strategy 2023 – 2025* reflects the Department's dedication to building a mentally healthy workplace where trust, collaboration, respect and inclusion are central to the way we work, and all workers are encouraged and supported to thrive at work. It is our aim that all employees can thrive in a psychologically safe working environment that prioritises mental health and wellbeing.

During 2025–26, a range of physical and psychological initiatives were offered through our Thrive at DTWD Program, which were well attended.

Formal work health and safety and injury management consultative mechanisms CORP-90

The Department updated its online Hazard and Incident Reporting system to enable workers, health and safety representatives (HSRs), and management work consultatively to assess and mitigate emerging work health and safety risks.

The Health and Safety Committee (HSC) continued to champion a proactive safety culture with quarterly meetings to ensure workplace health and safety received appropriate attention, visibility and oversight. Corporate Executive was provided with HSC minutes, which are also made available on the Department's intranet.

Health, safety and wellbeing information is shared through Corporate Executive Live. Safety articles are regularly published in our Thrive at DTWD newsletter.

Workers' compensation and injury management

The Department maintains a proactive, consultative workers compensation, injury management and early intervention framework designed to minimise the impact of workplace injuries. Our framework covers both work-related and non-work-related conditions, offering tailored rehabilitation plans, workplace adjustments and supports to minimise the impact on the individual and on our broader operations.

In 2025-26, the Department managed a total of nine claims. During the year, there were three historical claims with six new claims lodged. Five claims were closed. As of 30 June 2026, the Department was managing four active claims. The Department also managed 25 non-work-related injury/illness cases.

Results - Base year*	Results - Prior year 2023-24	Results - Prior year 2024-25	Results - Current reporting year 2025-26	Targets	Comments about outcome
Number of fatalities	0	0	0	0	
Incidence of work-related injury or illness	12.77	11.88	10.64	Reduce by 2% per year and 15% by 2033 compared with 2023	10.44% reduction in 2025-26 to 2024-25
Incidence rate of serious claims with one or more weeks' lost time	0	0	3.55	Reduce by 2.5% per year and 20% by 2033 com-pared with 2023	Ongoing efforts are being made to reduce serious claims through early intervention injury management actions
Incidence rate of claims resulting in permanent impairment	0	1.98	1.77	Reduce by 2% per year and 15% by 2033 compared with 2023	Ongoing efforts are being made to prevent injuries through early identification and risk management of work-place hazards
Incidence rate of work-related respiratory disease	0	0	0	Reduce by 2.5% per year and 20% by 2033 com-pared with 2023	
Managers and supervisors trained in:					
1. work health and safety as relevant to the PCBU's risk pro-file	85.71%	88.02%	91.32	Greater than or equal to 80% of cohort trained within last two (2) years	Target met
2. injury management	NA	NA	Not yet	Greater than or equal to 80% of cohort trained within last five (5) years	ICWA has been consulted for inhouse face to face Injury management training for Managers/ Supervisors to be progressed during 2026/27
Percentage of workers returned to work on full duties and hours (i) within 13 weeks	83%	100%	0	No target	
Percentage of workers returned to work on full duties and hours (ii) within 26 weeks	100%	NA	0	Greater than or equal to 70% returned to work within 26 weeks	2 Claimants were as-sisted with return-to-work support through WRPs but continued to be medically certified unfit to return to work 1 Claimant returned to work on a graduated return to work program and resumed full pre-injury duties in early June 2026

Results - Base year*	Results - Prior year 2023-24	Results - Prior year 2024-25	Results - Current reporting year 2025-26	Targets	Comments about outcome
Agency has a WHS management system that has been independently assessed in last five years	No	No	No	yes	DTWD has a WHS management system in place which is planned to be independently assessed during 2026/27
Consultative systems:					
1. Number of health and safety representatives				No target – intended for agency trend information	
1a. in total	7	8	10		
1b. who have attended HSR training	7	8	9		
1c. shown as a percentage of workers	1.49	1.58	1.77		
1d. shown as a ratio to the number of workplaces occupied by the Agency	1.75	2	2.5		
2. Name/s of health and safety committees and sub-committees	DTWD Health & Safety Commit-tee	DTWD Health & Safety Commit-tee	DTWD Health & Safety Commit-tee		

**The performance reporting examines a three-year trend and, as such, the comparison base year is to be two years prior to the current reporting year, where data is available.*

Unauthorised use of credit cards

Agencies are required to publish in their annual report details of instances where a State Government Purchasing Card (a 'credit card') was utilised for personal use.

