

VICTORIA POLICE ANNUAL REPORT 2025–26

VICTORIA POLICE



Acknowledgement statement

Victoria Police respectfully acknowledge the Traditional Owners and Custodians of the land and waterways upon which our lives depend. We acknowledge and pay our respects to ancestors of this country, Elders, knowledge holders and leaders – past and present. We extend that respect to all Aboriginal and Torres Strait Islander peoples.

We recognise that Aboriginal and Torres Strait Islander communities are steeped in culture and lore having lived in Australia continuously for some 65,000 years. We acknowledge the ongoing leadership of Aboriginal communities across Victoria in striving to build on these strengths to address inequalities and improve Aboriginal justice outcomes.

Language statement

The term Aboriginal is used throughout this document to refer to Aboriginal and Torres Strait Islander people living in Victoria. The use of the words 'our' and 'we' throughout this document refers to Victoria Police.

Responsible body's declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present Victoria Police's Annual Report for the year ending 30 June 2026.

Mike Bush CNZM
Chief Commissioner of Police
14 October 2026

Published October 2026

Authorised and published by Victoria Police
Victoria Police Centre
311 Spencer Street, Docklands VIC 3008
police.vic.gov.au

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted in any form or by any means without the prior written permission of the State of Victoria (through Victoria Police).

© State of Victoria (Victoria Police) 2026

This publication is copyright. No part may be reproduced by any process except in accordance with the provisions of the *Copyright Act 1968*.

Disclaimer
This publication may be of assistance to you, but the State of Victoria and its employees do not guarantee that the publication is without flaw of any kind or is wholly appropriate for your particular purposes and therefore disclaims all liability for any error, loss or other consequence which may arise from you relying on any information in this publication.

Accessibility
This publication is available in a WCAG 2.0 compliant format at: police.vic.gov.au/annual-report

Design and editorial services: Think Productions

ISSN 2202-9680 (Online)

Contents

Foreword from the Chief Commissioner of Police 2

1 Our organisation 3
- Our values 3
- Our services 3
- Victoria Police regions 4
- Our operating environment 4
- Our organisational structure 4
- Senior leadership group 4
- Command 5
- Delegations 5
- Committees 5
- Advisory committee 6
- Oversight and assurance 6
- Risk management 6

2 Our people 7
- Workforce overview 7
- A commitment to equality and inclusivity 7
- Aboriginal inclusion and self-determination 7
- Employment conditions 8
- 2025–26 Honours and awards 9
- Occupational health, safety and wellbeing 9

3 Our performance 11
- Performance summary 11
- Performance against objective indicators 11
- Performance against output measures for policing and community safety 15
- Road safety 17
- Financial performance 18

4 Year in review 19
- *A Safe Victoria:* Victoria Police strategy 19
- *Victoria Police Corporate Plan 2025–26* 19
- Build trust and confidence 20
- Reduce crime and harm 23
- Enable our people 26

5 Other disclosures 28
- Local Jobs First 28
- Social Procurement Framework 29
- Social procurement achievements 29
- Information and communication technology expenditure 30
- Government advertising expenditure 30
- Consultancy expenditure 30
- Disclosure of major contracts 30
- Review and studies expenditure 31
- Disclosure of emergency procurement 33
- Procurement complaints 34
- Compliance with the *Freedom of Information Act 1982* 34
- Compliance with the *Building Act 1993* 34
- Competitive Neutrality Policy 35
- Compliance with the *Public Interest Disclosures Act 2012* 35
- Compliance with the *Carers Recognition Act 2012* 36
- Compliance with the *Disability Act 2006* 36
- Compliance with other legislation 37
- Environmental performance indicators 43
- Additional information available on request 48
- Victoria Police financial management compliance attestation statement 2025–26 48
- Compliance with DataVic access policy 48
- Licensing and regulation 48
- Comparative workforce data 50

6 Aboriginal-focused initiatives and outcomes 54
- Victoria Police First Peoples Committee 54
- Aboriginal Community Liaison Officers 54
- Aboriginal Justice Forum 54
- Senior Aboriginal Programs Coordinator 54
- Police Aboriginal Liaison Officer 55
- Aboriginal Youth Cautioning program 55
- Police and Aboriginal Community Protocols Against Family Violence 55
- Aboriginal cultural awareness training 55
- Chief Commissioner's Human Rights Strategic Advisory Committee 55
- Complaints handling 56

7 Financial performance and financial statements 60
- Report structure 60
- Comprehensive operating statement 64
- Balance sheet 64
- Statement of changes in equity 65
- Cash flow statement 66
- 1. About this report 67
- 2. Funding delivery of our services 68
- 3.The cost of delivering services 69
- 4. Administered items 73
- 5. Key assets available to support output delivery 74
- 6. Other assets and liabilities 81
- 7. Financing our operations 83
- 8. Risks, contingencies and valuation judgements 88
- 9. Other disclosures 99

8 Appendices 105
- Appendix A: Disclosure index 105
- Appendix B: Budget Portfolio Outcomes 107
- Appendix C: 2025–26 Honours and awards 112
- Appendix D: Acronym glossary 113

FOREWORD FROM THE CHIEF COMMISSIONER OF POLICE

In accordance with the *Financial Management Act 1994*, I am pleased to present the Victoria Police annual report for the 12 months ending 30 June 2026. This report is a record of our performance against a range of statutory requirements and the government's budget performance measures. We have also included an overview of our most important programs, initiatives and achievements in the past year.



Across the state, our police, protective services officers and employees continue to serve with compassion, respect, integrity, professionalism and courage. They help to keep Victorians safe, and feeling safe, in their homes, on our roads, on public transport and in the places where people live, work, gather and play.

During 2025–26, Victoria Police set a clear direction for the future through our strategy, *A Safe Victoria*, the *Community First Operating Model* and our refreshed organisational values. Together, they describe who we are, what we stand for and how we will deliver policing services for the community.

We completed the first phase of our organisational redesign, aligning our structure more closely to our strategy and community needs. This included establishing the Prevention, Community and Partnerships portfolio, reinforcing community-focused policing, prevention, early intervention and sustained collaboration and partnership.

Our priorities are straightforward: build trust and confidence, reduce crime and harm and ensure our people have what they need to serve the community well. These priorities guide the choices we make and the way we respond to the needs of communities across Victoria.

We enhanced visible, intelligence-informed policing through initiatives including Operation Pulse, which increased police and protective services officer presence in major shopping centres, and a more flexible Public Transport Policing Model to better match police presence to risk and demand.

We also continued to respond to complex and serious crime and harm. The newly-established State Command and Coordination Centre has improved how operational information and intelligence is shared, while dedicated operations and taskforces have disrupted organised crime, strengthened our response to serious and violent youth offending, and supported road safety through targeted enforcement.

The safety of police and the community has remained at the centre of everything we do. Following the tragic events at Porepunkah in August 2025, Operation Summit demonstrated the dedication and resilience of our people and the importance of strong partnerships with agencies and local communities. I again acknowledge all those affected and thank everyone who supported Victoria Police during that difficult time.

During the year, we progressed the Uplift Program and other practical reforms to build on our capability, support the frontline and improve the way we work. This included a focus on reducing bureaucracy, improving technology, developing leadership, supporting recruitment and retention and enhancing coordination across the state.

We have introduced a new code of conduct, reviewed our governance and committee arrangements and maintained a strong focus on risk, audit and assurance—foundations that are essential to a strong, accountable and trusted police service.

Through recruit training reforms, investment in operational capability, enhanced emergency response support and continued recognition of workplace inclusion, we are building the capability, culture and systems needed to serve the community with confidence.

I thank every Victoria Police employee for their service and commitment, and acknowledge our partners across government, emergency services, community organisations and the Victorian community for their continued support. As we look ahead, our focus remains clear: delivering our strategy, strengthening trust and confidence, reducing harm and working together for a safer Victoria.

Victoria Police is here for every Victorian.

1

OUR ORGANISATION

Victoria Police was established in 1853 and provides policing services to the Victorian community 24 hours a day, seven days a week. We work every day to keep all Victorians safe.



Our vision is for a safe Victoria, where everyone is safe and feels safe. We are committed to building trust and confidence, reducing crime and harm and enabling our people to deliver exceptional policing services. Through intelligence-informed decision-making, a prevention-focused approach and strong partnerships, we work to strengthen community safety and support the Victorian community.

Our role is to serve the Victorian community and uphold the law to promote a safe, secure and orderly society. We achieve this by:

- preserving the peace
- protecting life and property
- preventing the commission of offences
- detecting and apprehending offenders
- helping those in need of assistance.

Our values

Our values are central to who we are. They define what we stand for, guide how we behave, and underpin every decision and action we take. They reflect our commitment to the Victorian community and to each other, setting the standard for how we honour the responsibilities entrusted to us.

The trust and confidence of the community are fundamental to our ability to serve. Together, our values provide the foundation for earning and maintaining that trust, guiding the behaviours that strengthen our relationships with the community, our partners and each other. Our values are:

Compassion
We act with compassion through tolerance, understanding and impartiality.

Respect
We treat everyone fairly, with dignity and respect; they are valued and included.

Integrity
We act with integrity and honour, being fair and respectful of both the law and human rights.

Professionalism
We are accountable and professional; committed to maintaining the highest standards of conduct and presentation.

Courage
We act with courage and uphold the values in the face of adversity.

Our services

Victoria Police operates under the *Victoria Police Act 2013* and delivers policing services in support of *A Safe Victoria*, Victoria Police's strategy, and the Community First operating model. Our approach is focused on visible policing presence, prevention of crime and harm, and effective responses to emergencies, incidents and community needs. Services are delivered through a combination of frontline policing, specialist capabilities and partnerships that support safer outcomes for Victorians.

Our current services are grouped across three core areas:

- **Presence**
  - highly-visible policing – more street than station
  - intelligence-informed policing
  - proactive policing activities aimed at harm reduction
  - community engagement with a focus on victims, priority groups and those at risk
- **Prevention**
  - deterrence, early intervention through partnerships and community safety initiatives
  - disrupting, preventing and detecting crime
  - regulatory services that prevent harm through education, compliance and enforcement activities
- **Response**
  - responding to emergencies, critical incidents and major events
  - investigating and prosecuting crime
  - victim support and offender management.

These services are delivered through a range of pathways, including in-person policing, digital and phone channels

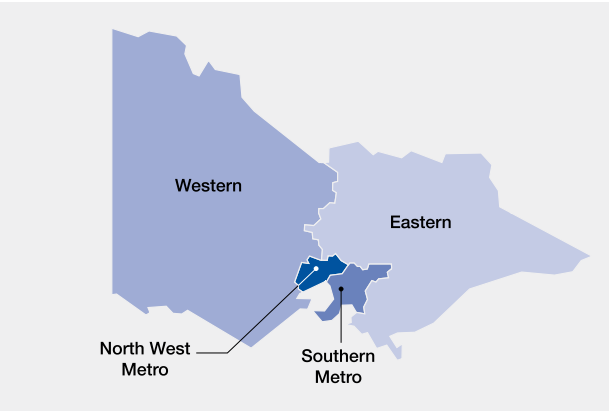
and on-site services. This includes police patrols, road policing, community engagement activities, emergency and non-emergency reporting channels, online reporting, police stations, court services, deployment and offender processing centres and multidisciplinary centres.

Visit the Victoria Police website for further information about our services, including regional maps.

Victoria Police regions

Victoria Police serves the Victorian community across four regions. These are:

- North West Metro Region — encompassing inner western and northern areas of Melbourne, across five divisions.
- Southern Metro Region — serving Melbourne's southern and bayside communities, across four divisions.
- Eastern Region — a geographically-diverse region, incorporating metropolitan, rural and alpine areas, across six divisions.
- Western Region — the largest geographic area covering 60 per cent of the state, across six divisions.



These regional boundaries correspond with regions used by other Victorian Government departments, enhancing the delivery of government services, particularly in emergency management.

Our operating environment

Victoria Police operates under the *Victoria Police Act 2013*. Disclosures required under the Act and other legislation, as well as additional reporting requirements, are presented in Chapter 5 – Other disclosures.

Our organisational structure

Three Deputy Commissioners and one Deputy Secretary support the Chief Commissioner of Police.

The Deputy Commissioner, Regional Operations, is responsible for the oversight and management of frontline policing services across the four police regions.

The Deputy Commissioner, Specialist Investigations and Support, is responsible for the oversight of the Crime and Counter Terrorism Investigation Services, Road Policing, State Emergencies and Public Order and Forensic Services.

The Deputy Commissioner, Prevention, Community and Partnerships is responsible for the oversight of Partnerships and Safe Communities, Prevention, Intelligence, Evidence, Data Insights, Continuous Improvement, Uplift and Technology and Professional Standards.

The Deputy Secretary, Corporate Services, is responsible for the oversight of Our People, Digital and Infrastructure Services, Financial Services, Legal Services and Corporate Strategy and Governance.

Organisational chart as at 30 June 2026



Senior leadership group

Executive Leadership Board

The Executive Leadership Board is the primary decision-making body for Victoria Police and comprises the Chief Commissioner of Police, Deputy Commissioners and Deputy Secretary. The board is responsible for providing leadership, strategic direction and oversight for the organisation, setting culture and modelling Victoria Police values. As at 30 June 2026, the members of the Executive Leadership Board were:

- Mike Bush CNZM – Chief Commissioner of Police
- Robert Hill APM – Deputy Commissioner, Regional Operations
- Elizabeth Murphy APM – Deputy Commissioner, Specialist Investigations and Support
- Tim Hansen APM – Deputy Commissioner, Prevention, Community and Partnerships
- Karl Kent OAM – Deputy Secretary, Corporate Services.

Command

Command is made up of the Chief Commissioner of Police, Deputy Commissioners, Deputy Secretary, Assistant Commissioners, Executive Directors, Commanders and Directors. Command meets twice a year to discuss current and emerging community and organisational matters.

Delegations

The Chief Commissioner of Police is the Chief Constable and the Chief Executive Officer of Victoria Police under the *Victoria Police Act 2013* and the *Public Administration Act 2004* respectively. The Chief Commissioner of Police may delegate duties, functions and powers to employees at differing ranks and levels. Decision-making occurs through Instruments of Delegation and through functional lines across the organisational and governance structures, as set out and approved by the Chief Commissioner of Police.

Committees

The Victoria Police governance structure includes standing executive, corporate and advisory committees that support decision-making, risk management and organisational performance. During 2025–26, we undertook a review of our governance and committee arrangements in response to the organisational redesign and the introduction of the *A Safe Victoria* strategy and associated operating frameworks. The review strengthened governance oversight, aligned committee structures with organisational priorities and supported effective decision-making and accountability.

Decision-making committees in 2025–26

Committee	Focus
Executive Leadership Board – meets daily on contemporary issues and monthly on strategic issues	Primary decision-making and oversight body for Victoria Police on matters which have organisation-wide impacts including strategic and long-term priorities, new policy and strategic projects, financial and resourcing matters, risk management, major investment and organisational reform.
Uplift Steering Committee – meets monthly	Provides oversight and direction for the Uplift Program which comprises six workstreams to drive innovation across Victoria Police. The six Uplift Program workstreams are: ▪ Organisational Redesign ▪ Recruitment, Retention and Return ▪ Information Technology Optimisation ▪ Operating Model and Bureaucracy Reduction ▪ Leadership at every level ▪ Police Assistance Line and Online Reporting Refresh.
Victoria Police Strategic Finance and Budget Committee[(a)] – meets monthly	Provides oversight of budget and finance-related matters. The committee is responsible for overseeing the implementation and ongoing monitoring of financial management strategies and savings initiatives, supporting prioritisation of budget and resource allocation, assessing the funding implications of decisions, driving budget accountability across Victoria Police and making recommendations to the Executive Leadership Board on matters with material financial implications.
Asset Strategy and Procurement Committee – meets monthly	Provides oversight and governance of the strategic direction and policy priorities of physical and digital asset management, procurement, information management and cyber security for Victoria Police. The committee also supports Victoria Police in fulfilling its obligations under the Victorian Government Asset Management Accountability Framework and Victorian Government Purchasing Board.
Safety Committee – meets monthly	Provides oversight of Victoria Police safety and wellbeing performance including key indicators related to safety leadership and workplace culture. The committee also assists in ensuring Victoria Police appropriately acquits its statutory and regulatory safety and wellbeing obligations. The committee ensures effective management of safety-related risks, while maintaining continual improvement of safety systems, practices and outcomes.
Resourcing Committee – meets monthly	Provides strategic leadership in relation to workforce resourcing matters, including attraction, recruitment, staff allocation, training, retention and capacity to enable Victoria Police to deliver against its priorities.
State Operations, Tasking and Coordination – meets monthly	Leads the state-level operations, tasking and coordination process. Provides an evidence-based, intelligence-informed process of prioritising issues, risks and threats, planning effective responses, allocating tasks and coordinating resources to improve community safety.

Note:

(a) The committee includes independent members and external observers.

Advisory committee

Committee	Focus
Audit and Risk Committee[a] – meets five times a year	Required by the Standing Directions 2018 of the Minister for Finance under the *Financial Management Act 1994*, the committee provides independent assurance and assistance to the Chief Commissioner of Police regarding our financial, risk, control and compliance frameworks, in addition to our external accountability responsibilities. Maintains effective communication with external auditors and considers recommendations from internal and external auditors.

Note:

(a) The committee includes independent members and external observers.

Oversight and assurance

Audit and Risk Committee

The Audit and Risk Committee is established under the *Financial Management Act 1994*. Its objective is to provide independent assurance and assistance to the Chief Commissioner of Police in relation to our risk, control and compliance framework, and external accountability responsibilities.

The committee has no executive powers, except those expressly provided by the Standing Directions 2018 of the Minister for Finance and powers that may be delegated to it from time to time by the Chief Commissioner of Police. All committee members are external to Victoria Police. The Audit and Risk Committee members as at 30 June 2026 were:

- Sandra (Sam) Andersen LLB CPA FAICD FFin (Chair)
- Stephen Fontana APM
- Megan Haas
- Ramaswamy (Narayan) Prasad MBA FCPA GAICD.

Internal audit

In accordance with the Standing Directions issued under the *Financial Management Act 1994*, Victoria Police maintains an internal audit function (Standing Direction 3.2.2 – Internal Audit). Where required, internal audit provides an independent and objective assessment of how effectively the organisation manages its governance, risks and controls. The Standing Direction requires that the internal audit function is independent of management.

Our internal audit function continues as a co-sourced arrangement under a commercial contract with KPMG. In 2025–26, Scyne Advisory was appointed as Victoria Police's secondary service provider. Our internal audit program includes compliance and performance reviews, with outcomes and mitigation actions reported to the Executive Leadership Board and the Audit and Risk Committee.

Continuous auditing

Our Continuous Auditing Programs continued in 2025–26. Continuous audit activities use data analytics to identify control issues across key business processes and systems, providing ongoing assurance and timely insight into risk and control issues to senior management. The results of all Continuous Auditing Programs are reported to the Audit and Risk Committee quarterly.

External reviews

Victoria Police, external agencies and oversight bodies conduct reviews, audits and inquiries which make recommendations to enhance our business practices. These reviews generally result in mitigation strategies aimed at addressing the risks identified in the findings.

A range of bodies undertake external reviews of Victoria Police including:

- Integrity Oversight Victoria
- Victorian Auditor-General's Office (VAGO)
- Victorian Ombudsman
- Independent Broad-based Anti-corruption Commission (IBAC)
- Office of the Victorian Information Commissioner
- Victorian Equal Opportunity and Human Rights Commission
- Coroners Court of Victoria
- Commonwealth Ombudsman
- Victims of Crime Commissioner.

We may also contribute to other public inquiries including, but not limited to, royal commissions and parliamentary inquiries.

Risk management

Under Standing Direction 3.7.1 – Risk Management Framework and Processes, Victoria Police must apply the Victorian Government Risk Management Framework 2025 (VGRMF). We must consider material risks in decision making and appropriately manage risk while considering our obligations, constraints, and objectives. Effective risk management enhances service delivery and community safety outcomes.

The VGRMF describes the minimum risk management requirement to demonstrate that risks are managed effectively. It adopts the *ISO 31000:2018 Risk management — Guidelines*, an internationally accepted basis for best practice risk management.

Risk management obligations include the requirement that risk considerations are documented and reflected in the organisation's overall governance, strategic planning, performance management, financial management and service delivery processes and outcomes.

The Victoria Police Risk Management Framework aligns with the VGRMF and incorporates the Victoria Police Risk Appetite Statement and risk evaluation matrix. During 2025–26, we completed our annual review of the Risk Management Framework, Strategic Risk Profile and risk appetite settings to ensure they remained current and aligned with the organisation's operating environment and risk management obligations.

The Executive Leadership Board recognises risk management as an integral part of organisational culture, policies, systems and processes required to ensure community safety. The Executive Leadership Board is committed to advancing a positive risk culture to enhance understanding by all employees and contractors.

This will support employees to manage risks in all areas of responsibility through sound risk management practices.

2

OUR PEOPLE

Victoria Police is committed to enabling a workforce where our people are leaders, are safe and supported, are valued and included, are enabled and are high performing. We foster a safe, respectful and inclusive workplace that supports the health, safety and wellbeing of our people and enables them to deliver policing services to the Victorian community.



Workforce overview

Victoria Police has 20,790 full-time equivalent (FTE) employees, comprising police officers, protective services officers (PSOs), police custody officers (PCOs) and Victorian Public Service (VPS) employees. Further details about our workforce numbers can be found in Chapter 5 – Other disclosures.

Full-time equivalent (FTE) summary

Employees (FTE)	As at 27 June 2026	As at 28 June 2025
Police	15,442	15,909
Police recruits	246	110
PSOs	1473	1462
Reservists	1	2
PCOs	296	321
VPS employees	3332	3528
Total	**20,790**	**21,332**

Notes: *This table is prepared in accordance with* Financial Reporting Direction (FRD) 29 Workforce data disclosures in the Report of Operations – public service employee's *requirements and excludes employees who were not on salary at the end of the last pay period of the financial year (which ended 28 June 2025 for 2024–25 and 27 June 2026 for 2025–26).*
Due to rounding, the FTE total may not tally as the figures have been rounded to the nearest whole number, in line with FRD 29.
PCOs are VPS employees but are listed separately. This table excludes employees who are employed by statutory and nationally-funded bodies administered by Victoria Police.

A commitment to equality and inclusivity

Victoria Police is committed to fostering a safe, respectful and inclusive workplace that reflects the diversity of the Victorian community. During 2025–26, we continued to advance gender equality, diversity and inclusion through the development of new action plans, Aboriginal inclusion initiatives, leadership development programs and targeted workforce programs designed to support cultural safety, workforce participation and employee wellbeing.

Key achievements during the year included completing all actions under the Chief Commissioner's Statement of Commitment to the Yoorrook Justice Commission, developing the Gender Equality, Diversity and Inclusion Action Plan 2026–2029, investing in employee-led inclusion initiatives and strengthening leadership capability to support a more inclusive and representative workforce.

This work is guided by the *Equal, Safe and Strong: Victoria Police Gender Equality Action Plan 2020–2030* and *Victoria Police Workforce Diversity and Inclusion Framework 2023–2030*, which provide the foundation for ongoing cultural and workforce reform.

Aboriginal inclusion and self-determination

A significant milestone during 2025–26 was the completion of all actions under the *Aboriginal and Torres Strait Islander Inclusion Action Plan 2023–2025* and the associated Chief Commissioner's Statement of Commitment to the Yoorrook Justice Commission.

In acquitting those actions Victoria Police:

- completed development of a Victoria Police commitment to advancing a Self-Determination Framework, which supports and enables all actions planned in the 2026–2029 action plan
- partnered with the Victorian Public Sector Commission and Department of Jobs, Skills, Industry and Regions to pilot a First Peoples Mentoring program under the Barring Djinang First Peoples Workforce Development program, which was delivered by Yimburu Consulting (formerly Murri Matters) using a culturally safe and inclusive framework
- enhanced Aboriginal Cultural Awareness Training and developed scalable delivery methods to ensure all employees maintain current knowledge
- established clear leadership and coordination for community-linked Aboriginal programs, Aboriginal Community Liaison Officers and Police Aboriginal Liaison Officers.

Building on this work, the Aboriginal Inclusion Action Plan 2026–2029 is being developed with the support and guidance of Aboriginal employees and community representatives, including the Dunguludja Yapaneyput Aboriginal Employee Network, Aboriginal Portfolio Reference Group and Aboriginal Justice Caucus.

Key equality, diversity and inclusion achievements during 2025–26

Victoria Police continued to strengthen workplace inclusion through employee-led networks, leadership development initiatives and targeted programs that support workforce participation, accessibility and employee wellbeing.

In 2025–26, the Victoria Police Provident Fund approved a $50,000 funding allocation to employee networks following recommendations from the 2025 Employee Network Review. The funding supports initiatives that promote employee wellbeing, inclusion and participation across the organisation.

In February 2026, Victoria Police launched an Intergenerational Toolkit to support leaders in managing an increasingly diverse workforce. The toolkit provided practical resources for leaders and complemented training delivered through the OneLink program to strengthen people management capability across senior sergeant and VPS leadership cohorts.

The Gender Equality and Inclusion Division also delivered eight leadership development sessions through the Senior Sergeant Development program and Inspectors' Development program, supporting leaders to promote inclusive workplace practices and strengthen gender equality, diversity and inclusion across their workplaces.

In November 2025, North West Metro Region delivered JobAccess Autism Awareness Training to 400 employees, increasing awareness of autism and providing practical guidance for supporting colleagues and community members with autism.

Victoria Police employees and initiatives received several external awards and recognitions during 2025–26. In September 2025, a Victoria Police employee received the Australasian Council for Women and Policing Excellence in Policing Emerging Leadership Award. In May 2026, Victoria Police initiatives were recognised through four Victorian Public Sector Pride Awards, acknowledging contributions to lesbian, gay, bisexual, transgender, intersex, queer/questioning, asexual plus (LGBTIQA+) inclusion across the organisation and broader community.

In 2025–26, Victoria Police continued to work with the Department of Justice and Community Safety to finalise applications under the Restorative Engagement and Redress Scheme, which provides redress support to current and former employees who experienced workplace sex discrimination or sexual harassment.

Gender Equality Act 2020 obligations

Gender Equality, Diversity and Inclusion Action Plan 2026–2029

Victoria Police developed the Gender Equality, Diversity and Inclusion Action Plan 2026–2029, which was endorsed by the Chief Commissioner on 1 June 2026. The action plan sets out Victoria Police's commitment to advancing gender equality, diversity and inclusion across the workforce and supporting a safe, respectful and inclusive workplace culture.

2025 Workplace Gender Audit

Victoria Police completed its third workplace gender audit under the *Gender Equality Act 2020*, building on audits undertaken in 2021 and 2023. The 2025 audit assessed Victoria Police's performance against the workplace gender equality indicators prescribed under the *Gender Equality Act 2020*. Findings from the audit informed development of the Gender Equality, Diversity and Inclusion Action Plan 2026–2029 and will support ongoing monitoring of organisational progress against workplace gender equality indicators.

The Commission for Gender Equality in the Public Sector (CGEPS) has advised that a summary of the Victoria Police audit results will be published on its Insights portal in late 2026, alongside audit submissions from about 300 Victorian public sector agencies.

2026 Progress Report

In accordance with the *Gender Equality Act 2020*, Victoria Police met its two-yearly reporting obligations by preparing and submitting a progress report outlining progress against the *Equal, Safe and Strong: Victoria Police Gender Equality Action Plan 2022–2024*. The report detailed progress against workplace gender equality indicators, implementation of Gender Impact Assessments (GIAs), and actions taken to advance gender equality across the organisation.

The progress report was submitted to CGEPS for review in June 2026. Following completion of the review, the report will be made available to employees through accessible digital channels and published on the Victoria Police website.

Employment conditions

Legislation, enterprise agreements and Victoria Police policy govern the terms and conditions of employment for our employees. In addition to the *Fair Work Act 2009*, and *Fair Work Regulations 2009*, our police officers and PSOs are governed by the *Victoria Police Act 2013* and

Victoria Police Regulations 2024. Our VPS employees (including PCOs) are governed by the *Public Administration Act 2004*, public sector industrial relations policies and the Victoria Public Sector Commission's VPS common policies.

The employment conditions of Victoria Police employees are covered by dedicated enterprise agreements, including the *Victoria Police (Police Officers, Protective Services Officers, Police Reservists and Police Recruits) Enterprise Agreement 2025* and the *Victorian Public Service Enterprise Agreement 2024*.

2025–26 Honours and awards

Victoria Police recognise the exceptional service, professionalism and contribution of employees and members of the community who have made significant contributions to keeping Victoria safe. In 2025–26, 37 Victoria Police employees received an honour or award, four community members received a commendation, and one business received a business commendation. A list of recipients who consented to publication of their details can be found in Appendix C.

Occupational health, safety and wellbeing

Victoria Police remain committed to supporting the health, safety and wellbeing of our employees. During 2025–26 we continued to strengthen our approach to preventing and managing both physical and psychosocial harm, recognising the complex and often demanding environments in which our people work.

Our focus during the year included promoting mentally healthy workplaces, strengthening safety leadership and culture and providing timely access to support for employees.

Incident management

Reported safety incidents decreased by 10 per cent from 4342 in 2024–25 to 3891 in 2025–26. During the year, Victoria Police strengthened its approach to psychological health and wellbeing through an increased focus on psychosocial hazard identification, management education and employee support initiatives, alongside physical injury prevention and management activities.

Occupational health and safety performance indicators

Measure	KPI	2025–26	2024–25	2023–24
Incidents	Number of incidents	3891	4342	3809
	Rate per 100 FTE	18.72	20.4	17.5
	Number of incidents requiring first aid and/or further medical treatment	1208	1231	1130
	Number of mental health injuries	542	538[a]	Not available
Claims [b]	Number of standard claims	900	1078	1350
	Rate per 100 FTE	4.2	5.1	6.2
	Number of lost time claims	1000	904	1290
	Rate per 100 FTE	4.7	4.2	5.9
	Number of claims exceeding 13 weeks	303	302	332
	Rate per 100 FTE	1.4	1.4	1.5
Fatalities	Fatality claims	4	0	3
Claim costs [c]	Average cost per standard claim	$208,126	$137,041	$214,578
Return to work	Percentage of claims with return-to-work plan less than 30 days	Not available [d]	Not available [d]	Not available [d]
Management commitment	Evidence of occupational health and safety (OHS) policy statement, OHS objectives, regular reporting to senior management of OHS and OHS plans (signed by Chief Executive Officer or equivalent)	Completed	Completed	Completed
	Evidence of OHS criteria in purchasing guidelines (including goods, services and personnel)	Completed	Completed	Completed

Measure	KPI	2025–26	2024–25	2023–24
Consultation and participation	Evidence of agreed structure of designated workgroups, health and safety representatives and issue resolution procedures	Completed	Completed	Completed
	Compliance with agreed structure of designated workgroups, health and safety representatives and issue resolution procedures	Completed	Completed	Completed
	Number of quarterly OHS Committee meetings.	Not available [e]	Not available [e]	Not available [e]
Risk management	Percentage of internal audits/inspections conducted as planned	Not available [f]	Not available [f]	100%
	Percentage of reported incidents investigated	84.9%	85.6%	82.0%
	Number of Improvement Notices issued by WorkSafe Inspector	3	4	1
	Percentage of issues identified and actioned arising from:			
	a. internal audits	Not available [f]	Not available [f]	100%
	b. Health and Safety Representative provisional improvement notices	21 issued, 43% completed	9 issued, 80% completed	100%
	c. WorkSafe notices	3 notices, 67% completed	4 notices, 50% completed	100%
Training	Percentage of managers and staff who have received OHS training:			
	a. induction	97%	74%	73%
	b. management training	Not available [g]	Not available [g]	Not available [g]
	c. contractors and temporary employees	Not available [h]	Not available [h]	Not available [h]
	Percentage of Health and Safety Representatives trained:			
	a. upon acceptance of role (initial training)	50%	60%	86%
	b. retraining (annual refresher)	14%	11%	20%

Notes: *Data in this table was extracted on 17 July 2026 and reflects information recorded for the period 1 July 2025 to 30 June 2026. As underlying operational and workers compensation records may continue to be updated after the extraction date, figures reported in future years may differ from those presented here.*

(a) A new additional measure of mental health injury data commenced in the 2024–25 financial year.
(b) Data is sourced from the Victorian WorkCover Authority. The date the claim was lodged determines which financial year it is reported in. Due to the dynamic nature of claim data, figures may vary from those reported in earlier financial years.
(c) Standard claims include accepted compensation claims involving medical expenses and/or lost time of less than 10 days. Lost time claims may include claims that do not meet the definition of a standard claim. As a result, a reduction in standard claims does not necessarily result in a reduction in lost time claims. Average claim costs can also increase due to the complexity and duration of claims, including mental injury claims that may involve extended recovery periods and compensation payments.
(d) Victoria Police systems do not track return-to-work plans less than 30 days. This data is not available without manually examining every claim.
(e) Victoria Police regions and functional areas conduct quarterly OHS committee meetings, with involvement from their dedicated health and safety representatives. System capability does not extend to recording the number of meetings.
(f) Centralised checking of the completion of OHS internal audits has stopped due to staff resourcing constraints.
(g) Senior sergeants and above ranks receive OHS training during promotional and mandatory annual leadership training. Recruits also receive foundational training during their induction. We cannot include this specific training data from these groups.
(h) Contractors and temporary employees attending a police facility sign-in and complete a station induction program. Records are maintained locally and are not centrally collated, therefore organisation wide reporting is not available.

3 OUR PERFORMANCE

Victoria Police's performance during the 2025–26 financial year is measured against a range of objective indicators. A summary of our financial performance shows how we achieve our goals with the resources available.



Performance summary

In 2025–26, Victoria Police received a total operating budget of $4.508 billion to deliver policing services to the Victorian community 24-hours a day, seven days a week. We are accountable to the Victorian Government and the community for how we use these resources and for the outcomes we deliver. This chapter reports Victoria Police's performance against the measures and targets set out in the Victorian Government Budget Papers and Department Performance Statement. Progress against the priorities and actions in the *Victoria Police Corporate Plan 2025–2026* is outlined in Chapter 4 – Year in review.

Performance against objective indicators

Victoria Police reports against the objectives and indicators published in the Victorian Government Budget Papers and Department Performance Statement. These indicators measure our performance in delivering policing and community safety services and our contribution to community safety outcomes.

OBJECTIVE

- Ensuring community safety through policing, law enforcement and prevention activities

OUTPUT

- Policing and community safety

INDICATORS

- Community safety during the day and at night
- Community safety on public transport
- Crime statistics
- Number of road fatalities
- Number of road injuries

Source: *Department Performance Statement 2025–26.*

Performance data for the "Community safety during the day and at night" and "Community safety on public transport" indicators is sourced from the annual National Survey of Community Satisfaction with Policing (NSCSP) and published in the Commonwealth Productivity Commission's *Report on Government Services* (RoGS) each year.

Due to survey and publication timeframes, the most current NSCSP data available relates to the 2024–25 financial year and is used in this annual report. These results were also reported in the 2026 RoGS. The 2025–26 NSCSP results will be published in the 2027 RoGS and reported in the Victoria Police Annual Report 2026–27.

Future reporting of community perception measures

The contract with the NSCSP service provider concluded on 30 June 2026. The Australia New Zealand Policing Advisory Agency (ANZPAA) is currently exploring alternative arrangements for the future measurement of community perceptions of safety, confidence and satisfaction with policing.

As a result, arrangements for the future measurement and reporting of NSCSP-derived indicators are currently under review.

Community safety during the day and at night

The "Community safety during the day and at night" indicator reflects our efforts to improve safety and provide a secure environment for the community by measuring the level of safety that survey respondents (as a sample of Victorians) feel during the day and at night. Survey respondents are asked to rate how safe they feel across a range of settings, from "very unsafe" to "very safe". The following table reports the proportion of Victorian respondents who indicated they felt "safe" or "very safe".

Indicator	2024–25 (%)	2023–24 (%)	2022–23 (%)	2021–22 (%)	2020–21 (%)
Walking alone in their neighbourhood during the day	83.3	87.3	91.3	91.8	91.5
Walking alone in their neighbourhood at night	43.0	44.9	53.0	51.1	51.7
At home alone during the night	73.7	77.4	87.7	88.1	88.0

Source: *National Survey of Community Satisfaction with Policing*
Note: *From 2023–24, the National Survey of Community Satisfaction with Policing changed from a phone-only survey to a combined phone and online data collection method. This change affects comparability with earlier results. As a result, 2023–24 and 2024–25 results are not directly comparable with results reported for 2022–23 and earlier years.*

Community safety on public transport

The "Community safety on public transport" indicator reflects our efforts to improve safety and provide a secure environment for the community by measuring the level of safety that survey respondents (as a sample of Victorians) feel on public transport. Survey respondents are asked to rate how safe they feel across a range of settings, from "very unsafe" to "very safe". The following table reports the proportion of Victorian respondents who indicated they felt "safe" or "very safe".

Indicator	2024–25 (%)	2023–24 (%)	2022–23 (%)	2021–22 (%)	2020–21 (%)
Travelling alone on public transport during the day	73.8	75.4	66.3	65.7	66.8
Travelling alone on public transport at night	29.6	31.3	32.6	31.6	31.6

Source: *National Survey of Community Satisfaction with Policing.*
Note: *From 2023–24, the National Survey of Community Satisfaction with Policing changed from a phone-only survey to a combined phone and online data collection method. This change affects comparability with earlier results. As a result, 2023–24 and 2024–25 results are not directly comparable with results reported for 2022–23 and earlier years.*

Crime statistics

Crime statistics are based on reports from the public and offences detected by police and demonstrates our progress in ensuring community safety through policing, law enforcement and crime prevention activities. The Crime Statistics Agency is responsible for processing and publishing Victorian crime statistics, independent of Victoria Police.
Visit www.crimestatistics.vic.gov.au for a breakdown of crime statistics.

Changes to recorded crime can be due to increased policing presence and focus on community safety throughout Victoria, police detection and enforcement activity, the introduction of new offences or increased police powers to enforce offences. Changes may also be due to social, economic and environmental factors, or changing public confidence in reporting crime to police. In 2025–26 there was a decrease in total recorded crime of 2.1 per cent from 637,984 offences in 2024–25 to 624,624 in 2025–26.

Indicator	2025–26	2024–25	2023–24	2022–23	2021–22	Change from 2024–25 to 2025–26 (%)	Change from 2021–22 to 2025–26 (%)
Crimes against the person offences	96,282	97,690	88,894	84,185	82,065	-1.4	17.3
Property and deception offences	358,744	377,884	311,870	272,678	235,991	-5.1	52.0
Drug offences	34,836	32,525	31,543	30,240	29,987	7.1	16.2
Public order and security offences	31,271	29,939	27,997	29,388	28,628	4.4	9.2
Justice procedure offences	102,015	98,330	89,708	88,284	81,212	3.7	25.6
Other offences	1476	1616	1833	1255	11,102	-8.7	-86.7
Total offences	624,624	637,984	551,845	506,030	468,985	-2.1	33.2
Total offence rate per 100,000 population [a]	**8679.6**	**9018.9**	**7939.1**	**7444.7**	**7089.5**	**-3.8**	**22.4**

Source: *Crime Statistics Agency*
Notes: *Recorded crime data relating to previous years may change in subsequent data extracts as the Victoria Police Law Enforcement Assistance Program (LEAP) is a live database and information is continually updated in LEAP as investigations progress and cases are completed by Victoria Police. Data provided to the Crime Statistics Agency is correct at the time of extract from LEAP (18 July 2026).*

(a) Population estimates for 2024–25 onwards are derived from a customised data request from the Department of Transport and Planning (DTP), based on unpublished internal modelling. DTP is the agency responsible for the development of official Victorian Government population projections, which incorporate the latest population estimates, evidence from the latest Census plus assumptions regarding future births, deaths, migration and local development trends. Prior to 2024–25, population estimates are based on the Estimated Resident Population for Victoria, data produced by the Australian Bureau of Statistics.

Road fatalities and injuries

The *Victoria Police Road Safety Strategy 2024–2028* demonstrates the commitment of Victoria Police, together with our road safety partners, to reducing road trauma with a vision of zero deaths and serious injuries on Victorian roads. Our collective focus is to reduce fatalities and injuries through prevention, enforcement, deterrence, engagement and enhancement to embed a culture of road safety in the Victorian community. We aim to ensure all Victorians feel safe on and around our roads. During 2025–26, Victoria Police targeted speeding, distraction, impaired driving, seatbelt and restraint non-compliance, rural roads, high-risk driving and unauthorised drivers, to maintain community safety on our roads. These priorities also form part of our broader Road Safety Strategy.

In 2025–26, there were a total of 264 road fatalities in Victoria, a decrease of 32 fatalities compared to the previous year.

The total number of road injuries decreased by 6 per cent in 2025–26 compared to the previous year.

Road fatalities and injuries

	2025–26	2024–25	2023–24	2022–23	2021–22
Fatalities (lives lost) [a][b]	264	296	287	266	246
Injuries [c]	20,228	21,493	20,722	20,919	18,622

Notes:

(a) Due to the reclassification of road fatalities by the Road Fatality Review Panel, data may vary from that reported in previous publications.

(b) Data may differ from the annual figures published elsewhere, as fatality data tends to be reported by calendar year rather than financial year.

