

Part 7

Community Safety

Introduction

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

Summary of Recurrent and Asset Investment Expenditure

Agency	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Western Australia Police Force		
– Total Cost of Services	1,869,122	1,892,883
– Asset Investment Program	95,707	146,588
Justice		
– Total Cost of Services	1,913,391	1,890,130
– Asset Investment Program	80,372	137,513
State Solicitor's Office		
– Total Cost of Services	67,303	63,720
Legal Aid Commission of Western Australia		
– Asset Investment Program	958	3,422
Fire and Emergency Services		
– Total Cost of Services	566,357	565,312
– Asset Investment Program	49,210	55,647
Office of the Director of Public Prosecutions		
– Total Cost of Services	61,340	65,307
– Asset Investment Program	4,521	6,409

Agency	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Corruption and Crime Commission		
– Total Cost of Services	31,481	32,666
– Asset Investment Program	1,780	1,300
Chemistry Centre (WA)		
– Total Cost of Services	33,103	35,730
– Asset Investment Program	2,500	2,680
Office of the Inspector of Custodial Services		
– Total Cost of Services	3,877	3,906
Parliamentary Inspector of the Corruption and Crime Commission		
– Total Cost of Services	871	895

Ministerial Responsibilities

Minister	Agency	Services
Minister for Police; Road Safety; Defence Industry; Veterans Issues	Western Australia Police Force	<ol style="list-style-type: none"> 1. Metropolitan Policing Services 2. Regional and Remote Policing Services 3. Specialist Policing Services 4. Road Safety Commission
Attorney General; Minister for Electoral Affairs	Justice	<ol style="list-style-type: none"> 1. Court and Tribunal Services 2. Advocacy, Guardianship and Administration Services 3. Trustee Services 4. National Redress Scheme for Institutional Child Sexual Abuse 5. Births, Deaths and Marriages 6. Services to Government 7. Equal Opportunity Commission Services 8. Legal Assistance
Minister for Mines and Petroleum; Energy; Corrective Services; Industrial Relations	Justice	<ol style="list-style-type: none"> 9. Adult Corrective Services 10. Youth Justice Services
Attorney General; Minister for Electoral Affairs	State Solicitor's Office	1. Legal Services to Government
	Legal Aid Commission of Western Australia	n.a.
Minister for Emergency Services; Innovation and the Digital Economy; Medical Research; Volunteering	Fire and Emergency Services	<ol style="list-style-type: none"> 1. Community Awareness, Education and Information Services 2. Health, Safety, Wellbeing and Training Services 3. Delivery of Frontline Services Before, During and After Incidents
Attorney General; Minister for Electoral Affairs	Office of the Director of Public Prosecutions	<ol style="list-style-type: none"> 1. Criminal Prosecutions 2. Confiscation of Assets
	Corruption and Crime Commission	<ol style="list-style-type: none"> 1. Assessing All Allegations of Serious Misconduct Received 2. Investigating Allegations of Serious Misconduct 3. Investigating Unexplained Wealth Referrals
Deputy Premier; Minister for State Development, Jobs and Trade; Hydrogen Industry; Tourism; Science	Chemistry Centre (WA)	<ol style="list-style-type: none"> 1. Research and Innovation 2. Commercial and Scientific Information and Advice 3. Emergency Response Management
Minister for Mines and Petroleum; Energy; Corrective Services; Industrial Relations	Office of the Inspector of Custodial Services	<ol style="list-style-type: none"> 1. Inspection and Review of Custodial Services
Attorney General; Minister for Electoral Affairs	Parliamentary Inspector of the Corruption and Crime Commission	<ol style="list-style-type: none"> 1. Evaluation of the Effectiveness and Appropriateness of Corruption and Crime Commission Operations

Division 26 **Western Australia Police Force¹**

Part 7 **Community Safety**

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
DELIVERY OF SERVICES							
Item 60 Net amount appropriated to deliver services	1,537,217	1,566,181	1,622,078	1,607,290	1,638,889	1,639,030	1,653,944
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	4,640	4,661	4,661	4,682	4,799	4,919	5,042
Total appropriations provided to deliver services.....	1,541,857	1,570,842	1,626,739	1,611,972	1,643,688	1,643,949	1,658,986
ADMINISTERED TRANSACTIONS							
Item 61 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	-	-	1,000	500	-	-	-
CAPITAL							
Item 134 Capital Appropriation.....	78,002	73,228	75,329	140,475	124,905	67,481	56,477
TOTAL APPROPRIATIONS	1,619,859	1,644,070	1,703,068	1,752,947	1,768,593	1,711,430	1,715,463
EXPENSES							
Total Cost of Services	1,715,517	1,791,922	1,869,122	1,892,883	1,906,711	1,934,296	1,973,203
Net Cost of Services ^(a)	1,545,788	1,631,543	1,692,186	1,731,708	1,740,195	1,766,558	1,804,639
Adjusted Total Cost of Services ^(b)	1,674,497	1,739,875	1,818,204	1,834,665	1,854,409	1,882,087	1,921,177
CASH ASSETS ^(c)	149,883	76,577	122,181	96,284	95,180	94,771	95,293

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

(b) Adjusted Total Cost of Services excludes Road Trauma Trust Account (RTTA) grants for road safety initiatives delivered by other entities. These grants are considered on an annual basis and contribute to the variability in the Total Cost of Services recorded from 2023-24 to 2026-27. Further detail is provided in the Total Cost of Services - Reconciliation Table.

(c) As at 30 June each financial year.

¹ 'Western Australia Police Force' includes persons appointed to the Police Force under Part I of the *Police Act 1892* and employees of the Police Service, which is the agency principally assisting the Minister for Police in the administration of the *Police Act 1892*. For the purposes of the 2023-24 Budget, Budget Paper No. 2 references to Western Australia Police Force are interchangeable with references to Western Australia Police in the Appropriation Bills.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on Western Australia Police Force's Income Statement since presentation of the 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
New Initiatives					
Firearms Amendment Bill	-	927	2,637	-	-
RTTA - Safety Cameras	-	4,936	5,479	4,756	4,553
Ongoing Initiatives					
950 Police Officer Infrastructure Program - Planning and Accommodation					
Refits	-	1,000	-	-	-
Criminal Law (Mental Impairment) Reforms	-	589	-	-	-
Dangerous Goods	169	174	180	187	198
Digital Capability Fund - Technology Improvement Program	-	12,500	-	-	-
Emergency Services Radio Network	1,801	4,806	2,098	193	198
Living Safe Together Intervention Program	748	748	748	-	-
National Anti-Gangs Squad	1,650	-	-	-	-
Operation Regional Shield (Royalties for Regions)	-	11,700	-	-	-
Police and Community Youth Centres (Kununurra)	940	949	957	-	-
Policing Major Events	600	-	-	-	-
RTTA					
Impaired Driving Detection (Alcohol and Drug) Program	-	327	-	-	-
Preventing Alcohol and Risk-Related Trauma in Youth	(90)	(95)	(101)	(88)	-
Road Safety Programs and Initiatives	-	5,931	5,341	5,351	5,403
State Trauma Registry	33	45	58	71	-
Other					
2023-24 Tariffs, Fees and Charges	-	941	1,255	1,432	2,193
Government Regional Officer Housing	-	8,151	8,084	8,698	9,251
Non-Government Human Services Sector Indexation Adjustment	11	23	31	39	80
Police Services Expenditure	-	4,740	13,440	-	-
Public Sector Wages Policy	58,657	53,790	72,815	105,674	139,246
Salaries and Allowances Tribunal	-	-	98	218	341

Significant Issues Impacting the Agency

Safe, Strong and Fair Communities

Demand for Police Services

- Over the long term, Western Australia's population is increasing, and the concentration of the population in the Perth metropolitan area is projected to increase. Demand for police response to complex community issues continues.
- Crime in the Kimberley and Pilbara Districts, specifically the level of violence and at-risk behaviour displayed by juveniles while committing offences, has resulted in the continued deployment of extra police resources to the regions, including Operation Regional Shield, with \$11.7 million committed by Government as part of this Budget to continue this targeted operation into 2023-24. Western Australia's collective response will shape the risk of offending, particularly by young people, now and in future generations.
- Cyber-enabled crime including identity theft and online extortion bring new technical challenges for law enforcement and impact a growing number of victims in the community. Global factors including extreme weather, pandemics, technological acceleration, and geopolitical tension will continue to challenge the balance of functions which police perform. The Western Australia Police Force has confirmed its focus on policing fundamentals to support community and officer safety now and in the future.

Workforce and Assets

4. The Western Australia Police Force is committed to fostering a culture where its officers and staff are supported, capable and passionate about policing in a competitive, changing labour market. Recruitment, retention, officer safety and welfare support are priorities. The Western Australia Police Force is committed to recruiting in line with its values, to enhancing workforce diversity, and building capability. In addition to local and national recruitment, an international recruitment campaign has been launched. Promotional processes are being modernised, including for the crucial Sergeant rank. Existing mental health support for officers is being built on and appropriate flexible work options are being explored so that officers can continue to serve the community across different phases of their life and career. Officers continue to be trained and equipped to meet the evolving challenges of policing.
5. The Western Australia Police Force is focused on building new and refurbishing existing police stations and looking into support facilities so that it can meet demand for police services. An additional \$26.4 million will support the delivery of Fremantle Police Complex, Baldivis Police Station and Forrestfield Police Station for a greater police presence in these localities thereby enhancing community safety.

Technological Capability

6. Improving technologies present opportunities to enhance the capabilities of officers on the frontline including faster access to information for better decision-making. Early adoption can help in the management of increased community expectations around emerging crime types and in the delivery of a more responsive service to the community. Unified, interoperable communications, forensics and intelligence are priority capabilities for the Western Australia Police Force. Streamlined communications, especially with partner agencies, produce time efficiencies so that police officers can focus on community safety.
7. The Government is investing \$81.7 million across the forward estimates shared by the Western Australia Police Force, the Department of Fire and Emergency Services, and the Department of Justice to replace the State's aging emergency radio equipment used by frontline public safety agencies, addressing communications black spots at critical locations and providing improved resilience for existing Department of Fire and Emergency Services radio communications networks within the greater metropolitan area.
8. The Western Australia Police Force is focused on air fleet innovation which offers the potential for rapid situational awareness and officer deployment, with positive implications for community and officer safety. The increasing reliance upon information holdings places a greater requirement for the Western Australia Police Force to maintain resilience and recovery capabilities to protect its systems against emerging cyber security threats.

Community Perceptions of Police

9. Over recent years, high levels of community satisfaction in police services have been found through surveys in Western Australia. Trust in police can impact public willingness to report crimes and follow police directions. Media coverage of exceptional incidents and police conduct and performance may impact on local attitudes towards police. Community trust in police is built through routine police activities and crisis response. The policing with consent approach through the COVID-19 pandemic appears to have supported generally positive relationships between police and the Western Australian community. The Western Australia Police Force confirms its focus on policing fundamentals to provide clear messaging to the community and partner agencies on where police efforts will be directed. The behaviours and decisions of the Western Australia Police Force officers and staff will continue to be guided by the Code of Conduct and agency values.

Firearms Reform

10. Firearms legislative reform is part of the Government's commitment to overhaul Western Australia's 50-year-old gun laws, to strengthen controls and procedures relating to firearms ownership, and to enhance community safety.

Road Safety

Regional Road Safety

11. In recent years, around two-thirds of Western Australia's road deaths have consistently occurred on regional roads. While the number of people who died on metropolitan roads decreased slightly in 2022 compared to the previous five-year average, the number of people dying on regional roads increased by 17%. Of particular concern are high-speed rural roads, which accounted for 90% of the regional road deaths in 2022. The Safety Camera Trial revealed an urgent need to improve driver behaviour on regional roads, particularly around speed, mobile phones and seatbelts, through greater education and enforcement. Continued investment in safety camera technology in regional Western Australia is essential to reducing high-risk driver behaviour.

Road Safety Culture

12. While serious injuries resulting from road crashes have declined, fatalities are persisting at high levels. Recent data indicates nearly two-thirds of crashes were suspected to involve speed, inattention, alcohol, fatigue or not wearing a seatbelt. This data, combined with compelling evidence from the Safety Camera Trial, indicates a need to fundamentally change the road safety culture in Western Australia. Targeted and effective road safety partnerships and education are needed to engage and empower community members of all ages and backgrounds to make sure every journey is safe. Through an additional \$10 million invested in this budget, the Road Safety Commission (the Commission) continues to explore opportunities to build and expand inclusive education and engagement programs delivered together with a broad network of road safety partners to support the attitudes and behaviours needed to achieve a positive shift in road safety culture.

Road Safety Technology

13. New technology has significant potential to make drivers, vehicles and roads safer. The ability to collect, integrate and analyse timely quality road safety data from existing and emerging sources is essential in better understanding and influencing driver behaviour. The Commission is positioning itself to not only keep pace with existing technology but embrace emerging technology with the capability to improve road safety outcomes. Technology and data are both rapidly evolving and offer new opportunities to inform innovative, evidence-based road safety policies and programs to reduce the burden of road trauma for all Western Australians. The Commission is striving to build this strong evidence base to implement new, data-driven road safety solutions.

Post-Crash Response and Support Services

14. Road trauma experienced by people bereaved or injured by road crashes, witnesses, first responders and drivers who cause crashes and their families can result in long-lasting psychological impacts and social distress. Post-crash response is identified as one of the priorities of the Driving Change - Road Safety Strategy 2020-2030. Every year, thousands of families are impacted by road crashes and the impacts of such traumatic events can be profound. Injury Matters' Road Trauma Support service has been in operation since 2013 and has provided thousands of hours of evidence-based support to people across the State who have been involved in or injured in a road crash, as well as their families, friends, carers, witnesses and first responders. Ongoing funding for the Road Trauma Support Service has been provided from the RTTA. To change the road safety culture in Western Australia, it is necessary to continue to work on understanding driver attitudes and behaviours, preventing crashes, minimising the severity of crashes that do occur and expanding focus on the post-crash impacts on families and the broader 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 Western Australia Police Force's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcomes	Services
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Contribute to community safety and security.	1. Metropolitan Policing Services 2. Regional and Remote Policing Services 3. Specialist Policing Services
	Improve coordination and community awareness of road safety in Western Australia.	4. Road Safety Commission

Service Summary

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. Metropolitan Policing Services.....	578,522	598,685	622,245	631,431	643,311	653,970	668,162
2. Regional and Remote Policing Services	469,612	488,540	505,695	548,126	545,014	552,694	563,376
3. Specialist Policing Services	608,622	625,404	663,888	619,386	632,768	642,645	656,671
4. Road Safety Commission	58,761	79,293	77,294	93,940	85,618	84,987	84,994
Total Cost of Services	1,715,517	1,791,922	1,869,122	1,892,883	1,906,711	1,934,296	1,973,203

Total Cost of Services - Reconciliation Table

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
Total Cost of Service	1,715,517	1,791,922	1,869,122	1,892,883	1,906,711	1,934,296	1,973,203
Less: RTTA Grants to Other Entities ^(a)	41,020	52,047	50,918	58,218	52,302	52,209	52,026
Adjusted Total Cost of Services.....	1,674,497	1,739,875	1,818,204	1,834,665	1,854,409	1,882,087	1,921,177

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

Outcomes and Key Effectiveness Indicators ^(a)

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Outcome: Contribute to community safety and security:					
Rate of offences against the person (excluding family violence-related offences) per 100,000 people	862	810	905.6	810	1
Rate of offences against property (excluding family violence-related offences) per 100,000 people	4,248.3	6,200	4,448.2	6,200	2
Percentage of sworn police officer hours available for frontline policing duties	69%	75%	68.4%	75%	3
Percentage of priority one and two incidents in the metropolitan area responded to within 12 minutes	80.8%	80%	86.7%	80%	
Percentage of priority three incidents in the metropolitan area responded to within 60 minutes	83.1%	80%	86.7%	80%	
Percentage of family and domestic-related incidents where an offender was processed for an offence against the person within seven days	74.4%	75%	74.8%	75%	
Percentage of offences against the person investigations finalised within 60 days	87.6%	85%	89%	85%	
Percentage of offences against property investigations finalised within 30 days	88%	90%	88.6%	90%	
Percentage of traffic law enforcement contacts made by police officers that target 'Category A' offences	98.5%	90%	98.7%	90%	4
The percentage of the community who were 'satisfied' or 'very satisfied' with the service received during their most recent contact with police.....	84%	82%	82.8%	82%	
The percentage of the community who 'agreed' or 'strongly agreed' that they have confidence in police.....	82.4%	85%	80.5%	85%	
Outcome: Improve coordination and community awareness of road safety in Western Australia:					
Effectiveness of road safety awareness campaigns.....	78%	70%	77%	70%	5

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

Explanation of Significant Movements

(Notes)

1. The increase in the 2022-23 Estimated Actual compared with the 2022-23 Budget and 2021-22 Actual is mainly due to an increase in assault (non-family) offences.
2. The increase in the 2022-23 Estimated Actual compared with the 2021-22 Actual is mainly due to an increase in stealing offences. Overall, the rate of offences against property (excluding family violence-related offences) remains below the rate observed prior to the start of the COVID-19 pandemic in March 2020, leading to a decrease in the 2022-23 Estimated Actual compared to the 2022-23 Budget.
3. The decrease in the 2022-23 Estimated Actual relative to the 2022-23 Budget has been caused by a decrease in frontline available hours. The main contributing factor was an increase in COVID-19 sick/quarantine leave.
4. Performance has remained over 97% since 2016-17 as a reflection of Western Australia Police Force focus on targeting 'Category A' offences to contribute to the outcome of community safety.
5. The increase in the 2022-23 Estimated Actual compared with the 2022-23 Budget is due to the continued increased awareness of the Commission's education campaigns.

Services and Key Efficiency Indicators

1. Metropolitan Policing Services

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 578,522	\$'000 598,685	\$'000 622,245	\$'000 631,431	1
Less Income	11,747	10,779	12,712	12,313	
Net Cost of Service	566,775	587,906	609,533	619,118	
Employees (Full-Time Equivalents)	3,717	3,952	3,729	3,827	2
Efficiency Indicators					
Average cost of metropolitan policing services per person in the Perth metropolitan area	\$270	\$276	\$279	\$278	

Explanation of Significant Movements

(Notes)

1. The movements across the period have been impacted by a combination of the redirection of police effort from the COVID-19 response as part of Specialist Policing Services back to Metropolitan Policing Services, the 950 Police Officer Program and the public sector wages policy including the 2022-23 one-off cost of living payment.
2. The decrease from 2022-23 Budget to 2022-23 Estimated Actual is mainly due to the proportion of attrition relating to this service.

2. Regional and Remote Policing Services

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 469,612	\$'000 488,540	\$'000 505,695	\$'000 548,126	1
Less Income	15,045	15,258	16,282	15,770	
Net Cost of Service	454,567	473,282	489,413	532,356	
Employees (Full-Time Equivalents)	2,206	2,280	2,253	2,299	
Efficiency Indicators					
Average cost of regional and remote policing services per person in regional Western Australia.....	\$870	\$911	\$912	\$984	2

Explanation of Significant Movements

(Notes)

1. The movements across the period have been impacted by a combination of the 950 Police Officer Program, the public sector wages policy including the 2022-23 one-off cost of living payment, the effort in Operation Regional Shield and additional budget for the Government Regional Officers' Housing.
2. The increase from 2022-23 Estimated Actual to 2023-24 Budget Target is due to an increase in the Total Cost of Service.

3. Specialist Policing Services

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 608,622	\$'000 625,404	\$'000 663,888	\$'000 619,386	1
Less Income	28,005	31,707	30,308	29,356	
Net Cost of Service	580,617	593,697	633,580	590,030	
Employees (Full-Time Equivalents)	3,375	3,342	3,151	3,216	2
Efficiency Indicators					
Average cost of specialist services per person in Western Australia	\$227	\$231	\$238	\$219	

Explanation of Significant Movements

(Notes)

1. The movements across the period have been impacted by a combination of the redirection of effort from the COVID-19 response as part of Specialist Policing Services back to Metropolitan Policing Services, the 950 Police Officer Program and the public sector wages policy including the 2022-23 one-off cost of living payment.
2. The decrease from 2022-23 Budget to 2022-23 Estimated Actual is mainly due to the proportion of attrition relating to this service and the redirection of effort due to the COVID-19 pandemic.

4. Road Safety Commission

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 58,761	\$'000 79,293	\$'000 77,294	\$'000 93,940	1
Less Income	114,931	102,634	117,634	103,736	2
Net Cost of Service	(56,170)	(23,341)	(40,340)	(9,796)	
Employees (Full-Time Equivalents)	42	52	49	56	
Efficiency Indicators					
Percentage of Road Safety Commission projects completed on time.....	96%	90%	100%	90%	
Percentage of Road Safety Commission projects completed on budget.....	100%	95%	100%	95%	

Explanation of Significant Movements

(Notes)

1. The increase in the 2023-24 Budget Target compared to the 2022-23 Budget and 2022-23 Estimated Actual is primarily due to additional spending relating to the new safety cameras and the expansion of road safety programs and initiatives.
2. The 2022-23 Estimated Actual is higher than the 2022-23 Budget due to an increase in speeding and red-light related infringements.

Asset Investment Program

1. The Western Australia Police Force has a diverse range of asset classes used to support police officers in the delivery of policing services across the State. The Asset Investment Program (AIP) in the 2023-24 Budget largely focuses on major projects currently under construction and the renewal of aged ICT platforms and applications to current technology.

Infrastructure Commitments and Challenges

2. The current heated construction market is presenting challenges for the Western Australia Police Force in delivering its infrastructure program, particularly the Fremantle Police Complex, as well as the Government's 2021 election commitments for new police stations in Baldivis and Forrestfield. An additional \$26.4 million will be invested to meet cost pressures on these projects. When operational, these projects will provide for a greater police presence in these localities thereby enhancing community safety.

950 Police Officer Infrastructure Program

3. To address immediate and short-term accommodation pressures as a result of the impact from the 950 Police Officer program, an additional \$2.5 million will be invested for accommodation refits, further infrastructure planning and the delivery of future accommodation solutions.

Digital Capability Fund - Technology Improvement Program

4. An additional \$25 million will be invested from the Digital Capability Fund to continue modernisation of ICT systems (\$12.5 million of AIP spending and \$12.5 million of operating expense) for the Western Australia Police Force in 2023-24. This brings the total approved capital funding from the Digital Capability Fund to \$69 million from 2021-22 to 2023-24.

Emergency Services Radio Network

5. To address critical operational risks associated with the emergency radio network shared by the Western Australia Police Force, Fire and Emergency Services, and Justice, an additional \$81.7 million will be invested to deliver essential works associated with radio devices and network upgrades across the agencies. Of this investment, \$52.7 million has been allocated to the Western Australia Police Force as the lead agency (including \$43.6 million for capital investment).

