

## Part 2

### Government Administration

#### Introduction

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

#### Summary of Recurrent and Asset Investment Expenditure

Agency	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Premier and Cabinet		
– Total Cost of Services .....	225,542	208,186
– Asset Investment Program .....	3,959	1,755
Public Sector Commission		
– Total Cost of Services .....	30,303	31,804
– Asset Investment Program .....	109	109
Governor's Establishment		
– Total Cost of Services .....	8,134	8,313
– Asset Investment Program .....	1,133	666
Western Australian Electoral Commission		
– Total Cost of Services .....	11,051	18,196
– Asset Investment Program .....	267	267
Salaries and Allowances Tribunal		
– Total Cost of Services .....	1,109	1,123

Agency	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Commissioner for Children and Young People		
– Total Cost of Services .....	3,457	3,477
Office of the Information Commissioner		
– Total Cost of Services .....	2,504	3,225
– Asset Investment Program .....	22	1,446
WorkCover WA Authority		
– Asset Investment Program .....	1,023	782
Registrar, Western Australian Industrial Relations Commission		
– Total Cost of Services .....	13,722	13,929
– Asset Investment Program .....	160	160

## Ministerial Responsibilities

Minister	Agency	Services
Premier; Treasurer; Minister for Public Sector Management; Federal-State Relations	Premier and Cabinet	<ol style="list-style-type: none"> <li>1. Administration of Executive Government Services</li> <li>2. Administration of Parliamentary Support</li> <li>3. Government Policy Management - Whole-of-Government</li> <li>6. Supporting the Royal Commission to Inquire into and Report on the Affairs of Crown Casino Perth</li> </ol>
Minister for Education; Aboriginal Affairs; Citizenship and Multicultural Interests	Premier and Cabinet	<ol style="list-style-type: none"> <li>4. Government Policy Management - Aboriginal Affairs</li> </ol>
Minister for Emergency Services; Innovation and the Digital Economy; Medical Research; Volunteering	Premier and Cabinet	<ol style="list-style-type: none"> <li>5. Government Policy Management - Digital Economy</li> </ol>
Premier; Treasurer; Minister for Public Sector Management; Federal-State Relations	Public Sector Commission	<ol style="list-style-type: none"> <li>1. Public Sector Leadership</li> <li>2. Assistance and Support</li> <li>3. Oversight and Reporting</li> </ol>
	Governor's Establishment	<ol style="list-style-type: none"> <li>1. Effective Support to the Governor</li> <li>2. Management of the Governor's Establishment</li> </ol>
Attorney General; Minister for Electoral Affairs	Western Australian Electoral Commission	<ol style="list-style-type: none"> <li>1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients</li> </ol>
Premier; Treasurer; Minister for Public Sector Management; Federal-State Relations	Salaries and Allowances Tribunal	<ol style="list-style-type: none"> <li>1. Support Services to the Salaries and Allowances Tribunal</li> </ol>
Attorney General; Minister for Electoral Affairs	Commissioner for Children and Young People	<ol style="list-style-type: none"> <li>1. Consultation, Research and Promotion of the Wellbeing of Children and Young People</li> </ol>
	Office of the Information Commissioner	<ol style="list-style-type: none"> <li>1. Resolution of Complaints</li> <li>2. Advice and Awareness</li> </ol>
Minister for Mines and Petroleum; Energy; Corrective Services; Industrial Relations	WorkCover WA Authority	n.a.
	Registrar, Western Australian Industrial Relations Commission	<ol style="list-style-type: none"> <li>1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court</li> <li>2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission</li> </ol>



## Division 3 **Premier and Cabinet**

### Part 2 **Government Administration**

#### **Appropriations, Expenses and Cash Assets**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 5 Net amount appropriated to deliver services .....	192,706	167,857	183,017	<b>168,350</b>	162,296	166,605	170,670
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975 .....	1,571	1,575	1,575	<b>1,645</b>	1,686	1,729	1,772
Total appropriations provided to deliver services.....	194,277	169,432	184,592	<b>169,995</b>	163,982	168,334	172,442
<b>ADMINISTERED TRANSACTIONS</b>							
Item 6 Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....	74,017	79,039	144,109	<b>94,550</b>	94,282	111,250	115,260
<b>CAPITAL</b>							
Item 95 Capital Appropriation .....	3,848	569	569	<b>2,081</b>	1,296	429	427
<b>TOTAL APPROPRIATIONS .....</b>	<b>272,142</b>	<b>249,040</b>	<b>329,270</b>	<b>266,626</b>	<b>259,560</b>	<b>280,013</b>	<b>288,129</b>
<b>EXPENSES</b>							
Total Cost of Services .....	216,691	202,539	225,542	<b>208,186</b>	186,774	184,640	183,376
Net Cost of Services <sup>(a)</sup> .....	215,039	201,230	224,233	<b>206,877</b>	185,465	183,331	182,067
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>60,691</b>	<b>29,641</b>	<b>43,653</b>	<b>36,720</b>	<b>36,899</b>	<b>36,381</b>	<b>36,381</b>

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

(b) As at 30 June each financial year.

## Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>New Initiatives</b>					
Aboriginal Community Controlled Organisations Peak Body .....	-	1,275	1,525	1,575	1,625
Department Resourcing .....	-	508	3,302	3,304	3,306
Digital Capability Fund					
Public Sector ICT Graduate Program .....	-	304	311	319	327
Western Australia Police Force - Independent Audit .....	-	250	-	-	-
Western Australia Public Safety Network Strategy .....	-	1,000	-	-	-
Interim Chief Data Officer .....	-	168	169	-	-
Native Title Team Expansion .....	-	1,094	1,103	1,111	1,119
Tjiwarl Palyakuwa Indigenous Land Use Agreement (ILUA) .....	- (a)	- (a)	- (a)	- (a)	- (a)
<b>Ongoing Initiatives</b>					
Bidyadanga Land Activation Project .....	-	673	-	-	-
Climate Action Fund - Collie Delivery Unit .....	703	857	1,415	1,425	-
Closing the Gap - Aboriginal Community Controlled Organisation Sector					
Strengthening Grants Program .....	3,388	-	-	-	-
COVID-19-related Campaigns					
Build a Life in Western Australia .....	1,500	-	-	-	-
Reconnect Western Australia .....	1,000	-	-	-	-
Western Australia Health Awareness Communications .....	350	-	-	-	-
Reconciliation Western Australia - Peak Body .....	-	258	265	271	278
<b>Other</b>					
Aircraft Hawker Jet 16-Year Mandatory Maintenance .....	1,500	-	-	-	-
Celebrate Western Australia .....	1,200	1,200	1,200	-	-
COVID-19 Coordination and Communications .....	(6,000)	-	-	-	-
Cyber Security Operations Centre .....	130	223	223	223	223
Digital Capability Fund					
ServiceWA App New Services .....	1,452	1,406	-	-	-
ServiceWA App Operation .....	-	4,857	-	-	-
Workforce Review .....	518	900	900	450	-
Ex-Tropical Cyclone Ellie .....	3,750	1,250	-	-	-
Perth Casino Royal Commission Response .....	1,038	-	-	-	-
Public Sector Wages Policy .....	5,538	5,136	6,545	7,990	10,465
Salaries and Allowances Tribunal .....	-	65	102	145	188
Telethon Donation .....	5,000	-	-	-	-

(a) The ILUA remains confidential until it is conclusively registered in accordance with its terms. It is anticipated conclusive registration will occur in late May 2023.

## Significant Issues Impacting the Agency

### Aboriginal Affairs and Native Title Agreements

1. The State's engagement in negotiated and litigated settlements of Native Title compensation is expected to continue to grow significantly. The Government is committed to resolving Native Title matters by agreement wherever possible, which generates improved social and economic outcomes for Aboriginal people and communities in line with the Aboriginal Empowerment Strategy. The Department also provides strategic coordination of the State's response and implementation of the National Agreement on Closing the Gap.

### Digital Transformation

2. The Department is leading, supporting and coordinating the digital transformation of the Western Australian public sector. The Department continues to build better services by integrating more services into the ServiceWA App and will better inform decision-making and policy formulation through the use of data by establishing the interim Chief Data Officer function within the Office of Digital Government.

## Cyber Security

- The Department has introduced a number of initiatives to strengthen cyber security across Government. Through the Office of Digital Government, the Department will continue to lead, coordinate and support whole-of-government cyber security efforts to protect the Government's information, assets and service delivery from cyber threats.

## Commonwealth-State Engagement and Reforms

- The Department continues to lead the Government's engagement on Commonwealth-State matters, including through supporting the Premier's participation in National Cabinet meetings and Western Australia's involvement in other key intergovernmental forums. The Department continues to play a critical role in addressing policy and funding opportunities and risks for the State arising from the Commonwealth Government's extensive reform and election commitment agendas.

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Department's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcomes	Services
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	Executive Government and Members of Parliament receive appropriate support.	1. Administration of Executive Government Services 2. Administration of Parliamentary Support
	The Premier and Ministers receive high quality, rigorous and timely policy advice.	3. Government Policy Management - Whole-of-Government 4. Government Policy Management - Aboriginal Affairs 5. Government Policy Management - Digital Economy
	Supporting the Royal Commission to inquire into and report on the affairs of Crown Casino Perth.	6. Supporting the Royal Commission to Inquire into and Report on the Affairs of Crown Casino Perth

## Service Summary

Expense	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Administration of Executive Government Services .....	65,643	63,895	67,828	65,060	65,425	65,410	65,569
2. Administration of Parliamentary Support .....	35,545	36,149	37,567	37,514	37,564	37,557	38,016
3. Government Policy Management - Whole-of-Government .....	57,950	50,856	66,569	49,163	39,408	38,166	36,964
4. Government Policy Management - Aboriginal Affairs .....	22,630	20,877	22,973	24,264	18,143	18,224	18,371
5. Government Policy Management - Digital Economy .....	21,977	30,762	30,605	32,185	26,234	25,283	24,456
6. Supporting the Royal Commission to Inquire into and Report on the Affairs of Crown Casino .....	12,946	-	-	-	-	-	-
<b>Total Cost of Services .....</b>	<b>216,691</b>	<b>202,539</b>	<b>225,542</b>	<b>208,186</b>	<b>186,774</b>	<b>184,640</b>	<b>183,376</b>

**Outcomes and Key Effectiveness Indicators <sup>(a)</sup>**

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: Executive Government and Members of Parliament receive appropriate support:</b>					
Targets for support services are met or exceeded .....	99%	99%	99%	99%	
Service recipient's confirmation that services provided enable the obligations of Executive Government and Members of Parliament to be met <sup>(b)</sup> .....	3.9	4	4	4	
<b>Outcome: The Premier and Ministers receive high quality, rigorous and timely policy advice:</b>					
Service recipients' confirmation that high quality and timely policy advice is provided <sup>(c)</sup> .....	3.5	3	3	3	
<b>Outcome: Supporting the Royal Commission to inquire into and report on the affairs of Crown Casino Perth <sup>(d)</sup> .....</b>	n.a.	n.a.	n.a.	n.a.	

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

(b) This indicator reports the satisfaction levels (out of a total of five) of the Executive Government, Members of Parliament and their staff for corporate services delivered that enable them to meet their Parliamentary obligations. The Annual Expectations Survey is distributed to all stakeholders for completion, which consists of various questions relating to the timeliness and quality of a range of corporate services provided.

(c) This indicator reports the satisfaction levels (out of a total of five) of the Premier and Ministers for policy services delivered by the Department. The Annual Expectations Survey is distributed to all stakeholders for completion, which consists of various questions relating to the timeliness and quality of a range of policy services delivered by the Department.

(d) Outcomes and key effectiveness indicators are not measured for service six (supporting the Royal Commission to inquire into and report on the affairs of Crown Casino Perth). Due to the short-term nature and discrete scope of work, it is not feasible to periodically report key effectiveness indicators linked to the Royal Commission. The Department has an exemption from reporting key effectiveness indicators for this service.



## Services and Key Efficiency Indicators

### 1. Administration of Executive Government Services

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

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 65,643	\$'000 63,895	\$'000 67,828	\$'000 65,060	
Less Income .....	1,352	1,009	1,009	1,009	
Net Cost of Service .....	64,291	62,886	66,819	64,051	
<b>Employees (Full-Time Equivalents) .....</b>	<b>330</b>	<b>326</b>	<b>326</b>	<b>326</b>	
<b>Efficiency Indicators</b>					
Average operating cost per Ministerial Office (including Premier's Office and Leader of the Opposition) .....	\$3,028,000	\$2,962,000	\$3,194,000	\$3,050,778	
Average cost of support provided per Ministerial Office (including Premier's Office and Leader of the Opposition) .....	\$618,000	\$588,000	\$573,389	\$563,667	

### 2. Administration of Parliamentary Support

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 35,545	\$'000 36,149	\$'000 37,567	\$'000 37,514	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	35,545	36,149	37,567	37,514	
<b>Employees (Full-Time Equivalents) <sup>(a)</sup> .....</b>	<b>211</b>	<b>212</b>	<b>211</b>	<b>212</b>	
<b>Efficiency Indicators</b>					
Average cost of entitlements per Member of Parliament .....	\$350,000	\$358,000	\$368,211	\$368,200	
Average cost of support per Member of Parliament .....	\$24,000	\$23,000	\$27,232	\$26,684	

(a) Full-time equivalents (FTEs) reported for this service also include Parliamentary Electoral Office staff. The 2022-23 Budget and 2023-24 Budget Target include FTEs for corporate overheads.

### 3. Government Policy Management - Whole-of-Government

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

- leadership and coordination of cross-agency solutions to complex issues;
- managing and coordinating Government input into intergovernmental negotiations and advice on national reform, treaties and other matters raised through National Cabinet and the Council for the Australian Federation; and
- emergency management policy advice to the Premier, Ministers and government agencies, and whole-of-government management and coordination of significant security incidents and emergencies.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 57,950	\$'000 50,856	\$'000 66,569	\$'000 49,163	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	57,950	50,856	66,569	49,163	
<b>Employees (Full-Time Equivalents) .....</b>	<b>136</b>	<b>158</b>	<b>168</b>	<b>165</b>	<b>2</b>
<b>Efficiency Indicators</b>					
Average cost to deliver policy advice per applicable FTE.....	\$317,684	\$328,000	\$298,815	\$235,539	3

#### Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service from the 2022-23 Budget to the 2022-23 Estimated Actual mainly relates to community grants, higher employee benefits, the Perth Casino Royal Commission Response, and the Climate Action Fund - Collie Delivery Unit. The decrease in Total Cost of Service from the 2022-23 Estimated Actual to the 2023-24 Budget Target is mainly due to finalising the additional efforts to support COVID-19 communications and the Perth Casino Royal Commission Response in 2022-23.
2. The increase in FTEs from the 2022-23 Budget to the 2022-23 Estimated Actual and 2023-24 Budget Target mainly relates to the Climate Action Fund - Collie Delivery Unit and intergovernmental relations.
3. The decrease in average cost to deliver policy advice per applicable FTE from the 2022-23 Estimated Actual to the 2023-24 Budget Target reflects the finite expenditure for supplies and services to support COVID-19 vaccination and advertising communications, community grants and the Perth Casino Royal Commission Response.

#### 4. Government Policy Management - Aboriginal Affairs

The Department provides strategic policy advice and coordination to the Minister for Aboriginal Affairs including cross-portfolio advice on land, State and Commonwealth Government approvals and Aboriginal issues.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service <sup>(a)</sup> .....	\$'000 22,630	\$'000 20,877	\$'000 22,973	\$'000 24,264	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	22,630	20,877	22,973	24,264	
<b>Employees (Full-Time Equivalents) .....</b>	<b>51</b>	<b>48</b>	<b>49</b>	<b>59</b>	<b>2</b>
<b>Efficiency Indicators</b>					
Average cost to deliver policy advice per applicable FTE.....	\$372,196	\$328,000	\$306,245	\$334,102	3

(a) Total Cost of Service includes grants expenditure, however, efficiency indicators exclude grants expenditure to calculate the average cost.

#### Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service from the 2022-23 Budget to the 2022-23 Estimated Actual mainly relates to Closing the Gap and the Bidyadanga Land Activation project. The increase in Total Cost of Service from the 2022-23 Estimated Actual to the 2023-24 Budget Target relates to the Aboriginal Community Controlled Organisations Peak Body and Native Title team expansion.
2. The increase in FTEs from the 2022-23 Budget to the 2023-24 Budget Target mainly relates to the Native Title team expansion.
3. The increase in average cost to deliver policy advice per applicable FTE from the 2022-23 Estimated Actual to the 2023-24 Budget Target is in line with the increase in Total Cost of Service due to additional projects (Native Title team expansion and the Bidyadanga Land Activation project).

## 5. Government Policy Management - Digital Economy

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service <sup>(a)</sup> .....	\$'000 21,977	\$'000 30,762	\$'000 30,605	\$'000 32,185	1
Less Income .....	300	300	300	300	
Net Cost of Service .....	21,677	30,462	30,305	31,885	
<b>Employees (Full-Time Equivalents) .....</b>	<b>85</b>	<b>112</b>	<b>110</b>	<b>114</b>	<b>2</b>
<b>Efficiency Indicators</b>					
Average cost to deliver policy advice per applicable FTE .....	\$255,024	\$272,000	\$275,500	\$279,693	3

(a) Total Cost of Service includes grants expenditure, however, efficiency indicators exclude grants expenditure to calculate the average cost.

### Explanation of Significant Movements

(Notes)

1. The movement in Total Cost of Service from the 2022-23 Estimated Actual to the 2023-24 Budget Target mainly reflects increased expenditure for digital capability, cyber security capabilities and the ServiceWA app. These activities aim to enhance the way the community interacts with government by delivering more services online, leveraging quality data insights for decision-making and enhancing cyber security capabilities.
2. The increase in FTEs from the 2022-23 Estimated Actual to the 2023-24 Budget Target mainly relates to establishing the function of the interim Chief Data Officer and the Digital Capability project.
3. The increase in average cost to deliver policy advice per applicable FTE from the 2022-23 Estimated Actual to the 2023-24 Budget Target is in line with the increase in Total Cost of Services due to establishing the function of the interim Chief Data Officer and the Digital Capability project.

## 6. Supporting the Royal Commission to Inquire into and Report on the Affairs of Crown Casino

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service <sup>(a)</sup> .....	\$'000 12,946	\$'000 nil	\$'000 nil	\$'000 nil	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	12,946	nil	nil	nil	
<b>Employees (Full-Time Equivalents) .....</b>	<b>nil</b>	<b>nil</b>	<b>nil</b>	<b>nil</b>	

(a) Outcomes and key effectiveness indicators are not measured for service six (Supporting the Royal Commission to Inquire into and Report on the Affairs of Crown Casino Perth). Due to the short-term nature and discrete scope of work, it is not feasible to periodically report key effectiveness indicators linked to the Royal Commission. The Department has an exemption from reporting key effectiveness indicators for this service.

## Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
2021-22 Program (Electorate Office Fit-outs) .....	5,260	4,860	1,833	200	200	-	-
Asset Replacement/Upgrade.....	2,913	1,565	1,565	674	674	-	-
<b>COMPLETED WORKS</b>							
Asset Replacement/Upgrade							
Avionics System - 2021-22 Program.....	480	480	480	-	-	-	-
Computer Hardware and Software - 2022-23 Program ..	81	81	81	-	-	-	-
<b>NEW WORKS</b>							
Asset Replacement/Upgrade							
Computer Hardware and Software							
2023-24 Program.....	81	-	-	81	-	-	-
2024-25 Program.....	81	-	-	-	81	-	-
2025-26 Program.....	81	-	-	-	-	81	-
2026-27 Program.....	81	-	-	-	-	-	81
Security Upgrade.....	800	-	-	800	-	-	-
<b>Total Cost of Asset Investment Program.....</b>	<b>9,858</b>	<b>6,986</b>	<b>3,959</b>	<b>1,755</b>	<b>955</b>	<b>81</b>	<b>81</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			200	1,674	874	-	-
Drawdown from the Holding Account.....			81	81	81	81	81
Internal Funds and Balances.....			3,004	-	-	-	-
Major Special Purpose Account(s)							
Drawdown from Digital Capability Fund .....			674	-	-	-	-
<b>Total Funding .....</b>			<b>3,959</b>	<b>1,755</b>	<b>955</b>	<b>81</b>	<b>81</b>

## Financial Statements

### Income Statement

#### Expenses

1. The decrease in Total Cost of Services from the 2022-23 Estimated Actual compared to the 2023-24 Budget Year by \$17 million mainly reflects a temporary increase to funding in 2022-23 for the ex-Tropical Cyclone Ellie support (\$5 million), the Telethon Donation (\$5 million), Closing the Gap Aboriginal Community Controlled Organisations Sector Strengthening Grants program (\$3.4 million), COVID-19 Communications and Coordination (\$3 million), and the Perth Casino Royal Commission Response (\$1 million).

#### Income

2. The decrease in income from the 2022-23 Estimated Actual compared to the 2023-24 Budget Year by \$14 million mainly reflects a temporary increase to funding in 2022-23 for the ex-Tropical Cyclone Ellie related assistance to the communities (\$5 million), COVID-19 expenditure (\$4 million), Aboriginal engagement (\$4 million), and the Perth Casino Royal Commission Response (\$1 million).
3. The decrease in grants and subsidies of approximately \$12 million from the 2022-23 Estimated Actual to the 2023-24 Budget Year reflects additional grant payments in 2022-23 for the Telethon Donation (\$5 million), various Royalties for Regions projects (\$1.2 million), Closing the Gap (\$3.4 million), and the Browse LNG Precinct Regional Benefits Package (\$2.5 million).

### Statement of Financial Position

4. The decrease in current assets (cash) for the 2023-24 Budget Year from the 2022-23 Estimated Actual is primarily due to carried-over expenditure from 2022-23 relating to Aboriginal engagement projects (\$5.5 million), ex-Tropical Cyclone Ellie related assistance (\$1.3 million), and Digital Government (\$1 million).

**INCOME STATEMENT (a)**  
**(Controlled)**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	109,774	113,357	118,746	122,137	121,879	121,724	122,295
Grants and subsidies <sup>(c)</sup> .....	24,819	15,177	27,261	15,151	9,842	8,642	8,642
Supplies and services .....	55,184	49,563	56,079	46,358	30,599	31,194	29,728
Accommodation .....	20,494	19,659	19,053	19,058	19,020	19,007	19,070
Depreciation and amortisation .....	2,416	2,918	2,536	3,385	3,340	1,987	1,548
Finance and interest costs .....	32	47	48	68	60	55	62
Other expenses .....	3,972	1,818	1,819	2,029	2,034	2,031	2,031
<b>TOTAL COST OF SERVICES</b> .....	<b>216,691</b>	<b>202,539</b>	<b>225,542</b>	<b>208,186</b>	<b>186,774</b>	<b>184,640</b>	<b>183,376</b>
<b>Income</b>							
Sale of goods and services .....	259	476	476	476	476	476	476
Grants and subsidies .....	1,199	510	510	510	510	510	510
Other revenue .....	194	323	323	323	323	323	323
<b>Total Income</b> .....	<b>1,652</b>	<b>1,309</b>	<b>1,309</b>	<b>1,309</b>	<b>1,309</b>	<b>1,309</b>	<b>1,309</b>
<b>NET COST OF SERVICES</b> .....	<b>215,039</b>	<b>201,230</b>	<b>224,233</b>	<b>206,877</b>	<b>185,465</b>	<b>183,331</b>	<b>182,067</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	194,277	169,432	184,592	169,995	163,982	168,334	172,442
Resources received free of charge .....	7,914	7,300	7,300	7,300	7,300	7,300	7,300
Special Purpose Account(s) <sup>(d)</sup>							
Digital Capability Fund .....	-	15,384	-	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund .....	861	2,753	1,807	2,543	55	55	55
Other appropriations .....	-	-	191	143	182	224	-
Other revenues .....	15,241	1,784	1,113	718	1,711	1,688	1,691
<b>TOTAL INCOME FROM GOVERNMENT</b> .....	<b>218,293</b>	<b>196,653</b>	<b>195,003</b>	<b>180,699</b>	<b>173,230</b>	<b>177,601</b>	<b>181,488</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> .....	<b>3,254</b>	<b>(4,577)</b>	<b>(29,230)</b>	<b>(26,178)</b>	<b>(12,235)</b>	<b>(5,730)</b>	<b>(579)</b>

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

(b) The FTEs for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 813, 864 and 876 respectively.

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

(d) Forecast recurrent drawdowns of funding from some Treasurer's Special Purpose Accounts (TSPAs) included in the 2022-23 Budget were subsequently reclassified to capital contributions for agencies subject to the *Financial Management Act 2006* (i.e. no overall change to forecast agency cash receipts, see Statement of Cashflows). This reflects the approved purpose of the original appropriation of funding to the TSPAs was capital in nature.

**DETAILS OF CONTROLLED GRANTS AND SUBSIDIES**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Aboriginal Engagement Unit Grants .....	6,663	5,482	7,967	4,552	1,650	1,650	1,650
Browse LNG Precinct Regional Benefits							
Package (Including Body Corporate Fees) .....	2,392	2,496	2,496	-	-	-	-
Community Grants .....	15,464	6,899	16,498	10,299	7,892	6,692	6,692
Office of the Digital Government Grants .....	300	300	300	300	300	300	300
<b>TOTAL</b> .....	<b>24,819</b>	<b>15,177</b>	<b>27,261</b>	<b>15,151</b>	<b>9,842</b>	<b>8,642</b>	<b>8,642</b>

**STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>**  
**(Controlled)**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	42,652	12,148	25,885	18,677	18,856	18,338	18,338
Restricted cash .....	15,833	15,146	15,281	15,281	15,281	15,281	15,281
Holding Account receivables .....	13,310	11,099	11,513	11,513	11,513	11,513	11,513
Receivables .....	2,542	2,303	2,542	2,542	2,542	2,542	2,542
Other.....	5,524	4,374	5,524	5,524	5,524	5,524	5,524
Total current assets .....	79,861	45,070	60,745	53,537	53,716	53,198	53,198
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	24,341	29,494	28,672	31,989	35,560	36,387	37,713
Property, plant and equipment.....	6,089	6,593	8,538	7,527	5,375	3,911	2,748
Intangibles .....	304	-	98	98	98	98	98
Restricted cash .....	2,206	2,347	2,487	2,762	2,762	2,762	2,762
Total non-current assets .....	32,940	38,434	39,795	42,376	43,795	43,158	43,321
<b>TOTAL ASSETS .....</b>	<b>112,801</b>	<b>83,504</b>	<b>100,540</b>	<b>95,913</b>	<b>97,511</b>	<b>96,356</b>	<b>96,519</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	20,731	19,361	20,731	20,731	20,731	20,731	20,731
Payables .....	10,336	8,478	8,242	8,542	8,542	8,542	8,542
Borrowings and leases .....	257	365	387	424	398	392	393
Other.....	1,398	-	1,398	1,398	1,398	1,398	1,398
Total current liabilities .....	32,722	28,204	30,758	31,095	31,069	31,063	31,064
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	4,840	4,569	4,840	4,840	4,840	4,840	4,840
Borrowings and leases .....	375	504	619	507	356	386	373
Total non-current liabilities .....	5,215	5,073	5,459	5,347	5,196	5,226	5,213
<b>TOTAL LIABILITIES.....</b>	<b>37,937</b>	<b>33,277</b>	<b>36,217</b>	<b>36,442</b>	<b>36,265</b>	<b>36,289</b>	<b>36,277</b>
<b>EQUITY</b>							
Contributed equity .....	48,344	42,212	67,033	88,359	102,369	106,920	107,674
Accumulated surplus/(deficit).....	26,520	8,015	(2,710)	(28,888)	(41,123)	(46,853)	(47,432)
<b>Total equity .....</b>	<b>74,864</b>	<b>50,227</b>	<b>64,323</b>	<b>59,471</b>	<b>61,246</b>	<b>60,067</b>	<b>60,242</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>112,801</b>	<b>83,504</b>	<b>100,540</b>	<b>95,913</b>	<b>97,511</b>	<b>96,356</b>	<b>96,519</b>

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

**STATEMENT OF CASHFLOWS <sup>(a)</sup>**  
**(Controlled)**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	192,003	166,409	181,977	166,597	160,330	167,426	171,035
Capital appropriation .....	3,848	569	569	2,081	1,296	429	427
Holding Account drawdowns .....	81	81	81	81	81	81	81
Special Purpose Account(s)							
Climate Action Fund .....	-	-	703	857	1,415	1,425	-
Digital Capability Fund.....	6,335	15,384	17,354	18,388	11,299	2,697	327
Royalties for Regions Fund							
Regional Community Services Fund.....	861	2,753	1,807	2,543	55	55	55
Other.....	14,100	1,784	1,113	718	1,711	1,506	1,506
Administered appropriations .....	-	-	191	143	182	224	-
<b>Net cash provided by Government .....</b>	<b>217,228</b>	<b>186,980</b>	<b>203,795</b>	<b>191,408</b>	<b>176,369</b>	<b>173,843</b>	<b>173,431</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(99,085)	(113,357)	(118,746)	(122,137)	(121,879)	(121,724)	(122,295)
Grants and subsidies.....	(25,049)	(15,177)	(27,261)	(15,151)	(9,842)	(8,642)	(8,642)
Supplies and services .....	(55,858)	(43,360)	(49,876)	(40,155)	(24,365)	(24,778)	(26,152)
Accommodation .....	(20,187)	(18,692)	(18,086)	(18,091)	(18,084)	(18,071)	(15,191)
GST payments .....	(8,661)	(6,161)	(6,161)	(7,049)	(7,049)	(7,049)	(7,049)
Finance and interest costs.....	(32)	(47)	(48)	(68)	(60)	(55)	(62)
Other payments.....	(3,305)	(1,668)	(3,763)	(1,879)	(1,884)	(1,881)	(1,881)
<b>Receipts <sup>(b)</sup></b>							
Grants and subsidies.....	1,204	510	510	510	510	510	510
Sale of goods and services.....	246	456	456	456	456	456	456
GST receipts .....	8,774	6,161	6,161	7,049	7,049	7,049	7,049
Other receipts .....	1,835	323	323	323	323	323	323
<b>Net cash from operating activities .....</b>	<b>(200,118)</b>	<b>(191,012)</b>	<b>(216,491)</b>	<b>(196,192)</b>	<b>(174,825)</b>	<b>(173,862)</b>	<b>(172,934)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(1,475)	(761)	(3,959)	(1,755)	(955)	(81)	(81)
<b>Net cash from investing activities.....</b>	<b>(1,475)</b>	<b>(761)</b>	<b>(3,959)</b>	<b>(1,755)</b>	<b>(955)</b>	<b>(81)</b>	<b>(81)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(360)	(358)	(383)	(394)	(410)	(418)	(416)
<b>Net cash from financing activities.....</b>	<b>(360)</b>	<b>(358)</b>	<b>(383)</b>	<b>(394)</b>	<b>(410)</b>	<b>(418)</b>	<b>(416)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>15,275</b>	<b>(5,151)</b>	<b>(17,038)</b>	<b>(6,933)</b>	<b>179</b>	<b>(518)</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	45,416	34,792	60,691	43,653	36,720	36,899	36,381
<b>Cash assets at the end of the reporting period .....</b>	<b>60,691</b>	<b>29,641</b>	<b>43,653</b>	<b>36,720</b>	<b>36,899</b>	<b>36,381</b>	<b>36,381</b>

