

Part 2

Government Administration

Introduction

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

Summary of Recurrent and Asset Investment Expenditure

Agency	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Premier and Cabinet		
– Total Cost of Services	225,944	227,870
– Asset Investment Program	3,776	2,455
Public Sector Commission		
– Total Cost of Services	31,993	33,824
– Asset Investment Program	109	109
Governor's Establishment		
– Total Cost of Services	8,515	8,695
– Asset Investment Program	916	116
Western Australian Electoral Commission		
– Total Cost of Services	21,574	51,700
– Asset Investment Program	617	700
Salaries and Allowances Tribunal		
– Total Cost of Services	1,123	1,151

Agency	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Commissioner for Children and Young People		
– Total Cost of Services	3,500	3,571
Office of the Information Commissioner		
– Total Cost of Services	3,396	3,385
– Asset Investment Program	1,446	-
WorkCover WA Authority		
– Asset Investment Program	732	741
Registrar, Western Australian Industrial Relations Commission		
– Total Cost of Services	12,829	13,192
– Asset Investment Program	160	160

Ministerial Responsibilities

Minister	Agency	Services
Premier; Minister for State and Industry Development, Jobs and Trade; Public Sector Management; Federal-State Relations	Premier and Cabinet	<ol style="list-style-type: none"> Administration of Executive Government Services Administration of Parliamentary Support Government Policy Management - Whole-of-Government
Minister for Education; Aboriginal Affairs; Citizenship and Multicultural Interests	Premier and Cabinet	<ol style="list-style-type: none"> Government Policy Management - Aboriginal Affairs
Minister for Emergency Services; Innovation and the Digital Economy; Science; Medical Research; Minister Assisting the Minister for State and Industry Development, Jobs and Trade	Premier and Cabinet	<ol style="list-style-type: none"> Government Policy Management - Digital Economy
Premier; Minister for State and Industry Development, Jobs and Trade; Public Sector Management; Federal-State Relations	Public Sector Commission	<ol style="list-style-type: none"> Public Sector Leadership Assistance and Support Oversight and Reporting
	Governor's Establishment	<ol style="list-style-type: none"> Effective Support to the Governor Management of the Governor's Establishment
Attorney General; Minister for Electoral Affairs	Western Australian Electoral Commission	<ol style="list-style-type: none"> Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients
Premier; Minister for State and Industry Development, Jobs and Trade; Public Sector Management; Federal-State Relations	Salaries and Allowances Tribunal	<ol style="list-style-type: none"> Support Services to the Salaries and Allowances Tribunal
Attorney General; Minister for Electoral Affairs	Commissioner for Children and Young People	<ol style="list-style-type: none"> Consultation, Research and Promotion of the Wellbeing of Children and Young People
	Office of the Information Commissioner	<ol style="list-style-type: none"> Resolution of Complaints Advice and Awareness
Minister for Training and Workforce Development; Water; Industrial Relations	WorkCover WA Authority	n.a.
	Registrar, Western Australian Industrial Relations Commission	<ol style="list-style-type: none"> Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court Conciliation and Arbitration by the Western Australian Industrial Relations Commission

Division 3 Premier and Cabinet

Part 2 Government Administration

Appropriations, Expenses and Cash Assets

	2022-23	2023-24	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000			Outyear \$'000	Outyear \$'000	Outyear \$'000
DELIVERY OF SERVICES							
Item 5 Net amount appropriated to deliver services	183,010	168,350	182,214	181,172	183,077	186,129	189,178
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	1,575	1,645	2,143	2,827	2,886	2,950	2,964
Total appropriations provided to deliver services	184,585	169,995	184,357	183,999	185,963	189,079	192,142
ADMINISTERED TRANSACTIONS							
Item 6 Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....	144,109	94,550	155,541	260,234	112,446	116,496	119,376
CAPITAL							
Item 101 Capital Appropriation	569	2,081	2,077	2,295	1,434	1,426	1,429
TOTAL APPROPRIATIONS	329,263	266,626	341,975	446,528	299,843	307,001	312,947
EXPENSES							
Total Cost of Services	219,380	208,186	225,944	227,870	218,334	205,168	204,676
Net Cost of Services ^(a)	218,288	206,877	225,414	227,340	217,804	204,638	204,146
CASH ASSETS ^(b).....	52,480	36,720	41,753	39,623	38,739	38,739	40,667

(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 2023-24 Budget to Parliament on 11 May 2023, are outlined below:

	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
New Initiatives					
Approvals Reform.....	587	-	-	-	-
Early Childhood Education and Care	940	100	-	-	-
Electronic Invoicing Program - Stage Two.....	-	1,910	1,877	-	-
Energy Decarbonisation Resourcing.....	533	1,118	992	1,017	1,042
Fire and Emergency Services Project ICT Assurance.....	150	-	-	-	-
General Counsel	-	1,422	1,493	1,530	1,569
Griffin Coal Process Agreement.....	1,000	-	-	-	-
Implementation of Artificial Intelligence Policy.....	-	504	527	541	554
Investment in Family and Domestic Violence Central Information Point	-	571	577	-	-
Modernisation of ICT Environments Guidance Development.....	-	350	-	-	-
Resources Community Investment Initiative.....	100	100	-	-	-
Secure Management and Release of Government Information.....	800	820	841	862	883
ServiceWA App	-	4,391	2,223	532	547
Tourism Investment Committee of Cabinet - Resourcing	69	133	137	140	144
WA Cyber Security Operations Centre Services Expansion.....	-	3,425	3,425	3,425	3,425
Western Australian Canberra Hub.....	381	242	242	242	242
Western Australian Public Sector Learning Initiative	-	-	(82)	(154)	(177)
Western Australian Student Assistance Payment	979	-	-	-	-
Whole-of-Government Digital Platforms Operations and Support	-	5,005	5,998	-	-
Ongoing Initiatives					
Bidyadanga Project	-	626	693	-	-
Closing the Gap Coordination	-	224	858	878	1,572
Digital Capability Fund Administration.....	-	-	802	826	850
Native Title Negotiation and Implementation	(750)	6,616	3,086	3,128	1,684
Secure Digital Platform for Cabinet Information	-	2,808	909	20	-
State Security and Emergency Management	-	1,572	1,651	1,693	1,735
Support for Regional Papers Project	1,000	-	-	-	-
Whole-of-Government Communications Support.....	556	1,719	1,448	1,464	1,480
Other					
Corporate ICT and Cyber Security Uplift.....	1,505	5,864	4,754	4,794	4,834
Government Office Accommodation.....	398	489	512	534	535
Salaries and Allowances Tribunal	287	397	385	387	387
Telethon Donation	6,000	-	-	-	-

Significant Issues Impacting the Agency

Aboriginal Affairs and Native Title Agreements

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

Digital Transformation

2. The Department is leading, supporting and coordinating the digital transformation of the Western Australian public sector. The Department continues to operate and support whole-of-government platforms, including the ServiceWA App.

Cyber Security

3. The Department continues to lead, coordinate and support whole-of-government cyber security efforts through the expansion of the WA Cyber Security Operations Centre's services that will allow 24/7 coverage and further improve the visibility over the Western Australian government sector's networks and systems.

Commonwealth-State Engagement and Reforms

4. The Department continues to lead the Government's engagement on Commonwealth-State matters, including through supporting the Premier's participation in National Cabinet meetings, and Western Australia's involvement in other key intergovernmental forums. The Department continues to play a critical role in addressing policy and funding opportunities and risks for the State arising from the Commonwealth Government's extensive reform agenda, in addition to leading the implementation of the Canberra Strategy. The Department also provides strategic coordination of the State's response to emerging security, defence, and emergency management priorities.

Energy Decarbonisation

5. The Department supports the Energy Decarbonisation Expenditure Review Sub-Committee, which was established to oversee the State's energy transition, including the retirement of State-owned coal-fired power stations by 2030. It also leads the coordination of Government's response to the coal industry as the energy system transitions. This includes ensuring energy system security by responding to the financial challenges facing Griffin Coal and coordinating efforts across Government to support the transition of Collie's economy, workforce and 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 Department's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcomes	Services
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	Executive Government and Members of Parliament receive appropriate support.	1. Administration of Executive Government Services 2. Administration of Parliamentary Support
	The Premier and Ministers receive high quality, rigorous and timely policy advice.	3. Government Policy Management - Whole-of-Government 4. Government Policy Management - Aboriginal Affairs 5. Government Policy Management - Digital Economy

Service Summary

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Administration of Executive Government Services.....	71,101	65,060	68,619	72,101	69,674	68,998	70,465
2. Administration of Parliamentary Support	37,245	37,514	37,985	37,259	37,664	38,238	38,190
3. Government Policy Management - Whole-of-Government	59,318	49,163	61,205	48,131	45,631	44,395	45,544
4. Government Policy Management - Aboriginal Affairs	21,798	24,264	25,269	25,291	23,693	22,827	20,477
5. Government Policy Management - Digital Economy.....	29,918	32,185	32,866	45,088	41,672	30,710	30,000
Total Cost of Services.....	219,380	208,186	225,944	227,870	218,334	205,168	204,676

Outcomes and Key Effectiveness Indicators ^(a)

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Outcome: Executive Government and Members of Parliament receive appropriate support:					
Targets for support services are met or exceeded	99%	99%	99%	99%	
Service recipient's confirmation that services provided enable the obligations of Executive Government and Members of Parliament to be met ^(b)	4	4	4	4	
Outcome: The Premier and Ministers receive high quality, rigorous and timely policy advice:					
Service recipient's confirmation that high quality and timely policy advice is provided ^(c)	3.7	3	3	3	

- (a) Further detail in support of the key effectiveness indicators is provided in the Department's Annual Report.
- (b) This indicator reports the satisfaction levels (out of a total of five) of the Executive Government, Members of Parliament and their staff for corporate services delivered that enable them to meet their Parliamentary obligations. The Annual Expectations Survey is distributed to all stakeholders for completion, which consists of various questions relating to the timeliness and quality of a range of corporate services provided.
- (c) This indicator reports the satisfaction levels (out of a total of five) of the Premier and Ministers for policy services delivered by the Department. The Annual Expectations Survey is distributed to all stakeholders for completion, which consists of various questions relating to the timeliness and quality of a range of policy services delivered by the Department.