	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
WORKS IN PROGRESS							
Election Commitments							
Fleet and Equipment - Mobile State Operations							
Command Centre (Vehicles)	3,500	500	500	3,000	-	-	-
Land and Buildings Infrastructure							
Baldivis Police Station	25,277	3,428	3,424	12,598	9,182	69	-
Forrestfield Police Station	25,920	2,468	718	11,273	12,123	56	-
COVID-19 Response							
Land and Buildings Infrastructure							
Fremantle Police Complex	99,625	2,725	2,696	36,809	39,085	16,000	5,006
Kununurra Police Station Alterations	1,220	886	720	334	-	-	-
Multifunctional Policing Facilities							
Heating Ventilation and Air Conditioning (HVAC)							
Replacement Tranche 2 (Royalties for Regions)	6,775	6,175	3,497	600	-	-	-
HVAC Replacement Tranche 3	9,006	5,981	5,405	2,352	673	-	-
Other Works in Progress							
Fleet and Equipment							
Aircraft Fleet Safety Case Trials	250	100	100	150	-	-	-
Asset Equipment Management Program 2022-2024	26,165	17,535	3,768	8,630	-	-	-
Helicopter Replacement	46,660	25,660	15,353	21,000	-	-	-
ICT and Radio Infrastructure							
Emergency Services Radio Network	47,022	21,165	20,561	13,771	12,086	-	-
ICT Optimisation Program 2022-2024	6,574	4,748	2,619	1,826	-	-	-
Police Compensation ICT System	1,045	413	413	632	-	-	-
Land and Buildings Infrastructure							
950 Police Officer Infrastructure Program - Planning and							
Accommodation Refits	2,717	1,217	1,157	750	750	-	-
Armadale Courthouse and Police Complex	76,906	71,049	9,932	5,857	-	-	-
Custodial Facilities Upgrade Program 2022-2024	9,425	4,437	640	4,988	-	-	-

	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
Office Space and Child Friendly Interview Rooms in Remote Western Australia (Commonwealth).....	3,632	2,810	450	822	-	-	-
Police Station Upgrade Program 2022-2024	9,728	4,802	1,960	4,926	-	-	-
Westralia Square Accommodation.....	5,318	4,888	1,400	430	-	-	-
COMPLETED WORKS							
COVID-19 Response							
Land and Buildings Infrastructure							
Fremantle Water Police - Wharf and Jetty Renewal	2,560	2,560	186	-	-	-	-
Refurbishment of Police Stations	29,607	29,607	817	-	-	-	-
Other Completed Works							
Fleet and Equipment - Election Commitment - Meth							
Border Force	5,148	5,148	1,080	-	-	-	-
ICT and Radio Infrastructure							
Digital Capability Fund - ICT Transformation Program ...	23,944	23,944	14,132	-	-	-	-
Digital Policing - Mobility	7,477	7,477	651	-	-	-	-
National Criminal Intelligence System	5,810	5,810	1,391	-	-	-	-
Police Radio Network - Commonwealth Legislated							
Radio Frequency Change (Royalties for Regions)	11,054	11,054	535	-	-	-	-
Land and Buildings Infrastructure							
Election Commitment - Capel Police Station	4,901	4,901	175	-	-	-	-
Multifunctional Policing Facilities HVAC Replacement							
Tranche 1 (Royalties for Regions)	11,386	11,386	78	-	-	-	-
Optus Stadium Deployment Centre	744	744	149	-	-	-	-
Road Trauma Trust Account - Breath and Drug Bus							
Replacement 2021-2023	1,200	1,200	1,200	-	-	-	-
NEW WORKS							
Fleet and Equipment - Asset Equipment Management							
Program 2024-2028	21,600	-	-	-	7,200	7,200	7,200
ICT and Radio Infrastructure							
ICT Optimisation Program 2024-2028	16,800	-	-	-	2,800	7,000	7,000
Digital Capability Fund - Technology Improvement							
Program	12,500	-	-	12,500	-	-	-
Land and Buildings Infrastructure							
950 Police Officer Infrastructure Program - West							
Kimberley District Support Facility	30,443	-	-	3,340	12,190	14,913	-
Custodial Facilities Upgrade Program 2024-2028	7,920	-	-	-	2,640	2,640	2,640
Police Station Upgrade Program 2024-2028	11,880	-	-	-	3,960	3,960	3,960
Total Cost of Asset Investment Program.....	611,739	284,818	95,707	146,588	102,689	51,838	25,806
FUNDED BY							
Asset Sales							
			3,226	-	-	-	-
Capital Appropriation							
			32,219	96,436	80,499	22,725	11,606
Commonwealth Grants							
			1,471	-	-	-	-
Drawdown from the Holding Account							
			22,310	20,921	10,000	14,200	14,200
Funding Included in Department of Treasury Administered							
Item							
			-	3,340	12,190	14,913	-
Internal Funds and Balances							
			21,824	12,529	-	-	-
Major Special Purpose Account(s)							
Drawdown from Digital Capability Fund							
			13,602	12,500	-	-	-
Drawdown from Royalties for Regions Fund							
			1,055	600	-	-	-
Other							
			-	262	-	-	-
Total Funding			95,707	146,588	102,689	51,838	25,806

Financial Statements

Statement of Financial Position

Income Statement

Expenses

1. The increase in the Total Cost of Services from 2022-23 Budget to the 2022-23 Estimated Actual is mainly attributable to the public sector wages policy. The implications of the wages policy, additional police officer recruits under the 950 Police Officer Program, and Operation Regional Shield are the main drivers of the increase from the 2022-23 Estimated Actual to the 2023-24 Budget Year.

Statement of Financial Position

2. Total assets are increasing over the forward estimates period, reflecting an increase in Holding Account receivables and the purchase of fixed assets under the approved AIP (offset by depreciation).

Statement of Cashflows

3. The net decrease in cash held in the 2023-24 Budget Year relative to the 2022-23 Estimated Actual is mainly due to a higher AIP in 2022-23 with the use of internal funds resulting from prior year carryovers in comparison to the 2023-24 Budget Year.

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			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	1,216,191	1,271,374	1,332,406	1,352,901	1,392,379	1,434,299	1,469,614
Grants and subsidies ^(c)	51,977	59,618	65,119	67,257	61,002	59,947	59,764
Supplies and services	217,246	221,090	232,611	220,797	203,175	188,731	191,187
Accommodation	53,151	54,837	54,743	58,869	59,127	56,190	56,657
Depreciation and amortisation	109,410	102,969	102,403	113,882	117,366	119,667	119,751
Finance and interest costs	1,912	1,700	2,715	3,571	3,568	3,374	3,288
Other expenses	65,630	80,334	79,125	75,606	70,094	72,088	72,942
TOTAL COST OF SERVICES	1,715,517	1,791,922	1,869,122	1,892,883	1,906,711	1,934,296	1,973,203
Income							
Sale of goods and services	425	1,129	500	497	496	496	496
Regulatory fees and fines	20,572	26,763	27,363	27,267	28,158	28,864	29,590
Grants and subsidies	7,583	1,263	4,732	1,258	1,258	510	510
Other revenue	26,590	28,890	27,007	28,817	30,198	31,397	31,432
RTTA Revenue (Service Delivery Agreement)	114,559	102,334	117,334	103,336	106,406	106,471	106,536
Total Income	169,729	160,379	176,936	161,175	166,516	167,738	168,564
NET COST OF SERVICES	1,545,788	1,631,543	1,692,186	1,731,708	1,740,195	1,766,558	1,804,639
INCOME FROM GOVERNMENT							
Service appropriations	1,541,857	1,570,842	1,626,739	1,611,972	1,643,688	1,643,949	1,658,986
Resources received free of charge	5,075	4,264	4,264	4,264	4,264	4,264	4,264
Special Purpose Account(s) ^(d)							
Climate Action Fund	-	283	-	-	-	-	-
Digital Capability Fund	-	16,535	-	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	16,686	18,582	15,891	30,442	19,535	19,571	19,623
Other appropriations	-	-	3,026	42,951	58,317	84,789	111,923
Other revenues	14,742	12,824	13,387	9,213	6,144	6,151	6,162
TOTAL INCOME FROM GOVERNMENT	1,578,360	1,623,330	1,663,307	1,698,842	1,731,948	1,758,724	1,800,958
SURPLUS/(DEFICIENCY) FOR THE PERIOD	32,572	(8,213)	(28,879)	(32,866)	(8,247)	(7,834)	(3,681)

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 9,340, 9,182 and 9,398 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	\$'000	\$'000	\$'000	\$'000	\$'000
CCTV State Strategy	27	-	-	-	-	-	-
Community Safety and Crime Prevention Partnership Fund.....	28	1,250	2,699	1,250	1,250	1,250	1,250
COVID-19 Vaccination Community Funding Program	194	-	-	-	-	-	-
Election Commitments							
Kalgoorlie CCTV	1,000	-	-	-	-	-	-
Police and Community Youth Centres (PCYC)							
- Carnarvon and Kununurra	1,252	-	-	-	-	-	-
PCYC - Sustainability Funding.....	4,367	4,455	4,455	4,544	4,634	4,634	4,634
Small Commitments	216	-	200	-	-	-	-
Emergency Services Radio Network	-	-	406	434	-	-	-
Local Projects Local Jobs Grant	104	-	-	-	-	-	-
PCYC							
Kununurra	-	-	940	949	957	-	-
Maintenance and Upgrades	2,300	-	2,565	-	-	-	-
Road Safety Initiatives							
Government Organisations	37,849	48,781	47,652	54,870	48,872	48,898	48,715
Non-Government Organisations.....	3,171	3,266	3,266	3,348	3,430	3,311	3,311
Special Plates Fund	1,469	1,866	2,936	1,862	1,859	1,854	1,854
TOTAL	51,977	59,618	65,119	67,257	61,002	59,947	59,764

STATEMENT OF FINANCIAL POSITION ^(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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	35,592	12,020	15,291	3,077	3,017	2,956	2,895
Restricted cash	18,173	1,517	6,139	4,780	4,780	4,780	4,780
Restricted cash (RTTA)	70,900	35,365	72,203	56,549	52,175	48,497	44,877
Holding Account receivables	29,592	13,639	20,921	10,000	14,200	14,200	14,200
Receivables	14,270	11,520	14,270	14,270	14,270	14,270	14,270
Other	13,775	7,730	13,775	13,775	13,775	13,775	13,775
Assets held for sale	2,098	2,098	2,098	2,098	2,098	2,098	2,098
Total current assets	184,400	83,889	144,697	104,549	104,315	100,576	96,895
NON-CURRENT ASSETS							
Holding Account receivables	773,064	862,394	861,828	965,710	1,068,876	1,174,343	1,279,894
Property, plant and equipment	1,164,150	1,127,907	1,193,194	1,253,081	1,285,385	1,266,408	1,220,586
Intangibles	57,803	70,413	67,029	75,692	71,280	68,068	64,856
Restricted cash	25,218	27,675	28,548	31,878	35,208	38,538	42,741
Total non-current assets	2,020,235	2,088,389	2,150,599	2,326,361	2,460,749	2,547,357	2,608,077
TOTAL ASSETS	2,204,635	2,172,278	2,295,296	2,430,910	2,565,064	2,647,933	2,704,972
CURRENT LIABILITIES							
Employee provisions	242,326	237,570	246,529	250,732	254,935	259,138	263,341
Payables	4,076	5,247	4,076	4,076	4,076	4,076	4,076
Borrowings and leases	31,088	26,890	34,116	34,098	33,519	34,129	34,507
Other	22,881	19,928	22,881	22,881	22,881	22,881	22,881
Total current liabilities	300,371	289,635	307,602	311,787	315,411	320,224	324,805
NON-CURRENT LIABILITIES							
Employee provisions	87,443	96,386	87,443	87,443	87,443	87,443	87,443
Borrowings and leases	42,394	33,078	48,811	40,634	39,377	40,531	41,072
Other	1,357	2,308	1,357	1,357	1,357	1,357	1,357
Total non-current liabilities	131,194	131,772	137,611	129,434	128,177	129,331	129,872
TOTAL LIABILITIES	431,565	421,407	445,213	441,221	443,588	449,555	454,677
EQUITY							
Contributed equity	1,115,131	1,193,642	1,221,935	1,394,407	1,534,442	1,620,058	1,676,535
Accumulated surplus/(deficit)	265,347	217,576	236,468	203,602	195,355	187,521	183,840
Reserves	392,592	339,653	391,680	391,680	391,679	390,799	389,920
Total equity	1,773,070	1,750,871	1,850,083	1,989,689	2,121,476	2,198,378	2,250,295
TOTAL LIABILITIES AND EQUITY	2,204,635	2,172,278	2,295,296	2,430,910	2,565,064	2,647,933	2,704,972

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

STATEMENT OF CASHFLOWS ^(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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	1,445,036	1,467,873	1,524,336	1,498,090	1,526,322	1,524,282	1,539,235
Capital appropriation	78,002	73,228	75,329	140,475	124,905	67,481	56,477
Administered equity contribution.....	-	3,622	-	3,340	12,190	14,913	-
Holding Account drawdowns	17,762	29,592	22,310	20,921	10,000	14,200	14,200
Special Purpose Account(s)							
Climate Action Fund	-	283	283	287	-	-	-
Digital Capability Fund	17,126	30,137	30,137	27,770	2,940	3,222	-
Royalties for Regions Fund							
Regional Community Services Fund.....	16,686	18,582	15,891	30,442	19,535	19,571	19,623
Regional Infrastructure and Headworks							
Fund.....	6,990	1,155	1,055	600	-	-	-
Receipts paid into Consolidated Account.....	(2,480)	-	-	-	-	-	-
Other.....	13,865	12,082	12,645	8,471	5,402	5,409	5,420
Administered appropriations	-	-	3,026	42,951	58,317	84,789	111,923
Net cash provided by Government	1,592,987	1,636,554	1,685,012	1,773,347	1,759,611	1,733,867	1,746,878
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(1,210,727)	(1,267,171)	(1,328,203)	(1,348,698)	(1,388,176)	(1,430,096)	(1,465,411)
Grants and subsidies.....	(53,464)	(59,618)	(65,119)	(67,257)	(61,002)	(59,947)	(59,764)
Supplies and services	(216,248)	(215,542)	(227,063)	(215,039)	(197,325)	(182,881)	(185,337)
Accommodation	(54,093)	(54,837)	(54,743)	(58,869)	(59,127)	(56,190)	(56,657)
GST payments	(51,357)	(49,911)	(49,911)	(49,911)	(49,911)	(49,911)	(49,911)
Finance and interest costs.....	(1,912)	(1,700)	(2,715)	(3,571)	(3,568)	(3,374)	(3,288)
Other payments.....	(64,691)	(72,865)	(74,016)	(74,158)	(68,738)	(70,732)	(71,586)
Receipts ^(b)							
Regulatory fees and fines.....	21,645	26,763	27,363	27,267	28,158	28,864	29,590
Grants and subsidies.....	6,540	1,263	4,732	1,258	1,258	510	510
Sale of goods and services.....	421	1,129	500	497	496	496	496
GST receipts	50,817	49,911	49,911	49,911	49,911	49,911	49,911
Other receipts	25,727	24,330	24,807	26,617	27,998	29,197	29,232
RTTA receipts (Service Delivery Agreement)	113,749	102,334	117,334	103,336	106,406	106,471	106,536
Net cash from operating activities	(1,433,593)	(1,515,914)	(1,577,123)	(1,608,617)	(1,613,620)	(1,637,682)	(1,675,679)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(98,613)	(102,460)	(95,707)	(146,588)	(102,689)	(51,838)	(25,806)
Proceeds from sale of non-current assets.....	1,023	3,226	3,226	-	-	-	-
Net cash from investing activities.....	(97,590)	(99,234)	(92,481)	(146,588)	(102,689)	(51,838)	(25,806)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(42,374)	(35,686)	(43,110)	(44,039)	(44,406)	(44,756)	(44,871)
Net cash from financing activities.....	(42,374)	(35,686)	(43,110)	(44,039)	(44,406)	(44,756)	(44,871)
NET INCREASE/(DECREASE) IN CASH HELD	19,430	(14,280)	(27,702)	(25,897)	(1,104)	(409)	522
Cash assets at the beginning of the reporting period	130,453	90,857	149,883	122,181	96,284	95,180	94,771
Cash assets at the end of the reporting period	149,883	76,577	122,181	96,284	95,180	94,771	95,293

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

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

NET APPROPRIATION DETERMINATION ^(a)

	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
Regulatory Fees and Fines							
Departmental	8,363	9,665	10,265	10,005	10,331	10,589	10,853
Licenses	13,291	17,109	17,109	17,273	17,838	18,286	18,748
Grants and Subsidies							
Commonwealth - Other	6,539	1,264	4,733	1,259	1,259	511	511
Departmental	13,006	9,765	10,365	6,390	3,325	3,325	3,325
Sale of Goods and Services							
Departmental	733	1,941	1,481	1,473	1,468	1,475	1,486
GST Receipts							
GST Input Credits	48,264	47,211	47,211	47,211	47,211	47,211	47,211
GST Receipt on Sales	2,553	2,700	2,700	2,700	2,700	2,700	2,700
Other Receipts							
Commonwealth - Other	3,274	2,150	2,150	2,033	2,034	2,036	2,036
Departmental	22,992	23,673	23,944	25,677	27,057	28,254	28,289
TOTAL	119,015	115,478	119,958	114,021	113,223	114,387	115,159

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

DETAILS OF ADMINISTERED TRANSACTIONS

	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
INCOME							
Fines							
Firearms Licensing Infringements	380	100	100	100	100	100	100
Minor Infringement Penalties	953	710	710	710	710	710	710
Other							
Administered Revenue	-	-	1,000	500	-	-	-
Sale of Lost, Stolen and Forfeited Property	451	600	600	600	600	600	600
TOTAL ADMINISTERED INCOME	1,784	1,410	2,410	1,910	1,410	1,410	1,410
EXPENSES							
Other							
All Other Expenses	4	250	250	250	250	250	250
Firearms Amendment Bill ^(a)	-	-	1,000	500	-	-	-
Receipts Paid into the Consolidated Account	1,780	1,160	1,160	1,160	1,160	1,160	1,160
TOTAL ADMINISTERED EXPENSES	1,784	1,410	2,410	1,910	1,410	1,410	1,410

(a) Refers to buyback scheme payments for the returns of lawfully licensed firearms prohibited under the new firearms legislation.

Division 27 **Justice**

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets

	2021-22 Actual ^(a) \$'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
DELIVERY OF SERVICES							
Item 62 Net amount appropriated to deliver services	1,376,058	1,381,694	1,423,623	1,421,290	1,395,771	1,423,027	1,457,938
Amount Authorised by Other Statutes							
- Children's Court of Western Australia							
Act 1988	427	407	407	408	413	413	413
- Criminal Injuries Compensation Act 2003....	97,587	41,738	75,000	41,738	41,738	41,738	41,738
- District Court of Western Australia							
Act 1969	15,040	15,673	15,673	16,964	18,319	19,384	19,384
- Judges' Salaries and Pensions Act 1950....	12,020	12,700	12,700	13,619	14,785	15,784	16,145
- Salaries and Allowances Act 1975	33,333	35,699	35,699	38,186	41,321	43,311	44,301
- State Administrative Tribunal Act 2004	5,953	6,689	6,689	7,211	7,727	7,727	7,727
Total appropriations provided to deliver services.....	1,540,418	1,494,600	1,569,791	1,539,416	1,520,074	1,551,384	1,587,646
CAPITAL							
Item 135 Capital Appropriation.....	94,114	92,871	95,036	113,989	93,503	44,864	43,491
TOTAL APPROPRIATIONS	1,634,532	1,587,471	1,664,827	1,653,405	1,613,577	1,596,248	1,631,137
EXPENSES							
Total Cost of Services	2,315,926	1,805,832	1,913,391	1,890,130	1,867,379	1,894,238	1,941,281
Net Cost of Services ^(b)	2,067,998	1,567,346	1,674,268	1,645,129	1,608,476	1,633,036	1,680,079
CASH ASSETS ^(c)	49,897	29,147	46,749	21,317	21,653	22,172	22,691

(a) The 2021-22 Actual has been recast, for comparability purposes, to account for Machinery of Government changes that took effect from 1 October 2021, with the establishment of the State Solicitor's Office as an independent sub-department.

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

(c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 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
Election Commitments					
Casuarina Prison Alcohol and Other Drug (AOD) Unit	-	5,979	-	-	-
Criminal Law (Mental Impairment) Reforms	-	1,870	-	-	-
Legal Aid - Criminal Law (Mental Impairment) Reforms	-	265	-	-	-
New Initiatives					
Community Industry and Recovery Officer Program	93	278	185	-	-
Countering Violent Extremism High Risk Program	850	500	500	-	-
Digital Capability Fund - Office of the Public Advocate Customer Relationship Management System	-	1,541	1,256	842	682
Emergency Services Radio Network	382	1,602	2,186	2,747	2,747
Establish an Interim Office of the Privacy Commissioner	-	951	486	-	-
Information Release for Banksia Hill Litigation	-	530	537	-	-

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Legal Aid					
Digital Capability Fund - Digital Transformation Program	-	300	2,250	1,075	577
Private Practitioner Rate	-	1,993	2,392	2,481	2,562
Legal Practising Certificates	35	18	18	18	18
Offender Digital Services Platform	-	1,897	-	-	-
Review of Public Trustee Fee Model	-	250	250	-	-
Ongoing Initiatives					
Banksia Hill Detention Centre	7,635	7,419	7,619	4,911	4,195
Community Legal Centres	-	4,665	4,819	-	-
Enhanced Driver Training Program	-	195	200	205	210
Justice Services Expenditure	-	1,078	2,185	2,845	3,474
Kimberley Juvenile Justice Strategy	-	3,701	5,397	-	-
Other					
Criminal Injuries Compensation	33,262	-	-	-	-
Government Regional Officer Housing	3,087	3,188	3,224	3,377	3,500
Legal Aid - Public Sector Wages Policy	2,696	2,311	3,191	4,552	5,416
Non-Government Human Services Sector Indexation Adjustments	350	867	1,232	1,508	3,245
Public Sector Wages Policy	44,046	35,382	47,653	60,896	73,014
RiskCover Fund Insurance Premiums	-	55,608	-	-	-
Salaries and Allowances Tribunal	-	-	650	1,363	2,714
State Fleet Policy and Procurement Initiatives	380	735	801	587	603

Significant Issues Impacting the Agency

1. The Department is progressing the Government's legislative reform of the justice system with the passage and enactment of the *Civil Procedure (Representative Proceedings) Act 2022*, the *Bail Amendment Act 2022*, the *Animal Welfare and Trespass Legislation Amendment Act 2023*, the *Directors' Liability Reform Act 2023*, and the *Criminal Appeals Amendment Act 2022*. The *Criminal Law (Mental Impairment) Act 2023* received the Royal Assent on 13 April 2023. Bills currently before Parliament include the Statutes (Repeals and Minor Amendments) Bill 2021 and Guardianship and Administration Amendment (Medical Research) Bill 2023.
2. The Department is focusing on Closing the Gap outcomes by continuing to deliver place-based, community-led initiatives across the Kimberley, through the Kimberley Juvenile Justice Strategy, to keep young people engaged in a range of culturally safe activities and address the over-representation and incarceration of Aboriginal people in the criminal justice system.
3. The Department has implemented an Aboriginal Justice Advisory Committee to provide cultural advice and guidance to ensure key departmental policies and programs operate with meaningful involvement from significant Aboriginal community advisors.
4. The Equal Opportunity Commission (EOC) is working to significantly reduce a backlog of complaints, which resulted from a significant increase in enquiries and complaints related to the COVID-19 pandemic.
5. The Western Australian Office of Crime Statistics and Research continues to provide cross-agency, evidence-based approaches to criminal justice decision-making, policy development and the evaluation of strategic initiatives, along with establishing a non-statutory Advisory Board comprising of representatives from the justice sector and university partners to provide strategic advice.
6. Infrastructure upgrades at the Banksia Hill Detention Centre continue to be undertaken to strengthen security and improve accommodation and educational units, as well as provide additional mental health services and support programs.
7. The Department has undertaken a substantial program of work to implement a contemporary model of care to better respond to the complex support needs of young detainees and enhance the care and rehabilitation of young people - including the development of a new purpose-built Crisis Care Unit.
8. The Department continues to deliver reforms in publicly run prisons - through the Prison Services Evaluation - that aim to improve prisoner outcomes, increase operational efficiency and improve safety and security.

9. Implementation of strategies such as the review of the At Risk Management System manual, ligature minimisation, and the establishment of the Suicide Prevention Governance Unit continue to strengthen a preventative approach, reduce suicide and self-harm within prisons, and mitigate the risk to vulnerable prisoners and detainees.
10. The Department continues to strengthen its efforts to break the cycle of AOD-related crime and support the Government's Methamphetamine Action Plan by providing offenders with mental health, alcohol, and other drug needs with access to appropriate services, including through the extension of the AOD service at Casuarina Prison.
11. In partnership with the community services sector, the Department is further expanding its drug and alcohol through-care services to sentenced prisoners in regional areas with the introduction of a new AOD reintegration service at Bunbury Regional Prison.
12. The Department is nearing completion of the first tranche of construction for the Casuarina Prison Expansion Project, as part of the Department's long-term custodial infrastructure plan. The project has a focus on providing accommodation and supporting infrastructure to manage male prisoners with complex needs including mental illness.
13. The Department is progressing the installation of air conditioning in Roebourne Regional Prison.
14. The Legal Assistance Branch continues to work extensively with the Community Legal Sector to ensure that Western Australians experiencing disadvantage or vulnerability can access justice, wherever they reside. To enhance the sustainability of the sector, additional State funding has been provided over the next two years.
15. Due to an increasing number of multi-accused trials, increasing length and complexity of cases, and the ongoing impacts of COVID-19 on court operations, the median time to trial for criminal cases heard before the District Court and the Supreme Court continue to exceed targets.
16. The Department continues to monitor time to trial for criminal and civil matters in the Magistrates Court. Criminal and civil time to trial is higher than the target, which reflects a sustained high proportion of matters listed for trial, a significant increase in the seriousness of cases finalised by trial, and an increase in the proportion of multi-day trials.
17. The number of awards assessed under the *Criminal Injuries Compensation Act 2003* has increased following the appointment of an additional assessor and support staff to address the existing case backlog and meet growing demand, resulting from greater awareness of the scheme within the community.
18. In response to the recommendations of the two-year review into the National Redress Scheme, the Office of the Commissioner for Victims of Crime continues to pay service provider invoices on behalf of an increasing number of Western Australian applicants who elect to receive counselling and psychological care, rather than receiving a lump sum payment.
19. Due to Western Australia's transition to the National Disability Insurance Scheme (NDIS), the Office of the Public Advocate continues to experience increasing demand for its statutory services, including referrals for investigation by the State Administrative Tribunal and appointments as guardian of last resort.
20. Legal Aid WA is working to further improve access to legal services in regional and remote areas by using video technology to set up virtual offices in areas without Legal Aid WA offices, hosted by local services. In addition, Health Justice Partnerships are being established with major hospitals to provide legal assistance to patients in areas including debt, social security, and guardianship and administration, and connect them with wrap-around services, including supporting those with mental health concerns and those experiencing family or domestic violence.
21. Legal Aid WA is undertaking a significant package of works under the Transforming Our Business program. This program will deliver a number of multi-stage enterprise ICT lead projects, aimed at bringing about enduring innovative change and the capacity to leverage technology to improve delivery and accessibility of legal information and advice. As part of this Budget, an additional \$4.2 million has been allocated through the Digital Capability Fund to progress the program.