(c) Injuries include both serious and other injuries. Due to the nature of the Traffic Incident System operating as a dynamic database, data may vary from that reported for previous financial years. In addition, there is a standard three-month lag for injuries data to be considered complete. Therefore, data for 2025–26 should not be considered complete as the date of extraction was 24 September 2026.

Road policing statistics by user

Road user	2025–26 Lives lost [a][b]	2025–26 Injuries [c]	2024–25 Lives lost [a][b]	2024–25 Injuries [c]
Driver	111	10,772	130	11,441
Passenger	49	3123	35	3406
Pedestrian	48	1777	50	1781
Bicyclist	11	1327	10	1521
Motorcyclist	41	2505	67	2716
Pillion passenger	1	74	1	69
Other	3	650	3	559
Total	**264**	**20,228**	**296**	**21,493**

Notes:

(a) Due to the reclassification of road fatalities by the Road Fatality Review Panel, data may vary from that reported in previous publications.

(b) Data may differ from the annual figures published elsewhere, as fatality data tends to be reported by calendar year rather than financial year.

(c) Injuries include both serious and other injuries. Due to the nature of the Traffic Incident System operating as a dynamic database, data may vary from that reported for previous financial years. In addition, there is a standard three-month lag for injuries data to be considered complete. Therefore, data for 2025–26 should not be considered complete as the date of extraction was 24 September 2026.

Road policing statistics by area

Area [d]	2025–26 Lives lost [a]	2025–26 Injuries [b]	2025–26 Collisions [c]	2024–25 Lives lost [a]	2024–25 Injuries [b]	2024–25 Collisions [c]
Metro	134	15,149	12,469	139	16,030	13,108
Regional	130	5079	4128	157	5463	4351
State (total)	**264**	**20,228**	**16,597**	**296**	**21,493**	**17,459**

Notes:

(a) Due to the reclassification of road fatalities by the Road Fatality Review Panel, data may vary from that reported in previous publications. Therefore, data for 2025–26 should not be considered complete as the date of extraction was 24 September 2026. Data may also vary from that reported for previous financial years and may vary from the annual figures published elsewhere as fatality data tends to be reported by calendar year rather than financial year.

(b) Injuries include both serious and other injuries. Due to the dynamic nature of the Traffic Incident System database, data may vary from that reported for previous financial years. In addition, there is a standard three-month reporting lag before injury data is considered complete. As the 2025–26 data was extracted on 24 September 2026, the figures should be treated as preliminary and may be subject to revision.

(c) Collisions is the number of collisions which resulted in the lives lost and injuries. As per notes (a) and (b) the data for collisions for 2025–26 should not be considered complete as the date of extraction was 24 September 2026.

(d) Area is based on Victoria Police boundaries as follows:

- *Metro consists of Southern Metro Region, North-West Metro Region, Western Region (WD1 – Geelong PSA only) and Eastern Region Divisions 1 and 2*
- *Regional consists of Eastern Region Divisions 3, 4, 5 and 6 and the remainder of Western Region.*

Performance against output measures for policing and community safety

Victoria Police contributes to community safety through policing, law enforcement, crime prevention, emergency response and support to the justice system. These activities support the Victorian Government's objective of ensuring community safety through policing, law enforcement and prevention activities. The following section presents Victoria Police's performance against the output measures and targets published in the *Department Performance Statement 2025–26* and demonstrates the outcomes achieved through the delivery of policing and community safety services during the year.

Performance against output measures for policing and crime prevention

Performance measures	Unit of measure	2025–26 actual	2025–26 target	Performance variation (%)	Result
Quantity					
Community calls for assistance to which a Victoria Police response is dispatched	Number	1,107,773	1,200,000	-7.7	■
The actual is lower than the target due to growth in community calls for assistance being lower than anticipated when the target was established.					
Contravention of family violence intervention order offences per 100,000 population	Number	860.2	893	-3.7	○
Crimes against property – excluding family violence related crime (rate per 100,000 population)	Number	4807.1	4100	17.2	■
The actual is higher than the target as cost of living pressures, recidivist offending and drug use are considered likely contributors to offending against property.					
Crimes against property – family violence related (rate per 100,000 population)	Number	177.9	171	4.0	✓
Crimes against the person – excluding family violence related crime (rate per 100,000 population)	Number	734.2	660	11.2	■
The actual is higher than the target due to increased offences against the person, including growth in sexual offences and assault-related offending.					
Crimes against the person – family violence related crime (rate per 100,000 population)	Number	603.7	580	4.1	✓
Number of alcohol screening tests conducted	Number	3,152,691	3,000,000	5.1	✓
The actual is higher than the target due to increased roadside enforcement activity undertaken as part of Victoria Police's commitment to deliver the Road Safety Strategy.					
Number of family violence incidents recorded	Number	102,836	108,081	-4.9	○
Number of impounded/surrendered vehicles related to high risk driving behaviours or other traffic offences	Number	7922	14,628	-45.8	■
The actual is lower than the target due to resource limitations, the Vehicle Impound Support Unit operated at a reduced capacity.					
Number of prohibited drug screening tests conducted	Number	173,967	150,000	16.0	✓
The actual is higher than the target due to the additional 25,000 Transport Accident Commission-funded tests undertaken in the reporting cycle, enabling Victoria Police to undertake more roadside drug screening than originally planned.					
Number of youth referrals	Number	3853	3260	18.2	✓
The actual is higher than the target due to the expansion of the Embedded Youth Outreach Program (EYOP) to Shepparton and Caroline Springs. Victoria Police has also strengthened its victim-centred response through a mandatory eLearn package and distributed resource material across police stations.					
Police record checks and police information reports compiled	Number	959,120	975,000	-1.6	○

Performance measures	Unit of measure	2025–26 actual	2025–26 target	Performance variation (%)	Result
Quality					
Perceptions of safety – walking locally at night	Per cent	43.1	55	-21.6	■
The actual is lower than the target due to a change in the data collection methodology for the National Survey of Community Satisfaction in Policing (NSCSP), constituting a break in the data series. Broader environmental factors may also influence perceptions of safety, including declining social cohesion, increasing social polarisation, cost-of-living pressures and heightened exposure to misinformation and disinformation through digital platforms.					
Proportion of Family Incident Report affected family members receiving referrals	Per cent	87.6	87	0.7	✓
Proportion of community satisfied with policing services (general satisfaction)	Per cent	53	80	-33.8	■
The actual is lower than the target due to a change in the data collection methodology for the NSCSP, constituting a break in the data series. Community satisfaction with policing services may also be influenced by broader societal factors, including declining trust in institutions, increasing social polarisation and heightened public scrutiny of government and law enforcement agencies.					
Proportion of drivers tested by road safety cameras who comply with posted speed limits	Per cent	99.7	99.5	0.2	✓
Proportion of successful prosecution outcomes	Per cent	94.3	92	2.5	✓
Proportion of the community who have confidence in police (an integrity indicator)	Per cent	57.8	82	-29.5	■
The actual is lower than the target due to a change in the data collection methodology for the NSCSP, constituting a break in the data series. Broader environmental factors may also influence community confidence in police, including declining trust in public institutions, increasing social polarisation, heightened scrutiny of law enforcement, and the influence of misinformation and disinformation through traditional and digital media.					
Timeliness					
Proportion of crimes against the person resolved within 30 days	Per cent	35.4	45	-21.3	■
The actual is lower than the target due to workforce availability challenges impacting investigation capacity and clearance rates.					
Proportion of property and deception offences resolved within 30 days	Per cent	19.0	25	-24.0	■
The actual is lower than the target due to workforce availability challenges impacting investigation capacity and clearance rates.					
Cost					
Total output cost	**$ million**	**4,845.4**	**4,508.3**	**7.5**	■
The actual is higher than the target due to additional resources provided to support Victoria Police operations.					

Source: *Victoria Police, the National Survey of Community Satisfaction with Policing and the Crime Statistics Agency*
Key:
✓ *Performance target achieved or exceeded – performance greater than target, either within 5 per cent or exceeding 5 per cent variance.*
○ *Performance target not achieved – performance less than target by less than 5 per cent (or $50 million for cost measures only) variance.*
■ *Performance target not achieved – performance less than target by more than 5 per cent (or $50 million for cost measures only) variance.*

Road safety

Victoria Police's Road Policing Command contributes to the Safe System approach to road safety through highly-visible and sustained enforcement activities aimed at reducing road trauma. Holiday periods continue to present elevated risks on Victorian roads and throughout 2025–26, Victoria Police conducted eight major state-wide road policing operations targeting impaired driving, drug driving and other high-risk road user behaviours.

State-wide policing operations in 2025–26

			Outcome			
Operation	Period	Duration (days)	Blood alcohol content offences	Oral fluid test offences	Other road safety offences [a]	Crime offences
Scoreboard	25 – 28 September 2025	4	192 (from 106,519 Preliminary breath tests (PBTs))	138 (from 2775 Roadside drug tests (RDTs))	4758	435
Furlong	31 October – 4 November 2025	5	234 (from 108,910 PBTs)	135 (from 3,079 RDTs)	6248	202
Roadwise	18 December 2025 – 1 January 2026	15	659 (from 328,164 PBTs)	434 (from 9,035 RDTs)	14,223	1260
Amity	23 – 26 January 2026	4	214 (from 89,835 PBTs)	154 (from 2,441 RDTs)	5150	586
Arid	6 – 9 March 2026	4	250 (from 118,427 PBTs)	163 (from 3,669 RDTs)	6029	523
Nexus	2 – 6 April 2026	5	316 (from 146,698 PBTs)	178 (from 3,505 RDTs)	7073	594
Tribute	24 – 26 April 2026	3	178 (from 68,610 PBTs)	101 (from 1,666 RDTs)	3762	390
Regal	5 – 8 June 2026	4	249 (from 115,993 PBTs)	144 (from 2,778 RDTs)	6828	482

Notes: *Data is subject to change following subsequent updates and validation activities. Figures reported in this table reflect records extracted on 14 July 2026 and are indicative as at 30 June 2026.*
(a) The "Other road safety offences" category encompasses a range of offences including exceeding the speed limit, unauthorised driving (unlicensed/disqualified), driving without a seatbelt and unlawful use of a mobile phone.

Financial performance

	2025–26 $'000	2024–25 $'000	2023–24 $'000	2022–23 $'000	2021–22 $'000
Financial Performance					
Income from government					
Total Income from Transactions	4,849,568	4,574,811	4,317,179	4,166,583	4,102,352
Total Expenses from Transactions	4,846,334	4,610,341	4,350,210	4,163,706	4,100,602
Net Result from Transactions	**3,234**	**(35,530)**	**(33,031)**	**2,877**	**1,750**
Net Result	**36,408**	**(37,103)**	**(4,588)**	**41,178**	**86,939**
Cash Flows					
Net Cash Flow from Operating Activities	187,255	171,837	193,428	166,849	152,568
Net Cash Flow from Financing Activities	(115,412)	(120,356)	(58,385)	101,390	(64,179)
Balance Sheet					
Total Assets	5,191,742	5,000,875	4,978,010	4,906,632	4,804,153
Total Liabilities	2,949,693	2,992,496	2,937,322	2,889,612	2,831,219
Net Worth	**2,242,049**	**2,008,379**	**2,040,687**	**2,017,020**	**1,972,934**

Overview

The Victorian Government considers the net result from transactions to be the most appropriate measure of financial management directly attributable to government policy. This measure excludes the effects of revaluations (holding gains or losses) arising from changes in market prices and other changes in the volume of assets shown under 'other economic flows' on the comprehensive operating statement, which are outside the control of Victoria Police.

Net result from transactions

Victoria Police recorded a net result from transactions of $3.2 million in 2025–26, an improvement of $38.8 million from the $35.5 million deficit reported in 2024–25. The improvement reflects income growth exceeding expense growth during the year, with total income from transactions increasing to $4.850 billion and total expenses from transactions increasing to $4.846 billion.

Income growth was primarily supported by higher Victorian Government funding. Despite vacancies, employee expenses remained the main driver of cost growth, increasing by 7 per cent, largely due to enterprise agreement outcomes and higher WorkCover costs. This was partly offset by lower depreciation and amortisation expenses and a slight reduction in operating expenditure despite inflationary cost pressures.

Net results

Victoria Police reported an overall net result of $36.4 million in 2025–26. This was primarily attributable to an actuarial gain on long service leave liabilities, compared with an actuarial loss in the prior year. The movement mainly reflected an increase in the discount rate from 4.203 per cent to 4.736 per cent.

Net cash inflows from operating activities

Net cash inflows from operating activities were $187.3 million, an increase of $15.4 million from 2024–25. The increase was mainly due to higher receipts from the Victorian Government, partly offset by higher payments to employees and suppliers.

Net cash outflows from financing activities

Net cash outflows from financing activities were $115.4 million, a decrease of $4.9 million from 2024–25. This was primarily due to lower repayments of borrowings and lease liabilities, partly offset by lower capital contributions received during the year.

Total assets

Total assets increased by $190.9 million (4 per cent), from $5.001 billion to $5.192 billion in 2025–26. The increase was primarily driven by the managerial revaluation of owned buildings and leasehold improvements, together with additions arising from capital projects. The revaluation was undertaken after cumulative valuation movements exceeded the 10 per cent threshold indicated by Valuer-General Victoria indices.

Capital investment during the year supported the delivery and upgrade of key police infrastructure, including the completion of Clyde North Police Station and Benalla Police Station and the major refurbishment of Narre Warren Police Station.

Further investment was made in leased accommodation, including new facilities and lease renewals across metropolitan and regional locations.

Total liabilities

Total liabilities decreased by $42.8 million (1 per cent). This reduction was partly offset by higher employee-related provisions, including annual leave and long service leave liabilities.

Net worth

Net worth increased by $233.7 million, or 12 per cent, to $2.242 billion at 30 June 2026. The increase was mainly driven by the revaluation of buildings and leasehold improvements, together with additions from completed capital projects, including the Benalla Police Station and Clyde North Police Station and reaching near practical completion.

4

YEAR IN REVIEW

In 2025–26, Victoria Police delivered initiatives and projects to build trust and confidence, reduce crime and harm, and enable our people. These initiatives and projects were part of a long-term strategy which supports our purpose for all Victorians to be safe and feel safe.



A Safe Victoria: Victoria Police strategy

A Safe Victoria sets our long-term direction and reflects our core purpose for all Victorians to be safe and feel safe. Introduced during 2025–26 alongside the Community First Operating Model and refreshed organisational values, it provides the strategic framework that guides how Victoria Police will deliver services, support its people and work with the community.

The strategy is underpinned by three strategic priorities:

- build trust and confidence
- reduce crime and harm
- enable our people.

Together, these priorities provide a clear and coordinated framework to guide Victoria Police in responding to emerging challenges, reducing harm, strengthening community trust and confidence and delivering policing services to the Victorian community.

Victoria Police Corporate Plan 2025–26

The *Victoria Police Corporate Plan 2025–26* supports the delivery of *A Safe Victoria* by outlining the priority initiatives to be progressed during the reporting period. It translates our strategic priorities into a coordinated program of work across the organisation.

The corporate plan sets out initiatives aligned to building trust and confidence, reducing crime and harm and enabling our people. These initiatives include major organisational reforms, investments and service improvements delivered across Victoria Police.

Prepared in accordance with the *Resource Management Framework*, published by the Department of Treasury and Finance, the Corporate Plan forms part of the Victoria Police integrated organisational planning framework. The plan is refreshed annually to reflect changes in organisational priorities, government objectives and evolving needs of the Victorian community.

Responding when Victoria needs us



The **State Command and Coordination Centre**, established in December 2025, allows us to respond when Victoria needs us. We can monitor major incidents, coordinate resources and support community safety across the state, 24-hours a day from the centre.

Build trust and confidence

Build trust and confidence: initiatives and projects

Initiative/project	Update (as at 30 June 2026)
Service Delivery Transformation Continue to transform Victoria Police's service delivery and operating model to deliver on strategic objectives.	Victoria Police progressed the Service Delivery Transformation Program to support our transition towards a coordinated statewide service delivery model. Work focused on understanding service demand and designing capabilities and leadership practices to support the Community First Operating Model. This work aimed to improve organisational visibility of demand, harm, serious crime and violent crime. The Bureaucracy Reduction Program also continued to identify opportunities to reduce administrative burden and support a greater focus on frontline policing.
National Firearms Register (NFR) Engage partners to support the design, function and cost of the NFR	During 2025–26, Victoria Police continued to play a key role in progressing the national program through active participation in inter-jurisdictional governance, policy development and implementation planning. Building on work undertaken in 2024–25, Victoria Police worked closely with the Australian Criminal Intelligence Commission, the Department of Home Affairs and jurisdictional partners to support the development of nationally consistent approaches to firearms data, information management and program requirements. As the NFR moves towards implementation, Victoria Police remain committed to collaborating with Commonwealth, state and territory partners and key stakeholders to support a nationally connected firearms management capability.
Youth Crime Prevention and Early Intervention program (YCPEIP) Recruit and deploy youth crime coordinators in the regions and a centrally based program manager, through the YCPEIP.	All eight Youth Crime Coordinator positions were advertised during 2025–26, with recruitment activities underway as at 30 June 2026. Victoria Police also undertook workshops with regional stakeholders and established a revised governance model to support expansion of the YCPEIP across newly-funded locations. Implementation activities continued throughout the year, including development of training and guidance materials to support police use of youth warnings, cautions and diversion pathways. These materials will be incorporated into an e-learn package developed to support implementation of Tranche 2 of the *Youth Justice Act 2024*.
***Youth Justice Act 2024* implementation** Implement the requirements of Victoria Police relevant to the *Youth Justice Act 2024*	Victoria Police successfully implemented the legislative and operational changes required to support the minimum age of criminal responsibility reforms that started on 30 September 2025. This included the development of policy, procedures, information technology system enhancements and workforce training. Throughout 2025–26, Victoria Police also progressed implementation planning to support the next stage of Youth Justice Act reforms which is due to commence on 30 September 2026.
Firearms Prohibition Orders Registry Database Create a Firearms Prohibition Orders Registry database	During 2025–26, significant progress was made in developing the Firearms Prohibition Orders Registry Database PowerApp. Key achievements included establishing project governance arrangements, developing and accepting user stories and confirming requirements for data migration, security and reporting. The solution design was finalised and build and testing activities commenced. Planning also began for transition to ongoing system support and associated change management activities. The application remains on track for release into production in September 2026.

Enhanced safety at major shopping centres



60,000+
Public contacts

1300+
Arrests

120+
Weapons seized

Modernising police training



- New 25-week recruit training program
- Streamlined learning model
- Supporting frontline workforce growth

Key achievements in 2025–26

New Victoria Police Code of Conduct

Victoria Police introduced a new code of conduct in June 2026 following more than three years of research, consultation and development.

The *Victoria Police Code of Conduct* establishes clear standards of behaviour for Victoria Police personnel and supports ethical decision-making aligned with our organisational values. It contains eight standards that provide guidance on expected behaviours and summarise key obligations contained in legislation and the *Victoria Police Manual*.

Importantly, the code recognises Victoria Police's ongoing commitment to Aboriginal and Torres Strait Islander cultural rights and self-determination.

By providing a clear and accessible framework for conduct, the code supports our people to make ethical decisions in the course of their duties and reinforces individual responsibility for maintaining professional standards. Publishing the code on our website also promotes transparency and accountability in our interactions with the Victorian community.

Operation Summit

Victoria Police established Operation Summit following the murder of Detective Leading Senior Constable Neal Thompson and Senior Constable Vadim de Waart-Hottart, and the attempted murder of two police officers at Porepunkah on 26 August 2025.

The operation mobilised a significant policing response, with nearly 500 Victoria Police members deployed during the initial search efforts. In October 2025, Taskforce Summit was established to coordinate the ongoing search for the fugitive. The taskforce worked closely with specialist resources, partner agencies and volunteers, reviewing more than 2,000 information reports and conducting extensive search operations across north-east Victoria.

On 30 March 2026, Taskforce Summit located the fugitive at a rural property near Thologolong, about 150 kilometres from Porepunkah. The operation demonstrated Victoria Police's ability to coordinate large-scale, complex investigations, supporting community safety, accountability and public confidence following one of the most significant incidents affecting Victoria Police in recent years.

Operation Pulse

In December 2025, Victoria Police commenced Operation Pulse, a high-visibility policing initiative delivered across selected shopping centres in Victoria. Initially operating at Eastland, Northland, Highpoint and Fountain Gate shopping centres the operation brought together police and PSOs to undertake targeted patrols and enforcement activities aimed at enhancing public safety, providing reassurance and strengthening community confidence.

Following the initial rollout, the operation expanded to four additional shopping centres at Bayside Frankston, Pacific Werribee, Watergardens and Southland. Between December 2025 and March 2026, we recorded more than 60,000 public contacts, detected nearly 3000 offences, seized more than 120 weapons, conducted 200 drug seizures and made over 1300 arrests.

Feedback from shopping centre retailers indicated that Operation Pulse improved perceptions of safety, reduced stock loss, strengthened deterrence and enabled quicker responses to disturbances, supporting the prevention and disruption of offending behaviour. Following the expansion of the operation, Operation Pulse was extended to Geelong in May 2026 and endorsed to continue until the end of 2026.

Enhanced Protective Services Officer Deployment Model

Victoria Police implemented a new PSO deployment model, known as the Public Transport Policing Model, on 19 April 2026 to strengthen policing across Victoria's public transport network. The new model introduced a more flexible and intelligence-led approach to deployment, enabling PSOs to be deployed when and where they are needed most to deter crime, violence and anti-social behaviour.

The model provides dedicated patrols across metropolitan and regional railway stations, together with roving patrols across clustered stations and flexible deployments across buses, trams, trains and related public transport infrastructure. It also supports major events and the Night Network, Melbourne's weekend overnight public transport system, through targeted deployments aligned to identified operational risks.

By introducing a more dynamic deployment approach, the model strengthens our ability to direct PSO resources to high-risk locations while maintaining a visible policing presence across the broader public transport network.

Cybercrime reform

During 2025–26, Victoria Police reformed its cybercrime reporting framework to improve victim support, strengthen crime recording practices and provide a more consistent response to cybercrime across the state.

Reports submitted through the national ReportCyber platform are now treated as formal police reports and recorded in Victoria Police systems where there is sufficient information to indicate a criminal offence may have occurred. This reform addresses historical underreporting of cybercrime and improves the accuracy of cybercrime data used to inform policing responses and community safety initiatives.

A centralised triage process has also been introduced to ensure cybercrime reports are recorded and assessed consistently, while supporting improved victim engagement and local investigation management. Supported by updated policies aligned to national standards, the reforms strengthen data integrity, improve service consistency and enhance our ability to respond to an increasingly complex cybercrime environment.

Strengthening prosecution capability to support the Wyndham Law Courts

Victoria Police expanded prosecution capability during 2025–26 to support the opening of the Wyndham Law Courts and meet increasing demand within one of Victoria's fastest growing communities.

To support the new court complex, the Werribee Prosecutions Unit was expanded to form the Wyndham Prosecutions Unit. We doubled the local prosecution workforce, enhanced supervisory oversight, improved business processes and strengthened prosecution capability in anticipation of the increased capacity and complexity of the new court environment.

Through proactive planning and strategic workforce management, we ensured prosecution services were prepared to support expanded court operations, contributing to efficient case management and a seamless transition to the new justice precinct.



Leading workplace inclusion

- Gold Tier Employer status achieved
- Highest-ranked law enforcement agency nationally for inclusion
- Recognition for LGBTQIA+ inclusion

Supporting safer roads



- More than 3.2 million combined alcohol screening tests and roadside drug tests
- Visible enforcement to reduce road trauma



Reduce crime and harm

Reduce crime and harm: initiatives and projects

Initiative/project	Update (as at 30 June 2026)
Drug Court Support regional therapeutic Drug Court programs.	During 2025–26, Victoria Police supported the operation of Drug Courts in Shepparton, Ballarat, Melbourne and Dandenong as part of a multidisciplinary approach to addressing offending associated with drug and alcohol dependence. Working as part of multidisciplinary teams alongside the Magistrates' Court of Victoria, Victoria Legal Aid and specialist support services, Victoria Police contributed to a therapeutic approach that supported participants to address the underlying causes of offending associated with drug and alcohol dependence. Victoria Police Drug Court lawyers participated in case conferencing, assessed participant suitability, monitored compliance with Drug and Alcohol Treatment Orders, and worked with partner agencies to support participant rehabilitation and recovery. The Drug Court model demonstrates the benefits of a coordinated, multidisciplinary approach to reducing reoffending and improving outcomes for participants, their families and the broader community.
Children's Court Continue engagement with the Children's Court Weekend Online Remand Court (WORC).	Victoria Police continue to deliver prosecution services in the WORC which operates from 1pm to 9pm on Saturday and Sunday. Reforms to the *Bail Act 1977* have resulted in an increase in pressing weekend remand-related hearings. During the 2025–26 financial year, Victoria Police appeared in more than 220 matters before the WORC, representing an increase of about 20 cases from the previous year. Of these, 108 were listed for bail applications, resulting in 64 refusals. Additionally, Victoria Police conducted 23 matters on behalf of the Office of Public Prosecutions.[(a)]
Embedded Youth Outreach Program (EYOP) Continue to provide a targeted joint response to high-risk young people in areas of high need through the provision of an EYOP.	The EYOP is a Victoria Police-led initiative delivered in partnership with the Youth Support and Advocacy Service and Anglicare Victoria across four sites in Werribee, Dandenong, Caroline Springs and Shepparton, serving nine Local Government Areas. The program provides a coordinated after-hours response for young people who encounter police, assessing their needs and linking them to support services to reduce future involvement in the justice system. During 2025–26, EYOP enhanced support for young people with complex needs through targeted outreach, family and school engagement, and court support. The program also introduced an evidence-based online assessment tool and training package to strengthen workforce capability and ensure consistent service delivery. A multi-year evaluation found EYOP reduces offending and family violence outcomes while returning an estimated $3.61 in benefits for every dollar invested. During 2025–26, the program engaged 2177 young people through 2799 service engagements.
Aboriginal Youth Cautioning Program (AYCP) Expand the AYCP to minimise the amount of contact young Aboriginal people have with the criminal justice system.	Five Aboriginal Youth Cautioning Support Officers were recruited and deployed during 2025–26, supporting delivery of the AYCP. Responses to recommendations arising from the Karabena Consulting Trust operational review were finalised and endorsed in January 2026, with implementation activities starting during the reporting period.
Conducted Energy Devices (CED) Rollout of CEDs to every frontline police officer and PSO.	During 2025–26, Victoria Police continued implementation of the CED program, with 10,343 members trained in the T7 CED. Key program milestones included completion of safe storage installation and disposal of legacy equipment being replaced through the rollout, evaluation of the Axon T10 CED, and completion of the body-worn camera integration activities to support frontline deployment. Victoria Police also progressed implementation of station-issued body-worn cameras, including commencement of a pilot program and planning for organisation-wide rollout. Work continued to enhance the technology and systems that support the management, storage and transfer of CED and body-worn camera data, helping to strengthen operational capability and accountability.
Tobacco Licensing Scheme Support the implementation of the Tobacco Licensing Scheme by establishing an assessment framework for high-risk licensees.	The Tobacco Licensing Scheme Unit (TLSU) was established and has developed processes to support the Tobacco Licensing Scheme and its regulator, Tobacco Licensing Victoria (TLV). During the first implementation phase of the Tobacco Licensing Scheme, the TLSU completed suitability assessments and recommendations to support the licensing of tobacco businesses. In February 2026, the TLSU undertook suitability assessments for high-risk licence applicants and started suitability assessments for authorised officers employed by TLV. In addition to being the central contact for the relationship with TLV, the TLSU helps Victoria Police regions with coordination of illicit tobacco operations.

Note:
(a) These figures are self-reported and should be read as an approximate guide only.

Key achievements in 2025–26

Strengthening operational coordination and intelligence-led policing

In 2025–26, Victoria Police established the State Command and Coordination Centre (SCCC) to strengthen frontline capability through consistent operational oversight of critical incidents and statewide operational activity.

Acting as a central coordination point, the SCCC improves visibility of operational activity and supports command, control and decision-making processes.

Since it started operating in December 2025, the SCCC has strengthened the flow of operational information across Victoria Police, ensuring relevant intelligence is disseminated earlier to frontline members and supporting informed decision-making while incidents are still unfolding.

We have been able to do this by using eTasking to distribute intelligence directly to mobile devices, including information relating to persons of interest, outstanding stolen vehicles and other operational priorities. eTasking gives a consistent operating picture across the organisation, reduces duplication of effort, helping regions to develop informed response and enforcement strategies.

The SCCC's Intelligence and Insights Unit has also strengthened partnerships with Youth Justice, Crime Reduction Teams and Proactive Policing Units to support a coordinated response to high-risk young people, particularly those at risk of bail non-compliance.

Together, the SCCC and its Intelligence and Insights Unit have strengthened information sharing, operational coordination and intelligence-led decision-making across Victoria Police, supporting efforts to reduce crime and harm while enhancing community safety.

Improving identification of the predominant aggressor in family violence incidents

Victoria Police strengthened its approach to identifying the predominant aggressor in family violence incidents through policy reform, operational guidance and enhanced stakeholder resources.

During 2025–26, the *Victoria Police Manual* was updated and a new practice guide, *Family Violence: Predominant Aggressor* was introduced to support more consistent decision-making by police members. Additional resources were also developed for stakeholders, including guidance on raising concerns regarding misidentification and a dedicated predominant aggressor webpage.

Together, these initiatives provide greater clarity for police members, improve transparency for stakeholders and support a more consistent approach to responding to family violence incidents. The reforms also respond to feedback from external stakeholders seeking improved practice and responsiveness in this area.

Hawk Taskforce

In June 2025, Victoria Police expanded existing operations and established the Hawk Taskforce to investigate the alleged infiltration of organised crime and outlaw motorcycle gangs into major government infrastructure projects and the construction industry. This includes a focus on Victoria's Big Build projects and the Construction, Forestry and Maritime Employees Union (CFMEU).

The Hawk Taskforce brings together dedicated investigators and analysts in a multidisciplinary team and is one of the largest taskforces of its kind nationally. The taskforce adopts a zero-tolerance approach to addressing alleged criminality within the construction industry and holding offenders to account.

Recognising the complexity of the environment, Victoria Police adopted an integrated response involving government, regulatory and law enforcement agencies. The taskforce works closely with the Australian Federal Police, Labour Hire Authority, Fair Work Commission, Fair Work Ombudsman, Australian Taxation Office, WorkSafe Victoria, Wage Inspectorate Victoria and other state policing agencies.

As at 30 June 2026, the Hawk Taskforce had charged 25 offenders with more than 92 offences, including extortion, blackmail, arson, threats, fraud and deception-related offending, strengthening accountability and supporting community confidence in the construction sector.

Operation Halo

Operation Halo increased high-visibility road policing activity across North West Metro Region during 2025–26, supporting Victoria Police's commitment to reducing road trauma through proactive enforcement and community engagement.

The operation embedded road safety activities into frontline policing, with members contributing more than 1776 hours of Operation Halo activity during the reporting period. This resulted in more than 10,500 preliminary breath tests, 7100 vehicle intercepts and almost 7900 public contacts, along with 153 penalty infringement notices and numerous road safety interventions.

Operation Halo engaged police across all North West Metro Region divisions and reinforced road safety as a shared responsibility across frontline policing. Through targeted deployment at identified road trauma hotspots and high-risk locations, the operation increased police visibility and supported enforcement activity in areas of greatest risk.

By combining high-visibility policing, targeted enforcement and community engagement, Operation Halo strengthened Victoria Police's efforts to reduce road trauma and improve road safety across the region.

Operations Awning and Jackal

Operation Awning and Operation Jackal disrupted serious organised crime networks involved in arson, firearms, drug trafficking and extortion during 2025–26.

Operation Awning identified those responsible for two high-value factory arsons that caused more than $23 million in damage. The investigation resulted in the arrest of five offenders and the seizure of illicit firearms, drugs, cash and other evidentiary material.

Building on these outcomes, Operation Jackal targeted a sophisticated drug trafficking network responsible for the supply of commercial quantities of methamphetamine, cocaine, and MDMA (ecstasy). The operation removed high-risk offenders from the community, seized significant quantities of drugs and weapons, and generated intelligence shared with domestic and international law enforcement partners.

Together, these operations disrupted organised criminal activity, reduced community harm and strengthened Victoria Police's response to serious and organised crime.

Operation Alliance

Victoria Police strengthened its intelligence-informed response to serious and violent youth offending through Operation Alliance, which targets networked youth offenders and youth gangs involved in cross-border offending, emerging youth crime trends and organised group-related violence.

Since July 2025, Operation Alliance has resulted in more than 1400 arrests and over 3800 charges. The operation brings together frontline police, intelligence practitioners and specialist resources to identify priority offenders, monitor gang-related activity and coordinate targeted enforcement responses.

Dedicated intelligence capabilities support the operation through analysis of social media, offender networks and emerging crime patterns, enabling timely intervention and disruption of offending behaviour. Through a coordinated approach to intelligence collection, offender management and enforcement, Operation Alliance has strengthened Victoria Police's ability to respond to serious and violent youth offending and reduce community harm.

Criminal Organisations Control Act 2012 reforms

The *Criminal Organisations Control Amendment Act 2024* commenced on 25 August 2025, expanding Victoria Police's powers to prevent, disrupt and counteract serious and organised crime in Victoria. The reforms strengthened the unlawful association scheme, introduced a new serious crime prevention order scheme and established prohibitions relating to prescribed criminal organisations.

During 2025–26, Victoria Police led organisation-wide implementation of the reforms, including the development of new policy, operational guidance, training and supporting systems to enable their effective application.

Victoria Police also developed recommendations to the Attorney-General resulting in 13 motorcycle clubs being prescribed under the *Criminal Organisations Control Regulations 2026*. As a result, the public display of insignia is now prohibited, providing additional tools to disrupt and deter organised criminal activity.

Together, these reforms strengthened Victoria Police's ability to target serious and organised crime through enhanced legislative powers, improved operational capability and new measures to restrict the visibility and influence of prescribed criminal organisations.

Strengthening supervision and monitoring of high-risk youth offenders

Victoria Police strengthened supervision and monitoring arrangements for high-risk youth offenders through its participation in the Enhanced Bail Supervision and Support (EBSS) trial in partnership with the Department of Justice and Community Safety (DJCS).

During 2025–26, updated operational protocols were implemented between DJCS, the Electronic Monitoring Service and Victoria Police to support information sharing, monitoring and responses to potential bail breaches. These arrangements enabled timely intervention when young people breached curfew or exclusion zone conditions and strengthened inter-agency coordination.

The trial completed 193 suitability assessments and supported the issuing of 89 EBSS orders, including 84 orders incorporating electronic monitoring. The program also monitored compliance through hundreds of electronic alerts and facilitated 38 escalations to Victoria Police.

During the reporting period, 35 young people successfully completed EBSS orders, demonstrating the operation of a structured supervision and monitoring framework designed to support compliance with bail conditions.

Enable our people

Enable our people: initiatives and projects

Initiative/project	Update (as at 30 June 2026)
Enterprise Rostering Project Plan and deliver an integrated, organisation-wide rostering and time sheet solution.	During 2025–26, the Enterprise Rostering Project underwent a review of business requirements, delivery scope, costs and timelines. At 30 June 2026, the project had returned to the initiation phase and operated under a newly-established Project Control Board, with activities focused on validating project requirements and developing a revised delivery approach and implementation schedule.
Critical infrastructure renewal program Replace, refurbish, and uplift outdated and not fit-for-purpose critical infrastructure and equipment under the capital investment program of works.	During 2025–26, Victoria Police continued to invest in critical infrastructure renewal to support frontline service delivery, workforce growth and operational capability. Key projects completed during the year include: ▪ infrastructure projects to accommodate additional 2729 police ▪ infrastructure to accommodate additional 502 police and 50 protective services officers ▪ Moonee Ponds Police Station refurbishment ▪ Ballarat Police Station refurbishment ▪ Victoria Police Academy C-Block refurbishment – Stage 1 ▪ dynamometer project for the vehicle fleet team. Bairnsdale Police Station Incident Police Operations Centre (IPOC) was delivered in March 2026, providing emergency management capability to the region.
Infrastructure projects Modernise our police facilities through our infrastructure program of works.	The new Clyde North Police Station was completed in October 2025 and a major refurbishment of the Narre Warren Police Station was completed in March 2026. Construction on new police stations are nearing completion in South Melbourne and Point Cook, with completion to be achieved in the second half of 2026. Planning is underway for a new police station at Wollert, with completion expected in 2028. The facility will replace the existing Epping Police Station.
Oracle Fusion Cloud project Plan and deliver a suite of finance and procurement systems, including Oracle Cloud Financials.	The project was paused in December 2025 and recommenced in June 2026 under revised governance arrangements. Scope, timelines and resourcing are currently being reviewed to support completion of remaining design and build activities.
Electronic Penalty Infringement Notices (ePINs) solution Plan and deliver an ePINs solution to replace manual paper-based processes for capturing infringement information	The ePINs solution remained fully operational across Victoria Police during 2025–26. The project formally closed in December 2025 and transitioned to business-as-usual operations, with ongoing application enhancements undertaken in response to operational feedback.
Recruitment campaign Strengthen media campaign to attract and recruit new police applicants.	During the time the *Made for More* campaign was active (10 August 2025 to 30 June 2026), 8263 police applications were submitted, an average 180 applications per week. In total, Victoria Police received 9007 police applications during 2025–26, the highest annual number of applications since 2019–20.

Key achievements in 2025–26

Strengthening police recruit training and workforce capability

Victoria Police strengthened recruit training and workforce capability during 2025–26 through the introduction of the 25-week recruit training program and the resumption of double recruit squad intakes at the Victoria Police Academy.

The 25-week recruit training program introduced a modern, practically focused curriculum with a greater emphasis on immersive, scenario-based learning to better prepare recruits for operational policing. The revised training model was designed to strengthen the alignment between learning and operational readiness, ensuring recruits are exposed to the expectations and challenges of frontline policing from the outset.

In April 2026, Victoria Police also restarted the intake of fortnightly double recruit squads, increasing training capacity to support workforce growth and future operational requirements. Together, these reforms strengthened Victoria Police's ability to attract, train and prepare new police members to meet the evolving needs of the Victorian community.

Gold recognition: 2026 LGBTQ+ Workplace Inclusion Awards

Victoria Police achieved Gold Tier Employer status for the first time at the 2026 Australian LGBTQ+ Workplace Inclusion Awards. These awards are based on results from the Australian Workplace Equality Index, an evidence-based benchmarking framework tool that measures the progress and impact of LGBTQ+ initiatives across workplaces each year.

In 2026, Victoria Police was the highest-ranked law enforcement agency nationally and the only Victorian Government agency to receive Gold Tier status. Our Pride employee network, VP Pride, was also recognised as a finalist for Employee Network of the Year category.

The achievement reflects our ongoing commitment to creating an inclusive workplace where all employees feel respected, valued and supported. Participation in the Australian Workplace Equality Index process also provides insights that will help inform future inclusion initiatives and strengthen support for LGBTIQA+ employees across the organisation.

Improving emergency response capabilities

Victoria Police delivered a Portable Equipment Issue Office (PEIO) during 2025–26 to strengthen logistical support for police members responding to critical incidents and emergencies.

The PEIO provides a mobile, network-connected capability that enables operational equipment to be issued directly in the field, improving flexibility and supporting rapid deployment during large-scale incidents. By bringing equipment and logistical support closer to operational environments, the capability enhances Victoria Police's ability to respond effectively in dynamic and complex situations.

During the year, the PEIO was deployed in support of Operation Summit in Porepunkah and the Eastern Region fires response at Puckapunyal, providing timely access to equipment and resources for members operating in emergency environments.

New State Police Search and Rescue Coordination Centre

During 2025–26, Victoria Police established the new State Police Search and Rescue Coordination Centre to enhance coordination of land and marine search and rescue operations across Victoria.

The centre incorporates technology modelled on the Computer Aided Dispatch system used by Triple Zero Victoria, providing improved mapping, situational awareness and incident management capabilities for members coordinating complex search and rescue activities.

The new capability strengthens Victoria Police's ability to manage multiple incidents simultaneously, improve coordination with operational partners and support timely decision-making during large-scale and high-risk incidents.

Together, these enhancements have improved service delivery to the Victorian community and strengthened Victoria Police's search and rescue capability across the state.

Victoria Police Organisation Restructure

Victoria Police completed Phase 1 of its Organisational Redesign program in March 2026, transitioning to a new organisational structure designed to better align the organisation with the *A Safe Victoria* strategy and our operating model. The redesign focused on reducing unnecessary complexity, strengthening organisational coordination and ensuring resources and effort are directed to areas of greatest community and operational need.

The new structure was implemented on 8 March 2026 following an organisation-wide review and introduced a revised portfolio and functional area model to support clearer accountability, improved coordination and more effective service delivery. The redesign aims to better support frontline policing through strengthened enabling functions, technology and business processes.

The organisational redesign also established a foundation for ongoing reform by improving alignment between strategy, structure and operating model. Building on the successful implementation of the new structure, Victoria Police commenced the next phase of work, including enterprise functional analysis and functional area reviews to further strengthen organisational effectiveness and support community safety outcomes.

5

OTHER DISCLOSURES

Victoria Police has a duty to comply with a range of legislation and Victorian Government policies. We make disclosures in our annual report to be open and transparent about our operations.