Services and Key Efficiency Indicators

1. Administration of Executive Government Services

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

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service	\$'000 71,101	\$'000 65,060	\$'000 68,619	\$'000 72,101	1
Less Income	792	1,009	230	230	2
Net Cost of Service	70,309	64,051	68,389	71,871	
Employees (Full-Time Equivalents)	331	326	334	336	1
Efficiency Indicators					
Average operating cost per Ministerial Office (including Premier's Office and Leader of the Opposition)	\$3,372,278	\$3,050,778	\$3,097,847	\$3,252,725	
Average cost of support provided per Ministerial Office (including Premier's Office and Leader of the Opposition)	\$577,833	\$563,667	\$513,679	\$542,132	

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service and full-time equivalents (FTEs) from the 2023-24 Budget compared to both the 2023-24 Estimated Actual and the 2024-25 Budget Target mainly relates to the increase in additional funding resources required to deliver the secure Digital Platform for Cabinet Information and Secure Management and Release of Government Information projects, which provide centralised function and coordination of processes and systems to enhance the protection of highly sensitive information across the public sector.
2. The decrease in Income from the 2023-24 Budget to both the 2023-24 Estimated Actual and the 2024-25 Budget Target relates to a realignment of income sources for services related to publication of the Government Gazette on the Western Australian legislation website (including printing requests).

2. Administration of Parliamentary Support

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	37,245	37,514	37,985	37,259	
Less Income	nil	nil	nil	nil	
Net Cost of Service	37,245	37,514	37,985	37,259	
Employees (Full-Time Equivalents) ^(a)	211	212	214	214	
Efficiency Indicators					
Average cost of entitlements per Member of Parliament	\$359,979	\$368,000	\$372,261	\$365,599	
Average cost of support per Member of Parliament	\$32,074	\$26,684	\$27,577	\$26,596	

(a) The FTEs reported for this service also include Parliamentary Electoral Office staff.

3. Government Policy Management - Whole-of-Government

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

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(a)	59,318	49,163	61,205	48,131	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	59,318	49,163	61,205	48,131	
Employees (Full-Time Equivalents)	139	165	176	192	2
Efficiency Indicators					
Average cost to deliver policy advice per applicable FTE ^(b)	n.a.	n.a.	n.a.	n.a.	

(a) Total Cost of Service includes grants expenditure.

(b) During 2023-24, the Department of the Premier and Cabinet received a direction under section 61(1)(b) of the *Financial Management Act 2006* that the accountable authority is not required to report on key efficiency indicators in the annual report with respect to the 2022-23 financial year or any subsequent financial years.

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service from the 2023-24 Budget to the 2023-24 Estimated Actual mainly relates to various one-off initiatives, such as the Premier's payment for assistance to the communities affected by Ex-Tropical Cyclone Ellie, the *Environmental Protection Act 1986* reform, support for regional papers and an additional \$6 million donation to Telethon. The increase in the 2023-24 Estimated Actual also includes funding for new initiatives (early childhood education and care and energy decarbonisation resourcing).
2. The increase in FTEs from the 2023-24 Budget to both the 2023-24 Estimated Actual and the 2024-25 Budget Target mainly relates to additional resourcing required to deliver a number of strategic Government initiatives such as Approvals Reform, energy decarbonisation, State security and emergency management and to establish the General Counsel function.

4. Government Policy Management - Aboriginal Affairs

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(a)	21,798	24,264	25,269	25,291	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	21,798	24,264	25,269	25,291	
Employees (Full-Time Equivalents)	53	59	60	68	2
Efficiency Indicators					
Average cost to deliver policy advice per applicable FTE ^(b)	n.a.	n.a.	n.a.	n.a.	

(a) Total Cost of Service includes grants expenditure.

(b) During 2023-24, the Department of the Premier and Cabinet received a direction under section 61(1)(b) of the *Financial Management Act 2006* that the accountable authority is not required to report on key efficiency indicators in the annual report with respect to the 2022-23 financial year or any subsequent financial years.

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service from the 2023-24 Budget to both the 2023-24 Estimated Actual and 2024-25 Budget Target mainly reflects, implementation costs of the Yamatji Nation Indigenous Land Use Agreement and continuation of the Bidyadanga Project.
2. The increase in FTEs from both the 2023-24 Budget and the 2023-24 Estimated Actual, to the 2024-25 Budget Target, mainly relates to additional resourcing required for negotiation and implementation of various Native Title matters.

5. Government Policy Management - Digital Economy

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(a)	29,918	32,185	32,866	45,088	1
Less Income	300	300	300	300	
Net Cost of Service	29,618	31,885	32,566	44,788	
Employees (Full-Time Equivalents)	86	114	118	132	1
Efficiency Indicators					
Average cost to deliver policy advice per applicable FTE ^(b)	n.a.	n.a.	n.a.	n.a.	

(a) Total Cost of Service includes grants expenditure.

(b) During 2023-24, the Department of the Premier and Cabinet received a direction under section 61(1)(b) of the *Financial Management Act 2006* that the accountable authority is not required to report on key efficiency indicators in the annual report with respect to the 2022-23 financial year or any subsequent financial years.

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service and FTEs from both the 2023-24 Budget and the 2023-24 Estimated Actual, compared to the 2024-25 Budget Target mainly relates to new FTEs and external resources required for the operation and support for the whole-of-government digital platforms (including the ServiceWA App), service expansion of the WA Cyber Security Operations Centre, and the delivery of the following initiatives: modernisation of ICT environments guidance development, investment in a family and domestic violence central information point, and the Electronic Invoicing Program - Stage Two.

Asset Investment Program

- The Department's Asset Investment Program includes an additional annual allocation of \$1 million which has been established to enhance the rolling ICT program to replace and/or upgrade critical corporate ICT infrastructure, including assets to securely store digital information.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
WORKS IN PROGRESS							
2021-22 Program (Electorate Office Fit-Outs).....	5,716	5,516	656	200	-	-	-
Asset Replacement/Upgrade.....	4,478	3,804	2,239	674	-	-	-
COMPLETED WORKS							
Asset Replacement/Upgrade - Computer Hardware and Software							
2023-24 Program.....	81	81	81	-	-	-	-
Security Upgrade.....	800	800	800	-	-	-	-
NEW WORKS							
Asset Replacement/Upgrade - Computer Hardware and Software							
2024-25 Program.....	81	-	-	81	-	-	-
2025-26 Program.....	81	-	-	-	81	-	-
2026-27 Program.....	81	-	-	-	-	81	-
2027-28 Program.....	81	-	-	-	-	-	81
Corporate ICT and Cyber Security Uplift.....	4,000	-	-	1,000	1,000	1,000	1,000
Establishment of ServiceWA App Secure Digital Wallet.....	2,224	-	-	500	774	440	510
Total Cost of Asset Investment Program	17,623	10,201	3,776	2,455	1,855	1,521	1,591
FUNDED BY							
Capital Appropriation.....							
Holding Account			1,674	1,874	1,000	1,000	1,000
Internal Funds and Balances.....			81	81	81	81	81
Major Treasurer's Special Purpose Account(s)			2,021	-	-	-	-
Digital Capability Fund.....			-	500	774	440	510
Total Funding.....			3,776	2,455	1,855	1,521	1,591

Financial Statements

Income Statement

Expenses

- The increase in Total Cost of Services from the 2023-24 Budget to the 2023-24 Estimated Actual of \$17.8 million mainly reflects cost associated with various one-off initiatives, such as the Premier's payment for assistance to the communities affected by Ex-Tropical Cyclone Ellie, *Environmental Protection Act 1986* reform, support for regional papers and an additional \$6 million donation for Telethon.
- The 2024-25 Budget Year is broadly in line with the 2023-24 Estimated Actual, primarily reflecting additional resourcing required for expansion of State security and emergency management, establishment of the General Counsel function and delivery of various initiatives related to digital economy and Aboriginal affairs, partially offset by finalisation of COVID-19 media campaigns and one-off initiatives delivered in 2023-24.

Income

- The increase in total income from Government from the 2023-24 Budget to the 2023-24 Estimated Actual of \$17.5 million reflects additional funding for delivery of initiatives as described in the expenses section.

Statement of Financial Position

- The decrease in cash balance from the 2023-24 Estimated Actual to the 2024-25 Budget Year mainly reflects using cash reserves to deliver Native Title negotiation and implementation.