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
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	An efficient, accessible court and tribunal system.	1. Court and Tribunal Services
	Trustee, Guardianship and Administration services are accessible to all Western Australians.	2. Advocacy, Guardianship and Administration Services 3. Trustee Services 4. National Redress Scheme for Institutional Child Sexual Abuse
	Western Australian birth, death, marriage and change of name certificates are accurate and accessible.	5. Births, Deaths and Marriages
	Government receives quality and timely legislative drafting and publication services.	6. Services to Government
	People who experience discrimination and harassment have efficient and accessible avenues of redress.	7. Equal Opportunity Commission Services
	Equitable access to legal services and information.	8. Legal Assistance
	A safe, secure and decent corrective services which contributes to community safety and reduces offenders' involvement in the justice system.	9. Adult Corrective Services 10. Youth Justice Services

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. Court and Tribunal Services	483,782	431,280	483,621	464,878	476,582	487,908	496,631
2. Advocacy, Guardianship and Administration Services	11,858	13,996	14,674	17,588	18,869	19,342	20,225
3. Trustee Services	26,947	27,594	30,125	31,346	31,893	32,688	34,083
4. National Redress Scheme for Institutional Child Sexual Abuse.....	510,983	41,688	41,656	41,745	21,059	10,757	10,740
5. Births, Deaths and Marriages	8,487	9,223	9,645	9,961	10,070	10,461	10,793
6. Services to Government	26,588	31,904	29,395	32,398	32,015	28,956	29,309
7. Equal Opportunity Commission Services ...	3,316	3,547	3,685	3,651	3,687	3,772	3,849
8. Legal Assistance	126,556	128,182	135,047	141,349	145,586	137,320	138,241
9. Adult Corrective Services	1,012,487	1,009,123	1,047,014	1,030,206	1,010,662	1,044,846	1,076,056
10. Youth Justice Services	104,922	109,295	118,529	117,008	116,956	118,188	121,354
Total Cost of Services	2,315,926	1,805,832	1,913,391	1,890,130	1,867,379	1,894,238	1,941,281

Outcomes and Key Effectiveness Indicators ^(a)

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Outcome: An efficient, accessible court and tribunal system:					
Supreme Court - Criminal - Time to trial	54 weeks	39 weeks	45 weeks	39 weeks	1
Supreme Court - Civil - Time to finalise non-trial matters	16 weeks	19 weeks	19 weeks	19 weeks	
District Court - Criminal - Time to trial	66 weeks	32 weeks	70 weeks	32 weeks	2
State Administrative Tribunal - Time to finalise	19 weeks	15 weeks	20 weeks	15 weeks	3
Family Court of Western Australia - Time to finalise non-trial matters	44 weeks	27 weeks	50 weeks	27 weeks	4
Magistrates Court - Criminal and Civil - Time to trial	26 weeks	19 weeks	22 weeks	19 weeks	5
Coroner's Court - Time to trial	130 weeks	128 weeks	120 weeks	128 weeks	
Fines Enforcement Registry - Percentage of fines satisfied within 12 months:					
Fines and costs	30%	35%	32%	35%	
Infringements	51%	57%	52%	57%	
Outcome: Trustee, guardianship and administration services are accessible to all Western Australians:					
Percentage of guardians of last resort allocated in one day	91%	95%	91%	95%	
Percentage of Western Australian deceased estates administered by the Public Trustee	4.7%	4.0%	4.5%	4.0%	6
Percentage of clients who have services provided by the Public Trustee under an operating subsidy	66%	60%	62%	60%	
Percentage of requests for information under the National Redress Scheme responded to within eight weeks	88%	90%	86%	90%	
Outcome: Western Australian birth, death, marriage and change of name certificates are accurate and accessible:					
Percentage of certified certificates issued within two days	78%	90%	80%	90%	7
Extent to which registration source information is recorded error-free	96%	97%	96%	97%	
Outcome: Government receives quality and timely legislative drafting and publication services:					
Extent to which legislation is drafted in a timely manner to effect the Government's legislative program	100%	95%	100%	95%	
Outcome: People who experience discrimination and harassment have efficient and accessible avenues of redress:					
Percentage of complaints finalised within 12 months	92%	95%	78%	95%	8
Outcome: Equitable access to legal services and information:					
Percentage of eligible applicants who receive a grant of legal aid	89%	86%	89%	86%	
Percentage of people who are provided with a duty lawyer service	21%	20%	21%	21%	
Percentage of people receiving an outcome from Infoline services	78%	77%	76%	76%	

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Outcome: A safe, secure and decent corrective services which contributes to community safety and reduces offenders' involvement in the justice system:					
Adult:					
Number of escapes	4	nil	3	nil	9
Rate of return - Offender programs	34.8%	39%	42.1%	39%	
Average out of cell hours	10.03	12	9.55	12	10
Rate of serious assault per 100 prisoners	0.81	<0.48	0.85	<0.48	11
Successful completion of community correction orders	72.4%	64%	69.8%	64%	
Youth:					
Number of escapes	1	nil	nil	nil	
Rate of return to detention	49.2%	50%	52.6%	50%	
Successful completion of community-based orders	55.9%	68%	62.1%	68%	

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

Explanation of Significant Movements

(Notes)

1. The 2022-23 Estimated Actual is higher than the 2022-23 Budget and the 2023-24 Budget Target due to the relisting of lengthy multiple-accused trials.
2. The 2022-23 Estimated Actual is higher than the 2022-23 Budget and the 2023-24 Budget Target due to an ongoing increase in demand for trials and pre-trial determinations as a result of legislative changes made in 2019 and an increase in the complexity of matters. This has been exacerbated by the limited availability of legal counsel, and trials which have been re-listed as a result of the pause in jury trials due to COVID-19 pandemic restrictions.
3. The 2022-23 Estimated Actual is higher than the 2022-23 Budget and the 2023-24 Budget Target in part due to an increase in the proportion of older cases finalised in the Commercial and Civil stream and the Development and Resources stream. Further impacting the result is an increase in workload associated with Building Commission matters, an increase in firearms matters, the complexity of some planning disputes and the complexity of many proceedings in the Tribunal's vocational regulation jurisdiction.
4. The 2022-23 Estimated Actual is higher than the 2022-23 Budget and the 2023-24 Budget Target primarily due to a long-term trend of growth in the complexity and volume of final order parenting applications lodged, and growth in the finalisation of these applications by court order or direction.
5. The 2022-23 Estimated Actual is higher than the 2022-23 Budget and the 2023-24 Budget Target due to a sustained increase in the seriousness of cases finalised by trial, in addition to an increase in the proportion of criminal trials that were multi-day trials.
6. The 2022-23 Estimated Actual exceeds the 2022-23 Budget and the 2023-24 Budget Target due to an increase in the number of deceased files administered by the Public Trustee during 2022-23.
7. The 2022-23 Estimated Actual is lower than the 2022-23 Budget and the 2023-24 Budget Target due to a shift in the workforce demographic and turnover of Registry of Births, Deaths and Marriages staff in the 2022-23 financial year, contributing to increased processing time.
8. The 2022-23 Estimated Actual is lower than the 2022-23 Budget and the 2023-24 Budget Target due to a reduction in the overall percentage of complaints finalised within twelve months. During 2022-23, the EOC made a concerted effort to clear a backlog of older complaints that built up during the COVID-19 pandemic, which resulted in a larger number of complaints that took over twelve months to finalise.
9. The 2022-23 Estimated Actual is higher than the 2022-23 Budget and the 2023-24 Budget Target by three escapes. Each escape is investigated by the Department to identify factors that preceded or contributed to the escape so that the risk of further escapes can be minimised.
10. The 2022-23 Estimated Actual is lower than the 2022-23 Budget and the 2023-24 Budget Target due to the combined impact of restrictions and practices in place as part of the Department's COVID-19 response and ongoing data improvement and quality assurance activities across the adult custodial estate.

11. The 2022-23 Estimated Actual exceeds the 2022-23 Budget and the 2023-24 Budget Target. Managing a prisoner cohort is complex and assaults may be attributed to several factors. The rate of serious assault is highly variable due to the small number of incidents.

Services and Key Efficiency Indicators

1. Court and Tribunal Services

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	483,782	431,280	483,621	464,878	1
Less Income	113,214	115,043	111,997	114,600	
Net Cost of Service	370,568	316,237	371,624	350,278	
Employees (Full-Time Equivalents) ^(a)	1,265	1,254	1,302	1,307	
Efficiency Indicators ^(b)					
Supreme Court - Criminal - Cost per case	\$203,706	\$224,087	\$261,965	\$273,687	2
Supreme Court - Civil - Cost per case	\$15,904	\$15,116	\$16,401	\$16,298	
Court of Appeal - Cost per case	\$24,933	\$23,560	\$27,659	\$27,168	3
District Court - Criminal - Cost per case.....	\$24,714	\$23,963	\$26,526	\$25,932	4
District Court - Civil - Cost per case.....	\$2,655	\$2,653	\$2,378	\$2,436	5
State Administrative Tribunal - Cost per case	\$3,751	\$3,782	\$4,018	\$4,039	
Family Court of Western Australia - Cost per case	\$2,420	\$2,385	\$3,240	\$3,303	6
Magistrates Court - Criminal - Cost per case	\$1,169	\$1,040	\$1,226	\$1,263	7
Magistrates Court - Civil - Cost per case	\$874	\$872	\$1,057	\$1,038	8
Coroner's Court - Cost per case.....	\$6,254	\$6,174	\$4,955	\$5,959	9
Children's Court - Criminal - Cost per case.....	\$1,029	\$804	\$935	\$954	10
Children's Court - Civil - Cost per case	\$2,016	\$1,746	\$1,729	\$1,765	
Fines Enforcement Registry - Cost per enforcement.....	\$32	\$39	\$41	\$42	

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

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

Explanation of Significant Movements

(Notes)

- The 2022-23 Estimated Actual is higher than the 2022-23 Budget due to an increase in the number of Criminal Injuries Compensation payments awarded during the year.
- The 2022-23 Estimated Actual is higher than the 2022-23 Budget due to a lower than anticipated number of finalisations, primarily due to the listing of lengthy multi-accused complex trials.
- The 2022-23 Estimated Actual is higher than the 2022-23 Budget due to less finalisations as a result of a lower than anticipated number of criminal appeal lodgements.
- The 2022-23 Estimated Actual is higher than the 2022-23 Budget due to less finalisations as a result of an increase in demand for trials, the re-listing of jury trials that were vacated as a result of COVID-19 restrictions, and an increase in the complexity of cases, including multi-accused trials. Cost allocations between the Criminal and Civil Divisions of the District Court have also been reviewed under the Outcome Based Management framework.
- The 2022-23 Estimated Actual is lower than the 2022-23 Budget due to a change in cost allocations between the Criminal and Civil Divisions of the District Court following a review under the Outcome Based Management framework.

6. The 2022-23 Estimated Actual is higher than the 2022-23 Budget due to less finalisations resulting from the long-term growth in the complexity and volume of final order parenting applications lodged, and the growth in the finalisation of these applications by court order or direction.
7. The 2022-23 Estimated Actual is higher than the 2022-23 Budget primarily due to a change in cost allocations between the Criminal and Civil workload of the Magistrates Court following a review into the apportionments under the Outcome Based Management framework. The result is further impacted by an increase in Western Australia Police Force court security costs as resources received free of charge.
8. The 2022-23 Estimated Actual is higher than the 2022-23 Budget due to a change in cost allocations between the Criminal and Civil workload of the Magistrates Court following a review under the Outcome Based Management framework.
9. The 2022-23 Estimated Actual is lower than the 2022-23 Budget and 2023-24 Budget Target primarily due to an increase in finalisations as a result of additional focus between the Western Australia Police Force and the Court finalising natural cause of death matters not requiring investigation.
10. The 2022-23 Estimated Actual is higher than the 2022-23 Budget primarily due to a change in cost allocations between the Criminal and Civil workload of the Children's Court following a review under the Outcome Based Management framework. The result is further impacted by an increase in Western Australia Police Force court security costs as resources received free of charge.

2. Advocacy, Guardianship and Administration Services

Advocacy, guardianship and administration services protect and promote the financial interests and welfare of people with decision-making disabilities by providing:

- access to investigation and advocacy services;
- appropriate appointment of guardians and administrators and appropriate interventions in relation to Enduring Powers of Attorney and Enduring Powers of Guardianship;
- guardianship and administration community education services; and
- guardianship and administration services provided by the Public Advocate.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 11,858	\$'000 13,996	\$'000 14,674	\$'000 17,588	1
Less Income	10	52	51	52	
Net Cost of Service	11,848	13,944	14,623	17,536	
Employees (Full-Time Equivalents)	82	100	92	103	2
Efficiency Indicators					
Average cost of providing advocacy and guardianship services.....	\$1,665	\$1,694	\$1,907	\$1,953	3

Explanation of Significant Movements

(Notes)

1. The 2022-23 Estimated Actual is higher than the 2022-23 Budget due to continued demand growth for the services of the Office of the Public Advocate.
2. The 2022-23 Estimated Actual is lower than the 2022-23 Budget and 2023-24 Budget Target due to delays in filling vacant positions.
3. The 2022-23 Estimated Actual is higher than the 2022-23 Budget due to increased case complexity of guardianship orders for NDIS clients.

3. Trustee Services

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	26,947	27,594	30,125	31,346	
Less Income	26,837	27,129	29,112	29,261	
Net Cost of Service	110	465	1,013	2,085	
Employees (Full-Time Equivalents)	183	198	195	197	
Efficiency Indicators					
Average cost per deceased estate administered	\$2,145	\$2,116	\$2,092	\$2,207	
Average cost per trust managed.....	\$2,117	\$2,082	\$2,328	\$2,349	1
Average cost per will prepared.....	\$704	\$589	\$692	\$691	2

Explanation of Significant Movements

(Notes)

1. The 2022-23 Estimated Actual is higher than the 2022-23 Budget due to increased complexity in trust management services and a change to cost allocations following a review of the Outcome Based Management framework.
2. The 2022-23 Estimated Actual is higher than the 2022-23 Budget due to a lower number of wills prepared.

4. National Redress Scheme for Institutional Child Sexual Abuse

The National Redress Scheme for Institutional Child Sexual Abuse (the Scheme) provides redress to survivors of institutional child sexual abuse. The Scheme:

- acknowledges that many children were sexually abused in Australian institutions;
- holds institutions accountable for this abuse; and
- helps people who have experienced institutional child sexual abuse gain access to counselling and psychological services, a direct personal response, and a monetary payment.

This service relates to the administration of Western Australia's participation in the Scheme through the Redress Coordination Unit. The Redress Coordination Unit is responsible for the coordination of Requests for Information between the Commonwealth Redress Scheme Operator and the responsible government agencies and local governments, the facilitation of direct personal responses for all State and local government agencies, and Western Australia's Scheme payments to the Commonwealth Government.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	510,983	41,688	41,656	41,745	
Less Income	nil	nil	nil	nil	
Net Cost of Service	510,983	41,688	41,656	41,745	
Employees (Full-Time Equivalents)	13	10	10	9	
Efficiency Indicators					
Average cost per claim.....	\$52,508	\$59,811	\$60,901	\$61,390	

5. Births, Deaths and Marriages

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 8,487	\$'000 9,223	\$'000 9,645	\$'000 9,961	
Less Income	8,706	9,011	7,816	8,669	1
Net Cost of Service	(219)	212	1,829	1,292	
Employees (Full-Time Equivalents)	57	54	56	60	
Efficiency Indicators					
Average cost of registration services	\$1.92	\$2.05	\$2.17	\$2.17	

Explanation of Significant Movements

(Notes)

1. The 2022-23 Estimated Actual is lower than the 2022-23 Budget due to lower than forecast demand for services.

6. Services to Government

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 26,588	\$'000 31,904	\$'000 29,395	\$'000 32,398	1
Less Income	868	301	639	655	
Net Cost of Service	25,720	31,603	28,756	31,743	
Employees (Full-Time Equivalents)	120	109	128	137	1
Efficiency Indicators					
Percentage of new and amended legislation titles published within two days ...	100%	98%	100%	98%	

Explanation of Significant Movements

(Notes)

1. The 2023-24 Budget Target is higher than the 2022-23 Estimated Actual, reflecting additional funding for the Department to establish an interim Office of the Privacy Commissioner.

7. Equal Opportunity Commission Services

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 3,316	\$'000 3,547	\$'000 3,685	\$'000 3,651	
Less Income	19	142	142	110	
Net Cost of Service	3,297	3,405	3,543	3,541	
Employees (Full-Time Equivalents)	19	20	19	21	
Efficiency Indicators					
Average cost per complaint finalised ^(a)	\$3,711	\$4,312	\$4,397	\$4,344	

(a) This key efficiency indicator was approved on 1 August 2022, with effect from the 2022-23 reporting year. Historical information is provided for comparative purposes.

8. Legal Assistance

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 126,556	\$'000 128,182	\$'000 135,047	\$'000 141,349	
Less Income	59,044	60,463	60,889	61,883	
Net Cost of Service	67,512	67,719	74,158	79,466	
Employees (Full-Time Equivalents)	361	415	412	447	
Efficiency Indicators					
Average cost per legal representation	\$4,420	\$3,926	\$4,269	\$3,977	
Average cost per legal information service	\$51	\$50	\$53	\$56	
Average cost per legal advice	\$404	\$378	\$401	\$420	
Average cost per application for a grant of legal aid processed.....	\$478	\$452	\$525	\$542	1
Weighted average cost per wrap-around support service ^(a)	\$1,288	\$1,251	\$1,264	\$1,304	

(a) This key efficiency indicator was approved on 1 August 2022, with effect from the 2022-23 reporting year. The 2021-22 Actual is provided based on historical information maintained by Legal Aid WA.

Explanation of Significant Movements

(Notes)

1. The 2022-23 Estimated Actual is higher than the 2022-23 Budget, reflecting an increase in the number of assessors considering applications for legal aid assistance.

9. Adult Corrective Services

An adult offender system that:

- contributes to community confidence;
- provides timely offender services;
- ensures court sanctions are completed; and
- contributes to reducing the rate of re-offending and imprisonment.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	1,012,487	1,009,123	1,047,014	1,030,206	
Less Income	35,162	25,423	27,277	28,245	
Net Cost of Service	977,325	983,700	1,019,737	1,001,961	
Employees (Full-Time Equivalents)	4,631	4,800	4,598	4,796	
Efficiency Indicators					
Cost per day of keeping an offender in custody	\$371	\$348	\$392	\$366	1
Cost per day of managing an offender through community supervision.....	\$37	\$33	\$40	\$36	2

Explanation of Significant Movements

(Notes)

1. The 2022-23 Estimated Actual is higher than the 2022-23 Budget due to a reduced average daily number of offenders managed in custody, compared to the budgeted number of adult offenders. The higher average cost reflects reduced economies of scale in managing a lower prison population.
2. The 2022-23 Estimated Actual is higher than the 2022-23 Budget due to a reduced average daily number of offenders managed through community supervision, compared to the budgeted number, resulting in reduced economies of scale and a higher average cost. The 2023-24 Budget Target is lower than the 2022-23 Estimated Actual due to a higher projected number of adult offenders managed in the community.

10. Youth Justice Services

An accessible and equitable juvenile offender system which:

- diverts juveniles and offenders at risk from offending;
- provides timely intervention and resolution of justice issues;
- ensures the statutory requirements of justice are met; and
- contributes to reducing the rate of re-offending and detention.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 104,922	\$'000 109,295	\$'000 118,529	\$'000 117,008	
Less Income	4,068	922	1,200	1,526	
Net Cost of Service	100,854	108,373	117,329	115,482	
Employees (Full-Time Equivalents)	639	672	668	720	
Efficiency Indicators					
Cost per day of keeping a young person in detention	\$1,361	\$1,352	\$1,880	\$1,659	1
Cost per day of managing a young person through community supervision.....	\$139	\$159	\$126	\$112	2

Explanation of Significant Movements

(Notes)

1. The 2022-23 Estimated Actual is higher than the 2022-23 Budget due to a lower average daily number of young persons managed in detention, compared to the budgeted number, combined with an increase in the total cost of managing young people in detention during 2022-23. The 2023-24 Budget Target is lower than the 2022-23 Estimated Actual due to a higher projected number of young persons managed in detention.
2. The 2022-23 Estimated Actual is lower than the 2022-23 Budget due to a higher average daily number of young persons managed through community supervision, compared to the budgeted number of young people managed, resulting in increased economies of scale and a lower average cost. The 2023-24 Budget Target is lower than the 2022-23 Estimated Actual due to a higher projected number of young persons managed through community supervision.

Asset Investment Program

1. To support the delivery of the Department's services, a total of \$137.5 million is budgeted to be spent on asset investment in 2023-24, which includes the following:
 - 1.1. \$57.7 million on the Casuarina Prison Expansion project, which will provide additional accommodation and support infrastructure to manage a capacity of 1,900 prisoners;
 - 1.2. \$30.4 million for a range of infrastructure upgrades at Banksia Hill Detention Centre to provide a secure environment for juveniles in detention, including additional roof and fence treatments, CCTV upgrade, educational ICT upgrade, improved media streaming capabilities and the commencement of construction of a dedicated Crisis Care Unit;
 - 1.3. \$14.5 million for the design and installation of air conditioning at Roebourne Regional Prison;
 - 1.4. \$3.7 million for the procurement of replacement radio terminal devices for the Department;
 - 1.5. \$3.4 million to undertake building upgrades and replacements throughout the prison estate, including a range of maintenance upgrades and mechanical, electrical and security obsolescence programs;
 - 1.6. \$3 million for asset replacement and upgrades at Acacia Prison according to the Acacia Private Prison Management Contract;
 - 1.7. \$2.8 million to provide a specialist Family Violence Court in Broome to offer support to Aboriginal women who have experienced family violence;
 - 1.8. \$2.8 million to provide building infrastructure and maintenance upgrades for adult custodial facilities; and
 - 1.9. \$2.4 million for the building and upgrading of ICT infrastructure at custodial facilities.

	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
WORKS IN PROGRESS							
Administrative							
Information Projects							
Corporate Information Management Systems	14,730	11,526	1,140	1,176	676	676	676
Digital Transformation Projects - Western Australian Registration System - Registry of Births, Deaths and Marriages.....	714	590	254	124	-	-	-
ICT Infrastructure Upgrade	33,995	29,083	1,474	1,228	1,228	1,228	1,228
Public Trustee - Management Accounting Trust Environment System Refresh.....	2,593	1,943	814	650	-	-	-
Physical Infrastructure							
Replacement Office and Other Equipment	17,586	10,526	2,655	1,888	1,724	1,724	1,724
Specialist Equipment	3,973	1,421	856	848	568	568	568
Community Corrections - Office Establishment and Refurbishment.....	8,227	4,891	1,602	834	834	834	834
Courts							
Broome Aboriginal-led Specialist Family Violence Court ...	2,808	12	-	2,796	-	-	-
Building Infrastructure and Maintenance	13,517	8,393	2,231	1,281	1,281	1,281	1,281
Court and Judicial Security	14,550	12,230	580	580	580	580	580
Court Audiovisual Maintenance and Enhancements	29,502	23,794	1,514	1,427	1,427	1,427	1,427
Custodial							
Acacia Prison Procurement Process.....	4,303	1,308	1,000	2,995	-	-	-
Adult Facilities.....	59,138	48,110	2,757	2,757	2,757	2,757	2,757
Banksia Hill Detention Centre Upgrades and Urgent Works....	47,796	12,646	12,119	30,350	3,500	1,300	-
Broome Custodial Facility - Major Remedial Works.....	2,400	1,400	1,400	1,000	-	-	-
Building Upgrades and Replacement.....	97,681	84,025	4,938	3,414	3,414	3,414	3,414
Bunbury Prison AOD Unit.....	3,370	1,484	1,484	1,886	-	-	-
Casuarina Prison Expansion - Stage Two.....	203,748	98,151	22,477	57,687	45,410	2,500	-
Custodial ICT Infrastructure Package	3,675	1,316	1,316	2,359	-	-	-
Election Commitment - Methamphetamine Action Plan - Drug Testing.....	569	328	154	241	-	-	-
Emergency Services Radio Network.....	19,274	10,328	10,328	3,711	5,235	-	-
Greenough Regional Prison - Female Unit Upgrade	12,129	11,579	2,008	550	-	-	-
Ligature Minimisation Program	4,282	1,500	168	1,645	1,137	-	-
Prison Industries - Mobile Plant	7,868	5,076	1,307	698	698	698	698
Roebourne Regional Prison Air-Conditioning.....	14,797	300	300	14,497	-	-	-
Youth Facilities.....	6,715	5,319	735	349	349	349	349
COMPLETED WORKS							
Courts							
Criminal Law (Mental Impairment) Reforms - ICT Project.....	125	125	125	-	-	-	-
Expansion of Restraining Orders Conferencing Pilot.....	1,000	1,000	932	-	-	-	-
Integrated Case Management System Development for the Family Court of Western Australia	2,467	2,467	301	-	-	-	-
Custodial							
Central Pharmacy Expansion	1,623	1,623	1,145	-	-	-	-
Regional Prison Planning	787	787	218	-	-	-	-
Security System Upgrade	3,273	3,273	2,040	-	-	-	-
NEW WORKS							
Administrative - High Risk Offenders Board.....	542	-	-	542	-	-	-
Total Cost of Asset Investment Program.....	639,757	396,554	80,372	137,513	70,818	19,336	15,536
FUNDED BY							
Capital Appropriation			60,986	78,137	56,193	6,411	3,911
Drawdown from the Holding Account.....			11,625	11,625	11,625	11,625	11,625
Funding Included in Department of Treasury Administered Item.....			200	17,397	3,000	1,300	-
Internal Funds and Balances.....			2,575	25,483	-	-	-
Major Special Purpose Account(s)							
Drawdown from Digital Capability Fund			2,616	1,059	-	-	-
Drawdown from Royalties for Regions Fund			2,370	3,812	-	-	-
Total Funding			80,372	137,513	70,818	19,336	15,536

Financial Statements

Income Statement

Expenses

1. The increase in Total Cost of Services between the 2022-23 Budget and the 2022-23 Estimated Actual (\$108 million or 6%) is mainly due to the new public sector wages policy (\$44 million), higher than expected Criminal Injuries Compensation payments (\$33 million) and an increase in services provided by the Western Australia Police Force (\$12 million). The increase in Total Cost of Services between the 2022-23 Budget and the 2023-24 Budget Year (\$84 million or 5%) is mainly due to the new public sector wages policy (\$35 million), an increase in services provided by the Western Australia Police Force (\$12 million), an increase in services and contracts due to cost and demand factors (\$18 million) and increased RiskCover Fund insurance premiums due to a high level of workers compensation claims (\$8 million).