Local Jobs First

The *Local Jobs First Act 2003* consolidates the Victorian Industry Participation Policy (VIPP) and Major Project Skills Guarantee (MPSG) policy which were previously administered separately, into the Local Jobs First Policy.

Under the Act, Victoria Police reports on:

- standard projects with a budget of $1 million or more in regional Victoria, or $3 million or more in metropolitan Melbourne or state-wide.
- strategic projects with a budget of $50 million or more, or any project declared strategic by the Minister under section 7A (2) of the Act.

The MPSG also applies to all construction projects valued at $20 million or more.

The MPSG guidelines and VIPP policies continue to apply to projects that fall within its scope, where contracts have been entered into prior to 15 August 2018.

Projects commenced – Local Jobs First Standard Projects

During 2025–26, Victoria Police commenced one Local Jobs First Standard Project totalling $20 million. This was a statewide project, with 100 per cent committed local content.

The Local Jobs First commitments and outcomes achieved for this project were:

- 100 per cent of local content
- retention of three jobs (annualised employee equivalent [AEE])
- one small to medium enterprise prepared a Local Industry Development Plan (LIDP) for contract and successfully appointed a principal contractor
- one small to medium-sized business was engaged through the supply chain on this standard project.

Projects completed – Local Jobs First Standard Projects

During 2025–26, Victoria Police completed eight Local Jobs First Standard Projects, totalling $93.11 million. Of these projects:

- four were in regional Victoria, with a commitment of 87 per cent local content (MPSG applied to one of the regional projects)
- one was in metropolitan Melbourne, with a commitment of 92 per cent local content (MPSG applied to this metropolitan project)
- three were statewide projects, with a local content requirement of 34 per cent.

The Local Jobs First commitments and outcomes achieved for projects completed in 2025–26 were:

- A commitment of an average 68 per cent of local content was made, with an average of 92 per cent of local content achieved.
  - At project commencement, suppliers committed to support 160 AEE positions, including the creation of 13 new jobs and retention of 147 existing jobs. Completed projects reported supporting 59 jobs, including the creation of three new jobs and retention of 56 existing jobs.
- MPSG-applicable projects committed to provide 41,733 hours of employment for apprentices, trainees and cadets and engage 14 apprentices, trainees and cadets.
  - Upon project completion, suppliers reported providing 22,680 hours of employment and engaging 12 apprentices, trainees and cadets.
- Eight small-to-medium enterprises prepared a LIDP for contracts and successfully appointed a principal contractor.

- Victoria Police engaged 116 small to medium-sized businesses through the supply chain on Local Jobs First Standard Projects.
- Standard Projects completed in this financial year were due to submit eight post-contract reviews; one has been submitted to date, with the remaining 7 contract reviews forthcoming.

Projects commenced – Local Jobs First Strategic Projects

During 2025–26, Victoria Police did not start any Local Jobs First Strategic Projects.

Projects completed – Local Jobs First Strategic Projects

During 2025–26, Victoria Police completed one Local Jobs First Strategic Project, valued at $456 million. This statewide project, which comprised agreements with two suppliers, represented 96 per cent of estimated local content.

The commitments and outcomes reported for this Strategic Project completed in 2025–26 were as follows:

- An average of 96 per cent of local content commitment was made. The supplier met 100 per cent of its local content commitment.
- At project commencement, suppliers committed to support 235 AEE positions, including the creation of 165 new jobs and the retention of 70 existing jobs (AEE).
  - Upon project completion, suppliers reported supporting 220 jobs, including the creation of 25 new jobs and retention of 195 existing jobs.
- Two small to medium enterprises prepared a LIDP for contracts and successfully appointed principal contractors.
  - No small to medium-sized businesses were engaged through the supply chain on this completed Strategic Project.
- The Strategic Project completed this financial year was due to submit two post-contract reviews; one has been submitted to date, with the remaining contract review forthcoming.

Reporting requirements – grants

During 2025–26, Victoria Police did not provide any grants.

Social Procurement Framework

The *Social Procurement Framework* (SPF) is a Victorian Government policy that aims to create positive community benefits. The SPF applies to the procurement of all goods, services and construction undertaken by, or on behalf of, entities subject to the Standing Directions 2018 under the *Financial Management Act 1994*.

There are 10 SPF objectives: seven relate to social outcomes and three apply to sustainable objectives.

Victoria Police uses its purchasing activities to deliver social, economic and environmental benefits for the Victorian community, economy and environment, in addition to the goods, services and construction works procured.

Of the 10 objectives established by the Victorian SPF, the *Victoria Police Procurement Strategy 2024–2027* prioritises the following social and sustainable procurement objectives:

- opportunities for Victorians with disability
- women's equality and safety
- supporting safe and fair workplaces
- sustainable Victorian social enterprise and Aboriginal business sectors
- environmentally sustainable business practices.

Social procurement achievements

During 2025–26, Victoria Police engaged:

- 23 social benefit suppliers and spent a total of $1.275 million with certified social enterprises, Aboriginal businesses and disability enterprises.
- Nine suppliers certified as Victorian Aboriginal businesses by Kinaway Chamber of Commerce and Supply Nation.
- Eight Victorian enterprises led by a mission for people with disability and Australian Disability Enterprises.

During 2025–26, Victoria Police implemented initiatives to support its *Social Procurement Strategy 2024–2027*.

Victoria Police maintained a streamlined market-approach option in the procurement policy that allows for the direct selection of a certified Aboriginal business for contracts less than $150,000 (including GST) where there is no established government contract or panel arrangement.

In addition, Victoria Police continued to work collaboratively with Kinaway and Social Traders on procurement capability events, regularly updating supporting information on the dedicated intranet page about social procurement webinars and industry conferences for internal stakeholders to participate in. In doing so, stakeholders were able to build internal capability and to seek opportunities for measurable social outcomes in market approaches.

During the annual review of the *Social Procurement Strategy 2024–27*, three minor additions were made to include updates to the top five spending categories, changes to the Supplier Code of Conduct attestation and a reference to the Social Procurement Impact Report. These additions were approved by the Police Procurement Board in August 2025.

Information and communication technology expenditure

For the 2025–26 reporting period, Victoria Police had a total ICT expenditure of $215.5 million, with the details shown below.

($ thousand)

All operational ICT expenditure	ICT expenditure related to projects to create or enhance ICT capabilities		
Business as usual ICT expenditure (Total)	Non-business as usual ICT expenditure (Total – operational expenditure and capital expenditure)	Operational Expenditure	Capital Expenditure
184,910	30,567	24,775	5,792

ICT expenditure refers to Victoria Police cost in providing business enabling ICT services within the current reporting period. It comprises business as usual (BAU) ICT expenditure and non-business as usual (Non-BAU) ICT expenditure.

Non-BAU ICT expenditure relates to extending or enhancing Victoria Police current ICT capabilities. BAU ICT expenditure is all remaining ICT expenditure that primarily relates to ongoing activities to operate and maintain the current ICT capability.

Government advertising expenditure

In 2025–26, there were two government advertising campaigns with total media spend of $100,000 or greater (exclusive of GST). The details of each campaign are outlined below:

($ thousand)

Name of campaign	Campaign summary	Start/end date	Advertising (media) expenditure (excl. GST)	Creative and campaign development expenditure (excl. GST)	Research and evaluation expenditure (excl. GST)	Post-campaign evaluation expenditure (excl. GST)	Print and collateral expenditure (excl. GST)	Other campaign expenditure (excl. GST)	Total
Police Recruitment [a][b][c]	Advertising, communication and marketing activities for the recruitment of police.	10 August 2025 to 30 June 2026	Approved: $2,900,000 Actual: $2,900,000	Planned: $400,000 Actual: $775,000	Planned: $50,000 Actual: $24,000	Planned: $20,000 Actual: $132,000	Planned: $20,000 Actual: $0	Planned: $160,000 Actual: $208,000	Planned/ Approved: $3,550,000 Actual: $4,039,000
Police Assistance Line (PAL) and Online Reporting (OLR)	Advertising, communication and marketing activities for the promotion of the Police Assistance Line and Online Reporting service.	8 December 2025 to 13 June 2026	Approved: $1,500,000 Actual: $1,500,000	Planned: $300,000 Actual: $300,000	Planned: $0 Actual: $0	Planned: $80,000 Actual: $80,000	Planned: $0 Actual: $6,000	Planned: $20,000 Actual: $0	Planned/ Approved: $1,900,000 Actual: $1,886,000

Notes:

(a) Actual creative and campaign development expenditure was higher than planned, to allow for the new police recruitment campaign creative tender pitch fees and creative development and production with the selected agency. This led to an increase in creative and campaign development costs.

(b) Actual post-campaign evaluation expenditure was higher than planned, to allow for Made for More campaign research tracking and concept testing of the new police recruitment campaign. This led to an increase in post-campaign evaluation costs.

(c) Higher expenditure for creative and campaign development and post-campaign expenditure as outlined above contributed to an overall higher total cost for the Police Recruitment campaign.

Consultancy expenditure

In accordance with FRD 22, information below pertains to consultancy expenditure in 2025–26.

Details of consultancies valued at $10,000 or greater

In 2025–26 there were 21 consultancies engaged, where the total fees payable to the individual consultancies was greater than $10,000.

The total expenditure incurred during 2025–26 in relation to these consultancies was $3.4 million (excl. GST).

As required by FRD 22, details of individual consultancies valued at $10,000 or greater can be viewed at the Victoria Police website.

Details of consultancies under $10,000

In 2025–26, there were eight consultancies engaged during the year, where the total fees payable to the consultants were $10,000 or less.

The total expenditure incurred during 2025–26 in relation to these consultancies was $0.03 million (excl. GST).

Disclosure of major contracts

We have disclosed, in accordance with the requirements of Victorian Government policy and accompanying guidelines, all contracts greater than $10 million in value entered into during the financial year ending 30 June 2026.

Details of contracts that have been disclosed in the Victorian Government Contracts Publishing System can be viewed on the Buying for Victoria Tenders Portal.

Contractual details have not been disclosed for one contract where disclosure is exempt under the *Freedom of Information Act 1982* or government guidelines.

Review and studies expenditure

During 2025–26, there were nine reviews and studies undertaken with a combined estimated expenditure of $708,079. Individual reviews and studies are outlined below.

Name of the review	Reasons for review/study	Terms of reference/scope	Anticipated outcomes	Estimated cost for the year (excl. GST)	Final cost if completed (excl. GST)	Publicly available (Yes/No) and web address
Nous Group rapid review of the Multidisciplinary Centre (MDC) Model	To inform decisions relating to the development and evolution of the MDC core model.	Validate the benefits of the MDC core model as realised today. Identify core enablers needed to deliver and maximise the key benefits.	Enhanced understanding of the unique benefits of MDCs and the infrastructure, governance and service design elements that are critical to success.	$85,000	$85,000	No. The findings represent one aspect of many in forming policy decisions and should not be viewed in isolation.
Training development and implementation support for the Case Prioritisation Response Model version 3 (CPRMv3)	To support implementation of CPRMv3.	Provide updated evaluation of the Case Prioritisation Tool and Case Prioritisation Review, develop practice guidelines for the CPRMv3 and develop training.	The evaluation, training, implementation support and practice guidance required to support the evidence-based statewide implementation of CPRMv3 across Victoria Police	$115,916	$195,831	No. The review is not yet complete and is subject to specific contractual, ethical, and data-use arrangements.
Experiences of Family Violence Service Delivery in the Wimmera Region	To support the maturation of the Grampians Police and Aboriginal Community Protocols Against Family Violence (PACPAFV) program of work by developing an evidenced-based approach to implementation of the protocols with a focus on First Nations' perspectives.	The primary goal of this work is to build on a positive approach to support best practice and culturally sensitive engagement for family violence responses in the Wimmera/Grampians area.	The outcomes from the research will provide clarity on Aboriginal leadership and local area family violence arrangements to address Aboriginal community confidence in the policing responses to family violence. Using Aboriginal lived-experience insights, the research will also highlight opportunities for strengthening partnerships, the capability requirements for enhancing the PACPAFV Local Reference Group and any achievable innovations that would support sustainable maturation of the protocols.	$45,000	$45,000	No. The research is not complete and is therefore not publicly available.
Online Reporting and Police Assistance Line community sentiment and campaign evaluation report 2025–26	Awareness (salience) and understanding of current Victoria Police non-urgent and urgent contact channels. Perceptions and attitudes towards current Victoria Police contact channels. Perceptions, self-efficacy, sentiment and behavioural intentions towards Victoria Police in terms of reporting urgent and non-urgent crimes and events.	Measure campaign exposure through prompted and unprompted recall and channel attribution. Evaluate campaign effectiveness and impact on sentiment and behaviours related to reporting urgent and non-urgent crimes and events. Provide key learnings and recommendations for current and future campaigns.	Increase awareness and understanding of online reporting for non-urgent crimes. Increased awareness and understanding of police assistance line for non-urgent crimes. Shift public behaviour from calling police stations to utilise the police assistance line and online reporting services. Support Triple Zero Victoria campaigns around saving calling triple zero (000) for emergencies only.	$80,000	$79,860	No. Internal evaluation report not publicly released.
Australian Research Council Research Hub for Molecular Biosensors at Point-of-Use (MOBIUS)	To research, develop, validate and build point-of-use biosensing devices for use in forensics and policing.	To prove the concept and develop a scalable and manufacturable point-of-use device to detect substances of relevance to police investigations.	A prototype device.	$50,000	Ongoing	No. Not completed.

Name of the review	Reasons for review/study	Terms of reference/scope	Anticipated outcomes	Estimated cost for the year (excl. GST)	Final cost if completed (excl. GST)	Publicly available (Yes/No) and web address
Investigations into deoxyribonucleic acid (DNA) Transfer, Persistence, Prevalence and Recovery	To increase data availability and knowledge for provision of opinions to investigators and courts.	Provide empirical data and systems to enable reliable and accurate opinions regarding how DNA is deposited.	Publication of findings; increased availability of data; contribution to training materials; improving systems and algorithms.	$70,000	Ongoing	Yes. Goray M, Linacre A, van Oorschot RAH, Taylor D, Murton K. 2025. Comparison of DNA profiles from samples collected from underneath fingernails and hand deposits following everyday activity. Forensic Science International: Genetics 81:103367 Monkman H, van Oorschot RAH, Goray M. 2025 Paws for a moment: Investigation of bi-directional transfer of human DNA during a short human–dog interaction and subsequent indirect transfers. Sci & Justice 65:101312 Bibbo E, Taylor D, van Oorschot RAH, Goray M. 2026 Catching an offender from thin air is not that easy: an investigation of air and surface sampling from within cars. Aust J Forensic Sci 58:333-341 Gill P, Hicks T, Kokshoorn B, van Oorschot RAH, Taylor D, Parson W. 2026 Minimum FSI: Genetics requirements for publishing data on DNA transfer and recovery, given activities. Forensic Sci Int Genet 80:103330 Roebuck H, van Oorschot RAH, Szkuta B, McNevin D, Meakin GE. 2026 Uncovering mixture inversion: The prevalence of non-handlers as major contributors in forensic DNA evidence. Forensic Sci Int Genetics 85:103540 Monkman H, van Oorschot RAH, Goray M. 2026 Human DNA detection and its use in investigations of non-accidental injuries in animal abuse cases. Sci & Justice 66:101441 Monkman H, van Oorschot RAH, Volgin L, Goray M. 2026 Exploring multi-step human DNA transfer in semi-controlled scenarios following dog patting. Forensic Sci Int 384: 112942 Taylor D, Minck M, Linacre A, van Oorschot RAH, Goray M. 2027. Using hierarchical Bayesian modelling to assess shedder test suitability. Forensic Sci Int Genet 86:103562 Monkman H, van Oorschot RAH, Volgin L, Goray M. 2026. Investigation of human DNA transfer during mock dognapping. Forensic Sci Int 378:112724 Monkman H, van Oorschot RAH, Latte D, Goray M. 2026 Persistence of touch deposits on a range of substrates assessed using an optimised application of Diamond Dye™. Int J Legal Med. Taylor D, Skeffington A, Somers I, van Oorschot RAH, Best G, Goray M. (2026). A matter of age: Investigation of the ability to classify epithelial cells of different anatomical origin in aged samples using imaging flow cytometry. Forensic Sci Int 380:112799 Woollacott C, Taylor D, van Oorschot RAH, Goray M. 2026. An investigation into the background levels of DNA and saliva typically detectable on penises. Int J Legal Med 140:695-711 Stella CJ, Meakin GE, van Oorschot RAH. Investigation of DNA transfer in forensic exhibit packaging. Aust J Forensic Sci 58: S24-27 Stella CJ, Goray M, Meakin GE, van Oorschot RAH. 2026. DNA transfer in packaging: Investigation of mitigation strategies. J Forensic Sci 71:197-210. Monkman H, van Oorschot RAH, Goray M. Cell counts and quantities of human DNA on dog hairs. Aust J Forensic Sci 2026 Bibbo R, Taylor D, van Oorschot RAH, Goray M. Optimizing DNA Extraction from Air Filters: Comparison of PrepFiler versus QIAamp using Saliva and Touch deposits. Aust J Forensic Sci 2026 Anderson R, Mitchell N, van Oorschot RAH, Goray M. 2025. Persistence and detection of blood derived haemoglobin and DNA after attempted cleaning of crime-related items. Aust J Forensic Sci Bertram AM, Conlan XA, van Oorschot RAH, Szkuta B, Durdle A. Recovery of DNA from biological materials on different physical states of acetaminophen. Aust J Forensic Sci 58: S134-S137 Beveridge T, Durdle A, Meakin GE, van Oorschot RAH, Szkuta B. Storage of ABAcard® p30® immunoassay kits in potentially compromising temperature and humidity conditions. Aust J Forensic Sci 58: S107-109

Name of the review	Reasons for review/study	Terms of reference/scope	Anticipated outcomes	Estimated cost for the year (excl. GST)	Final cost if completed (excl. GST)	Publicly available (Yes/No) and web address
Continuous improvement of forensic scientific health	To ensure that the service delivered to the Victorian criminal justice system is reliable, accurate, transparent and robust.	Forensic Services Department Strategic Plan 2020	Enhanced capabilities and scientific processes.	$10,000	Ongoing	Yes. Chin J, Growns B, Hunter KE, Quigley-McBride A, Searston R, Summersby S, Thompson MB, Towler A. 2026 Towards cumulative forensic science: a commentary on 'Methodological problems in every black-box study of forensic firearm comparisons'. Law, Probability & Risk 25: mgaf016 Dunn JD, Varela V, Popovic B, Summersby S, Miellet S, White D. 2025. Super-recognizers sample visual information of superior computational value for facial recognition. Proc Biol Sci 292:20252005
Embedded Youth Outreach program (EYOP) Evaluation Report (1July 2024 to 30 June 2025)	To examine the effectiveness of the EYOP for young people who come into contact with police. The focus is on the reduction of offending, family violence and victimisation outcomes in young people after contact with the EYOP service.	Evaluation of EYOP service delivery across the four funded EYOP sites – Werribee, Dandenong, Caroline Springs and Shepparton. The evaluation focuses on looking at the reduction in rates of overall offending, family violence and victimisation after EYOP interaction. The report also includes the EYOP Early Intervention and Investment Framework (EIIF) report.	The report will present the findings of the first 12 months of service delivery (1 July 2024 – 30 June 2025) for all four EYOP service delivery sites.	$227,899.83	$227,899.83	No. The supply of the final EYOP evaluation report has been delayed.
A descriptive study of individuals accepted by a Fixated Threat Assessment Centre (FTAC)	To examine the integrity of FTAC data, provide an overview of client characteristics and compare Victoria FTAC service with other jurisdictions.	Study review was based solely on de-identified data held within the Joint Extracted De-Identified database (Victoria Police and the Victorian Institute of Forensic Mental Health.)	Strong justification for continuation of the FTAC model to effectively respond to people who are experiencing mental illness and demonstrating a genuine intent to commit violence.	$24,263.23	$48,526.49	Yes. McEwan T, McCarthy J, Spivak B, Richardson K, Pathé M. 2025 A descriptive study of individuals accepted by a Fixated Threat Assessment Centre. Psychiatry, Psychology and Law, 1–21.

Note: *Table does not include reviews or studies that may be commercial-in-confidence or commercially sensitive or where the release may be detrimental to Victorian Government operations (for example, by pre-empting final policy decisions prior to their announcement).*

Disclosure of emergency procurement

In 2025–26, Victoria Police activated emergency procurement on two occasions, in accordance with the requirements of Victorian Government policy and accompanying guidelines. Two new contracts, each valued at or more than $100,000 (GST inclusive), were awarded in connection with the emergencies.

Nature of emergency	Date of activation	Summary of goods and services procured under new contracts	Total spend on goods and services in response to the emergency	Number of new contracts awarded valued at $100,000 (incl. GST) or more.
High-risk protests within the Melbourne Central Business District	12 December 2025	Emergency procurement was undertaken to support operational policing requirements associated with high-risk protest activity within designated areas of the CBD. The procurement provided equipment and capability required to support safe and efficient search activities and operational deployment.	$276,372.82	1
Old Sale Police Station demolition	19 February 2026	Emergency procurement was undertaken for demolition works required to comply with the emergency order issued by the Wellington Shire Council, which mandated the removal of the fire-damaged old Sale Police Station.	$560,472.00	1

Procurement complaints

No formal procurement complaints were received in 2025–26.

Compliance with the *Freedom of Information Act 1982*

The *Freedom of Information Act 1982* gives people the right to request access to information held by the Victorian Government and its agencies, including personal documents and documents relating to government activities. The Act also allows people to request that incorrect or misleading information regarding their personal affairs held by an agency is amended and provides an appeal process to review access decisions.

In 2025–26, we received 4935 requests for access to documents under the Act, excluding requests from applicants to amend personal information. Of those applications, 4357 related to personal requests and 578 were non-personal requests. Victoria Police received 10 applications from members of parliament and 31 from media organisations. The remaining 4894 were received from members of the public and public interest groups.

Since 1 December 2012, reviews of decisions made under the Act are the responsibility of the Office of the Victorian Information Commissioner (OVIC). Details of the number of applications for review and the decisions are published in the OVICs annual report.

In 2025–26, there were 55 appeals lodged with the Victorian Civil and Administrative Tribunal (VCAT) for final determination with 72 outstanding from previous reporting periods. Of these appeals, 15 were determined (13 confirmed, one varied and one overturned); 42 cases were withdrawn and 70 had not been finalised by 30 June 2026.

Request for access to documents

Type of request	Number
Personal	4357
Non-personal	578
Total requests	4935
2025–26 Appeals to VCAT	55
2025–26 Appeals actually determined and outcome [a]	15

Notes: Data extracted on 22 July 2026.
(a) Outcomes comprise of 13 confirmed, one varied and one overturned.

Compliance

In 2025–26, 9 per cent of requests were processed within the statutory timeframe, 6 per cent within 1–45 days after, 28 per cent within 46–99 days after and 57 per cent were 100 days or more after the statutory time period. On average, requests (excluding those withdrawn) were finalised 179 days beyond the due date. Compliance performance was impacted by an existing backlog of requests and the volume of new requests received by Victoria Police exceeding available resourcing capacity.

Application procedure

The principal officer for the purpose of administering the requirements of the Act is the Chief Commissioner of Police. The authorised officer is the Manager of the Freedom of Information (FOI) Division who is responsible for all decisions relating to FOI applications received by Victoria Police. Applications for documents under the provisions of the Act can be submitted online at: ovic.vic.gov.au.

Alternatively, applications can be posted to:

Freedom of Information Division
Victoria Police
GPO Box 913
MELBOURNE VIC 3001

When making an FOI request, applicants should ensure the request is in writing and clearly identifies what types of material or documents are being sought. Further information regarding the FOI process can be found on the OVIC webpage at: ovic.vic.gov.au.

Further details regarding Victoria Police's organisation and functions, categories of documents, FOI arrangements, publications, rules, policies, procedures and reports can be found in our Part II statements at: police.vic.gov.au/freedom-information.

Categories of documents

Pursuant to the Act, a document is broadly defined to include any record of information, regardless of its form or how it is stored. The general types of documents that may be the subject of an FOI request include briefs of evidence, patrol duty returns and incident reports.

Further information

The OVIC provides independent oversight of the Victorian public sector's collection, use and disclosure of public sector information. OVIC functions are set out in the *Freedom of Information Act 1982* and the *Privacy and Data Protection Act 2014*.

Documents available for purchase

The *Victoria Police Manual* is available for purchase. Alternatively, you can access the *Victoria Police Manual* for free at the State Library of Victoria. Further information can be found at police.vic.gov.au/procedures-and-legislation.

Traffic accident reports and crime reports required for insurance claims are also available for purchase. Further information can be found at police.vic.gov.au/traffic-accident-reports and police.vic.gov.au/crime-reports.

The Victoria Police Corporate Statistics Unit collects, collates, analyses and disseminates statistical data. Reports that provide non-crime statistics are available upon request. Further information can be found at police.vic.gov.au/statistics.

Compliance with the *Building Act 1993*

Victoria Police is responsible for a large and complex property portfolio encompassing police stations, residences, training and education facilities, administrative buildings, forensic laboratories and other specialised operational sites. The portfolio is managed in accordance with the *Building Act 1993*,

Building Regulations 2018 and all other applicable Victorian legislative and regulatory requirements administered by the Building and Plumbing Commission.

New buildings conforming to standards

The new Clyde North Police Station was completed in October 2025 and Narre Warren Police Station major refurbishment completed in March 2026, enhancing policing services and capacity in the region. Construction is progressing on two new police stations in Point Cook and South Melbourne with completion scheduled for both in 2026. Planning is underway for a replacement station in Wollert, with completion expected in 2028.

New facilities were delivered in line with updated Victoria Police design standards and current building code requirements, supporting safe, functional and contemporary environments that meet operational needs.

Maintenance of buildings in safe and serviceable condition

Victoria Police-owned buildings were maintained in a safe and serviceable condition throughout 2025–26. An ongoing inspection and compliance program monitored essential safety measures across the portfolio and confirmed there were no outstanding major defects.

The Department of Government Services' Accommodation and Library Services continued to manage maintenance services for leased facilities.

Maintenance funding was prioritised to address occupational health and safety requirements, support operational service delivery, and preserve the condition, functionality and reliability of building assets, plant and equipment. All statutory requirements relating to asbestos inspection and monitoring were met.

Registered building practitioners

Victoria Police maintains a panel of contractors to ensure that building works are undertaken only by appropriately registered building practitioners. Where required, contractors and consultants are engaged through the Department of Treasury and Finance Construction Supplier Register in accordance with Ministerial Directions issued under the *Project Development and Construction Management Act 1994*.

Competitive Neutrality Policy

The Victorian Government's Competitive Neutrality Policy ensures that significant government businesses compete fairly in the market. Under this policy, government businesses that undertake significant business activities are required to implement competitive neutrality measures such as setting competitive neutral prices, which accounts for any net advantage that comes from public ownership.

Victoria Police complies with competitive neutrality reporting requirements under the Competition Principles Agreement and Competition and Infrastructure Reform Agreement.

No Victoria Police procurement activities were identified as requiring competitive neutrality reporting during 2025–26.

Compliance with the *Public Interest Disclosures Act 2012*

The purpose of the *Public Interest Disclosures Act 2012* is to encourage and facilitate the reporting of improper conduct and corruption committed by public officers and public bodies. The Act also ensures those reporting such behaviours are protected against detrimental action. Detrimental action includes discrimination, disadvantage, or adverse treatment directed towards the person who made the disclosure of improper conduct and corruption.

Victoria Police does not tolerate improper conduct by employees, including detrimental action against those coming forward to report such conduct.

Victoria Police is committed to ensuring transparency and accountability in administrative and management practices and supporting the making of disclosures that reveal improper conduct including corrupt conduct, criminal offences, or serious professional misconduct. We will continue to take all reasonable steps to protect persons who make such disclosures from detrimental action and afford natural justice to the person who is the subject of the disclosure to the extent it is legally possible.

Reporting procedures

Any person may make a disclosure about the conduct of Victoria Police employees.

A complaint may be made verbally or in writing (by post or electronically) to a member of Victoria Police.

A Victoria Police employee may make a complaint about another employee, or report circumstances they believe may involve an ethics or integrity issue by making the complaint directly to a police member of a more senior rank than the employee making the complaint, to Professional Standards Command or to the Independent Broad-based Anti-corruption Commission (IBAC).

A Victoria Police employee making a disclosure is encouraged to advise their direct or indirect manager or supervisor.

To make a complaint visit: police.vic.gov.au/compliments-and-complaints.

Alternatively, disclosures may be made directly to:

IBAC
GPO BOX 24234
MELBOURNE VIC 3001

Phone: 1800 422 284

Website: ibac.vic.gov.au

Disclosures under the *Public Interest Disclosures Act 2012*

Reporting requirement for the financial year 2025–26	Number	Type
Section 69(1)(b)(i): the number and types of disclosures notified to the IBAC under sections 21(2) or 22	58	Includes allegations of: ▪ Improper behaviour ▪ Serious professional misconduct ▪ Rape ▪ Sexual harassment/discrimination ▪ Predatory behaviour ▪ Sexual assault ▪ Family violence ▪ Assault ▪ Information disclosure ▪ Misconduct in public office ▪ Conflict of interest ▪ Bullying/intimidation ▪ Obtain property by deception ▪ Duty failure ▪ Excessive use of force ▪ Obscuring behaviour
Section 69(1)(b)(ii): the number and types of public interest complaints referred to the investigating entity by the IBAC	100	Includes allegations of: ▪ Deception ▪ Bullying and harassment ▪ Misconduct in public office ▪ Improper use of equipment ▪ Sexual harassment ▪ Predatory behaviour ▪ Family violence ▪ Assault ▪ Serious professional misconduct ▪ Information disclosure ▪ Sexual assault ▪ Conflict of interest ▪ Improper behaviour ▪ Duty failure ▪ Excessive use of force
Section 69(1)(b)(iii): the number and types of public interest complaints investigated by the investigating entity	100	Includes allegations of: ▪ Deception ▪ Bullying and harassment ▪ Misconduct in public office ▪ Improper use of equipment ▪ Sexual harassment ▪ Predatory behaviour ▪ Family violence ▪ Assault ▪ Serious professional misconduct ▪ Information disclosure ▪ Sexual assault ▪ Conflict of interest ▪ Improper behaviour ▪ Duty failure ▪ Excessive use of force
Section 69(1)(b)(iv) the number and types of public interest complaints dismissed by the investigating entity	0	Not applicable
Section 69(1)(c): the number of applications for an injunction made by the investigating entity under section 50 during the financial year	0	Not applicable

Compliance with the *Carers Recognition Act 2012*

People in caring relationships make significant contributions to the Victorian community. In recognition of this contribution and to remove barriers that might prevent full workforce participation, Victoria Police provides a range of support options, including:

- personal leave can be used for caring responsibilities in the same way as for personal illness
- flexible work arrangements are available, including less than full-time, compressed hours, flexitime, job sharing, remote work and working from home
- workplace adjustments are offered at recruiting, onboarding and through an employee's period of employment
- many Victoria Police premises include quiet rooms and reduced-light spaces
- a Workplace Adjustment Passport can be used to support employees with caring responsibilities
- disability and carer's awareness training
- the Victoria Police Enablers Network provides advocacy and support for employees with disability, carers and allies.

Compliance with the *Disability Act 2006*

Victoria Police is committed to reducing barriers and improving our services for people with disability in Victoria. We continue to listen and learn from people with disability, to reduce discrimination and harm and to improve the accessibility of our services. We continue to support the sustained employment of people with disability and promote inclusion within the organisation and broader community. We are committed to improving attitudes, practices and systems that have historically created barriers for people with disability.

The *Victoria Police Disability Action Plan 2025–2030* is in place to meet legislative requirements under section 38 of the *Disability Act 2006*. The plan reinforces Victoria Police's vision for a safe Victoria by setting out how we will improve inclusion, accessibility and outcomes for people with disability. Victoria Police strives to be an inclusive, accessible, and disability confident organisation that supports the safety and human rights of people with disability.

We undertook extensive community consultation that informed the development of the plan and through listening and learning from people with lived experience of disability, the following four goals were included in the plan:

- Goal One: Victoria Police members are disability confident.
- Goal Two: Victoria Police services are accessible.
- Goal Three: Victoria Police members are proactive when supporting people with disability and they have the right skills and resources.
- Goal Four: Victoria Police is an inclusive and accessible employer.

The plan includes 13 actions across the four goals, providing specific and measurable deliverables over the life of the plan. The complete plan is available online, in addition to other formats like printed hard copies to increase accessibility of the plan within the community.

The plan builds on the many achievements made through previous plans and implementation is well underway. Key progress towards implementation of the new plan includes:

- continuing to increase the number of Disability Liaison Officers (DLOs) across Victoria Police with an aim of ensuring there is a DLO in every Police Service Area plus in specialised units such as Transit Safety Division and State Highway Patrol.
- maintaining our corporate membership to the Hidden Disability Sunflower to increase knowledge and understanding of hidden disabilities amongst frontline police, DLOs, proactive policing units and other employees by providing access to training resources through the Hidden Disability Sunflower portal.
- hosting the annual Office of the Public Advocate Awards recognising employees, work units and stations that made outstanding contributions to improving outcomes for people with disability.
- updating the training session relevant to people with disability within the Police Foundation Training program to ensure contemporary content in line with the social model of disability.

Compliance with other legislation

Victoria Police Act 2013

Section 12(1)(a)

"Any action taken by the Chief Commissioner of Police under Division 6 of Part 4 [incapacity for duty] during that year and the outcome of that action including the result of any review of that action by the [Police Registration Services] PRS Board".

Nil.

Section 12(1)(b)

"Any action taken by the Chief Commissioner of Police under Part 7 [Discipline] during that year and the outcome of that action including the result of any review of that action by the PRS Board".

Results of discipline charges determined by Inquiry Officers part 1: 2025–26

Victoria Police officers/protective services officers (PSOs) charges and results of inquiries	Discipline Inquiries (s. 125)	Inquiries into important matters found proven (s. 136)
Victoria Police officers/PSOs – total charged (date charge was authorised)	56	3
Victoria Police officers/PSOs – total number of charges (date charge was authorised)	65	3
Victoria Police officers/PSOs – charge proven – dismissed	9	1
Victoria Police officers/PSOs – charge proven – other sanction	41	0
Victoria Police officers/PSOs – all charges not proven at inquiry and determination not imposed	3	0
Victoria Police officers/PSOs – resigned/retired during inquiry	17	1

Notes: *A police officer can be charged with one or more discipline charges.*

The data can include a police officer who has charges/outcomes from both section 125 and section 136 proceedings. For example, they may appear in both columns. Initial charges related to these outcomes may have been laid in the reporting year, or previous reporting period(s).
The data is reported by the date the disciplinary charge was authorised, which may differ from the date of the alleged offending conduct. As a result, matters reported in 2025–26 may relate to conduct that occurred in an earlier reporting period.

Results of discipline charges determined by Inquiry Officers review of sanctions part 2: 2025–26

	Police Registrations Service Board Review Result			
	Number of sanctions reviewed	Sanction affirmed	Sanction (charge) Dismissed /Officer withdrew appeal	Sanction varied
Discipline sanctions section 125 (s.132 *Victoria Police Act 2013*) (last Review Date)	15	10	4	1
Inquiries pursuant to s.136 *Victoria Police Act 2013*	1	1	0	0

Notes: *The reviews related to the above outcomes may have commenced in 2025–26, or previous reporting period(s). Last review date related to the date the Police Registrations Service Board (PRSB) reviewed the matter, rather than the date of the original decision, as the original decision may have been made in a different reporting period.*

Section 146 of the Victoria Police Act only permits the PRSB to review specific sanctions, that is, a fine of more than five times a penalty unit, reduction in rank, seniority, remuneration, transfer to other duties, or dismissal from Victoria Police.
Data relates to reviews completed during 2025–26. The initial sanctions in relation to these reviews may have been determined in 2024–25 or a previous reporting period(s).
Discipline sanctions (section 132 Victoria Police Act) relates to sanctions imposed if a Victoria Police officer/PSO is charged with a breach of discipline under section 125 Victoria Police Act, whereas inquiry into imprisonment matter (section 136 Victoria Police Act) relates to sanctions imposed if a Victoria Police officer/PSO has been charged under the criminal law with an offence punishable by imprisonment (whether in Victoria or elsewhere) and the offence has been found proven.

Victoria Police Act 2013

Section 12(1)(c)

Any action taken by the Chief Commissioner of Police under s195 [disciplinary action against Special Constables] during that year.

Nil

Section 12(1)(d)

The prescribed information in relation to Part 5 [drug and alcohol testing].

Prescribed information in relation to drug and alcohol testing, in accordance with the Victoria Police Regulations 2024, Part 5, Division 8, Annual reporting.

Drug and alcohol testing of officers

Prescribed information in relation to Part 5 (minus subregulation 1(g))	Number
The number of critical incident tests involving taking of samples conducted during 2025–26	274
The number of targeted tests involving taking of samples conducted during 2025–26	46
The number of designated work unit and designated work function tests involving taking of samples conducted during 2025–26	386
The number of random tests involving the taking of samples conducted during 2025–26	9510
The number of persons tested in 2025–26	5109
The number of those tests that confirm the presence of alcohol	4
Total:	**15,329**

Notes: *The 2025–26 random drug and alcohol testing program tested 24.74 per cent of the organisation against the set target of 15 per cent. Two employees refused to undergo a targeted drug and alcohol test when directed to do so.*

The number of those tests that confirm the presence of drugs of dependence 2025–26

Type of Substance Found in Body	Number of tests
Codeine	4
Temazepam	1
Benzoylecgonine	1
Benzoylecgonine and Cocaine	2
Total	**8**

Note: *Seven individual employees tested positive to a drug of dependence. One employee tested positive twice from two tests.*

Control of Weapons Act 1990

Section 10B of the *Control of Weapons Act 1990* states that the Chief Commissioner of Police must provide to the Minister, for inclusion in the annual report under Part 7 of the *Financial Management Act*, a report containing:

- the number of searches conducted without warrant under section 10 or 10AA and section 10G
- the number and type of weapons and dangerous articles found during the course of those searches
- any other information requested by the Minister for Police.

Total number of searches without warrant, under sections 10, 10AA and 10G

Searches without warrant		Number
10B(a)	the number of searches without warrant under section 10 or 10AA conducted during 2025–26	2157

Note: *This data includes all searches conducted in planned designated areas and may also include some searches conducted in unplanned designated areas.*

Power to search persons in designated areas		Number
10G(ab)	the number of strip searches conducted under section 10G during 2025–26	4 (a)
10G(ac)	the number of strip searches conducted under section 10G during 2025–26 in any area in respect of which a declaration under section 10D [planned designated area] was in effect at the time of the search	n/a (b)
10B(ad)	the number of strip searches conducted under section 10G during 2025–26 in any area in respect of which a declaration under section 10E [unplanned designated area] was in effect at the time of the search	n/a (b)

Notes: *This data includes all searches conducted in planned designated areas and may also include some searches conducted in unplanned designated areas.*

(a) Search data includes strip searches and other searches of persons, things, and vehicles. However, the source data does not separately identify strip searches only on persons.

(b) The term "n/a" indicates that the information is not available from the source dataset and should not be interpreted as zero. Victoria Police cannot reliably determine whether a strip search conducted under section 10G occurred within a planned designated area (section 10D) or an unplanned designated area (section 10E). All searches conducted under section 10G are included within the total searches.

Prohibited, dangerous and controlled weapons found as result of a search under sections 10 and 10AA

Weapon type	Number
Prohibited weapons	**119**
Slingshot	11
Capsicum spray	1
Electric current emit article	3
Laser Pointer	4
Baton/bo-chucks	4
Nunchaku	2
Flick knife	5
Dagger	11
Knuckle knife	1
Swordstick	2
Butterfly knife	3
Double-end knife	5
Push knife	1
Non-metal/Ceramic knife	1
Crossbow	1
Extendable baton	14
Knuckle duster	26
Imitation handgun	22
Imitation longarm	2
Dangerous articles	**132**
Axe/tomahawk	13
Bat/bar/club	23
Syringe	36
Other weapon	60
Controlled weapons	**503**
Knife	459
Crossbow	3
Spear-gun	1
Baton or cudgel	8
Sword	32
Total	**754**

Note: *Data is derived from operational records completed by members at the time of recording. The classification fields used to identify items are not mandatory and may be recorded differently depending on the circumstances of the incident. As a result, figures should be treated as indicative.*

Prohibited, dangerous and controlled weapons found as result of a search under section 10G [(a)]

Weapon type (b)	Number
Prohibited weapons	0
Dangerous articles	0
Controlled weapons	0
Total	**0**

Notes:
(a) Section 10G relates to the power to search persons in designated areas.
(b) Data is derived from operational records completed by members at the time of recording. The classification fields used to identify items are not mandatory and may be recorded differently depending on the circumstances of the incident. As a result, figures should be treated as indicative.

Charges resulting from weapons or dangerous articles found during searches

	Number
The number of persons who were:	
(i) the subject of a strip search referred to in paragraph 10B(ab)	4 [(a)]
(ii) charged with offences against this Act in relation to a weapon or dangerous article found during the course of that search; and	n/a [(b)]
The number of persons who were:	
(i) the subject of a strip search referred to in paragraph 10B(ac)	n/a
(ii) charged with offences against this Act in relation to a weapon or dangerous article found during the course of that search	n/a [(b)]
The number of persons who were:	
(i) the subject of a strip search referred to in paragraph 10B(ad)	0
(ii) charged with offences against this Act in relation to a weapon or dangerous article found during the course of that search	n/a [(b)]

Notes:
(a) Search data includes strip searches and other searches of persons, things, and vehicles. However, the source data does not separately identify strip searches only on persons.
(b) Data for number of persons charged with offences under the Control of Weapons Act, and the number of dangerous articles found cannot be linked to provide the number of persons charged in relation to a weapon or dangerous article found.