INCOME STATEMENT (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits (b)	123,681	122,137	126,658	133,699	134,557	132,908	136,355
Grants and subsidies (c)	25,666	15,151	22,766	14,677	11,988	12,045	10,245
Supplies and services	28,308	46,358	51,596	51,979	45,787	34,693	32,527
Accommodation	20,593	19,058	19,456	19,509	19,519	19,604	19,507
Depreciation and amortisation	2,442	3,385	3,158	3,343	1,991	1,491	1,600
Finance and interest costs	41	68	63	69	59	68	66
Other expenses	18,649	2,029	2,247	4,594	4,433	4,359	4,376
TOTAL COST OF SERVICES	219,380	208,186	225,944	227,870	218,334	205,168	204,676
Income							
Sale of goods and services	281	476	20	20	20	20	20
Grants and subsidies	612	510	510	510	510	510	510
Other revenue	199	323	-	-	-	-	-
Total Income	1,092	1,309	530	530	530	530	530
NET COST OF SERVICES	218,288	206,877	225,414	227,340	217,804	204,638	204,146
INCOME FROM GOVERNMENT							
Service appropriations	184,585	169,995	184,357	183,999	185,963	189,079	192,142
Resources received free of charge	6,434	7,300	7,300	7,300	7,300	7,300	7,300
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	789	2,543	3,526	206	37	37	37
Other appropriations	-	143	287	155	190	-	-
Other revenues	1,364	718	2,084	2,490	2,467	2,470	1,144
TOTAL INCOME FROM GOVERNMENT	193,172	180,699	197,554	194,150	195,957	198,886	200,623
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(25,116)	(26,178)	(27,860)	(33,190)	(21,847)	(5,752)	(3,523)

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 820, 902 and 942 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Aboriginal Engagement Unit Grants	6,605	4,552	6,166	6,485	4,996	5,053	3,553
Browse LNG Precinct Regional Benefits							
Package (including Body Corporate Fees)	2,527	-	-	-	-	-	-
Community Grants (a)	16,234	10,299	16,300	7,892	6,992	6,992	6,692
Office of the Digital Government Grants	300	300	300	300	-	-	-
TOTAL	25,666	15,151	22,766	14,677	11,988	12,045	10,245

(a) The decrease in community grants of approximately \$8.4 million from the 2023-24 Estimated Actual to the 2024-25 Budget Year mainly reflects the one-off increase to the \$6 million Telethon Donation in 2023-24 and the Premier's payment for assistance to the communities affected by Ex-Tropical Cyclone Ellie in 2023-24.

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets.....	37,677	18,677	26,675	24,545	23,661	23,661	25,589
Restricted cash.....	11,929	15,281	11,929	11,929	11,929	11,929	11,929
Holding Account receivables	11,513	11,513	11,513	11,513	11,513	11,513	11,513
Receivables.....	3,518	2,542	3,518	3,518	3,518	3,518	3,518
Other.....	6,311	5,524	6,311	6,311	6,311	6,311	6,311
Total current assets.....	70,948	53,537	59,946	57,816	56,932	56,932	58,860
NON-CURRENT ASSETS							
Holding Account receivables	28,672	31,989	31,762	35,336	36,167	37,609	39,160
Property, plant and equipment.....	6,044	7,527	7,610	6,934	7,256	7,602	7,969
Intangibles	663	98	663	663	663	663	663
Restricted cash.....	2,874	2,762	3,149	3,149	3,149	3,149	3,149
Total non-current assets.....	38,253	42,376	43,184	46,082	47,235	49,023	50,941
TOTAL ASSETS	109,201	95,913	103,130	103,898	104,167	105,955	109,801
CURRENT LIABILITIES							
Employee provisions.....	24,334	20,731	24,334	24,334	24,334	24,334	24,334
Payables.....	11,748	8,542	12,048	12,048	12,048	12,048	12,048
Borrowings and leases	265	424	430	414	396	399	400
Other.....	20	1,398	20	20	20	20	20
Total current liabilities.....	36,367	31,095	36,832	36,816	36,798	36,801	36,802
NON-CURRENT LIABILITIES							
Employee provisions.....	4,128	4,840	4,128	4,128	4,128	4,128	4,128
Borrowings and leases	438	507	541	360	413	411	468
Other.....	29	-	29	29	29	29	29
Total non-current liabilities.....	4,595	5,347	4,698	4,517	4,570	4,568	4,625
TOTAL LIABILITIES	40,962	36,442	41,530	41,333	41,368	41,369	41,427
EQUITY							
Contributed equity.....	66,970	88,359	88,191	122,346	144,427	151,966	159,277
Accumulated surplus/(deficit).....	1,269	(28,888)	(26,591)	(59,781)	(81,628)	(87,380)	(90,903)
Total equity	68,239	59,471	61,600	62,565	62,799	64,586	68,374
TOTAL LIABILITIES AND EQUITY.....	109,201	95,913	103,130	103,898	104,167	105,955	109,801

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations	181,970	166,597	181,186	180,344	185,051	187,556	190,510
Capital appropriation.....	569	2,081	2,077	2,295	1,434	1,426	1,429
Holding Account drawdowns	81	81	81	81	81	81	81
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund.....	703	857	857	1,415	1,425	-	-
Digital Capability Fund.....	17,354	18,388	18,287	30,443	19,232	6,111	5,886
Royalties for Regions Fund							
Regional Community Services Fund	789	2,543	3,526	206	37	37	37
Other.....	1,524	718	2,084	2,490	2,467	2,470	1,144
Administered appropriations	-	143	287	155	190	-	-
Net cash provided by Government	202,990	191,408	208,385	217,429	209,917	197,681	199,087
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(121,004)	(122,137)	(126,658)	(133,699)	(134,557)	(132,908)	(136,355)
Grants and subsidies	(21,260)	(15,151)	(22,766)	(14,677)	(11,988)	(12,045)	(10,245)
Supplies and services.....	(21,807)	(40,155)	(45,402)	(45,763)	(39,583)	(31,320)	(28,833)
Accommodation.....	(19,509)	(18,091)	(18,489)	(18,573)	(18,583)	(15,725)	(15,955)
GST payments.....	(8,999)	(7,049)	(7,049)	(7,049)	(7,049)	(7,049)	(7,049)
Finance and interest costs.....	(41)	(68)	(63)	(69)	(59)	(68)	(66)
Other payments.....	(26,011)	(1,879)	(2,098)	(4,444)	(4,283)	(4,209)	(4,226)
Receipts (b)							
Grants and subsidies	612	510	510	510	510	510	510
Sale of goods and services.....	274	456	20	20	20	20	20
GST receipts.....	8,506	7,049	7,049	7,049	7,049	7,049	7,049
Other receipts	380	323	-	-	-	-	-
Net cash from operating activities	(208,859)	(196,192)	(214,946)	(216,695)	(208,523)	(195,745)	(195,150)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(1,820)	(1,755)	(3,776)	(2,455)	(1,855)	(1,521)	(1,591)
Net cash from investing activities	(1,820)	(1,755)	(3,776)	(2,455)	(1,855)	(1,521)	(1,591)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(385)	(394)	(390)	(409)	(423)	(415)	(418)
Net cash from financing activities	(385)	(394)	(390)	(409)	(423)	(415)	(418)
NET INCREASE/(DECREASE) IN CASH HELD.....	(8,074)	(6,933)	(10,727)	(2,130)	(884)	-	1,928
Cash assets at the beginning of the reporting period	60,691	43,653	52,480	41,753	39,623	38,739	38,739
Net cash transferred to/from other agencies	(137)	-	-	-	-	-	-
Cash assets at the end of the reporting period	52,480	36,720	41,753	39,623	38,739	38,739	40,667

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

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

NET APPROPRIATION DETERMINATION (a)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Grants and Subsidies							
Commonwealth Grants and Subsidies.....	612	510	510	510	510	510	510
Other Grants and Subsidies	300	300	300	300	-	-	-
Sale of Goods and Services							
Other Receipts.....	274	238	845	205	205	205	205
Publishing the Government Gazette.....	700	636	636	636	636	636	636
GST Receipts							
GST Input Credits.....	8,392	6,832	6,832	6,832	6,832	6,832	6,832
GST Receipts on Sales	114	217	217	217	217	217	217
Other Receipts							
All Other Receipts.....	889	323	323	1,369	1,646	1,649	323
TOTAL	11,281	9,056	9,663	10,069	10,046	10,049	8,723

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
INCOME							
Other							
Gibson Desert Nature Reserve Compensation and Lurtjurrulu Palakitjalu Settlement Agreement	205	198	198	175	179	183	197
Griffin Coal Financial Assistance Agreement.....	19,500	-	39,150	-	-	-	-
South West Native Title Settlement Noongar Boodja Trust	68,654	71,058	71,150	73,285	75,118	76,996	78,920
Noongar Land Fund	-	5,600	782	10,418	5,600	5,600	5,600
Stolen Wages Class Action.....	-	-	15,400	165,000	-	-	-
Tjiwarl Palyakuwa (Agreement) Indigenous Land Use Agreement	41,455	2,738	2,751	-	-	-	-
Yamatji Nation Indigenous Land Use Agreement.....	14,295	20,556	21,176	21,774	37,149	39,317	40,259
All Other ^(a)	-	-	5,716	-	-	-	-
TOTAL ADMINISTERED INCOME	144,109	100,150	156,323	270,652	118,046	122,096	124,976
EXPENSES							
Grants to Charitable and Other Public Bodies							
Gibson Desert Nature Reserve Compensation and Lurtjurrulu Palakitjalu Settlement Agreement Administered	92	25	26	23	18	15	12
Griffin Coal Financial Assistance Agreement.....	23,150	-	50,500	-	-	-	-
South West Native Title Settlement Noongar Boodja Trust	481	5,159	928	9,355	5,104	5,075	4,389
Noongar Land Fund	57,823	17,751	25,669	16,300	14,647	12,894	11,035
Stolen Wages Class Action.....	-	-	15,400	165,000	-	-	-
Tjiwarl Palyakuwa (Agreement) Indigenous Land Use Agreement	24,065	-	-	-	-	-	-
Yamatji Nation Indigenous Land Use Agreement.....	28,979	9,984	10,501	10,234	9,945	9,248	8,478
All Other ^(a)	5,000	128	5,716	-	-	-	-
TOTAL ADMINISTERED EXPENSES	139,590	33,047	108,740	200,912	29,714	27,232	23,914

(a) Confidential items which are subject to ongoing negotiations and mediating settlements involving the State.