Income

2. The increase in total income between the 2022-23 Budget and the 2022-23 Estimated Actual (\$0.6 million or 0.3%) is mainly due to additional funding for the Countering Violent Extremism High Risk Program (\$0.9 million). The increase in total income between the 2022-23 Budget and the 2023-24 Budget Year (\$6 million or 2%) is mainly due to increased tariffs, fees and charges (\$4 million) and additional funding for the Countering Violent Extremism High Risk Program (\$0.5 million).

Statement of Financial Position

3. The increase in total liabilities between the 2022-23 Budget and the 2022-23 Estimated Actual is mainly due to the provision for National Redress Scheme payments in response to the Royal Commission into Institutional Responses to Child Sexual Abuse. The Department is responsible for managing the operation of the National Redress Scheme on behalf of government agencies. The provision has been recorded in accordance with AASB 137: *Provisions, Contingent Liabilities and Contingent Assets* for the first time in the 2021-22 Actual at a value of \$473 million.

Statement of Cashflows

4. The decrease in cash assets at the end of the reporting period in the 2023-24 Budget Year relates to the Asset Investment Program in 2023-24, which is partly funded by \$25 million of internal funds carried over from prior years.

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			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	836,489	821,665	867,259	873,850	907,121	945,856	972,910
Grants and subsidies ^(c)	748,059	235,264	272,618	240,106	223,671	215,700	219,369
Supplies and services	373,780	393,158	405,805	422,261	428,940	421,897	434,995
Accommodation	100,666	98,600	99,718	98,942	99,739	102,197	103,519
Depreciation and amortisation	79,201	74,373	81,504	82,078	81,349	81,028	82,840
Finance and interest costs	34,294	31,722	32,136	30,114	30,574	28,674	27,340
Other expenses	143,437	151,050	154,351	142,779	95,985	98,886	100,308
TOTAL COST OF SERVICES	2,315,926	1,805,832	1,913,391	1,890,130	1,867,379	1,894,238	1,941,281
Income							
Sale of goods and services	34,454	38,141	39,641	33,044	33,690	44,204	44,204
Regulatory fees and fines	84,800	90,562	88,562	90,384	102,434	102,434	102,434
Grants and subsidies	75,971	77,663	78,513	79,184	80,139	79,889	79,889
Other revenue	47,892	27,470	27,757	37,739	37,990	30,025	30,025
Resources received free of charge - Commonwealth	4,811	4,650	4,650	4,650	4,650	4,650	4,650
Total Income	247,928	238,486	239,123	245,001	258,903	261,202	261,202
NET COST OF SERVICES	2,067,998	1,567,346	1,674,268	1,645,129	1,608,476	1,633,036	1,680,079
INCOME FROM GOVERNMENT							
Service appropriations	1,540,418	1,494,600	1,569,791	1,539,416	1,520,074	1,551,384	1,587,646
Resources received free of charge	24,415	11,281	22,867	22,867	22,867	22,867	22,867
Special Purpose Account(s) ^(d)							
National Redress Scheme	37,982	40,695	40,695	40,701	20,274	10,276	10,277
Royalties for Regions Fund							
Regional Community Services Fund	9,835	11,475	11,143	13,788	13,462	12,710	12,810
Other appropriations	-	-	19,578	16,089	21,580	27,492	38,830
Other revenues	5,591	8,056	8,149	8,539	7,560	7,375	7,375
TOTAL INCOME FROM GOVERNMENT	1,618,241	1,566,107	1,672,223	1,641,400	1,605,817	1,632,104	1,679,805
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(449,757)	(1,239)	(2,045)	(3,729)	(2,659)	(932)	(274)

(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 7,370, 7,480 and 7,797 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 \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Accused Costs Payments	5,647	4,992	6,774	5,105	5,219	5,337	5,337
Criminal Injuries Compensation Payments	97,574	41,738	75,000	41,738	41,738	41,738	41,738
Legal Assistance Grants	114,204	115,608	118,797	124,412	128,651	129,114	130,625
National Redress Scheme.....	509,893	40,000	40,000	40,000	20,000	10,000	10,000
Other Grants, Subsidies and Transfer Payments.....	8,050	19,106	18,812	13,442	11,767	12,357	12,334
Prisoner Gratuity Payments	12,691	13,820	13,235	15,409	16,296	17,154	19,335
TOTAL	748,059	235,264	272,618	240,106	223,671	215,700	219,369

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
CURRENT ASSETS							
Cash assets	30,904	14,142	27,351	2,972	3,491	4,010	4,529
Restricted cash	3,096	2,469	3,676	2,806	2,806	2,806	2,806
Holding Account receivables	13,925	11,625	13,925	13,925	13,925	13,925	13,925
Receivables	23,914	16,409	23,916	23,916	23,916	23,916	23,916
Other.....	11,588	15,986	11,590	11,590	11,590	11,590	11,590
Total current assets	83,427	60,631	80,458	55,209	55,728	56,247	56,766
NON-CURRENT ASSETS							
Holding Account receivables	631,045	693,793	698,726	769,356	839,408	909,277	980,958
Property, plant and equipment.....	2,527,080	2,433,429	2,548,849	2,622,268	2,632,806	2,588,291	2,542,301
Intangibles	7,264	6,437	5,726	4,353	2,983	1,717	(363)
Restricted cash	15,897	12,536	15,722	15,539	15,356	15,356	15,356
Total non-current assets	3,181,286	3,146,195	3,269,023	3,411,516	3,490,553	3,514,641	3,538,252
TOTAL ASSETS	3,264,713	3,206,826	3,349,481	3,466,725	3,546,281	3,570,888	3,595,018
CURRENT LIABILITIES							
Employee provisions	190,332	185,018	188,474	188,916	188,733	188,733	188,733
Payables	62,513	77,598	63,325	64,542	64,542	64,542	64,542
Borrowings and leases	28,760	29,320	32,419	33,119	34,144	34,527	36,948
Other.....	44,802	-	44,803	44,803	44,803	44,803	44,803
Total current liabilities	326,407	291,936	329,021	331,380	332,222	332,605	335,026
NON-CURRENT LIABILITIES							
Employee provisions	34,141	37,126	34,141	34,141	34,141	34,141	34,141
Borrowings and leases	365,087	346,577	348,738	328,798	310,161	287,237	264,470
Other.....	428,500	-	428,500	428,500	428,500	428,500	428,500
Total non-current liabilities	827,728	383,703	811,379	791,439	772,802	749,878	727,111
TOTAL LIABILITIES.....	1,154,135	675,639	1,140,400	1,122,819	1,105,024	1,082,483	1,062,137
EQUITY							
Contributed equity	2,515,127	2,615,437	2,615,672	2,754,227	2,854,236	2,902,317	2,947,067
Accumulated surplus/(deficit).....	(535,972)	(84,250)	(538,017)	(541,746)	(544,405)	(545,337)	(545,611)
Reserves.....	131,423	-	131,426	131,425	131,426	131,425	131,425
Total equity	2,110,578	2,531,187	2,209,081	2,343,906	2,441,257	2,488,405	2,532,881
TOTAL LIABILITIES AND EQUITY	3,264,713	3,206,826	3,349,481	3,466,725	3,546,281	3,570,888	3,595,018

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

STATEMENT OF CASHFLOWS (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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	1,466,468	1,420,227	1,488,185	1,457,161	1,438,397	1,469,890	1,504,340
Capital appropriation	94,114	92,871	95,036	113,989	93,503	44,864	43,491
Administered equity contribution.....	-	200	200	17,397	3,000	1,300	-
Holding Account drawdowns	11,625	13,925	13,925	11,625	11,625	11,625	11,625
Special Purpose Account(s)							
Digital Capability Fund.....	-	2,936	2,936	3,357	3,506	1,917	1,259
Royalties for Regions Fund							
Regional Community Services Fund.....	9,835	11,475	11,143	13,788	13,462	12,710	12,810
Regional Infrastructure and Headworks							
Fund.....	-	5,128	2,370	3,812	-	-	-
Other.....	43,807	48,751	48,844	49,240	27,834	17,651	17,652
Administered appropriations	-	-	19,578	16,089	21,580	27,492	38,830
Net cash provided by Government	1,625,849	1,595,513	1,682,217	1,686,458	1,612,907	1,587,449	1,630,007
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(838,841)	(823,558)	(869,152)	(873,443)	(907,337)	(945,856)	(972,910)
Grants and subsidies.....	(262,767)	(220,317)	(257,671)	(225,143)	(208,708)	(200,737)	(204,406)
Supplies and services	(373,381)	(385,191)	(386,252)	(400,761)	(407,441)	(400,389)	(413,487)
Accommodation	(95,162)	(93,950)	(95,068)	(92,414)	(93,211)	(95,669)	(96,991)
GST payments	(76,468)	(61,378)	(61,378)	(61,378)	(61,378)	(61,378)	(61,378)
Finance and interest costs.....	(34,294)	(30,926)	(31,340)	(30,114)	(30,574)	(28,674)	(27,340)
Other payments.....	(124,590)	(147,280)	(150,581)	(142,038)	(96,462)	(99,405)	(100,827)
Receipts (b)							
Regulatory fees and fines.....	84,800	90,562	88,562	90,384	102,434	102,434	102,434
Grants and subsidies.....	75,971	77,663	78,513	79,184	80,139	79,889	79,889
Sale of goods and services.....	34,222	37,508	39,008	32,395	33,041	42,836	42,836
GST receipts	77,351	61,378	61,378	61,378	61,378	61,378	61,378
Other receipts	14,221	13,156	13,443	23,425	23,676	16,430	16,430
Net cash from operating activities	(1,518,938)	(1,482,333)	(1,570,538)	(1,538,525)	(1,504,443)	(1,529,141)	(1,574,372)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(72,003)	(102,602)	(80,372)	(137,513)	(70,818)	(19,336)	(15,536)
Net cash from investing activities.....	(72,003)	(102,602)	(80,372)	(137,513)	(70,818)	(19,336)	(15,536)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(31,438)	(31,418)	(34,455)	(35,852)	(37,310)	(38,453)	(39,580)
Net cash from financing activities.....	(31,438)	(31,418)	(34,455)	(35,852)	(37,310)	(38,453)	(39,580)
NET INCREASE/(DECREASE) IN CASH HELD	3,470	(20,840)	(3,148)	(25,432)	336	519	519
Cash assets at the beginning of the reporting period	46,427	49,987	49,897	46,749	21,317	21,653	22,172
Cash assets at the end of the reporting period	49,897	29,147	46,749	21,317	21,653	22,172	22,691

(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
Regulatory Fees and Fines							
District Court Fees.....	8,949	8,780	8,780	9,490	9,727	10,705	10,705
Family Court Fees.....	7,274	7,560	7,560	7,789	7,979	8,178	8,178
Fines Enforcement Registry Fees.....	49,402	52,000	50,000	52,250	59,468	57,659	57,659
Jurors Infringement Fees.....	19	15	15	15	15	16	16
Magistrates Court Fees.....	7,172	8,052	8,052	7,829	10,427	10,688	10,688
Sheriff's Office Fees.....	216	315	315	324	332	340	340
State Administrative Tribunal Fees.....	658	882	882	950	974	998	998
Supreme Court Fees.....	11,110	12,958	12,958	11,737	13,512	13,850	13,850
Grants and Subsidies							
Commonwealth Grants.....	75,468	77,663	78,513	79,184	80,139	79,889	79,889
Departmental.....	503	1,360	1,453	1,643	664	479	479
Sale of Goods and Services							
Commissioner for Equal Opportunity.....	18	105	105	105	105	105	105
Other Receipts.....	238	528	528	534	565	708	708
Proceeds from Sale of Industry Goods.....	2,179	2,689	2,716	2,927	3,092	3,253	3,253
Public Trustee Contributions - Estate Fees and Other Revenue.....	23,121	26,037	27,916	20,265	20,970	30,461	30,461
Registry Births, Deaths and Marriages Fees ...	8,665	8,149	7,743	8,564	8,309	8,309	8,309
GST Receipts							
GST Input Credits.....	73,550	56,861	56,861	56,861	56,861	56,861	56,861
GST Receipts on Sales.....	3,801	4,517	4,517	4,517	4,517	4,517	4,517
Other Receipts							
Public Trustee Contribution - Common Account Surplus Interest.....	3,604	1,800	1,800	2,500	2,500	2,500	2,500
Public Trustee Contribution from Reserve.....	-	-	-	8,621	8,967	-	-
Recoup of Building Disputes Revenue.....	1,708	1,200	1,200	1,200	1,200	1,200	1,200
Recoup of Criminal Injury Awards.....	7,023	1,776	1,776	1,776	1,776	1,776	1,776
Recoup of Employee Contributions - Housing Leased from Government Regional Officers' Housing.....	2,143	2,523	2,310	2,804	3,157	3,447	3,447
Recoup of Employee Contributions - Vehicles Leased from State Fleet.....	255	668	668	668	668	668	668
Recoup of Other Costs.....	2,650	6,254	6,754	7,121	6,673	8,104	8,104
Recoup of Prisoner Telephone Calls.....	2,413	4,122	4,122	4,122	4,122	4,122	4,122
Recoup of Residential Tenancy Payments....	1,668	1,500	1,500	1,500	1,500	1,500	1,500
Recoup of Salary Costs.....	163	9	9	9	9	9	9
TOTAL	293,970	288,323	289,053	295,305	308,228	310,342	310,342

DETAILS OF ADMINISTERED TRANSACTIONS

	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
INCOME							
Other							
Confiscation of Assets	27,882	15,000	15,000	15,000	15,000	15,000	15,000
Infringements Penalties	8,819	9,902	9,898	9,898	9,898	9,898	9,898
Judicial Fines and Penalties.....	35,195	38,160	38,160	38,206	38,206	38,206	38,206
Other Revenue	804	742	746	746	746	746	746
Speed and Red Light Fines.....	18,073	22,728	22,728	22,728	22,728	22,728	22,728
TOTAL ADMINISTERED INCOME	90,773	86,532	86,532	86,578	86,578	86,578	86,578
EXPENSES							
Grants to Charitable and Other Public Bodies							
Grants Paid from the Confiscation Proceeds Account.....	2,171	4,000	4,000	4,000	4,000	4,000	4,000
Other							
Confiscation Expenses Paid from the Confiscation Proceeds Account.....	20,600	14,400	14,400	10,400	10,400	10,900	10,900
Other Expenses	(9,076)	736	736	736	736	736	736
Payment to Road Trauma Trust Account ...	18,073	22,728	22,728	22,728	22,728	22,728	22,728
Receipts Paid into the Consolidated Account	44,014	48,068	48,068	48,114	48,114	48,114	48,114
TOTAL ADMINISTERED EXPENSES	75,782	89,932	89,932	85,978	85,978	86,478	86,478

Division 28 **State Solicitor's Office**

Part 7 Community Safety

Appropriations, Expenses and Cash Assets

	2021-22 Actual ^(a) \$'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
DELIVERY OF SERVICES							
Item 63 Net amount appropriated to deliver services	47,615	45,222	49,316	44,325	41,471	40,840	41,754
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	3,388	4,411	5,126	5,158	5,287	5,419	5,555
- Solicitor General Act 1969	595	596	596	597	612	627	643
- Suitors' Fund Act 1964	31	31	31	31	31	31	31
Total appropriations provided to deliver services.....	51,629	50,260	55,069	50,111	47,401	46,917	47,983
CAPITAL							
Item 136 Capital Appropriation.....	110	148	129	131	133	134	134
TOTAL APPROPRIATIONS	51,739	50,408	55,198	50,242	47,534	47,051	48,117
EXPENSES							
Total Cost of Services	59,726	62,805	67,303	63,720	58,307	57,421	58,487
Net Cost of Services ^(b)	59,103	61,890	66,388	62,805	57,392	56,506	57,572
CASH ASSETS ^(c)	7,731	1,281	8,021	8,204	7,024	7,024	7,024

(a) The 2021-22 Actual has been recast for the full year. The SSO became an independent sub-department on 1 October 2021.

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

(c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the SSO'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
New Initiatives					
Commercial Legal Services.....	1,500	-	-	-	-
Disability Royal Commission.....	-	660	-	-	-
Election Commitment - Criminal Law (Mental Impairment) Reforms.....	-	169	-	-	-
Racial Discrimination Class Action.....	-	421	-	-	-
Ongoing Initiatives					
Banksia Hill Detention Centre Class Actions.....	-	1,622	1,670	-	-
WA Stolen Wages Class Action.....	1,000	3,109	-	-	-
Other					
Legal Practising Certificates.....	224	112	112	112	112
Public Sector Wages Policy.....	1,917	1,784	2,220	3,182	4,074
Salaries and Allowances Tribunal.....	-	-	104	219	356

Significant Issues Impacting the Agency

1. The SSO continues to provide legal advice on all remaining COVID-19 and related matters.
2. The SSO is assisting the State in matters relating to the Griffin coal mine.
3. The volume and complexity of child sexual abuse claims against the State continue to rise. The SSO is looking at opportunities to better manage these claims for the State.
4. The SSO continues to provide legal advice on significant commercial matters, including a range of infrastructure projects.
5. The Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability is due to deliver a final report by 29 September 2023. The SSO will continue to support the State's response to the report and implementation of any recommendations.
6. The SSO continues to act for the State in the *Mervyn Street v State of Western Australia* (WA Stolen Wages) class action.
7. The SSO is undertaking a critical role in supporting the Government's key law reform initiatives, including providing substantial advice and legal support to agencies and Ministers in relation to a number of significant Bills.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Government receives quality and timely legal services.	1. Legal Services to Government

Service Summary

Expense	2021-22 Actual ^(a) \$'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. Legal Services to Government.....	59,726	62,805	67,303	63,720	58,307	57,421	58,487
Total Cost of Services	59,726	62,805	67,303	63,720	58,307	57,421	58,487

(a) The 2021-22 Actual Total Cost of Services has been recast for the full year. The 2021-22 Actual Total Cost of Services reported in the SSO's Annual Report for the period 1 October 2021 to 30 June 2022 was \$45,342,000.

Outcomes and Key Effectiveness Indicators ^(a)

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Outcome: Government receives quality and timely legal services:					
Extent to which government agencies are satisfied with legal services	93.2%	95%	95%	95%	

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

Services and Key Efficiency Indicators

1. Legal Services to Government

	2021-22 Actual ^(a)	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	59,726	62,805	67,303	63,720	
Less Income	623	915	915	915	
Net Cost of Service	59,103	61,890	66,388	62,805	
Employees (Full-Time Equivalents)	253	264	263	263	
Efficiency Indicators					
Average cost per legal matter ^(b)	\$5,760	\$5,824	\$6,242	\$6,423	1

(a) The 2021-22 Actual has been recast for the full year. The SSO became an independent sub-department on 1 October 2021.

(b) The 2021-22 Actual average cost per legal matter is as reported in the SSO's Annual Report for the period 1 October 2021 to 30 June 2022. This indicator is calculated by dividing the Total Cost of Service by the number of recorded matters for the period.

Explanation of Significant Movements

(Notes)

- The average cost per legal matter is higher in the 2022-23 Estimated Actual compared to the 2022-23 Budget, mainly reflecting additional expenditure in relation to public sector wages policy, the WA Stolen Wages Class Action, and higher legal costs on behalf of the State.

Asset Investment Program

- The replacement of the SSO's Legal Practice Management System is currently planned to commence in 2024-25.

	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
NEW WORKS							
Legal Practice Systems.....	1,363	-	-	-	1,363	-	-
Total Cost of Asset Investment Program.....	1,363	-	-	-	1,363	-	-
FUNDED BY							
Internal Funds and Balances.....			-	-	1,363	-	-
Total Funding			-	-	1,363	-	-

Financial Statements

Income Statement

Expenses

1. The increase in Total Cost of Services between the 2022-23 Budget and the 2022-23 Estimated Actual (\$4.5 million or 7%) is primarily due to the public sector wages policy, the WA Stolen Wages Class Action, and higher legal costs associated with commercial negotiations. The decrease in Total Cost of Services between the 2022-23 Estimated Actual and the 2023-24 Budget Year (\$3.6 million or 5%) reflects fixed-term funding for COVID-19 matters and commercial negotiations ceasing in 2022-23.