Section 10B(c) any other information requested by the Minister

In reference to section 10B(c) of the *Control of Weapons Act 1990*, no information was requested by the Minister for Police in the 2025–26 financial year.

Section 10KB

In accordance with section 10KB of the *Control of Weapons Act 1990*, the Chief Commissioner of Police must provide to the Minister for Police, for inclusion in the annual report under Part 7 of the *Financial Management Act 1994*, a report containing:

(a) the number of declarations made under section 10D (planned designation of area) and 10E (unplanned designation of area) during the financial year
(b) for those declarations, information about whether a power under section 10KA was exercised in relation to the designated area that was the subject of the declaration.

Section 10KB(a)	Number
The number of declarations made regarding planned designation of search area (s.10D)	51
The number of declarations made regarding unplanned designation of search area (s.10E)	0

Section 10KB(b)	Power exercised under section 10KA	Number
Section 10D (Planned designation of an area)	Direction to leave area issued in accordance with s.10KA of the Control of Weapons Act	428
Section 10E (Unplanned designation of an area)	Direction to leave area issued in accordance with s.10KA of the Control of Weapons Act	0

Corrections Act 1986

Section 9D(3A) of the *Corrections Act 1986* requires the Chief Commissioner of Police to provide to the Minister for Police, for inclusion in the annual report under Part 7 of the *Financial Management Act 1994*, a report on the provision of services by contractors during the financial year. In accordance with s.9D(3A), our key actions and achievements in relation to prisoner management in 2025–26 are outlined below.

Custody and escort services contract

Victoria Police engaged G4S to provide custody and prisoner escort services until 28 March 2026. From this date, Wilson Security commenced delivery of court custody services on behalf of Victoria Police across seven custody locations. State Events and Custody Management Division works collaboratively with Wilson Security to ensure compliance with the *Charter of Human Rights and Responsibilities Act 2006*. The contract with Wilson Security is in place until 28 March 2031.

All court custody locations recorded increased admission volumes compared with 2024–25, while court movement volumes remained broadly consistent. Melbourne Custody Centre recorded the most significant increase in admissions and court movements during the reporting period. The increase in persons held in police custody was influenced by reforms to the *Bail Act 1977* that commenced in March 2025.

G4S and Wilson Security combined outcomes for 2025–2026

During 2025–26, G4S and Wilson Security provided the following contract services:

Melbourne Custody Centre

- managed 12,026 prisoner movements (counted in and out)
- managed 3809 court movements between the Melbourne Custody Centre and Melbourne Magistrates' Court and facilitated 839 court movements between the Melbourne Custody Centre and Melbourne Magistrates' Bail and Remand Court
- facilitated a total of 9764 legal visits and 2193 police visits to prisoners.

Moorabbin Justice Centre

- managed 392 prisoner admissions
- managed 473 court movements
- facilitated 606 legal visits to prisoner clients.

Ringwood Magistrates' Court Cells

- managed 586 prisoner admissions
- managed 737 court movements
- facilitated 1288 legal visits to prisoner clients.

Collingwood Neighbourhood Justice Centre

- managed 36 prisoner admissions
- managed 47 court movements
- facilitated 88 legal visits to prisoner clients.

Bendigo Law Courts

- managed 1019 prisoner admissions
- managed 1440 court movements
- facilitated 1929 legal visits to prisoner clients.

Dandenong Children's Court

- managed 334 prisoner admissions
- managed 356 court movements
- facilitated 700 legal visits to prisoner clients.

Wyndham Law Courts

- managed 364 prisoner admissions
- managed 351 court movements
- facilitated 657 legal visits to prisoner clients.

Custodial Health Service

The Custodial Health Service provides health care to people in the care or custody of Victoria Police at the Melbourne Custody Centre and police stations across the state. The service, based at the Melbourne Custody Centre, has 31 permanent staff consisting of doctors, nurses, pharmacists and administration staff. In regional Victoria, 12 contracted doctors attend to patients in their local police station.

Services are coordinated through the Custodial Health Advice Line, a 24-hour a day, seven-days-a-week telephone service staffed by nurses. The service receives calls and emails from police stations across Victoria regarding the health needs of people in custody. Depending on the nature and severity of the issue, care may include telephone advice, a face-to-face nursing assessment, a medical consultation, or a telehealth appointment. The in-house pharmacy supports the service by dispensing medications directly or coordinating with community pharmacies to ensure timely access to required medicines.

In 2025–26, Victoria Police recorded 20,802 episodes of care for people in custody. Of those, 6111 individuals received an initial face-to-face nursing assessment. The Custodial Health Advice Line completed 18,624 assessments following Detainee Risk Assessment referrals or direct telephone contact. Medication packs were dispensed to 5793 people in custody and 1416 individuals were assessed for the ongoing provision of methadone or buprenorphine treatment.

Firearms Act 1996

Section 153C

Section 153C of the *Firearms Act 1996* states that the Chief Commissioner of Police must provide to the Minister, for inclusion in the annual report, under Part 7 of the *Financial Management Act 1994*, a report containing:

- the number of searches without warrant conducted under s.149
- the number and type of firearms, cartridge ammunition, silencers and prescribed items found during the course of those searches
- any other information requested by the Minister for Police.

Number of searches without warrant conducted in 2025–26 under s149

	Number
Total	596

Number and type of firearms, cartridge ammunition, silencers and prescribed items found during those searches in 2025–26

Firearms found	Number
Air rifle gun	10
Cartridge ammunition	193
Handgun	2
Other firearm	10
Rifle	163
Sawn-off firearm	1
Shotgun	68
Total	**447**

Note: Data is derived from operational records completed by members at the time of recording. The classification fields used to identify items are not mandatory and may be recorded differently depending on the circumstances of the incident. As a result, figures should be treated as indicative.

Section 153C(c) any other information requested by the Minister

No information was requested by the Minister for Police in the 2025–26 financial year.

Section 172(1)

Section 172(1) of the *Firearms Act 1996* states that the Chief Commissioner must provide to the Minister for inclusion in the annual report of operations under Part 7 of the *Financial Management Act 1994*, a report containing the following data.

Provision	Number
(a) the number of firearm prohibition orders issued	261
(b) the number of firearm prohibition orders in operation[a]	2602
(c) the number of people under 18 years of age who are subject to firearm prohibition orders[a][b]	8
(d) the number of firearms and firearm-related items seized during any exercise of powers under Part 4A[c][d]	67 firearms 1747 firearm–related items Total: 1814
(da) the number of firearm prohibition orders served under Division 6 of Part 4A and the number served under Division 7 of Part 4A	Division 6: 0 Division 7: 0
(db) the number of firearm prohibition orders served on individuals under section 112IA	8
(dc) the number of service direction determinations made	1
(dd) the number of times that powers were exercised under service direction determinations	0
(de) the number of individuals to whom directions were given under section 112ZA(1)	0
(df) the number of individuals to whom directions were given under section 112ZC	0
(dg) the number of individuals detained under Division 6 of Part 4A and the number detained under Division 7 of Part 4A	Div 6: 0 Div 7: 0
(dh) the number of individuals held in custody at premises under section 112ZS(1)(a) and the number transferred to a police station or other safe place under section 112ZS(1)[b]	112ZS(1)(a): 0 112ZS(1)(b): 0
(di) the number of service search warrants applied for, the number issued and the number executed	Applied: 0 Issued: 0 Executed: 0
(dj) the number of premises entered under service search warrants	0
(e) the number of charges laid for offences under this Act connected with searches under Part 4A[e]	384
(f) the number of charges laid for other offences connected with searches under Part 4A[f][g]	1843

Notes:

(a) Data against these provisions represent the cumulative total from 8 May 2018 to 30 June 2026 and that remain active at 30 June 2026. All other data is from the period 1 July 2025 to 30 June 2026.

(b) Data relates to persons who were under 18 years of age and subject to a Firearm Prohibition Order (FPO) from 8 May 2018 and remain active at 30 June 2026. A total of 42 orders remain active on persons over 18 years of age who were served with the order when they were under 18 years of age.

(c) The FPO Registry is dependent on manual reporting of seizures to collect data. As such, the actual number of seizures may be greater than that being reported.

(d) This data does not include 71 imitation firearms seized during the period as they are classified as weapons pursuant to the Control of Weapons Act 1990.

(e) The current system cannot distinguish whether the charge is related to an FPO search. Data includes all offences under Part 4A of the Firearms Act 1996 detected following searches conducted using FPO search powers and due to other search types. This data was obtained from the Law Enforcement Assistance Program (LEAP). Consequently, the data relies on submissions recorded in LEAP and the actual number of charges laid may differ from those reported.

(f) Data-matching based on names and dates was conducted to identify any offences that may be linked to an FPO search. This data should be interpreted as indicative only. The actual number of charges laid may differ from those reported. The data presented includes only records that met the matching criteria.

(g) Data includes 55 charges laid for possessing an imitation firearm in breach of an FPO under the Control of Weapons Act 1990.

Graffiti Prevention Act 2007

The Chief Commissioner of Police is required to report on searches without a warrant undertaken in accordance with s.17 of the *Graffiti Prevention Act 2007*, including:

- the number of searches without warrant under s.13
- the number and type of graffiti implements found during those searches
- any other information requested by the Minister.

The number of searches without warrant under s.13 conducted in 2025–26

	Number
Total	**216**

The number and type of graffiti implements found during those searches in 2025–26

Graffiti implement type	Total number
Aerosol paint container	517
Texta/marker	137
Other graffiti implement	43
Total implements	**697**

Note: Data is derived from operational records completed by members at the time of recording. The classification fields used to identify items are not mandatory and may be recorded differently depending on the circumstances of the incident. As a result, figures should be treated as indicative.

Section 17(c) any other information requested by the Minister

No information was requested by the Minister for Police in the 2025–26 financial year.

Sentencing Act 1991

In accordance with s.89DH of the *Sentencing Act 1991*, the Chief Commissioner of Police must provide to the Minister for Police, for inclusion in the annual report under Part 7 of the *Financial Management Act 1994*, a report containing information relating to alcohol exclusion orders.

Reporting requirements under s.89DH of the *Sentencing Act 1991* for 2025–26

Reporting Requirement	Number
(a) the number of applications made for alcohol exclusion orders during that financial year.	Not reported [a]
(b) the number of applications for alcohol exclusion orders that were withdrawn during that year.	Not reported [a]
(c) the number of applications for alcohol exclusion orders that were dismissed during that year.	Not reported [a]
(d) the number of alcohol exclusion orders made during that year.	7 [b]
(e) the number of persons charged with an offence against section 89DF (1) or (2) during that year.	≤3
(f) the number of charges for an offence under section 89DF (1) or (2) that resulted in a finding of guilt in that year.	≤3
(g) the number of contraventions of an alcohol exclusion order that were recorded by members of the police force during that year in respect of which no charge sheet was filed.	Not reported [a]
(h) a comparison with the immediately preceding three financial years of the information required under this subsection.	Not reported [a]

Source: Data for requirements (e) and (f) was sourced from the Crime Statistics Agency. All other data was sourced internally. Internal data was extracted on 6 July 2026.

Notes:

(a) Victoria Police does not separately capture this data as the application is part of a brief of evidence. Data cannot be disaggregated for this purpose.

(b) The Sentencing Act indicates that alcohol exclusion orders made under section 89DE are made by the courts. Victoria Police can only report on exclusion orders made by a court in Victoria, based on the court result data received and subsequently recorded in LEAP.

Sex Offenders Registration Act 2004

In accordance with s.70P(1) of the *Sex Offenders Registration Act 2004*, a report with the following data is required to be submitted by the Chief Commissioner of Police to the Minister for Police on matters relating to registered sex offenders.

Reporting requirements under s.70P(1) of the *Sex Offenders Registration Act 2004* for 2025–26

70P Chief Commissioner of Police to report to Minister		Number
70P(1)(a)	the total number of registrable offenders as at the immediately preceding 30 June [2025]	11,649 [a]
70P(1)(b)	the number of offenders added to the Register in the financial year ending on the immediately preceding 30 June [2026]	495
70P(1)(ba)	the number of prohibition orders made in the financial year ending on the immediately preceding 30 June [2026]	6
70P(1)(bb)	the number of registration orders made in the financial year ending on the immediately preceding 30 June [2025]	Nil
70P(1)(c)	any other prescribed information [see table below]	

Note:

(a) The total number of registrable offenders includes 1423 deceased offenders.

Prescribed information in the *Sex Offenders Registration Regulations 2014*

Total number of registrable offenders included in the Register as at 30 June 2026

	Gender	Number
Number of registrable offenders by gender	Male	11,392
	Female	249
	Self–identified	8
Number of registrable offenders aged under 18		1

	Reporting period	Number
Reporting periods applying to registrable offenders	4 years	18
	7.5 years	102
	8 years	3303
	15 years	3340
	Life	4109
	Other [a]	777
	Total	**11,649**

	Number
Number of registrable offenders living in Victoria and subject to reporting obligations	4643
Number of registrable offenders in government custody	1061

	Owning jurisdiction	Status	Number
Number of registrable offenders outside Victoria (excluding registrable offenders to whom Division 9 of Part 3 of the Act applies)	Victoria	Residing overseas	312
	Other [b]	Interstate	788
		Total [c]	**1100**

	Number
Number of registrable offenders who are the subject of an order under Division 6 of Part 3 of the Act (or an equivalent order made under the laws of a foreign jurisdiction)	123
Number of registrable offenders who are the subject of a notice under section 45A of the Act	112
Number of registrable offenders whose reporting period has ended	3597
Number of deceased registrable offenders	1423

Number of offenders added to the Register in the financial year ending on 30 June 2026

	Number
Number of offenders under the age of 18	1
Number of offenders added to the Register following the making of an order under section 11 of the Act	12
Number of offenders added to the Register because they are corresponding registrable offenders	75

Any other prescribed information ending on the immediately preceding 30 June 2026

	Number
Number of registrable offenders whose reporting period ended in that financial year	303
Number of orders made under section 40(1A) of the Act in that financial year suspending a registrable offender's reporting obligations	Nil
Number of orders made under section 44A of the Act in that financial year revoking an order referred to in subparagraph (ii)	Nil
Number of notices served under section 45A of the Act in that financial year suspending a registrable offender's reporting obligations	32
Number of registrable offenders who died in that financial year	50
Number of persons who ceased to be a registrable offender in the financial year ending on the immediately preceding 30 June [2026]	15

Notes:
(a) In terms of reporting periods applying to registrable offenders, "other" refers to periods outside those defined in s.34 of the Sex Offenders Registration Act 2004. This includes no reporting, reporting periods set by other jurisdictions prior to being transferred to Victoria and reporting periods for juvenile offenders (s.35).
(b) In terms of the number of registrable offenders outside Victoria, "other" refers to cases initially registered in Victoria but have since moved to another jurisdiction
(c) The number of registrable offenders outside Victoria does not include registrable offenders whose reporting period has ended or who are deceased.

Environmental performance indicators

Environmental reporting

We are committed to reducing greenhouse gas emissions, improving energy efficiency and reducing adverse impacts to the environment. We continue to proactively identify, develop and implement initiatives to reduce greenhouse gas emissions and to build organisational resilience for the impacts of climate change. In line with this commitment, we monitor and report against a range of indicators for energy and water consumption, transportation, waste generation, stationary fuels and greenhouse gas emissions.

For the purposes of environmental impacts in 2025–26, Victoria Police sites include:

- police stations of various sizes
- support facilities, including facilities used for training, forensic services, central property and document storage, and transport operations.

The following should be considered when reading these results:

- The results are based on the fringe benefit tax year (1 April 2025 to 31 March 2026), unless otherwise specified.
- Data sources include other public sector agencies and external service providers. The reliability and validity of that data is assumed.
- The Australian National Greenhouse Accounts Factors were used to calculate greenhouse gas emissions. The August 2023 factors were used to calculate the 2023–24 results, the August 2024 factors were used to calculate the 2024–25 results and the August 2025 factors were used to calculate the 2025–26 results.
- Climate Active's market-based accounting rules were used to calculate greenhouse gas emissions for power consumption.
- Complete data was not always available. Unless otherwise specified, some data has been extrapolated for some sites based on the previous year or average daily use.

- Results previously reported for 2023–24 and 2024–25 have been recalculated where more complete data has become available. This includes greenhouse gas emissions, electricity, stationary fuels, water consumption and waste data.
- Totals may not tally due to rounding.

Greenhouse gas emissions

In line with the state-wide transition to net zero emissions by 2045, we are participating in actions to reduce emissions from our operations. These actions form part of the whole-of-government pledge under the *Climate Action Act 2017*. Consistent with national and international reporting standards, greenhouse gas emissions are broken down into scopes:

- Scope 1: Greenhouse gas emissions are from sources that we own or control, such as burning fossil fuels through use of our vehicles or machinery.
- Scope 2: Greenhouse gas emissions are indirect emissions from our use of electricity from the Victorian electricity grid, where non-renewable power generation is used.
- Scope 3: Greenhouse gas emissions are indirect emissions from corporate air travel and waste disposal.

Our Scope 1 greenhouse gas emissions have declined by 1.2 per cent compared to 2024–25 levels. This is due to reductions in transport emissions from improved vehicle efficiency and emission standards.

Scope 2 greenhouse gas emissions for 2025–26 declined by 48.8 per cent compared to 2024–25. This significant decrease is the result of the transition of 144 large electricity consumption sites to the State Electricity Commission renewable electricity contract.

Scope 3 greenhouse gas emissions decreased by 8.24 per cent in 2025–26 compared to 2024–25. Reduced commercial air travel contributed to this decrease. The reduction in air travel was likely influenced by increased use of online meeting technology and broader economic and budget pressures.

Indicator	2025–26	2024–25	2023–24
G1. Total Scope 1 greenhouse gas emissions (Tonnes CO2-e) [a]	**33,214**	**33,607**	**35,827**
Greenhouse gas emissions from transport (T3)	27,171	27,651	29,873
Greenhouse gas emissions from fuels used in buildings and machinery (F2)	6043	5956	5954
G2. Total Scope 2 greenhouse gas emissions (Tonnes CO2-e) [a]	**25,757**	**50,258**	**49,479**
Emissions from Purchased Electricity	55,194	54,617	53,904
Less Offsets	-29,437	-4359	-4425
G3. Total Scope 3 greenhouse gas emissions from commercial air travel and waste disposal (Tonnes CO2-e)	**3073**	**3349**	**3849**
Greenhouse gas emissions from commercial air travel (T4)	424	743	886
Greenhouse gas emissions from waste disposal (WR5)	2649	2606	2963

Note:
(a) 2025–26 figures are provisional and may be updated in future reports as more complete data becomes available.

Electricity production and consumption

Victoria Police sites include police stations, administrative offices, training facilities, transport complexes and storage warehouses. The majority of Victoria Police's energy consumption falls within three key areas:

- lighting
- thermal comfort (heating, ventilation and air-conditioning)
- information and communication technology.

Electricity energy consumption increased by 1.1 per cent from 2024–25 to 2025–26. This increase was likely driven by the electrification of new builds and refurbished sites. From 1 July 2025, the State Electricity Commission began providing 100 per cent renewable electricity to Victorian Government operations for large sites which consume 40MWh each year. For Victoria Police this applied to 144 facilities. This has seen a large increase in the large-scale generation certificates retired on our behalf.

The 2025–26 data accounts for 94.5 per cent of sites and 99.3 per cent of Victoria Police's FTE staff.

Indicator	2025–26	2024–25	2023–24
EL1. Total electricity consumption (MWh) [a]	**68,225**	**67,462**	**66,548**
Purchased electricity – consolidation	68,140	67,426	66,545
Purchased electricity – charging of battery electric vehicles at Victoria Police facilities	0.3	2.6	2.9
Self-generated	85	33	N/A
EL2. On-site electricity generated (MWh) [a]	**108**	**71**	**40**
Solar photovoltaic (PV)	108	71	40
Consumption behind-the-meter	85	33	N/A
Exports [b]	23	38	40
Other non-renewable (diesel backup generator)	Not available	Not available	Not available
EL3. On-site installed generation capacity (MW)	**3.87**	**0.30**	**0.27**
Solar PV	0.3	0.30	0.27
Diesel backup generator [c] [d]	3.57	Not available	Not available
EL4. Total electricity offsets (MWh)	**48,546**	**17,842**	**18,080**
Large-scale Generation Certificates voluntarily retired on the entity's behalf	36,342	5381	5463
Renewable Power Percentage in the grid [e]	12,204	12,461	12,617

Notes:
(a) The 2025–26 figures are provisional and may be updated in future reports as more complete data becomes available.
(b) Solar photovoltaic (PV) exports were calculated using actuals from available billing data. Feed-in kWh values were not estimated for missing periods.
(c) Data for capacity of diesel backup generators was previously unavailable.
*(d) A power factor of 0.8 was used for conversion of diesel generator capacity from kVA to kW (kW=PF*kVA).*
(e) Renewable power percentage in the grid for 2023–24 was 18.96 per cent, 2024–25 was 18.48 per cent and 2025–26 was 17.91 per cent.

Stationary fuel use

Sources of emissions from stationary fuel include natural gas and liquid petroleum gas (LPG) used in some buildings, diesel used for some machinery such as back-up generators for facilities and portable generators for operations. Data was primarily captured through billing information from fuel suppliers. For natural gas, data accounts for 100 per cent of sites that use gas, which represents accommodation for 88.1 per cent of FTE staff.

Stationary fuel use increased by 1.4 per cent from 2024–25 to 2025–26. Diesel use for machinery increased by 69.9 per cent and natural gas use increased by 1.5 per cent, while there was a decline of 39.8 per cent in LPG use. The large increase in diesel use was driven by unique operational needs. These changes led to an increase in emissions of 1.5 per cent from the previous reporting period.

Indicator	2025–26	2024–25	2023–24
F1. Total fuels used in buildings and machinery (MJ)	117,173,654	115,507,738	115,475,971
Buildings	116,979,686	115,393,586	115,392,216
Natural gas	116,845,030	115,169,724	115,218,843
LPG	134,655	223,862	173,373
Machinery	193,969	114,152	83,755
Diesel	193,969	114,152	83,755
F2. Greenhouse gas emissions from stationary fuel consumption (Tonnes CO2-e)	6043	5956	5954

Notes: The 2025–26 figures are provisional and may be updated in future reports as more complete data becomes available. Totals may not tally due to rounding.
Machinery in buildings powered by natural gas is reported in the Buildings category.

Transportation

The Victoria Police fleet comprised 3,532 vehicles on 31 March 2026, 99.0 per cent are road vehicles and 1.0 per cent are non-road vehicles. Of these, 63.3 per cent are diesel-fuelled, 36.5 per cent are unleaded-fuelled, and both electric and aviation kerosene vehicles account for 0.1 per cent of total vehicles each.

Victoria Police has increased its data reporting capability to include metrics on non-road vehicles, that is marine vessels and aircraft which have more robust data records included since the 2024–25 period, compared to 2023–24. Hence, year-on-year comparisons for non-road vehicle emissions are not appropriate due to changes in data coverage. However, the method and scope of data capture for road vehicles have been consistent over recent years, and the greenhouse gas emissions from road vehicles have decreased by 3 per cent, against a reduction of 26 road vehicles (0.7 per cent) within the fleet.

Commercial air travel decreased by 14.8 per cent from 2024–25 to 2025–26.

Indicator	2025–26	% of fleet	2024–25	% of fleet	2023–24	% of fleet
T2. Total number of vehicles	3532	100.0	3557	100.0	3616	100.0
Road vehicles	3495	99.0	3521	99.0	3580	99.0
Goods vehicle – internal combustion [a]	1024	29.0	1019	28.6	992	27.4
Diesel	995	28.2	989	27.8	962	26.6
Unleaded	29	0.8	30	0.8	30	0.8
Omnibuses – internal combustion – diesel [b]	36	1.0	36	1.0	36	1.0
Passenger vehicles [c]	2345	66.4	2377	66.8	2453	67.8
Battery electric vehicle	3	0.1	4	0.1	1	0.0
Internal combustion	2342	66.3	2373	66.7	2452	67.8
Diesel	1201	34.0	1082	30.4	1085	30.0
Unleaded	1141	32.3	1291	36.3	1367	37.8
Two-wheeled vehicles – internal combustion – unleaded [d]	90	2.5	89	2.5	99	2.7
Non-road vehicles	37	1.0	36	1.0	36	1.0
Marine vessels – internal combustion	33	0.9	32	0.9	32	0.9
Diesel	3	0.1	3	0.1	3	0.1
Unleaded	30	0.8	29	0.8	29	0.8
Aircraft – internal combustion – aviation kerosene	4	0.1	4	0.1	4	0.1

Notes: Our vehicles are special built for purpose vehicles. Categorisation of the fleet by the Australian Design Rules has been estimated as best as possible.
(a) The "goods vehicle" category contains four-wheel drives, all-terrain vehicles, heavy vehicles, utility vehicles and other specialist vehicles.
(b) The" omnibuses" category contains booze buses and other specialist buses.
(c) The "passenger vehicles" category contains sedans, sports utility vehicles (SUVs), four-wheel drives and other specialist vehicles.
(d) The "two-wheeled vehicles" category contains motorcycles.

Indicator	2025–26	2024–25	2023–24
T1. Total energy used in transportation (MJ)	390,504,862	397,990,209	430,161,357
Road vehicles	305,126,601	314,484,084	323,365,734
Goods vehicle – internal combustion	132,879,724	133,497,301	137,357,871
Diesel	131,907,332	132,592,549	136,185,405
Unleaded	972,392	904,752	1,172,466
Omnibuses – internal combustion – diesel	4,599,952	5,033,827	5,099,755
Passenger vehicles	166,114,722	174,327,821	179,217,447
Battery electric vehicle [a]	4198	7748	0

Indicator	2025–26	2024–25	2023–24
Internal combustion	166,110,524	174,320,073	179,217,447
Diesel	78,031,874	70,985,253	68,176,216
Unleaded	88,078,650	103,334,820	111,041,231
Two-wheeled vehicles – internal combustion – unleaded	1,532,202	1,625,135	1,690,662
Non-road vehicles [b]	85,378,261	83,506,125	106,795,623
Marine vessels – internal combustion	8,311,622	10,073,278	12,293,519
Diesel	4,892,511	4,256,576	5,278,419
Unleaded	3,419,111	5,816,702	7,015,101
Aircraft – internal combustion – aviation kerosene	77,066,639	73,432,847	94,502,104
T3. Greenhouse gas emissions from vehicle fleet (tonnes CO2-e)	27,171	27,651	29,873
Road vehicles	21,231	21,847	22,450
Goods vehicle – internal combustion	9353	9397	9668
Diesel	9288	9336	9589
Unleaded	66	61	79
Omnibuses – internal combustion – diesel	324	354	359
Passenger vehicles	11,451	11,986	12,309
Battery electric vehicle (a)	1	1	0
Internal combustion	11,450	11,985	12,309
Diesel	5494	4998	4800
Unleaded	5956	6987	7509
Two-wheeled vehicles – internal combustion – unleaded	104	110	114
Non-road vehicles [b]	5940	5804	7423
Marine vessels – internal combustion	576	693	846
Diesel	344	300	372
Unleaded	231	393	474
Aircraft – internal combustion – aviation kerosene	5364	5111	6577
T4. Total distance travelled by commercial air travel (passenger km)	2,644,946	3,105,543	3,989,760

Notes: Totals may not add up due to rounding.

(a) Battery electric vehicle emissions reported are for vehicles charged at sites external to Victoria Police. Battery electric vehicles charged at Victoria Police sites are reported under EL1 Total electricity consumption.

(b) When comparing 2023–24 data with later periods, non-road vehicle data should be excluded, as changes in data collection methodologies over time may affect the consistency and reliability of comparisons.

Total energy used

There was a 0.4 per cent reduction in total energy consumption between 2025–26 and 2024–25. Electricity and natural gas consumption increased, though this has been offset by a reduction in energy used in transportation. This reduction in total energy consumption, once normalised over the FTE, sees an increase of 1217 MJ for each FTE which is a result of FTE reductions thus intensity at facilities that utilise similar amounts of energy regardless of occupancy levels.

Indicator	2025–26	2024–25	2023–24
E1. Total energy usage from fuels (stationary and transportation) (MJ)	507,678,516	513,497,947	545,637,328
E2. Total energy usage from electricity (MJ)	245,610,000	242,863,200	239,572,800
E3. Total energy usage segmented into renewable and non-renewable sources (MJ)	753,288,516	756,361,147	785,210,128
Renewable sources	131,137,200	19,490,400	19,666,800
Non-renewable sources	622,151,316	736,870,747	765,543,328
E4. Units of energy used normalised by FTE	36,498	35,281	36,282

Note: *Direct comparisons to previous reporting periods cannot be made due to differing data coverage within each indicator.*

Sustainable buildings and infrastructure

We play a critical role in responding to extreme weather events, such as floods and fires. We have also been directly impacted with loss and damage to police buildings and vehicles from extreme weather events such as the 2019–20 bushfires and the 2020 and 2022 floods which demonstrate the importance of addressing climate change risk. This includes the design and management of buildings and infrastructure assets.

We are committed to efficiency and reducing adverse impacts on the environment. We continue to proactively identify, develop, and implement initiatives, to reduce greenhouse gas emissions and adapt to the changing climate.

All our new facilities are designed using sustainable design principles, and resource efficient features, as guided by Victoria's *Climate Change Strategy 2025–2030*.

New leased premises are acquired through the Department of Government Services' Accommodation Strategy and Planning which mandates that fit-outs for new leased premises achieve and maintain a National Australian Built Environment Rating System (NABERS) a minimum five-star rating (without green power), or higher. Industry standards must also be adopted to support best-practice sustainability and user health outcomes throughout the different phases of design, fit-out and ongoing operation. If this rating cannot be achieved, Accommodation Strategy and Planning must demonstrate that a "best endeavours" approach by implementing as many of the design components of the NABERS five-star rating as possible.

Victoria Police continues to monitor and reduce water and energy consumption, and waste levels and improve the quality of the indoor environment of the Victoria Police Centre. The centre incorporates environmentally sustainable design standards using certified products.

The newly-completed Clyde North and refurbished Narre Warren facilities incorporate sustainability and climate resilience features, including resource-efficient systems, sustainable materials and electric vehicle charging infrastructure, designed to meet the applicable Green Star energy performance rating. It supports reduced greenhouse gas emissions and improves indoor environmental quality, aligning with Victoria's Climate Change Strategy. The sites also feature robust infrastructure to withstand extreme weather events, ensuring operational continuity during floods and bushfires.

Water consumption

Water consumption for 2025–26 decreased by 5.6 per cent from 2024–25. Similarly, the units of water consumed per FTE staff remain at 10 kilolitres per staff in 2025–26. Victoria Police is committed to increasing its water usage efficiency.

Data for the 2025–26 period accounts for 79.8 per cent of sites and 90.9 per cent of Victoria Police's FTE covered by the environmental reporting boundary.

Indicator	2025–26	2024–25	2023–24
W1. Total water consumption (kilolitres)	**201,537**	**213,462**	**207,392**
Potable water consumption	201,537	213,462	207,392
W2. Units of metered water consumed normalised by FTE	**10.7**	**10.9**	**10.4**

Note: *Direct comparisons to previous reporting periods cannot be made due to differing data coverage each year. South Gippsland Water transitioned to a new billing system, which resulted in an inability to provide the complete dataset for the reporting period.*

Waste and recycling

We are committed to the effective management of waste to reduce operational costs and environmental impacts, as well as potential health risks to staff and the broader Victorian community. Data for the 2025–26 period accounts for 36.5 per cent of sites and 94.5 per cent of Victoria Police's FTE. The Victoria Police Centre accommodates 32.6 per cent of FTE, and has dedicated collection services for:

- coffee cups
- e-waste
- printer cartridges
- batteries
- soft plastics.

The Simply Cups Australia program at the Victoria Police Centre saw 32,072 coffee cups diverted from landfill between 1 April 2025 and 31 March 2026. Under the program, takeaway cups are upcycled to produce other items, such as cups, car park stops and roadside kerbing, outdoor furniture, air-conditioning mounting blocks, road surfacing and lightweight concrete.

Indicator	2025–26	%	2024–25	%	2023–24	%
WR1. Total units of waste disposed (kg and %)	**1,994,772**	**100**	**1,965,314**	**100**	**2,247,320**	**100**
Landfill	**1,655,426**	**83**	**1,628,722**	**83**	**1,851,780**	**82**
Recycling	**339,346**	**17**	**336,592**	**17**	**395,541**	**18**
Cardboard	150,635		165,509		176,401	
Commingled	76,101		45,746		68,761	
Food and garden organics	38,242		27,374		31,027	
Paper	37,757		42,072		69,315	
Other	12,800		32,160		29,097	
Batteries	798		282		163	
Coffee cups	1504		2038		2270	
E-waste	7869		5116		5669	
Fluorescent tubes	5		75		10	
Metal	0		1260		0	
Printer cartridges	677		822		858	
Uniforms	–		–		1259	
Coffee ground	11,240		12,249		10,180	
Green collect	1717		1890		531	
WR2. Percentage of office sites which are covered by dedicated commercial waste collection services for (%)						
Printer cartridges		0.5		0.5		0.5
Batteries		0.5		0.5		0.5
E-waste		0.5		0.5		0.5
Soft plastics		0.5		0.5		0.5
Percentage of FTE at office sites covered by dedicated commercial waste collection services		30.7		30.9		31.2
WR3. Total units of waste disposed by normalised FTE (kg/FTE)	**102**		**99**		**109**	
WR4. Recycling rate (%)		**17**		**17**		**18**
WR5. Greenhouse gas emissions associated with waste disposal (tonnes CO_2-e)	**2649**		**2606**		**2963**	

Notes: *Totals may not add up due to rounding.*
A direct comparison between the reporting periods should not be made as new service providers were used and data coverage has changed. Collection services data is currently not available for all sites.

Sustainable procurement

Victoria Police's procurement activities align with the mandatory whole-of-Victorian Government policy, strategy and commitments—including a contract clause requiring suppliers to comply with the Supplier Code of Conduct in all formal agreements. The code aims to ensure all suppliers adhere to minimum standards of ethical, sustainable, and socially responsible practices when providing goods or services.

Victoria Police is committed to and supports environmental sustainability. Environmental considerations are incorporated into procurement decision-making where possible and are applied to the development of all Victoria Police policies. Internally, the *Victoria Police Manual* sets the behavioural, operational and administrative standards for the organisation.

The Environmental Sustainability Policy in the Victoria Police Manual sets out Victoria Police's approach to continual improvement in environmental sustainability and sustainable business practices. The key outcomes for Victoria Police will be to continually:

- reduce our greenhouse gas emissions
- reduce our consumption of potable water
- reduce the quantities of waste we send to landfill
- reduce our consumption of resources.

These outcomes will be achieved through the development and implementation of a range of targeted programs whose outputs will:

- identify key environmental challenges
- meet or exceed all legislative improvement targets and objectives
- in the absence of legislative imperatives, establish and then meet or exceed internal environmental targets
- monitor and report on the organisation's environmental performance
- engage with our staff to inculcate a culture of environmental awareness and shared responsibility.

As a major public sector organisation, with a broad community presence, Victoria Police will strive to demonstrate leadership in the delivery of its sustainable outcomes.

In 2025–26:

- Sustainable procurement initiatives, including supplier attestation to the Supplier Code of Conduct, were included in 43 market invitation activities.
- A total of 21 contracts were established under mandated whole-of-Victorian Government state purchase contracts where corporate, social and environmental requirements already apply.
- Eighteen Victoria Police construction projects contractually required contractors to comply with Volume One, Section J (Energy Efficiency) of the National Construction Code.
- Thirteen market approach plans did not include a commitment for sustainable procurement initiatives. Of these, 11 were under the Social Procurement threshold of $1 million and therefore sustainable procurement commitments are not required. Two market approaches that did not include the requirement are:
  - covert procurement for purchase of software
  - Roadside Drug Test (the market approach identified as a request for information and therefore the sustainable commitments are not required at this stage of the market approach).

Additional information available on request

In compliance with the requirement of the Standing Directions 2018 under the *Financial Management Act 1994*, certain categories of information not contained in the annual report have been retained by Victoria Police and are available on request, subject to the provisions of the *Freedom of Information Act 1982*. The information is available on request by writing to:

Executive Director
Corporate Strategy and Governance,
Corporate Services
Victoria Police
GPO Box 913
MELBOURNE VIC 3001

Victoria Police financial management compliance attestation statement 2025–26

This attestation is in accordance with Standing Direction 5.1.4 of Standing Directions 2018 under the *Financial Management Act 1994*.

I, Mike Bush, Chief Commissioner on behalf of Victoria Police, certify that Victoria Police has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and instructions.

Mike Bush CNZM
Chief Commissioner of Victoria Police
10 September 2026

Compliance with DataVic access policy

Consistent with the DataVic Access Policy issued by the Victorian Government in 2012, Victoria Police made four data sets available on the DataVic website in 2025–26. Information included in this annual report will also be available at data.vic.gov.au in electronic readable format.

Licensing and regulation

Victoria Police continues to play a key role in licensing and regulation activities across the firearms, private security and weapons industries in Victoria.

Progress against Statement of Expectations

Victoria Police is guided by the Minister's Statement of Expectations that sets objectives and informs business plans and projects for the regulator.

In support of the objectives of the current Statement of Expectations, in 2025–26:

- Victoria Police established the Victorian National Firearms Register (NFR) project and started work to define and implement the technical, system and regulatory requirements needed to achieve near-real time integration within the NFR. The Victorian project is working in partnership with the Department of Home Affairs, the Australian Criminal Intelligence Commission and state and territory law enforcement agencies to deliver this significant national commitment.
- As a result of the Victorian Review into the Victorian Private Security Industry (2021), Victoria Police progressed implementation of changes to the *Private Security Act 2004*. The updated business practices and policies are enabling improvements to the regulation of the private security industry.
- In addition, Victoria Police introduced digital firearms licences and end-to-end digital firearms licence renewals. These enhancements represent a significant step in expanding the regulator's digital capabilities, delivering more efficient and accessible services, and improving the overall experience for firearms licence holders and other stakeholders.

Regulating the firearms, weapons and private security industries

Victoria Police enables lawful access to and participation in the firearms, weapons and private security industries. As the regulator, Victoria Police achieve positive outcomes through effective oversight and engagement with sector stakeholders. Our objective is to ensure that our stakeholders can operate safely and in accordance with community expectations and within each legislative framework.

Our stakeholders include licensed firearms dealers, private security providers, recreational shooters, firearms and weapons collectors' clubs, and registered training organisations. These important relationships help promote compliance, responsible participation and community safety. With a clear understanding of their shared responsibility for safety, these sectors can continue to operate in a way that helps keep the community safe and secure.

As at 30 June 2026, there were:

- 243,653 current Victorian firearm licences
- 979,532 registered firearms attached to 237,584 current firearm licences [1]
- 43,810 current private security licences and registrations
- 789 current Chief Commissioner of Police weapons approvals.

From 19 June 2025 private security registrations transitioned to licences, with registrations being phased out in 2026. In 2025–26, we processed 157,151 new and renewal applications for firearm permits and licences, private security licences and registrations and Chief Commissioner of Police weapons approvals. Of the applications processed in 2025–26, 131,897 (83.93 per cent) were approved.

Licence, registration and permit application outcomes in 2025–26

Type of request	Approved	Refused
New and renewal firearm licences	46,966	544
New and renewal private security licences and registrations	12,560	98
Firearm permits	72,119	288
Chief Commissioner of Police weapons approvals	252	40
Total	**131,897**	**970**

Note: Only application outcomes approved and refused are included in the table.

Total number of licences and registrations suspended or cancelled in 2025–26

Type of Request	Suspended	Cancelled
Firearm licences	1515	1648
Private security licences and registrations	94	248
Total	**1609**	**1896**

Drink driving detection

Drink driving detections of Victoria Police officers during 2025–26

Blood alcohol reading	Was there a collision? (yes/no)	Determination
0.094	No	12-month good behaviour bond, $500 donation, ineligible for promotion
0.062	No	Good behaviour bond with conditions
0.092	No	Good behaviour bond with fine
0.063	No	Good behaviour bond with conditions
0.064	No	Good behaviour bond with conditions
0.073	Yes	Dismissed from Victoria Police.

1 *The number of current firearm licences does not align with the total number of firearm licence holders. A person may hold a current firearm licence without having a registered firearm attached to that licence.*

Comparative workforce data

The following table discloses the head count and FTE of all active Victoria Police employees employed in the last full pay period in June of the current reporting period, and in the last full pay period in June of the previous reporting period.