Agency Special Purpose Account Details

NATIVE TITLE HOLDER INCENTIVE FOR MINERAL EXPLORATION AND LAND ACCESS ACCOUNT

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

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Opening Balance	7,366	7,131	7,216	7,241
Receipts	25	25	25	25
Payments	7,391	7,156	7,241	7,266
	175	300	-	600
CLOSING BALANCE.....	7,216	6,856	7,241	6,666

Division 4 **Public Sector Commission**

Part 2 **Government Administration**

Appropriations, Expenses and Cash Assets

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 7 Net amount appropriated to deliver services	26,925	28,090	28,085	29,549	34,031	37,469	39,260
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	516	519	519	532	548	562	576
Total appropriations provided to deliver services	27,441	28,609	28,604	30,081	34,579	38,031	39,836
CAPITAL							
Item 102 Capital Appropriation	33	28	25	26	19,227	28	29
TOTAL APPROPRIATIONS	27,474	28,637	28,629	30,107	53,806	38,059	39,865
EXPENSES							
Total Cost of Services	30,760	31,804	31,993	33,824	38,381	45,684	47,521
Net Cost of Services ^(a)	30,719	31,696	31,885	33,716	38,261	45,542	47,379
CASH ASSETS ^(b)	15,003	16,031	14,860	14,860	14,860	14,860	14,860

(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 2023-24 Budget to Parliament on 11 May 2023, are outlined below:

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
New Initiatives					
Western Australian Public Sector Learning Initiative	-	-	(21)	(39)	(45)
Western Australian Public Sector Learning Initiative - Build and Run Costs ^(a)	-	-	4,886	11,563	12,696
Other					
2024-25 Streamlined Budget Process Incentive Funding.....	-	787	-	-	-
Public Sector Training Programs.....	143	468	551	455	487
Regional Workers Incentives Allowance Payments.....	(9)	(9)	(9)	(9)	(9)
Salaries and Allowances Tribunal	-	-	3	3	17
State Fleet Updates.....	(5)	(2)	-	1	-

(a) Capital expenditure for the Western Australian Public Sector Learning Initiative is reflected in the Commission's Asset Investment Program.

Significant Issues Impacting the Agency

1. The Western Australian Public Sector Learning Initiative is a new program being developed to deliver high-quality training to the State's 35,000 non-frontline public sector employees. The initiative will deliver a large suite of courses tailored specifically to the sector's context and the skills needed in core areas such as finance, procurement, contract management, integrity, policy, workforce planning and customer service. An initial investment to build the courses will be made in 2025-26, with courses available in late 2025 and running in the outyears. The initiative will make the approach to training in the sector less fragmented, more efficient, and ensure a skilled and capable workforce for now and the future.
 - 1.1. The initiative will be delivered through a one-off allocation of new funding for build costs in 2025-26, with running costs over 2025-26 to 2027-28 being offset by matching expense reductions across the participating agencies' approved budgets.
2. New training has been developed to lift the capabilities of Senior Executive Service (SES) members and Chief Finance Officers (CFOs) as there are currently no programs aimed at these two distinct groups. A bespoke SES program is focused on critical development for the sector's most senior leaders in the areas of leadership, culture and policy. For CFOs, there is a tailored program to ensure these knowledge leaders have the leadership skills to be successful in their roles.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Public Sector Leadership.....	12,593	15,520	14,622	15,709	15,855	17,639	17,983
2. Assistance and Support.....	9,207	7,511	9,218	9,791	14,356	18,745	20,071
3. Oversight and Reporting.....	8,960	8,773	8,153	8,324	8,170	9,300	9,467
Total Cost of Services.....	30,760	31,804	31,993	33,824	38,381	45,684	47,521

Outcomes and Key Effectiveness Indicators ^(a)

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Outcome: An efficient and effective public sector that operates with integrity:					
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance integrity within their organisations	94%	90%	91%	90%	
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance the effectiveness and efficiency of their organisations.....	84%	90%	84%	90%	
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance diversity and inclusion within their organisations	85%	87%	81%	87%	

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

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

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	12,593	15,520	14,622	15,709	
Less Income	41	108	108	108	
Net Cost of Service	12,552	15,412	14,514	15,601	
Employees (Full-Time Equivalents)	51	62	61	64	
Efficiency Indicators					
Average cost per leadership development product, program or training hour	\$123	\$114	\$119	\$119	
Average cost per workforce development program, product or training hour	\$128	\$131	\$123	\$131	

2. Assistance and Support

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	9,207	7,511	9,218	9,791	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	9,207	7,511	9,218	9,791	
Employees (Full-Time Equivalents)	41	40	44	44	
Efficiency Indicators					
Average cost per hour of assistance and support provided	\$116	\$95	\$108	\$106	1
Average cost per public administration, standards and integrity program, product or training hour	\$118	\$98	\$117	\$158	2

Explanation of Significant Movements

(Notes)

- The increase in the 2023-24 Estimated Actual and the 2024-25 Budget Target compared to the 2023-24 Budget is primarily related to the reallocation of full-time equivalents to reflect the planning stage of the Western Australian Public Sector Learning Initiative.
- The increase in the 2023-24 Estimated Actual compared to the 2023-24 Budget is due to the reallocation of corporate overheads related to the Western Australian Public Sector Learning Initiative. The increase in the 2024-25 Budget Target compared to the 2023-24 Estimated Actual is primarily related to increased ICT costs allocated to this efficiency indicator.

3. Oversight and Reporting

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	8,960	8,773	8,153	8,324	
Less Income	nil	nil	nil	nil	
Net Cost of Service	8,960	8,773	8,153	8,324	
Employees (Full-Time Equivalents)	45	47	45	42	
Efficiency Indicators					
Average cost per hour addressing legislative and policy development	\$114	\$92	\$90	\$115	1
Average cost per hour of performance and oversight activity	\$100	\$96	\$92	\$99	
Percentage of oversight actions completed within target timeframes	91%	90%	95%	90%	

Explanation of Significant Movements

(Notes)

- The increase in the 2024-25 Budget Target compared to the 2023-24 Budget and the 2023-24 Estimated Actual primarily reflects the increased ICT cost allocation to this efficiency indicator.

Asset Investment Program

1. The Commission's 2024-25 Asset Investment Program remains focused on the ongoing replacement of computing equipment to ensure effective delivery of services.
2. In 2025-26, the Commission will commence the build phase of the Western Australian Public Sector Learning Initiative.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
COMPLETED WORKS							
Replacement of Computing Equipment - 2023-24 Program	109	109	109	-	-	-	-
NEW WORKS							
Replacement of Computing Equipment							
2024-25 Program.....	109	-	-	109	-	-	-
2025-26 Program.....	109	-	-	-	109	-	-
2026-27 Program.....	109	-	-	-	-	109	-
2027-28 Program.....	109	-	-	-	-	-	109
Western Australian Public Sector Learning Initiative	19,200	-	-	-	19,200	-	-
Total Cost of Asset Investment Program	19,745	109	109	109	19,309	109	109
FUNDED BY							
Capital Appropriation.....			-	-	19,200	-	-
Holding Account			109	109	109	109	109
Total Funding.....			109	109	19,309	109	109

Financial Statements

Income Statement

Expenses

1. The increase in supplies and services in the 2024-25 Budget Year compared to the 2023-24 Estimated Actual largely reflects the costs associated with developing the prototype jobs board, the direct access data transformation process, and delivering new training and development programs including the CFO leadership program and SES development program. The increases over the outyears predominantly reflect the costs associated with implementing and delivering the Western Australian Public Sector Learning Initiative.
2. The increase in the depreciation and amortisation in the 2026-27 and 2027-28 Outyears compared to the 2025-26 Outyear reflects the design and build of the Western Australian Public Sector Learning Initiative.

Income

3. The increase in service appropriations in the outyears compared to the 2024-25 Budget Year predominantly reflects the funding for the implementation and delivery of the Western Australian Public Sector Learning Initiative.
4. The increase in other revenue from Government in the 2024-25 Budget Year and outyears compared to the 2023-24 Estimated Actual is mostly due to the introduction of new training programs that include the CFO leadership program, the SES development program and an increase in the number of participants in the graduate development program.

Statement of Financial Position

5. The increase in intangible assets from the 2025-26 Outyear reflects the cost associated with the design and build of the Western Australian Public Sector Learning Initiative.