INCOME STATEMENT ^(a) (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
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	40,347	47,429	49,401	48,509	45,421	44,764	45,793
Grants and subsidies ^(c)	6,608	-	4,776	2,550	-	-	-
Supplies and services	5,293	7,925	5,376	4,942	4,935	4,727	4,788
Accommodation	6,568	6,481	6,913	6,913	6,913	6,913	6,913
Depreciation and amortisation	284	440	315	278	508	485	457
Finance and interest costs	19	18	15	21	23	25	29
Other expenses	607	512	507	507	507	507	507
TOTAL COST OF SERVICES	59,726	62,805	67,303	63,720	58,307	57,421	58,487
Income							
Sale of goods and services	138	-	-	-	-	-	-
Other revenue	485	915	915	915	915	915	915
Total Income	623	915	915	915	915	915	915
NET COST OF SERVICES	59,103	61,890	66,388	62,805	57,392	56,506	57,572
INCOME FROM GOVERNMENT							
Service appropriations	51,629	50,260	55,069	50,111	47,401	46,917	47,983
Resources received free of charge	2,959	2,793	2,793	2,798	2,807	2,807	2,807
Special Purpose Account(s) ^(d)							
National Redress Scheme	3,074	3,026	3,026	3,114	-	-	-
Other revenues	5,603	5,811	5,500	6,782	6,782	6,782	6,782
TOTAL INCOME FROM GOVERNMENT	63,265	61,890	66,388	62,805	56,990	56,506	57,572
SURPLUS/(DEFICIENCY) FOR THE PERIOD	4,162	-	-	-	(402)	-	-

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 253, 263 and 263 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 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
Act of Grace Payments	3,103	-	-	-	-	-	-
Legal Costs on Behalf of the State	3,505	-	4,776	2,550	-	-	-
TOTAL	6,608	-	4,776	2,550	-	-	-

STATEMENT OF FINANCIAL POSITION ^(a)
(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
CURRENT ASSETS							
Cash assets	6,903	301	7,010	7,010	5,647	5,647	5,647
Receivables	1,796	516	1,359	1,361	1,361	1,361	1,361
Other	865	44	863	863	863	863	863
Total current assets	9,564	861	9,232	9,234	7,871	7,871	7,871
NON-CURRENT ASSETS							
Holding Account receivables	9,088	9,529	9,403	9,681	10,189	10,674	11,131
Property, plant and equipment	912	767	722	689	565	507	496
Intangibles	72	1,260	33	-	1,090	818	546
Restricted cash	828	980	1,011	1,194	1,377	1,377	1,377
Total non-current assets	10,900	12,536	11,169	11,564	13,221	13,376	13,550
TOTAL ASSETS	20,464	13,397	20,401	20,798	21,092	21,247	21,421
CURRENT LIABILITIES							
Employee provisions	9,996	8,187	10,179	10,362	10,545	10,545	10,545
Payables	311	166	-	-	-	-	-
Borrowings and leases	118	125	117	142	139	132	143
Other	710	-	711	711	711	711	711
Total current liabilities	11,135	8,478	11,007	11,215	11,395	11,388	11,399
NON-CURRENT LIABILITIES							
Employee provisions	2,216	1,608	2,216	2,216	2,216	2,216	2,216
Borrowings and leases	218	165	154	210	191	219	248
Total non-current liabilities	2,434	1,773	2,370	2,426	2,407	2,435	2,464
TOTAL LIABILITIES	13,569	10,251	13,377	13,641	13,802	13,823	13,863
EQUITY							
Contributed equity	3,162	4,298	3,273	3,389	3,907	4,022	4,156
Accumulated surplus/(deficit)	3,733	(1,152)	3,733	3,733	3,331	3,331	3,331
Reserves	-	-	18	35	52	71	71
Total equity	6,895	3,146	7,024	7,157	7,290	7,424	7,558
TOTAL LIABILITIES AND EQUITY	20,464	13,397	20,401	20,798	21,092	21,247	21,421

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

STATEMENT OF CASHFLOWS ^(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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	51,433	49,820	54,754	49,833	46,893	46,432	47,526
Capital appropriation	110	148	129	131	133	134	134
Special Purpose Account(s)							
Digital Capability Fund	1,198	-	-	-	402	-	-
Other.....	7,170	8,837	8,526	9,896	6,782	6,782	6,782
Net cash provided by Government	59,911	58,805	63,409	59,860	54,210	53,348	54,442
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(36,967)	(47,246)	(49,218)	(48,326)	(45,239)	(44,764)	(45,793)
Grants and subsidies.....	(6,711)	-	(4,776)	(2,550)	-	-	-
Supplies and services	(2,416)	(5,132)	(2,583)	(2,144)	(2,127)	(1,920)	(1,981)
Accommodation	(6,510)	(6,481)	(6,913)	(6,913)	(6,913)	(6,913)	(6,913)
GST payments	(1,167)	-	-	-	-	-	-
Finance and interest costs.....	(19)	(18)	(15)	(21)	(23)	(25)	(29)
Other payments.....	(507)	(512)	(507)	(507)	(507)	(507)	(507)
Receipts ^(b)							
Sale of goods and services.....	132	-	-	-	-	-	-
GST receipts	1,080	-	107	-	-	-	-
Other receipts	494	915	915	915	915	915	915
Net cash from operating activities	(52,591)	(58,474)	(62,990)	(59,546)	(53,894)	(53,214)	(54,308)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(3)	(1,363)	-	-	(1,363)	-	-
Net cash from investing activities.....	(3)	(1,363)	-	-	(1,363)	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(95)	(148)	(129)	(131)	(133)	(134)	(134)
Net cash from financing activities.....	(95)	(148)	(129)	(131)	(133)	(134)	(134)
NET INCREASE/(DECREASE) IN CASH HELD	7,222	(1,180)	290	183	(1,180)	-	-
Cash assets at the beginning of the reporting period	509	2,461	7,731	8,021	8,204	7,024	7,024
Cash assets at the end of the reporting period	7,731	1,281	8,021	8,204	7,024	7,024	7,024

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

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

NET APPROPRIATION DETERMINATION

	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
Sale of Goods and Services							
State Solicitor Fees	5,603	5,500	5,500	6,782	6,782	6,782	6,782
Other Receipts							
Recoup of Legal Costs	414	915	915	915	915	915	915
Recoup of Other Costs	209	-	-	-	-	-	-
TOTAL	6,226	6,415	6,415	7,697	7,697	7,697	7,697

DETAILS OF ADMINISTERED TRANSACTIONS

	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
INCOME							
Other							
Land Acquisition	124,815	-	-	-	-	-	-
Suitors' Fund	85	164	164	164	164	164	164
TOTAL ADMINISTERED INCOME	124,900	164	164	164	164	164	164
EXPENSES							
Other							
Payment of Land Acquisition	126,241	-	-	-	-	-	-
Payment of Suitors' Fund	43	164	164	164	164	164	164
TOTAL ADMINISTERED EXPENSES	126,284	164	164	164	164	164	164

Legal Aid Commission of Western Australia

Part 7 Community Safety

Asset Investment Program

1. The Commission's Asset Investment Program (AIP) for 2023-24 is estimated at \$3.4 million, comprising of a computer hardware and software replacement program, and office fit-outs. The AIP will be funded from internal cash balances.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
WORKS IN PROGRESS							
Computer Hardware and Software Replacement Program ^(a)	12,446	7,409	165	2,872	1,601	-	564
Office Refurbishment and Fit-outs	5,899	4,910	793	550	165	205	69
Total Cost of Asset Investment Program.....	18,345	12,319	958	3,422	1,766	205	633
FUNDED BY							
Internal Funds and Balances.....			958	3,422	1,766	205	633
Total Funding			958	3,422	1,766	205	633

(a) The 2025-26 allocation has been brought forward to meet program requirements over 2022-23 to 2024-25.

Division 29 Fire and Emergency Services

Part 7 Community Safety

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
DELIVERY OF SERVICES							
Item 64 Net amount appropriated to deliver services	87,564	58,585	67,568	103,739	78,698	72,237	52,237
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	1,045	1,048	754	756	758	760	762
Total appropriations provided to deliver services.....	88,609	59,633	68,322	104,495	79,456	72,997	52,999
ADMINISTERED TRANSACTIONS							
Item 65 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	166,960	96,900	96,900	89,127	96,202	56,939	45,000
CAPITAL							
Item 137 Capital Appropriation.....	7,266	1,833	7,097	11,325	13,415	20	20
TOTAL APPROPRIATIONS	262,835	158,366	172,319	204,947	189,073	129,956	98,019
EXPENSES							
Total Cost of Services	526,860	545,084	566,357	565,312	534,950	536,545	530,286
Net Cost of Services (a)	125,483	129,914	129,029	150,144	92,683	77,590	50,454
CASH ASSETS (b)	85,845	34,971	68,666	47,375	60,620	83,875	112,479

(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
New Initiatives					
Coastal and Estuarine Risk Mitigation Program	17,791	492	1,425	-	-
Digital Capability Fund					
Marine Rescue Log On/Log Off Application	-	270	772	340	350
Western Australian Emergency Services Digital Strategy	-	864	-	-	-
Emergency Services Radio Network	276	1,656	2,155	2,102	2,102
Ex-Tropical Cyclone Ellie (ex-TC Ellie)					
Clean-up Program - Disaster Recovery Funding Arrangements (DRFAWA)	1,000	500	-	-	-
Community and Industry Recovery Officer Program - DRFAWA	207	620	414	-	-
Recovery Taskforce	2,162	6,894	4,096	119	56
Severe Tropical Cyclone Seroja (STC Seroja) - Community Benefit Fund and Resilience Grant Program	-	9,200	-	-	-
State Disaster Recovery Capability	-	6,310	5,876	5,940	6,004
Ongoing Initiatives					
Australia Fire Danger Rating System	1,950	498	497	508	454
Bushfire Framework Review	-	478	-	-	-

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Cardup Career Fire and Rescue Service Station (CFRS) - Operational Costs..	-	1,301	4,419	6,472	6,540
Consolidated Emergency Services Acts	802	1,056	-	-	-
Indian Ocean Territories - Service Delivery Arrangements.....	539	544	549	553	-
Mitigation Activity Fund	839	-	-	-	-
Radio Over Internet Protocol.....	-	247	-	-	-
STC Seroja ^(a)	(25,100)	(100)	-	-	-
Other					
Accommodation Leases - Cost Increase	778	910	959	998	1,036
Aviation Services - Cost Increase.....	2,172	1,252	1,252	1,252	1,252
Local Government Fire and Emergency Services Fleet - Cost Increase.....	1,270	-	-	-	-
On-Country Planned Burning Training Program.....	80	-	-	-	-
Operational Cost Pressures	2,550	141	-	-	-
Public Sector Wages Policy	3,565	3,218	4,185	5,216	6,477
RiskCover Fund Insurance Premiums	-	1,541	-	-	-
Salaries and Allowances Tribunal.....	106	109	111	113	115

(a) Reflects lower than expected spending on the Recovery and Resilience Grants and the Monitoring and Evaluation programs under the DRFAWA.

Significant Issues Impacting the Agency

Climate Change

1. Western Australia has experienced an increase in the frequency, intensity, and impact of natural disasters over the past decade. Climate change modelling indicates this trend will continue, resulting in more communities, industries, and ecosystems at risk of significant disruption.
2. The increasing frequency and intensity of emergencies and climate adaptation policy responses require the Department to enhance the way it works in partnership with the community, the private sector and across Government to prevent, prepare for, respond to, and recover from major emergencies.

Recovery Capability

3. The Department has the function of coordinating State recovery, maintaining recovery policy and administering recovery funding in Western Australia. The increasing number and scale of natural disaster events have amplified the importance of an effective recovery function for Western Australian communities. As a result, the Government is establishing a new \$24.9 million State Disaster Recovery capability to drive whole-of-government recovery efforts, as well as a dedicated taskforce in direct response to ex-TC Ellie.
4. The Department will also deliver priority Community Benefit Fund and Resilience Grant programs to local governments affected by STC Seroja as they continue to lead the recovery efforts for their respective communities.

Legislative Reform

5. Changes in legislative arrangements such as the modernised *Work Health and Safety Act 2020* and the proposed Consolidated Emergency Services Act affect the sector in terms of the emergency services workforce and emergency management responsibilities. These reforms are being considered as part of the Department's planning for future strategies and operating models.

Emergency Services Digital Strategy

6. Malicious, repeated, and prolonged cyber attacks are on the rise, and there is a growing requirement for data to support decision-making and the ability to share data across the public sector. Consequently, the Department will lead the development of a Western Australian Emergency Services Digital Strategy focused on:
 - 6.1. enabling faster data-sharing to inform decisions during emergencies;
 - 6.2. accelerating digital service delivery;
 - 6.3. improving decision-making and resource allocation; and
 - 6.4. implementing systems that improve service provision and the safety of the community via a coordinated and collaborative approach.

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

Service Summary

Expense	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. Community Awareness, Education and Information Services.....	10,249	11,345	13,005	12,821	12,772	12,981	12,873
2. Health, Safety, Wellbeing and Training Services.....	27,314	27,190	30,196	33,063	30,879	28,963	28,720
3. Delivery of Frontline Services Before, During and After Incidents	489,297	506,549	523,156	519,428	491,299	494,601	488,693
Total Cost of Services	526,860	545,084	566,357	565,312	534,950	536,545	530,286

Outcomes and Key Effectiveness Indicators ^(a)

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Outcome: Western Australian communities recognise and understand their local hazard risks and can effectively manage them:					
Proportion of community members who recognise their local natural hazard risks and are prepared to take action	21%	20%	20%	20%	
Outcome: A diverse team of volunteers and staff with a wide range of skills, who have access to development programs:					
Proportions of scheduled operational courses delivered	82%	80%	83%	80%	
Outcome: Risk is reduced and managed through innovation and continuous improvement across all hazards before, during and after emergencies:					
Proportion of Level Three incident impact statements completed and endorsed by the State Recovery Coordinator ^(b)	100%	80%	100%	90%	1
Proportion of structure fire reports completed within specified timeframes	89%	90%	89%	90%	
Proportion of responses to Emergency Service Levy One and Emergency Service Levy Two incidents within target timeframes	94%	90%	93%	90%	
Proportion of structure fires confined to object or room of origin.....	78%	72%	76%	72%	

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

(b) This indicator measures the number of impact statements completed by all parties and endorsed by the State Recovery Coordinator within 60 days of the closure of an incident.

Explanation of Significant Movements

(Notes)

1. The 2023-24 Budget Target for this indicator has been increased, relative to the 2022-23 Budget, to better reflect performance trends.

Services and Key Efficiency Indicators**1. Community Awareness, Education and Information Services**

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 10,249	\$'000 11,345	\$'000 13,005	\$'000 12,821	1
Less Income	7,808	7,955	9,602	9,533	
Net Cost of Service	2,441	3,390	3,403	3,288	
Employees (Full-Time Equivalents)	38	45	45	45	
Efficiency Indicators					
Average cost per household to deliver education and awareness programs and emergency hazard information to the community	\$9.75	\$10.66	\$12.21	\$11.85	1

Explanation of Significant Movements

(Notes)

1. The increases in Total Cost of Service and corresponding increases in the efficiency indicator between the 2022-23 Budget, the 2022-23 Estimated Actual and the 2023-24 Budget Target mainly reflect cost escalations associated with the public sector wages policy, insurance premiums and various service contracts.

2. Health, Safety, Wellbeing and Training Services

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 27,314	\$'000 27,190	\$'000 30,196	\$'000 33,063	1
Less Income	20,809	19,888	22,295	22,135	2
Net Cost of Service	6,505	7,302	7,901	10,928	
Employees (Full-Time Equivalents)	106	119	119	119	
Efficiency Indicators					
Average cost per population to deliver health, safety, wellbeing and training services.....	\$10.12	\$9.91	\$11.01	\$11.53	1

Explanation of Significant Movements

(Notes)

1. The increases in Total Cost of Service and the corresponding increases in the efficiency indicator between the 2022-23 Budget and both the 2022-23 Estimated Actual and the 2023-24 Budget Target mainly reflect cost escalations associated with the public sector wages policy, insurance premiums and other various service contracts, as well as additional trainee firefighter school instructor salaries costs.
2. The increase in income between the 2022-23 Budget and the 2023-24 Budget Target is less than the increase in Total Cost of Service, mainly due to Government-funded training costs associated with additional firefighters for country CFRS stations, and the Cardup CFRS station allowing Emergency Services Levy (ESL) to remain affordable for households and businesses.

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

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 489,297	\$'000 506,549	\$'000 523,156	\$'000 519,428	1
Less Income	372,760	387,327	405,431	383,500	2
Net Cost of Service	116,537	119,222	117,725	135,928	
Employees (Full-Time Equivalents)	1,653	1,676	1,723	1,771	1
Efficiency Indicators					
Average cost per population to deliver frontline services.....	\$181.32	\$184.66	\$190.71	\$181.11	3

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service between the 2022-23 Budget and the 2022-23 Estimated Actual relates mainly to cost escalation associated with the public sector wages policy, insurance premiums and various service contracts. The increases in Total Cost of Service and full-time equivalents between the 2022-23 Budget and the 2023-24 Budget Target reflect the establishment of recovery initiatives including the State Disaster Recovery Capability and the ex-TC Ellie Recovery Task Force.
2. The increase in income between the 2022-23 Budget and the 2022-23 Estimated Actual is less than the increase in Total Cost of Services, primarily due to an increase in Government funding allowing ESL to remain affordable for households and businesses.
3. Changes in the efficiency indicator between the 2022-23 Budget and the 2022-23 Estimated Actual and the 2023-24 Budget Target reflect the increases in Total Cost of Services explained above, offset by an increase in the population forecast for 2023-24.

Asset Investment Program

1. An overview of the Department's Asset Investment Program (AIP) for 2023-24 is as follows:
 - 1.1. \$19.4 million has been provided for land and building works, comprising of:
 - 1.1.1. \$7 million for facility modifications. The elevated expenditure for this program in 2022-23 was due to the carryover of delayed works from prior years that were impacted by construction supply and labour constraints;
 - 1.1.2. \$8 million for the upgrade and/or replacement of volunteer facilities;
 - 1.1.3. \$1.9 million for the CFRS Cardup Fire Station; and
 - 1.1.4. \$2.4 million for the purchase of land for the CFRS North Coastal Metropolitan Fire Station.
 - 1.2. \$22.4 million for ongoing vehicle replacement programs in line with the Department's maintenance and serviceable life replacement strategies;
 - 1.3. \$7.1 million for plant and equipment works, including \$5.2 million for the Emergency Services Radio Network Upgrade; and
 - 1.4. \$6.8 million for intangible assets, including \$6.5 million for the upgrade and replacement of critical ICT systems including the Workforce Management Solution, and Emergency WA.

	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
WORKS IN PROGRESS							
COVID-19 Response							
Land and Building Works - Volunteer Fire Rescue Service (VFRS)/Volunteer Fire and Emergency Service (VFES) Facilities Upgrades	9,380	6,305	4,048	3,075	-	-	-
Other Works in Progress							
Intangible Asset Development	27,823	4,794	2,303	6,752	9,133	4,804	2,340
Land and Building Works							
CFRS North Coastal Metropolitan Fire Station	2,500	100	100	2,400	-	-	-
CFRS South East Metropolitan Fire Station	12,455	1,675	1,675	1,880	8,900	-	-
Facility Modifications	66,160	45,659	12,577	7,048	4,485	4,484	4,484
VFRS/VFES Upgrade and Replacement Program	24,479	6,144	1,867	4,953	3,800	3,582	2,000
Plant and Equipment Works							
Emergency Services Radio Network Upgrade	10,325	2,954	2,954	5,176	2,195	-	-
Equipment Replacement Program	28,782	18,846	1,164	1,936	2,000	2,000	2,000
Vehicle Programs							
Primary Fire and Emergency Fleet	140,697	57,898	19,265	21,744	21,744	21,743	17,568
Secondary Fire and Emergency Fleet	9,246	3,161	1,940	683	1,574	1,742	2,086

	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
COMPLETED WORKS							
Land and Building Works							
Bushfire Centre of Excellence.....	13,623	13,623	110	-	-	-	-
CFRS Cockburn Fire Station	10,778	10,778	60	-	-	-	-
Koolinup Emergency Service Centre in Collie.....	12,899	12,899	792	-	-	-	-
Plant and Equipment Works - Fixed Repeater Tower (Esperance).....	355	355	355	-	-	-	-
Total Cost of Asset Investment Program.....	369,502	185,191	49,210	55,647	53,831	38,355	30,478
FUNDED BY							
Asset Sales.....			-	403	420	420	420
Capital Appropriation			7,097	11,325	13,415	20	20
Emergency Services Levy.....			2,991	6,038	9,690	8,560	6,920
Internal Funds and Balances.....			36,093	33,790	26,283	28,531	23,118
Major Special Purpose Account(s)							
Drawdown from Digital Capability Fund			1,050	3,657	4,023	824	-
Drawdown from Royalties for Regions Fund			1,573	-	-	-	-
Other Grants and Subsidies			406	434	-	-	-
Total Funding			49,210	55,647	53,831	38,355	30,478

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services in the 2023-24 Budget Year is estimated to increase by \$20.2 million compared to the 2022-23 Budget. This is mainly due to cost escalation associated with salaries and wages, insurance premiums and various service contracts, as well as additional expenditure on the State Disaster Recovery capability (\$6.3 million), ex-TC Ellie Recovery Task Force (\$6.9 million) and Community Benefit Fund and Resilience Grant programs to local governments impacted by STC Seroja (\$9.2 million).
2. The \$21.2 million increase in the Total Cost of Services between the 2022-23 Estimated Actual and the 2022-23 Budget is due to cost escalation associated with the public sector wages policy and various service contracts.

Income

3. Consistent with the increase in Total Cost of Services, income from Government is estimated to increase by \$19.9 million from the 2022-23 Budget to the 2023-24 Budget Year.

Statement of Financial Position

4. The significant increase in total assets and total liabilities from the 2022-23 Budget to the 2023-24 Budget Year reflects the right of use asset and lease liability associated with a new contract to secure emergency rescue helicopter service aircraft.

Statement of Cashflows

5. The \$33.7 million increase in cash balances between the 2022-23 Budget and the 2022-23 Estimated Actual is predominately due to delays in grant disbursements.

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			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	245,151	247,375	261,907	264,934	268,514	271,440	262,594
Grants and subsidies ^(c)	67,496	96,853	97,031	89,586	66,352	62,289	62,903
Supplies and services	105,794	94,933	102,084	96,190	86,068	84,884	86,176
Accommodation	14,743	10,860	11,012	11,073	11,031	11,163	11,295
Depreciation and amortisation	44,254	42,399	43,362	49,120	51,199	53,551	53,746
Finance and interest costs	1,463	2,424	2,458	6,639	6,195	5,800	5,715
Other expenses	47,959	50,240	48,503	47,770	45,591	47,418	47,857
TOTAL COST OF SERVICES	526,860	545,084	566,357	565,312	534,950	536,545	530,286
Income							
Sale of goods and services	10,237	9,339	11,089	9,242	9,147	9,147	9,147
Emergency Services Levy	371,043	394,415	392,087	392,501	423,203	439,872	461,302
Grants and subsidies	12,490	6,985	29,240	7,529	5,028	5,032	4,479
Other revenue	7,607	4,431	4,912	5,896	4,889	4,904	4,904
Total Income	401,377	415,170	437,328	415,168	442,267	458,955	479,832
NET COST OF SERVICES	125,483	129,914	129,029	150,144	92,683	77,590	50,454
INCOME FROM GOVERNMENT							
Service appropriations	88,609	59,633	68,322	104,495	79,456	72,997	52,999
Resources received free of charge	838	2,273	2,273	2,273	2,273	2,273	2,273
Special Purpose Account(s) ^(d)							
Digital Capability Fund	-	3,669	-	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund	1,086	4,185	4,091	5,838	5,871	6,275	5,871
Other appropriations	-	-	4,608	3,586	6,839	9,374	-
Other revenues	36,168	63,254	53,813	36,737	30,231	30,926	31,948
TOTAL INCOME FROM GOVERNMENT	126,701	133,014	133,107	152,929	124,670	121,845	93,091
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,218	3,100	4,078	2,785	31,987	44,255	42,637

(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 1,797, 1,887 and 1,935 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	\$'000	\$'000	\$'000	\$'000	\$'000
All West Australians Reducing Emergencies Program	-	125	148	238	200	200	200
Australian Fire Danger Rating System	233	-	501	207	216	225	168
Bushfire Mitigation Activity Fund							
ESL ^(a)	6,217	11,348	5,765	13,551	6,835	6,906	6,982
Royalties for Regions	1,384	1,149	1,988	1,019	-	-	-
Bushfire Risk Management Planning	1,778	1,409	1,423	1,423	1,423	1,440	1,458
Chemistry Centre - Emergency Response							
Services	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Coastal and Estuarine Risk Mitigation Program ^(b) ..	-	-	17,791	492	1,425	-	-
Deputy Commissioner Operations -							
Operational Efficiency Payment	894	928	928	928	928	928	940
ESL Private Brigade Subsidy	210	275	275	275	275	278	282
Local Government - Community Emergency							
Service Managers	2,347	2,713	2,713	2,713	2,713	2,746	2,782
Local Government Emergency Services							
Grants	38,320	35,149	36,419	35,150	35,408	35,836	36,298
National Disaster Risk Reduction	-	1,525	1,965	4,395	2,890	-	-
Natural Disaster Resilience Program	268	257	689	98	-	-	-
Other	623	984	1,191	1,604	1,398	984	984
Shire of Gingin	1,631	-	-	-	-	-	-
Shire of Trayning	364	-	284	-	-	-	-
STC Seroja ^(c)	78	28,850	13,317	14,095	-	-	-
Surf Life Saving Western Australia	1,381	1,381	1,381	1,381	1,381	1,381	1,381
Volunteer Fuel Card	545	1,070	1,070	1,070	1,070	1,070	1,020
Volunteer Marine Rescue Service	9,723	8,190	7,683	9,447	8,690	8,795	8,908
TOTAL	67,496	96,853	97,031	89,586	66,352	62,289	62,903

- (a) The 2023-24 Budget Year shows an increase of \$7.8 million compared to the 2022-23 Estimated Actual as a result of a \$6.7 million carryover from 2022-23 to 2023-24, due to program delays relating to a shortage of local government resources as well as \$1.2 million being reallocated for Aerial Fire Suppression during grain harvest season.
- (b) The 2022-23 Estimated Actual and forward estimates period reflect \$19.7 million relating to eight successful applications approved for Commonwealth grant funding and State co-contribution for the Shire of Shark Bay Project.
- (c) The reduction of \$15.5 million in the 2022-23 Estimated Actual compared to the 2022-23 Budget is the net impact of a reduction in forecast expenditure, offset by carryovers from previous years predominately associated with Recovery and Resilience Grants. Estimated expenditure for 2023-24 relates to the Community Benefit Fund and Resilience Grants Programs to local governments of \$9.2 million and finalisation of the Recovery and Resilience Grants program.