In 2025-26, there were 7 such instances.

- Number of instances a State Government Purchasing Card has been used for personal purpose: **10**
- Aggregate amount of personal use expenditure for the reporting period: **$373.51**
- Aggregate amount of personal use expenditure settled within five days: **$373.51**
- Aggregate amount of personal use expenditure settled by 30 June 2026: **$215.83**
- Aggregate amount of personal use expenditure outstanding at 30 June 2026: **$157.68**
- Number of referrals for disciplinary action: **0**

Appendices

Appendix 1: Legislation

Administered Legislation

The *Vocational Education and Training Act 1996* is administered by the Minister for Skills and TAFE with the assistance of the Department.

Other key legislation

In the performance of its functions the Department complies with the following relevant written laws.

- *A New Tax System (Goods and Services Tax) Act 1999 (Cth)*
- *Auditor General Act 2006 (WA)*
- *Australian Border Force Act 2015 (Cth)*
- *Contaminated Sites Act 2003 (WA)*
- *Children and Community Services Act 2004 (WA)*
- *Corruption, Crime and Misconduct Act 2003 (WA)*
- *Disability Services Act 1993 (WA)*
- *Education Services for Overseas Students Act 2000 (Cth)*
- *Electoral Act 1907 (WA)*
- *Equal Opportunity Act 1984 (WA)*
- *Financial Management Act 2006 (WA)*
- *Financial Management Regulations 2024 (WA)*
- *Firearms Act 2024 (WA)*
- *Freedom of Information Act 1992 (WA)*
- *Industrial Relations Act 1979 (WA)*
- *Land Administration Act 1997 (WA)*
- *Migration Act 1958 (Cth)*
- *Minimum Conditions of Employment Act 1993 (WA)*
- *National Vocational Education and Training Regulator Act 2011 (Cth)*
- *Privacy Act 1988 (Cth)*
- *Privacy and Responsible Information Sharing Act 2025 (WA)*
- *Procurement Act 2020 (WA)*
- *Public Interest Disclosure Act 2003 (WA)*
- *Public Sector Management Act 1994 (WA)*
- *Residential Tenancies Act 1987 (WA)*
- *Salaries and Allowances Act 1975 (WA)*
- *School Education Act 1999 (WA)*
- *School Curriculum and Standards Authority Act 1997 (WA)*
- *School Curriculum and Standards Authority Regulations 2005 (WA)*
- *Standards for Registered Training Organisations (RTOs) 2015 (Cth)*
- *State Records Act 2000 (WA)*
- *Student Identifiers Act 2014 (Cth)*
- *Vocational Education and Training (Colleges) Regulations 1996 (WA)*
- *Vocational Education and Training (General) Regulations 2009 (WA)*
- *Western Australian Jobs Act 2017 (WA)*
- *Work Health and Safety Act 2020 (WA)*
- *Workers Compensation and Injury Management Act 2023 (WA)*
- *Working with Children (Criminal Record Checking) Act 2004 (WA)*

Appendix 2: Department contact details

E: info@dtwd.wa.gov.au

Other Departmental Services

Apprenticeship Office
Djookanup
16 Parkland Road Osborne Park, WA 6017
T: 13 19 54
E: apprenticeshipoffice@dtwd.wa.gov.au

Migration Services
1 Prospect Place West Perth WA 6005
P: Locked Bag 16, Osborne Park DC 6916
T: +61 8 9224 6540
E: migration@dtwd.wa.gov.au

Muresk Institute
Muresk Road Northam WA 6401
P: Locked Bag 2, Northam WA 6401
T: 1300 994 031
E: muresk@dtwd.wa.gov.au

Training Accreditation Council Secretariat
1 Prospect Place West Perth WA 6005
P: Locked Bag 16, Osborne Park DC 6916
T: +61 8 9224 6510
E: tac@dtwd.wa.gov.au

Office of the State Training Board
Djookanup
16 Parkland Road Osborne Park, WA 6017
T: 08 6551 5593
E: ostb@dtwd.wa.gov.au

TAFE Admissions
P: Locked Bag 16, Osborne Park DC 6916
T: 08 6212 9888
E: tafe.admissions@dtwd.wa.gov.au

TAFE international Western Australia
1 Prospect Place West Perth WA 6005
P: Locked Bag 16, Osborne Park DC 6916
T: +618 9218 2100
E: admissions.tiwa@dtwd.wa.gov.au