INCOME STATEMENT (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	21,047	22,279	22,321	22,933	24,424	25,042	25,665
Grants and subsidies ^(c)	28	18	18	18	18	18	18
Supplies and services	6,488	6,538	6,630	7,848	10,912	13,756	14,971
Accommodation	2,560	2,547	2,547	2,547	2,547	2,547	2,547
Depreciation and amortisation	123	90	147	146	147	3,988	3,988
Finance and interest costs	3	6	4	6	7	7	6
Other expenses	511	326	326	326	326	326	326
TOTAL COST OF SERVICES	30,760	31,804	31,993	33,824	38,381	45,684	47,521
Income							
Other revenue	41	108	108	108	120	142	142
Total Income	41	108	108	108	120	142	142
NET COST OF SERVICES	30,719	31,696	31,885	33,716	38,261	45,542	47,379
INCOME FROM GOVERNMENT							
Service appropriations	27,441	28,609	28,604	30,081	34,579	38,031	39,836
Resources received free of charge	1,008	1,804	1,804	1,812	1,812	1,812	1,812
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	5	14	5	5	5	5	5
Other revenues	984	1,297	1,297	1,846	1,893	1,882	1,914
TOTAL INCOME FROM GOVERNMENT	29,438	31,724	31,710	33,744	38,289	41,730	43,567
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(1,281)	28	(175)	28	28	(3,812)	(3,812)

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 137, 150 and 150 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Public Sector Programs	28	18	18	18	18	18	18
TOTAL	28	18	18	18	18	18	18

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets.....	14,617	15,554	14,400	14,326	14,252	14,178	14,104
Holding Account receivables	109	109	109	109	109	109	109
Receivables	753	752	753	753	781	778	775
Other.....	392	307	392	392	392	392	392
Total current assets.....	15,871	16,722	15,654	15,580	15,534	15,457	15,380
NON-CURRENT ASSETS							
Holding Account receivables	6,717	6,698	6,695	6,732	6,770	6,809	6,848
Property, plant and equipment.....	408	462	328	384	395	394	386
Intangibles	205	188	191	177	19,363	15,509	11,655
Restricted cash.....	386	477	460	534	608	682	756
Other.....	2	-	2	2	2	2	2
Total non-current assets.....	7,718	7,825	7,676	7,829	27,138	23,396	19,647
TOTAL ASSETS	23,589	24,547	23,330	23,409	42,672	38,853	35,027
CURRENT LIABILITIES							
Employee provisions.....	4,114	3,823	4,114	4,114	4,114	4,114	4,114
Payables.....	1,049	1,116	1,049	1,049	1,049	1,049	1,049
Borrowings and leases	22	33	24	29	32	33	33
Other.....	116	115	116	116	116	116	116
Total current liabilities.....	5,301	5,087	5,303	5,308	5,311	5,312	5,312
NON-CURRENT LIABILITIES							
Employee provisions.....	881	771	881	881	881	881	881
Borrowings and leases	51	73	45	61	66	61	49
Total non-current liabilities.....	932	844	926	942	947	942	930
TOTAL LIABILITIES	6,233	5,931	6,229	6,250	6,258	6,254	6,242
EQUITY							
Contributed equity.....	145	145	145	145	19,345	19,345	19,345
Accumulated surplus/(deficit).....	17,211	18,471	16,956	17,014	17,069	13,254	9,440
Total equity	17,356	18,616	17,101	17,159	36,414	32,599	28,785
TOTAL LIABILITIES AND EQUITY	23,589	24,547	23,330	23,409	42,672	38,853	35,027

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations	27,349	28,519	28,517	29,935	34,432	37,883	39,688
Capital appropriation.....	33	28	25	26	19,227	28	29
Holding Account drawdowns	109	109	109	109	109	109	109
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund	5	14	5	5	5	5	5
Other.....	1,022	1,297	1,297	1,846	1,893	1,882	1,914
Net cash provided by Government	28,518	29,967	29,953	31,921	55,666	39,907	41,745
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(20,446)	(22,279)	(22,321)	(22,933)	(24,424)	(25,042)	(25,665)
Grants and subsidies	(28)	(18)	(18)	(18)	(18)	(18)	(18)
Supplies and services.....	(5,676)	(5,062)	(5,154)	(6,364)	(9,428)	(12,272)	(13,487)
Accommodation.....	(2,562)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)
GST payments.....	(816)	(655)	(655)	(655)	(655)	(655)	(655)
Finance and interest costs.....	(3)	(6)	(4)	(6)	(7)	(7)	(6)
Other payments	(731)	(326)	(326)	(326)	(326)	(326)	(326)
Receipts (b)							
GST receipts.....	809	655	655	655	655	655	655
Other receipts	74	108	108	108	120	142	142
Net cash from operating activities	(29,379)	(29,830)	(29,962)	(31,786)	(36,330)	(39,770)	(41,607)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(136)	(109)	(109)	(109)	(19,309)	(109)	(109)
Net cash from investing activities	(136)	(109)	(109)	(109)	(19,309)	(109)	(109)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(31)	(28)	(25)	(26)	(27)	(28)	(29)
Net cash from financing activities	(31)	(28)	(25)	(26)	(27)	(28)	(29)
NET INCREASE/(DECREASE) IN CASH HELD.....	(1,028)	-	(143)	-	-	-	-
Cash assets at the beginning of the reporting period	16,031	16,031	15,003	14,860	14,860	14,860	14,860
Cash assets at the end of the reporting period	15,003	16,031	14,860	14,860	14,860	14,860	14,860

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

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

NET APPROPRIATION DETERMINATION (a)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Sale of Goods and Services							
Other ^(b)	1,022	1,297	1,297	1,846	1,893	1,882	1,914
GST Receipts							
GST Input Credits.....	804	635	635	635	635	635	635
GST Receipts on Sales.....	5	20	20	20	20	20	20
Other Receipts							
Other Receipts.....	74	108	108	108	120	142	142
TOTAL	1,905	2,060	2,060	2,609	2,668	2,679	2,711

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

(b) The increase in the 2024-25 Budget Year compared to the 2023-24 Estimated Actual is mostly due to the introduction of new training programs that includes the CFO leadership program and the SES development program, and an increase in the number of participants in the graduate development program.

Division 5 **Governor's Establishment**

Part 2 **Government Administration**

Appropriations, Expenses and Cash Assets

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 8 Net amount appropriated to deliver services	2,946	2,738	2,738	2,363	2,392	2,420	1,716
Amount Authorised by Other Statutes							
- Governor's Establishment Act 1992.....	5,162	4,687	5,060	5,084	4,982	5,113	5,323
- Salaries and Allowances Act 1975.....	583	599	621	667	687	704	724
Total appropriations provided to deliver services	8,691	8,024	8,419	8,114	8,061	8,237	7,763
CAPITAL							
Item 103 Capital Appropriation	280	80	86	38	38	38	37
TOTAL APPROPRIATIONS	8,971	8,104	8,505	8,152	8,099	8,275	7,800
EXPENSES							
Total Cost of Services	8,678	8,313	8,515	8,695	8,637	8,813	7,933
Net Cost of Services ^(a)	8,675	8,313	8,515	8,695	8,637	8,813	7,806
CASH ASSETS ^(b)	1,229	400	494	509	524	547	563

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Establishment's Income Statement since presentation of the 2023-24 Budget to Parliament on 11 May 2023, are outlined below:

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
New Initiative					
Maintenance Program	-	500	500	500	-
Ongoing Initiatives					
Cyber Security Enhancements	-	33	34	35	36
Government House Security	-	552	570	588	-
Other					
Public Sector Wages Policy.....	172	-	-	-	-
Salaries and Allowances Tribunal	22	53	58	59	79
Staffing for Governor's Program.....	-	125	134	138	142
State Fleet Updates.....	8	11	10	8	11

Significant Issues Impacting the Agency

1. His Excellency the Honourable Chris Dawson AC APM was sworn in on 15 July 2022, as the State's 34th Governor. The Establishment will continue to provide support and advice for the Governor's constitutional role, the advocacy of Western Australia's strategic interests, and support for a range of front-line community organisations.
2. In 2024-25, a key focus for the Establishment will be the administration and promotion of the Governor's priorities which include supporting the wellbeing of Aboriginal people, strengthening institutional trust, development of young leaders, children's progress, and volunteering.
3. The Establishment will continue its commitment to the preservation, presentation and community use of Government House, the Ballroom and the Gardens, which, in the 2023 calendar year, have seen more than 70,000 people attend free community events and functions within the precinct.
4. Planning and preparation is underway for a possible Royal Tour in late 2024.

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

The following table illustrates the relationship between the Establishment's services and the desired outcomes. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

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

Service Summary

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Effective Support to the Governor	3,741	3,301	3,406	3,674	3,667	3,752	3,377
2. Management of the Governor's Establishment.....	4,937	5,012	5,109	5,021	4,970	5,061	4,556
Total Cost of Services.....	8,678	8,313	8,515	8,695	8,637	8,813	7,933

Services and Key Efficiency Indicators

1. Effective Support to the Governor

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service	\$'000 3,741	\$'000 3,301	\$'000 3,406	\$'000 3,674	
Less Income	nil	nil	nil	nil	
Net Cost of Service	3,741	3,301	3,406	3,674	
Employees (Full-Time Equivalents)	20	20	20	20	

2. Management of the Governor's Establishment

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service	\$'000 4,937	\$'000 5,012	\$'000 5,109	\$'000 5,021	
Less Income	3	nil	nil	nil	
Net Cost of Service	4,934	5,012	5,109	5,021	
Employees (Full-Time Equivalents)	18	18	18	18	

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
WORKS IN PROGRESS							
Government House Restoration and Refurbishment - Maintenance Program	2,015	1,319	116	116	116	116	116
COMPLETED WORKS							
Government House Restoration and Refurbishment							
Accessibility	500	500	500	-	-	-	-
Cultural Activation	50	50	50	-	-	-	-
Security System	1,605	1,605	250	-	-	-	-
Total Cost of Asset Investment Program	4,170	3,474	916	116	116	116	116
FUNDED BY							
Capital Appropriation			50	-	-	-	-
Holding Account			116	116	116	116	116
Internal Funds and Balances			750	-	-	-	-
Total Funding			916	116	116	116	116

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	5,651	5,462	5,621	5,689	5,603	5,751	5,981
Supplies and services	1,706	1,187	1,176	1,243	1,273	1,303	690
Accommodation	638	893	893	928	928	928	428
Depreciation and amortisation	519	633	639	649	650	650	649
Finance and interest costs	1	5	7	7	4	2	6
Other expenses	163	133	179	179	179	179	179
TOTAL COST OF SERVICES	8,678	8,313	8,515	8,695	8,637	8,813	7,933
Income							
Sale of goods and services	-	-	-	-	-	-	127
Other revenue	3	-	-	-	-	-	-
Total Income	3	-	-	-	-	-	127
NET COST OF SERVICES	8,675	8,313	8,515	8,695	8,637	8,813	7,806
INCOME FROM GOVERNMENT							
Service appropriations	8,691	8,024	8,419	8,114	8,061	8,237	7,763
Resources received free of charge	17	30	30	30	30	30	30
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	-	-	500	500	500	-
Other appropriations	-	201	-	-	-	-	-
TOTAL INCOME FROM GOVERNMENT	8,708	8,255	8,449	8,644	8,591	8,767	7,793
SURPLUS/(DEFICIENCY) FOR THE PERIOD	33	(58)	(66)	(51)	(46)	(46)	(13)

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 32, 38 and 38 respectively.