STATEMENT OF FINANCIAL POSITION ^(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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	72,703	31,204	58,992	39,766	53,757	77,032	105,636
Restricted cash	11,600	3,016	8,132	6,067	5,321	5,301	5,301
Receivables	9,726	14,440	9,726	9,726	9,726	9,726	9,726
Other.....	18,837	18,965	18,837	18,837	18,837	18,837	18,837
Total current assets	112,866	67,625	95,687	74,396	87,641	110,896	139,500
NON-CURRENT ASSETS							
Holding Account receivables	70,256	78,466	78,721	88,560	98,505	110,468	122,574
Property, plant and equipment.....	485,283	525,204	500,668	637,467	639,688	631,518	617,504
Intangibles	7,127	11,853	9,430	16,182	24,945	27,421	22,423
Restricted cash	1,542	751	1,542	1,542	1,542	1,542	1,542
Total non-current assets	564,208	616,274	590,361	743,751	764,680	770,949	764,043
TOTAL ASSETS	677,074	683,899	686,048	818,147	852,321	881,845	903,543
CURRENT LIABILITIES							
Employee provisions	33,524	33,668	34,786	35,562	35,686	35,686	35,686
Payables	13,174	5,596	12,398	12,274	12,150	12,150	12,150
Borrowings and leases	19,852	18,921	16,389	17,842	18,487	19,487	18,886
Other.....	158	231	158	158	158	158	158
Total current liabilities	66,708	58,416	63,731	65,836	66,481	67,481	66,880
NON-CURRENT LIABILITIES							
Employee provisions	11,289	12,189	11,289	11,289	11,289	11,289	11,289
Borrowings and leases	42,996	83,433	32,584	143,134	126,123	109,208	87,273
Total non-current liabilities	54,285	95,622	43,873	154,423	137,412	120,497	98,562
TOTAL LIABILITIES.....	120,993	154,038	107,604	220,259	203,893	187,978	165,442
EQUITY							
Contributed equity	380,275	384,418	393,664	410,230	428,725	429,909	430,279
Accumulated surplus/(deficit).....	89,253	82,779	93,331	96,116	128,103	172,358	214,995
Reserves.....	86,553	62,664	91,449	91,542	91,600	91,600	92,827
Total equity	556,081	529,861	578,444	597,888	648,428	693,867	738,101
TOTAL LIABILITIES AND EQUITY	677,074	683,899	686,048	818,147	852,321	881,845	903,543

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

STATEMENT OF CASHFLOWS ^(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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	81,465	51,423	59,857	94,656	69,511	61,034	40,893
Capital appropriation	7,266	1,833	7,097	11,325	13,415	20	20
Special Purpose Account(s)							
Digital Capability Fund	-	4,719	4,719	5,241	5,080	1,164	350
Royalties for Regions Fund							
Regional Community Services Fund.....	1,086	4,185	4,091	5,838	5,871	6,275	5,871
Regional Infrastructure and Headworks							
Fund.....	577	774	1,573	-	-	-	-
Other.....	35,993	63,154	53,813	36,737	30,231	29,876	30,898
Administered appropriations	-	-	4,608	3,586	6,839	9,374	-
Net cash provided by Government	126,387	126,088	135,758	157,383	130,947	107,743	78,032
CASHFLOWS FROM OPERATING							
ACTIVITIES							
Payments							
Employee benefits.....	(245,376)	(246,904)	(261,436)	(264,402)	(268,789)	(271,669)	(262,835)
Grants and subsidies.....	(68,808)	(94,095)	(94,273)	(89,586)	(66,352)	(62,289)	(62,910)
Supplies and services	(96,204)	(95,026)	(101,902)	(93,250)	(83,212)	(82,118)	(83,384)
Accommodation	(13,841)	(10,968)	(11,115)	(11,045)	(11,003)	(11,134)	(11,266)
GST payments	(27,480)	(18,794)	(18,794)	(18,794)	(18,794)	(18,794)	(18,794)
Finance and interest costs.....	(1,489)	(2,424)	(2,458)	(6,639)	(6,195)	(5,800)	(5,715)
Other payments.....	(51,995)	(50,375)	(48,918)	(48,257)	(45,872)	(47,712)	(48,157)
Receipts ^(b)							
Emergency Services Levy	371,203	394,415	392,087	392,501	423,203	439,872	461,302
Grants and subsidies.....	18,723	7,085	29,240	7,529	5,028	5,032	4,479
Sale of goods and services.....	9,783	9,339	11,089	9,242	9,147	10,197	10,197
GST receipts	27,002	18,794	18,794	18,794	18,794	18,794	18,794
Other receipts	6,347	3,541	4,022	3,550	3,569	3,584	3,584
Net cash from operating activities	(72,135)	(85,412)	(83,664)	(100,357)	(40,476)	(22,037)	5,295
CASHFLOWS FROM INVESTING							
ACTIVITIES							
Purchase of non-current assets	(33,406)	(46,282)	(49,210)	(55,647)	(53,831)	(38,355)	(30,478)
Proceeds from sale of non-current assets.....	700	-	-	403	420	420	420
Net cash from investing activities	(32,706)	(46,282)	(49,210)	(55,244)	(53,411)	(37,935)	(30,058)
CASHFLOWS FROM FINANCING							
ACTIVITIES							
Repayment of borrowings and leases	(19,842)	(43,316)	(44,012)	(47,022)	(47,764)	(48,465)	(48,614)
Proceeds from borrowings.....	-	23,949	23,949	23,949	23,949	23,949	23,949
Net cash from financing activities.....	(19,842)	(19,367)	(20,063)	(23,073)	(23,815)	(24,516)	(24,665)
NET INCREASE/(DECREASE) IN CASH							
HELD	1,704	(24,973)	(17,179)	(21,291)	13,245	23,255	28,604
Cash assets at the beginning of the reporting period	84,141	59,944	85,845	68,666	47,375	60,620	83,875
Cash assets at the end of the reporting period	85,845	34,971	68,666	47,375	60,620	83,875	112,479

(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			
Grants and Subsidies							
Commonwealth Grants	15,963	2,818	4,737	2,870	1,942	3,371	2,818
DRFAWA	634	37,027	22,850	6,829	414	-	-
Emergency Service Radio Network	186	-	406	434	-	-	-
National Partnership Agreements							
Coastal and Estuarine Risk Mitigation	-	-	17,791	492	1,425	-	-
COVID-19 Response	248	-	-	-	-	-	-
National Disaster Risk Reduction	-	2,506	5,012	2,506	-	-	-
National Flood Mitigation Infrastructure							
Program	700	-	-	-	-	-	-
Provision of Fire Services	1,661	1,661	1,661	1,661	1,661	1,661	1,661
Other Grants	1,412	1,149	2,068	1,019	-	-	-
Road Trauma Trust Grant	4,650	-	-	-	-	-	-
Sale of Goods and Services							
Sale of Goods and Services	5,356	-	400	-	-	-	-
GST Receipts							
GST Input Credits	24,162	17,544	17,544	17,544	17,544	17,544	17,544
GST Receipts on Sales	2,840	1,250	1,250	1,250	1,250	1,250	1,250
Other Receipts							
Other Sundry Receipts	7,652	4,496	5,297	4,648	4,069	4,084	4,084
TOTAL	65,464	68,451	79,016	39,253	28,305	27,910	27,357

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			
INCOME							
Other							
Appropriations	166,960	96,900	149,205	148,441	98,821	56,939	45,000
TOTAL ADMINISTERED INCOME	166,960	96,900	149,205	148,441	98,821	56,939	45,000
EXPENSES							
Grants to Charitable and Other Public Bodies							
DRFAWA ^(a)	74,395	96,900	298,479	162,433	98,821	56,939	45,000
TOTAL ADMINISTERED EXPENSES	74,395	96,900	298,479	162,433	98,821	56,939	45,000

(a) The DRFAWA are jointly funded by State and Commonwealth Governments and administered by the Department to provide assistance to communities to recover from eligible natural disaster events. The 2022-23 Estimated Actual and forward estimates period include additional funding of \$205.8 million in recovery assistance packages for ex-TC Ellie, including \$33 million for temporary accommodation and \$42 million for freight subsidies.

RURAL FIRE DIVISION

	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
Bushfire Centre of Excellence (BCoE) ^(a)							
Capital Costs.....	486	302	110	-	-	-	-
Operating Costs	4,517	5,801	8,240	5,855	5,856	5,858	5,858
Bushfire Risk Management ^(b)	16,764	21,936	17,459	23,062	14,869	14,958	15,052
Bushfire Technical Services	1,157	1,314	1,387	1,627	1,471	1,473	1,476
Land Use Planning.....	624	900	949	921	757	757	757
Office of Bushfire Risk Management	1,002	1,470	1,517	1,495	1,330	1,331	1,331
Rural Fire Executive.....	1,200	1,158	1,185	1,378	1,388	1,397	1,340
TOTAL RURAL FIRE DIVISION	25,750	32,881	30,847	34,338	25,671	25,774	25,814

(a) BCoE expenditure includes operating costs and capital works included in the AIP. The 2022-23 Estimated Actual for operating expenditure shows an increase of \$2.4 million compared to the 2022-23 Budget due to an Australia Fire Danger Rating System (AFDRS) Commonwealth grant of \$2 million and an AFDRS National Disaster Risk Reduction grant carryover of \$0.3 million.

(b) Detailed breakdown of expenditure for the Bushfire Risk Management directorate is shown in the table below.

BUSHFIRE RISK MANAGEMENT

	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
Local Government							
Mitigation Activity Fund (MAF) ESL Grants							
Program ^(a)	6,217	11,348	5,765	13,551	6,835	6,906	6,982
MAF Royalties for Regions Grants Program ^(b)	1,384	1,149	1,988	1,019	-	-	-
Bushfire Risk Planning Coordinator Support							
Program	1,778	1,409	1,423	1,423	1,423	1,440	1,458
Department Mitigation Works							
Bushfire Awareness Campaign.....	804	1,020	1,020	1,030	1,030	1,030	1,030
Grain Harvest - Aerial Fire Suppression.....	1,083	-	1,200	-	-	-	-
Bushfire Risk Management Officers.....	1,694	2,055	2,108	2,081	2,081	2,082	2,082
Services provided to Education ^(c)	326	455	455	458	-	-	-
Unallocated Crown Land							
ESL Contribution	2,978	4,000	3,000	3,000	3,000	3,000	3,000
Planning, Lands and Heritage (DPLH)							
Contribution	500	500	500	500	500	500	500
TOTAL BUSHFIRE RISK MANAGEMENT	16,764	21,936	17,459	23,062	14,869	14,958	15,052

(a) The 2023-24 Budget Year shows an increase of \$7.8 million compared to the 2022-23 Estimated Actual. The increase is the result of a \$6.7 million retiming of expenditure from 2022-23 to 2023-24 (due to program delays relating to a shortage of local government resources), as well as \$1.2 million Grain Harvest - Aerial Fire Suppression funded from MAF ESL in 2022-23.

(b) The Department administers bushfire mitigation activity grant funding on behalf of DPLH. The funding for this initiative is provided to DPLH from the Royalties for Regions program. This table reflects the allocation of the funding to the Department based on estimates provided by DPLH. The currently approved Phase Two of the program expires in 2023-24.

(c) The Memorandum of Understanding (MOU) between the Department and Education for the provision of bushfire risk services expires in 2023-24. A new MOU is still to be negotiated.

Division 30 Office of the Director of Public Prosecutions

Part 7 Community Safety

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
DELIVERY OF SERVICES							
Item 66 Net amount appropriated to deliver services	45,773	46,442	48,979	51,370	56,217	58,886	57,580
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	4,125	4,145	4,145	4,178	4,282	4,390	4,499
Total appropriations provided to deliver services.....	49,898	50,587	53,124	55,548	60,499	63,276	62,079
CAPITAL							
Item 138 Capital Appropriation.....	-	286	1,988	125	127	131	132
TOTAL APPROPRIATIONS	49,898	50,873	55,112	55,673	60,626	63,407	62,211
EXPENSES							
Total Cost of Services	55,046	57,863	61,340	65,307	70,308	73,202	69,511
Net Cost of Services ^(a)	54,915	57,813	61,290	65,257	70,258	73,152	69,461
CASH ASSETS ^(b)	8,912	4,352	11,973	10,697	9,607	8,213	8,213

(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
New Initiatives					
Election Commitment - Criminal Law (Mental Impairment) Reforms.....	-	293	-	-	-
Mental Health and Wellbeing Strategy.....	940	1,276	1,090	1,394	-
Ongoing Initiatives					
Cost and Demand Pressures	232	39	281	785	1,282
Strategic Asset Portfolio	-	400	400	200	200
Other					
Legal Practising Certificates	208	113	113	113	113
Public Sector Wages Policy	2,123	1,985	2,817	4,073	1,251
Salaries and Allowances Tribunal.....	-	-	76	179	288

Significant Issues Impacting the Agency

1. The *Criminal Law (Mental Impairment) Act 2023*, which received the Royal Assent on 13 April 2023, will repeal the *Criminal Law (Mentally Impaired Accused) Act 1996* and the *Criminal Law (Mentally Impaired Accused) Regulations 1997*. The Office has received funding for the preparation of the new limiting term proceedings in 2023-24, providing six months of preparation time.
2. The current corporate business systems solutions are to be updated to ensure the essential support networks exist to enable the provision of the prosecution service delivery. Provisioned through the Digital Capability Fund, the Office has established a program of works over the forward estimates period to mitigate critical system procurement and maintenance risks associated with its corporate systems.
3. The increasing use of digital evidence in the criminal justice system is continuing to make case handling much more complex and time consuming. In response, the Office has established a program of works over the forward estimates period to transform the receipt, handling, distribution and storage of case matters. This program of works targets change and justice pipeline process management, digitisation of evidence handling, automation and data collaboration across the criminal justice sector. This program will provide for better prosecutions for the State, prepare the Office for the continued evolution and growth in digital evidence, and support the Digital Strategy for the Western Australian Government 2021-2025 within the criminal justice system.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the 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.	That the people of Western Australia are provided with a fair and just criminal prosecution service.	1. Criminal Prosecutions 2. Confiscation of Assets

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. Criminal Prosecutions	51,199	54,063	57,540	61,507	66,508	69,402	65,711
2. Confiscation of Assets	3,847	3,800	3,800	3,800	3,800	3,800	3,800
Total Cost of Services	55,046	57,863	61,340	65,307	70,308	73,202	69,511

Outcomes and Key Effectiveness Indicators ^(a)

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Outcome: That the people of Western Australia are provided with a fair and just criminal prosecution service:					
Early advice to Court on charges: Indictment filed within three months of committal	59.5%	85%	60%	85%	1
Establishing a case to answer	100%	98%	99%	98%	
Convictions after trial	60.2%	50%	57.8%	50%	2
Application for a Declaration of Confiscations filed within four months of the Drug Trafficker Declaration.....	6.3%	20%	12%	20%	3

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

Explanation of Significant Movements

(Notes)

1. The 2022-23 Estimated Actual number of indictments filed within three months of committal did not meet the 2022-23 Budget of 85% due to the increased complexity of cases across the broader justice system. This has caused delays in cases progressing to committal stage and adjournments of committal hearings. The Office will continue to progress the backlog of committals and meet the prosecution service demands.
2. The 2022-23 Estimated Actual exceeds the 2022-23 Budget, reflecting the consistent approach of the Office in assessing and preparing matters prior to trial, and effectively preparing and prosecuting trials.
3. The Office manages Drug Trafficker Declarations which includes confiscated property, land and assets. The preparation of applications for confiscation in these matters is a complex process and requires significant liaison with numerous engagements throughout the process, including input from numerous participants across the justice system and stakeholders with interests in these seized assets. The length of time taken, along with the increased complexity and prosecution work effort, has contributed to the 2022-23 Estimated Actual remaining lower than the 2022-23 Budget.

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

The Office conducts prosecutions against people accused of serious breaches of the State's criminal laws. These prosecutions are principally conducted on indictment in the Supreme and District Courts sitting at Perth as well as in major regional locations.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 51,199	\$'000 54,063	\$'000 57,540	\$'000 61,507	
Less Income	131	50	50	50	
Net Cost of Service	51,068	54,013	57,490	61,457	
Employees (Full-Time Equivalents) ^(a)	260	324	298	338	1
Efficiency Indicators					
Cost per prosecution	\$19,490	\$18,000	\$20,559	\$20,000	2

(a) The 2022-23 Budget has been recast from 347 to 324 FTEs in line with actual staffing expenses.

Explanation of Significant Movements

(Notes)

1. The change in full-time equivalents (FTEs) from the 2022-23 Budget to 2022-23 Estimated Actual is due to the Office's reduced ability to recruit under the current economic conditions. The Office has prioritised senior level appointments and will focus on junior intake programs in the outyears which will result in an increase in FTEs. The 2022-23 Estimated Actual to 2023-24 Budget Target will increase as a result of the increase in demand and the activity across the broader justice system.
2. The 2022-23 Estimated Actual for the cost per prosecution continues to trend upward compared to the 2022-23 Budget as a result of: the relatively low 2022-23 Budget base, the increase in case management complexity driven by the growth in the volume of digital evidence and costs required to securely manage and store this material, the increase in court trial days, and the increase in the salary costs.

2. Confiscation of Assets

The Office institutes and conducts proceedings in a fair and just manner to confiscate property acquired as a result of criminal activity, property used for criminal activity and the property of declared drug traffickers. The cost to operate the Office's Confiscations Team and to manage confiscation legal work is generally recouped from the Confiscation Proceeds Account established under the *Criminal Property Confiscation Act 2000*.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 3,847	\$'000 3,800	\$'000 3,800	\$'000 3,800	
Less Income	nil	nil	nil	nil	
Net Cost of Service.....	3,847	3,800	3,800	3,800	
Employees (Full-Time Equivalents)	21	21	21	21	
Efficiency Indicators					
Ratio of cost to return ^(a)	13.8%	25%	15.2%	25%	1

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

Explanation of Significant Movements

(Notes)

1. The 2022-23 Estimated Actual ratio of cost to return is lower than the 2022-23 Budget due to confiscation collections expected to be substantially lower than previous years.

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
WORKS IN PROGRESS							
Digital Transformation and Change Management							
Digital Transformation and Service Enhancement.....	981	503	-	-	189	289	-
Strategic Asset Portfolio	9,415	2,570	2,570	5,970	775	-	100
Equipment Replacement							
Desktop Devices	2,012	1,048	225	125	250	250	339
Furniture and Fittings, Portable and Attractive Items, including Dictation and Transcript Equipment.....	220	20	-	-	100	-	100
Print and Photocopy Services.....	279	165	-	114	-	-	-
COMPLETED WORKS							
Accommodation Fit-out.....	1,726	1,726	1,726	-	-	-	-
NEW WORKS							
Equipment Replacement - Prosecution Services - Video Recording and Conferencing.....	200	-	-	200	-	-	-
Total Cost of Asset Investment Program.....	14,833	6,032	4,521	6,409	1,314	539	539
FUNDED BY							
Capital Appropriation			1,914	-	-	-	-
Drawdown from the Holding Account.....			106	439	539	539	539
Internal Funds and Balances.....			920	-	-	-	-
Major Special Purpose Account(s)							
Drawdown from Digital Capability Fund			1,581	5,970	775	-	-
Total Funding			4,521	6,409	1,314	539	539

Financial Statements

Income Statement

Expenses

1. The 2022-23 Estimated Actual Total Cost of Services is higher than the 2022-23 Budget as the Office responded to unavoidable and sustained service demand pressures to meet criminal prosecution caseloads. The Total Cost of Services for the 2023-24 Budget Year has increased by \$4 million compared to the 2022-23 Estimated Actual, as the Office increases its prosecution workforce, associated accommodation needs, and core operating platforms to effectively address the growth in demand and complexities associated with delivery of criminal prosecution activities.

Income

2. The increase in total income from Government from the 2022-23 Budget to the 2022-23 Estimated Actual is driven by the increase in service appropriations provided to address cost and demand pressures to effectively manage the Mental Health and Wellbeing Strategy, Strategic Asset Portfolio, and preparation of the *Criminal Law (Mental Impairment) Act 2023*.

Statement of Financial Position

3. Total current assets for the 2022-23 Estimated Actual exceed 2022-23 Budget as cash assets are provisioned for the Office's Asset Investment Program (AIP). The total non-current assets for the 2023-24 Budget Year exceed the 2022-23 Estimated Actual, largely attributable to a \$5.8 million increase in intangibles, as the Office progresses program of works within the AIP. There is a corresponding increase of \$7 million over this period in the Office's contributed equity which substantially funds the AIP and Mental Health and Wellbeing Strategy.

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	\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	39,217	43,904	46,375	50,161	54,345	56,140	52,916
Supplies and services	5,110	4,122	4,927	5,878	6,084	6,979	6,496
Accommodation	5,111	5,493	5,720	5,100	5,376	5,380	5,380
Depreciation and amortisation	785	1,091	1,068	885	1,199	1,202	1,204
Finance and interest costs	14	21	18	21	21	23	26
Other expenses	4,809	3,232	3,232	3,262	3,283	3,478	3,489
TOTAL COST OF SERVICES	55,046	57,863	61,340	65,307	70,308	73,202	69,511
Income							
Other revenue	131	50	50	50	50	50	50
Total Income	131	50	50	50	50	50	50
NET COST OF SERVICES	54,915	57,813	61,290	65,257	70,258	73,152	69,461
INCOME FROM GOVERNMENT							
Service appropriations	49,898	50,587	53,124	55,548	60,499	63,276	62,079
Resources received free of charge	793	793	793	793	793	793	793
Special Purpose Account(s)							
National Redress Scheme	305	324	324	327	-	-	-
Other revenues	10,768	6,351	6,351	6,363	6,376	6,389	6,389
TOTAL INCOME FROM GOVERNMENT	61,764	58,055	60,592	63,031	67,668	70,458	69,261
SURPLUS/(DEFICIENCY) FOR THE PERIOD	6,849	242	(698)	(2,226)	(2,590)	(2,694)	(200)

(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 281, 319 and 359 respectively.

STATEMENT OF FINANCIAL POSITION ^(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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	8,072	3,662	11,133	9,857	8,767	7,373	7,373
Holding Account receivables	458	150	439	539	539	539	539
Receivables	5,107	2,256	428	428	428	428	428
Other.....	1,087	950	1,087	1,087	1,087	1,087	1,087
Total current assets	14,724	7,018	13,087	11,911	10,821	9,427	9,427
NON-CURRENT ASSETS							
Holding Account receivables	6,813	8,019	7,780	8,126	8,786	9,449	10,114
Property, plant and equipment.....	1,101	1,157	3,006	2,803	2,584	2,370	2,276
Intangibles	168	4,965	1,869	7,678	8,118	7,783	7,448
Restricted cash	840	690	840	840	840	840	840
Total non-current assets	8,922	14,831	13,495	19,447	20,328	20,442	20,678
TOTAL ASSETS	23,646	21,849	26,582	31,358	31,149	29,869	30,105
CURRENT LIABILITIES							
Employee provisions	8,184	7,579	7,830	7,830	7,830	7,830	7,830
Payables.....	863	884	863	863	863	863	863
Borrowings and leases	-	-	136	135	132	127	138
Other.....	309	226	309	309	309	309	309
Total current liabilities	9,356	8,689	9,138	9,137	9,134	9,129	9,140
NON-CURRENT LIABILITIES							
Employee provisions	2,330	2,625	2,384	2,384	2,384	2,384	2,384
Borrowings and leases	329	258	251	209	191	179	272
Total non-current liabilities	2,659	2,883	2,635	2,593	2,575	2,563	2,656
TOTAL LIABILITIES.....	12,015	11,572	11,773	11,730	11,709	11,692	11,796
EQUITY							
Contributed equity	7,906	11,773	11,475	18,520	20,922	22,353	22,685
Accumulated surplus/(deficit).....	3,725	(1,996)	3,027	801	(1,789)	(4,483)	(4,683)
Reserves.....	-	-	7	7	7	7	7
Other.....	-	500	300	300	300	300	300
Total equity	11,631	10,277	14,809	19,628	19,440	18,177	18,309
TOTAL LIABILITIES AND EQUITY	23,646	21,849	26,582	31,358	31,149	29,869	30,105

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

STATEMENT OF CASHFLOWS ^(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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	48,109	49,466	52,026	54,663	59,300	62,074	60,875
Capital appropriation	-	286	1,988	125	127	131	132
Holding Account drawdowns	1,101	150	150	439	539	539	539
Special Purpose Account(s)							
Digital Capability Fund.....	-	3,581	1,581	6,920	2,275	1,300	200
Other.....	7,960	6,675	11,375	6,690	6,376	6,389	6,389
Net cash provided by Government	57,170	60,158	67,120	68,837	68,617	70,433	68,135
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(38,348)	(43,904)	(46,375)	(50,161)	(54,345)	(56,140)	(52,916)
Supplies and services	(5,224)	(2,630)	(3,435)	(4,587)	(4,793)	(5,688)	(5,205)
Accommodation	(5,114)	(5,493)	(5,493)	(5,018)	(5,294)	(5,298)	(5,298)
GST payments	(924)	(840)	(840)	(840)	(840)	(840)	(840)
Finance and interest costs.....	(14)	(21)	(18)	(21)	(21)	(23)	(26)
Other payments.....	(4,597)	(3,916)	(4,143)	(3,836)	(3,857)	(4,052)	(4,063)
Receipts ^(b)							
GST receipts	1,077	834	834	834	834	834	834
Other receipts	131	50	50	50	50	50	50
Net cash from operating activities	(53,013)	(55,920)	(59,420)	(63,579)	(68,266)	(71,157)	(67,464)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(260)	(4,795)	(4,521)	(6,409)	(1,314)	(539)	(539)
Proceeds from sale of non-current assets.....	362	-	-	-	-	-	-
Net cash from investing activities.....	102	(4,795)	(4,521)	(6,409)	(1,314)	(539)	(539)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	-	(142)	(118)	(125)	(127)	(131)	(132)
Net cash from financing activities.....	-	(142)	(118)	(125)	(127)	(131)	(132)
NET INCREASE/(DECREASE) IN CASH HELD	4,259	(699)	3,061	(1,276)	(1,090)	(1,394)	-
Cash assets at the beginning of the reporting period	4,653	5,051	8,912	11,973	10,697	9,607	8,213
Cash assets at the end of the reporting period	8,912	4,352	11,973	10,697	9,607	8,213	8,213

(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
Grants and Subsidies							
Contribution from the Confiscation Proceeds Account	7,786	6,351	11,051	6,363	6,376	6,389	6,389
GST Receipts							
GST Input Credits	1,068	832	832	832	832	832	832
GST Receipts on Sales	9	2	2	2	2	2	2
Other Receipts							
Employee Contributions to Employee Vehicle Scheme	-	50	50	50	50	50	50
TOTAL	8,863	7,235	11,935	7,247	7,260	7,273	7,273

Division 31 **Corruption and Crime Commission**

Part 7 **Community Safety**

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
DELIVERY OF SERVICES							
Item 67 Net amount appropriated to deliver services	27,351	30,190	30,540	31,724	32,282	32,352	33,114
Amount Authorised by Other Statutes - Corruption, Crime and Misconduct Act 2003	503	504	556	557	557	557	557
Total appropriations provided to deliver services.....	27,854	30,694	31,096	32,281	32,839	32,909	33,671
CAPITAL							
Item 139 Capital Appropriation.....	219	695	732	267	275	273	264
TOTAL APPROPRIATIONS	28,073	31,389	31,828	32,548	33,114	33,182	33,935
EXPENSES							
Total Cost of Services	26,868	31,451	31,481	32,666	33,224	33,294	34,056
Net Cost of Services ^(a)	26,731	31,411	31,271	32,456	33,014	33,084	33,846
CASH ASSETS ^(b)	11,055	9,397	11,055	11,055	11,055	11,055	11,055

(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
Ongoing Initiative					
Continuance of the Unexplained Wealth Functions.....	-	2,895	2,991	3,076	3,153
Other					
2023-24 Streamlined Budget Process Incentive Funding.....	-	577	-	-	-
AASB 16: Leases.....	9	15	64	101	133
Public Sector Wages Policy	853	753	1,033	1,321	1,892
Salaries and Allowances Tribunal.....	52	52	51	51	51
State Fleet Policy and Procurement Initiatives.....	13	26	53	53	42

Significant Issues Impacting the Agency

1. Additional expenditure of \$12.1 million over 2023-24 to 2026-27 was approved for the Commission to continue and further develop its unexplained wealth functions which seek to deter crime (particularly organised crime) by investigating and confiscating assets from individuals whose wealth exceeds the value of what has been lawfully acquired.