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

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



## NET APPROPRIATION DETERMINATION

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Grants and Subsidies</b>							
Commonwealth Grants and Subsidies .....	1,204	510	510	510	510	510	510
Grants and Subsidies .....	11,500	300	650	300	300	300	300
<b>Sale of Goods and Services</b>							
Other Receipts .....	246	283	283	238	205	-	-
Publishing Government Gazette .....	889	636	636	636	636	636	636
<b>GST Receipts</b>							
GST Input Credits .....	8,557	5,832	5,832	6,832	6,832	6,832	6,832
GST Receipts on Sales .....	217	329	329	217	217	217	217
<b>Other Receipts</b>							
All Other Receipts .....	1,835	1,344	323	323	323	323	323
<b>TOTAL .....</b>	<b>24,448</b>	<b>9,234</b>	<b>8,563</b>	<b>9,056</b>	<b>9,023</b>	<b>8,818</b>	<b>8,818</b>

## DETAILS OF ADMINISTERED TRANSACTIONS

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INCOME</b>							
Yamatji Nation Alternative Settlement							
Agreement - Registration .....	10,420	13,711	14,295	20,556	21,096	36,235	38,369
Gibson Desert Nature Reserve							
Compensation Settlement .....	207	186	205	198	174	178	183
Griffin Coal Financial Assistance							
Agreement .....	-	-	19,500	-	-	-	-
South West Settlement							
Noongar Boodja Trust .....	63,390	65,142	68,654	71,058	73,012	74,837	76,708
Noongar Land Fund (TSPA) .....	-	5,600	-	5,600	5,600	5,600	5,600
All Other <sup>(a)</sup> .....	-	-	41,455	2,738	-	-	-
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>74,017</b>	<b>84,639</b>	<b>144,109</b>	<b>100,150</b>	<b>99,882</b>	<b>116,850</b>	<b>120,860</b>
<b>EXPENSES</b>							
<b>Grants to Charitable and Other Public Bodies</b>							
Gibson Desert Nature Reserve							
Compensation Settlement Administered ....	1,557	28	92	25	22	18	15
South West Settlement							
Noongar Boodja Trust .....	54,842	18,041	58,687	17,751	16,205	14,558	12,809
Noongar Land Fund .....	-	5,195	481	5,159	5,132	5,104	5,075
Yamatji Nation Alternative Settlement							
Agreement - Registration .....	37,798	9,551	28,978	9,984	9,719	9,433	8,748
Griffin Coal Financial Assistance							
Agreement .....	-	-	19,500	-	-	-	-
All Other <sup>(a)</sup> .....	-	-	44,065	128	-	-	-
<b>TOTAL ADMINISTERED EXPENSES .....</b>	<b>94,197</b>	<b>32,815</b>	<b>151,803</b>	<b>33,047</b>	<b>31,078</b>	<b>29,113</b>	<b>26,647</b>

(a) Confidential. Includes items subject to finalising commercial arrangements, and/or ongoing negotiations and mediated settlements involving the State.

## Agency Special Purpose Account Details

### NATIVE TITLE HOLDER INCENTIVE FOR MINERAL EXPLORATION AND LAND ACCESS ACCOUNT

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance .....	7,434	7,366	7,366	7,131
Receipts:				
Other .....	25	25	25	25
Payments .....	7,459 93	7,391 25	7,391 260	7,156 300
<b>CLOSING BALANCE .....</b>	<b>7,366</b>	<b>7,366</b>	<b>7,131</b>	<b>6,856</b>

### BROWSE LNG PRECINCT PROJECT AGREEMENT NATIVE TITLE BENEFICIARIES' INTEREST BEARING TRUST ACCOUNT

Account Purpose: Pursuant to clauses 7.2(c), 9.1(b) and 10.1(b) of the Browse LNG Precinct Project Agreement (the Agreement), the sum of \$30 million being the State's contribution of \$10 million to the Economic Development Fund and \$20 million to the Indigenous Housing Fund is to be held in an interest bearing trust account for and on behalf of the New Native Title Party or the Administrative Body, as the case may be until the Corporate Trustee, referred to in clause 22 of the Agreement, establishes the Economic Development Fund Trust and the Indigenous Housing Fund Trust respectively as contemplated by the Agreement.

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance .....	35,431	35,544	1	-
Receipts:				
Other .....	125	-	45	-
Payments .....	35,556 35,555	35,544 -	46 46	- -
<b>CLOSING BALANCE .....</b>	<b>1</b>	<b>35,544</b>	<b>-</b>	<b>-</b>

## Division 4      **Public Sector Commission**

### Part 2      **Government Administration**

#### **Appropriations, Expenses and Cash Assets**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 7 Net amount appropriated to deliver services .....	26,186	27,433	26,925	<b>28,090</b>	28,706	29,120	29,760
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975 .....	513	516	516	<b>519</b>	532	545	559
Total appropriations provided to deliver services.....	26,699	27,949	27,441	<b>28,609</b>	29,238	29,665	30,319
<b>CAPITAL</b>							
Item 96 Capital Appropriation .....	32	33	31	<b>28</b>	28	29	30
<b>TOTAL APPROPRIATIONS</b> .....	<b>26,731</b>	<b>27,982</b>	<b>27,472</b>	<b>28,637</b>	<b>29,266</b>	<b>29,694</b>	<b>30,349</b>
<b>EXPENSES</b>							
Total Cost of Services .....	27,977	31,008	30,303	<b>31,804</b>	32,522	32,913	33,652
Net Cost of Services <sup>(a)</sup> .....	27,865	30,900	30,195	<b>31,696</b>	32,414	32,805	33,544
<b>CASH ASSETS</b> <sup>(b)</sup> .....	16,031	14,658	16,031	<b>16,031</b>	16,031	16,031	16,031

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

(b) As at 30 June each financial year.

#### **Spending Changes**

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commission's Income Statement since presentation of the 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Ongoing Initiative</b>					
Agency Capability Review .....	-	2,119	2,179	2,241	2,296
<b>Other</b>					
2022-23 Estimated Outturn .....	(1,500)	-	-	-	-
Public Sector Training Programs .....	(200)	(41)	82	(38)	102
Public Sector Wages Policy .....	996	878	1,162	1,457	1,982
Salaries and Allowances Tribunal.....	-	-	12	25	39

## Significant Issues Impacting the Agency

1. To better inform sector and agency approaches to workforce strategy, policy, and planning, the Commission has undertaken the largest Western Australian employee workforce data collection of the public sector through a census in 2022-23, which provides comprehensive insights about the sector's size, composition and workforce experience. The Commission continues work on improving security of systems and data, and strengthening analytics.
2. The Commission's Agency Capability Review Program commenced in 2021 as a trial, and is now funded on an ongoing basis (\$8.8 million over 2023-24 to 2026-27) as a sector-wide approach to reviewing and building capabilities for effective public administration and high performance. Reviews provide valuable insights for agencies to focus improvement efforts.
3. The Commission helps public authorities to promote integrity, and prevent misconduct and corruption. For the public sector, the new Commissioner's Instruction 40: Ethical Foundations will take effect in October 2023 and includes a comprehensive Code of Ethics. Guidance is being prepared to assist the sector to implement the requirements of the instruction, complementing the Commission's integrity framework resources.
4. The Commission has introduced Building Leadership Impact, which provides contemporary development approaches to advance leadership behaviours for all public sector employees. New leadership expectations have been established and the Commission is providing practical guidance and tools to assist agencies to embed this new approach.
5. The Commission continues to modernise employment frameworks and policies, and support the public sector to manage staff attraction, retention and recruitment challenges.

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Commission's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Services
WA Jobs Plan: Diversifying the WA economy, creating local jobs for the future.	An efficient and effective public sector that operates with integrity.	1. Public Sector Leadership 2. Assistance and Support 3. Oversight and Reporting

### Service Summary

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
Expense	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Public Sector Leadership.....	12,046	14,351	13,501	15,520	15,870	16,061	16,421
2. Assistance and Support.....	7,705	7,480	8,019	7,511	7,680	7,772	7,947
3. Oversight and Reporting.....	8,226	9,177	8,783	8,773	8,972	9,080	9,284
<b>Total Cost of Services .....</b>	<b>27,977</b>	<b>31,008</b>	<b>30,303</b>	<b>31,804</b>	<b>32,522</b>	<b>32,913</b>	<b>33,652</b>

**Outcomes and Key Effectiveness Indicators <sup>(a)</sup>**

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: An efficient and effective public sector that operates with integrity:</b>					
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance integrity within their organisations .....	94%	90%	90%	90%	
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance the effectiveness and efficiency of their organisations.....	98%	90%	90%	90%	
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance diversity and inclusion within their organisations .....	87%	85%	85%	87%	

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

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

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Total Cost of Service.....</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	
Total Cost of Service.....	12,046	14,351	13,501	15,520	1
<i>Less Income .....</i>	<i>89</i>	<i>108</i>	<i>108</i>	<i>108</i>	
Net Cost of Service .....	11,957	14,243	13,393	15,412	
<b>Employees (Full-Time Equivalents) .....</b>	<b>53</b>	<b>61</b>	<b>59</b>	<b>62</b>	
<b>Efficiency Indicators</b>					
Average cost per leadership development product, program or training hour....	\$105	\$108	\$103	\$114	2
Average cost per workforce development program, product or training hour ....	\$123	\$125	\$120	\$131	3

**Explanation of Significant Movements**

(Notes)

1. The decrease in the 2022-23 Estimated Actual compared to the 2022-23 Budget reflects a lower number of Solid Futures Aboriginal trainees and the deferred implementation of the High Potential Senior Executive Development Program to 2023-24. The increase in the 2023-24 Budget Target compared to the 2022-23 Budget and 2022-23 Estimated Actual largely reflects the return to targeted Aboriginal trainee numbers.
2. The increase in the 2023-24 Budget Target compared to the 2022-23 Estimated Actual reflects the implementation cost for the High Potential Senior Executive Development Program that was deferred in 2022-23.
3. The increase in the 2023-24 Budget Target compared to the 2022-23 Estimated Actual reflects the return to targeted Solid Futures Aboriginal trainee numbers and the Women in Executive Leadership Development Experience Initiative in the 2023-24 Budget Target.

## 2. Assistance and Support

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 7,705	\$'000 7,480	\$'000 8,019	\$'000 7,511	1
Less Income .....	11	nil	nil	nil	
Net Cost of Service .....	7,694	7,480	8,019	7,511	
<b>Employees (Full-Time Equivalents) .....</b>	<b>35</b>	<b>36</b>	<b>41</b>	<b>40</b>	<b>1</b>
<b>Efficiency Indicators</b>					
Average cost per hour of assistance and support provided .....	\$112	\$104	\$100	\$95	2
Average cost per public administration, standards and integrity program, product or training hour .....	\$110	\$108	\$104	\$98	2

### Explanation of Significant Movements

(Notes)

1. The increase in the 2022-23 Estimated Actual compared to the 2022-23 Budget is primarily related to reallocation of resources between Service One and Two to reflect system support and security improvement initiatives in 2022-23.
2. The decrease in the 2023-24 Budget Target compared to the 2022-23 Budget reflects the additional resources provided towards building leadership capabilities and public administration for the sector.

## 3. Oversight and Reporting

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 8,226	\$'000 9,177	\$'000 8,783	\$'000 8,773	
Less Income .....	12	nil	nil	nil	
Net Cost of Service .....	8,214	9,177	8,783	8,773	
<b>Employees (Full-Time Equivalents) .....</b>	<b>41</b>	<b>50</b>	<b>49</b>	<b>47</b>	
<b>Efficiency Indicators</b>					
Average cost per hour addressing legislative and policy development .....	\$134	\$91	\$88	\$92	
Average cost per hour of performance and oversight activity .....	\$98	\$94	\$92	\$96	
Percentage of oversight actions completed within target timeframes .....	93%	90%	89%	90%	

## Asset Investment Program

1. The Commission's 2023-24 Asset Investment Program remains focused on the ongoing replacement of computing equipment to ensure effective delivery of services.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COMPLETED WORKS</b>							
Replacement of Computing Equipment - 2022-23 Program .....	109	109	109	-	-	-	-
<b>NEW WORKS</b>							
Replacement of Computing Equipment							
2023-24 Program .....	109	-	-	109	-	-	-
2024-25 Program .....	109	-	-	-	109	-	-
2025-26 Program .....	109	-	-	-	-	109	-
2026-27 Program .....	109	-	-	-	-	-	109
<b>Total Cost of Asset Investment Program.....</b>	<b>545</b>	<b>109</b>	<b>109</b>	<b>109</b>	<b>109</b>	<b>109</b>	<b>109</b>
<b>FUNDED BY</b>							
Drawdown from the Holding Account.....			109	109	109	109	109
<b>Total Funding .....</b>			<b>109</b>	<b>109</b>	<b>109</b>	<b>109</b>	<b>109</b>

## Financial Statements

### Income Statement

#### Expenses

1. The increase in employee benefits and supplies and services in the 2023-24 Budget Year compared to the 2022-23 Estimated Actual reflects higher associated costs for Solid Futures Aboriginal trainees and the deferment of the implementation of the new High Potential Senior Executive Development Program from 2022-23 to 2023-24.

#### Income

2. Other revenue from Government is expected to increase in the 2023-24 Budget Year due to the deferment in 2022-23 of the implementation of the new High Potential Senior Executive Development Program to 2023-24.

### INCOME STATEMENT <sup>(a)</sup> (Controlled)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	19,133	21,677	21,571	22,279	22,835	23,189	23,768
Grants and subsidies <sup>(c)</sup> .....	48	68	28	18	18	18	18
Supplies and services .....	5,676	5,995	5,740	6,538	6,700	6,737	6,897
Accommodation .....	2,476	2,847	2,547	2,547	2,547	2,547	2,547
Depreciation and amortisation .....	103	95	92	90	90	90	91
Finance and interest costs .....	2	4	3	6	6	6	5
Other expenses .....	539	322	322	326	326	326	326
<b>TOTAL COST OF SERVICES .....</b>	<b>27,977</b>	<b>31,008</b>	<b>30,303</b>	<b>31,804</b>	<b>32,522</b>	<b>32,913</b>	<b>33,652</b>
<b>Income</b>							
Other revenue .....	112	108	108	108	108	108	108
<b>Total Income .....</b>	<b>112</b>	<b>108</b>	<b>108</b>	<b>108</b>	<b>108</b>	<b>108</b>	<b>108</b>
<b>NET COST OF SERVICES .....</b>	<b>27,865</b>	<b>30,900</b>	<b>30,195</b>	<b>31,696</b>	<b>32,414</b>	<b>32,805</b>	<b>33,544</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	26,699	27,949	27,441	28,609	29,238	29,665	30,319
Resources received free of charge .....	1,432	1,796	1,796	1,804	1,812	1,812	1,812
Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund .....	14	11	14	14	14	14	14
Other revenues .....	648	1,172	972	1,297	1,378	1,342	1,427
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>28,793</b>	<b>30,928</b>	<b>30,223</b>	<b>31,724</b>	<b>32,442</b>	<b>32,833</b>	<b>33,572</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>928</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 129, 149 and 149 respectively.

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



## DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Leadership Program <sup>(a)</sup> .....	40	50	-	-	-	-	-
Public Sector Training Programs .....	8	18	28	18	18	18	18
<b>TOTAL</b> .....	48	68	28	18	18	18	18

(a) Nil values from the 2022-23 Estimated Actual onwards relate to the revised delivery of the Leadership Program as a fee for service, rather than a grant.

STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>  
(Controlled)

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	15,702	14,236	15,628	15,554	15,480	15,406	15,332
Holding Account receivables .....	109	109	109	109	109	109	109
Receivables .....	752	735	752	752	752	780	777
Other .....	307	478	307	307	307	307	307
Total current assets .....	16,870	15,558	16,796	16,722	16,648	16,602	16,525
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	6,734	6,720	6,717	6,698	6,679	6,660	6,642
Property, plant and equipment .....	389	457	460	462	513	566	608
Intangibles .....	188	-	188	188	188	188	188
Restricted cash .....	329	422	403	477	551	625	699
Other .....	1	-	-	-	-	-	-
Total non-current assets .....	7,641	7,599	7,768	7,825	7,931	8,039	8,137
<b>TOTAL ASSETS</b> .....	24,511	23,157	24,564	24,547	24,579	24,641	24,662
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	3,823	3,384	3,823	3,823	3,823	3,823	3,823
Payables .....	1,116	1,077	1,116	1,116	1,116	1,116	1,116
Borrowings and leases .....	28	30	26	33	29	33	34
Other .....	115	13	115	115	115	115	115
Total current liabilities .....	5,082	4,504	5,080	5,087	5,083	5,087	5,088
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	771	889	771	771	771	771	771
Borrowings and leases .....	52	53	48	73	49	50	43
Total non-current liabilities .....	823	942	819	844	820	821	814
<b>TOTAL LIABILITIES</b> .....	5,905	5,446	5,899	5,931	5,903	5,908	5,902
<b>EQUITY</b>							
Accumulated surplus/(deficit) .....	18,606	17,711	18,665	18,616	18,676	18,733	18,760
<b>Total equity</b> .....	18,606	17,711	18,665	18,616	18,676	18,733	18,760
<b>TOTAL LIABILITIES AND EQUITY</b> .....	24,511	23,157	24,564	24,547	24,579	24,641	24,662

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

**STATEMENT OF CASHFLOWS <sup>(a)</sup>**  
**(Controlled)**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	26,661	27,854	27,349	28,519	29,148	29,575	30,228
Capital appropriation .....	32	33	31	28	28	29	30
Holding Account drawdowns .....	100	109	109	109	109	109	109
Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund.....	14	11	14	14	14	14	14
Other.....	649	1,172	972	1,297	1,378	1,342	1,427
<b>Net cash provided by Government .....</b>	<b>27,456</b>	<b>29,179</b>	<b>28,475</b>	<b>29,967</b>	<b>30,677</b>	<b>31,069</b>	<b>31,808</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(18,348)	(21,677)	(21,571)	(22,279)	(22,835)	(23,189)	(23,768)
Grants and subsidies.....	(18)	(68)	(28)	(18)	(18)	(18)	(18)
Supplies and services .....	(4,433)	(4,527)	(4,272)	(5,062)	(5,216)	(5,253)	(5,413)
Accommodation .....	(2,471)	(2,547)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)
GST payments .....	(730)	(502)	(655)	(655)	(655)	(655)	(655)
Finance and interest costs.....	(2)	(4)	(3)	(6)	(6)	(6)	(5)
Other payments.....	(513)	(322)	(322)	(326)	(326)	(326)	(326)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	690	502	655	655	655	655	655
Other receipts .....	123	108	108	108	108	108	108
<b>Net cash from operating activities .....</b>	<b>(25,702)</b>	<b>(29,037)</b>	<b>(28,335)</b>	<b>(29,830)</b>	<b>(30,540)</b>	<b>(30,931)</b>	<b>(31,669)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(305)	(109)	(109)	(109)	(109)	(109)	(109)
<b>Net cash from investing activities.....</b>	<b>(305)</b>	<b>(109)</b>	<b>(109)</b>	<b>(109)</b>	<b>(109)</b>	<b>(109)</b>	<b>(109)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(41)	(33)	(31)	(28)	(28)	(29)	(30)
<b>Net cash from financing activities.....</b>	<b>(41)</b>	<b>(33)</b>	<b>(31)</b>	<b>(28)</b>	<b>(28)</b>	<b>(29)</b>	<b>(30)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>1,408</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	14,623	14,658	16,031	16,031	16,031	16,031	16,031
<b>Cash assets at the end of the reporting period .....</b>	<b>16,031</b>	<b>14,658</b>	<b>16,031</b>	<b>16,031</b>	<b>16,031</b>	<b>16,031</b>	<b>16,031</b>

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

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

**NET APPROPRIATION DETERMINATION**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Sale of Goods and Services</b>							
Other <sup>(a)</sup> .....	649	1,172	972	1,297	1,378	1,342	1,427
<b>GST Receipts</b>							
GST Input Credits .....	685	415	635	635	635	635	635
GST Receipts on Sales .....	5	87	20	20	20	20	20
<b>Other Receipts</b>							
Other Receipts .....	123	108	108	108	108	108	108
<b>TOTAL</b> .....	1,462	1,782	1,735	2,060	2,141	2,105	2,190

(a) The increase in the 2023-24 Budget Year compared to the 2022-23 Estimated Actual is due to the deferment of the implementation of the new High Potential Senior Executive Development Program to 2023-24.

## Division 5 **Governor's Establishment**

### Part 2 **Government Administration**

#### **Appropriations, Expenses and Cash Assets**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 8 Net amount appropriated to deliver services .....	2,829	2,722	2,722	2,738	1,684	1,695	1,705
<b>Amount Authorised by Other Statutes</b>							
- Governor's Establishment Act 1992 .....	4,435	4,472	4,472	4,687	4,647	4,472	4,474
- Salaries and Allowances Act 1975 .....	604	583	599	599	614	629	645
Total appropriations provided to deliver services .....	7,868	7,777	7,793	8,024	6,945	6,796	6,824
<b>CAPITAL</b>							
Item 97 Capital Appropriation .....	777	280	280	80	30	30	30
<b>TOTAL APPROPRIATIONS</b> .....	8,645	8,057	8,073	8,104	6,975	6,826	6,854
<b>EXPENSES</b>							
Total Cost of Services .....	7,705	7,768	8,134	8,313	7,421	7,331	7,485
Net Cost of Services <sup>(a)</sup> .....	7,699	7,768	8,134	8,313	7,294	7,204	7,358
<b>CASH ASSETS</b> <sup>(b)</sup> .....	1,766	212	875	400	425	450	475

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

(b) As at 30 June each financial year.

#### **Spending Changes**

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Establishment's Income Statement since presentation of the 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>New Initiative</b>					
Digital Capability Fund - Cyber Security Enhancements .....	37	150	99	36	37
<b>Ongoing Initiative</b>					
Government House Security .....	-	480	-	-	-
<b>Other</b>					
Public Sector Wages Policy .....	172	201	316	380	505
Salaries and Allowances Tribunal .....	16	12	23	38	54
Staffing for Governor's Program .....	-	309	419	304	306

## Significant Issues Impacting the Agency

1. The term of office of the Honourable Kim Beazley AC concluded on 30 June 2022. The Governor-designate, His Excellency the Honourable Chris Dawson AC APM, was sworn in on 15 July 2022 as the State's 34<sup>th</sup> Governor. The Establishment will continue to provide support for the Governor's constitutional role, advocacy of Western Australia's strategic interests and capabilities, and support for community organisations.
2. The Establishment is committed to the preservation, appropriate use and presentation of the heritage-listed Government Domain, including Government House, the Ballroom and the Gardens. The Governor wants to ensure these valuable public assets are used and enjoyed by the community of Western Australia. In 2023-24 the Establishment will commence works within the House to improve accessibility for all sectors of the community.

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Establishment's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

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

### Service Summary

Expense	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Effective Support to the Governor.....	3,141	3,118	3,363	3,301	3,213	3,146	3,212
2. Management of the Governor's Establishment .....	4,564	4,650	4,771	5,012	4,208	4,185	4,273
<b>Total Cost of Services .....</b>	<b>7,705</b>	<b>7,768</b>	<b>8,134</b>	<b>8,313</b>	<b>7,421</b>	<b>7,331</b>	<b>7,485</b>

## Services and Key Efficiency Indicators

### 1. Effective Support to the Governor

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 3,141	\$'000 3,118	\$'000 3,363	\$'000 3,301	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	3,141	3,118	3,363	3,301	
<b>Employees (Full-Time Equivalents) .....</b>	<b>12</b>	<b>18</b>	<b>20</b>	<b>20</b>	<b>1</b>

### Explanation of Significant Movements

(Notes)

1. The movement between the 2021-22 Actual, 2022-23 Budget and the 2023-24 Budget Target is mainly attributable to a revision of the allocation of FTEs between services to better reflect the nature of each service.

### 2. Management of the Governor's Establishment

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 4,564	\$'000 4,650	\$'000 4,771	\$'000 5,012	
Less Income .....	6	nil	nil	nil	
Net Cost of Service .....	4,558	4,650	4,771	5,012	
<b>Employees (Full-Time Equivalents) .....</b>	<b>22</b>	<b>20</b>	<b>18</b>	<b>18</b>	

## Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Government House Restoration and Refurbishment - Maintenance Program .....	1,936	1,124	116	116	116	116	116
<b>COMPLETED WORKS</b>							
Government House Restoration and Refurbishment - Government House Security System .....	1,000	1,000	974	-	-	-	-
Property, Plant and Equipment Upgrades - Commemorative Statue.....	165	165	43	-	-	-	-
<b>NEW WORKS</b>							
Government House Restoration and Refurbishment Government House Accessibility .....	500	-	-	500	-	-	-
Government House Cultural Activation .....	50	-	-	50	-	-	-
<b>Total Cost of Asset Investment Program.....</b>	<b>3,651</b>	<b>2,289</b>	<b>1,133</b>	<b>666</b>	<b>116</b>	<b>116</b>	<b>116</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			250	50	-	-	-
Drawdown from the Holding Account.....			116	116	116	116	116
Internal Funds and Balances.....			767	500	-	-	-
<b>Total Funding .....</b>			<b>1,133</b>	<b>666</b>	<b>116</b>	<b>116</b>	<b>116</b>

## Financial Statements

### INCOME STATEMENT <sup>(a)</sup> (Controlled)

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	4,922	5,010	5,198	5,462	5,546	5,446	5,589
Supplies and services .....	1,403	1,079	1,266	1,187	669	680	691
Accommodation .....	657	938	938	893	428	428	428
Depreciation and amortisation .....	461	606	597	633	641	642	642
Finance and interest costs .....	1	2	2	5	4	2	2
Other expenses .....	261	133	133	133	133	133	133
<b>TOTAL COST OF SERVICES .....</b>	<b>7,705</b>	<b>7,768</b>	<b>8,134</b>	<b>8,313</b>	<b>7,421</b>	<b>7,331</b>	<b>7,485</b>
<b>Income</b>							
Sale of goods and services .....	-	-	-	-	127	127	127
Other revenue .....	6	-	-	-	-	-	-
<b>Total Income .....</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>127</b>	<b>127</b>	<b>127</b>
<b>NET COST OF SERVICES .....</b>	<b>7,699</b>	<b>7,768</b>	<b>8,134</b>	<b>8,313</b>	<b>7,294</b>	<b>7,204</b>	<b>7,358</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	7,868	7,777	7,793	8,024	6,945	6,796	6,824
Resources received free of charge .....	29	30	30	30	30	30	30
Other appropriations .....	-	-	172	201	316	380	505
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>7,897</b>	<b>7,807</b>	<b>7,995</b>	<b>8,255</b>	<b>7,291</b>	<b>7,206</b>	<b>7,359</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>198</b>	<b>39</b>	<b>(139)</b>	<b>(58)</b>	<b>(3)</b>	<b>2</b>	<b>1</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 34, 38 and 38 respectively.



**STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>**  
**(Controlled)**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	1,684	117	779	303	328	353	378
Receivables .....	37	39	37	37	37	37	37
Other.....	147	45	147	147	147	147	147
Total current assets .....	1,868	201	963	487	512	537	562
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	4,068	4,558	4,558	5,084	5,618	6,153	6,688
Property, plant and equipment.....	40,888	41,623	41,479	41,512	40,987	40,461	40,003
Restricted cash .....	82	95	96	97	97	97	97
Total non-current assets .....	45,038	46,276	46,133	46,693	46,702	46,711	46,788
<b>TOTAL ASSETS .....</b>	<b>46,906</b>	<b>46,477</b>	<b>47,096</b>	<b>47,180</b>	<b>47,214</b>	<b>47,248</b>	<b>47,350</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	567	502	540	522	495	468	441
Payables .....	4	6	9	14	19	24	29
Borrowings and leases .....	30	26	23	23	23	20	23
Other.....	107	33	107	107	107	107	107
Total current liabilities .....	708	567	679	666	644	619	600
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	119	162	119	130	144	154	164
Borrowings and leases .....	23	54	64	45	25	6	49
Total non-current liabilities .....	142	216	183	175	169	160	213
<b>TOTAL LIABILITIES.....</b>	<b>850</b>	<b>783</b>	<b>862</b>	<b>841</b>	<b>813</b>	<b>779</b>	<b>813</b>
<b>EQUITY</b>							
Contributed equity .....	13,071	13,432	13,388	13,551	13,616	13,682	13,749
Accumulated surplus/(deficit).....	3,043	2,705	2,904	2,846	2,843	2,845	2,846
Reserves.....	29,942	29,557	29,942	29,942	29,942	29,942	29,942
<b>Total equity .....</b>	<b>46,056</b>	<b>45,694</b>	<b>46,234</b>	<b>46,339</b>	<b>46,401</b>	<b>46,469</b>	<b>46,537</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>46,906</b>	<b>46,477</b>	<b>47,096</b>	<b>47,180</b>	<b>47,214</b>	<b>47,248</b>	<b>47,350</b>

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

**STATEMENT OF CASHFLOWS <sup>(a)</sup>**  
**(Controlled)**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	7,413	7,171	7,187	7,382	6,295	6,145	6,173
Capital appropriation .....	777	280	280	80	30	30	30
Holding Account drawdowns .....	116	116	116	116	116	116	116
Special Purpose Account(s)							
Digital Capability Fund.....	-	-	37	83	35	36	37
Administered appropriations.....	-	-	172	201	316	380	505
<b>Net cash provided by Government .....</b>	<b>8,306</b>	<b>7,567</b>	<b>7,792</b>	<b>7,862</b>	<b>6,792</b>	<b>6,707</b>	<b>6,861</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(4,927)	(5,037)	(5,225)	(5,469)	(5,559)	(5,463)	(5,606)
Supplies and services .....	(1,322)	(1,044)	(1,231)	(1,152)	(634)	(645)	(656)
Accommodation .....	(662)	(938)	(938)	(893)	(428)	(428)	(428)
GST payments .....	(380)	(63)	(300)	(154)	(110)	(111)	(111)
Finance and interest costs.....	(1)	(2)	(2)	(5)	(4)	(2)	(2)
Other payments.....	(331)	(133)	(133)	(133)	(133)	(133)	(133)
<b>Receipts <sup>(b)</sup></b>							
Sale of goods and services.....	4	-	-	-	127	127	127
GST receipts .....	378	63	300	154	110	111	111
Other receipts .....	1	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(7,240)</b>	<b>(7,154)</b>	<b>(7,529)</b>	<b>(7,652)</b>	<b>(6,631)</b>	<b>(6,544)</b>	<b>(6,698)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(1,510)	(366)	(1,133)	(666)	(116)	(116)	(116)
<b>Net cash from investing activities.....</b>	<b>(1,510)</b>	<b>(366)</b>	<b>(1,133)</b>	<b>(666)</b>	<b>(116)</b>	<b>(116)</b>	<b>(116)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(28)	(30)	(21)	(19)	(20)	(22)	(22)
<b>Net cash from financing activities.....</b>	<b>(28)</b>	<b>(30)</b>	<b>(21)</b>	<b>(19)</b>	<b>(20)</b>	<b>(22)</b>	<b>(22)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>(472)</b>	<b>17</b>	<b>(891)</b>	<b>(475)</b>	<b>25</b>	<b>25</b>	<b>25</b>
Cash assets at the beginning of the reporting period .....	2,238	195	1,766	875	400	425	450
<b>Cash assets at the end of the reporting period .....</b>	<b>1,766</b>	<b>212</b>	<b>875</b>	<b>400</b>	<b>425</b>	<b>450</b>	<b>475</b>

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

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

**NET APPROPRIATION DETERMINATION**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Sale of Goods and Services</b>							
Sale of Goods and Services .....	4	-	-	-	127	127	127
<b>GST Receipts</b>							
GST Receipts on Sales .....	1	-	-	2	2	2	2
GST Input Credits .....	377	63	300	152	108	109	109
<b>Other Receipts</b>							
Recoups of Expenses .....	1	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>383</b>	<b>63</b>	<b>300</b>	<b>154</b>	<b>237</b>	<b>238</b>	<b>238</b>

## Appropriations, Expenses and Cash Assets

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 9 Net amount appropriated to deliver services .....	7,584	7,334	8,341	11,281	30,620	7,858	8,035
<b>Amount Authorised by Other Statutes</b>							
- Electoral Act 1907 .....	-	800	800	1,600	4,498	-	-
- Industrial Relations Act 1979 .....	116	116	116	116	116	116	116
- Salaries and Allowances Act 1975 .....	488	490	526	531	536	540	542
Total appropriations provided to deliver services.....	8,188	8,740	9,783	13,528	35,770	8,514	8,693
<b>CAPITAL</b>							
Item 98 Capital Appropriation .....	15	14	14	14	15	15	14
<b>TOTAL APPROPRIATIONS .....</b>	<b>8,203</b>	<b>8,754</b>	<b>9,797</b>	<b>13,542</b>	<b>35,785</b>	<b>8,529</b>	<b>8,707</b>
<b>EXPENSES</b>							
Total Cost of Services .....	15,979	10,008	11,051	18,196	37,125	13,419	10,198
Net Cost of Services <sup>(a)</sup> .....	8,770	9,920	10,963	12,508	37,037	7,731	10,110
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>1,751</b>	<b>1,820</b>	<b>651</b>	<b>1,751</b>	<b>651</b>	<b>1,602</b>	<b>116</b>

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

(b) As at 30 June each financial year.

## Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commission's Income Statement since presentation of the 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Other</b>					
2025 State General Election .....	-	3,700	4,000	-	-
North West Central By-election .....	737	-	-	-	-
Public Sector Wages Policy .....	271	269	726	420	564
Salaries and Allowances Tribunal.....	36	39	42	46	48
State Fleet Policy and Procurement Initiatives .....	(1)	1	1	2	3

## Significant Issues Impacting the Agency

1. The Commission will conduct ordinary elections for more than 100 local governments in October 2023. These biennial elections are an integral part of the democratic system of local government in Western Australia.
2. The Commission will support the Electoral Distribution Commission as it continues its work delivering new district boundaries for the State by December 2023. These boundaries will then apply at the 2025 State General Election.
3. Project planning for the 2025 State General Election will commence in earnest from 1 July 2023, to ensure the Commission is prepared for this crucial democratic electoral event in March 2025. Proper preparation and resourcing in advance are vital to ensure a smooth and successful event. The State electoral environment continues to evolve with challenges around participation rates, misinformation and disruption, and resource constraints.
4. Continued efforts to increase engagement with Aboriginal and culturally and linguistically diverse electors will be a priority, as the Commission aims to build partnerships with these communities that will hopefully improve participation in the democratic system at local and State government election events. It is expected that the Commonwealth Government's referendum on an Aboriginal and Torres Strait Islander Voice in the first half of the 2023-24 financial year will stimulate interest in the electoral system from these communities and provide an opportunity for the Commission to harness this energy.

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Commission's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Service
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	Western Australian electors participate in independent and impartial elections or referenda conducted by the Commission as part of democratic processes.	1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients

### Service Summary

Expense	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients .....	15,979	10,008	11,051	18,196	37,125	13,419	10,198
<b>Total Cost of Services .....</b>	<b>15,979</b>	<b>10,008</b>	<b>11,051</b>	<b>18,196</b>	<b>37,125</b>	<b>13,419</b>	<b>10,198</b>

**Outcomes and Key Effectiveness Indicators <sup>(a)</sup>**

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: Western Australian electors participate in independent and impartial elections or referenda conducted by the Commission as part of democratic processes:</b>					
The number of relevant breaches of 'Declaration by Officer' Form 1 upheld by a Court of Disputed Returns <sup>(b)</sup> .....	nil	nil	nil	nil	
Percentage of eligible Western Australian electors on the State Electoral Roll <sup>(c)</sup> .....	97.4%	96.9%	95.1%	95.8%	1
Percentage of enrolled electors voting in State general elections (or by-elections) or referenda <sup>(d)</sup> .....	n.a.	n.a.	47.7%	n.a.	2
Average percentage of enrolled electors voting in local government ordinary (or extraordinary) postal elections or referenda conducted by the Commission <sup>(e)</sup> .....	30%	30.2%	30%	30%	

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

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

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

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

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

**Explanation of Significant Movements**

(Notes)

1. The 2022-23 Estimated Actual is based on the Australian Electoral Commission enrolment ratio at December 2022. The 2023-24 Budget Target is 95.8% as the enrolment process is ongoing.
2. There are no planned State general elections, by-elections or referenda to be held in 2023-24. The 2022-23 Estimated Actual reflects the actual participation rate of enrolled voters in the North West Central by-election.

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

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 15,979	\$'000 10,008	\$'000 11,051	\$'000 18,196	1
Less Income .....	7,209	88	88	5,688	2
Net Cost of Service .....	8,770	9,920	10,963	12,508	
<b>Employees (Full-Time Equivalents) .....</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>45</b>	
<b>Efficiency Indicators</b>					
Average cost per elector of providing electoral services (enrolment and election management) <sup>(a)</sup> .....	\$4.32	\$4.38	\$4.61	\$4.51	
Average cost per elector of conducting State general elections (or by-elections) or referenda events .....	n.a.	n.a.	\$65.87	n.a.	3
Average cost per elector of conducting local government ordinary (or extraordinary) elections conducted by the Commission.....	\$4.27	n.a.	\$2.30	\$5.11	4

(a) The indicator reflects the fixed cost of maintaining readiness for elections.

## Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service for the 2023-24 Budget Target compared with the 2022-23 Estimated Actual reflects costs associated with conducting the local government ordinary elections planned for October 2023 and the preparation for the State General Election in March 2025.
2. The increase in income of \$5.6 million for the 2023-24 Budget Target compared to the 2022-23 Estimated Actual reflects the expected recoup of costs associated with the local government ordinary elections to be conducted in October 2023.
3. The 2022-23 Estimated Actual reflects the costs associated with the North West Central District by-election, which was held in September 2022. There are no planned State general elections, by-elections or referenda to be held in 2023-24.
4. The 2022-23 Estimated Actual reflects only extraordinary elections, while the 2023-24 Budget Target also includes local government ordinary elections to be conducted in October 2023.

## Asset Investment Program

1. The Commission continues to implement its Strategic Asset Plan with the focus on asset replacement and ICT systems upgrades, with \$267,000 funded from the Holding Account.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COMPLETED WORKS</b>							
Asset Replacement - 2022-23 Program.....	50	50	50	-	-	-	-
ICT System Upgrade - 2022-23 Program .....	217	217	217	-	-	-	-
<b>NEW WORKS</b>							
Asset Replacement							
2023-24 Program .....	50	-	-	50	-	-	-
2024-25 Program .....	50	-	-	-	50	-	-
2025-26 Program .....	50	-	-	-	-	50	-
ICT System Upgrade							
2023-24 Program .....	217	-	-	217	-	-	-
2024-25 Program .....	250	-	-	-	250	-	-
2025-26 Program .....	217	-	-	-	-	217	-
2026-27 Program .....	267	-	-	-	-	-	267
<b>Total Cost of Asset Investment Program.....</b>	<b>1,368</b>	<b>267</b>	<b>267</b>	<b>267</b>	<b>300</b>	<b>267</b>	<b>267</b>
<b>FUNDED BY</b>							
Drawdown from the Holding Account.....			267	267	300	267	267
<b>Total Funding .....</b>			<b>267</b>	<b>267</b>	<b>300</b>	<b>267</b>	<b>267</b>

## Financial Statements

### Income Statement

#### Expenses

1. The increase of \$7.1 million in Total Cost of Services for the 2023-24 Budget Year compared with the 2022-23 Estimated Actual reflects costs associated with conducting the local government ordinary elections planned for October 2023 and preparation for the State General Election in March 2025.

#### Income

2. The increase of \$5.6 million in sale of goods and services for the 2023-24 Budget Year compared with the 2022-23 Estimated Actual reflects recoups associated with conducting the local government ordinary elections in October 2023.

### INCOME STATEMENT <sup>(a)</sup> (Controlled)

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	7,205	5,398	5,885	6,844	13,619	6,608	5,845
Grants and subsidies <sup>(c)</sup> .....	17	-	-	-	4,498	-	-
Supplies and services .....	5,993	2,723	3,280	8,880	15,082	4,884	2,676
Accommodation .....	1,233	967	967	982	1,109	1,005	870
Depreciation and amortisation .....	630	275	275	275	275	275	275
Finance and interest costs .....	2	3	2	3	2	3	4
Other expenses .....	899	642	642	1,212	2,540	644	528
<b>TOTAL COST OF SERVICES .....</b>	<b>15,979</b>	<b>10,008</b>	<b>11,051</b>	<b>18,196</b>	<b>37,125</b>	<b>13,419</b>	<b>10,198</b>
<b>Income</b>							
Sale of goods and services .....	7,209	87	87	5,687	87	5,687	87
Other revenue .....	-	1	1	1	1	1	1
<b>Total Income .....</b>	<b>7,209</b>	<b>88</b>	<b>88</b>	<b>5,688</b>	<b>88</b>	<b>5,688</b>	<b>88</b>
<b>NET COST OF SERVICES .....</b>	<b>8,770</b>	<b>9,920</b>	<b>10,963</b>	<b>12,508</b>	<b>37,037</b>	<b>7,731</b>	<b>10,110</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	8,188	8,740	9,783	13,528	35,770	8,514	8,693
Resources received free of charge .....	373	63	63	63	150	150	150
Other revenues .....	169	17	17	17	17	17	17
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>8,730</b>	<b>8,820</b>	<b>9,863</b>	<b>13,608</b>	<b>35,937</b>	<b>8,681</b>	<b>8,860</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>(40)</b>	<b>(1,100)</b>	<b>(1,100)</b>	<b>1,100</b>	<b>(1,100)</b>	<b>950</b>	<b>(1,250)</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 45, 45 and 45 respectively.

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

### DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Public Funding of Political Parties and Candidates in State Elections .....	17	-	-	-	4,498	-	-
<b>TOTAL .....</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,498</b>	<b>-</b>	<b>-</b>



**STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>**  
**(Controlled)**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	1,657	1,710	540	1,623	504	1,434	1
Holding Account receivables .....	267	267	267	300	267	267	267
Receivables .....	143	1,280	143	143	143	143	144
Other.....	163	237	163	163	163	443	678
<b>Total current assets .....</b>	<b>2,230</b>	<b>3,494</b>	<b>1,113</b>	<b>2,229</b>	<b>1,077</b>	<b>2,287</b>	<b>1,090</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	518	526	526	501	509	517	525
Property, plant and equipment.....	609	931	616	601	586	622	607
Intangibles .....	1,865	1,919	1,872	1,879	1,886	1,900	1,907
Restricted cash .....	94	110	111	128	147	168	115
Other.....	-	12	-	-	-	-	-
<b>Total non-current assets .....</b>	<b>3,086</b>	<b>3,498</b>	<b>3,125</b>	<b>3,109</b>	<b>3,128</b>	<b>3,207</b>	<b>3,154</b>
<b>TOTAL ASSETS .....</b>	<b>5,316</b>	<b>6,992</b>	<b>4,238</b>	<b>5,338</b>	<b>4,205</b>	<b>5,494</b>	<b>4,244</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	1,279	1,472	1,279	1,279	1,279	1,279	1,279
Payables .....	268	34	268	268	235	287	287
Borrowings and leases .....	30	16	16	17	13	19	19
Other.....	-	2,185	-	-	-	-	-
<b>Total current liabilities .....</b>	<b>1,577</b>	<b>3,707</b>	<b>1,563</b>	<b>1,564</b>	<b>1,527</b>	<b>1,585</b>	<b>1,585</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	211	182	211	211	211	447	447
Borrowings and leases .....	14	44	36	22	11	41	27
<b>Total non-current liabilities .....</b>	<b>225</b>	<b>226</b>	<b>247</b>	<b>233</b>	<b>222</b>	<b>488</b>	<b>474</b>
<b>TOTAL LIABILITIES.....</b>	<b>1,802</b>	<b>3,933</b>	<b>1,810</b>	<b>1,797</b>	<b>1,749</b>	<b>2,073</b>	<b>2,059</b>
<b>EQUITY</b>							
Contributed equity .....	232	1,471	246	259	274	289	303
Accumulated surplus/(deficit).....	3,282	1,738	2,182	3,282	2,182	3,132	1,882
Other.....	-	(150)	-	-	-	-	-
<b>Total equity .....</b>	<b>3,514</b>	<b>3,059</b>	<b>2,428</b>	<b>3,541</b>	<b>2,456</b>	<b>3,421</b>	<b>2,185</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>5,316</b>	<b>6,992</b>	<b>4,238</b>	<b>5,338</b>	<b>4,205</b>	<b>5,494</b>	<b>4,244</b>

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

**STATEMENT OF CASHFLOWS <sup>(a)</sup>**  
**(Controlled)**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	7,913	8,465	9,508	13,253	35,495	8,239	8,418
Capital appropriation .....	15	14	14	14	15	15	14
Holding Account drawdowns .....	267	267	267	267	300	267	267
Other.....	171	17	17	17	17	17	17
<b>Net cash provided by Government .....</b>	<b>8,366</b>	<b>8,763</b>	<b>9,806</b>	<b>13,551</b>	<b>35,827</b>	<b>8,538</b>	<b>8,716</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(7,421)	(5,138)	(5,625)	(6,582)	(13,619)	(6,372)	(5,845)
Grants and subsidies.....	(17)	-	-	-	(4,498)	-	-
Supplies and services .....	(7,670)	(2,821)	(3,378)	(8,668)	(14,397)	(4,952)	(2,644)
Accommodation .....	(1,058)	(967)	(967)	(982)	(1,109)	(1,005)	(870)
GST payments .....	(653)	(495)	(495)	(615)	(780)	(201)	(202)
Finance and interest costs.....	(2)	(3)	(2)	(3)	(2)	(3)	(4)
Other payments.....	(871)	(741)	(741)	(1,623)	(3,075)	(661)	(645)
<b>Receipts <sup>(b)</sup></b>							
Sale of goods and services.....	7,248	87	87	5,687	87	5,687	87
GST receipts .....	1,734	495	495	615	780	201	201
Other receipts .....	1	1	1	1	1	1	1
<b>Net cash from operating activities .....</b>	<b>(8,709)</b>	<b>(9,582)</b>	<b>(10,625)</b>	<b>(12,170)</b>	<b>(36,612)</b>	<b>(7,305)</b>	<b>(9,921)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(266)	(267)	(267)	(267)	(300)	(267)	(267)
<b>Net cash from investing activities.....</b>	<b>(266)</b>	<b>(267)</b>	<b>(267)</b>	<b>(267)</b>	<b>(300)</b>	<b>(267)</b>	<b>(267)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(10)	(14)	(14)	(14)	(15)	(15)	(14)
<b>Net cash from financing activities.....</b>	<b>(10)</b>	<b>(14)</b>	<b>(14)</b>	<b>(14)</b>	<b>(15)</b>	<b>(15)</b>	<b>(14)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>(619)</b>	<b>(1,100)</b>	<b>(1,100)</b>	<b>1,100</b>	<b>(1,100)</b>	<b>951</b>	<b>(1,486)</b>
Cash assets at the beginning of the reporting period .....	2,370	2,920	1,751	651	1,751	651	1,602
<b>Cash assets at the end of the reporting period .....</b>	<b>1,751</b>	<b>1,820</b>	<b>651</b>	<b>1,751</b>	<b>651</b>	<b>1,602</b>	<b>116</b>