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets.....	1,121	303	385	400	415	438	454
Receivables.....	46	37	46	46	46	46	46
Other.....	144	147	144	144	144	144	144
Total current assets.....	1,311	487	575	590	605	628	644
NON-CURRENT ASSETS							
Holding Account receivables.....	4,558	5,084	5,090	5,632	6,175	6,718	7,260
Property, plant and equipment.....	45,760	41,512	46,140	45,607	45,073	44,539	44,127
Restricted cash.....	108	97	109	109	109	109	109
Total non-current assets.....	50,426	46,693	51,339	51,348	51,357	51,366	51,496
TOTAL ASSETS.....	51,737	47,180	51,914	51,938	51,962	51,994	52,140
CURRENT LIABILITIES							
Employee provisions.....	665	522	647	620	593	566	539
Payables.....	-	14	5	10	15	20	25
Borrowings and leases.....	4	23	32	32	32	11	32
Other.....	11	107	11	11	11	11	11
Total current liabilities.....	680	666	695	673	651	608	607
NON-CURRENT LIABILITIES							
Employee provisions.....	125	130	136	154	168	182	196
Borrowings and leases.....	16	45	64	37	7	4	68
Total non-current liabilities.....	141	175	200	191	175	186	264
TOTAL LIABILITIES.....	821	841	895	864	826	794	871
EQUITY							
Contributed equity.....	13,388	13,551	13,557	13,663	13,771	13,881	13,963
Accumulated surplus/(deficit).....	3,040	2,846	2,974	2,923	2,877	2,831	2,818
Reserves.....	34,488	29,942	34,488	34,488	34,488	34,488	34,488
Total equity.....	50,916	46,339	51,019	51,074	51,136	51,200	51,269
TOTAL LIABILITIES AND EQUITY.....	51,737	47,180	51,914	51,938	51,962	51,994	52,140

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations	8,085	7,382	7,771	7,456	7,402	7,578	7,105
Capital appropriation.....	280	80	86	38	38	38	37
Holding Account drawdowns	116	116	116	116	116	116	116
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	-	-	500	500	500	-
Digital Capability Fund	37	83	83	68	70	72	36
Administered appropriations	-	201	-	-	-	-	-
Net cash provided by Government	8,518	7,862	8,056	8,178	8,126	8,304	7,294
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(5,577)	(5,469)	(5,578)	(5,648)	(5,566)	(5,714)	(5,944)
Supplies and services	(1,809)	(1,152)	(1,191)	(1,258)	(1,288)	(1,318)	(705)
Accommodation.....	(638)	(893)	(893)	(928)	(928)	(928)	(428)
GST payments.....	(324)	(154)	(154)	(110)	(111)	(111)	(111)
Finance and interest costs.....	(1)	(5)	(7)	(7)	(4)	(2)	(6)
Other payments	(163)	(133)	(179)	(179)	(179)	(179)	(179)
Receipts (b)							
Sale of goods and services.....	-	-	-	-	-	-	127
GST receipts.....	332	154	154	110	111	111	111
Other receipts	4	-	-	-	-	-	-
Net cash from operating activities	(8,176)	(7,652)	(7,848)	(8,020)	(7,965)	(8,141)	(7,135)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(858)	(666)	(916)	(116)	(116)	(116)	(116)
Proceeds from sale of non-current assets	2	-	-	-	-	-	-
Net cash from investing activities	(856)	(666)	(916)	(116)	(116)	(116)	(116)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(23)	(19)	(27)	(27)	(30)	(24)	(27)
Net cash from financing activities	(23)	(19)	(27)	(27)	(30)	(24)	(27)
NET INCREASE/(DECREASE) IN CASH HELD.....							
	(537)	(475)	(735)	15	15	23	16
Cash assets at the beginning of the reporting period	1,766	875	1,229	494	509	524	547
Cash assets at the end of the reporting period	1,229	400	494	509	524	547	563

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

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

NET APPROPRIATION DETERMINATION (a)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Sale of Goods and Services							
Sale of Goods and Services	-	-	-	-	-	-	127
GST Receipts							
GST Receipts on Sales	-	2	-	-	-	-	-
GST Input Credits	332	152	154	110	111	111	111
Other Receipts							
Recoups of Expenses	4	-	-	-	-	-	-
TOTAL	336	154	154	110	111	111	238

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

Appropriations, Expenses and Cash Assets

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 9 Net amount appropriated to deliver services	7,980	11,281	12,396	38,666	8,103	8,100	8,128
Amount Authorised by Other Statutes							
- Electoral Act 1907	800	1,600	2,346	11,000	-	-	-
- Industrial Relations Act 1979	116	116	116	116	116	116	116
- Salaries and Allowances Act 1975	526	531	548	563	582	596	610
Total appropriations provided to deliver services	9,422	13,528	15,406	50,345	8,801	8,812	8,854
CAPITAL							
Item 104 Capital Appropriation	14	14	356	410	16	16	16
TOTAL APPROPRIATIONS	9,436	13,542	15,762	50,755	8,817	8,828	8,870
EXPENSES							
Total Cost of Services	12,588	18,196	21,574	51,700	15,206	10,317	15,259
Net Cost of Services ^(a)	11,666	12,508	14,386	51,612	8,018	10,229	8,071
CASH ASSETS ^(b)	283	1,751	1,383	283	1,426	132	846

(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 2023-24 Budget to Parliament on 11 May 2023, are outlined below:

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
New Initiatives					
<i>Electoral Amendment (Finance and Other Matters) Act 2023</i>					
Electoral Expenditure Reimbursement	-	6,502	-	-	-
Implementation and Ongoing Costs	618	1,272	1,038	1,065	1,091
Western Australian Public Sector Learning Initiative	-	-	(6)	(11)	(12)
Other					
2024-25 Streamlined Budget Process Incentive Funding	-	241	-	-	-
2025 State General Election	-	7,300	-	-	-
Government Office Accommodation	(3)	(399)	(422)	(616)	(811)
Rockingham By-Election	921	-	-	-	-
Salaries and Allowances Tribunal	17	27	42	54	68
State Fleet Updates	(11)	(4)	(1)	-	2

Significant Issues Impacting the Agency

1. The Commission will conduct the 2025 State General Election in March 2025. Planning has been underway to ensure the Commission is prepared for this crucial democratic electoral event. The Commission faces increased pressures in 2025 in an electoral environment characterised by temporary staff attraction challenges, competing with misinformation and disinformation within the community around the conduct of elections and a competitive accommodation market, making it difficult to identify and procure election-related accommodation. Additional funding has been secured to support these pressures.
2. The Commission has been delivering a number of extraordinary local government elections. Legislative changes to local government elections in 2023 have reduced the overall need for extraordinary local government elections, with several vacancies having been filled through the new backfilling provisions. The Commission expects to continue to deliver a number of extraordinary local government elections in the lead up to the 2025 State General Election.
3. Efforts continue to increase engagement with Aboriginal and culturally and linguistically diverse electors as the Commission has funded additional staff by redirecting priorities towards building partnerships with these communities. It is hoped that these partnerships can improve participation both as electors and temporary election workers in the democratic system at State and local government election events.
4. Implementation of the *Electoral Amendment (Finance and Other Matters) Act 2023*, effective 1 July 2024, requires major changes including new services designed to make voting easier and additional regulatory functions concerning how-to-vote cards, election campaign workers and the funding and disclosure of election costs. The Commission will dedicate existing and new resources towards implementing these changes by March 2025.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients.....	12,588	18,196	21,574	51,700	15,206	10,317	15,259
Total Cost of Services.....	12,588	18,196	21,574	51,700	15,206	10,317	15,259

Outcomes and Key Effectiveness Indicators ^(a)

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: Western Australian electors participate in independent and impartial elections or referenda conducted by the Commission as part of democratic processes:					
The number of relevant breaches of 'Declaration by Officer' Form 1 upheld by a Court of Disputed Returns ^(b)	nil	nil	nil	nil	
Percentage of eligible Western Australian electors on the State electoral roll ^(c)	95.1%	95.8%	95.6%	97%	
Percentage of enrolled electors voting in State general elections (or by-elections) or referenda ^(d)	47.7%	n.a.	74.5%	90%	1
Average percentage of enrolled electors voting in local government ordinary (or extraordinary) postal elections or referenda conducted by the Commission ^(e)	20%	30%	30.5%	31%	

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

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

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

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

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

Explanation of Significant Movements

(Notes)

- The 2022-23 Actual reflects the actual participation rate of enrolled voters in the North West Central By-election held in September 2022 and the 2023-24 Estimated Actual reflects the actual participation rate of enrolled voters in the Rockingham By-election held in July 2023. The 2024-25 Budget Target reflects the expected participation rate of enrolled voters for the 2025 State General Election.

Services and Key Efficiency Indicators

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

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service	\$'000 12,588	\$'000 18,196	\$'000 21,574	\$'000 51,700	1
Less Income	922	5,688	7,188	88	2
Net Cost of Service	11,666	12,508	14,386	51,612	
Employees (Full-Time Equivalents)	51	57	57	57	
Efficiency Indicators					
Average cost per elector of providing electoral services (enrolment and election management) ^(a)	\$4.98	\$4.51	\$5.53	\$5.43	
Average cost per elector of conducting State general elections (or by-elections) or referenda events	\$65.87	n.a.	\$40.92	\$17.86	3
Average cost per elector of conducting local government ordinary (or extraordinary) elections conducted by the Commission	\$2.30	\$5.11	\$5.18	\$4.55	

(a) The indicator reflects the fixed average cost per elector of maintaining readiness for any State election.