2. The Commission must assess every allegation of serious misconduct or police misconduct under the *Corruption, Crime and Misconduct Act 2003* (the CCM Act). The number of allegations assessed in 2022-23 is consistent with the previous year, placing continued pressure on the assessment process. The assessment process is increasingly complex as more information, such as body worn camera footage, becomes available to the Commission. In addition, continued high staff vacancy rates have impacted the assessment process further. The Commission is continuing to explore opportunities to identify efficiencies and process improvements for the assessment process.
3. The Border Search Areas Proposed Amendment Bill to the *Misuse of Drugs Act 1981* will create permanent border search areas at designated entry points in to and exits points out of Western Australia. The proposed amendments will provide the Western Australia Police Force with enhanced powers to search persons and vehicles entering the State for illegal drugs. The Bill will empower the Commission to inspect records held by the Commissioner of Police to determine compliance with the amendments.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	The integrity of the Public Sector continuously improves and the incidence of misconduct is reduced.	1. Assessing All Allegations of Serious Misconduct Received 2. Investigating Allegations of Serious Misconduct
	Remove the financial incentive for criminal activity and to reduce harm to the community.	3. Investigating Unexplained Wealth Referrals

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. Assessing All Allegations of Serious Misconduct Received	4,261	4,544	4,991	6,212	6,326	6,350	6,499
2. Investigating Allegations of Serious Misconduct	22,607	26,907	26,490	17,636	17,932	17,963	18,371
3. Investigating Unexplained Wealth Referrals ^(a)	n.a.	n.a.	n.a.	8,818	8,966	8,981	9,186
Total Cost of Services	26,868	31,451	31,481	32,666	33,224	33,294	34,056

(a) The Commission's Outcome Based Management (OBM) structure was amended effective from the 2023-24 Budget Year to include investigating unexplained wealth referrals. There is no comparable data available for previous years and it is impracticable to recreate the comparative information. The service summary has been amended from the 2023-24 Budget Year to reflect the Total Cost of Services distributed across three services.

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Outcome: The integrity of the Public Sector continuously improves and the incidence of misconduct is reduced:					
Number of allegations received ^(c)	7,008	5,000	5,000	3,000	1
Allegations as a percentage of people employed within public authorities under the Commission's jurisdiction ^(d)	3.32%	2.6%	2.6%	n.a.	
Number of investigations	57	50	50	50	
Number of reports published	38	40	35	45	2
Outcome: Remove the financial incentive for criminal activity and to reduce harm to the community:					
Number of full investigations ^(e)	n.a.	n.a.	n.a.	10	

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

(b) The Commission's OBM structure was amended effective from the 2023-24 Budget Year.

(c) The measurement of the number of allegations received was amended, with the definition of an allegation simplified to match the CCM Act. This change will reduce the total volume of allegations recognised as the previous measure recognised additional specific allegations within a single notification, report or referral. The impact of this change reduces the number of allegations received to 2,968 in 2019-20, 2,972 in 2020-21 and 2,825 in 2021-22.

(d) The OBM structure was amended to remove allegations as a percentage of people employed within public authorities under the Commission's jurisdiction and will no longer be reported from the 2023-24 Budget Year.

(e) The OBM structure was amended to include the number of full investigations related to the unexplained wealth functions. This indicator will be reported from the 2023-24 Budget Year. There is no comparable data available for previous years and it is impracticable to recreate the comparative information.

Explanation of Significant Movements

(Notes)

1. The 2023-24 Budget Target is lower than the preceding years due to the change in the definition of an allegation used in the measurement of this key effectiveness indicator.
2. The 2022-23 Estimated Actual reflects a decrease in the number of reports published compared to the 2022-23 Budget and is mainly due to the increased complexity of reports published together with the diversion of resources from the serious misconduct function to the unexplained wealth functions. The Commission anticipates that additional funding provided for the unexplained wealth functions will allow the return of resources to the serious misconduct function. This is reflected in the higher 2023-24 Budget Target.

Services and Key Efficiency Indicators**1. Assessing All Allegations of Serious Misconduct Received**

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service	\$'000 4,261	\$'000 4,544	\$'000 4,991	\$'000 6,212	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	4,261	4,538	4,991	6,212	
Employees (Full-Time Equivalents)	32	32	32	29	
Efficiency Indicators					
Percentage of assessments completed within 28 days	46%	80%	80%	80%	2
Average cost of assessment	\$576	\$908	\$908	\$2,070	

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service for the 2023-24 Budget Target is higher than previous years due to changes to the service costing model following an amendment to the Commission's OBM structure effective from the 2023-24 Budget Year.
2. The 2023-24 Budget Target for the average cost of assessment is higher than preceding years and reflects the decrease in the number of allegations due to the revised definition of an allegation effective from 2023-24.

2. Investigating Allegations of Serious Misconduct

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 22,607	\$'000 26,907	\$'000 26,490	\$'000 17,636	1
Less Income	137	34	210	210	
Net Cost of Service	22,470	26,873	26,280	17,426	
Employees (Full-Time Equivalents)	93	105	105	77	1
Efficiency Indicators					
Average time (days) to complete an investigation into serious misconduct....	395	350	350	350	
Percentage of investigations completed within 12 months	62%	80%	80%	80%	

Explanation of Significant Movements

(Notes)

1. The decrease to Total Cost of Service and employees (full-time equivalents) for the 2023-24 Budget Target compared to the 2022-23 Budget and the 2022-23 Estimated Actual is mainly due to changes to the service costing model following amendments to the Commission's OBM structure. This includes the creation and transfer of resources to investigating unexplained wealth referrals effective from the 2023-24 Budget Year.

3. Investigating Unexplained Wealth Referrals ^(a)

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 n.a.	\$'000 n.a.	\$'000 n.a.	\$'000 8,818	
Less Income	n.a.	n.a.	n.a.	nil	
Net Cost of Service	n.a.	n.a.	n.a.	8,818	
Employees (Full-Time Equivalents)	n.a.	n.a.	n.a.	38	
Efficiency Indicators					
Percentage of full investigations in which <i>Criminal Property Confiscation Act 2000</i> proceedings have been initiated or a decision to discontinue has been made within 12 months.....	n.a.	n.a.	n.a.	80%	

- (a) The Commission's OBM structure was amended effective from the 2023-24 Budget Year to include an additional service of investigating unexplained wealth referrals. There is no comparable data available for previous years and it is impracticable to recreate the comparative information.

Asset Investment Program

1. The Commission's Asset Investment Program provides for the replacement of business systems and equipment across the forward estimates period, including:
 - 1.1. the renewal and upgrades to the Commission's office furniture, fixtures, and security equipment;
 - 1.2. upgrades to the existing surveillance systems to ensure they remain contemporary and reliable to meet operational requirements; and
 - 1.3. maintaining and improving audio-visual equipment and network capability by replacing assets that have reached the end of their useful life.

	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
COMPLETED WORKS							
Office and Security Equipment - 2022-23 Program	39	39	39	-	-	-	-
Operations Support Equipment - 2022-23 Program	789	789	789	-	-	-	-
Technology and Business Support Systems - 2022-23 Program	472	472	472	-	-	-	-
Unexplained Wealth Functions - Accommodation Fit-out ..	480	480	480	-	-	-	-
NEW WORKS							
Office and Security Equipment							
2023-24 Program	140	-	-	140	-	-	-
2024-25 Program	60	-	-	-	60	-	-
2025-26 Program	20	-	-	-	-	20	-
2026-27 Program	80	-	-	-	-	-	80
Operations Support Equipment							
2023-24 Program	775	-	-	775	-	-	-
2024-25 Program	660	-	-	-	660	-	-
2025-26 Program	765	-	-	-	-	765	-
2026-27 Program	1,095	-	-	-	-	-	1,095
Technology and Business Support Systems							
2023-24 Program	385	-	-	385	-	-	-
2024-25 Program	580	-	-	-	580	-	-
2025-26 Program	515	-	-	-	-	515	-
2026-27 Program	125	-	-	-	-	-	125
Total Cost of Asset Investment Program	6,980	1,780	1,780	1,300	1,300	1,300	1,300
FUNDED BY							
Capital Appropriation			480	-	-	-	-
Drawdown from the Holding Account			1,300	1,300	1,300	1,300	1,300
Total Funding			1,780	1,300	1,300	1,300	1,300

Financial Statements

Income Statement

Expenses

1. Supplies and services are estimated to increase by \$500,000 in the 2023-24 Budget Year compared to the 2022-23 Estimated Actual. This is mainly due to streamlined budget process incentive funding that will allow the Commission to deliver a number of short-term business improvement initiatives within the 2023-24 Budget Year.
2. Depreciation and amortisation are estimated to decrease by \$400,000 in the 2022-23 Estimated Actual compared to the 2022-23 Budget, largely due to the delay in the capitalisation of significant ICT system expenditure during 2022-23.

Income

3. Other revenue is estimated to increase by \$200,000 in the 2022-23 Estimated Actual compared to the 2022-23 Budget. This is mainly due to an increasing trend of inter-agency service recoup and insurance recoverable revenues.
4. Resources received free of charge are estimated to decrease by \$300,000 in the 2023-24 Estimated Actual compared to the 2022-23 Budget, impacted by a decreasing trend of inter-agency placements.

Statement of Financial Position

5. Cash assets are estimated to increase by \$1.7 million in the 2022-23 Estimated Actual compared to the 2022-23 Budget. This is largely due to the recognition of the \$1.5 million operating surplus due to the underspend in salary expenses related to delays in recruitment of vacant positions within 2021-22 that increased the Commission's cash at bank.

Statement of Cashflows

6. Other receipts are estimated to increase by \$200,000 in the 2022-23 Estimated Actual compared to the 2022-23 Budget. This is mainly due to an increasing trend of service recoup and insurance recoverable receipts.

INCOME STATEMENT ^(a)
(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
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	17,648	21,150	22,003	22,481	23,067	23,427	24,062
Supplies and services	4,707	5,160	4,873	5,387	4,866	4,770	4,849
Accommodation	2,351	2,565	2,463	2,515	2,551	2,589	2,628
Depreciation and amortisation	1,247	1,764	1,379	1,540	1,597	1,422	1,423
Finance and interest costs	9	13	15	30	34	27	19
Other expenses	906	799	748	713	1,109	1,059	1,075
TOTAL COST OF SERVICES	26,868	31,451	31,481	32,666	33,224	33,294	34,056
Income							
Other revenue	137	40	210	210	210	210	210
Total Income	137	40	210	210	210	210	210
NET COST OF SERVICES	26,731	31,411	31,271	32,456	33,014	33,084	33,846
INCOME FROM GOVERNMENT							
Service appropriations	27,854	30,694	31,096	32,281	32,839	32,909	33,671
Resources received free of charge	289	475	175	175	175	175	175
Other revenues	68	-	-	-	-	-	-
TOTAL INCOME FROM GOVERNMENT	28,211	31,169	31,271	32,456	33,014	33,084	33,846
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,480	(242)	-	-	-	-	-

(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 125, 137 and 144 respectively.

STATEMENT OF FINANCIAL POSITION ^(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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	10,660	8,941	10,595	10,530	10,465	10,400	10,335
Holding Account receivables	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Receivables	321	248	321	321	321	321	321
Other.....	989	1,080	1,000	1,028	1,037	1,060	1,049
Total current assets	13,270	11,569	13,216	13,179	13,123	13,081	13,005
NON-CURRENT ASSETS							
Holding Account receivables	16,009	16,473	16,088	16,328	16,625	16,747	16,870
Property, plant and equipment.....	2,832	2,796	3,482	3,841	3,581	3,360	3,308
Receivables	146	146	146	146	146	146	146
Intangibles	625	436	672	668	678	788	898
Restricted cash	395	456	460	525	590	655	720
Total non-current assets	20,007	20,307	20,848	21,508	21,620	21,696	21,942
TOTAL ASSETS	33,277	31,876	34,064	34,687	34,743	34,777	34,947
CURRENT LIABILITIES							
Employee provisions	4,126	3,581	4,126	4,126	4,126	4,126	4,126
Payables	311	131	311	311	311	311	311
Borrowings and leases	207	226	247	281	262	240	217
Other.....	93	125	93	93	93	93	93
Total current liabilities	4,737	4,063	4,777	4,811	4,792	4,770	4,747
NON-CURRENT LIABILITIES							
Employee provisions	729	1,325	729	729	729	729	729
Borrowings and leases	227	175	242	564	364	147	76
Total non-current liabilities	956	1,500	971	1,293	1,093	876	805
TOTAL LIABILITIES.....	5,693	5,563	5,748	6,104	5,885	5,646	5,552
EQUITY							
Contributed equity	13,884	13,623	14,616	14,883	15,158	15,431	15,695
Accumulated surplus/(deficit).....	13,700	12,690	13,700	13,700	13,700	13,700	13,700
Total equity	27,584	26,313	28,316	28,583	28,858	29,131	29,395
TOTAL LIABILITIES AND EQUITY	33,277	31,876	34,064	34,687	34,743	34,777	34,947

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

STATEMENT OF CASHFLOWS ^(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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	26,088	28,930	29,717	30,741	31,242	31,487	32,248
Capital appropriation	219	695	732	267	275	273	264
Holding Account drawdowns	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Other.....	68	-	-	-	-	-	-
Net cash provided by Government	27,675	30,925	31,749	32,308	32,817	33,060	33,812
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(17,429)	(21,090)	(21,943)	(22,421)	(23,007)	(23,367)	(24,002)
Supplies and services	(4,470)	(4,752)	(4,912)	(5,425)	(4,904)	(4,800)	(4,876)
Accommodation	(2,351)	(2,565)	(2,463)	(2,515)	(2,551)	(2,589)	(2,628)
GST payments	(969)	(1,232)	(938)	(941)	(934)	(922)	(935)
Finance and interest costs.....	(9)	(12)	(15)	(30)	(34)	(27)	(21)
Other payments.....	(747)	(732)	(598)	(563)	(959)	(909)	(925)
Receipts							
GST receipts	912	1,236	942	945	938	926	947
Other receipts	141	40	210	210	210	210	210
Net cash from operating activities	(24,922)	(29,107)	(29,717)	(30,740)	(31,241)	(31,478)	(32,230)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(1,225)	(1,780)	(1,780)	(1,300)	(1,300)	(1,300)	(1,300)
Net cash from investing activities.....	(1,225)	(1,780)	(1,780)	(1,300)	(1,300)	(1,300)	(1,300)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(226)	(216)	(252)	(268)	(276)	(282)	(282)
Net cash from financing activities.....	(226)	(216)	(252)	(268)	(276)	(282)	(282)
NET INCREASE/(DECREASE) IN CASH HELD	1,302	(178)	-	-	-	-	-
Cash assets at the beginning of the reporting period	9,753	9,575	11,055	11,055	11,055	11,055	11,055
Cash assets at the end of the reporting period	11,055	9,397	11,055	11,055	11,055	11,055	11,055

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

Division 32 **Chemistry Centre (WA)**

Part 7 **Community Safety**

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
DELIVERY OF SERVICES							
Item 68 Net amount appropriated to deliver services	6,771	6,938	8,363	9,527	9,129	9,434	9,140
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	252	253	253	254	260	267	274
Total appropriations provided to deliver services	7,023	7,191	8,616	9,781	9,389	9,701	9,414
CAPITAL							
Item 140 Capital Appropriation	2,500	2,500	2,500	2,680	2,750	2,500	2,500
TOTAL APPROPRIATIONS	9,523	9,691	11,116	12,461	12,139	12,201	11,914
EXPENSES							
Total Cost of Services	29,969	31,084	33,103	35,730	36,166	36,488	36,438
Net Cost of Services ^(a)	24,120	25,080	27,080	29,175	29,533	29,713	29,507
CASH ASSETS ^(b)	6,734	5,007	7,218	7,941	8,722	9,690	11,021

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Centre's Income Statement since presentation of the 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
New Initiative					
A New Human Identification Technique	508	1,602	1,103	1,103	-
Other					
2023-24 Streamlined Budget Process Incentive Funding	-	171	-	-	-
Public Sector Wages Policy	917	806	1,082	1,356	1,564
Revenue and Expense Update	594	1,252	1,299	1,262	1,863

Significant Issues Impacting the Agency

Safe, Strong and Fair Communities

1. The Centre works closely with police, the justice system and emergency services to help keep the State safe.
 - 1.1. The Centre supports the Western Australia Police Force to improve road safety through the provision of forensic toxicology services, including testing of drivers who may be affected by alcohol and/or drugs, as well as ongoing expansion of drug testing capabilities for those involved in traffic accidents.
 - 1.2. The Centre works closely with the Western Australia Police Force in targeting the supply of illicit drugs by established criminal networks through the forensic analysis of illicit drug samples, clandestine drug laboratories and drug profiling. The Centre's expertise in analysis and identification of 'designer drugs' continues to help save lives and reduce the health impacts of illicit drug use in the community.
 - 1.3. The Centre is working with the Western Australia Police Force, the Sexual Assault Resource Centre and the Royal Perth Hospital Emergency Department in a world-first initiative to address community safety concerns related to drink spiking and support police investigations into drink spiking crimes. The Centre's forensic toxicology experts have developed an analytical strategy - covering more than 600 substances - for testing samples collected from people who suspect they have been a victim of drink spiking.
 - 1.4. Public health concerns surround the issue of vaping in the community and the illegal importation and distribution of e-cigarettes containing nicotine. The Centre is assisting the Western Australia Police Force and health authorities to target illegal e-cigarette products through the forensic analysis of seized e-cigarette products.
 - 1.5. To help solve crime, the Centre will lead research to develop a world-first forensic proteomics technique utilising protein-based procedures for human identification. This capability will be complementary to DNA analyses and could be used to assist in identifying victims and offenders through analysis of hair strands recovered from crime scenes. The technique also has potential applications for coronial investigations, crisis and emergency response management, and disaster victim identification.
 - 1.6. The Centre continues to support coronial investigations through the delivery of extensive toxicology services. There has been an increase in coronial toxicology requests corresponding to a rise in the number of reportable deaths. The introduction of computerised tomography scanning into the coronial system has also led to an increase in the number of rapid toxicology services provided in cases of pathologist recommended external post-mortem examination.
 - 1.7. Hazardous Materials (HAZMAT) Emergency Response staff are on call 24/7 to support the Department of Fire and Emergency Services (DFES) in responding to hazardous threats that may impact public safety, public health and critical infrastructure. These incidents present complex challenges and require an ongoing program of training and exercises to develop and maintain essential capabilities.
 - 1.8. The Centre continues to participate in and provide specialist expertise to a range of working groups relating to chemical hazards and emergency response including the Lithium-ion Working Group and working with DFES and the Department of Mines, Industry Regulation and Safety to examine issues related to the safe use, recycling and disposal of these batteries in the community.
 - 1.9. The Centre continues to maintain and enhance its capacity to assist the Western Australia Police Force and other agencies in the response to terrorism threats and incidents, and is a member of the Chemical Warfare Agent Laboratory Network. HAZMAT specialist chemists participate in regular training, exercises and liaising with chemical hazard, emergency response and counter-terrorism agencies at a national and international level.

Supports Diversifying the Economy and Creating Jobs for the Future

2. The Centre continues to focus efforts to develop scientific capability to solve complex problems for the State, grow its commercial business and pursue high-quality research and innovation to support the growth of established and emerging industries and job creation.
 - 2.1. The Centre is using the Leaching Environmental Assessment Framework to assess the long-term environmental impact of mining by-products for a variety of applications, such as use in construction and landfill. By diverting traditional waste materials into a new stream, the Centre continues to mitigate carbon generation, support the circular economy and reduce storage and disposal costs and the environmental footprint of these materials.
 - 2.2. The Centre is partnering with several Cooperative Research Centres (CRCs), such as:
 - 2.2.1. the CRC for Transformation in Mining Economies (CRC-TiME) and the CRC for Future Battery Industries (CRC-FBI). The Centre continues to explore opportunities for transformation beyond the life of mine operations, and innovative approaches to support the growth of battery industries to power Western Australia's future; and
 - 2.2.2. the CRC Fight Food Waste. The Centre collaborates with this CRC to reduce food waste throughout the supply chain and transform waste into innovative high-value co-products.
 - 2.3. To support local, national and international business, the Centre is providing high-quality chemical analysis by:
 - 2.3.1. holding Therapeutic Goods Administration and National Association of Testing Authorities accreditation to undertake analysis to support the emerging hemp and medicinal cannabis industry; and
 - 2.3.2. assisting producers to verify the authenticity of a range of products, such as seafood, honey and pork for important domestic and export markets.
 - 2.4. The Centre is building a skilled workforce for the future by providing postgraduate student supervision, with multiple students completing higher education studies at the Master and Doctorate levels across a range of fields, including proteomics, explosives, gunshot residue, new illicit drug detection capability, trace evidence, toxicology, agriculture and environmental science.
 - 2.5. The Centre is also supporting the State's commitment to increase participation in science, technology, engineering and mathematics education through an education outreach program that includes a community Open Day, school visits, guest lectures, webinars, career expos and participation in science-related community events that promote chemistry-related education in the broader community.

Supporting Sporting Sectors to Promote Vibrant Communities

3. The Centre supports the integrity of the horse and greyhound racing industries through the provision of comprehensive analytical and consultative services. Through dedicated research and innovation projects, the Centre continues to expand analytical capabilities to address emerging doping trends and to meet the current and future needs of the industries.