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

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

**NET APPROPRIATION DETERMINATION**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>Sale of Goods and Services</b>							
Election Services Recoups							
Local Government .....	7,018	-	-	5,600	-	5,600	-
Non-Parliamentary Elections.....	384	87	87	87	87	87	87
Other Government Agencies.....	17	17	17	17	17	17	17
<b>GST Receipts</b>							
GST Receipt on Sales .....	1,734	495	495	615	780	201	201
<b>Other Receipts</b>							
Vehicles Leased from State Fleet -							
Employee Contributions.....	1	1	1	1	1	1	1
<b>TOTAL .....</b>	<b>9,154</b>	<b>600</b>	<b>600</b>	<b>6,320</b>	<b>885</b>	<b>5,906</b>	<b>306</b>

**DETAILS OF ADMINISTERED TRANSACTIONS**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>INCOME</b>							
<b>Fines</b>							
Non-Voters .....	1,595	-	-	-	600	-	-
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>1,595</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>-</b>
<b>EXPENSES</b>							
<b>Other</b>							
Payments to Consolidated Account.....	1,595	-	-	-	600	-	-
<b>TOTAL ADMINISTERED EXPENSES .....</b>	<b>1,595</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>-</b>

## Division 7 **Salaries and Allowances Tribunal**

### Part 2 **Government Administration**

#### **Appropriations, Expenses and Cash Assets**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 10 Net amount appropriated to deliver services .....	1,014	1,034	1,057	1,071	1,069	1,083	1,104
Total appropriations provided to deliver services.....	1,014	1,034	1,057	1,071	1,069	1,083	1,104
<b>CAPITAL</b>							
Item 99 Capital Appropriation .....	4	3	3	3	3	4	3
<b>TOTAL APPROPRIATIONS</b> .....	1,018	1,037	1,060	1,074	1,072	1,087	1,107
<b>EXPENSES</b>							
Total Cost of Services .....	697	1,086	1,109	1,123	1,121	1,135	1,156
Net Cost of Services <sup>(a)</sup> .....	697	1,084	1,107	1,121	1,119	1,133	1,154
<b>CASH ASSETS</b> <sup>(b)</sup> .....	2,253	1,780	2,253	2,253	2,253	2,253	2,253

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

(b) As at 30 June each financial year.

#### **Spending Changes**

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Tribunal's Income Statement since presentation of the 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Other</b>					
2023-24 Streamlined Budget Process Incentive Funding .....	-	21	-	-	-
Public Sector Wages Policy .....	23	25	33	42	57

#### **Significant Issues Impacting the Agency**

1. As a result of the proclamation of the *Constitutional and Electoral Legislation Amendment (Electoral Equality) Act 2021*, which changes the Legislative Council to a single whole-of-State electorate, the Tribunal has commenced consultation and research into the impact this will have on the allowances for Legislative Council members in the next term of Government.
2. In preparation for the passing of the Government Trading Enterprises Bill 2022, the Tribunal is undertaking consultation and research into the remuneration to be provided to the Directors of 12 Government Trading Enterprise Boards.

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Tribunal's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

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

### Service Summary

Expense	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Support Services to the Salaries and Allowances Tribunal .....	697	1,086	1,109	1,123	1,121	1,135	1,156
<b>Total Cost of Services .....</b>	<b>697</b>	<b>1,086</b>	<b>1,109</b>	<b>1,123</b>	<b>1,121</b>	<b>1,135</b>	<b>1,156</b>

### Outcomes and Key Effectiveness Indicators

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: A fair and equitable system of remuneration for the Governor, Members of Parliament, Senior Government Officers, Local Government CEOs, Judicial and Magisterial Officers, superannuation benefits for Members of Parliament and fees, expenses and allowances for local government elected council members:</b>					
Quantity - Determinations/Reports .....	27	25	18	20	1
Quality - Tribunal satisfaction with the quality of service provided .....	100%	100%	100%	100%	
Timeliness - Tribunal satisfaction with timeliness of service provided .....	100%	100%	100%	100%	
The extent to which the Tribunal is satisfied with the support services provided .....	100%	100%	100%	100%	

### Explanation of Significant Movements

(Notes)

- The number of determinations issued by the Tribunal for 2022-23 was lower than anticipated due to reduced movement within the Special Division of the public service compared to the 2021-22 financial year. The variance between the 2022-23 Budget and the 2023-24 Budget Target is an estimation of determinations due to annual inquiries, appointments, vacancies and restructures within the Tribunal's jurisdiction.

## Services and Key Efficiency Indicators

### 1. Support Services to the Salaries and Allowances Tribunal

Support services assist the Tribunal to:

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 697	\$'000 1,086	\$'000 1,109	\$'000 1,123	
Less Income .....	nil	2	2	2	
Net Cost of Service .....	697	1,084	1,107	1,121	
<b>Employees (Full-Time Equivalents) .....</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	
<b>Efficiency Indicators</b>					
Cost (efficiency) - average cost per determination report .....	\$25,815	\$43,443	\$61,611	\$56,150	1

### Explanation of Significant Movements

(Notes)

1. The increase of \$18,168 (42%) in the 2022-23 Estimated Actual compared to the 2022-23 Budget primarily reflects the net effect of higher employee benefits costs associated with the public sector wages policy and lower than anticipated number of determinations conducted.

## Financial Statements

### INCOME STATEMENT (Controlled)

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(a)</sup> .....	432	547	570	578	592	601	616
Supplies and services .....	187	466	466	472	456	461	466
Accommodation .....	56	61	61	61	61	61	61
Depreciation and amortisation .....	6	3	3	3	3	3	3
Finance and interest costs .....	1	-	-	-	-	-	1
Other expenses .....	15	9	9	9	9	9	9
<b>TOTAL COST OF SERVICES .....</b>	<b>697</b>	<b>1,086</b>	<b>1,109</b>	<b>1,123</b>	<b>1,121</b>	<b>1,135</b>	<b>1,156</b>
<b>Income</b>							
Other revenue .....	-	2	2	2	2	2	2
<b>Total Income .....</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>NET COST OF SERVICES .....</b>	<b>697</b>	<b>1,084</b>	<b>1,107</b>	<b>1,121</b>	<b>1,119</b>	<b>1,133</b>	<b>1,154</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	1,014	1,034	1,057	1,071	1,069	1,083	1,104
Resources received free of charge .....	113	50	50	50	50	50	50
Other revenues .....	3	-	-	-	-	-	-
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>1,130</b>	<b>1,084</b>	<b>1,107</b>	<b>1,121</b>	<b>1,119</b>	<b>1,133</b>	<b>1,154</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>433</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(a) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 3, 3 and 3 respectively.

**STATEMENT OF FINANCIAL POSITION  
(Controlled)**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	2,243	1,769	2,241	2,239	2,239	2,237	2,235
Receivables .....	10	1	10	10	10	10	10
Total current assets .....	2,253	1,770	2,251	2,249	2,249	2,247	2,245
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	86	92	89	92	95	98	101
Property, plant and equipment.....	15	15	12	9	6	19	16
Restricted cash .....	10	11	12	14	14	16	18
Total non-current assets .....	111	118	113	115	115	133	135
<b>TOTAL ASSETS</b> .....	2,364	1,888	2,364	2,364	2,364	2,380	2,380
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	97	66	97	97	97	97	97
Payables .....	4	17	4	4	4	4	4
Borrowings and leases .....	3	3	3	3	3	4	4
Total current liabilities .....	104	86	104	104	104	105	105
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	50	27	50	50	50	50	50
Borrowings and leases .....	9	7	6	3	-	11	8
Total non-current liabilities .....	59	34	56	53	50	61	58
<b>TOTAL LIABILITIES</b> .....	163	120	160	157	154	166	163
<b>EQUITY</b>							
Accumulated surplus/(deficit).....	2,201	1,768	2,204	2,207	2,210	2,214	2,217
<b>Total equity</b> .....	2,201	1,768	2,204	2,207	2,210	2,214	2,217
<b>TOTAL LIABILITIES AND EQUITY</b> .....	2,364	1,888	2,364	2,364	2,364	2,380	2,380



**STATEMENT OF CASHFLOWS  
(Controlled)**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	1,014	1,031	1,054	1,068	1,066	1,080	1,101
Capital appropriation .....	4	3	3	3	3	4	3
Other.....	3	-	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>1,021</b>	<b>1,034</b>	<b>1,057</b>	<b>1,071</b>	<b>1,069</b>	<b>1,084</b>	<b>1,104</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(378)	(545)	(568)	(576)	(590)	(599)	(614)
Supplies and services .....	(77)	(419)	(419)	(425)	(409)	(414)	(419)
Accommodation .....	(59)	(61)	(61)	(61)	(61)	(61)	(61)
GST payments .....	(15)	(57)	(57)	(57)	(57)	(57)	(57)
Finance and interest costs.....	(1)	-	-	-	-	-	(1)
Other payments.....	(16)	(9)	(9)	(9)	(9)	(9)	(9)
<b>Receipts (a)</b>							
GST receipts .....	7	58	58	58	58	58	58
Other receipts .....	-	2	2	2	2	2	2
<b>Net cash from operating activities .....</b>	<b>(539)</b>	<b>(1,031)</b>	<b>(1,054)</b>	<b>(1,068)</b>	<b>(1,066)</b>	<b>(1,080)</b>	<b>(1,101)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(3)	(3)	(3)	(3)	(3)	(4)	(3)
<b>Net cash from financing activities.....</b>	<b>(3)</b>	<b>(3)</b>	<b>(3)</b>	<b>(3)</b>	<b>(3)</b>	<b>(4)</b>	<b>(3)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>479</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	1,774	1,780	2,253	2,253	2,253	2,253	2,253
<b>Cash assets at the end of the reporting period .....</b>	<b>2,253</b>	<b>1,780</b>	<b>2,253</b>	<b>2,253</b>	<b>2,253</b>	<b>2,253</b>	<b>2,253</b>

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

**NET APPROPRIATION DETERMINATION**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>GST Receipts</b>							
GST Input Credit .....	7	58	58	58	58	58	58
<b>Other Receipts</b>							
Other Receipts .....	3	2	2	2	2	2	2
<b>TOTAL .....</b>	<b>10</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>

**Appropriations, Expenses and Cash Assets**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 11 Net amount appropriated to deliver services .....	2,819	2,858	2,962	<b>2,979</b>	2,991	3,030	3,069
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975 .....	256	257	257	<b>258</b>	264	271	278
Total appropriations provided to deliver services.....	3,075	3,115	3,219	<b>3,237</b>	3,255	3,301	3,347
<b>TOTAL APPROPRIATIONS .....</b>	<b>3,075</b>	<b>3,115</b>	<b>3,219</b>	<b>3,237</b>	<b>3,255</b>	<b>3,301</b>	<b>3,347</b>
<b>EXPENSES</b>							
Total Cost of Services .....	3,076	3,274	3,457	<b>3,477</b>	3,495	3,541	3,587
Net Cost of Services <sup>(a)</sup> .....	3,076	3,274	3,457	<b>3,477</b>	3,495	3,541	3,587
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>1,100</b>	<b>818</b>	<b>1,102</b>	<b>1,102</b>	<b>1,102</b>	<b>1,102</b>	<b>1,102</b>

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

(b) As at 30 June each financial year.

**Spending Changes**

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commissioner's Income Statement since presentation of the 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Other</b>					
2023-24 Streamlined Budget Process Incentive Funding .....	-	57	-	-	-
Government Office Accommodation .....	2	2	2	3	3
Public Sector Wages Policy .....	102	89	118	148	179
Salaries and Allowances Tribunal .....	-	-	5	12	19

**Significant Issues Impacting the Agency**

1. In 2023-24, the Commissioner will primarily focus on the following key areas:
  - 1.1. holding events, forums, and visits to places where children and young people gather (including schools) to gain first-hand knowledge on matters of importance to children and young people;
  - 1.2. preparing to deliver the third Speaking Out Survey in 2025;
  - 1.3. supporting the implementation of recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse, particularly the establishment of independent oversight mechanisms for child safe organisations and out-of-home care accreditation;

- 1.4. providing opportunities for the development and leadership for children and young people through a Young Ambassador Program;
- 1.5. reviewing the Wellbeing Monitoring Framework in line with information from the 2021 Census and 2021 Speaking Out Survey;
- 1.6. continuing to advocate for the United Nations Conventions on the Rights of the Child, Rights of Indigenous Peoples, and the Rights of Persons with Disabilities to be enacted into legislation; and
- 1.7. commencing a review of the *Commissioner for Children and Young People Act 2006*.

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Commissioner's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Service
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	The views and issues of children and young people are heard and acted upon.	1. Consultation, Research and Promotion of the Wellbeing of Children and Young People

### Service Summary

Expense	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Consultation, Research and Promotion of the Wellbeing of Children and Young People .....	3,076	3,274	3,457	3,477	3,495	3,541	3,587
<b>Total Cost of Services .....</b>	<b>3,076</b>	<b>3,274</b>	<b>3,457</b>	<b>3,477</b>	<b>3,495</b>	<b>3,541</b>	<b>3,587</b>

### Outcomes and Key Effectiveness Indicators <sup>(a)</sup>

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: The views and issues of children and young people are heard and acted upon:</b>					
The extent to which children and young people in various regions of the State are consulted .....	1,588	2,000	2,000	2,000	
The extent to which issues impacting upon children and young people are researched, advocated and promoted.....	388	250	250	250	

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

## Services and Key Efficiency Indicators

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

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 3,076	\$'000 3,274	\$'000 3,457	\$'000 3,477	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	3,076	3,274	3,457	3,477	
<b>Employees (Full-Time Equivalents) .....</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	
<b>Efficiency Indicators</b>					
Unit cost per child .....	\$699	\$498	\$704	\$912	1
Unit cost per representative .....	\$4,967	\$6,769	\$6,716	\$5,759	2

### Explanation of Significant Movements

(Notes)

1. The increase in the 2023-24 Budget Target compared to the 2022-23 Budget and the 2022-23 Estimated Actual reflects the decrease in the number of children and young people expected to be consulted in 2023-24, resulting from the periodic character of the Speaking Out Survey, with the next survey scheduled to be conducted in 2025.
2. The decrease in the 2023-24 Budget Target compared to the 2022-23 Budget and the 2022-23 Estimated Actual is mainly due to an anticipated increase in the number of representations (e.g. forums, seminars, speeches and presentations) expected to be delivered in 2023-24.

## Financial Statements

INCOME STATEMENT <sup>(a)</sup>  
(Controlled)

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	2,071	2,281	2,376	2,389	2,417	2,464	2,502
Supplies and services .....	416	437	544	545	526	524	532
Accommodation .....	302	405	372	374	375	376	376
Depreciation and amortisation .....	10	24	21	20	20	20	20
Finance and interest costs .....	-	-	1	1	1	1	1
Other expenses .....	277	127	143	148	156	156	156
<b>TOTAL COST OF SERVICES .....</b>	<b>3,076</b>	<b>3,274</b>	<b>3,457</b>	<b>3,477</b>	<b>3,495</b>	<b>3,541</b>	<b>3,587</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	3,075	3,115	3,219	3,237	3,255	3,301	3,347
Resources received free of charge .....	240	159	240	240	240	240	240
Other revenues .....	209	-	-	-	-	-	-
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>3,524</b>	<b>3,274</b>	<b>3,459</b>	<b>3,477</b>	<b>3,495</b>	<b>3,541</b>	<b>3,587</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>448</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 16, 16 and 16 respectively.

**STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>**  
**(Controlled)**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	1,065	789	1,067	1,067	1,067	1,067	1,067
Receivables .....	33	29	33	33	26	26	26
Total current assets .....	1,098	818	1,100	1,100	1,093	1,093	1,093
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	548	555	564	580	596	612	628
Property, plant and equipment.....	14	45	32	28	24	20	16
Restricted cash .....	35	29	35	35	35	35	35
Total non-current assets .....	597	629	631	643	655	667	679
<b>TOTAL ASSETS</b> .....	1,695	1,447	1,731	1,743	1,748	1,760	1,772
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	315	454	315	315	315	315	315
Payables .....	42	28	45	45	45	45	45
Borrowings and leases .....	5	8	5	5	5	5	5
Other.....	134	124	147	148	164	164	164
Total current liabilities .....	496	614	512	513	529	529	529
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	64	41	64	64	64	64	64
Borrowings and leases .....	-	24	17	13	9	5	1
Total non-current liabilities .....	64	65	81	77	73	69	65
<b>TOTAL LIABILITIES</b> .....	560	679	593	590	602	598	594
<b>EQUITY</b>							
Contributed equity .....	10	10	10	25	18	34	41
Accumulated surplus .....	1,125	758	1,128	1,128	1,128	1,128	1,137
<b>Total equity</b> .....	1,135	768	1,138	1,153	1,146	1,162	1,178
<b>TOTAL LIABILITIES AND EQUITY</b> .....	1,695	1,447	1,731	1,743	1,748	1,760	1,772

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

**STATEMENT OF CASHFLOWS <sup>(a)</sup>**  
**(Controlled)**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	3,050	3,091	3,198	3,218	3,236	3,282	3,328
Holding Account drawdowns .....	-	8	5	3	3	3	3
<b>Net cash provided by Government .....</b>	<b>3,050</b>	<b>3,099</b>	<b>3,203</b>	<b>3,221</b>	<b>3,239</b>	<b>3,285</b>	<b>3,331</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(2,227)	(2,286)	(2,376)	(2,389)	(2,417)	(2,464)	(2,502)
Supplies and services .....	(203)	(273)	(304)	(305)	(287)	(285)	(293)
Accommodation .....	(302)	(360)	(327)	(327)	(327)	(376)	(376)
GST payments .....	(79)	(91)	(91)	(91)	(91)	(91)	(91)
Finance and interest costs.....	-	-	(1)	(1)	(1)	(1)	(1)
Other payments.....	(271)	(168)	(184)	(192)	(200)	(152)	(152)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	81	88	88	88	88	88	88
Other receipts .....	23	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(2,978)</b>	<b>(3,090)</b>	<b>(3,195)</b>	<b>(3,217)</b>	<b>(3,235)</b>	<b>(3,281)</b>	<b>(3,327)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(10)	(9)	(6)	(4)	(4)	(4)	(4)
<b>Net cash from financing activities.....</b>	<b>(10)</b>	<b>(9)</b>	<b>(6)</b>	<b>(4)</b>	<b>(4)</b>	<b>(4)</b>	<b>(4)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>62</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	1,038	818	1,100	1,102	1,102	1,102	1,102
<b>Cash assets at the end of the reporting period .....</b>	<b>1,100</b>	<b>818</b>	<b>1,102</b>	<b>1,102</b>	<b>1,102</b>	<b>1,102</b>	<b>1,102</b>

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

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

**NET APPROPRIATION DETERMINATION <sup>(a)</sup>**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>GST Receipts</b>							
GST Receipts from the Australian Taxation Office.....	81	88	88	88	88	88	88
<b>Other Receipts</b>							
Commonwealth Paid Parental Leave .....	23	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>104</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>88</b>

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

## Appropriations, Expenses and Cash Assets

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 12 Net amount appropriated to deliver services .....	1,983	2,031	2,110	2,830	2,882	2,282	2,332
Amount Authorised by Other Statutes - Freedom of Information Act 1992.....	279	280	280	281	283	283	283
Total appropriations provided to deliver services.....	2,262	2,311	2,390	3,111	3,165	2,565	2,615
<b>TOTAL APPROPRIATIONS .....</b>	<b>2,262</b>	<b>2,311</b>	<b>2,390</b>	<b>3,111</b>	<b>3,165</b>	<b>2,565</b>	<b>2,615</b>
<b>EXPENSES</b>							
Total Cost of Services .....	2,612	2,425	2,504	3,225	3,279	2,679	2,729
Net Cost of Services <sup>(a)</sup> .....	2,612	2,421	2,500	3,221	3,275	2,675	2,725
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>771</b>	<b>1,019</b>	<b>749</b>	<b>749</b>	<b>749</b>	<b>749</b>	<b>749</b>

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

(b) As at 30 June each financial year.

## Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Office's Income Statement since presentation of the 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Other</b>					
Additional Staff Resources .....	-	739	740	109	114
Public Sector Wages Policy .....	81	77	102	128	172

## Significant Issues Impacting the Agency

## Privacy and Information Sharing Legislation

- During 2022-23 the Information Commissioner and the senior legal team have devoted significant resources to assist with the Government's commitment to introduce privacy and information sharing legislation, within the constraints of the Information Commissioner's role and legislative remit.

## Review of the Office's Structure

- The Office is currently undertaking a strategic initiative to review its existing organisational structure. This work commenced in early 2022 and a new structure to improve the efficiency and effectiveness of the Office is in the initial stages of development. Additional finite resources have been provided to assist with the backlog of external review matters under the *Freedom of Information Act 1992*, increase corporate services, and allow for the reclassification of existing positions.



## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Office's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Services
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Access to documents and observance of processes in accordance with the <i>Freedom of Information Act 1992</i> .	1. Resolution of Complaints 2. Advice and Awareness

### Service Summary

Expense	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Resolution of Complaints.....	1,828	1,698	1,753	2,258	2,295	1,875	1,910
2. Advice and Awareness.....	784	727	751	967	984	804	819
<b>Total Cost of Services .....</b>	<b>2,612</b>	<b>2,425</b>	<b>2,504</b>	<b>3,225</b>	<b>3,279</b>	<b>2,679</b>	<b>2,729</b>

### Outcomes and Key Effectiveness Indicators <sup>(a)</sup>

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: Access to documents and observance of processes in accordance with the <i>Freedom of Information Act 1992</i>:</b>					
Participants satisfied with complaint resolution and external review processes adopted by the Information Commissioner.....	80%	85%	84%	85%	
Applications for external review resolved by conciliation.....	70%	70%	69%	70%	
Agencies satisfied with the advice and guidance provided by the Information Commissioner.....	98%	98%	98%	98%	

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

## Services and Key Efficiency Indicators

### 1. Resolution of Complaints

This service provides an independent review and complaint resolution process, which resolves cases in a timely manner and balances the competing needs and expectations of applicants, agencies and Parliament within legislative requirements prescribed by the *Freedom of Information Act 1992*.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 1,828	\$'000 1,698	\$'000 1,753	\$'000 2,258	1
Less Income .....	nil	3	3	3	
Net Cost of Service .....	1,828	1,695	1,750	2,255	
<b>Employees (Full-Time Equivalents) .....</b>	<b>9</b>	<b>11</b>	<b>9</b>	<b>11</b>	<b>1</b>
<b>Efficiency Indicators</b>					
Average cost per complaint and external review finalised .....	\$9,674	\$8,472	\$14,772	\$14,925	2,3

### Explanation of Significant Movements

(Notes)

1. The Total Cost of Service and employees (full-time equivalents (FTEs)) for the 2023-24 Budget Target are higher than preceding years and reflect the public sector wages policy, additional finite staffing resources provided to assist with the backlog of external review matters under the *Freedom of Information Act 1992*, increased corporate services, and reclassification of existing positions.
2. The average cost per complaint and external review finalised for the 2022-23 Estimated Actual is higher than preceding years. Estimates are based on the number of matters that can reasonably be expected to be finalised per relevant FTE, using the finalisation rate per FTE from the current year. While it was expected that 200 external review matters would be finalised in 2022-23, it is now estimated that 119 external review matters will be finalised, reflecting the higher average cost per complaint and external review finalised in the 2022-23 Estimated Actual. This reduction in external review matters finalised is due to the diversion of staff resources from the external review function to other strategic matters, and recruitment challenges.
3. The average cost per complaint and external review finalised for the 2023-24 Budget is higher than preceding years and is a direct result of the increase in the Total Cost of Service. The number of external reviews received in the last 10 years has increased by 50.4%. As of 31 March 2023, there are 171 external review matters on hand. Based on the current finalisation rate, and with funding for the three FTEs, it is estimated that at least 150 external review matters will be finalised in 2023-24.

## 2. Advice and Awareness

This service provides objective advice and information to members of the public and agencies to assist in the proper lodgement and processing of applications under the *Freedom of Information Act 1992*. This service also proposes initiatives to enhance efficiency in agency administration when dealing with applications received and conduct briefings and training sessions for agency staff.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 784	\$'000 727	\$'000 751	\$'000 967	1
Less Income .....	nil	1	1	1	
Net Cost of Service .....	784	726	750	966	
<b>Employees (Full-Time Equivalents) .....</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>4</b>	<b>1</b>
<b>Efficiency Indicators</b>					
Average cost of service per application lodged.....	\$331	\$348	\$278	\$338	2,3

### Explanation of Significant Movements

(Notes)

1. The Total Cost of Service and FTEs for the 2023-24 Budget Target are higher than the 2022-23 Budget and reflect the public sector wages policy and the approved increase in funding for staff resources. This includes finite funding for two years for additional corporate services (0.35 FTE costs allocated to this service) and ongoing funding for the reclassification of existing positions, including one dedicated to this service. Additionally, a short-term Communications Project Officer was appointed in 2022-23 to assist the Advice and Awareness team, and movement of existing staff resources to this service has also contributed to the increase.
2. The 2022-23 Estimated Actual average cost of service per application lodged is lower than the 2022-23 Budget due to a higher than estimated number of recipients receiving advice units.
3. The 2023-24 Budget average cost of service per application lodged is higher than 2022-23 Estimated Actual and is a direct result of the increase in the Total Cost of Service.

### Asset Investment Program

1. An additional \$1.4 million will be spent in 2023-24 on an integrated case management and electronic document and records management system to replace the Office's existing systems.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COMPLETED WORKS</b>							
Computer and Office Equipment Replacement.....	22	22	22	-	-	-	-
<b>NEW WORKS</b>							
Case Management and Electronic Document and Records Management .....	1,446	-	-	1,446	-	-	-
<b>Total Cost of Asset Investment Program.....</b>	<b>1,468</b>	<b>22</b>	<b>22</b>	<b>1,446</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNDED BY</b>							
Internal Funds and Balances.....			22	-	-	-	-
Major Special Purpose Account(s) Drawdown from Digital Capability Fund .....			-	1,446	-	-	-
<b>Total Funding .....</b>			<b>22</b>	<b>1,446</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Financial Statements

### Income Statement

#### Expenses

1. The increase in the Total Cost of Services from the 2022-23 Budget to the 2023-24 Budget Year and 2024-25 Outyear reflects additional expenditure for two years on an additional three FTEs to assist with the backlog of external review matters, one additional FTE in corporate services, together with ongoing funding that is provided for the reclassification of six existing positions commencing in 2023-24. The impact of the public sector wages policy is included from 2022-23.

#### INCOME STATEMENT <sup>(a)</sup> (Controlled)

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	1,765	1,645	1,726	2,418	2,468	1,918	1,966
Supplies and services .....	554	379	379	335	338	344	350
Accommodation .....	198	228	228	228	228	228	228
Depreciation and amortisation .....	2	6	6	6	6	5	-
Other expenses .....	93	167	165	238	239	184	185
<b>TOTAL COST OF SERVICES .....</b>	<b>2,612</b>	<b>2,425</b>	<b>2,504</b>	<b>3,225</b>	<b>3,279</b>	<b>2,679</b>	<b>2,729</b>
<b>Income</b>							
Other revenue .....	-	4	4	4	4	4	4
<b>Total Income .....</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>NET COST OF SERVICES .....</b>	<b>2,612</b>	<b>2,421</b>	<b>2,500</b>	<b>3,221</b>	<b>3,275</b>	<b>2,675</b>	<b>2,725</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	2,262	2,311	2,390	3,111	3,165	2,565	2,615
Resources received free of charge .....	56	110	110	110	110	110	110
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>2,318</b>	<b>2,421</b>	<b>2,500</b>	<b>3,221</b>	<b>3,275</b>	<b>2,675</b>	<b>2,725</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>(294)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

(b) The FTEs for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 11, 13 and 15 respectively.

**STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>**  
**(Controlled)**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	739	994	717	717	717	717	717
Holding Account receivables .....	-	16	-	-	-	-	-
Receivables .....	19	12	19	19	19	19	19
Other.....	8	16	8	8	8	78	78
<b>Total current assets .....</b>	<b>766</b>	<b>1,038</b>	<b>744</b>	<b>744</b>	<b>744</b>	<b>814</b>	<b>814</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	52	44	58	64	70	75	75
Property, plant and equipment.....	5	29	21	1,461	1,455	1,450	1,450
Restricted cash .....	32	25	32	32	32	32	32
<b>Total non-current assets .....</b>	<b>89</b>	<b>98</b>	<b>111</b>	<b>1,557</b>	<b>1,557</b>	<b>1,557</b>	<b>1,557</b>
<b>TOTAL ASSETS .....</b>	<b>855</b>	<b>1,136</b>	<b>855</b>	<b>2,301</b>	<b>2,301</b>	<b>2,371</b>	<b>2,371</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	408	372	408	408	408	408	408
Payables .....	24	38	24	24	24	94	94
<b>Total current liabilities .....</b>	<b>432</b>	<b>410</b>	<b>432</b>	<b>432</b>	<b>432</b>	<b>502</b>	<b>502</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	35	45	35	35	35	35	35
<b>Total non-current liabilities .....</b>	<b>35</b>	<b>45</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>
<b>TOTAL LIABILITIES.....</b>	<b>467</b>	<b>455</b>	<b>467</b>	<b>467</b>	<b>467</b>	<b>537</b>	<b>537</b>
<b>EQUITY</b>							
Contributed equity .....	37	37	37	1,483	1,483	1,483	1,483
Accumulated surplus/(deficit).....	351	644	351	351	351	351	351
<b>Total equity .....</b>	<b>388</b>	<b>681</b>	<b>388</b>	<b>1,834</b>	<b>1,834</b>	<b>1,834</b>	<b>1,834</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>855</b>	<b>1,136</b>	<b>855</b>	<b>2,301</b>	<b>2,301</b>	<b>2,371</b>	<b>2,371</b>