Explanation of Significant Movements

(Notes)

- The increase in the Total Cost of Service for the 2024-25 Budget Target compared with the 2023-24 Estimated Actual reflects increased costs associated with conducting the 2025 State General Election in March 2025.
- The decrease in income of \$7.1 million for the 2024-25 Budget Target compared to the 2023-24 Estimated Actual reflects the expected recoup of costs associated with conducting the local government ordinary biennial elections in October 2023.
- The 2022-23 Actual represents the costs per elector of conducting the North West Central By-election and the 2023-24 Estimated Actual represents the costs per elector of conducting the Rockingham By-election. The 2024-25 Budget Target reflects the expected cost per elector of conducting the 2025 State General Election.

Asset Investment Program

- The Commission continues to implement its Strategic Asset Plan with the focus on asset replacement and ICT upgrades. Following the assent of the *Electoral Amendment (Finance and Other Matters) Act 2023* in December 2023 and the amended reporting provisions related to the disclosure of political contributions, the Commission will spend \$750,000 over 2023-24 and 2024-25 on the procurement, development and implementation of the Online Funding Disclosure System.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
WORKS IN PROGRESS							
Online Donation Systems - Online Funding Disclosure System.....	750	350	350	400	-	-	-
COMPLETED WORKS							
Asset Replacement - 2023-24 Program	50	50	50	-	-	-	-
ICT System Upgrade - 2023-24 Program	217	217	217	-	-	-	-
NEW WORKS							
Asset Replacement							
2024-25 Program.....	50	-	-	50	-	-	-
2025-26 Program.....	50	-	-	-	50	-	-
ICT System Upgrade							
2024-25 Program.....	250	-	-	250	-	-	-
2025-26 Program.....	217	-	-	-	217	-	-
2026-27 Program.....	267	-	-	-	-	267	-
2027-28 Program.....	267	-	-	-	-	-	267
Total Cost of Asset Investment Program	2,118	617	617	700	267	267	267
FUNDED BY							
Capital Appropriation.....			350	400	-	-	-
Holding Account			267	300	267	267	267
Total Funding.....			617	700	267	267	267

Financial Statements

Income Statement

Expenses

- The increase of \$32.1 million in Total Cost of Services for the 2024-25 Budget Year compared with the 2023-24 Estimated Actual reflects costs associated with conducting the 2025 State General Election in March.

Income

- The decrease of \$7.1 million in sale of goods and services for the 2024-25 Budget Year compared with the 2023-24 Estimated Actual reflects income associated with conducting the local government ordinary elections in October 2023.

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

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits (b)	6,281	6,844	7,197	14,554	7,068	6,328	7,420
Grants and subsidies (c)	9	-	46	11,000	-	-	-
Supplies and services	3,310	8,880	11,127	22,623	6,634	2,928	6,840
Accommodation	1,182	982	979	710	583	254	80
Depreciation and amortisation	647	275	266	271	274	276	277
Finance and interest costs	2	3	1	2	3	3	4
Other expenses	1,157	1,212	1,958	2,540	644	528	638
TOTAL COST OF SERVICES	12,588	18,196	21,574	51,700	15,206	10,317	15,259
Income							
Sale of goods and services	919	5,687	7,187	87	7,187	87	7,187
Other revenue	3	1	1	1	1	1	1
Total Income	922	5,688	7,188	88	7,188	88	7,188
NET COST OF SERVICES	11,666	12,508	14,386	51,612	8,018	10,229	8,071
INCOME FROM GOVERNMENT							
Service appropriations	9,422	13,528	15,406	50,345	8,801	8,812	8,854
Resources received free of charge	109	63	63	150	150	150	150
Other revenues	19	17	17	17	17	17	17
TOTAL INCOME FROM GOVERNMENT	9,550	13,608	15,486	50,512	8,968	8,979	9,021
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(2,116)	1,100	1,100	(1,100)	950	(1,250)	950

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 51, 57 and 57 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Public Funding of Political Parties and Candidates in State Elections	9	-	46	11,000	-	-	-
TOTAL	9	-	46	11,000	-	-	-

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets	189	1,623	1,272	153	1,275	34	748
Holding Account receivables	267	300	300	267	267	267	267
Receivables	173	143	173	173	173	174	175
Other	136	163	136	136	224	267	417
Total current assets	765	2,229	1,881	729	1,939	742	1,607
NON-CURRENT ASSETS							
Holding Account receivables	526	501	492	496	503	512	522
Property, plant and equipment	308	601	334	322	308	343	326
Intangibles	1,878	1,879	2,235	2,642	2,656	2,663	2,670
Restricted cash	94	128	111	130	151	98	98
Total non-current assets	2,806	3,109	3,172	3,590	3,618	3,616	3,616
TOTAL ASSETS	3,571	5,338	5,053	4,319	5,557	4,358	5,223
CURRENT LIABILITIES							
Employee provisions	1,584	1,279	1,584	1,584	1,584	1,584	1,584
Payables	210	268	210	177	229	229	144
Borrowings and leases	30	17	18	14	19	19	19
Other	138	-	138	138	138	138	138
Total current liabilities	1,962	1,564	1,950	1,913	1,970	1,970	1,885
NON-CURRENT LIABILITIES							
Employee provisions	188	211	188	188	424	424	424
Borrowings and leases	15	22	36	31	10	45	29
Total non-current liabilities	203	233	224	219	434	469	453
TOTAL LIABILITIES	2,165	1,797	2,174	2,132	2,404	2,439	2,338
EQUITY							
Contributed equity	382	259	755	1,163	1,179	1,195	1,211
Accumulated surplus/(deficit)	1,024	3,282	2,124	1,024	1,974	724	1,674
Total equity	1,406	3,541	2,879	2,187	3,153	1,919	2,885
TOTAL LIABILITIES AND EQUITY	3,571	5,338	5,053	4,319	5,557	4,358	5,223

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations	9,147	13,253	15,140	50,074	8,527	8,536	8,577
Capital appropriation.....	14	14	356	410	16	16	16
Holding Account drawdowns	267	267	267	300	267	267	267
Other.....	18	17	17	17	17	17	17
Net cash provided by Government	9,446	13,551	15,780	50,801	8,827	8,836	8,877
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(5,574)	(6,582)	(6,935)	(14,554)	(6,832)	(6,328)	(7,420)
Grants and subsidies	(9)	-	(46)	(11,000)	-	-	-
Supplies and services.....	(3,513)	(8,668)	(10,915)	(21,938)	(6,510)	(2,704)	(6,747)
Accommodation.....	(1,110)	(982)	(979)	(710)	(583)	(254)	(80)
GST payments.....	(543)	(615)	(615)	(780)	(201)	(202)	(202)
Finance and interest costs.....	(2)	(3)	(1)	(2)	(3)	(3)	(4)
Other payments	(1,300)	(1,623)	(2,369)	(3,075)	(661)	(645)	(816)
Receipts (b)							
Sale of goods and services.....	900	5,687	7,187	87	7,187	87	7,187
GST receipts.....	522	615	615	780	201	201	201
Other receipts	73	1	1	1	1	1	1
Net cash from operating activities	(10,556)	(12,170)	(14,057)	(51,191)	(7,401)	(9,847)	(7,880)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(357)	(267)	(617)	(700)	(267)	(267)	(267)
Net cash from investing activities	(357)	(267)	(617)	(700)	(267)	(267)	(267)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(1)	(14)	(1,506)	(10)	(16)	(16)	(16)
Proceeds from borrowings.....	-	-	1,500	-	-	-	-
Net cash from financing activities	(1)	(14)	(6)	(10)	(16)	(16)	(16)
NET INCREASE/(DECREASE) IN CASH HELD.....	(1,468)	1,100	1,100	(1,100)	1,143	(1,294)	714
Cash assets at the beginning of the reporting period	1,751	651	283	1,383	283	1,426	132
Cash assets at the end of the reporting period	283	1,751	1,383	283	1,426	132	846

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

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

NET APPROPRIATION DETERMINATION (a)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Sale of Goods and Services							
Election Services Recoups							
Local Government	881	5,600	7,100	-	7,100	-	7,100
Non-Parliamentary Elections	95	87	87	87	87	87	87
Other Government Agencies	14	17	17	17	17	17	17
GST Receipts							
GST Receipt on Sales	522	615	615	780	201	201	201
Other Receipts							
State Fleet Updates	1	1	1	1	1	1	1
TOTAL	1,513	6,320	7,820	885	7,406	306	7,406

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
INCOME							
Fines							
Non-Voters	76	-	-	600	900	-	-
TOTAL ADMINISTERED INCOME	76	-	-	600	900	-	-
EXPENSES							
Other							
Payments to Consolidated Account	74	-	-	600	900	-	-
TOTAL ADMINISTERED EXPENSES	74	-	-	600	900	-	-

Division 7

Salaries and Allowances Tribunal

Part 2

Government Administration

Appropriations, Expenses and Cash Assets

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
DELIVERY OF SERVICES							
Item 10 Net amount appropriated to deliver services	1,034	1,071	1,071	1,099	1,083	1,103	1,126
Total appropriations provided to deliver services	1,034	1,071	1,071	1,099	1,083	1,103	1,126
CAPITAL							
Item 105 Capital Appropriation	3	3	3	3	4	3	3
TOTAL APPROPRIATIONS	1,037	1,074	1,074	1,102	1,087	1,106	1,129
EXPENSES							
Total Cost of Services	789	1,123	1,123	1,151	1,135	1,155	1,178
Net Cost of Services ^(a)	789	1,121	1,121	1,149	1,133	1,153	1,176
CASH ASSETS ^(b)	2,613	2,253	2,613	2,613	2,613	2,613	2,613

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Tribunal's Income Statement since presentation of the 2023-24 Budget to Parliament on 11 May 2023, are outlined below:

	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
New Initiative					
Western Australian Public Sector Learning Initiative	-	-	-	(1)	(1)
Other					
2024-25 Streamlined Budget Process Incentive Funding	-	30	-	-	-

Significant Issues Impacting the Agency

- As a result of the proclamation of the *Constitutional and Electoral Legislation Amendment (Electoral Equality) Act 2021*, the Tribunal has commenced consultation and research into the impact this will have on the allowances for Legislative Council members in the next term of Government. Consultation has included invitation for all four major parties to make a submission to the Tribunal on a range of issues that arise from the change to a single whole-of-State electorate. All parties have responded, and their feedback is being analysed together with feedback received from individual parliamentarians and those members of the public who responded to the call for submissions published in *The West Australian* in December 2023. The Tribunal has also established a small consultative group, comprising former Members of Parliament, to assist with deliberations.