Details of employment levels in June 2025 and 2026

		June 2026							June 2025						
		All employees		Ongoing			Fixed term and casual		All employees		Ongoing			Fixed term and casual	
		Number (headcount)	FTE	Full-time (headcount)	Part-time (headcount)	FTE	Number (headcount)	FTE	Number (headcount)	FTE	Full-time (headcount)	Part-time (headcount)	FTE	Number (headcount)	FTE
Demographic Classification data	Gender														
	Women	7434	7022	5908	1387	6889	139	133	7655	7242	6127	1391	7113	137	129
	Men	13,814	13,731	13,406	311	13,636	97	95	14,128	14,041	13,701	314	13,929	113	112
	Self-described	37	37	37	0	37	0	0	49	49	46	1	47	2	2
	Age														
	15–24	949	942	911	17	922	21	21	851	844	820	17	831	14	13
	25–34	5701	5610	5335	290	5536	76	73	6000	5911	5642	296	5850	62	61
	35–44	6594	6383	5836	724	6350	34	33	6533	6327	5775	703	6273	55	54
	45–54	4757	4656	4313	388	4603	56	54	4968	4857	4511	403	4805	54	51
	55–64	2979	2914	2712	223	2871	44	42	3110	3042	2823	228	2986	59	55
	65+	305	285	244	56	280	5	5	370	351	303	59	343	8	8
	Police	15,699	15,442	14,713	965	15,423	21	21	16,180	15,909	15,156	1001	15,886	23	23
	Chief Commissioner	1	1	0	0	0	1	1	2	2	0	0	0	2	2
	Deputy Commissioner	4	4	0	0	0	4	4	4	4	0	0	0	4	4
	Assistant Commissioner	15	15	0	0	0	15	15	17	17	0	0	0	17	17
	Commander	7	7	7	0	7	0	0	12	12	12	0	12	0	0
	Superintendent	96	96	96	0	96	0	0	96	96	96	0	96	0	0
	Inspector	294	294	293	1	294	0	0	346	345	344	2	345	0	0
	Senior Sergeant	843	840	830	13	840	0	0	903	900	892	11	900	0	0
	Sergeant	2880	2848	2743	136	2847	1	1	3011	2974	2864	147	2974	0	0
	Senior Constable	8731	8515	7938	793	8515	0	0	9021	8800	8209	812	8800	0	0
	Constable	2828	2823	2806	22	2823	0	0	2768	2758	2739	29	2758	0	0
	Protective service officers (PSO)	1500	1473	1407	93	1473	0	0	1487	1462	1403	84	1462	0	0
	PSO senior super	4	4	4	0	4	0	0	4	4	4	0	4	0	0
	PSO supervisor	141	139	132	9	139	0	0	138	137	134	4	137	0	0
	PSO senior	731	713	670	61	713	0	0	742	726	687	55	726	0	0
	PSO first class	56	54	50	6	54	0	0	65	63	60	5	63	0	0
	PSO	568	563	551	17	563	0	0	538	532	518	20	532	0	0

Demographic Classification data

	June 2026							June 2025						
	All employees		Ongoing			Fixed term and casual		All employees		Ongoing			Fixed term and casual	
	Number (headcount)	FTE	Full-time (headcount)	Part-time (headcount)	FTE	Number (headcount)	FTE	Number (headcount)	FTE	Full-time (headcount)	Part-time (headcount)	FTE	Number (headcount)	FTE
Other sworn employees	247	247	247	0	247	0	0	112	112	112	0	112	0	0
Recruits	246	246	246	0	246	0	0	110	110	110	0	110	0	0
Reservists	1	1	1	0	1	0	0	2	2	2	0	2	0	0
Police custody officers (PCO)	306	296	274	32	296	0	0	328	321	302	26	321	0	0
PCO-1	7	7	7	0	7	0	0	9	9	9	0	9	0	0
PCO-2	242	235	219	23	235	0	0	258	253	239	19	253	0	0
PCO-3	57	55	48	9	55	0	0	61	59	54	7	59	0	0
Victorian Public Service (VPS) 1–6 grades	3173	2995	2456	535	2820	182	175	3366	3189	2646	532	3010	188	179
VPS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VPS 2	949	870	691	222	839	36	32	1038	954	772	228	922	38	32
VPS 3	859	816	694	115	768	50	48	900	859	734	112	807	54	52
VPS 4	659	625	491	120	577	48	48	702	670	539	116	623	47	47
VPS 5	410	395	326	51	363	33	33	418	405	340	51	378	27	27
VPS 6	296	288	254	27	273	15	15	308	302	261	25	280	22	22
Forensic Officers (FO)	308	287	234	67	280	7	7	294	277	233	57	273	4	4
FO-1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FO-2	64	62	52	7	57	5	5	62	60	52	7	57	3	3
FO-3	84	78	63	19	76	2	2	82	78	68	13	77	1	1
FO-4	107	96	73	34	96	0	0	96	87	68	28	87	0	0
FO-5	41	39	34	7	39	0	0	39	37	31	8	37	0	0
FO-6	12	12	12	0	12	0	0	15	15	14	1	15	0	0
Senior VPS Employees	52	49	18	6	22	28	27	65	62	22	6	26	37	36
Senior Technical Specialist	18	18	13	0	13	5	5	22	22	16	0	16	6	6
FO-7	2	2	2	0	2	0	0	2	2	2	0	2	0	0
Senior Medical Advisor	9	7	3	6	7	0	0	10	8	4	6	8	0	0
Senior Executive Service	23	22	0	0	0	23	22	31	30	0	0	0	31	30
Total employees	**21,285**	**20,790**	**19,349**	**1698**	**20,562**	**238**	**228**	**21,832**	**21,332**	**19,874**	**1706**	**21,089**	**252**	**242**

Notes: *This table is prepared in accordance with* Financial Reporting Direction 29C – Workforce data disclosure requirements. *It excludes staff members who were not on salary at the end of the last pay period of the financial year (which ended 27 June 2026 and 28 June 2025). It also excludes staff members who were employed within statutory- and nationally-funded bodies administered by Victoria Police.*
Due to rounding, FTE totals may not tally as the figures have been rounded to the nearest whole number. Consequently, the FTE breakdowns by rank/grade does not always align with the totals for each employee type category.

Annualised total salary, by $20,000 bands, for executives and other senior non-executive staff

Income band (salary)	Executives	Senior Technical Specialist	Principal Scientists	Senior Medical Advisor	Senior Regulatory Analyst	Other
< $160 000	0	0	0	2	0	0
$160 000 – $179 999	0	0	0	2	0	0
$180 000 – $199 999	0	3	0	0	0	0
$200 000 – $219 999	9	5	0	2	0	0
$220 000 – $239 999	2	3	0	0	0	0
$240 000 – $259 999	2	5	0	0	0	0
$260 000 – $279 999	4	4	0	1	0	0
$280 000 – $299 999	7	0	0	0	0	0
$300 000 – $319 999	2	0	0	0	0	0
$320 000 – $339 999	3	0	0	2	0	0
$340 000 – $359 999	7	0	0	0	0	0
$360 000 – $379 999	1	0	0	0	0	0
$380 000 – $399 999	0	0	0	0	0	0
$400 000 – $419 999	3	0	0	0	0	0
$420 000 – $439 999	0	0	0	0	0	0
$440 000 – $459 999	0	0	0	0	0	0
$460 000 – $479 999	1	0	0	0	0	0
$480 000 – $499 999	0	0	0	0	0	0
Total	**41**	**20**	**0**	**9**	**0**	**0**

Notes: *This table excludes staff members who were not on salary at the end of the last pay period of the financial year (which ended 27 June 2026). The salaries reported above are for the full financial year, at a 1.0 FTE rate and excludes superannuation.*
Executives include Assistant Commissioners. Senior Medical Advisors are VPS employees. Level seven forensic officers (FO-7s) are also included in the Senior Technical Specialist category in this table.

List of statutory authorities or offices

- Office of the Chief Examiner
- Australia and New Zealand Policing Advisory Agency (ANZPAA)
- Police Registration and Services Board (PRSB)

Workforce data: statutory authorities and/or offices that fall under Victoria Police

	Headcount		Full time equivalent (FTE)	
Public servant classification	**June 2026**	**June 2025**	**June 2026**	**June 2025**
Senior public servants	8	7	7	7
Governor in Council	4	3	3	3
Senior Executive Service (SES) 3	0	0	0	0
SES 2	1	1	1	1
SES 1	2	2	2	2
SMA	0	0	0	0
Forensic Officer (FO)-7 (includes Senior Technical Specialist)	1	1	1	1
Other public servants	40	42	34	35
FO-6	0	0	0	0
FO-5	0	0	0	0
FO-4	0	0	0	0
FO-3	0	0	0	0
FO-2	0	0	0	0
FO-1	0	0	0	0
Victorian Public Service (VPS)-6	4	5	3	4
VPS-5	20	20	15	15
VPS-4	11	11	11	11
VPS-3	5	6	5	6
VPS-2	0	0	0	0
VPS-1	0	0	0	0
Police Custody Officer (PCO)-2	0	0	0	0
PCO-1	0	0	0	0
Total workforce	**48**	**49**	**41**	**42**

Notes: *This excludes staff members who were not on salary at the end of the last pay period of the financial year (28 June 2025 and 27 June 2026).*
Due to rounding, FTE totals may not tally as the figures have been rounded to the nearest whole number in line with Financial Reporting Direction 29C.
PCOs are VPS employees but are listed separately. Senior Medical Advisors are VPS employees. Senior Technical Specialists are referred to as Forensics Officers FO-7 and captured as this in the above table.

Employment and conduct principles

Victoria Police is committed to applying merit and equity principles when appointing staff. Our selection processes ensure applicants are assessed and evaluated fairly and equitably based on key selection criteria and other accountabilities without discrimination.

Executive data

A member of the Senior Executive Service (SES) is defined as a person employed as an executive under Part 3 of the *Public Administration Act 2004*. All figures reflect employment levels at the end of the financial year.

Total number of Senior Executive Service (SES) for Victoria Police, broken down into gender in 2025–26

	All		Men		Women		Self-described	
Class	No.	Var.	No.	Var.	No.	Var.	No.	Var.
SES-3	1	-1	1	0	0	-1	0	0
SES-2	7	-2	5	-2	2	0	0	0
SES-1	15	-5	5	-1	10	-4	0	0
Total	**23**	**-8**	**11**	**-3**	**12**	**-5**	**0**	**0**

Notes: *This table has been prepared in accordance with* Financial Reporting Direction 15 – Executive officer disclosures *and* Financial Reporting Direction 29C – Workforce data disclosure requirements.
It excludes staff members who were not on salary at the end of the last pay period of the financial year (which ended 27 June 2026).
"Var" indicates a variance between the current (2025–26) and previous (2024–25) reporting periods. The data in this table is reflective of headcount, not FTE, and may include part-time staff.

Reconciliation of executive numbers in 2025 and 2026

		2026	2025
	Executives (financial statement Note 9.8) [(a)]	59	60
	Accountable Officer (Secretary)	1	2
Less	Separations [(b)]	13	6
	Total executive numbers at 30 June 2026	**47**	**56**

Notes: *Data extracted on 2 July 2026, utilising Executive Remuneration data for the last pay period ending 27 June 2026 and covers all staff paid as referenced in note (a) below.*
This excludes staff members who were not on salary at the end of the last pay period of the financial year (which ended 27 June 2026 and 28 June 2025). The data in this table is reflective of headcount, not FTE and may include part-time staff.
(a) Executives only includes Victoria Police SES and Assistant Commissioners, and anyone acting in an SES or Assistant Commissioner role for a period of three or more consecutive months.
(b) Separations are executives who left the Victoria Police during the 2025–26 reporting period.

6

ABORIGINAL-FOCUSED INITIATIVES AND OUTCOMES

Victoria Police continued to progress its commitments to the Yoorrook Justice Commission during 2025–26, working in partnership with Aboriginal communities to support meaningful change, strengthen accountability and improve outcomes for Aboriginal people. This chapter reports on key Aboriginal-focused initiatives, actions and outcomes delivered during the year.



Victoria Police First Peoples Committee

The Chief Commissioner's Statement of Commitment set out 79 actions to be delivered across 2023 to 2025, focused on monitoring and accountability, cultural competence and human rights. The Victoria Police First Peoples Committee provided oversight of implementation and was co-chaired by a Senior Aboriginal Community Representative and a Deputy Commissioner.

On 17 December 2025, the Committee concluded its work through the acquittal of the final actions in the Statement of Commitment. This work was undertaken in partnership with the Victorian Aboriginal community and has established a foundation for Victoria Police to continue working in the spirit of collaboration and self-determination.

Aboriginal Community Liaison Officers

The Aboriginal Community Liaison Officer (ACLO) program was established to address recommendation 231 of the 1991 Royal Commission into Aboriginal Deaths in Custody.

ACLOs are Victorian Public Service employees whose role is to foster trust, understanding and respect between Victoria Police and the Aboriginal community. They do this by consulting with the community, providing advice to senior police on local Aboriginal issues, and encouraging Aboriginal communities to engage with police to resolve issues. ACLOs assist with delivering Victoria Police Aboriginal programs including the Aboriginal Youth Cautioning Program, Aboriginal Community Justice Panels, Police and Aboriginal Community Protocols Against Family Violence, and Aboriginal Cultural Awareness Training.

As at 30 June 2026, there are 17 ACLO positions across metropolitan and regional Victoria.

Aboriginal Justice Forum

At the Aboriginal Justice Forum (AJF71) in August 2025, the Aboriginal Justice Caucus recommended that Victoria Police conduct a review of the ACLO program, with an objective of revisiting the role of ACLOs in building relationships between the Aboriginal community and Victoria Police. The last program evaluation was conducted in 2010 by the Cultural and Indigenous Research Centre Australia.

At the Aboriginal Justice Forum (AJF73) in March 2026, the Chief Commissioner of Police committed to supporting a review that will reevaluate the program's objectives and deliverables in line with the capabilities of the reclassified ACLO position.

During 2025–26, planning commenced for consultation with the Victoria Police Aboriginal Portfolio Reference Group and the Aboriginal Justice Caucus to support implementation of the review recommendations.

Senior Aboriginal Programs Coordinator

In 2025, a Senior Aboriginal Programs Coordinator role was established to support the ACLO and Police Aboriginal Liaison Officer (PALO) programs and networks.

ACLO program initiatives included:

- The inaugural (online) ACLO Community of Practice (CoP) was held in July 2025, with a further community of practice held in October 2025. The next ACLO CoP is scheduled to occur in July 2026.
- The ACLO Induction Package and toolkit, which contains an overview of the role to support the onboarding of new ACLOs, was implemented.
- The ACLO Victorian Aboriginal Justice Agreement Regional Aboriginal Justice Advisory Committee representation document, which provides an overview of the governance structures between the Victorian Aboriginal community and government, was implemented.
- planning commenced for the annual Aboriginal Community Liaison Officer (ACLO) Forum, Walking Together, Strengthening Partnerships, supporting professional development and knowledge sharing across the ACLO network.

Police Aboriginal Liaison Officer

In October 2025, Victoria Police conducted a review of the PALO program with statewide PALOs, ACLOs and Regional Aboriginal Justice Advisory Committees through surveys, face-to-face consultation and online meetings. The purpose of the review was to evaluate the efficiency and effectiveness of the PALO recruitment process.

The PALO Review Focus Group has been established as part of the PALO review, which comprises representation from PALOs, ACLOs and Regional Aboriginal Justice Advisory Committees. The focus group was established to support implementation of review recommendations, including consideration of recruitment processes, training and program guidance, including:

- co-designing a PALO expression of interest recruitment process
- reviewing and streamlining the PALO handbook
- integrating recommendations from the ACLO program review that intersect with the PALO program, where required
- exploring a regional training package for PALOs.

We will consult and engage with the Aboriginal Portfolio Reference Group and the Aboriginal Justice Caucus to seek their advice and guidance on the review recommendations and throughout the implementation process, ensure that the principles of self-determination, including meaningful community participation, are embedded in decision-making.

PALO program initiatives include:

- hosting the inaugural (online) PALO forum in November 2025
- planning commenced for the annual PALO Forum, Bridging the Gap: Trust, Safety and Action, to support professional development, cultural capability, networking and knowledge sharing across the statewide PALO network.

There are currently 237 PALOs across Victoria:

- 72 in the Western Region
- 71 in the Eastern Region
- 24 in the Southern Metro Region
- 70 in the North-West Metro Region.

Aboriginal Youth Cautioning program

Since 2020, the Aboriginal Youth Cautioning program (AYCP) has given Aboriginal children aged 12 to 17 years the option to access support from Aboriginal community representatives after receiving a caution from police. The AYCP is consent-based and aims to reduce offending by addressing factors underlying problem behaviours.

During 2025–26, AYCP operated across all police service areas, although levels of implementation and program activity varied across locations.

Through ongoing consultation with Regional Aboriginal Justice Advisory Committees and the Aboriginal Justice Caucus, AYCP provides an enhanced referral pathway that connects Aboriginal young people with culturally relevant support following contact with police.

Police and Aboriginal Community Protocols Against Family Violence

One of our key strategies to address family violence in Aboriginal communities is the Police and Aboriginal Community Protocols Against Family Violence. The protocols are an agreement between local Aboriginal communities and Victoria Police that document the local police response to family violence where a person identifies as Aboriginal. The protocols are now established state-wide across 17 localised partnerships between Aboriginal communities, Dhelk Dja representatives and Victoria Police. These protocols provide an ongoing mechanism for the delivery of localised Aboriginal-led initiatives and actions in accordance with the second Dhelk Dja Action Plan and Action 54 of the Statement of Commitment.

During 2025–26, Victoria Police undertook a review of the Police and Aboriginal Community Protocols Against Family Violence and engaged with the Dhelk Dja Koori Caucus regarding opportunities to strengthen and further develop the program.

Aboriginal cultural awareness training

Aboriginal cultural awareness training (ACAT) highlights the importance of working in partnership with Aboriginal communities using self-determination principles to develop culturally competent policing responses. ACAT aims to improve Victoria Police employees' awareness and understanding of Aboriginal Victorian peoples, culture, history and contemporary issues, and how these continue to impact the circumstances of Aboriginal people today. The training encourages employees to reflect on and challenge existing beliefs, biases and assumptions about Aboriginal Victorians. ACAT was endorsed by the Aboriginal Justice Caucus in May 2022 and is mandatory for police officers, PSOs and PCOs. Since then, Victoria Police has extended this program to include VPS employees.

In early 2025, prior to commencing development of a refreshed ACAT package, Victoria Police engaged Aboriginal Cultural Consultants to undertake a review of the current training and develop an updated version of ACAT.

ACAT Refresher Training

In June 2025, Victoria Police established an ACAT Refresher Steering Committee to support the development of content through Aboriginal cultural expertise in accordance with the principles of self-determination.

Membership on the ACAT Refresher Steering Committee included two Aboriginal Justice Caucus members.

In August 2025, the ACAT Refresher Steering Committee endorsed the refreshed package to be delivered exclusively as an online e-Learn module for all Victoria Police employees.

Following endorsement, implementation of the mandatory training online module for all Victoria Police employees was approved to commence from 1 July 2026.

Chief Commissioner's Human Rights Strategic Advisory Committee

The Chief Commissioner's Human Rights Strategic Advisory Committee (HRSAC) demonstrates Victoria Police's commitment to delivering policing services that are consistent with contemporary human rights standards and community expectations. For more than a decade, the Committee has

brought together leading human rights institutions, advocacy organisations and community representatives to provide independent strategic advice and oversight on policing policy, practice and service delivery. In doing so, it supports accountability, transparency and public confidence in Victoria Police.

The HRSAC comprises Executive and Commissioner-level representatives from Victoria's leading human rights institutions, advocacy organisations and peak bodies. The Committee provides a forum for diverse perspectives and expertise to inform discussion on the human rights impacts of policing, emerging issues and opportunities for continuous improvement.

A significant milestone in 2026 was the introduction of the first co-chair model since the Committee's establishment in 2014. The Commissioner of the Victorian Equal Opportunity and Human Rights Commission, Victoria's principal human rights and equal opportunity body, was appointed co-chair. This new model reflects a shared commitment to meaningful collaboration between Victoria Police and the community it serves.

Victoria Police Human Rights Framework

A key area of focus for the Human Rights Strategic Advisory Committee during 2025–26 was the development of the Victoria Police Human Rights Framework. The framework sets the direction for ensuring that human rights underpin the organisation's commitment to *A Safe Victoria* and demonstrates how the organisation adheres to the *Charter of Human Rights and Responsibilities Act 2006* in its service delivery.

Complaints handling

Aboriginal Complaints Support Officer

To strengthen the approach to the management of Aboriginal-identified complaints in 2024–25, the ACSO position was created in Victoria Police's Professional Standards Command and a PALO network was introduced into the complaints process. These initiatives were aimed at providing timely and culturally appropriate complaint-handling experience.

The creation of the ACSO position was in response to Action 34 of the Chief Commissioner's Statement of Commitment to the Yoorrook Justice Commission.

The ACSO is a designated Victorian Public Service role which was only open to Aboriginal and/or Torres Strait Islander people to apply. As part of the role, the ACSO engages with community elders, Regional Aboriginal Justice Advisory Committees and Local Aboriginal Justice Advisory Committees on local concerns relating to police. The ACSO also assists services such as Victorian Aboriginal Health Service, the Victorian Aboriginal Legal Service and Corrections Victoria, to better understand the police complaint and discipline system.

Importantly, the ACSO serves as a point of contact for Aboriginal complainants, keeping them updated on key stages of a complaint investigation, providing culturally safe referrals and generally improving the quality of service provided by the organisation to the Aboriginal community.

Complaints data

This section reports complaints data as an outcome of Recommendation 7 of the 2016 audit of Victoria Police complaints handling processes by the IBAC, and Action 15 of the Chief Commissioner's Statement of Commitment. A complaint may consist of one or more allegations against one or more employees.

Under the Yoorrook Justice Commission's findings and the Statement of Commitment, all complaints involving Aboriginal or Torres Strait Islander persons must be recorded on the Victoria Police Register of Complaints Serious Incidents and Discipline, regardless of outcome. Complaints that can be resolved in the first instance by the Police Conduct Unit in Professional Standards Command and assessed as requiring no formal investigation are now recorded as incidents. This additional recording process ensures improved governance, engagement and recording of complaints by Aboriginal complainants.

A complaint can be submitted directly by an Aboriginal person or on their behalf by another party. For reporting purposes, the complainant identity is triaged and forwarded to the ACSO during the assessment period for early engagement.

Complaint classifications

Classification	Definition	"Complainant" identity	2025–26	2024–25	2023–24
Management Intervention Model and Local Management Resolution	Allegations of minor nature regarding service delivery, performance management or professional conduct.	Aboriginal	1	7	0
		Non-Aboriginal	238	298	342
		Total	239	305	342
Misconduct– minor/serious/corruption	Misconduct under section 166, of the *Victoria Police Act 2013* and section 4 of the *Public Administration Act 2004*	Aboriginal	10	9	5
		Non-Aboriginal	557	809	925
		Total	567	818	930
Complaints registered as incidents and resolved immediately	Resolved in the first instance by the Police Conduct Unit, Professional Standards Command and no further formal investigation required.	Aboriginal	83	49	3
		Non-Aboriginal	544	635	330
		Total	627	684	333
Total		Aboriginal	94	65	8
		Non-Aboriginal	1339	1742	1597
		Total	1433	1807	1605

Note: *Incidents are complaint reports received by the Police Conduct Unit that are assessed to be minor and can be resolved immediately. These are recorded as an incident only.*

Complaint allegations by category and determination per financial year finalised

Category	Determination	2025–26 Number	2025–26 %	2024–25 Number	2024–25 %	2023–24 Number	2023–24 %
Complaint allegations made by Aboriginal people							
Case to answer	Established	18	19.1	19	28.8	3	9.4
	Lesser deficiency found	0	0	0	0	0	0
	Sub total	**18**	**19.1**	**19**	**28.8**	**3**	**9.4**
No case to answer	False report	0	0	0	0	0	0
	For intelligence purposes only	0	0	0	0	0	0
	Member exonerated	8	8.5	15	22.7	17	53.1
	No complaint	0	0	0	0	0	0
	Not established	53	56.4	30	45.5	4	12.5
	Unable to determine	14	14.9	2	3.0	6	18.8
	Unfounded	0	0	0	0	0	0
	Withdrawn	0	0	0	0	0	0
	Sub total	**75**	**79.8**	**47**	**71.2**	**27**	**84.4**
Other	Conciliated	0	0	0	0	0	0
	Not finalised	0	0	0	0	0	0
	Not proceeded with	0	0	0	0	0	0
	Sub total	**0**	**0**	**0**	**0**	**0**	**0**
Other (local management actions)	Not resolved	0	0	0	0	0	0
	Resolved	0	0	0	0	0	0
	Sub total	**0**	**0**	**0**	**0**	**0**	**0**
Other (oversight matters)	No complaint (oversight)	0	0	0	0	2	6.3
	Oversight completed	1	1.1	0	0	0	0
	Sub total	**1**	**1.1**	**0**	**0**	**2**	**6.3**
Total		**94**	**100**	**66**	**100**	**32**	**100**

Category	Determination	2025–26 Number	2025–26 %	2024–25 Number	2024–25 %	2023–24 Number	2023–24 %
Complaint allegations made by non-Aboriginal people							
Case to answer	Established	1026	42.8	1117	39.3	1302	28.4
	Lesser deficiency found	0	0	0	0	2	0.04
	Sub total	**1026**	**42.8**	**1117**	**39.3**	**1304**	**28.5**
No case to answer	False report	0	0	0	0	0	0
	For intelligence purposes only	1	0.04	7	0.3	1	0.02
	Member exonerated	377	15.7	505	17.8	1155	25.2
	No complaint	6	0.3	22	0.8	41	0.9
	Not established	582	24.3	775	27.2	1306	28.5
	Unable to determine	187	7.8	186	6.5	370	8.1
	Unfounded	0	0	0	0	8	0.2
	Withdrawn	0	0	6	0.2	3	0.1
	Sub total	**1153**	**48.1**	**1501**	**52.8**	**2884**	**63.0**
Other	Conciliated	0	0	0	0	0	0
	Not finalised	0	0	0	0	5	0.1
	Not proceeded with	3	0.1	1	0.04	15	0.3
	Sub total	**3**	**0.1**	**1**	**0.04**	**20**	**0.4**
Other (local management actions)	Not resolved	0	0	0	0	0	0
	Resolved	0	0	0	0	2	0.04
	Sub total	**0**	**0**	**0**	**0**	**2**	**0.04**
Other (oversight matters)	No complaint (oversight)	16	0.7	0	0	0	0
	Oversight completed	197	8.2	226	7.9	367	8.0
	Sub total	**213**	**8.9**	**226**	**7.9**	**367**	**8.0**
Total		**2395**	**100**	**2845**	**100**	**4577**	**100**

Category	Determination	2025–26 Number	2025–26 %	2024–25 Number	2024–25 %	2023–24 Number	2023–24 %
Total complaint allegations (aggregated)							
Case to answer	Established	1044	41.9	1136	39.0	1305	28.3
	Lesser deficiency found	0	0	0	0	2	0.04
	Sub total	**1044**	**41.9**	**1136**	**39.0**	**1307**	**28.4**
No case to answer	False report	0	0	0	0	0	0
	For intelligence purposes only	1	0.04	7	0.2	1	0.02
	Member exonerated	385	15.5	520	17.9	1172	25.4
	No complaint	6	0.2	22	0.8	41	0.9
	Not established	635	25.5	805	27.7	1310	28.4
	Unable to determine	201	8.1	188	6.5	376	8.2
	Unfounded	0	0	0	0	8	0.2
	Withdrawn	0	0	6	0.2	3	0.1
	Sub total	**1228**	**49.3**	**1548**	**53.2**	**2911**	**63.2**
Other	Conciliated	0	0	0	0	0	0
	Not finalised	0	0	0	0	5	0.1
	Not proceeded with	3	0.1	1	0.03	15	0.3
	Sub total	**3**	**0.1**	**1**	**0.03**	**20**	**0.4**
Other (local management actions)	Not resolved	0	0	0	0	2	0.04
	Resolved	0	0	0	0	0	0
	Sub total	**0**	**0**	**0**	**0**	**2**	**0.04**
Other (oversight matters)	No complaint (oversight)	16	0.6	0	0	0	0
	Oversight completed	198	8.0	226	7.8	369	8.0
	Sub total	**214**	**9.0**	**226**	**7.8**	**369**	**8.0**
Grand total		**2489**	**100**	**2911**	**100**	**4609**	**100**

Notes: *Totals may not add up due to rounding.*
A complaint may consist of one or more allegations against one or more employees. The figures in this table reflect the determination for each allegation not the outcome of a single complaint.
Figures in the table represent all allegations determined (finalised) by financial year and may include complaints lodged in previous financial years.
Data provided for earlier financial years may vary from that previously published due to quality control processes that include capturing historical information.
Percentages have been rounded to simplify the data shown.
Local management actions were removed as a category in 2024 as part of Professional Standards Discipline Transformation Project. Category has remained in this report due to 23–24 financial year data being present.

Recommended actions for complaint allegations for each financial year finalised

Recommendations	2025–26 Count	2025–26 %	2024–25 Count	2024–25 %	2023–24 Count	2023–24 %
Complaint allegations made by Aboriginal people						
Admonishment	2	2.1	0	0	0	0
Criminal charges	0	0	0	0	0	0
Discipline charges	0	0	0	0	0	0
Management actions	13	13.8	17	25.8	3	9.4
No data recorded	0	0	0	0	0	0
No action	76	80.9	49	74.2	29	90.6
Resigned/retired	3	3.2	0	0	0	0
Terminated	0	0	0	0	0	0
Total	**94**	**100**	**66**	**100**	**32**	**100**
Complaint allegations made by non-Aboriginal people						
Admonishment	245	10.2	230	8.1	266	5.8
Criminal charges	32	1.3	26	0.9	53	1.2
Discipline charges	71	3.0	45	1.6	56	1.2
Management actions	617	25.8	690	24.3	855	18.7
No data recorded	9	0.4	2	0.07	5	0.1
No action	1317	55.0	1734	61.0	3197	69.9
Resigned/retired	97	4.1	111	3.9	135	3.0
Terminated	7	0.3	7	0.3	10	0.2
Total	**2395**	**100**	**2845**	**100**	**4577**	**100**
Total complaint allegations (aggregated)						
Admonishment	247	9.9	230	7.9	266	5.8
Criminal charges	32	1.3	26	0.9	53	1.2
Discipline charges	71	2.9	45	1.6	56	1.2
Management actions	630	25.3	707	24.3	858	18.6
No data recorded	9	0.4	2	0.07	5	0.1
No action	1393	56.0	1783	61.3	3226	70.0
Resigned/retired	100	4.0	111	3.8	135	2.9
Terminated	7	0.3	7	0.3	10	0.2
Total	**2489**	**100**	**2911**	**100**	**4609**	**100**

Notes: *Totals may not add up due to rounding.*
Figures in tables represent outcome actions made against allegations determined (finalised) by financial year and may include outcome actions for complaints lodged in previous financial years.
Data provided for earlier financial years may vary from that previously published due to quality control processes that may capture historical information.
Percentages have been rounded to simplify the data shown.

Cautions

Recommendation 28 of the *Yoorrook for Justice* report provides that access to pre-charge cautions in the adult criminal legal system in the appropriate cases should be increased by all necessary legislation and administrative means. This section details the reporting of cautions issued by police in accordance with Victoria Police's commitment to progress implementation of recommendation 28(c) of the *Yoorrook for Justice* report.

Cautions issued by Victoria Police

Indigenous status [a]	2025–26	2024–25	2023–24	2022–23	2021–22	Change from 2024–25 to 2025–26 (%)	Change from 2021–22 to 2025–26 (%)
Aboriginal	1661	1933	1903	1519	862	-14.1	92.7
Non-Aboriginal	12,506	13,473	12,902	11,980	9221	-7.2	35.6
Unknown	579	502	472	422	368	15.3	57.3

Source: *Crime Statistics Agency – September 2026 release*
Notes: *Caution data includes both cautions and warnings.*
a) Indigenous status is derived using the status that Victoria Police has most frequently recorded for the individual and may not represent the status recorded at the time of the incident.

7

FINANCIAL PERFORMANCE AND FINANCIAL STATEMENTS

The Chief Commissioner of Police presents the audited general purpose financial statement for the financial year that ended on 30 June 2026.



REPORT STRUCTURE

The Chief Commissioner of Victoria Police has the pleasure of presenting the audited general purpose financial statements of Victoria Police for the financial year ended 30 June 2026. These financial statements provide users with information about Victoria Police's stewardship of resources entrusted to it. It is presented in the following structure:

Pages

Report certifications

Accountable Officer's and Chief Finance Officer's declaration 62
Independent Auditor's Report from the Victorian Auditor-General's office 63

Primary statements

Comprehensive operating statement 64
Balance sheet 64
Statement of changes in equity 65
Cash flow statement 66

Notes to the financial statements

1. **About this report 67**
   The basis on which the financial statements have been prepared and compliance with reporting regulations ... 67–68
2. **Funding delivery of our services 68**
   Income and revenue recognised in respect of grants from government, sale of goods and services and other sources
   2.1 Summary of revenue and income that funds the delivery of our services 68
   2.2 From Victorian Government 69
   2.3 Annotated income agreements 69
3. **The cost of delivering services 69**
   Operating expenses of Victoria Police
   3.1 Employee expenses and related provisions incurred in delivery of services 69–71
   3.2 Operating expenses (including ex-gratia payments) 72
4. **Administered items 73**
   Policing services output and administered (non-controlled) items
   4.1 Administered items 73–74

5. Key assets available to support output delivery 74

Land, buildings, plant and equipment, motor vehicles and intangible assets

5.1 Total property, plant and equipment 74–78

5.2 Intangible assets 79–80

5.3 Physical asset revaluation surplus 80

6. Other assets and liabilities 81

Working capital balances and other key assets and liabilities

6.1 Receivables 81

6.2 Payables 81–82

6.3 Other non-financial assets 82

6.4 Other provisions 82

7. Financing our operations 83

Borrowings, cash flow information and leases

7.1 Borrowings 83

7.2 Leases 83–84

7.3 Cash flow information and balances 85

7.4 Trust account balances 86

7.5 Capital structure 87

7.6 Commitments for expenditure 87

8. Risks, contingencies and valuation judgements 88

Financial risk management, contingent assets, contingent liabilities and fair value determination disclosures

8.1 Financial instruments specific disclosures 88–92

8.2 Contingent assets and contingent liabilities 93

8.3 Fair value determination 93–98

9. Other disclosures 99

Additional disclosures that are material for the understanding of this financial report

9.1 Other economic flows included in net result 99

9.2 Responsible persons 99–100

9.3 Remuneration of executives 100

9.4 Related parties 100–103

9.5 Subsequent events 103

9.6 Other accounting policies 103

9.7 Australian Accounting Standards issued that are not yet effective 103–104

9.8 Changes in accounting policy 104

9.9 Style conventions 104

VICTORIA POLICE

Accountable Officer's and Chief Finance Officer's Declaration

The attached financial statements for Victoria Police have been prepared in accordance with Direction 5.2 of the Standing Directions of the Minister for Finance under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards, including interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, present fairly the financial transactions during the year ended 30 June 2026 and financial position of Victoria Police at 30 June 2026.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 10 September 2026.

Mike Bush CNZM
Chief Commissioner
Victoria Police

Melbourne
10 September 2026

Peter Froutzis
Chief Finance Officer
Victoria Police

Melbourne
10 September 2026

Independent Auditor's Report

Victorian Auditor-General's Office

To the Chief Commissioner of Victoria Police

Opinion

I have audited the financial report of Victoria Police which comprises the:

- balance sheet as at 30 June 2026
- comprehensive operating statement for the year then ended
- statement of changes in equity for the year then ended
- cash flow statement for the year then ended
- notes to the financial statements, including material accounting policy information
- accountable officer's and chief finance officer's declaration.

In my opinion the financial report presents fairly, in all material respects, the financial position of Victoria Police as at 30 June 2026 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of part 7 of the *Financial Management Act 1994* and applicable Australian Accounting Standards.

Basis for opinion

I have conducted my audit in accordance with the Audit Act 1994 which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the Auditor's Responsibilities for the Audit of the Financial Report section of my report.

My independence is established by the Constitution Act 1975. My staff and I are independent of Victoria Police in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

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

The Chief Commissioner's responsibilities for the financial report

The Chief Commissioner is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Financial Management Act 1994*, and for such internal control as the Chief Commissioner determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Commissioner is responsible for assessing Victoria Police's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994,* my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is 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 the 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 this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. 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.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Victoria Police's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Commissioner.
- conclude on the appropriateness of the Chief Commissioner's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Victoria Police's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause Victoria Police to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Chief Commissioner regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



MELBOURNE
21 September 2026

Roberta Skliros
as delegate for the Auditor-General of Victoria

Comprehensive operating statement

For the financial year ended 30 June 2026

($ thousand)

	Notes	2026	2025
Continuing operations			
Revenue and income from transactions			
Grants from Victorian Government	2.2	4,815,387	4,531,976
Sale of goods and services		5,577	14,601
Other grants		25,945	24,613
Fair value of assets received free of charge or for nominal consideration		(67)	902
Interest income		155	180
Other income		2,571	2,539
Total revenue and income from transactions		**4,849,568**	**4,574,811**
Expenses from transactions			
Employee expenses	3.1.1	3,912,670	3,668,281
Depreciation and amortisation	5.1.1	260,994	270,196
Interest expense	7.1	62,393	61,007
Operating expenses	3.2	610,277	610,857
Total expenses from transactions		**4,846,334**	**4,610,341**
Net result from transactions (net operating balance)		**3,234**	**(35,530)**
Other economic flows included in net result			
Net gain/(loss) on non-financial assets	9.1	2,344	8,986
Net gain/(loss) from other economic flows	9.1	30,830	(10,559)
Total other economic flows included in net result		**33,174**	**(1,573)**
Net result		**36,408**	**(37,103)**
Other economic flows – other comprehensive income			
Items that may be reclassified subsequently to net result			
Fair value gain/(loss) arising from cash flow hedging instruments during the year		(934)	800
Items that will not be reclassified to net result			
Changes in physical asset revaluation surplus	5.3	207,514	(721)
Total other economic flows – other comprehensive income		**206,580**	**79**
Comprehensive result		**242,988**	**(37,024)**

Note: *The above Comprehensive operating statement should be read in conjunction with the accompanying notes.*

Balance sheet

As at 30 June 2026

($ thousand)

	Notes	2026	2025
Assets			
Financial assets			
Cash and deposits	7.3	46,560	40,335
Receivables	6.1	1,463,817	1,407,095
Total financial assets		**1,510,377**	**1,447,430**
Non-financial assets			
Inventories		11,615	12,967
Non-financial physical assets classified as held-for-sale		3,465	2,234
Property, plant and equipment	5.1	3,573,892	3,470,951
Intangible assets	5.2	27,431	24,326
Other non-financial assets	6.3	64,962	42,967
Total non-financial assets		**3,681,365**	**3,553,445**
Total assets		**5,191,742**	**5,000,875**
Liabilities			
Payables	6.2	161,479	230,207
Borrowings	7.1	1,740,661	1,769,030
Employee related provisions	3.1.2	987,442	939,625
Other provisions	6.4	60,111	53,634
Total liabilities		**2,949,693**	**2,992,496**
Net assets		**2,242,049**	**2,008,379**
Equity			
Accumulated surplus		172,652	136,244
Hedging reserves		(4,234)	(3,300)
Physical asset revaluation reserves	5.3	1,081,590	874,076
Contributed capital		992,041	1,001,359
Net worth		**2,242,049**	**2,008,379**

Note: *The above Balance Sheet should be read in conjunction with the accompanying notes.*

Statement of changes in equity

For the financial year ended 30 June 2026

($ thousand)

	Notes	Physical asset revaluation reserve	Hedging reserves	Accumulated surplus	Contributed capital	Total
Balance at 1 July 2024		**874,797**	**(4,100)**	**173,347**	**996,643**	**2,040,687**
Net result for the year				(37,103)		(37,103)
Capital contribution from/(to) other State departments/entities					(184)	(184)
Capital contribution by Victorian Government as part of annual grants					4,900	4,900
Cost of hedging			44			44
Fair value gain/(loss) arising from cash flow hedging instruments during the year			756			756
Revaluation surplus adjustment	5.3	(721)				(721)
Balance at 30 June 2025		**874,076**	**(3,300)**	**136,244**	**1,001,359**	**2,008,379**
Net result for the year				36,408		36,408
Capital contribution from/(to) other State departments/entities					(12,784)	(12,784)
Capital contribution by Victorian Government as part of annual grants					3,466	3,466
Cost of hedging			628			628
Fair value gain/(loss) arising from cash flow hedging instruments during the year			(1,562)			(1,562)
Revaluation surplus adjustment	5.3	207,514				207,514
Balance at 30 June 2026		**1,081,590**	**(4,234)**	**172,652**	**992,041**	**2,242,049**

Note: *The above Statement of Changes in equity should be read in conjunction with the accompanying notes.*

Cash flow statement

For the financial year ended 30 June 2026

($ thousand)

	Notes	2026	2025
Cash flows from operating activities			
Receipts			
Receipts from Victorian Government		4,642,763	4,409,037
Grants and other income		33,450	21,513
Sales of goods and services		413	14,433
Interest received		155	180
GST received from ATO [(a)]		101,332	109,878
Total receipts		**4,778,113**	**4,555,041**
Payments			
Payments to suppliers and employees		(4,528,465)	(4,322,197)
Interest and other costs of finance paid		(62,393)	(61,007)
Total payments		**(4,590,858)**	**(4,383,204)**
Net cash flows from/(used in) operating activities	7.3.1	**187,255**	**171,837**
Cash flows from investing activities			
Proceeds from sale of property, motor vehicles, plant and equipment		25,441	33,225
Payments for property, plant and equipment		(91,059)	(118,059)
Net cash flows (used in) investing activities		**(65,618)**	**(84,834)**
Cash flows from financing activities			
Proceeds from capital contributed by Victorian Government		3,468	4,900
Repayment of borrowings (principal portion of lease liabilities)	7.2.1	(118,880)	(125,256)
Net cash flows from/(used in) financing activities		**(115,412)**	**(120,356)**
Net increase/(decrease) in cash and cash equivalents		**6,225**	**(33,353)**
Cash and cash equivalents at the beginning of the financial year		40,335	73,688
Cash and cash equivalents at the end of the financial year	7.3	**46,560**	**40,335**

The above Cash flow statement should be read in conjunction with the accompanying notes.
Note:
(a) Goods and services tax is presented on a net basis.