Statement of Corporate Intent

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goals	Desired Outcomes	Services
WA Jobs Plan: Diversifying the WA economy, creating local jobs for the future.	Quality research and innovation.	1. Research and Innovation
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Quality scientific advice.	2. Commercial and Scientific Information and Advice
	Quality emergency response.	3. Emergency Response Management

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. Research and Innovation.....	2,666	2,962	3,362	4,570	3,982	4,081	3,115
2. Commercial and Scientific Information and Advice.....	25,308	25,915	27,531	28,920	29,888	30,053	30,910
3. Emergency Response Management.....	1,995	2,207	2,210	2,240	2,296	2,354	2,413
Total Cost of Services	29,969	31,084	33,103	35,730	36,166	36,488	36,438

Outcomes and Key Effectiveness Indicators ^(a)

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Outcome: Quality research and innovation:					
Contribution to scientific forums	89	60	60	70	
Outcome: Quality scientific advice:					
Proficiency rating for the accredited services.....	96%	95%	95%	95%	
Outcome: Quality emergency response:					
Average mobilisation time for emergency response incidents	14 minutes	20 minutes	14 minutes	20 minutes	1
Availability of emergency response workforce to meet agreed interagency requirements	100%	100%	100%	100%	

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

Explanation of Significant Movements

(Notes)

- The improved 2022-23 Estimated Actual compared to the 2022-23 Budget reflects maintenance of a high level of capability and readiness of the Centre's emergency responders in minimising harm to the community through rapid mobilisation to HAZMAT incidents. The 2023-24 Budget Target is consistent with the mobilisation time target in the Centre's Memorandum of Understanding with DFES.

Services and Key Efficiency Indicators

1. Research and Innovation

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 2,666	\$'000 2,962	\$'000 3,362	\$'000 4,570	1
Less Income	619	1,166	957	1,057	
Net Cost of Service	2,047	1,796	2,405	3,513	
Employees (Full-Time Equivalents)	8	9	7	10	
Efficiency Indicators					
Publications per research and innovation full-time equivalent	2.6	2.9	2.9	3.2	

Explanation of Significant Movements

(Notes)

- The \$0.4 million increase in the 2022-23 Estimated Actual as compared to the 2022-23 Budget is attributable to the commencement of the forensic proteomics research project part-way through the year. The continuation of the project is reflected by the \$1.2 million increase in the 2023-24 Budget Target as compared to the 2022-23 Estimated Actual.

2. Commercial and Scientific Information and Advice

Development and delivery of quality scientific information and advice, on a commercial basis, to Government, industry and the community.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 25,308	\$'000 25,915	\$'000 27,531	\$'000 28,920	1
Less Income	5,230	4,838	5,066	5,498	
Net Cost of Service	20,078	21,077	22,465	23,422	
Employees (Full-Time Equivalents)	104	107	111	116	
Efficiency Indicators					
Average cost of providing commercial scientific information and advice per applicable full-time equivalents	\$245,000	\$243,000	\$248,000	\$246,000	2

Explanation of Significant Movements

(Notes)

- The \$1.6 million increase in the 2022-23 Estimated Actual as compared to the 2022-23 Budget is primarily attributable to the increased salary rates and one-off cost of living payment under the new public sector wages policy, as well as laboratory costs to meet higher service demand from the Office of the State Coroner. The 2023-24 Budget Target is estimated to further increase by \$1.4 million compared to the 2022-23 Estimated Actual. This mainly reflects the laboratory costs of servicing higher levels of Western Australia Police Force forensic activities, the filling of positions that have been vacant for part of the 2022-23 financial year, and general annual cost increases.
- The increased 2022-23 Estimated Actual as compared to the 2022-23 Budget is primarily attributable to the increased salary rates and one-off cost of living payment under the new public sector wages policy.

3. Emergency Response Management

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 1,995	\$'000 2,207	\$'000 2,210	\$'000 2,240	
Less Income	nil	nil	nil	nil	
Net Cost of Service	1,995	2,207	2,210	2,240	
Employees (Full-Time Equivalents)	7	7	7	7	
Efficiency Indicators					
Average cost to maintain an emergency response capability per Western Australian	\$0.72	\$0.82	\$0.82	\$0.84	

Asset Investment Program

1. In 2023-24, the Centre's Asset Investment Program totals \$2.7 million, to be spent on the replacement of key scientific equipment to ensure that the Centre continues to provide high-quality specialised services to government and non-government clients. In addition, some capital will be invested into equipment used in the development of a world-first forensic proteomics technique utilising protein-based procedures for human identification.

	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
COMPLETED WORKS							
Capital Equipment Replacement - 2022-23 Program	2,500	2,500	2,500	-	-	-	-
NEW WORKS							
Capital Equipment Replacement							
2023-24 Program	2,680	-	-	2,680	-	-	-
2024-25 Program	2,750	-	-	-	2,750	-	-
2025-26 Program	2,500	-	-	-	-	2,500	-
2026-27 Program	2,500	-	-	-	-	-	2,500
Total Cost of Asset Investment Program.....	12,930	2,500	2,500	2,680	2,750	2,500	2,500
FUNDED BY							
Capital Appropriation			2,500	2,680	2,750	2,500	2,500
Total Funding			2,500	2,680	2,750	2,500	2,500

Financial Statements

Income Statement

Expenses

1. The 2023-24 Budget Year Total Cost of Services is estimated to increase by \$2.6 million compared to the 2022-23 Estimated Actual. The increase mainly reflects the laboratory costs of servicing higher levels of Western Australia Police Force and Office of the State Coroner forensic activities, the continuation of the forensic proteomics research project, the filling of positions vacant for part of the 2022-23 financial year, and general annual cost increases.

Income

2. The 2023-24 Budget Year total income from Government is estimated to increase by \$2 million compared to the 2022-23 Estimated Actual, primarily reflecting increased Western Australian Police Force and Office of the State Coroner funding for forensic activities and the appropriation provided for the forensic proteomics research project.

Statement of Financial Position

3. Total assets are expected to increase by \$1.6 million between the 2022-23 Estimated Actual and 2023-24 Budget Year. This is primarily attributable to increases in cash and receivables reflecting a higher scheduled fee for service revenue receipts received prior to the close of the financial year, and ongoing contributions to the Accommodation Sinking Fund for future building works expected to be undertaken.

Statement of Cashflows

4. The cash balance is expected to increase by \$0.7 million between the 2023-24 Budget Target and 2022-23 Estimated Actual, reflecting differences in timing of cashflows, with increased client payments prior to the close of each financial year and improved cost recovery rates for services provided.

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	\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	15,922	16,233	17,776	18,708	19,374	19,699	20,225
Supplies and services	2,846	2,924	3,266	3,891	3,656	3,686	3,458
Accommodation	5,660	5,763	5,592	5,773	5,788	5,802	5,821
Depreciation and amortisation	2,100	2,270	2,419	2,579	2,730	2,717	2,668
Finance and interest costs	2	4	2	7	6	5	7
Other expenses	3,439	3,890	4,048	4,772	4,612	4,579	4,259
TOTAL COST OF SERVICES	29,969	31,084	33,103	35,730	36,166	36,488	36,438
Income							
Sale of goods and services	5,828	5,931	5,982	6,504	6,592	6,724	6,889
Other revenue	21	73	41	51	41	51	42
Total Income	5,849	6,004	6,023	6,555	6,633	6,775	6,931
NET COST OF SERVICES	24,120	25,080	27,080	29,175	29,533	29,713	29,507
INCOME FROM GOVERNMENT							
Service appropriations	7,023	7,191	8,616	9,781	9,389	9,701	9,414
Resources received free of charge	15	-	-	-	10	10	12
Other revenues	16,290	16,305	17,283	18,142	18,568	18,868	19,216
TOTAL INCOME FROM GOVERNMENT	23,328	23,496	25,899	27,923	27,967	28,579	28,642
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(792)	(1,584)	(1,181)	(1,252)	(1,566)	(1,134)	(865)

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 139, 145 and 153 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(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
CURRENT ASSETS							
Cash assets	6,068	4,551	6,572	7,315	8,156	9,154	10,339
Restricted cash	666	456	646	626	566	536	682
Receivables	1,808	2,997	2,285	2,637	2,288	2,438	2,878
Other.....	843	733	943	953	953	973	864
Total current assets	9,385	8,737	10,446	11,531	11,963	13,101	14,763
NON-CURRENT ASSETS							
Property, plant and equipment.....	6,680	7,456	6,666	6,801	6,895	7,327	7,920
Intangibles	1,325	893	1,538	1,592	1,515	875	303
Other.....	2,550	4,315	2,867	3,184	3,501	3,818	4,135
Total non-current assets	10,555	12,664	11,071	11,577	11,911	12,020	12,358
TOTAL ASSETS	19,940	21,401	21,517	23,108	23,874	25,121	27,121
CURRENT LIABILITIES							
Employee provisions	3,355	3,150	3,355	3,355	3,355	3,355	3,141
Payables	408	459	408	408	408	308	408
Borrowings and leases	17	24	46	60	60	77	89
Other.....	968	903	1,148	1,278	915	895	936
Total current liabilities	4,748	4,536	4,957	5,101	4,738	4,635	4,574
NON-CURRENT LIABILITIES							
Employee provisions	1,435	1,440	1,435	1,435	1,435	1,435	1,435
Borrowings and leases	21	24	70	89	34	18	116
Other.....	-	26	-	-	-	-	-
Total non-current liabilities	1,456	1,490	1,505	1,524	1,469	1,453	1,551
TOTAL LIABILITIES.....	6,204	6,026	6,462	6,625	6,207	6,088	6,125
EQUITY							
Contributed equity	21,026	23,526	23,526	26,206	28,956	31,456	33,956
Accumulated surplus/(deficit).....	(7,290)	(8,151)	(8,471)	(9,723)	(11,289)	(12,423)	(13,288)
Other.....	-	-	-	-	-	-	328
Total equity	13,736	15,375	15,055	16,483	17,667	19,033	20,996
TOTAL LIABILITIES AND EQUITY	19,940	21,401	21,517	23,108	23,874	25,121	27,121

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

STATEMENT OF CASHFLOWS ^(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	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	7,023	7,191	8,616	9,781	9,389	9,701	9,414
Capital appropriation	2,500	2,500	2,500	2,680	2,750	2,500	2,500
Other.....	16,250	16,074	17,033	18,013	18,380	18,857	19,353
Net cash provided by Government	25,773	25,765	28,149	30,474	30,519	31,058	31,267
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(15,797)	(16,210)	(17,750)	(18,682)	(19,275)	(19,599)	(20,698)
Supplies and services	(2,984)	(2,964)	(3,304)	(3,918)	(3,757)	(3,821)	(3,446)
Accommodation	(5,898)	(5,972)	(5,801)	(5,979)	(5,994)	(6,004)	(6,022)
GST payments	(2,142)	(2,015)	(2,030)	(2,223)	(2,112)	(2,384)	(2,373)
Finance and interest costs.....	(2)	(4)	(2)	(7)	(6)	(5)	(7)
Other payments.....	(3,447)	(4,019)	(4,175)	(4,734)	(4,716)	(4,764)	(4,281)
Receipts							
Sale of goods and services.....	6,419	5,866	5,896	6,325	6,806	6,634	6,945
GST receipts	2,268	2,014	2,029	2,192	2,112	2,400	2,491
Other receipts	12	11	11	11	11	11	12
Net cash from operating activities	(21,571)	(23,293)	(25,126)	(27,015)	(26,931)	(27,532)	(27,379)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(2,525)	(2,500)	(2,500)	(2,680)	(2,750)	(2,500)	(2,500)
Net cash from investing activities.....	(2,525)	(2,500)	(2,500)	(2,680)	(2,750)	(2,500)	(2,500)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(55)	(39)	(39)	(56)	(57)	(58)	(57)
Net cash from financing activities.....	(55)	(39)	(39)	(56)	(57)	(58)	(57)
NET INCREASE/(DECREASE) IN CASH HELD	1,622	(67)	484	723	781	968	1,331
Cash assets at the beginning of the reporting period	5,112	5,074	6,734	7,218	7,941	8,722	9,690
Cash assets at the end of the reporting period	6,734	5,007	7,218	7,941	8,722	9,690	11,021

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

Division 33 Office of the Inspector of Custodial Services

Part 7 Community Safety

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
DELIVERY OF SERVICES							
Item 69 Net amount appropriated to deliver services	3,353	3,426	3,538	3,567	3,571	3,639	3,685
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	249	250	250	251	257	264	270
Total appropriations provided to deliver services.....	3,602	3,676	3,788	3,818	3,828	3,903	3,955
CAPITAL							
Capital Appropriation	236	-	-	-	-	-	-
TOTAL APPROPRIATIONS	3,838	3,676	3,788	3,818	3,828	3,903	3,955
EXPENSES							
Total Cost of Services	3,737	3,763	3,877	3,906	3,915	3,990	4,042
Net Cost of Services ^(a)	3,732	3,758	3,872	3,901	3,910	3,985	4,037
CASH ASSETS ^(b)	467	456	447	455	464	473	481

(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
Other					
2023-24 Streamlined Budget Process Incentive Funding	-	68	-	-	-
Public Sector Wages Policy	112	100	133	190	231
Salaries and Allowances Tribunal.....	-	-	5	12	12

Significant Issues Impacting the Agency

1. Australia signed the Optional Protocol to the Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment in 2009 and ratified the agreement in 2017. The Office has been nominated as one of the two National Preventative Mechanisms for Western Australia, which will extend the Office's jurisdiction to include police lockups.
2. The ongoing challenges being experienced in juvenile detention have significantly increased the Office's monitoring and inspection commitments to cover both Unit 18 at Casuarina Prison and the Banksia Hill Detention Centre.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	The Parliament, Minister and other stakeholders are informed on the performance of custodial services.	1. Inspection and Review of Custodial Services

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. Inspection and Review of Custodial Services	3,737	3,763	3,877	3,906	3,915	3,990	4,042
Total Cost of Services	3,737	3,763	3,877	3,906	3,915	3,990	4,042

Outcomes and Key Effectiveness Indicators ^(a)

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Outcome: The Parliament, Minister and other stakeholders are informed on the performance of custodial services:					
Number of recommendations made	130	100	95	100	
Percentage of recommendations accepted	70%	80%	80%	80%	

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

Services and Key Efficiency Indicators

1. Inspection and Review of Custodial Services

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	3,737	3,763	3,877	3,906	
Less Income	5	5	5	5	
Net Cost of Service	3,732	3,758	3,872	3,901	
Employees (Full-Time Equivalents)	17	18	18	18	
Efficiency Indicators ^(a)					
Average cost per report.....	\$265,862	\$245,000	\$250,000	\$245,000	
Average cost per independent visitors' scheme report.....	\$1,714	\$2,000	\$2,000	\$2,000	
Average cost per liaison visit.....	\$10,429	\$10,000	\$9,000	\$10,000	

(a) Previously reported in thousands.

Financial Statements

INCOME STATEMENT ^(a) (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
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	2,459	2,560	2,672	2,624	2,691	2,755	2,796
Supplies and services	731	503	503	578	520	532	544
Accommodation	323	337	337	337	337	337	337
Depreciation and amortisation	9	8	10	9	8	8	8
Finance and interest costs.....	-	1	1	2	3	2	1
Other expenses.....	215	354	354	356	356	356	356
TOTAL COST OF SERVICES	3,737	3,763	3,877	3,906	3,915	3,990	4,042
Income							
Other revenue	5	5	5	5	5	5	5
Total Income.....	5	5	5	5	5	5	5
NET COST OF SERVICES	3,732	3,758	3,872	3,901	3,910	3,985	4,037
INCOME FROM GOVERNMENT							
Service appropriations.....	3,602	3,676	3,788	3,818	3,828	3,903	3,955
Resources received free of charge	73	88	88	88	88	88	88
TOTAL INCOME FROM GOVERNMENT	3,675	3,764	3,876	3,906	3,916	3,991	4,043
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	(57)	6	4	5	6	6	6

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 17, 18 and 18 respectively.

STATEMENT OF FINANCIAL POSITION ^(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	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets	419	434	399	407	416	425	433
Restricted cash	-	22	-	-	-	-	-
Holding Account receivables	-	1	-	1	1	1	1
Receivables	39	35	39	39	39	39	39
Other.....	44	27	44	44	44	44	44
Total current assets	502	519	482	491	500	509	517
NON-CURRENT ASSETS							
Holding Account receivables	885	912	913	913	914	914	914
Property, plant and equipment.....	7	21	26	39	31	23	15
Restricted cash	48	-	48	48	48	48	48
Total non-current assets	940	933	987	1,000	993	985	977
TOTAL ASSETS	1,442	1,452	1,469	1,491	1,493	1,494	1,494
CURRENT LIABILITIES							
Employee provisions	648	601	648	648	648	648	648
Payables ^(b)	45	71	48	51	54	57	60
Borrowings and leases	5	7	8	10	10	10	10
Other.....	65	46	65	65	65	65	65
Total current liabilities	763	725	769	774	777	780	783
NON-CURRENT LIABILITIES							
Employee provisions ^(b)	105	72	105	105	105	105	105
Borrowings and leases	2	15	19	31	24	16	7
Total non-current liabilities ^(b)	107	87	124	136	129	121	112
TOTAL LIABILITIES.....	870	812	893	910	906	901	895
EQUITY							
Contributed equity	964	964	964	964	964	964	964
Accumulated surplus/(deficit).....	(392)	(324)	(388)	(383)	(377)	(371)	(365)
Total equity	572	640	576	581	587	593	599
TOTAL LIABILITIES AND EQUITY	1,442	1,452	1,469	1,491	1,493	1,494	1,494

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

(b) The reduction in the 2022-23 Estimated Actual compared to the 2022-23 Budget reflects a change in accounting treatment associated with reclassification from current liabilities to non-current liabilities.

STATEMENT OF CASHFLOWS ^(a)
(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
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	3,358	3,648	3,760	3,817	3,827	3,903	3,955
Capital appropriation	236	-	-	-	-	-	-
Net cash provided by Government	3,594	3,648	3,760	3,817	3,827	3,903	3,955
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(2,427)	(2,560)	(2,672)	(2,624)	(2,691)	(2,755)	(2,796)
Supplies and services	(615)	(411)	(411)	(486)	(428)	(440)	(452)
Accommodation	(323)	(337)	(337)	(337)	(337)	(337)	(337)
GST payments	(134)	(42)	(42)	(42)	(42)	(42)	(42)
Finance and interest costs.....	-	(1)	(1)	(2)	(3)	(2)	(1)
Other payments.....	(274)	(355)	(355)	(357)	(357)	(357)	(357)
Receipts ^(b)							
GST receipts	126	42	42	42	42	42	42
Other receipts	54	5	5	5	5	5	5
Net cash from operating activities	(3,593)	(3,659)	(3,771)	(3,801)	(3,811)	(3,886)	(3,938)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(8)	(8)	(9)	(8)	(7)	(8)	(9)
Net cash from financing activities.....	(8)	(8)	(9)	(8)	(7)	(8)	(9)
NET INCREASE/(DECREASE) IN CASH HELD	(7)	(19)	(20)	8	9	9	8
Cash assets at the beginning of the reporting period	474	475	467	447	455	464	473
Cash assets at the end of the reporting period	467	456	447	455	464	473	481

(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
GST Receipts							
GST Receipts.....	126	42	42	42	42	42	42
Other Receipts							
Other Receipts	54	5	5	5	5	5	5
TOTAL	180	47	47	47	47	47	47

Division 34 **Parliamentary Inspector of the Corruption and Crime Commission**

Part 7 **Community Safety**

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
DELIVERY OF SERVICES							
Item 70 Net amount appropriated to deliver services	488	495	428	450	450	430	445
Amount Authorised by Other Statutes - Corruption, Crime and Misconduct Act 2003	180	181	301	303	304	305	305
Total appropriations provided to deliver services.....	668	676	729	753	754	735	750
TOTAL APPROPRIATIONS	668	676	729	753	754	735	750
EXPENSES							
Total Cost of Services	744	818	871	895	896	877	892
Net Cost of Services ^(a)	744	818	871	895	896	877	892
CASH ASSETS ^(b)	607	522	607	607	607	607	607

(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
Other					
2023-24 Streamlined Budget Process Incentive Funding.....	-	8	-	-	-
Public Sector Wages Policy	13	19	26	33	46
Salaries and Allowances Tribunal.....	120	121	121	122	122
Salaries and Wages Realignment	(80)	(81)	(82)	(80)	(79)

Significant Issues Impacting the Agency

1. The staffing arrangements for the Office are settled. The term of the current Parliamentary Inspector, Mr Matthew Zilko SC, will end on 23 November 2025. The office also has two Acting Parliamentary Inspectors, the Hon John Chaney SC and Mr Matthew Howard SC.
2. There has been an increase in the number of investigations/cases undertaken by the Office since the 2020-21 financial year, reflecting a rise in the number of complaints received from members of the public due to a greater awareness of the Office's role.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	An informed Parliament on the integrity of the Corruption and Crime Commission.	1. Evaluation of the Effectiveness and Appropriateness of Corruption and Crime Commission Operations

Service Summary

Expense	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. Evaluation of the Effectiveness and Appropriateness of Corruption and Crime Commission Operations	744	818	871	895	896	877	892
Total Cost of Services	744	818	871	895	896	877	892

Outcomes and Key Effectiveness Indicators ^(a)

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Outcome: An informed Parliament on the integrity of the Corruption and Crime Commission:					
Number of reports completed and tabled in Parliament within target timeframes ^(b)	1	1	1	1	

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

(b) The Parliamentary Inspector is empowered to report to Parliament on any other matters arising in the exercise of his functions, and in 2022-23 he provided two such reports. These additional reports were tabled in Parliament on 30 March 2023. They are, however, not included in the above table as there was no target timeframe for them.

Services and Key Efficiency Indicators

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 744	\$'000 818	\$'000 871	\$'000 895	
Less Income	nil	nil	nil	nil	
Net Cost of Service	744	818	871	895	
Employees (Full-Time Equivalents)	2	2	2	2	
Efficiency Indicators					
Average cost per investigation/case	\$3,688	\$5,500	\$4,282	\$4,475	1
Cost of audit function as a percentage of total cost of operations.....	41%	41%	41%	40%	

Explanation of Significant Movements

(Notes)

- The 2022-23 Estimated Actual and 2023-24 Budget Target average cost per investigation/case is lower than the 2022-23 Budget primarily due to an increase in the number of investigations/cases undertaken compared to the number originally anticipated. The increase in the number of complaints received by the Office from members of the public is expected to continue in 2023-24.

Financial Statements

Income Statement

Expenses

- The Total Cost of Services increase from 2022-23 mainly reflects the net increase in employee benefits related to the Salaries and Allowances Tribunal Determination and the implementation of the public sector wages policy.

INCOME STATEMENT ^(a) (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
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	475	460	513	523	533	543	557
Supplies and services	124	200	200	208	200	200	200
Accommodation	68	79	79	93	93	93	93
Depreciation and amortisation	30	32	32	32	30	-	-
Other expenses	47	47	47	39	40	41	42
TOTAL COST OF SERVICES	744	818	871	895	896	877	892
INCOME FROM GOVERNMENT							
Service appropriations	668	676	729	753	754	735	750
Resources received free of charge	116	142	142	142	142	142	142
TOTAL INCOME FROM GOVERNMENT	784	818	871	895	896	877	892
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	40	-	-	-	-	-	-

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 2, 2 and 2 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(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
CURRENT ASSETS							
Cash assets	607	522	607	607	607	607	607
Receivables	2	4	2	2	2	2	2
Other.....	35	-	35	35	35	35	35
Total current assets	644	526	644	644	644	644	644
NON-CURRENT ASSETS							
Holding Account receivables	323	355	355	387	417	417	417
Property, plant and equipment.....	97	63	65	33	3	3	3
Total non-current assets	420	418	420	420	420	420	420
TOTAL ASSETS	1,064	944	1,064	1,064	1,064	1,064	1,064
CURRENT LIABILITIES							
Employee provisions	100	25	100	100	100	100	100
Payables.....	10	7	10	10	10	10	10
Total current liabilities	110	32	110	110	110	110	110
NON-CURRENT LIABILITIES							
Employee provisions	5	3	5	5	5	5	5
Total non-current liabilities	5	3	5	5	5	5	5
TOTAL LIABILITIES.....	115	35	115	115	115	115	115
EQUITY							
Contributed equity	160	160	160	160	160	160	160
Accumulated surplus/(deficit).....	789	749	789	789	789	789	789
Total equity	949	909	949	949	949	949	949
TOTAL LIABILITIES AND EQUITY	1,064	944	1,064	1,064	1,064	1,064	1,064

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

STATEMENT OF CASHFLOWS ^(a)
(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
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	636	644	697	721	724	735	750
Net cash provided by Government	636	644	697	721	724	735	750
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(417)	(460)	(513)	(523)	(533)	(543)	(557)
Supplies and services	(7)	(59)	(59)	(67)	(59)	(59)	(59)
Accommodation	(73)	(79)	(79)	(93)	(93)	(93)	(93)
GST payments	(13)	(16)	(16)	(16)	(16)	(16)	(16)
Other payments.....	(50)	(46)	(46)	(38)	(39)	(40)	(41)
Receipts ^(b)							
GST receipts	9	16	16	16	16	16	16
Net cash from operating activities	(551)	(644)	(697)	(721)	(724)	(735)	(750)
Cash assets at the beginning of the reporting period	522	522	607	607	607	607	607
Cash assets at the end of the reporting period	607	522	607	607	607	607	607

(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
GST Receipts							
GST Input Credits	9	16	16	16	16	16	16
TOTAL	9	16	16	16	16	16	16