Jobs and Skills Centres – Metropolitan/ Regional and specialist locations

North Metropolitan TAFE
Balga Jobs and Skills Centre
18 Loxwood Road
Balga WA 6061
T: 13 64 64
E: balgajsc@nmtafe.wa.edu.au

Joondalup Jobs and Skills Centre
35 Kendrew Crescent
Joondalup WA 6027
T: 13 64 64
E: joondalupjsc@nmtafe.wa.edu.au

Midland Jobs and Skills Centre
Corner Lloyd Street and Eddie Barron Drive
Midland WA 6056
T: 13 64 64
E: midlandjsc@nmtafe.wa.edu.au

Perth Jobs and Skills Centre
30 Aberdeen Street
Northbridge WA 6003
T: 13 64 64
E: perthjsc@nmtafe.wa.edu.au

South Metropolitan TAFE
Armadale Jobs and Skills Centre
145 Jull Street
Armadale WA 6112
T: 13 64 64
E: armadalejsc@smtafe.wa.edu.au

Fremantle Jobs and Skills Centre
1 Fleet Street
Fremantle WA 6160
T: 13 64 64
E: Fremantle.jsc@smtafe.wa.edu.au

Peel Jobs and Skills Centre
2 Education Drive
Greenfields WA 6210
T: 13 64 64
E: peeljsc@smtafe.wa.edu.au

Rockingham Jobs and Skills Centre
Simpson Avenue
Rockingham WA 6168
T: 13 64 64
E: rockinghamjsc@smtafe.wa.edu.au

Thornlie Jobs and Skills Centre
Burslem Drive
Thornlie WA 6108
T: 13 64 64
E: thornliejsc@smtafe.wa.edu.au

North Regional TAFE
Broome Jobs and Skills Centre
68 Cable Beach Road
Broome WA 6725
T: 13 64 64
E: kimberleyjsc@nrtafe.wa.edu.au

Karratha Jobs and Skills Centre
Lot 2598 Dampier Hwy
Karratha WA 6714
T: 13 64 64
E: pilbarajsc@nrtafe.wa.edu.au

Kununurra Jobs and Skills Centre
79 Coolibah Drive
Kununurra WA 6743
T: 13 64 64
E: kununurrajsc@nrtafe.wa.edu.au

South Hedland Jobs and Skills Centre
18 Parker St
South Hedland WA 6722
T: 13 64 64
E: hedlandjsc@nrtafe.wa.edu.au

Central Regional TAFE
Geraldton Jobs and Skills Centre
Fitzgerald Street
Geraldton WA 6530
T: 13 64 64
E: midwestjsc@crtafe.wa.edu.au

Kalgoorlie Jobs and Skills Centre
34 Cheetham Street
Kalgoorlie WA 6430
T: 13 64 64
E: goldfieldsjsc@crtafe.wa.edu.au

Northam Jobs and Skills Centre
Lot 1, Hutt Street
Northam WA 6401
T: 13 64 64
E: wheatbeltjsc@crtafe.wa.edu.au

South Regional TAFE
Bunbury Jobs and Skills Centre
Robertson Drive
Bunbury WA 6230
T: 13 64 64
E: bunburyjsc@srtafe.wa.edu.au

Albany Jobs and Skills Centre
5 Anson Road
Albany WA 6330
T: 13 64 64
E: albanyjsc@srtafe.wa.edu.au

Collie Jobs and Skills Centre
Collie Central
56 Forrest Street
Collie WA 6225
T: 08 6371 3929
E: colliejsc@srtafe.wa.edu.au

Specialist Jobs and Skills Centre services
Multicultural Services Centre WA (People from culturally and linguistically diverse backgrounds):

- 20 Cobbler Place, Mirrabooka WA 6061
- 20 View Street North Perth WA 6006
- 7 Mallard Way Cannington WA 6107
- 5 Bookham Street Morley WA 6062

T: 08 9328 2699
E: jsc@mscwa.com.au

Outcare
(Ex-offenders)
Level 2, 631 Karel Avenue
Jandakot WA 6164
T: 08 6263 8622
E: reception@outcare.com.au

Djookanup
16 Parkland Road
Osborne Park, WA 6017

Phone: (08) 6551 5000
Email: info@dtwd.wa.gov.au
Web: WA.gov.au/dtwd