1. ABOUT THIS REPORT

Victoria Police is the primary law enforcement agency of Victoria, Australia that provides policing services to the community. It was formed in 1853 and operates under the *Victoria Police Act 2013*. Victoria Police is an administrative agency acting on behalf of the Crown. A description of the nature of its operations and its principal activities is included in the Report of Operations, which does not form part of these financial statements. Its principal address is:

Victoria Police Centre
311 Spencer Street
Docklands VIC 3008

The annual financial statements represent the audited general purpose financial statements of Victoria Police for the year ended 30 June 2026. The purpose of the report is to provide users with information about Victoria Police's stewardship of resources entrusted to it.

Basis of Preparation

These financial statements are prepared in Australian dollars. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

The accrual basis of accounting has been applied in the preparation of these financial statements whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Consistent with the requirements of AASB 1004 Contributions, contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and therefore, do not form part of the income and expenses of Victoria Police.

Additions to net assets which have been designated as contributions by owners are recognised as contributed capital.

Other transfers that are in the nature of contributions to or distributions by owners have also been designated as contributions by owners.

Judgements, estimates and assumptions are required to be made about the financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements 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. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in applying Australian Accounting Standards (AASs) that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, plant and equipment – refer to Note 5.1 Property, Plant and Equipment and Note 8.3 Fair Value Determination.
- actuarial assumptions for employee benefit provisions based on likely tenure of existing staff, patterns of leave claims, future salary movements, wage inflation rates and future discount rates – refer to Note 3.1.2 Employee Related Provisions.
- exercising of lease options under AASB 16 *Leases* – refer to Note 5.1(a) Total Right-of-Use Assets: Land, Buildings, Plant, Equipment and Vehicles and Vehicles.
- Impairment of right-of-use assets – refer to Note 5.1(a) Total Right-of-Use Assets: Land, Buildings, Plant, Equipment and Vehicles
- Other provisions – refer to Note 6.4 Other Provisions

The primary financial statements show controlled items which generally reflect the capacity of Victoria Police to benefit from these items in the pursuit of its objectives and to deny or regulate the access of others to that benefit.

Administered items as disclosed in Note 4 are transactions and activities that are managed or administered by Victoria Police on behalf of the State or another entity. Generally, Victoria Police would lack the capacity to benefit from such transactions in pursuit of the State or other entitys' objectives and deny or regulate access of others to that benefit. Administered transactions give rise to income, expenses, assets and liabilities.

Amounts have been rounded to the nearest $1000 unless otherwise stated.

Compliance Information

These general-purpose financial statements have been prepared in accordance with the *Financial Management Act 1994 (FMA)* and applicable Australian Accounting Standards (AASs) which include Interpretations, issued by the Australian Accounting Standards Board (AASB). In particular, they are presented in a manner consistent with the requirements of the AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Where appropriate, those AASs paragraphs applicable to not-for-profit entities have been applied. Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The style conventions used in this report can be found in Note 9.9.

The annual financial statements were authorised for issue by the Chief Commissioner of Police on 10 September 2026.

Reporting Entity

The financial statements cover Victoria Police as an individual reporting entity.

The financial statements include all the controlled activities of Victoria Police, including all funds through which Victoria Police controls the resources to carry on its functions.

Basis of Consolidation

In accordance with AASB 10 *Consolidated Financial Statements,* the financial statements exclude bodies within Victoria Police's portfolio that are not controlled by Victoria Police, and therefore are not consolidated. Bodies such as the Australia New Zealand Policing Advisory Agency (ANZPAA) and activities that are administered are also not controlled and not consolidated. These details of this are disclosed in Note 4.1 Administered Items.

2. FUNDING DELIVERY OF OUR SERVICES

Introduction

Victoria Police's role is to provide effective police and law enforcement services that aim to prevent, detect, investigate and prosecute crime, and promote safer road user behaviour. It focuses on activities which enable Victorians to undertake their lawful pursuits confidently, safely and without fear of crime.

This section presents the sources and amounts of revenue raised to enable Victoria Police to deliver its services.

Structure **Pages**

2.1 Summary of revenue and income that funds the delivery of our services 68
2.2 Grants from Victorian Government 69
2.3 Annotated income agreements 69

2.1 Summary of revenue and income that funds the delivery of our services

($ thousand)

	Notes	2026	2025
Sale of goods and services		5,577	14,601
Other grants		25,945	24,613
Fair value of assets received free of charge or for nominal consideration		(67)	902
Grants from Victorian Government	2.2	4,815,387	4,531,976
Interest income		155	180
Other income		2,571	2,539
Total income from transactions		**4,849,568**	**4,574,811**

Revenue and income recognition and measurement

Revenue and income that fund the delivery of Victoria Police's services are consistently accounted for with the requirements of the relevant accounting standards disclosed in the respective notes in this section. All amounts of income over which Victoria Police does not have control are disclosed as administered income in Note 4.1 Administered Items.

2.2 Grants from Victorian Government

($ thousand)

	2026	2025
Grants from Victorian Government	4,815,387	4,531,976
Total grants from Victorian Government	**4,815,387**	**4,531,976**

Grants received from Victorian Government

Income from grants received is based on the output Victoria Police provides to the public and is recognised when the output has been delivered and the relevant Minister has certified delivery of the output in accordance with specified performance criteria.

2.3 Annotated income agreements

Victoria Police is permitted under Section 29 of the *Financial Management Act* (FMA) to have certain income annotated to the annual grant. The income which forms part of a section 29 agreement is recognised by the Victoria Police as an administered item and the receipts paid into the Consolidated fund. If a section 29 agreement is in place, the relevant appropriation item will be increased by the equivalent amount at the point of income recognition.

The following is a listing of the annotated income agreements approved by the Treasurer:

($ thousand)

	2026	2025
User charges or sales of goods and services		
Information services	10,662	8,708
Event management	7,820	9,213
Insurance Proceeds	1,866	1,389
Other income	4,844	5,667
Total user charges or sales of goods and services	**25,192**	**24,977**
Asset Sales		
Motor vehicles	143	204
Land and buildings	3,224	311
Plant and equipment	101	18
Total proceeds from asset sales	**3,468**	**533**
Commonwealth specific purpose payments		
Commonwealth special purpose grants	–	582
Total Commonwealth specific purpose payments	**–**	**582**
Total annotated income agreements [(a)]	**28,660**	**26,092**

Note:
(a) The annotated income of $28.7 million (2025: $26.0 million) forms part of the Grants from the Victorian Government in Note 2.2 Grants from Victorian Government.

3.THE COST OF DELIVERING SERVICES

Introduction

This section provides an account of the operating expenses incurred by Victoria Police in providing effective policing and law enforcement services.

Structure **Pages**

3.1 Employee expenses and related provisions incurred in delivery of services 69–71
3.2 Operating expenses (including ex-gratia payments) 72

3.1 Employee expenses and related provisions incurred in delivery of services

3.1.1 Employee benefits in the comprehensive operating statement

($ thousand)

	Notes	2026	2025
Salaries, wages, annual leave and others		2,868,106	2,767,280
Defined contribution superannuation expense	3.1.3	66,291	69,511
Defined benefit superannuation expense	3.1.3	314,049	255,806
Termination benefits		8,415	3,208
Long service leave		135,568	89,023
Other on-costs (fringe benefits tax, payroll tax and workcover levy)		520,241	483,453
Total Employee Expenses		**3,912,670**	**3,668,281**

Employee expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, termination payments and WorkCover premiums.

The amount recognised in the Comprehensive Operating Statement in relation to superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period. Victoria Police does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead, the Department of Treasury and Finance (DTF) discloses in its annual financial statements the net defined benefit cost related to the members of these plans as an administered liability (on behalf of the State as the sponsoring employer).

3.1.2 Employee benefits in the balance sheet

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

($ thousand)

	2026	2025
Current provisions:		
Annual leave [a]		
Unconditional and expected to be settled within 12 months [b]	79,622	60,911
Long service leave [a]		
Unconditional and expected to be settled within 12 months [b]	60,850	48,482
Unconditional and expected to be settled after 12 months [c]	534,882	532,843
Provisions for on-costs:		
Unconditional and expected to be settled within 12 months [b]	48,793	35,567
Unconditional and expected to be settled after 12 months [c]	190,672	179,852
Total current provisions for employee benefits	**914,819**	**857,655**
Non-current provisions:		
Employee benefits – conditional long service leave [a] [c]	49,237	57,518
On-costs [c]	17,431	19,250
Deferred salary scheme for Police/PSO employees members	5,955	5,202
Total non-current provisions for employee benefits	**72,623**	**81,970**
Total provisions for employee benefits	**987,442**	**939,625**

Notes:
(a) Provisions annual leave and long service leave accrued by employees does not include on-costs.
(b) The amounts disclosed are nominal amounts.
(c) The amounts disclosed are discounted to present values.

Reconciliation of movement in on-cost and deferred salary scheme for police/PSO employees member

($ thousand)

	On-Costs	Deferred salary scheme	Total 2026
Opening balance 1 July 2025	**234,669**	**5,202**	**239,871**
Additional provisions recognised	57,794	753	58,547
Reductions arising from payments/other sacrifices of future economic benefits	(35,567)	–	(35,567)
Closing balance 30 June 2026	**256,896**	**5,955**	**262,851**
Current	239,465	–	239,465
Non-current	17,431	5,955	23,386
Closing balance 30 June 2026	**256,896**	**5,955**	**262,851**

Wages and salaries, annual leave and sick leave

Liabilities for wages, salaries and annual leave are all recognised in the provision for employee benefits as current liabilities because Victoria Police does not have an unconditional right to defer settlements of these liabilities.

The liability for salaries and wages are recognised in the Balance Sheet at remuneration rates which are current at the reporting date. As Victoria Police expects the liabilities to be wholly settled within 12 months of the reporting date, they are measured at undiscounted amounts.

The annual leave liability is classified as a current liability and measured at the undiscounted amount expected to be paid, as Victoria Police does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

No provision has been made for sick leave as all sick leave is non-vesting and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the Comprehensive Operating Statement as it is taken.

Employment on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits.

Unconditional LSL is disclosed in the notes to the financial statements as a current liability, even where Victoria Police does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months.

The components of this current LSL liability are measured at:

- undiscounted value - if Victoria Police expects to wholly settle within 12 months; and
- present value – if Victoria Police does not expect to wholly settle within 12 months.

Conditional LSL is disclosed as a non-current liability. There is an unconditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL liability is measured at present value.

Any gain or loss following the revaluation of the present value of LSL liability is recognised in the 'net result from transactions', except to the extent that any gain or loss arising from changes in bond interest rates is recognised as an Other Economic Flow in the net result – refer to Note 9.1 Other Economic Flows Included in Net Result.

The Minister for Finance approved an alternative wage inflation rate of 4.6 per cent to calculate the LSL liabilities for Police/Protective Services Offices (PSO) employees based on the 2025 Victoria Police Enterprise Agreement.

The approved inflation rate for Victoria Public Servant (VPS) employees for LSL is 4.15 per cent

Deferred Salary Scheme (Scheme)

Public service employees may choose to participate in a deferred salary scheme which allows them to be paid the equivalent of four years' salary over a five-year period. During the first four years, the employee receives 80 per cent of their salary. A provision is raised for the balance, which is paid during the fifth year whilst the employee is on leave. Effective from 2017, this Scheme is only made available to Police/PSO employees.

3.1.3 Superannuation contributions

Employees of Victoria Police are entitled to receive superannuation benefits and Victoria Police contributes to both defined benefit and defined contribution plans. The defined benefit plan(s) provides benefits based on years of service and final average salary.

As noted before (in Note 3.1.1), the defined benefit liability is recognised by the Department of Treasury and Finance (DTF) as an administered liability. However, superannuation contributions paid or payable for the reporting period are included as part of employee benefits in the Comprehensive Operating Statement of Victoria Police.

The names, details and amounts expensed in relation to the major employee superannuation funds and contributions made by Victoria Police are as follows:

($ thousand)

	Contributions paid for the year		Contributions outstanding at year end	
	2026	2025	2026	2025
Defined benefit plans [a]				
Emergency Services and State Super	311,189	254,245	2,860	1,561
Subtotal	**311,189**	**254,245**	**2,860**	**1,561**
Defined contribution plans:				
Aware Super	26,600	29,385	240	158
Other	39,135	39,738	316	230
Subtotal	**65,735**	**69,123**	**556**	**388**
Total	**376,924**	**323,368**	**3,416**	**1,949**

Note:
(a) The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans.

3.2 Operating expenses

($ thousand)

	2026	2025
Supplies and services		
Motor-vehicle expenses	55,792	56,129
Travel and accommodation	22,033	17,665
Contributions	7,950	7,620
Property rental and maintenance	92,684	113,524
Computer expenses	130,127	126,939
Legal	66,785	47,119
Operational support	120,027	139,580
▪ *Communications*	16,263	15,898
▪ *Aviation expenses*	32,717	36,488
▪ *Professional services*	29,402	33,877
▪ *Agency services*	4,794	7,284
▪ *Transcription costs*	2,226	2,042
▪ *Inquiry Fees*	7,996	8,707
▪ *Others*	26,629	35,284
Other operating expenses	109,329	101,852
▪ *Equipment and office expenses*	22,607	23,656
▪ *Uniforms and personal equipment*	13,771	13,960
▪ *Incidentals (a)*	49,568	46,158
▪ *Option premium*	221	221
▪ *Prisoner supplies*	4,473	2,088
▪ *Custody centres*	18,689	15,769
Subtotal for supplies and services	**604,727**	**610,428**
Bad debts from transactions	5,164	168
Ex-gratia expenses [(b)]	386	261
Total operating expenses	**610,277**	**610,857**

Notes:
(a) Included in the Incidental Expenses is the agreed audit fee of $480,900 (2025: $418,170) for the year-ended 30 June 2026.
(b) Voluntary payments are those made without receiving goods, services, or other benefits in return, and are not intended to fulfil a legal obligation or settle a potential legal claim against Victoria Police.

Operating expenses generally represent the day-to-day running costs incurred in normal operations. It also includes bad debts expense from transactions that are mutually agreed.

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

The following lease payments are recognised on a straight-line basis:

- short term lease – leases with a term less than 12 months; and
- low value leases – leases with the underlying asset's fair value (when new, regardless of the age of the assets being leased) is no more than $10,000.

Variable lease payments that are not included in the measurement of the lease liability (i.e. variable lease payments that do not depend on an index or a rate and which are not, in substance fixed) such as those based on performance or usage of the underlying asset, are recognised in the Comprehensive Operating Statement (except for payments which have been included in the carrying amount of another asset) in the period in which the event or condition that triggers those payments occur.

4. ADMINISTERED ITEMS

Introduction

Victoria Police administers or manages activities and resources on behalf of the State and other entities such as Australia and New Zealand Policing Advisory Agency (ANZPAA). The transactions relating to these activities are reported as administered items in this note, and they include third party funds under management for the ANZPAA. Administered transactions give rise to income, expenses, assets and liabilities.

Administered income includes fees, seized monies, fines and the proceeds from the sale of administered surplus Properties, Plant and Equipment. Administered expenses include payments made on behalf of the State, and payments into the Consolidated Fund. Administered assets include government income earned but yet to be collected. Administered liabilities include government expenses incurred but yet to be paid. Except as otherwise disclosed, administered resources are accounted for on an accrual basis using the same accounting policies adopted for recognition of the Victoria Police items in the financial statements. Both controlled and administered items of Victoria Police are consolidated into the financial statements of the State.

Except as otherwise disclosed, administered resources are accounted for on an accrual basis using the same accounting policies adopted for recognition of the Victoria Police items in the financial statements.

Victoria Police does not gain control over assets arising from fees and fines, consequently no income is recognised in Victoria Police's financial statements. Victoria Police collects these amounts on behalf of the State. Accordingly, the amounts are disclosed as income in the schedule of Administered Items. Both controlled and administered items of Victoria Police are consolidated into the financial statements of the State.

Structure

		Pages
4.1	Administered items	73–74

4.1 Administered items

Administered (non-controlled) income and expenses

For the financial year ended 30 June 2026

($ thousand)

	2026	2025
Administered income from transactions		
Regulatory fees and fines	43,593	41,634
Sale of goods and services	12,657	14,877
Seized and unclaimed monies	16,095	17,594
Grants	–	582
Other agency contributions	4,787	4,672
Interest income	347	346
Other income	4,402	4,212
Total administered income from transactions	**81,881**	**83,917**
Administered expenses from transactions		
Payments into the Consolidated Fund	65,923	59,432
Payment of seized and unclaimed monies	14,044	14,558
Employee expenses	4,979	5,182
Depreciation	–	2
Other expenses	2,131	1,833
Total administered expenses from transactions	**87,077**	**81,007**
Total administered net loss from transactions (net operating balance)	**(5,196)**	**2,910**
Administered other economic flows included in administered net result		
Net gain/(loss) on non-financial assets	3,474	417
Other gains/(losses) from other economic flows	91	(18)
Administered net gain/(loss)	**(1,631)**	**3,309**

Administered (non-controlled) assets and liabilities

As at 30 June 2026

($ thousand)

	Notes	2026	2025
Administered financial assets			
Cash held at Treasury [a]	7.4	69,265	63,772
Receivables		2,085	4,519
Total administered financial assets		**71,350**	**68,291**
Administered non-financial assets			
Non-current physical assets		11	11
Total administered non-financial assets		**11**	**11**
Total administered assets		**71,361**	**68,302**
Administered liabilities			
Trade creditors and accruals		455	(1,158)
Seized and unclaimed funds		60,727	55,727
Unearned revenue		762	1,083
Employee provisions		852	766
Other liabilities – trusts		10,196	8,575
Total administered liabilities		**72,992**	**64,993**
Total administered net assets [b]		**(1,631)**	**3,309**

Notes:

(a) This balance is made up of the Administered Trusts and Australia and New Zealand Policing Advisory Agency (ANZPAA) balances of $61.4 million and $7.9 million (2025: $56.5 million and $7.3 million) respectively.

(b) The net administered assets position is the result of timing difference between financial years in regards to the receipts and payments associated with the Consolidated Fund.

5. KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY

Introduction

Victoria Police controls property, plant and equipment and intangible assets that are utilised in fulfilling its objectives and conducting its activities. They represent the resources that have been entrusted to Victoria Police to be utilised for delivery of those outputs.

Where the assets included in this section are carried at fair value, additional information is disclosed in Note 8.3 Fair Value Determination in connection with how those fair values were determined.

Structure **Pages**

5.1 Property, plant and equipment 74–78
5.2 Intangible assets 79–80
5.3 Physical asset revaluation surplus 80

5.1 Property, plant and equipment

($ thousand)

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2026	2025	2026	2025	2026	2025
Crown land at fair value	650,635	666,932	–	–	650,635	666,932
Right-of-use assets: land, buildings, plant, equipment and vehicles [c]	2,146,329	2,109,202	666,142	569,624	1,480,187	1,539,578
Buildings at fair value (excluding heritage buildings) [a]	1,493,170	1,248,689	366,076	336,372	1,127,094	912,317
Heritage buildings at fair value [b]	91,520	73,448	19,824	15,704	71,696	57,744
Plant and equipment at fair value	355,423	365,463	211,140	237,144	144,283	128,319
Assets under construction at cost	94,670	160,805	–	–	94,670	160,805
Cultural artworks at fair value	5,327	5,256	–	–	5,327	5,256
Net carrying amount	**4,837,074**	**4,629,795**	**1,263,182**	**1,158,844**	**3,573,892**	**3,470,951**

Notes:

(a) Leasehold improvements are included in this balance.

(b) These heritage assets cannot be modified or disposed of without formal Ministerial approval.

(c) As a result of a change in FRD 104 Leases effective for reporting periods from 30 June 2026, right-of-use assets are measured at cost for reporting period 2026. The comparative information for reporting period 2025 is not restated and is reported at the previously determined fair value. For further information, refer to note 9.8.

The following tables are subsets of buildings, and plant and equipment by right-of-use assets.

5.1(A) total right-of-use assets: land, buildings, plant, equipment and vehicles

($ thousand)

	2026			2025		
	Gross Carrying Amount	Accumulated Amortisation	Net Carrying Amount	Gross Carrying Amount	Accumulated Amortisation	Net Carrying Amount
Land	14,958	3,809	11,149	14,958	3,165	11,793
Buildings	1,737,680	469,216	1,268,464	1,715,284	399,499	1,315,785
Aviation	143,829	94,554	49,275	143,829	80,979	62,850
Motor vehicles	249,862	98,563	151,299	235,131	85,981	149,150
Closing balance – 30 June 2026	**2,146,329**	**666,142**	**1,480,187**	**2,109,202**	**569,624**	**1,539,578**

($ thousand)

	Land	Buildings	Aviation	Motor Vehicles	Total
Opening balance – 1 July 2025 [(a)]	11,793	1,315,785	62,850	149,150	1,539,578
Additions	–	775	–	74,321	75,096
Disposals	–		–	(18,382)	(18,382)
Adjustment to carrying value of right-of-use assets	–	26,236	–	–	26,236
Transfers (to)/from assets classified as held for sale	–	–	–	(1,231)	(1,231)
Depreciation	(644)	(74,332)	(13,575)	(52,559)	(141,110)
Closing balance – 30 June 2026	**11,149**	**1,268,464**	**49,275**	**151,299**	**1,480,187**
Opening balance – 1 July 2024	12,437	1,373,508	76,425	140,716	1,603,086
Additions	–	8,086	–	78,600	86,686
Disposals	–	–	–	(20,572)	(20,572)
Adjustment to carrying value of right-of-use assets	–	8,397	–	–	8,397
Transfers (to)/from assets classified as held for sale	–	–	–	(205)	(205)
Depreciation	(644)	(74,206)	(13,575)	(49,389)	(137,814)
Closing balance – 30 June 2025	**11,793**	**1,315,785**	**62,850**	**149,150**	**1,539,578**

Note:

(a) As a result of a change in FRD 104 Leases effective for reporting periods from 30 June 2026, right-of-use assets are measured at cost for reporting period 2026. The comparative information for reporting period 2025 is not restated and is reported at the previously determined fair value. For further information, refer to note 9.8.

Initial recognition

Items of property, plant and equipment, are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition.

The cost of constructed non-financial physical assets includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

The cost of leasehold improvements is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful lives.

Subsequent measurements

Property, plant and equipment (PPE) as well as right-of-use assets under leases are subsequently revalued at fair value less accumulated depreciation and impairment. Fair value is determined with regard to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset) and is summarised below by asset category and in Note 8.3 and Note 9.8.

Right-of-use assets acquired by lessees – initial measurement

Victoria Police recognises a right-of-use asset and a lease liability at the lease commencement date.

The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any incentive received
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

Right-of-use assets acquired by lessees – subsequent measurement

Right-of-use assets are subsequently measured at cost less accumulated depreciation, impairment and any adjustments for remeasurement of the lease liability. Victoria Police depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. Impairment of the right-of-use asset is determined and accounted for in accordance with AASB 136 *Impairment of Assets*. Certain specialised fit-out costs are excluded from the measurement of right-of-use assets due to their specialised nature and are recognised separately as leasehold improvements within the buildings measured at fair value category. These assets will be subject to the next full valuation by the Valuer-General Victoria (VGV) in June 2027.

Impairment of right-of-use assets

Victoria Police has assessed its right-of-use assets for impairment, and no indicators of impairment are identified as at 30 June 2026. This conclusion is supported by the independent assessment performed by an external valuation specialist.

Right-of-use assets – motor-vehicles

Due to the average short-term useful life of motor-vehicles, Victoria Police has considered the carrying amount approximates the fair value at 30 June 2026.

Right-of-use assets – aviation

Victoria Police holds right-of-use assets relating to aviation services that support operational capability across Victoria. Due to the specialised nature and operational use of these assets, Victoria Police has considered the carrying amount to approximate fair value at 30 June 2026.

Heritage Buildings are valued using the current replacement cost method. This cost generally represents the replacement cost of the building/component after applying depreciation rates on a useful life basis. However, for some heritage and iconic assets, the cost may be the reproduction cost rather than the replacement cost if those assets' service potential could only be replaced by reproducing them with the same materials.

Vehicles are valued using the current replacement cost method. Victoria Police acquires new vehicles and at times disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in Victoria Police who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Fair value for **plant and equipment** that are specialised in use is determined using the current replacement cost method.

Refer to Note 8.3 Fair Value Determination for additional information on fair value determination of property, plant and equipment.

Impairment of property, plant and equipment

The recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 Fair Value Measurement, with the consequence that AASB 136 Impairment of Assets does not apply to such assets that are regularly revalued.

5.1.1 Depreciation and amortisation

($ thousand)

	Notes	2026	2025
Amortisation of land (right-of-use assets)		644	644
Depreciation of buildings (including heritage buildings and right-of-use assets)		150,231	147,697
Depreciation of plant and equipment		102,554	98,874
Amortisation of intangible assets	5.2	7,565	22,981
Total depreciation and amortisation		**260,994**	**270,196**

All buildings (including leasehold improvements), plant and equipment and other non-financial physical assets that have finite useful lives are depreciated. The exceptions to this rule include items under assets held for sale and land.

Depreciation is calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over the estimated useful life.

Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Assets	Useful life
Land (right-of-use asset)	20–35 years
Buildings (inclusive of heritage)[(a)]	10–50 years
Plant and equipment	4–40 years
Plant and equipment (right-of-use assets)	1– 10 years
Leasehold Improvements	3–50 years
Cultural artworks	Indefinite Useful Life
Right-of-use assets comprising of the following:	
▪ Buildings	1–30 years
▪ Aviation	1–10 years
▪ Motor vehicles	1–3 years
Software	5–10 years

Note:
(a) Residential buildings, which may have useful lives of up to 77 years, were not included in the assessment as they are immaterial.

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

Right-of-use assets are depreciated on a straight-line basis over the shorter of the asset's useful life and the lease term. Where Victoria Police obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the entity will exercise a purchase option, the entity depreciates the right-of-use asset over its useful life.

Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

Indefinite life assets: Land and cultural assets 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.

Internally generated intangible assets: Refer to Note 5.2 Intangible Assets.

Amortisation of internally generated intangible assets

Internally generated intangible assets with finite useful lives are amortised as an expense from transactions on a systematic (typically straight-line) basis over the asset's useful life. Amortisation begins when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. The estimated useful lives, residual values and amortisation method are reviewed at the end of each annual reporting period and adjustments are made where appropriate.

5.1.2 Reconciliation of movements in carrying amounts of property, plant and equipment

($ thousand)

	Crown land at fair value		Land, buildings, plant, equipment and vehicles (right-of-use assets)[b]		Buildings at fair value		Plant and equipment at fair value		Assets under construction at cost		Cultural artworks at fair value		Total	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
Opening balance at 1 July	**666,932**	**667,802**	**1,539,578**	**1,603,086**	**970,061**	**993,638**	**128,319**	**128,819**	**160,805**	**136,237**	**5,256**	**5,244**	**3,470,951**	**3,534,825**
Fair value of assets received free of charge or for nominal considerations		–	–	–		–	14	902		–	–	–	14	902
Fair value of assets recognised for first time		–	–	–		–	94	358	(30)	(4,447)	–	–	64	(4,089)
Additions		–	75,096	86,686	965	5,514	8,007	11,318	85,359	93,976	–	12	169,427	197,506
Adjustment to carrying value of right-of-use assets		–	26,236	8,397	–	122	–	–		–	–	–	26,236	8,519
Disposals	(2,600)	(63)	(18,382)	(20,572)	(576)	(490)	(1,679)	(271)		–	–	–	(23,237)	(21,396)
Transfer in/(out) of assets under construction		–	–	–	95,863	45,192	45,034	22,620	(150,098)	(67,898)	71	–	(9,130)	(86)
Revaluation of PPE(c)	(1,046)	(721)	–	–	208,561	–	–	–		–	–	–	207,515	(721)
Transfers of assets via Contributed Capital	(12,651)	(86)	–	–	(133)	(260)	–	–		–	–	–	(12,784)	(346)
Transfer (to)/from Advances		–	–	(205)	–	–	–	205	485	2,969	–	–	485	2,969
Depreciation (a)		–	(141,110)	(137,814)	(75,951)	(73,495)	(36,409)	(35,906)		–	–	–	(253,470)	(247,215)
Transfers (to)/from assets classified as held for sale		–	(1,231)	–	–	–	–	(205)		–	–	–	(1,231)	(205)
Reclassification		–	–	–	–	(137)	–	137		–	–	–	–	–
(Over)/under capitalisation		–	–	–	–	(23)	903	342	(1,851)	(32)	–	–	(948)	288
Closing balance at 30 June	**650,635**	**666,932**	**1,480,187**	**1,539,578**	**1,198,790**	**970,061**	**144,283**	**128,319**	**94,670**	**160,805**	**5,327**	**5,256**	**3,573,892**	**3,470,951**

Note:

(a) This note only discloses the total depreciation amount of $253.5 million (2025: $247.2 million), excluding amortisation amount of $7.6 million (2025: $23.0 million) for intangible assets. Refer to Note 5.1.1 Depreciation and Amortisation for the aggregate amount of $261 million (2025: $270.2 million) for depreciation and amortisation.

(b) As a result of a change in FRD 104 Leases effective for the 2025–26 reporting period, right-of-use assets are measured at cost. The comparative information for the 2024–25 reporting period is not restated and is reported at the previously determined fair value. For further information, refer to note 9.8.

(c) A managerial review of land and buildings was undertaken during the year using VGV indices, with the buildings and leasehold improvements asset classes exceeding the 10 per cent threshold, resulting in a revaluation movement recognised, refer to Note 5.3.

(d)

5.2 Intangible Assets

($ thousand)

	Capitalised computer software		Work-in-progress computer software		Total	
	2026	2025	2026	2025	2026	2025
Gross carrying amount						
Opening balance	**170,042**	**165,812**	**13,159**	**12,308**	**183,201**	**178,120**
Additions from internal development	–	–	1,928	7,062	1,928	7,062
Transfers in/(out) of assets under construction	10,593	4,230	(1,463)	(4,144)	9,130	86
Disposals	(128,863)	–		–	(128,863)	–
Fair value of assets recognised for first time	–	–	(8)	36	(8)	36
Other ((over)/under capitalisation)	–	–	(380)	(2,103)	(380)	(2,103)
Closing balance	**51,772**	**170,042**	**13,236**	**13,159**	**65,008**	**183,201**
Accumulated depreciation and amortisation						
Opening balance	**(158,875)**	**(135,894)**	**–**	**–**	**(158,875)**	**(135,894)**
Disposals	128,863		–	–	128,863	–
Amortisation [(a)]	(7,565)	(22,981)	–	–	(7,565)	(22,981)
Closing balance	**(37,577)**	**(158,875)**	**–**	**–**	**(37,577)**	**(158,875)**
Net book value at end of financial year	**14,195**	**11,167**	**13,236**	**13,159**	**27,431**	**24,326**

Note:
(a) Amortisation expense is included in the line item 'depreciation and amortisation' in the Comprehensive Operating Statement and is also disclosed in Note 5.1.1.

Initial recognition

Purchased intangible assets are initially measured at cost. When the recognition criteria in AASB 138 *Intangible Assets* is met, internally generated assets are recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation begins when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Costs incurred subsequent to initial acquisition are capitalised when it is expected that additional future economic benefits will flow to Victoria Police.

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 for use or sale;
(c) the ability to use or sell the intangible asset;
(d) the intangible asset will generate probable future economic benefits;
(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.

Subsequent measurement

Intangible produced assets with finite useful lives, are amortised as an 'expense from transactions' on a straight-line basis over their useful lives. Produced intangible assets have useful lives of between 5 and 10 years.

Intangible non-produced assets with finite lives are amortised as an 'other economic flow' on a straight-line basis over their useful lives. The amortisation period is 3 to 5 years.

Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment whenever an indication of impairment is identified. The policy in connection with testing for impairments is outlined in Note 5.1 Property, Plant and Equipment. Victoria Police has no intangible assets with indefinite useful lives.

5.3 Physical asset revaluation surplus

($ thousand)

	Land	Buildings	Cultural and heritage assets	Total
2026				
Revaluation surplus				
Balance at beginning of financial year	528,280	340,906	4,890	874,076
Revaluation:				
▪ increments	–	208,873		208,873
▪ decrements	(1,046)	(312)	–	(1,358)
Balance at end of financial year	**527,234**	**549,467**	**4,890**	**1,081,591**
2025				
Revaluation surplus				
Balance at beginning of financial year	529,001	340,906	4,890	874,797
Revaluation:				
▪ increments	–	–	–	–
▪ decrements	(721)	–	–	(721)
Balance at end of financial year	**528,280**	**340,906**	**4,890**	**874,076**

Revaluations of non-financial physical assets

Revaluations are made with sufficient regularity to ensure that the carrying amounts do not materially differ from their fair value. In determining the fair value of an asset other than land, it is generally based on the assets' current replacement value.

All assets for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy as described in Note 8.3 Fair Value Determination.

During the year, management assessed land and buildings using indices provided by the Valuer-General Victoria in accordance with FRD 103 Non-Financial Physical Assets. In prior reporting periods, this assessment considered the combined carrying value of land and buildings together with the fair value of related right-of-use (ROU) assets. As the overall movement in the combined asset base was less than the 10 per cent threshold, a managerial revaluation was not required.

For the reporting period ended 30 June 2026, Victoria Police has made a change in accounting policy to change the measurement basis from the revaluation model to the cost model for the subsequent measurement of right-of-use assets arising from market leases, in accordance with the updated requirements under FRD 104 *Leases*. As these assets are no longer assessed on the same basis as land and buildings, including leasehold improvements, they have not been consolidated with those asset classes for the purposes of the revaluation assessment. As a result, the movement in land, buildings and leasehold improvements is now assessed separately and buildings and leasehold improvements exceeds the 10 per cent threshold, requiring management to perform a managerial revaluation.

6. OTHER ASSETS AND LIABILITIES

Introduction

This section sets out those assets and liabilities that arose from Victoria Police's controlled operations.

Structure **Pages**

6.1 Receivables 81
6.2 Payables 81–82
6.3 Other non-financial assets 82
6.4 Other provisions 82

6.1 Receivables

($ thousand)

	Notes	2026	2025
Contractual			
Sale of goods and services		4,502	10,027
Other receivables		14,489	30,993
Allowance for impairment losses of contractual receivables		34	(4,725)
Derivative financial instruments	8.1.2	114	355
Statutory			
Amounts due from the Victorian Government [(a)]		1,441,544	1,370,254
GST input tax credit recoverable		3,134	191
Total receivables		**1,463,817**	**1,407,095**
Represented by:			
Current receivable		1,268,410	1,140,681
Non-current receivable		195,407	266,414
Total receivables		**1,463,817**	**1,407,095**

Note:
(a) Amounts owing from the Victorian Government relates to all funding commitments incurred, which are drawn through grants from the consolidated funds as they fall due.

Contractual receivables are classified as financial instruments and categorised as financial assets at amortised cost, with the exception of derivative financial instruments which is categorised as fair value through profit and loss. They are initially recognised at fair value plus any directly attributable transaction costs. Victoria Police holds the contractual receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less any impairment.

Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment) but are not classified as financial instruments for disclosure purposes. Victoria Police applies AASB 9 *Financial Instruments* for initial measurement of the statutory receivables and, as a result, statutory receivables are initially recognised at fair value plus any directly attributable transaction cost. Amounts recognised from the Victorian Government represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

Details about Victoria Police's impairment policies, exposure to credit risk and the calculation of the loss allowance are set out in Note 8.1.2 Financial Risk Management Objectives and Policies.

Impairment of financial assets under AASB 9: Victoria Police records the allowance for expected credit loss for the relevant financial instruments applying AASB 9's Expected Credit Loss approach. Subject to AASB 9 impairment assessment includes Victoria Police's contractual receivables, statutory receivables and its investment in debt instruments.

A provision is made if there is an expected credit loss by applying AASB 9's Expected Credit Loss approach.

Bad debts written off are classified as a transaction expense. Bad debts not written off, but included in the provision for doubtful debts, are classified as other economic flows in the net result.

6.2 Payables

($ thousand)

	Notes	2026	2025
Contractual			
Supplies and services		79,243	67,898
Amounts payable to government and agencies		1,635	2,701
Other payables [(a)]		30,938	109,341
Derivative financial instruments	8.1.2	3,502	2,588
Statutory			
Payroll tax payable		16,914	19,024
Other payables		29,247	28,655
Total payables		**161,479**	**230,207**
Represented by:			
Current payables		158,799	227,982
Non-current payables		2,680	2,225
Total payables		**161,479**	**230,207**

Note:
(a) This decrease reflects the prior year recognition of the once-off Patience in Bargaining Payment in 2025–26, as prescribed in the 2025 Victoria Police Enterprise Agreement, recognised as an other payable liability. This payable was subsequently processed and settled in 2025–26.

Payables consist of:

- **contractual payables** classified as financial instruments and measured at amortised cost, with the exception of derivative financial instruments which is categorised as fair value through profit and loss. Accounts payable represent liabilities for goods and services provided to Victoria Police prior to the end of the financial year that are unpaid.
- **statutory payables** are recognised and measured similarly to contractual payables but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

The terms and conditions in relation to the amounts payable to the government and agencies vary according to the relevant agreements. As they are not legislative obligations, they are not classified as financial instruments.

Please refer to Note 8.1.2 Financial Risk Management Objectives and Policies for Maturity Analysis of Contractual Financial Liabilities and Borrowings.

6.3 Other non-financial assets

($ thousand)

	2026	2025
Current other non-financial assets		
Advances paid to the Department of Treasury and Finance	5,777	5,456
Prepayments	45,584	36,924
Total current other non-financial assets	**51,361**	**42,380**
Non-current other non-financial assets		
Prepayments	13,601	587
Total non-current other non-financial assets	**13,601**	**587**
Total other non-financial assets	**64,962**	**42,967**

Advances paid to the Department of Treasury and Finance are provided for the payments of services for the acquisition of land and buildings on behalf of Victoria Police.

Prepayments represent payments made in advance of receipt of goods or services or the payments made for services covering a term extending beyond that financial accounting period.

6.4 Other provisions

($ thousand)

	2026	2025
Current provisions		
Other provisions	33,746	23,778
Make-good provision	3,508	8,292
Total current provisions	**37,254**	**32,070**
Non-current provisions		
Make-good provision	22,857	21,564
Total non-current provisions	**22,857**	**21,564**
Total other provisions	**60,111**	**53,634**

Other provisions are recognised when Victoria Police has a present obligation, the future sacrifice of economic benefits is probable, and the amount of the provision can be measured reliably. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows, using a discount rate that reflects the time value of money and risks specific to the provision.

Reconciliation of movements in other provisions

($ thousand)

	Make-Good	Other	Total
Current			
Opening balance	8,292	23,778	32,070
Additional provisions recognised	193	22,222	22,415
Reversal of provisions	(4,977)	(12,254)	(17,231)
Total current provisions	**3,508**	**33,746**	**37,254**
Non-current			
Opening balance	21,564	–	21,564
Additional provisions recognised	2,319		2,319
Reversal of provisions	(1,026)		(1,026)
Total non-current provisions	**22,857**	**–**	**22,857**
Closing balance	**26,365**	**33,746**	**60,111**

When some or all of the economic benefits that are required to settle a provision are expected to be received from a third party, the receivable is recognised as an asset if it is virtually certain that recovery will be received and the amount of the receivable can be measured reliably.

Make good provision: Properties occupied by Victoria Police are subject to make-good costs (where applicable) when vacated at the termination of the lease. The make-good provision is recognised in accordance with the lease agreement for these properties. Victoria Police must remove any leasehold improvements from the leased premises and restore the premises to its original condition at the end of the lease term.

7. FINANCING OUR OPERATIONS

Introduction

This section provides information on the sources of finance utilised by Victoria Police during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of Victoria Police.

This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Note 8.1 Financial Instruments Specific Disclosures and Note 8.3 Fair Value Determination provides additional, specific financial instrument disclosures.

Structure **Pages**

7.1 Borrowings 83
7.2 Leases 83–84
7.3 Cash flow information and balances 85
7.4 Trust account balances 86
7.5 Capital structure 87
7.6 Commitments for expenditure 87

7.1 Borrowings

($ thousand)

	2026	2025
Current borrowings		
Lease liabilities [(a)]	74,192	85,255
Total current borrowings	**74,192**	**85,255**
Non-current borrowings		
Lease liabilities [(a)]	1,666,469	1,683,775
Total non-current borrowings	**1,666,469**	**1,683,775**
Total borrowings	**1,740,661**	**1,769,030**

Note:
(a) For the motor vehicles leased, they are secured by the leased assets. In the event of a default, the leased assets revert to the lessor. The lease liabilities relating to motor vehicles as at 30 June 2026 is $154.8 million (2025: $151.5 million).