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

**STATEMENT OF CASHFLOWS <sup>(a)</sup>**  
**(Controlled)**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	2,254	2,303	2,384	3,105	3,159	2,560	2,615
Special Purpose Account(s) Digital Capability Fund.....	-	-	-	1,446	-	-	-
<b>Net cash provided by Government .....</b>	<b>2,254</b>	<b>2,303</b>	<b>2,384</b>	<b>4,551</b>	<b>3,159</b>	<b>2,560</b>	<b>2,615</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(1,720)	(1,645)	(1,726)	(2,418)	(2,468)	(1,918)	(1,966)
Supplies and services .....	(508)	(351)	(351)	(315)	(318)	(324)	(330)
Accommodation .....	(206)	(228)	(228)	(228)	(228)	(228)	(228)
GST payments .....	(80)	(30)	(30)	(30)	(30)	(30)	(30)
Other payments.....	(100)	(109)	(101)	(166)	(167)	(112)	(113)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	74	48	48	48	48	48	48
Other receipts .....	-	4	4	4	4	4	4
<b>Net cash from operating activities .....</b>	<b>(2,540)</b>	<b>(2,311)</b>	<b>(2,384)</b>	<b>(3,105)</b>	<b>(3,159)</b>	<b>(2,560)</b>	<b>(2,615)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	-	-	(22)	(1,446)	-	-	-
<b>Net cash from investing activities.....</b>	<b>-</b>	<b>-</b>	<b>(22)</b>	<b>(1,446)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	1,057	1,027	771	749	749	749	749
<b>Cash assets at the end of the reporting period .....</b>	<b>771</b>	<b>1,019</b>	<b>749</b>	<b>749</b>	<b>749</b>	<b>749</b>	<b>749</b>

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

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

**NET APPROPRIATION DETERMINATION**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>GST Receipts</b>							
GST Input Credits .....	74	48	48	48	48	48	48
<b>Other Receipts</b>							
Other Receipts .....	-	4	4	4	4	4	4
<b>TOTAL .....</b>	<b>74</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>

# WorkCover WA Authority

## Part 2 Government Administration

### Asset Investment Program

1. The Authority's total approved Asset Investment Program for 2023-24 is \$782,000. The approved projects which are in progress or planned include:
  - 1.1. Building Maintenance/Asset Replacement - ongoing repairs and general maintenance of the Authority's premises;
  - 1.2. Computer Hardware and Software - ongoing replacement and upgrade of core business systems and infrastructure; and
  - 1.3. Other Equipment - ongoing replacement of office equipment.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COMPLETED WORKS</b>							
Building Maintenance/Asset Replacement							
2022-23 Program .....	538	538	538	-	-	-	-
Computer Hardware and Software - 2022-23 Program .....	450	450	450	-	-	-	-
Other Equipment - 2022-23 Program.....	35	35	35	-	-	-	-
<b>NEW WORKS</b>							
Building Maintenance/Asset Replacement							
2023-24 Program .....	297	-	-	297	-	-	-
2024-25 Program .....	256	-	-	-	256	-	-
2025-26 Program .....	260	-	-	-	-	260	-
2026-27 Program .....	762	-	-	-	-	-	762
Computer Hardware and Software							
2023-24 Program .....	450	-	-	450	-	-	-
2024-25 Program .....	400	-	-	-	400	-	-
2025-26 Program .....	400	-	-	-	-	400	-
2026-27 Program .....	400	-	-	-	-	-	400
Other Equipment							
2023-24 Program .....	35	-	-	35	-	-	-
2024-25 Program .....	35	-	-	-	35	-	-
2025-26 Program .....	35	-	-	-	-	35	-
2026-27 Program .....	40	-	-	-	-	-	40
<b>Total Cost of Asset Investment Program.....</b>	<b>4,393</b>	<b>1,023</b>	<b>1,023</b>	<b>782</b>	<b>691</b>	<b>695</b>	<b>1,202</b>
<b>FUNDED BY</b>							
Internal Funds and Balances.....			1,023	782	691	695	1,202
<b>Total Funding .....</b>			<b>1,023</b>	<b>782</b>	<b>691</b>	<b>695</b>	<b>1,202</b>

# Division 10 Registrar, Western Australian Industrial Relations Commission

## Part 2 Government Administration

### Appropriations, Expenses and Cash Assets

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 13 Net amount appropriated to deliver services .....	9,855	10,230	10,430	10,791	10,722	10,836	11,059
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975 .....	3,151	2,798	2,866	2,877	2,889	2,960	3,032
Total appropriations provided to deliver services .....	13,006	13,028	13,296	13,668	13,611	13,796	14,091
<b>CAPITAL</b>							
Item 100 Capital Appropriation .....	57	59	59	128	58	58	58
<b>TOTAL APPROPRIATIONS</b> .....	13,063	13,087	13,355	13,796	13,669	13,854	14,149
<b>EXPENSES</b>							
Total Cost of Services .....	11,315	13,395	13,722	13,929	13,874	14,060	14,351
Net Cost of Services <sup>(a)</sup> .....	11,112	13,315	13,642	13,849	13,794	13,980	14,271
<b>CASH ASSETS</b> <sup>(b)</sup> .....	6,807	4,564	6,629	6,687	6,675	6,662	6,649

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

(b) As at 30 June each financial year.

### Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>New Initiative</b>					
Election Commitment - Increased Jurisdictional Functions .....	-	295	300	301	301
<b>Other</b>					
2023-24 Streamlined Budget Process Incentive Funding .....	-	197	-	-	-
Public Sector Wages Policy .....	268	204	272	341	520
Salaries and Allowances Tribunal .....	68	68	62	133	205



## Significant Issues Impacting the Agency

1. The Department's jurisdictional reach has increased as a result of the *Industrial Relations Amendment Act 2021*, which commenced on 20 June 2022. This includes a new regime for stop bullying and sexual harassment orders, a broader definition of 'employee' expanding coverage of the State industrial relations system, such as to domestic household employers and their workers, and the new inclusion of all local government employers into the Western Australian industrial relations regime. The legislative amendments also introduced new protection of employee rights provisions, similar to the general protections framework in the federal industrial relations system, to the jurisdiction of the Industrial Magistrate's Court of Western Australia and dual appointments for appropriately legally qualified Commissioners as Industrial Magistrates.

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Department's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Services
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	The prevention and resolution of industrial relations matters.	<ol style="list-style-type: none"> <li>1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court</li> <li>2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission</li> </ol>

### Service Summary

Expense	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.....	4,620	5,408	5,778	6,019	6,003	6,089	6,228
2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission .....	6,695	7,987	7,944	7,910	7,871	7,971	8,123
<b>Total Cost of Services .....</b>	<b>11,315</b>	<b>13,395</b>	<b>13,722</b>	<b>13,929</b>	<b>13,874</b>	<b>14,060</b>	<b>14,351</b>

**Outcomes and Key Effectiveness Indicators <sup>(a)</sup>**

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: The prevention and resolution of industrial relations matters:</b>					
Percentage of employee, employers, representatives and Western Australian Industrial Relations Commission members satisfied with the service provided by the Department in relation to:					
Timeliness.....	99%	90%	97%	90%	
Accuracy and relevance of information .....	99%	90%	95%	90%	

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

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

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 4,620	\$'000 5,408	\$'000 5,778	\$'000 6,019	1
Less Income .....	203	80	80	80	2
Net Cost of Service .....	4,417	5,328	5,698	5,939	
<b>Employees (Full-Time Equivalents) .....</b>	<b>28</b>	<b>30</b>	<b>29</b>	<b>33</b>	
<b>Efficiency Indicators</b>					
Average cost per application registered and recorded .....	\$3,708	\$4,326	\$5,301	\$4,983	3

**Explanation of Significant Movements**

(Notes)

1. The 2022-23 Budget is higher than 2021-22 Actual mainly due to an increase in employee benefit expenses.
2. The decrease in income in the 2022-23 Estimated Actual compared to the 2021-22 Actual relates to increased accommodation revenue received from the Department of the Premier and Cabinet in 2021-22 in relation to the Perth Casino Royal Commission.
3. The higher 2022-23 Estimated Actual average cost per application is mainly due to a reduced number of applications received during the period.

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

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 6,695	\$'000 7,987	\$'000 7,944	\$'000 7,910	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	6,695	7,987	7,944	7,910	
Employees (Full-Time Equivalents) .....	20	22	21	22	

### Explanation of Significant Movements

(Notes)

1. The 2022-23 Budget is higher than the 2021-22 Actual mainly due to the employee benefit expenses for an additional Commissioner, including the administrative support staff for Chambers.

### Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COMPLETED WORKS</b>							
Asset Replacement - ICT - 2022-23 Program .....	160	160	160	-	-	-	-
<b>NEW WORKS</b>							
Asset Replacement - ICT							
2023-24 Program .....	160	-	-	160	-	-	-
2024-25 Program .....	160	-	-	-	160	-	-
2025-26 Program .....	160	-	-	-	-	160	-
2026-27 Program .....	160	-	-	-	-	-	160
<b>Total Cost of Asset Investment Program.....</b>	<b>800</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>
<b>FUNDED BY</b>							
Drawdown from the Holding Account.....			160	160	160	160	160
<b>Total Funding .....</b>			<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>

## Financial Statements

### INCOME STATEMENT <sup>(a)</sup> (Controlled)

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	5,892	7,339	7,675	7,991	8,157	8,298	8,549
Supplies and services .....	1,024	1,347	1,347	1,365	1,249	1,293	1,293
Accommodation .....	3,485	3,833	3,833	3,914	3,914	3,914	3,914
Depreciation and amortisation .....	509	515	506	289	218	219	219
Finance and interest costs .....	4	7	7	9	12	12	8
Other expenses .....	401	354	354	361	324	324	368
<b>TOTAL COST OF SERVICES .....</b>	<b>11,315</b>	<b>13,395</b>	<b>13,722</b>	<b>13,929</b>	<b>13,874</b>	<b>14,060</b>	<b>14,351</b>
<b>Income</b>							
Sale of goods and services .....	19	80	80	80	80	80	80
Other revenues .....	184	-	-	-	-	-	-
<b>Total Income .....</b>	<b>203</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>
<b>NET COST OF SERVICES .....</b>	<b>11,112</b>	<b>13,315</b>	<b>13,642</b>	<b>13,849</b>	<b>13,794</b>	<b>13,980</b>	<b>14,271</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	13,006	13,028	13,296	13,668	13,611	13,796	14,091
Resources received free of charge .....	14	50	50	50	50	50	50
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>13,020</b>	<b>13,078</b>	<b>13,346</b>	<b>13,718</b>	<b>13,661</b>	<b>13,846</b>	<b>14,141</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>1,908</b>	<b>(237)</b>	<b>(296)</b>	<b>(131)</b>	<b>(133)</b>	<b>(134)</b>	<b>(130)</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 48, 50 and 55 respectively.

**STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>**  
**(Controlled)**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	6,607	4,349	6,414	6,457	6,435	6,412	6,389
Holding Account receivables .....	160	160	160	160	160	160	160
Receivables .....	91	221	91	91	91	91	59
Other.....	96	72	96	96	96	96	96
<b>Total current assets .....</b>	<b>6,954</b>	<b>4,802</b>	<b>6,761</b>	<b>6,804</b>	<b>6,782</b>	<b>6,759</b>	<b>6,704</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	3,536	3,891	3,891	4,022	4,081	4,140	4,199
Property, plant and equipment.....	888	669	674	595	663	649	625
Intangibles .....	61	3	46	31	15	-	-
Restricted cash .....	200	215	215	230	240	250	260
<b>Total non-current assets .....</b>	<b>4,685</b>	<b>4,778</b>	<b>4,826</b>	<b>4,878</b>	<b>4,999</b>	<b>5,039</b>	<b>5,084</b>
<b>TOTAL ASSETS .....</b>	<b>11,639</b>	<b>9,580</b>	<b>11,587</b>	<b>11,682</b>	<b>11,781</b>	<b>11,798</b>	<b>11,788</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	1,386	1,265	1,386	1,386	1,386	1,386	1,386
Payables.....	47	130	47	167	336	396	396
Borrowings and leases .....	32	58	58	49	59	66	58
Other.....	70	238	187	189	189	249	337
<b>Total current liabilities .....</b>	<b>1,535</b>	<b>1,691</b>	<b>1,678</b>	<b>1,791</b>	<b>1,970</b>	<b>2,097</b>	<b>2,177</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	178	259	178	178	178	178	178
Borrowings and leases .....	33	56	72	59	103	69	51
<b>Total non-current liabilities .....</b>	<b>211</b>	<b>315</b>	<b>250</b>	<b>237</b>	<b>281</b>	<b>247</b>	<b>229</b>
<b>TOTAL LIABILITIES.....</b>	<b>1,746</b>	<b>2,006</b>	<b>1,928</b>	<b>2,028</b>	<b>2,251</b>	<b>2,344</b>	<b>2,406</b>
<b>EQUITY</b>							
Contributed equity .....	(1,410)	(1,347)	(1,348)	(1,222)	(1,213)	(1,155)	(1,097)
Accumulated surplus/(deficit).....	11,303	8,921	11,007	10,876	10,743	10,609	10,479
<b>Total equity .....</b>	<b>9,893</b>	<b>7,574</b>	<b>9,659</b>	<b>9,654</b>	<b>9,530</b>	<b>9,454</b>	<b>9,382</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>11,639</b>	<b>9,580</b>	<b>11,587</b>	<b>11,682</b>	<b>11,781</b>	<b>11,798</b>	<b>11,788</b>

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

**STATEMENT OF CASHFLOWS <sup>(a)</sup>**  
**(Controlled)**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	12,451	12,513	12,781	13,377	13,392	13,577	13,872
Capital appropriation .....	57	59	59	128	58	58	58
Holding Account drawdowns .....	160	160	160	160	160	160	160
<b>Net cash provided by Government .....</b>	<b>12,668</b>	<b>12,732</b>	<b>13,000</b>	<b>13,665</b>	<b>13,610</b>	<b>13,795</b>	<b>14,090</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(5,843)	(7,232)	(7,568)	(7,884)	(8,050)	(8,191)	(8,442)
Supplies and services .....	(1,003)	(1,292)	(1,292)	(1,310)	(1,194)	(1,238)	(1,238)
Accommodation .....	(3,456)	(3,833)	(3,833)	(3,914)	(3,914)	(3,914)	(3,914)
GST payments .....	(541)	(503)	(503)	(503)	(503)	(503)	(503)
Finance and interest costs.....	(4)	(7)	(7)	(9)	(12)	(12)	(8)
Other payments.....	(421)	(346)	(346)	(353)	(316)	(316)	(360)
<b>Receipts <sup>(b)</sup></b>							
Sale of goods and services.....	31	80	80	80	80	80	80
GST receipts .....	528	503	503	503	503	503	503
Other receipts .....	253	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(10,456)</b>	<b>(12,630)</b>	<b>(12,966)</b>	<b>(13,390)</b>	<b>(13,406)</b>	<b>(13,591)</b>	<b>(13,882)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(158)	(160)	(160)	(160)	(160)	(160)	(160)
<b>Net cash from investing activities.....</b>	<b>(158)</b>	<b>(160)</b>	<b>(160)</b>	<b>(160)</b>	<b>(160)</b>	<b>(160)</b>	<b>(160)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(45)	(59)	(52)	(57)	(56)	(57)	(61)
<b>Net cash from financing activities.....</b>	<b>(45)</b>	<b>(59)</b>	<b>(52)</b>	<b>(57)</b>	<b>(56)</b>	<b>(57)</b>	<b>(61)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>2,009</b>	<b>(117)</b>	<b>(178)</b>	<b>58</b>	<b>(12)</b>	<b>(13)</b>	<b>(13)</b>
Cash assets at the beginning of the reporting period .....	4,798	4,681	6,807	6,629	6,687	6,675	6,662
<b>Cash assets at the end of the reporting period .....</b>	<b>6,807</b>	<b>4,564</b>	<b>6,629</b>	<b>6,687</b>	<b>6,675</b>	<b>6,662</b>	<b>6,649</b>

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

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

**NET APPROPRIATION DETERMINATION**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Sale of Goods and Services</b>							
Sale of Goods and Services .....	31	80	80	80	80	80	80
<b>GST Receipts</b>							
GST Input Credits .....	469	500	500	500	500	500	500
GST Receipts on Sales .....	59	3	3	3	3	3	3
<b>Other Receipts</b>							
Other Receipts .....	253	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>812</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>