Borrowings refer to interest bearing liabilities arising from lease liabilities.

Borrowings are classified as financial instruments. Interest bearing liabilities are classified at amortised cost. All interest-bearing borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method.

Please refer to Note 8.1.2 Financial Risk Management Objectives and Policies for Maturity Analysis of Contractual Financial Liabilities.

Interest expense

($ thousand)

	2026	2025
Interest on lease liabilities	62,393	61,007
Total interest expense	**62,393**	**61,007**

Interest expense relates to the interest component of leases repayments. Interest expense is recognised in the period in which it is incurred.

7.2 Leases

7.2.1 Leases

Information about leases for which Victoria Police is a lessee is presented below.

Victoria Police leases various properties, motor vehicles and aviation assets. The lease contracts are typically made for fixed periods of 1–30 years with an option to renew the lease after that date. Depending on the lease contract terms, property lease payments are usually re-negotiated every 5 years to reflect the market rentals.

7.2.1 (a) Short term lease (lease term of 12 months or less)

Victoria Police has elected to account for short-term leases using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

7.2.1 (b) Low value leases

Low value leases – leases with the underlying asset's fair value (when new, regardless of the age of the asset being leased) is no more than $10,000. Payments on low value leases are recognised on a straight-line basis.

7.2.1 (c) Right-of-use assets

Right-of-use assets are presented in Note 5.1(a).

7.2.1 (d) Amounts recognised in the comprehensive operating statement

The following amounts are recognised in the Comprehensive operating statement relating to leases:

($ thousand)

	2026	2025
Interest expense on lease liabilities	62,393	61,007
Expenses relating to short-term leases	323	357
Income from sub-leasing	(6,069)	(5,284)
Total amount recognised in the comprehensive operating statement	**56,647**	**56,080**

7.2.1 (e) Amounts recognised in the cashflow statement

The following amounts are recognised in the statement of cashflows for the payment of borrowings (principal portion of lease liabilities):

($ thousand)

	2026	2025
Total cash outflow for leases	118,880	125,256

For any new contracts entered into, Victoria Police considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition, Victoria Police assesses whether the contract meets three key evaluations which are whether:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to Victoria Police and for which the supplier does not have substantive substitution rights;
- Victoria Police has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and Victoria Police has the right to direct the use of the identified asset throughout the period of use; and
- Victoria Police has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

This policy is applied to contracts entered, or changed, on or after 1 July 2019.

Separation of lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, the lessee is required to separate out and account separately for non-lease components within a lease contract and exclude these amounts when determining the lease liability and right-of-use asset amount.

Recognition and measurement of leases as a lessee

Lease liability – initial measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or the incremental borrowing rate as provided by the Department of Treasury and Finance (DTF).

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments) less any lease incentive receivable;
- variable payments based on an index or rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee; and
- payments arising from purchase and termination options reasonably certain to be exercised.

Lease liability – subsequent measurement

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right of use asset is already reduced to zero.

Short-term leases

Please refer to Note 7.2.1 (a) Short Term Lease (Lease term of 12 months or less).

Leases of low value assets

Please refer to Note 7.2.1 (b) Leases of Low Value Assets.

Below market/peppercorn leases

Right-of-use assets under leases at significantly below-market terms and conditions that are entered into principally to the organisation to further its objectives, are initially and subsequently measured at cost.

Presentation of right-of-use assets and lease liabilities

Victoria Police presents right-of-use assets as 'Land, Building, Plant, Equipment and Vehicles' unless they meet the definition of investment property, in which case they are disclosed as 'investment property' in the Balance Sheet. Lease liabilities are presented as 'borrowings' in the Balance Sheet.

7.2.2 Sub-leasing in 311 Spencer Street

Victoria Police has sub-leased approximately 4 per cent of its whole office space to third parties. These sub-leases are negotiated on an individual basis and contain a wide range of different terms and conditions (including termination and renewal rights). The floors are rented for between 3–15 years with options to renew the contract. The lease payments are fixed and adjusted annually for inflation.

Victoria Police is a sub-lessor (intermediate lessor) of the right-of-use assets.

An intermediate lessor classifies the sublease as either a finance or operating lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards from the right-of-use assets resulting from the head lease; otherwise, it is classified as an operating lease.

As all the risks and rewards are not substantially transferred to the lessee, Victoria Police has classified the sub-lease as an operating lease. Lease income from these operating leases is recognised on a straight-line basis over the lease term.

7.3 Cash flow information and balances

Cash and deposits, including cash equivalents, comprise cash on hand and cash at bank, deposits at call and those highly liquid investments with an original maturity of three months or less, which are held for the purpose of meeting short term cash commitments rather than for investment purposes, and readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

($ thousand)

	2026	2025
Cash and term deposits [a]	832	595
Funds held in trust [b]	45,728	39,740
Balance as per cash flow statement	**46,560**	**40,335**

Notes:
(a) The term deposits held during the year were bearing a weighted average interest rate of 3.76 per cent (2025: 4.20 per cent).
(b) These are monies provided by outside organisations for special purpose projects related to the normal operating activities of Victoria Police. The funds can only be used for those purposes and each trust fund has a nominated trustee. The funds are held in a suspense account at the Department of Treasury and Finance on behalf of Victoria Police.

Due to the State's investment policy and funding arrangements, Victoria Police does not hold a large cash reserve in its bank accounts. Cash received from generation of income is generally paid into the State's bank account ('public account'). Similarly, expenditure, including in the form of cheques drawn for payments to Victoria Police's suppliers and creditors are made via the public account. The public account remits to Victoria Police the cash required upon presentation of cheques by Victoria Police's suppliers or creditors.

These funding arrangements often results in Victoria Police having a notional shortfall in the cash at bank required for payment of unpresented cheques at the reporting date. As at 30 June 2026, cash at bank included the amount of a notional shortfall for the payment of unpresented cheques of $125,441 (2025: $176,399).

7.3.1 Reconciliation of net result for the year to cash flow from operating activities

($ thousand)

	Notes	2026	2025
Net result for the year		**36,408**	**(37,103)**
Non-cash movements			
(Gain)/loss on sale or disposal of non-current assets	9.1	(2,288)	(13,038)
Depreciation and amortisation of non-current assets	5.1.1	260,994	270,196
Plant and equipment received free of charge or for nominal consideration	2.1	67	(902)
Assets recognised for first time	9.1	(56)	4,052
Other non-cash movements		(16,399)	12,479
Movements in assets and liabilities			
(Increase)/decrease in receivables		(56,721)	(148,539)
(Increase)/decrease in prepayments		(21,673)	6,842
(Increase)/decrease in inventories		1,353	(4,366)
Increase/(decrease) in payables		(68,726)	62,992
Increase/(decrease) in provisions[a]		54,296	19,224
Net cash flows from/(used in) operating activities		**187,255**	**171,837**

Note:
(a) Included in this amount is a balance of $26.1 million (2025: $9.7 million) arising from the movement in the discount rate used in the revaluation of the long service leave liability.
(a)

7.4 Trust account balances

Trust Account balances relating to trust accounts controlled and/or administered by Victoria Police

($ thousand)

Cash and cash equivalents and investments	2026 Opening balance 1 July 2025	2026 Total receipts	2026 Total payments	2026 Closing balance 30 June 2026	2025 Opening balance 1 July 2024	2025 Total receipts	2025 Total payments	2025 Closing balance 30 June 2025
Controlled Trusts								
Departmental donations/grants trust account *To record donations and grants to Victoria Police as required by the* Financial Management Act 1994	34,484	12,612	(5,960)	41,136	67,903	39,818	(73,237)	34,484
Fringe benefit tax (FBT) Trust Account *To record the receipt of fringe benefits tax deducted from executive salaries and repayments of FBT from drivers of novated lease vehicles when FBT obligations have not been met through scheduled payroll deductions. The funds are disbursed to the Australian Taxation Office.*	1,188	68	(77)	1,179	1,153	336	(301)	1,188
Traffic Accident Information System Trust Account *To record transactions relating to the operations of the traffic accident information system, which was established to coordinate the distribution of accident data to agencies responsible for road traffic programs and the administration of road accident legislation.*	4,371	923	(1,526)	3,768	4,323	2,746	(2,698)	4,371
Inter departmental transfer trust *To record inter-departmental transfers when no other trust arrangement exists.*	(303)	–	(52)	(355)	(163)	364	(504)	(303)
Total controlled trusts [a]	**39,740**	**13,603**	**(7,615)**	**45,728**	**73,216**	**43,264**	**(76,739)**	**39,740**
Administered Trusts								
Departmental suspense account *Under the Financial Management Act to record the receipt and disbursement of seized and unclaimed money.*	**53,998**	**23,821**	**(19,083)**	**58,736**	**62,946**	**13,594**	**(22,542)**	**53,998**
Treasury Trust Fund *Under the Financial Management Act to record the receipt and disbursement of unclaimed and unidentified money (unpresented cheques, surplus cash).*	2,313	15,807	(15,777)	2,343	1,939	15,477	(15,103)	2,313
Public Service Commuter Club *Under the Financial Management Act to record the receipt of amounts associated with the scheme and deductions from Club members salaries as well as recording payment to the Public Transport Corporation.*	209	246	(153)	302	191	198	(180)	209
Police Youth Fund					–	–	–	
Total administered trusts [b]	**56,520**	**39,874**	**(35,013)**	**61,381**	**65,076**	**29,269**	**(37,825)**	**56,520**

Notes:
(a) The closing balance forms part of Victoria Police's cash balances as at 30 June 2026 and 30 June 2025 respectively.
(b) The closing balance does not form part of Victoria Police's cash balances as at 30 June 2026 and 30 June 2025 respectively.

Third party funds under management (accounted for under administered items)

($ thousand)

Cash and cash equivalents and investments	2026 Opening balance	2026 Total receipts	2026 Total payments	2026 Closing balance	2025 Opening balance	2025 Total receipts	2025 Total payments	2025 Closing balance
Australia and New Zealand Policing Advisory Agency *Under the Financial Management Act for contributions from various police organisations throughout Australia and New Zealand.*	7,255	7,355	(6,726)	7,884	6,138	8,423	(7,306)	7,255
Total third party funds under management [a]	**7,255**	**7,355**	**(6,726)**	**7,884**	**6,138**	**8,423**	**(7,306)**	**7,255**

Note:
(a) The closing balance does not form part of Victoria Police's cash balances as at 30 June 2026 and 30 June 2025 respectively.

7.5 Capital structure

7.5.1 Contributed capital

Additions to net assets which have been designated as contributions by owners are recognised as contributed capital. Other transfers that are in the nature of contributions to or distributions by owners have also been designated as contributions by owners. Please refer to the Statement of Changes in Equity for details of movement in Contributed Capital during the financial year.

7.5.2 Cash flow hedge reserve

Foreign currency translation differences are recognised in the cash flow hedge reserves in the Statement of Changes in Equity in the period in which they arise.

Hedging reserve

The hedging reserve comprises the effective portion of the cumulative net change in the fair value of hedging instruments used in cash flow hedges pending subsequent recognition in profit or loss or directly included in the initial cost or other carrying amount of a non-financial asset or non-financial liability.

Cost of hedging reserve

The cost of hedging reserve reflects gain or loss on the portion excluded from the designated hedging instrument that relates to the forward element of forward contracts and changes in the time value of options. It is initially recognised in Statement of Changes in Equity and accounted for similarly to gains or losses in the hedging reserve.

7.6 Commitments for expenditure

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded at their nominal value and inclusive of the Goods and Services Tax (GST) payable. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the Balance Sheet.

7.6.1 Total commitments payable

($ thousand)

Nominal amounts 2026	Less than 1 year	1–5 years	5+ years	Total
Capital expenditure commitments payables				
Plant and equipment	16,517	63,592	–	80,109
Buildings	3,655	–	–	3,655
Operating expense commitments				
Aviation	24,424	76,591	–	101,015
Other commitments payables	44,389	79,731	7,958	132,078
Total commitments (inclusive of GST)	**88,985**	**219,914**	**7,958**	**316,857**
Less GST recoverable				**(28,805)**
Total commitments (exclusive of GST)				**288,052**

2025	Less than 1 year	1–5 years	5+ years	Total
Capital expenditure commitments payables				
Plant and equipment	20,952	64,878	–	85,830
Buildings	49,647	2,499	–	52,146
Operating expense commitments				
Aviation	24,479	100,950	–	125,429
Other commitments payables	72,661	88,382	15,916	176,959
Total commitments (inclusive of GST)	**167,739**	**256,709**	**15,916**	**440,364**
Less GST recoverable				**(40,033)**
Total commitments (exclusive of GST)				**400,331**

8. RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS

Introduction

Victoria Police is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for Victoria Police relates mainly to fair value determination.

Structure | Pages

8.1 Financial instruments specific disclosures 88–92
8.2 Contingent assets and contingent liabilities 93
8.3 Fair value determination 93–98

8.1 Financial instruments specific disclosures

Introduction

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of Victoria Police's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example taxes, fines and penalties).

Categories of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through profit or loss:

- the assets are held by Victoria Police to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interest.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method (less any impairment).

Victoria Police recognises the following assets in this category:

- cash and deposits (which includes term deposits) – refer to Note 7.3 Cash Flow Information and Balances; and
- receivables (excluding statutory receivables and derivative financial instruments) – refer to Note 6.1 Receivables.

Categories of financial liabilities

Financial liabilities at amortised cost are initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in the Comprehensive Operating Statement over the period of the interest-bearing liability, using the effective interest rate method. Victoria Police recognises the following liabilities in this category:

- payables (excluding statutory payables and derivative financial instruments) – refer to Note 6.2 Payables; and
- borrowings (including lease liabilities) – refer to Note 7.1 Borrowings.

Derivative financial instruments are transacted for hedging purposes and are initially recognised at fair value on the date on which a derivative contract is entered into. Derivatives are carried as assets when their fair value is positive and as liabilities when their fair value is negative. Where derivatives financial instruments have been designated into hedge accounting relationships, the effective gains or losses arising from changes in the fair value of derivatives after initial recognition are recognised in other comprehensive income.

Derecognition of financial liabilities: A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'Other Economic Flow' in the Comprehensive Operating Statement.

Reclassification of financial instruments: Subsequent to initial recognition, reclassification of financial liabilities is not permitted. Financial assets are required to be reclassified between fair value through net results, fair value through Other Comprehensive Income and amortised cost when and only when the Victoria Police's business model for managing financial assets has changed such that its previous model would no longer apply.

Victoria Police is generally unable to change its business model because it is determined by the Performance Management Framework (PMF) and it is required to apply the PMF under the Standing Directions 2018 under the FMA.

8.1.1 Financial instruments: categorisation

($ thousand)

2026	Notes	Cash and deposits	Derivatives designated in hedge relationship	Contractual financial assets at amortised cost	Contractual financial liabilities at amortised cost	Total
Contractual financial assets [a]						
Cash and deposits	7.3	46,560	–	–	–	46,560
Receivables [b]						
Sale of goods and services	6.1	–	–	4,502	–	4,502
Other receivables	6.1	–	–	14,523	–	14,523
Derivative financial instruments	6.1	–	114	–	–	114
Total contractual financial assets		**46,560**	**114**	**19,025**	**–**	**65,699**
Contractual financial liabilities [a]						
Payables [b]						
Supplies and services	6.2	–	–	–	79,243	79,243
Amounts payable to government and agencies	6.2	–	–	–	1,635	1,635
Other payables	6.2	–	–	–	30,938	30,938
Derivative financial instruments	6.2	–	3,502	–	–	3,502
Borrowings						
Lease liabilities	7.1	–	–	–	1,740,661	1,740,661
Total contractual financial liabilities		**–**	**3,502**	**–**	**1,852,477**	**1,855,979**

Note:
(a) At year-end, the carrying amounts disclosed approximates its fair value.
(b) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable and taxes payable).

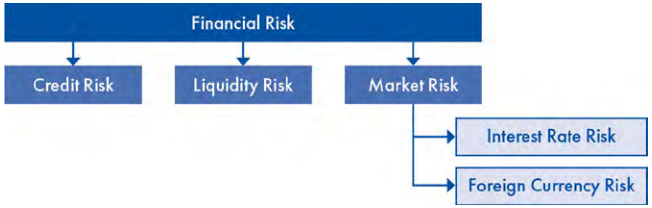
($ thousand)

2025	Notes	Cash and deposits	Derivatives designated in hedge relationship	Contractual financial assets at amortised cost	Contractual financial liabilities at amortised cost	Total
Contractual financial assets						
Cash and deposits	7.3	40,335	–	–	–	40,335
Receivables [a]						
Sale of goods and services	6.1	–	–	10,027	–	10,027
Other receivables	6.1	–	–	26,268	–	26,268
Derivative financial instruments	6.1	–	355	–	–	355
Total contractual financial assets		**40,335**	**355**	**36,295**	**–**	**76,985**
Contractual financial liabilities						
Payables [a]						
Supplies and services	6.2	–	–	–	67,898	67,898
Amounts payable to government and agencies	6.2	–	–	–	2,701	2,701
Other payables	6.2	–	–	–	109,341	109,341
Derivative financial instruments	6.2	–	2,588	–	–	2,588
Borrowings						
Lease liabilities	7.1	–	–	–	1,769,030	1,769,030
Total contractual financial liabilities		**–**	**2,588**	**–**	**1,948,970**	**1,951,558**

Note:
(a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable and taxes payable).

8.1.2 Financial risk management objectives and policies

As a whole, Victoria Police's financial risk management program seeks to manage these risks and the associated volatility of its financial performance. Victoria Police is exposed to a number of financial risks, including:



This note outlines the key accounting policies and methods applied to financial instruments, including financial risk exposures. For each class of financial asset and liability disclosed in Note 8.3 Fair Value Determination.

The main purpose in holding financial instruments is to prudentially manage Victoria Police's financial risks within the government policy parameters.

Victoria Police's main financial risks include credit risk, liquidity risk, foreign currency risk and interest rate risk. Victoria Police manages these financial risks in accordance with its financial risk management policy.

Victoria Police uses different methods to measure and manage the different risks to which it is exposed. Primary responsibility for the identification and management of financial risks rests with the Accountable Officer of Victoria Police.

Financial instruments: credit risk

Credit risk refers to the possibility that a borrower will default on its financial obligations as and when they fall due. Victoria Police's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to Victoria Police. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with Victoria Police's contractual financial assets is minimal as the main debtor is the Victorian Government. For debtors other than the Government, it is Victoria Police's policy to only deal with entities with high credit ratings of a minimum Triple-B rating and to obtain sufficient collateral or credit enhancements where appropriate.

In addition, Victoria Police does engage in hedging some of its contractual financial assets and mainly obtains contractual financial assets that are on fixed interest, except for cash and deposits, which are mainly cash at bank. As with the policy for debtors, Victoria Police's policy is to only deal with banks with high credit ratings.

Provision of impairment for contractual financial assets is recognised when there is objective evidence that Victoria Police will not be able to collect a receivable.

Objective evidence includes financial difficulties of the debtor, default payments, debts which are more than 60 days overdue, and changes in debtor credit ratings.

Contractual financial assets are written off against the carrying amount when there is no reasonable expectation of recovery. Bad debts written off by mutual consent is classified as a transaction expense. Bad debt written off following a unilateral decision is recognised as other economic flows in the net result.

The carrying amount of contractual financial assets recorded in the financial statements, net of any allowances for losses, represents Victoria Police's maximum exposure to credit risk.

There has been no material change to Victoria Police's credit risk profile in 2025–26.

Credit quality of financial assets [a]

($ thousand)

2026	Notes	Financial institutions (double-A credit rating)	Government agencies (double-A credit rating)	Other	Total
Cash and deposits	7.3	–	46,560	–	46,560
Derivative financial instruments	6.1	–	114	–	114
Contractual receivables applying the simplified approach to impairment		–	16,245	2,780	19,025
Total contractual financial assets		**–**	**62,919**	**2,780**	**65,699**

Notes:
(a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoveries and tax payables).

Credit quality of financial assets [a]

($ thousand)

2025	Notes	Financial institutions (double-A credit rating)	Government agencies (double-A credit rating)	Other	Total
Cash and deposits	7.3	–	40,335	–	40,335
Derivative financial instruments	6.1	–	355	–	355
Contractual receivables applying the simplified approach to impairment		–	32,855	3,440	36,295
Total contractual financial assets		**–**	**73,545**	**3,440**	**76,985**

Note:
(a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoveries and tax payables).

Impairment of financial assets under AASB 9 *Financial Instruments* (AASB 9)

Victoria Police records the allowance for expected credit loss for the relevant financial instruments applying AASB 9's Expected Credit Loss approach. Subject to AASB 9 impairment assessment includes Victoria Police's contractual receivables, statutory receivables and its investment in debt instruments.

Equity instruments are not subject to impairment under AASB 9. Other financial assets mandatorily measured or designated at fair value through net result are not subject to impairment assessment under AASB 9. While cash and cash equivalents are also subject to the impairment requirements of AASB 9, no impairment loss has been identified.

Statutory receivables at amortised cost

Victoria Police's non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

The statutory receivables are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As the result, the loss allowance recognised for these financial assets during the period was limited to 12 months of expected losses. No loss allowance was recognised.

Financial instruments: liquidity risk

Liquidity risk arises from Victoria Police being unable to meet its financial obligations as they fall due. Victoria Police operates under the Government fair payments policy of settling financial obligations within 10 business days with a contract value of less than $3 million and in the event of a dispute, making payments within 30 days from the date of resolution.

Victoria Police is exposed to liquidity risk mainly through the financial liabilities as disclosed in the face of the Balance Sheet and the amounts related to financial guarantees. Victoria Police manages its liquidity risk by:

- close monitoring of its short-term and long-term borrowings by senior management, including monthly reviews on current and future borrowing levels and requirements;
- maintaining an adequate level of uncommitted funds that can be drawn at short notice to meet its short-term obligations;
- careful maturity planning of its financial obligations based on forecasts of future cash flows; and
- a high credit rating for the State of Victoria (Moody's Investor Services and Standard & Poor's double-A, which assists in accessing debt market at a lower interest rate).

Victoria Police's exposure to liquidity risk is deemed insignificant based on prior period's data and current assessment of risk. Cash for unexpected events is generally sourced from making a request to the Treasury Corporation of Victoria (TCV). The carrying amount detailed in the following table of contractual financial liabilities recorded in the financial statements represents Victoria Police's maximum exposure to liquidity risk.

Maturity analysis of contractual financial liabilities [a]

($ thousand)

				Maturity Dates			
2026	**Notes**	**Carrying amount**	**Nominal amount**	**Less than 1 month**	**1–3 months**	**3 months to 1 year**	**More than 1 Year**
Payables [b]							
Supplies and services	6.2	79,243	79,243	79,243	–	–	–
Amounts payable to government and agencies	6.2	1,635	1,635	1,635	–	–	–
Other payables	6.2	30,938	30,938	30,938	–	–	–
Derivative financial instruments	6.2	3,502	3,858	69	139	635	3,015
Borrowings							
Lease liabilities	7.1	1,740,661	2,521,433	31,078	37,707	122,792	2,329,856
Total contractual financial liabilities		**1,855,979**	**2,637,107**	**142,963**	**37,846**	**123,427**	**2,332,871**
2025							
Payables [b]							
Supplies and services	6.2	67,898	67,898	67,890	8	–	–
Amounts payable to government and agencies	6.2	2,701	2,701	2,701	–	–	–
Other payables	6.2	109,341	109,341	109,341	–	–	–
Derivative financial instruments	6.2	2,588	2,858	26	55	289	2,488
Borrowings							
Lease liabilities	7.1	1,769,030	2,570,991	29,707	38,697	119,094	2,383,493
Total contractual financial liabilities		**1,951,558**	**2,753,789**	**209,665**	**38,760**	**119,383**	**2,385,981**

Notes:
(a) Maturity analysis is presented using the contractual undiscounted cash flows.
(b) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from the Department of Justice and Community Safety and GST input tax credit recoverable and taxes payable).

Financial instruments: market risk

Victoria Police's exposures to market risk is primarily through interest rate risk and foreign currency risk. Victoria Police's exposure to other financial price risks is insignificant. These liabilities relate to the leasing arrangements. As the interest rates applied to these leasing arrangements are not variable or floating in nature, they are not subject to a sensitivity analysis. With reference to the VicFleet leases only, the adjustment to the interest rate that is made upon the settlement of such leases is regarded as a recovery by the lessor of their borrowing costs. Hence the underlying interest rates in these leases are based on fixed interest rate exposure.

Interest rate risk

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. Victoria Police does not hold any interest-bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk.

Interest rate sensitivity analysis

Victoria Police interest rate risk sensitivity is insignificant with the cash and deposit balance for the current year is $3.7 million (2025: $4.5 million).

Victoria Police manages this risk by mainly undertaking fixed rate or non-interest bearing financial instruments with relatively even maturity profiles, with only insignificant amounts of financial instruments at floating rate. Management has concluded that cash at bank as financial assets, can be left at floating rate without necessarily exposing Victoria Police to significant bad risk. Management monitors movement in interest rates on a regular basis.

Foreign currency risk

All foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign monetary items existing at the end of the reporting period are translated at the closing rate at the date of the end of the reporting period. There are no non-monetary assets carried at fair value that are denominated in foreign currencies.

Victoria Police is exposed to foreign currency risk mainly through payables relating to purchases of supplies and consumables from overseas as well as leasing of aviation aircrafts, building Police Patrol and Rescue Vessel, and related services. For the purchase of supplies and consumables from overseas, there are only limited amount of transactions denominated in foreign currencies and there is a relatively short timeframe between commitment and settlement, therefore risk is minimal and immaterial.

In regard to the Rotary Wing Aircraft Supply and Support Agreement (Agreement), Victoria Police has entered into a forward foreign exchange options to hedge foreign currency risk exposure associated with payments in US dollars based on the estimated flying hours. For the cost of the flying hours, 95 per cent is hedged of which 80 per cent is through forward exchange contracts and 15 per cent is through forward exchange options with the balance at the Spot rate. The derivative contracts are for a term of 10 years ending on 30 August 2030.

On 30 June 2023, Victoria Police entered into forward exchange contracts to hedge foreign currency risk exposure for the building of a Police Patrol and Rescue Water Vessel which associated with payments in NZ dollars based on the cost of the project less the initial payment made on 30 June 2023. The derivative contracts were completed in the 2025–26 financial year, with the final milestone achieved on 12 June 2026.

Foreign exchange sensitivity analysis

($ thousand)

				-5%		+5%
2026	Notes	Carrying amount	Net result	Fair value through Other comprehensive income	Net result	Fair value through OCI
Contractual financial assets						
Derivative financial instruments	6.1	114	–	(135)	–	99
Total impact		**114**	**–**	**(135)**	**–**	**99**
Contractual financial liabilities						
Derivative financial instruments	6.2	3,502	–	(1,802)	–	1,629
Total impact		**3,502**	**–**	**(1,802)**	**–**	**1,629**

($ thousand)

				-5%		+5%
2025	Notes	Carrying amount	Net result	Fair value through Other comprehensive income	Net result	Fair value through OCI
Contractual financial assets						
Derivative financial instruments	6.1	355	–	(301)	–	242
Total impact		**355**	**–**	**(301)**	**–**	**242**
Contractual financial liabilities						
Derivative financial instruments	6.2	2,588	–	(2,302)	–	2,083
Total impact		**2,588**	**–**	**(2,302)**	**–**	**2,083**

8.2 Contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the Balance Sheet but are disclosed and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Victoria Police.

These are classified as either quantifiable, where the potential economic benefit is known, or non-quantifiable.

No contingent assets have been recognised for the year ended 30 June 2026 (2025: Nil).

Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Victoria Police; or
- present obligations that arise from past events but are not recognised because:
  - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligations; or
  - the amount of the obligation cannot be measured with sufficient reliability.

Contingent liabilities are classified as either quantifiable or non-quantifiable.

Non-quantifiable contingent liabilities

A number of potential obligations are non-quantifiable at this time arising from, indemnities provided in relation to transactions (including financial arrangements and consultancy services) as well as for directors and administrators, performance guarantees, warranties and letters of comfort, deeds in respect of certain obligations and unclaimed monies, which may be subject to future claims by the general public against the State.

Quantifiable contingent liabilities

($ thousand)

	2026	2025
Legal proceedings and disputes [a]	51,238	49,991
Total contingent liabilities	**51,238**	**49,991**

Note:
(a) These estimates are based on a separate assessment of all Victoria Police files by our legal advisors.8.3 Fair Value Determination

8.3 Fair value determination

This section sets out information on how Victoria Police determines fair value for financial reporting purposes. Fair value is the price that would be received from selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The following assets and liabilities are carried at fair value:

- financial assets and liabilities at fair value through the Comprehensive Operating Statement;
- land, buildings, infrastructure, plant and equipment, (excluding right-of-use assets).

In addition, the fair values of other assets and liabilities that are carried at amortised cost, also need to be determined for disclosure purposes.

Victoria Police determines the policies and procedures for determining fair values for both financial and non-financial assets and liabilities as required.

Fair value hierarchy

In determining fair values, a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities;

Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Victoria Police determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Valuer-General Victoria (VGV) is Victoria Police's independent valuation agency. Victoria Police, in conjunction with VGV, monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required.

For those assets and liabilities for which fair values are determined, the following disclosures are provided:

- carrying amount and the fair value (which would be the same for those assets measured at fair value);
- which level of the fair value hierarchy was used to determine the fair value; and
- in respect of those assets and liabilities subject to fair value determination using Level 3 inputs:
  - a reconciliation of the movements in fair values from the beginning of the year to the end; and
  - details of significant unobservable inputs used in the fair value determination.

This section is divided between disclosures in connection with fair value determination for financial instruments (refer to Note 8.3.1 Fair Value Determination of Financial Assets and Liabilities) and non-financial physical assets (refer to Note 8.3.2 Fair Value Determination: Non-Financial Physical Assets).

8.3.1 Fair value determination of financial assets and liabilities

The fair value of financial assets and liabilities are determined as follows:

Level 1 – The fair value of financial instruments with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market prices;

Level 2 – The fair value is determined using inputs other than quoted prices that are observable for the financial asset or liability, either directly or indirectly; and

Level 3 – The fair value is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using unobservable market inputs.

Victoria Police currently holds Level 1 and 2 financial instruments. The carrying amounts of most financial assets and financial liabilities are considered Level 1, as they approximate their fair value due to their short-term nature and expected settlement by the end of 2026–27 reporting period. Derivatives and borrowings, measured using Level 2 inputs, are exceptions due to their longer-term nature and valuation based on observable market data.

These financial instruments include:

Financial assets	Financial liabilities
Cash and deposits Receivables: ▪ Sales of goods and services ▪ Other receivables ▪ Derivative financial instrument Investment and other contractual assets: ▪ Term deposits	Payables: ▪ Purchase of supplies and services ▪ Amounts payable to government and agencies ▪ Other payables ▪ Derivative financial instrument

In accordance with FRD 103, Victoria Police will apply Appendix F of AASB 13 prospectively in its next scheduled formal revaluation or interim revaluation process (whichever is earlier).

8.3.2 Fair value determination: non-financial physical assets

fair value measurement hierarchy [a]

($ thousand)

2026	Note	Carrying Amount as at 30 June 2026 [e]	Fair Value Measurement at End of Reporting Period Using: Level 1 [a]	Level 2 [a]	Level 3 [a]
Crown land and land at fair value					
Non-specialised land [b]		24,540		24,540	
Specialised land		626,095			626,095
Total of crown land at fair value	5.1.2	650,635		24,540	626,095
Buildings at fair value					
Non-specialised buildings [b]		40,826		40,826	
Specialised buildings		856,121			856,121
Heritage assets [c]		71,696			71,696
Leasehold improvement [d]		230,147			230,147
Total of buildings at fair value	5.1.2	1,198,790	-	40,826	1,157,964
Plant, equipment and vehicles at fair value					
Plant and equipment		144,283			144,283
Total plant, equipment and vehicles at fair value	5.1.2	144,283	–	–	144,283
Cultural assets at fair value					
Artworks		5,327			5,327
Total of cultural assets at fair value	5.1.2	5,327	–	–	5,327

Notes:
(a) Classified in accordance with the fair value hierarchy.
(b) Non-specialised land and buildings are residential properties used by Police/PSO employees members.
(c) These heritage assets cannot be modified nor disposed of without formal ministerial approval.
(d) This amount forms part of the balance for Buildings at Fair Value (excluding Heritage Buildings) in Note 5.1 Property, Plant and Equipment.
(e) Effective from the 2025–26 reporting period, FRD 104 Leases requires right-of-use assets to be measured at cost. Accordingly, fair value-based right-of-use asset balances have been removed from this table. Refer to Note 9.8 for further information.

Fair value measurement hierarchy

($ thousand)

2025	Note	Carrying Amount as at 30 June 2025 [e]	Fair Value Measurement at End of Reporting Period Using: Level 1 [a]	Level 2 [a]	Level 3 [a]
Crown land and land at fair value					
Non-specialised land [b]		24,540		24,540	
Specialised land		654,185			654,185
Total of land at fair value	5.1.2	678,725		24,540	654,185
Buildings at fair value					
Non-specialised buildings [b]		32,133		32,133	
Specialised buildings		2,000,368			2,000,368
Heritage assets [c]		57,744			57,744
Leasehold improvement [d]		195,601			195,601
Total of buildings at fair value	5.1.2	2,285,846		32,133	2,253,713
Plant, Equipment and Vehicles at Fair Value					
Plant and equipment		340,319			340,319
Total plant, equipment and vehicles at fair value	5.1.2	340,319			340,319
Cultural Assets at Fair Value					
Artworks		5,256			5,256
Total of cultural assets at fair value	5.1.2	5,256			5,256

Notes:
(a) Classified in accordance with the fair value hierarchy.
(b) Non-specialised land and buildings are residential properties used by Police/PSO employees members.
(c) These heritage assets cannot be modified nor disposed of without formal ministerial approval.
(d) This amount forms part of the balance for Buildings at Fair Value (Excluding Heritage Buildings) in Note 5.1 Property, Plant and Equipment.
(e) The 2025–26 financial year comparative information has not been restated and includes right-of-use asset balances measured under the previous fair value methodology. Refer to Note 9.8 for further information.

There have been no transfers between levels during the year.

Non-specialised land and non-specialised buildings are valued using the market approach, whereby assets are compared to recent comparable sales or sales of comparable assets that are considered to have nominal value.

To the extent that non-specialised land and non-specialised buildings do not contain significant, unobservable adjustments, these assets are classified as Level 2 under the market approach.

Specialised land and specialised buildings: The market approach is also used for specialised land, although is adjusted for the community service obligation to reflect the specialised nature of the land being valued.

The community service obligation adjustment is a reflection of the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement and takes into account the use of the asset that is physically possible, legally permissible, and financially feasible. As adjustments of community service obligation are considered significant unobservable inputs, specialised land would be classified as Level 3 assets. A significant increase or decrease in the community service obligation adjustment would result in a significantly lower (higher) fair value.

Revaluations and subsequent measurements of non-financial physical assets

In accordance with AASB 13 *Fair Value Measurement* and FRD 103 *Non-Financial Physical Assets*, non-financial physical assets are measured at fair value and subject to revaluation on a cyclical basis. Typically, a full revaluation is undertaken every five years, and interim revaluations may occur more frequently if fair value assessments indicate that there has been a material change in asset values. The fair value of assets was determined by analysing sales and allowing for share, size, topography, location and other relevant factors specific to the asset being valued. From this analysis, an appropriate rate per square metre has been applied to the subject asset. During the intervening periods, fair value assessment using the indices provided by VGV is performed on a semi-annual basis as required by FRD 103 Non-Financial Physical Assets to determine that the carrying values of land and building approximate fair values.

For entities within the Public Order and Safety portfolio, the next full revaluation was scheduled for the financial year ending 30 June 2026. However as a one-off recalibration of the revaluation schedule, this full revaluation has been deferred to the financial year ending 30 June 2027. This deferral is due to the high concentration of entities originally scheduled for revaluation in the 2025–26 financial year, which would have placed significant demand on the resources of the VGV.

The deferral aims to balance workloads across the valuation cycle and ensure appropriate quality and oversight in the conduct of revaluations. An interim revaluation will continue to be assessed and undertaken in accordance with the requirements of FRD 103, where indicators of material movements in fair value are identified.

To note, revaluation increases or decreases arise from differences between an asset's carrying value and fair value.

Net revaluation increases (where the carrying amount of a class of assets is increased as a result of a revaluation) are recognised in 'Other economic flows – changes in physical asset revaluation surplus' and accumulated in equity under the physical asset revaluation surplus. However, the net revaluation increase is recognised in the net result to the extent that it reverses a net revaluation decrease in respect of the same class of property, plant and equipment previously recognised as an expense (other economic flows) in the net result. Conversely, net revaluation decreases are recognised immediately as other economic flows in the net results unless a credit balance exists in the physical asset revaluation surplus, to which the net revaluation decrease is recognised in "Other economic flow – changes in physical asset revaluation surplus" to the extent of the credit balance.

Revaluation increases and decreases relating to individual assets within a class of property, plant and equipment, are offset against one another within that class but are not offset in respect of assets in different classes. Any asset revaluation surplus is not normally transferred to accumulated funds on derecognition of the relevant asset.

The last independent full revaluation that was undertaken by the VGV was in 2020–21. On a semi-annual basis, Victoria Police monitors the changes in the fair value of each asset and liability through relevant data sources to determine whether any revaluation is required.

Heritage assets are valued using the current replacement cost method. This cost generally represents the replacement cost of the building/component after applying depreciation rates on a useful life basis. However, for some heritage and iconic assets, the cost may be the reproduction cost rather than the current replacement cost if those assets' service potential could only be replaced by reproducing them with the same materials.

Where it has not been possible to examine hidden works such as structural frames and floors, the use of reasonable materials and methods of construction have been assumed bearing in mind the age and nature of the building. The estimated cost of reconstruction including structure services and finishes, also factors in any heritage classifications as applicable.

An independent valuation of Victoria Police's heritage assets was performed by VGV. The valuation was performed based on the current replacement cost of the assets. The effective date of the valuation was 30 June 2021. As the valuation relies on unobservable inputs such as direct costs per square metre and useful lives that are not based on observable market data, these assets would be classified as Level 3 assets.

Artworks

Artworks is held at fair value. An independent valuation of artworks was performed by VGV as at 30 June 2021. Artworks are valued using the market approach based on comparable sales; however, due to the unique nature of many pieces and limited observable market data, significant unobservable inputs such as expert judgement are applied. Accordingly, artworks are classified as level 3 assets.

Plant and Equipment

Plant and equipment is held at fair value. When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the current replacement cost method. Similar to Heritage assets, this valuation method involves the use of significant unobservable inputs, including cost per unit and remaining useful life estimates, resulting in classification as Level 3 assets.

There were no changes in valuation techniques throughout the period to 30 June 2026.

For all assets measured at fair value, the current use is considered the highest and best use.

Reconciliation of Level 3 Fair value movements

($ thousand)

2026	Specialised land	Specialised buildings[c]	Heritage assets	Leasehold improvement	Plant and equipment[c]	Cultural artworks
Opening balance	**642,392**	**684,584**	**57,744**	**195,601**	**128,319**	**5,256**
Purchases		339		625	8,007	71
Sales	(2,600)					
Assets free of charge					14	
Movement to carrying value of right-of-use assets						
Assets recognised for first time					94	
Transfers:						
In (out) of assets under construction		83,662	7,544	2,810	45,937	
Between asset classes		(884)	13	872		
From contributed capital	(12,651)	(13)	(120)			
Gains or losses recognised in net result:		(107)	–	(411)	(1,679)	
Depreciation		(52,567)	(4,405)	(16,621)	(36,409)	
Subtotal	**627,141**	**715,014**	**60,776**	**182,876**	**144,283**	**5,327**
Revaluation	(1,046)	141,107	10,920	47,271	–	–
Closing balance [a]	**626,095**	**856,121**	**71,696**	**230,147**	**144,283**	**5,327**

($ thousand)

2025	Specialised land	Specialised buildings	Heritage assets	Leasehold improvement	Plant and equipment	Cultural artworks
Opening balance	**655,623**	**2,087,042**	**59,138**	**187,271**	**345,960**	**5,244**
Purchases		12,333	365	901	89,918	12
Sales						
Assets free of charge					902	
Movement to carrying value of right-of-use assets		8,519			(205)	
Assets recognised for first time					358	
Transfers:						
In (out) of assets under construction		18,623	1,814	23,383	22,619	
Between asset classes		(598)	461		137	
From contributed capital	(73)					
Gains or losses recognised in net result:		(142)		(22)	(20,500)	
Depreciation	(644)	(125,409)	(4,034)	(15,932)	(98,870)	
Subtotal	**(717)**	**(86,674)**	**(1,394)**	**8,330**	**(5,641)**	**12**
Revaluation	(721)	–	–	–	–	–
Closing balance [b]	**654,185**	**2,000,368**	**57,744**	**195,601**	**340,319**	**5,256**

Notes:
(a) Effective from the 2025–26 financial year reporting period, FRD 104 Leases requires right-of-use assets to be measured at cost. Accordingly, fair value-based right-of-use asset balances have been removed from this table. Refer to Note 9.8 for further information.
(b) The 2024–25 comparative information has not been restated and includes right-of-use asset balances measured under the previous fair value methodology. Refer to Note 9.8 for further information.
(c) The impact of the change between 2024–25 and 2025–26 in measurement basis for right-of-use assets is most significant in the Specialised Buildings and Plant and Equipment asset classes.

Description of significant unobservable inputs to Level 3 Valuations

During the financial year, management performed a managerial revaluation of relevant land and building-related asset classes where fair value indicators, including Valuer-General Victoria land indexation factors and building cost indexation factors for the 2026 financial year, indicated a material movement in fair value. The resulting movements have been incorporated into the carrying amounts and reflected in the significant unobservable inputs and ranges disclosed below, where applicable.

Asset Class	Valuation Technique	Significant Unobservable Inputs	Range	Sensitivity Of Fair Value Measurement to Changes in Significant Unobservable Inputs
Specialised land	Current replacement approach	VGV land indexation factors	VGV land indexation factors applied by postcode and land use type.	A significant increase or decrease in the VGV land indexation factor, would result in change in the fair value. Movement between 10%–40% a managerial revaluation will occur.
Specialised buildings	Current replacement approach	VGV Building indexation factors	VGV Building indexation factors applied by postcode and land use type.	A significant increase or decrease in the VGV building indexation factor, would result in change in the fair value. Movement between 10%–40% a managerial revaluation will occur.
		Direct cost per square metre	Range: Minimum $6 to maximum $7,346/$m^2$	A significant increase or decrease in direct cost per square metre adjustment would result in a significant higher or lower fair value.
		Useful life of specialised buildings	10–50 years	A significant increase or decrease in the estimated useful life would result in a correspondingly higher or lower fair value. Useful lives vary across four building components: structure/shell (longest), building site engineering, fit-out, and building systems.
Heritage assets	Current replacement approach	VGV Building indexation factors	VGV building indexation factors applied by postcode and land use type.	A significant increase or decrease in the VGV building indexation factor, would result in change in the fair value. movement greater than 10% or less than 40% a managerial revaluation will occur.
		Direct cost per square metre	Range: minimum $5 to maximum $1,782/$m^2$	A significant increase or decrease in direct cost per square metre adjustment would result in a significant higher or lower fair value.
		Useful life of specialised buildings	10–50 years	A significant increase or decrease in the estimated useful life would result in a correspondingly higher or lower fair value. Useful lives vary across four building components: structure/shell (longest), building site engineering, fit-out, and building systems.
Leasehold improvements	Current replacement approach	Australian Bureau of Statistics Producer Price Indexes	Australian Bureau of Statistics producer price index for the Victorian construction industry applied.	A significant increase or decrease in the ABS producer price index, would result in change in the fair value. Movement greater than 10% or less than 40% a managerial revaluation will occur.
		Cost per unit	Range: minimum $17/$m^2$ to maximum $36,681,914/$m^2$	A significant increase or decrease in cost per unit would result in a significantly higher or lower fair value.
		Useful life of Leasehold improvements	3–50 years	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation.
Plant and equipment	Current replacement cost	Cost per unit	Range: minimum $35 – maximum $12,180,054	A significant increase or decrease in cost per unit would result in a significantly higher or lower fair value.
		Useful life of plant and equipment	4–40 years	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation.
Cultural artworks	Current replacement approach	Cost per unit	Range: $1,500–$2,400,000	Cultural assets are classified as having an indefinite useful life.

9. OTHER DISCLOSURES

Introduction

This section includes those additional disclosures required by accounting standards or otherwise, that are material for the understanding of this financial report.

Structure **Pages**

9.1 Other economic flows included in net result 99
9.2 Responsible persons 99–100
9.3 Remuneration of executives 100
9.4 Related parties 100–103
9.5 Subsequent events 103
9.6 Other accounting policies 103
9.7 Australian accounting standards issued that are not yet effective 103–104
9.8 Changes in accounting policy 104
9.9 Style conventions 104

9.1 Other economic flows included in net result

Other economic flows measure the change in volume or value of assets or liabilities that do not result from transactions.

Other gains/(losses) from other economic flows include the gains or losses from:

- the revaluation of the present value of the long service leave liability due to changes in the bond interest rates; and
- assessment of aged debtors for bad or doubtful debts allowances.

($ thousand)

	2026	2025
Net gain/(loss) on non-financial assets		
Net gain on disposal of plant, equipment and motor vehicles	2,288	13,038
Assets recognised for the first time	56	(4,052)
Total net gain/(loss) on non-financial assets	**2,344**	**8,986**
Other gain/(loss) from other economic flows		
Net gain/(loss) arising from revaluation of long service leave liability [(a)]	26,087	(9,730)
Net gain/(loss) from bad/doubtful debts	4,743	(829)
Total other gain/(loss) from other economic flows	**30,830**	**(10,559)**

Note:
(a) Revaluation gain/(loss) are due to changes in bond rates.

Net gain/(loss) on non-financial assets

Net gain/(loss) on non-financial assets and liabilities includes realised and unrealised gains and losses as follows:

- **Disposal of non-financial assets**
  Any gain or loss on the sale of non-financial assets is recognised at the date of disposal and is determined after deducting from the proceeds the carrying value of the asset at the time.
- **Impairment of non-financial assets**
  Refer to Note 5.1 Property, Plant and Equipment.

Net gain/(loss) on disposal of non-financial assets

Net gain/(loss) on non-financial assets and liabilities includes realised and unrealised gains and losses as follows:

($ thousand)

	2026	2025
Proceeds from disposal of plant, equipment and motor vehicles	25,444	34,595
Written down value of assets sold/disposed of	(23,156)	(21,557)
Net gain/(loss) on disposal of non-financial assets	**2,288**	**13,038**

9.2 Responsible persons

In accordance with the Ministerial Directions issued by the Minister for Finance under the Financial Management Act, the following disclosures are made regarding responsible persons for the reporting period.

Names

The persons who held the positions of Ministers and Accountable Officers in Victoria Police are as follows:

Responsible ministers		
Minister for Police, Minister for Community Safety, Minister for Victims and Minister for Racing	The Hon. Anthony Carbines MP	1 July 2025 to 30 June 2026

Accountable officers		
Chief Commissioner of Police	Mike Bush CNZM	1 July 2025 to 30 June 2026
Acting Chief Commissioner of Police	Robert J. Hill APM	23 December 2025 to 27 December 2025
Acting Chief Commissioner of Police	Wendy Steendam AM APM	28 December 2025 to 4 January 2026
Acting Chief Commissioner of Police	Robert J. Hill APM	1 April 2026 to 12 April 2026

Remuneration

Remuneration received or receivable by the Accountable Officer in connection with the management of Victoria Police during the reporting period, in addition to all Accountable Officers acting in the period. This was in the range: $0.81 million and $0.82 million (2025: $1.83 million and $1.84 million).

9.3 Remuneration of Senior Executive Service (SES) officers

Remuneration of Senior Executive Service (SES) officers

The number of SES officers (other than the Minister, Accountable Officer and Governor-in-Council appointees) and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalents provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits (as defined in AASB 119 *Employee Benefits*) in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered, and is disclosed in the following categories.

a) **Short-term employee benefits** include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

b) **Post-employment benefits** include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

c) **Other long-term benefits** include long service leave, other long-service benefit or deferred compensation.

d) **Termination benefits** include termination of employment payments, such as severance packages.

Several factors affected total remuneration payable to SES officers over the year. A number of employment contracts were completed and renegotiated and a number of SES officers retired or resigned in the past year. The impact of this is shown in the table below.

($ thousand)

Remuneration of SES officers	Total Remuneration	
(including key management personnel disclosed in Note 9.4 Related Parties and excluding Governor-in-Council appointees and Accountable Officer)	2026	2025
Short-term employee benefits	16,503	16,335
Post employment benefits	2,585	1,598
Other long-term benefits	307	379
Total remuneration	**19,395**	**18,312**
Total number of SES officers [(a)]	**59**	**60**
Total annualised employee equivalent [(b)]	**47**	**58**

Notes:

(a) The total number of SES officers includes persons who meet the definition of Key Management Personnel (KMP) of the entity under AASB 124 Related Party Disclosures and are also reported within the related parties note disclosure (refer to Note 9.4 Related Parties). This number includes all SES officers that have been employed during the year, including those who have left Victoria Police during the course of the year.

(b) Annualised employee equivalent is based on paid working hours of 38 ordinary hours per week over the 52 weeks for a reporting period.

9.4 Related parties

Victoria Police is a wholly owned and controlled entity of the State of Victoria. Related parties of Victoria Police include:

- all key management personnel and their close family members and personal business interests (controlled entities, joint ventures and entities that they have significant influence over); and
- all Cabinet Ministers and their close family members; and
- all departments and public sector entities that are controlled and consolidated into the whole of State consolidated financial statements.

Significant transactions with government-related entities

Victoria Police received funding and made payments to the consolidated fund of $4.82 billion and $65.9 million respectively (2025: $4.53 billion and $59.4 million respectively).

During the year, Victoria Police incurred the following material government related entity transactions and balances at year-end. All related party transactions have been entered into on an arm's-length basis.

2026 ($ thousand)

Receipts/receivables entity	Portfolio dept	Receipts		Balance Outstanding	
		Nature	Amount	Nature	Amount
Department of Justice and Community Safety	DJCS	Grants	4,815,387	Receivables	208
		Contributions	7,395		
		Other income	530		1
Governor of Victoria	DPC	Protective services	2,520	Receivables	
Department of Families, Fairness and Housing	DFFH	Contributions	1,285	Receivables	
Department of Jobs, Skills, Industry and Regions	DJSIR	Contributions	20		
		Other income	4,285		
Transport Accident Commission	DTP	Grants	7,651	Receivables	2,947
Department of Treasury and Finance	DTF	Other income	2,663	Receivables	
Victorian WorkCover Authority		Other income	16		
		Contributions	71	Receivables	58
Department of Transport and Planning	DTP	Grants	5,671		148
		Information services	29		

Note: Amounts owing from the Victorian Government as disclosed in Note 6.1 Receivables represent funding for all commitments incurred and are drawn through grants funding from the Department of Justice and Community Safety.

2026 ($ thousand)

Payments/liabilities entity	Portfolio dept	Payments		Balance Outstanding	
		Nature	Amount	Nature	Amount
Court Services Victoria	DJCS	Court services	4,732	Payables	425
Department of Justice and Community Safety	DJCS	Various expenses	17,621	Payables	45
Department of Treasury and Finance	DTF	Various expenses	4	Payables	
Department of Transport and Planning	DTP	Various expenses	1,962	Payables	
Triple Zero Victoria	DJCS	Telecommunications	374	Payables	
State Revenue Office	DTF	Payroll tax	209,608	Payables	16,914
Victorian Interpreting and Translating Service	DPC	Interpreting services	1,320	Payables	
VicFleet	DTF	Leasing of motor vehicles	69,705	Payables	155,285
Victorian Government Solicitor's Office	DJCS	Legal expenses	24,826	Payables	351
Victorian Institute of Forensic Medicine	DJCS	Forensic medical services	7,049	Payables	2
Victorian WorkCover Authority	DTF	Insurance	325,225	Payables	–
Victorian Managed Insurance Authority	DTF	Insurance	11,425	Payables	1,274

2025 ($ thousand)

Receipts/receivables entity	Portfolio dept	Receipts		Balance Outstanding	
		Nature	Amount	Nature	Amount
Department of Justice and Community Safety	DJCS	Grants	4,531,976		
		Contributions	4,531	Receivables	1,115
		Other income	1,084		
Governor of Victoria	DPC	Protective services	2,630	Receivables	
Department of Families, Fairness and Housing	DFFH	Contributions	2,919	Receivables	694
Department of Jobs, Skills, Industry and Regions	DJSIR	Contributions	12,161		1,434
Transport Accident Commission	DTP	Grants	10,158	Receivables	
Department of Treasury and Finance	DTF	Other income	450	Receivables	33
Victorian WorkCover Authority		Grants	419		
		Contributions	165	Receivables	
Department of Transport and Planning	DTP	Grants	233		6,171
		Information services	29		

Note: *Amounts owing from the Victorian Government as disclosed in Note 6.1 Receivables represent funding for all commitments incurred and are drawn through grants funding from the Department of Justice and Community Safety.*

2025 ($ thousand)

Payments/liabilities entity	Portfolio dept	Payments		Balance Outstanding	
		Nature	Amount	Nature	Amount
Court Services Victoria		Court services	4,310	Payables	1,131
Department of Justice and Community Safety	DJCS	Various expenses	20,051	Payables	229
Department of Premier and Cabinet	DPC	IT services	–	Payables	
Department of Treasury and Finance	DTF	Various expenses	–	Payables	3,249
Department of Transport and Planning	DTP	Licensing services	2,092	Payables	135
Triple Zero Victoria	DJCS	Telecommunications	257	Payables	–
State Revenue Office Victoria	DTF	Payroll tax	187,724	Payables	19,024
Victorian Interpreting and Translating Service	DPC	Interpreting services	1,139	Payables	101
VicFleet	DTF	Leasing of motor vehicles	55,178	Payables	151,536
Victorian Government Solicitor's Office	DJCS	Legal expenses	26,415	Payables	2,292
Victorian Institute of Forensic Medicine	DJCS	Forensic medical services	7,103	Payables	351
Victorian WorkCover Authority	DJCS	Insurance	277,151	Payables	20
Victorian Managed Insurance Authority	DTF	Insurance	12,217	Payables	31
Victorian Public Sector Commission	DPC	Professional Development	633	Payables	–

Remuneration of key management personnel

The compensation detailed below only includes salaries and benefits of key management personnel of Victoria Police Executive Command. As at 30 June 2026, the Victoria Police Executive Command is made up of 8 members. The members comprise the Chief Commissioner of Victoria Police, Deputy Commissioners, and Deputy Secretaries. It excludes the salaries and benefits received by the Portfolio Minister where the remuneration and allowances are set by the *Parliamentary Salaries and Superannuation Act 1968* and are reported within the State's Annual Financial Report.

($ thousand)

	Total remuneration	
	2026	2025
Short-term employee benefits	4,212	5,449
Post employment benefits	666	369
Other long term benefits	87	105
Total remuneration	**4,965**	**5,923**

Transactions with key management personnel and other related parties

Given the breadth and depth of State government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public e.g. stamp duty and other government fees and charges. Further employment of processes within the Victorian public sector occur on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the Victorian Government Procurement Board requirements.

Outside of normal citizen type transactions with Victoria Police, there were no related party transactions that involved key management personnel and their close family members. No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

9.5 Subsequent events

On 4 August 2026, the Premier of Victoria announced the appointment of the Honourable Paul Edbrooke MP as Minister for Police, Emergency Services, Crime Prevention and Multicultural Affairs. This event does not require adjustment to the 2025–26 financial statements.

9.6 Other accounting policies

Contributions by owners

Consistent with the requirements of AASB 1004 *Contributions*, contributions by the owner (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of Victoria Police.

Additions to net assets which have been designated as contributions by owners are recognised as contributed capital. Other transfers that are in the nature of contributions or distributions have also been designated as contributions by owners.

Transfers of net assets arising from administrative restructurings are treated as distributions to or contributions by owners. Transfers of net liabilities arising from administrative restructurings are treated as distributions to owners.

9.7 Australian Accounting Standards issued that are not yet effective

Certain new and revised accounting standards have been issued but are not effective for the 2025–26 reporting period. These accounting standards have not been applied to the Financial Statements.

AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

AASB 2022-*10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* amended AASB 13 by adding Appendix F Australian implementation guidance for not-for-profit public sector entities. Appendix F explains and illustrates the application of the principles in AASB 13 on developing unobservable inputs and the application of the cost approach. These clarifications are mandatorily applicable annual reporting periods beginning on or after 1 January 2024. FRD 103 permits Victorian public sector entities to apply Appendix F of AASB 13 in their next scheduled formal asset revaluation or interim revaluation (whichever is earlier).

In accordance with FRD 103, the Victoria Police will apply Appendix F of AASB 13 in its next scheduled formal revaluation in FY2027 or interim revaluation process (whichever is earlier).

AASB 17 *Insurance Contracts*, AASB 2022-8 *Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments* and AASB 2022-9 *Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector*

AASB 17 replaces AASB 4 *Insurance Contracts*, AASB 1023 *General Insurance Contracts* and AASB 1038 *Life Insurance Contracts* for not-for-profit public sector entities for annual reporting periods beginning on or after 1 July 2026.

AASB 2022-9 amends AASB 17 to make public sector-related modifications (e.g. it specifies the pre-requisites, indicators and other considerations in identifying arrangements that fall within the scope of AASB 17 in a public sector context). This Standard applies for annual reporting periods beginning on or after 1 July 2026.

AASB 2022-8 makes consequential amendments to other Australian Accounting Standards so that public sector entities are permitted to continue to apply AASB 4 and AASB 1023 to annual periods before 1 July 2026. This Standard applies for annual reporting periods beginning on or after 1 January 2023.

AASB 2024-2 *Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments*

AASB 2024-2 amends AASB 7 *Financial Instruments: Disclosures* and AASB 9 *Financial Instruments*.

AASB 2024-2 amends requirements relating to:

- settling financial liabilities using an electronic payment system
- assessing contractual cash flow characteristics of financial assets with environmental, social and corporate governance (ESG) and similar features
- disclosure requirements for investments in equity instruments designated at fair value through other comprehensive income and financial instruments with contingent features that do not relate directly to basic lending risks and costs.

This amendment applies to annual reporting periods beginning on or after 1 January 2026.

AASB 18 *Presentation and Disclosure of Financial Statements*

AASB 18 replaces AASB 101 *Presentation of Financial Statements* to improve how entities communicate in their financial statements, with a particular focus on information about financial performance in the statement of profit or loss.

The key presentation and disclosure requirements established by AASB 18 is the presentation of newly defined subtotals in the statement of profit or loss.

AASB 18 applies to annual reporting periods beginning on or after 1 January 2027 for-profit entities and applies to annual reporting periods beginning on or after 1 January 2028 for not-for-profit entities. The delayed date of one year will allow the AASB to consult with stakeholders and consider potential modifications for application by not-for-profit public sector entities.

Victoria Police is currently in the process of assessing the potential impact of these standards and amendments.

A number of other standards and amendments have also been issued that apply to future reporting periods, however they are not expected to have any significant impact on the financial statements in the period *of* initial application.

9.8 Changes in accounting policy

Victoria Police has changed its accounting policy for the subsequent measurement of right-of-use assets arising from market leases, from the revaluation model to the cost model. This change has been made in accordance with the updated requirements of FRD104 Lease Accounting.

Under the previous accounting policy, Victoria Police measured right-of-use assets arising from market leases using the revaluation model, with fair value determined in accordance with AASB 13 Fair Value Measurement. Following the change in accounting policy, these assets are measured using the cost model. Under the cost model, right-of-use assets are recognised at cost, less accumulated depreciation and accumulated impairment losses, and adjusted for any remeasurement of the related lease liability. Periodic revaluations are no longer required; however, Victoria Police continues to assess right-of-use assets for impairment in accordance with AASB 136 Impairment of Assets.

Victoria Police has applied the change in accounting policy using a modified retrospective approach. The carrying amount of each right-of-use asset recognised under the revaluation model as at 30 June 2025 has been adopted as the opening carrying amount on transition to the cost model.

Comparative information has not been restated and continues to be presented on the basis previously reported.

Impacts on financial statements

The change in accounting policy did not result in the recognition of an impairment loss for Victoria Police's right-of-use assets as at 30 June 2026. However, the change affected the basis on which Victoria Police assessed fair value movements for its broader non-financial physical assets. From 2025–26, right-of-use assets are measured under the cost model and are no longer consolidated with owned buildings for the purpose of assessing fair value movements. As a result, owned buildings and leasehold improvements were assessed separately using the June 2026 Valuer-General Victoria indices. This assessment exceeded the 10 per cent managerial revaluation threshold and resulted in a $208.9 million increase in non-financial physical assets and the physical asset revaluation reserve. The impact has been recognised in other economic flows in the Comprehensive Operating Statement, Property, Plant and Equipment in the Balance Sheet, the Statement of Changes in Equity, and the related disclosures in Notes 5.1, 5.3 and 8.3.2. Accordingly, while the change did not result in an impairment of right-of-use assets, it had a consequential impact on the recognition, presentation and disclosure of Victoria Police's non-financial physical assets in the 2025–26 financial statements.

9.9 Style conventions

Figures in the tables and in the text have been rounded to the nearest thousand dollars, unless otherwise stated. Discrepancies in tables between totals and sums of components reflect rounding. Percentage variations in all tables are based on the underlying unrounded amounts.

The notation used in the tables is as follows:

–	zero or rounded to zero
(xxx.x)	negative numbers
200x	year period

8

APPENDICES

The appendices to the Victoria Police annual report contain reference material, including an index of our disclosures, and the honours and awards list for 2025–26.



Appendix A: Disclosure index

Legislation	Requirement	Page Ref
FRD 8	Objectives, indicators and outputs	11–18
FRD 22	Manner of establishment and the relevant ministers	3–4, 99–100
FRD 22	Purpose, functions, powers and duties	3–4
FRD 22	Key initiatives and projects	19–27
FRD 22	Nature and range of services provided	3
FRD 22	Organisational structure	4–6
FRD 22	Audit and Risk Committee membership	6
FRD 8	Performance against output performance measures	11–18
FRD 8	Budget portfolio outcomes	107–111
FRD 10	Disclosure Index	105–106
FRD 12	Disclosure of major contracts	30
FRD 15	Executive disclosures	53
FRD 22	Employment and conduct principles	53
FRD 22	Occupational health and safety policy	9–10
FRD 22	Summary of the financial results for the year	18
FRD 22	Significant changes in financial position during the year	18
FRD 22	Summary of operational and budgetary objectives, including performance against the objectives and significant achievements	11–18
FRD 22	Major changes or factors affecting performance	11–18
FRD 22	Subsequent events	103
FRD 22	Application and operation of *Freedom of Information Act 1982*	34
FRD 22	Compliance with building and maintenance provisions of *Building Act 1993*	34–35
FRD 22	Statement on National Competition Policy	35
FRD 22	Application and operation of the *Public Interest Disclosures Act 2012*	35–36
FRD 22	Application and operation of the *Carers Recognition Act 2012*	36
FRD 22	Details of consultancies over $10,000	30
FRD 22	Details of consultancies under $10,000	30
FRD 22	Disclosure of government advertising expenditure	30
FRD 22	Disclosure of ICT expenditure	30

Legislation	Requirement	Page Ref
FRD 22	Disclosure of review and study expenses	31–34
FRD 22	Statement of availability of other information	48
FRD 22	Disclosure of emergency procurement	33
FRD 22	Disclosure of social procurement activities under the Social Procurement Framework	29
FRD 22	Disclosure of procurement complaints	34
FRD 24	Environmental reporting	43–47
FRD 25	Local Jobs First	28–29
FRD 29	Workforce Data disclosures	50–51
SD 5.2	Specific requirement under Standing Direction 5.2	3–53
SD 5.4.1	Attestation for compliance with Ministerial Standing Direction	48
SD 5.2.3	Declaration in report of operations	Inside front cover
SD 5.2.2	Declaration in financial statements	62
SD 5.2.1 (a)	Compliance with Australian accounting standards and other authoritative pronouncements	67
SD 5.2.1 (b)	Compliance with Model Financial Report	60–104
FRD 9	Departmental Disclosure of Administered Assets and Liabilities by Activity	73–74
FRD 11	Disclosure of Ex gratia Expenses	72
FRD 13	Disclosure of Parliamentary Appropriations	107–108
FRD 21	Disclosures of Responsible Persons, Executive Officers and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report	99
FRD 103	Non–Financial Physical Assets	74
FRD 110	Cash Flow Statements	110
FRD 112	Defined Benefit Superannuation Obligations	69
FRD 114	Financial Instruments – general government entities and public non–financial corporations	88–92

Legislation	Page Ref
Building Act 1993	34
Carers Recognition Act 2012	36
Climate Action Act 2017	44
Control of Weapons Act 1990	38–39
Corrections Act 1986	40
Disability Act 2006	36
Fair Work Act 2009	8
Financial Management Act 1994	Inside front cover,2, 6, 29, 38, 48, 63, 67, 69, 86, 88, 99
Firearms Act 1996	40
Freedom of Information Act 1982	30, 34, 48
Graffiti Prevention Act 2007	41
Independent Broad–based Anti–corruption Act 2011	35–36
Local Jobs First Act 2003	28
Project Development and Construction Management Act 1994	35
Public Administration Act 2004	4–5, 8–9, 53, 56, 103
Public Interest Disclosure Act 2012	35–36
Sentencing Act 1991	42
Sex Offenders Registration Act 2004	42–43
Victoria Police Act 2013	3–5, 8, 37–38, 56, 67

Appendix B: Budget Portfolio Outcomes

Comprehensive operating statement for the financial year ended 30 June 2026

	Actual $'000	Original Budget $'000	Variance $'000	Variance %
Income from transactions				
Output appropriations [a]	4,815,387	4,501,578	313,809	7%
Interest	155	50	105	210%
Sale of goods and services	5,577	–	5,577	0%
Grants [b]	25,490	8,153	17,337	213%
Fair value of assets and services received free of charge or for nominal consideration	13	–	13	0%
Other income	2,046	1,514	532	35%
Total income from transactions	**4,848,668**	**4,511,295**	**337,373**	**7%**
Expenses from transactions				
Employee expenses [c]	3,912,661	3,533,113	379,548	11%
Depreciation and amortisation	260,995	268,547	(7,552)	(3%)
Interest expense	62,393	57,597	4,796	8%
Grants and other transfers	1,944	3,579	(1,635)	(46%)
Purchase of supplies and services	607,442	645,490	(38,049)	(6%)
Total expenses from transactions	**4,845,434**	**4,508,326**	**337,108**	**7%**
Net result from transactions (net operating balance)	**3,234**	**2,969**	**266**	**9%**
Other economic flows included in net result				
Net gain/(loss) on non-financial assets	2,344	10,700	(8,356)	(78%)
Net gain/(loss) from other economic flows [d]	30,830	–	30,830	0%
Total other economic flows included in net result	**33,174**	**10,700**	**22,474**	**210%**
Net result	**36,408**	**13,669**	**22,740**	**166%**
Other economic flows – other comprehensive income				
Items that may be reclassified to net result				
Fair value gain/(loss) arising from cash flow hedging instruments during the year	(935)	–	(935)	0%
Items that will not be reclassified to net result				
Changes in physical asset revaluation surplus [e]	207,514	–	207,514	0%
Total other economic flows – other comprehensive income	**206,579**	–	**206,579**	**0%**
Comprehensive result	**242,988**	**13,669**	**229,320**	**1678%**

Notes: The budget portfolio outcome statements are not prepared on the same basis as the Annual Financial Statements due to differences in the mapping between Actuals and Budget.

(a) The increase in actual output appropriation compared to budget was mainly due to additional Treasurer's Advance funding to support Victoria Police operations and resourcing, partly offset by funding transfers to Emergency Management Victoria, rephasing initiatives into future years and returned or unapplied appropriation to Central Agencies.

(b) Grants greater than the original budget primarily due to additional funding received during the year for specific policing initiatives and services, including illicit tobacco enforcement, Government House security, road safety, family violence programs and specialised capability projects.

(c) Actuals were higher than budget mainly due to increased employee-related costs, including salary increases under the new Enterprise Agreements, rank progression, higher WorkCover and superannuation costs, and growth in leave provisions.

(d) Actuals exceed budget mainly due to actuarial gains from higher Treasury bond discount rates and a reduction in the doubtful debt provision.

(e) A managerial review of land and buildings was undertaken during the year using Valuer-General Victoria indices, with buildings and leasehold improvements asset classes exceeding the 10 per cent threshold resulting in an asset revaluation recognition.

Balance sheet as at 30 June 2026

	Actual $'000	Original Budget $'000	Variance $'000	Variance %
Assets				
Financial assets				
Cash and deposits [a]	46,560	101,842	(55,283)	(54%)
Receivables [b]	1,478,439	1,706,469	(228,030)	(13%)
Other financial assets	115	363	(248)	(68%)
Total financial assets	1,525,114	1,808,674	(283,561)	(16%)
Non financial assets				
Inventories	11,615	8,603	3,012	35%
Non-financial physical assets classified as held for sale, including disposal group assets	3,465	2,029	1,436	71%
Property, plant and equipment [c]	3,573,897	3,322,531	251,367	8%
Intangible assets	27,431	(6,261)	33,692	(538%)
Other	59,184	41,385	17,799	43%
Total non financial assets	**3,675,592**	**3,368,287**	**307,306**	**9%**
Total assets	**5,200,706**	**5,176,961**	**23,745**	**0%**
Liabilities				
Payables	168,040	189,657	(21,617)	(11%)
Borrowings	1,744,165	1,680,532	63,633	4%
Provisions	1,046,451	1,004,308	42,143	4%
Total liabilities	**2,958,656**	**2,874,497**	**84,159**	**3%**
Net assets	**2,242,049**	**2,302,464**	**(60,414)**	**(3%)**
Equity				
Accumulated surplus/(deficit)	172,654	200,779	(28,124)	(14%)
Reserves	1,077,353	870,697	206,656	24%
Contributed capital	992,042	1,230,988	(238,946)	(19%)
Net worth	**2,242,049**	**2,302,464**	**(60,414)**	**(3%)**

Notes: The budget portfolio outcome statements are not prepared on the same basis as the Annual Financial Statements due to differences in the mapping between Actuals and Budget.

(a) Cash and deposits were lower than the budget, mainly due to an accounting reclassification with no impact on the overall operating results between cash held in trust and the State Administration Unit Receivable

(b) Receivables from Government were lower than budget primarily due to reduced operational funding and the timing of receipts, payments and employee provisions

(c) Property, Plant and Equipment was higher than budget mainly due to managerial revaluation gains and asset additions from completed works and major projects, including Clyde North and Benalla Police stations, specialist facilities and a new purpose built Marine vessel.

Administered items for the financial year ended 30 June 2026

	Actual $'000	Budget $'000	Variance $'000	Variance %
ADMINISTERED OPERATING STATEMENT				
Administered income				
Interest	347	17	330	1942%
Sales of goods and services	58,364	36,215	22,149	61%
Grants	4,365	6,080	(1,715)	(28%)
Other income	16,654	5,643	11,011	195%
Total administered income	**79,730**	**47,955**	**31,775**	**66%**
Administered expenses				
Employee expenses	4,979	3,375	1,604	48%
Depreciation	–	4	(4)	(100%)
Payments into the consolidated fund	65,966	42,762	23,204	54%
Other operating expenses	14,024	1,023	13,001	1271%
Total administered expenses	**84,969**	**47,164**	**37,805**	**80%**
Income less expenses	**(5,239)**	**791**	**(6,030)**	**(762%)**
Other economic flows included in net result				
Net gain/(loss) on non-financial assets and other economic flows	3,474	700	2,774	396%
Net gain/(loss) on financial instruments and statutory receivables/payables	103	–	103	0%
Other gains/(losses)from other economic flows	(11)	–	(11)	0%
Total other economic flows	**3,566**	**700**	**2,866**	**409%**
Net result	**(1,674)**	**1,491**	**(3,165)**	**(212%)**
Other economic flows – other non owner changes in equity				
Other non owner changes in equity	–	–	–	0%
Total other economic flows – other non owner changes in equity	**–**	**–**	**–**	**0%**
Comprehensive result	**(1,674)**	**1,491**	**(3,165)**	**(212%)**

	Actual $'000	Budget $'000	Variance $'000	Variance %
ADMINISTERED BALANCE SHEET				
Administered assets				
Cash and deposits	69,221	70,152	(931)	(1%)
Receivables	2,107	2,986	(879)	(29%)
Other financial assets		4,000	(4,000)	(100%)
Property, plant and equipment	11	5	7	145%
Other	73	92	(19)	(21%)
Total administered assets	**71,412**	**77,235**	**(5,822)**	**(8%)**
Administered liabilities				
Payables	62,039	66,352	(4,313)	(7%)
Provisions	852	791	61	8%
Total administered liabilities	**62,891**	**67,143**	**(4,252)**	**(6%)**
Total administered net assets	**8,521**	**10,093**	**(1,569)**	**(16%)**

Note: Budget portfolio outcomes differ from the Annual Financial Statements due to differences between budget and financial reporting account mapping, including the treatment of contributed capital and accumulated funds.

Cash flow statement for the financial year ended 30 June 2026

	Actual $'000	Original Budget $'000	Variance $'000	Variance %
Cash flows from operating activities				
Receipts				
Receipts from government	4,758,031	4,290,725	467,306	11%
Other receipts	36,773	7,153	29,620	414%
Interest received	155	50	105	210%
GST paid to or received from ATO [(a)]	(3,614)	–	(3,614)	0%
Payments				
Payments of grants and other transfers	(2,687)	(4,565)	1,878	(41%)
Payments to suppliers and employees [(b)]	(4,520,577)	(4,152,878)	(367,698)	9%
Capital asset charge payments	–	–	–	0%
Interest and other costs of finance paid	(62,393)	(57,597)	(4,796)	8%
Net cash flows from operating activities	**205,688**	**82,888**	**122,801**	**148%**
Cash flows from investing activities				
Proceeds from the sale of non-financial assets	25,441	34,000	(8,559)	(25%)
Net investment	(935)	–	(935)	0%
Payments for non-financial assets	(200,810)	(155,782)	(45,028)	29%
Net loans from other parties	(321)	–	(321)	0%
Net cash flows (used in) investing activities	**(176,625)**	**(121,782)**	**(54,843)**	**45%**
Cash flows from financing activities				
Proceeds from capital contribution by Department of Justice and Community Safety	3,468	114,238	(110,770)	(97%)
Repayment of right-of-use leases	(28,372)	(61,267)	32,895	(54%)
Net borrowings	2,065	–	2,065	0%
Net cash flows from financing activities	**(22,839)**	**52,971**	**(75,810)**	**(143%)**
Net increase in cash and cash equivalents	**6,225**	**14,077**	**(7,851)**	**(56%)**
Cash and cash equivalents at the beginning of the financial year	40,335	87,765	(47,430)	(54%)
Cash and cash equivalents at the end of the financial year	**46,560**	**101,842**	**(55,282)**	**(54%)**

Notes: The budget portfolio outcomes statements are not prepared on the same basis as the Annual Financial Statements due to differences in the mapping between Actuals and Budget.
(a) Goods and Services Tax is presented on a net basis.
(b) Payments were higher than budget mainly due to increased employee-related costs under the new Enterprise Agreements, including salary increases, allowances, leave and termination payments.

Statement of changes in equity for the financial year ended 30 June 2026

	Actual $'000	Original Budget $'000	Variance $'000	Variance %
Accumulated surplus/(deficit)				
Opening balance	**136,244**	**187,110**	**(50,866)**	**(27%)**
Comprehensive result	36,408	13,669	22,739	166%
Closing balance	**172,652**	**200,779**	**(28,127)**	**(14%)**
Contributed capital				
Opening balance	**1,001,359**	**1,116,749**	**(115,389)**	**(10%)**
Capital contributions received from government and/or contributions made to other state departments or entities [(a)]	(9,320)	114,238	(123,558)	(108%)
Closing balance	**992,041**	**1,230,987**	**(238,946)**	**(19%)**
Asset revaluation reserve				
Opening balance	**874,076**	**874,797**	**(721)**	**0%**
Revaluation surplus adjustment [(b)]	207,514	-	207,514	0%
Closing balance	**1,081,590**	**874,797**	**206,792**	**24%**
Hedging reserve				
Opening balance	**(3,300)**	**(4,100)**	**800**	**(20%)**
Fair value gain/(loss) arising from cash flow hedging instruments during the year	(934)	–	(934)	0%
Closing balance	**(4,234)**	**(4,100)**	**(133)**	**3%**
Total equity	**2,242,049**	**2,302,463**	**(60,414)**	**(3%)**

Notes: *The budget portfolio outcome statements are not prepared on the same basis as the Annual Financial Statements due to differences in the mapping between Actuals and Budget.*
(a) Contributed capital was lower than budget because Victoria Police's capital investment was funded from existing approved funding sources rather than requiring additional capital funding from government in FY2025–26.
(b) A managerial review of land and buildings was undertaken during the year using Valuer-General Victoria indices, with buildings and leasehold improvements asset classes exceeding the 10 per cent threshold resulting in an asset revaluation recognition.

Appendix C: 2025–26 Honours and awards

Australian Police Medal (APM)

Rank	First name	Surname
Inspector	Susan	David (Nolan)
Detective Sergeant	Janelle	Hardiman
Inspector	Kate	O'Neill
Leading Senior Constable	Nektarios (Nick)	Parissis
Inspector	Paul	Hargreaves
Detective Inspector	Dean	Thomas
Detective Senior Sergeant	Danny	Travaglini
Commander	Jane (Mary)	Welsh

Royal Humane Society Silver Medal

Rank	First name	Surname
Senior Constable	Troy	Beames

Medal for Courage

Rank	First name	Surname
Senior Constable	Troy	Beames
Detective Sergeant	Stephen	Harris
Senior Constable	Luke	Mason
Leading Senior Constable	Jane	Richards
Sergeant	Craig	Robinson
Sergeant	Cameron	Miller
Detective Senior Constable	Roman	Nestoriwskyj

Medal for Merit

Rank	First name	Surname
Detective Sergeant	Thelma	Bull

Victoria Police Star

Rank	First name	Surname
Detective Leading Senior Constable	Neal	Thompson
Senior Constable	Vadim	De Waart-Hottart
Leading Senior Constable	Thomas	Kinnane

Chief Commissioner's Commendation

Rank	First name	Surname
Senior Constable	Mark	Harwood
Senior Constable	Patrick	Wall
First Constable	James	Berry

Citizen's Commendation

First name	Surname
Donna	Williams
Esad	Yorus
Jennifer	Harrold
Keith	Fagg

Business Commendation

First name
GPT Group – Highpoint Shopping Centre

Note: *Appendix C 2025–26 Honours and awards only includes the recipients who consented for their names to be published in this annual report.*

Appendix D: Acronym glossary

ACAT	Aboriginal Cultural Awareness Training
ACLO	Aboriginal Community Liaison Officer
ACSO	Aboriginal Complaints Support Officer
AEE	Annualised Employee Equivalent
ANZPAA	Australia New Zealand Policing Advisory Agency
APM	Australian Police Medal
AWEI	Australian Workplace Equality Index
AYCP	Aboriginal Youth Cautioning program
CAD	Computer Aided Dispatch
CED	Conducted Energy Device
CFMEU	Construction, Forestry and Maritime Employees Union
CGEPS	Commission for Gender Equality in the Public Sector
CNZM	Companion of the New Zealand Order of Merit
CPA	Certified Public Accountant
CPRMv3	Case Prioritisation Response Model version 3
DLO	Disability Liaison Officer
DNA	Deoxyribonucleic Acid
EBSS	Enhanced Bail Supervision and Support
EIIF	Early Intervention and Investment Framework
ePINS	electronic Penalty Infringement Notices
EYOP	Embedded Youth Outreach Program
FAICD	Fellow of the Australian Institute of Company Directors
FCPA	Fellow of CPA Australia
FFin	Fellow of the Financial Services Institute of Australasia
FOI	Freedom of Information
FPO	Firearm Prohibition Order
FRD	Financial Reporting Direction
FTE	Full-Time Equivalent
GAICD	Graduate Member of the Australian Institute of Company Directors
GEAP	*Gender Equality Action Plan 2022–2024*
GIA	Gender Impact Assessment
HRSAC	Human Rights Strategic Advisory Committee
IBAC	Independent Broad-based Anti-corruption Commission
IPOC	Incident Police Operations Centre
LEAP	Law Enforcement Assistance Program
LGBTIQA+	Lesbian, Gay, Bisexual, Transgender, Queer/Questioning, Intersex and Asexual, Plus
LIDP	Local Industry Development Plan
LLB	Bachelor of Laws
LPG	Liquid Petroleum Gas
MBA	Master of Business Administration
MDC	Multidisciplinary Centre Model
MOBIUS	Molecular Biosensors at Point-of-Use
MPSG	Major Project Skills Guarantee
NABERS	National Australian Built Environment Rating System
NFR	National Firearms Register
NSCSP	National Survey of Community Satisfaction with Policing
OAM	Medal of the Order of Australia
OCI	Other Comprehensive Income
OHS	Occupational Health and Safety
PACPAFV	Police and Aboriginal Community Protocols Against Family Violence
PALO	Police Aboriginal Liaison Officer
PBTs	Preliminary Breath Tests
PCO	Police Custody Officers
PEIO	Portable Equipment Issue Office
PRS	Police Registration Service
PRSB	Police Registration and Services Board
PSO	Protective Services Officer
PV	Photovoltaic
RDTs	Roadside Drug Tests
RoGS	Report on Government Services
SCCC	State Command and Coordination Centre
SES	Senior Executive Service
SPF	Social Procurement Framework
SUV	Sports Utility Vehicle
TLSU	Tobacco Licensing Scheme Unit
TLV	Tobacco Licensing Victoria
VAGO	Victorian Auditor-General's Office
VCAT	Victorian Civil and Administrative Tribunal
VGRMF	Victorian Government Risk Management Framework 2025
VIPP	Victorian Industry Participation Policy
VPM	Victoria Police Manual
VPS	Victorian Public Service
WORC	Children's Court Weekend Online Remand Court
YCPEIP	Youth Crime Prevention and Early Intervention Program