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

The following table illustrates the relationship between the Tribunal's service and desired outcome. The key effectiveness indicators measure the extent of impact of the delivery of service on the achievement of its desired outcome. The key efficiency indicator monitors the relationship between the service delivered and the resources used to produce the service.

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

Service Summary

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Support Services to the Salaries and Allowances Tribunal	789	1,123	1,123	1,151	1,135	1,155	1,178
Total Cost of Services	789	1,123	1,123	1,151	1,135	1,155	1,178

Outcomes and Key Effectiveness Indicators

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: A fair and equitable system of remuneration for the Governor, Members of Parliament, Senior Government Officers, Local Government CEOs, Judicial and Magisterial Officers, superannuation benefits for Members of Parliament and fees, expenses and allowances for local government elected council members:					
Quantity - Determinations/Reports	20	20	24	22	1
Quality - Tribunal satisfaction with the quality of service provided.....	100%	100%	100%	100%	
Timeliness - Tribunal satisfaction with timeliness of service provided	100%	100%	100%	100%	
The extent to which the Tribunal is satisfied with the support services provided	100%	100%	100%	100%	

Explanation of Significant Movements

(Notes)

- The number of determinations issued by the Tribunal for the 2023-24 Estimated Actual is higher than the 2023-24 Budget and the 2022-23 Actual due to movement within the Special Division of the public service and new areas within the Tribunal's jurisdiction requiring determinations. The increase in the 2024-25 Budget Target compared to the 2023-24 Budget anticipates an increase in the number of determinations from annual inquiries, appointments, vacancies and restructures within the Tribunal's jurisdiction.

Services and Key Efficiency Indicators

1. Support Services to the Salaries and Allowances Tribunal

Support services assist the Tribunal to:

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	789	1,123	1,123	1,151	
Less Income	nil	2	2	2	
Net Cost of Service	789	1,121	1,121	1,149	
Employees (Full-Time Equivalents)	3	3	4	4	
Efficiency Indicators					
Average cost per determination report	\$39,450	\$56,150	\$46,792	\$52,318	1

Explanation of Significant Movements

(Notes)

1. The decrease in the 2023-24 Estimated Actual compared to the 2023-24 Budget reflects a higher volume of determinations undertaken in 2023-24 than expected. The increase in the 2024-25 Budget Target compared to the 2023-24 Estimated Actual primarily reflects a lower volume of determinations estimated to be undertaken in 2024-25.

Financial Statements

Income Statement

Expenses

- The increase in employee benefits from the 2023-24 Estimated Actual onwards reflects the creation of an additional position at the Tribunal in November 2023, funded by a reallocation of resources from supplies and services.

INCOME STATEMENT (Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(a)	523	578	654	750	764	783	802
Supplies and services	187	472	396	328	298	298	302
Accommodation	56	61	61	61	61	61	61
Depreciation and amortisation	6	3	3	3	3	3	3
Finance and interest costs	-	-	-	-	-	1	1
Other expenses	17	9	9	9	9	9	9
TOTAL COST OF SERVICES	789	1,123	1,123	1,151	1,135	1,155	1,178
Income							
Other revenue	-	2	2	2	2	2	2
Total Income	-	2	2	2	2	2	2
NET COST OF SERVICES	789	1,121	1,121	1,149	1,133	1,153	1,176
INCOME FROM GOVERNMENT							
Service appropriations	1,034	1,071	1,071	1,099	1,083	1,103	1,126
Resources received free of charge	109	50	50	50	50	50	50
Other revenues	2	-	-	-	-	-	-
TOTAL INCOME FROM GOVERNMENT	1,145	1,121	1,121	1,149	1,133	1,153	1,176
SURPLUS/(DEFICIENCY) FOR THE PERIOD	356	-	-	-	-	-	-

(a) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 3, 4 and 4 respectively.

**STATEMENT OF FINANCIAL POSITION
(Controlled)**

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
CURRENT ASSETS							
Cash assets.....	2,601	2,239	2,599	2,599	2,597	2,595	2,593
Receivables.....	5	10	5	5	5	5	5
Total current assets.....	2,606	2,249	2,604	2,604	2,602	2,600	2,598
NON-CURRENT ASSETS							
Holding Account receivables.....	89	92	92	95	98	101	104
Property, plant and equipment.....	9	9	6	3	17	14	11
Restricted cash.....	12	14	14	14	16	18	20
Total non-current assets.....	110	115	112	112	131	133	135
TOTAL ASSETS	2,716	2,364	2,716	2,716	2,733	2,733	2,733
CURRENT LIABILITIES							
Employee provisions.....	66	97	66	66	66	66	66
Payables.....	12	4	12	12	12	12	12
Borrowings and leases.....	3	3	3	3	4	4	4
Total current liabilities.....	81	104	81	81	82	82	82
NON-CURRENT LIABILITIES							
Employee provisions.....	70	50	70	70	70	70	70
Borrowings and leases.....	6	3	3	-	12	9	6
Total non-current liabilities.....	76	53	73	70	82	79	76
TOTAL LIABILITIES	157	157	154	151	164	161	158
EQUITY							
Accumulated surplus/(deficit).....	2,559	2,207	2,562	2,565	2,569	2,572	2,575
Total equity	2,559	2,207	2,562	2,565	2,569	2,572	2,575
TOTAL LIABILITIES AND EQUITY	2,716	2,364	2,716	2,716	2,733	2,733	2,733

**STATEMENT OF CASHFLOWS
(Controlled)**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations	1,031	1,068	1,068	1,096	1,080	1,100	1,123
Capital appropriation.....	3	3	3	3	4	3	3
Other.....	2	-	-	-	-	-	-
Net cash provided by Government	1,036	1,071	1,071	1,099	1,084	1,103	1,126
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(534)	(576)	(652)	(748)	(762)	(781)	(800)
Supplies and services.....	(78)	(425)	(349)	(281)	(251)	(251)	(255)
Accommodation.....	(56)	(61)	(61)	(61)	(61)	(61)	(61)
GST payments.....	(15)	(57)	(57)	(57)	(57)	(57)	(57)
Finance and interest costs.....	-	-	-	-	-	(1)	(1)
Other payments	(16)	(9)	(9)	(9)	(9)	(9)	(9)
Receipts (a)							
GST receipts.....	26	58	58	58	58	58	58
Other receipts	-	2	2	2	2	2	2
Net cash from operating activities.....	(673)	(1,068)	(1,068)	(1,096)	(1,080)	(1,100)	(1,123)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(3)	(3)	(3)	(3)	(4)	(3)	(3)
Net cash from financing activities	(3)	(3)	(3)	(3)	(4)	(3)	(3)
NET INCREASE/(DECREASE) IN CASH HELD.....	360	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	2,253	2,253	2,613	2,613	2,613	2,613	2,613
Cash assets at the end of the reporting period	2,613	2,253	2,613	2,613	2,613	2,613	2,613

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

NET APPROPRIATION DETERMINATION (a)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
GST Receipts							
GST Input Credit.....	26	58	58	58	58	58	58
Other Receipts							
Other Receipts.....	2	2	2	2	2	2	2
TOTAL	28	60	60	60	60	60	60

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

Appropriations, Expenses and Cash Assets

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
DELIVERY OF SERVICES							
Item 11 Net amount appropriated to deliver services	2,858	2,979	2,974	2,986	3,023	3,060	3,117
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	257	258	287	345	358	366	375
Total appropriations provided to deliver services	3,115	3,237	3,261	3,331	3,381	3,426	3,492
TOTAL APPROPRIATIONS	3,115	3,237	3,261	3,331	3,381	3,426	3,492
EXPENSES							
Total Cost of Services	3,120	3,477	3,500	3,571	3,621	3,657	3,732
Net Cost of Services ^(a)	3,110	3,477	3,500	3,571	3,621	3,657	3,732
CASH ASSETS ^(b)	1,060	1,102	1,060	1,060	1,060	1,060	1,060

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commissioner's Income Statement since presentation of the 2023-24 Budget to Parliament on 11 May 2023, are outlined below:

	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
New Initiative					
Western Australian Public Sector Learning Initiative	-	-	(2)	(4)	(4)
Other					
Salaries and Allowances Tribunal	29	81	87	88	97

Significant Issues Impacting the Agency

- Challenges with staff attraction and retention have impacted the Commissioner during 2023-24. The Commissioner has utilised temporary staff while undertaking extensive recruitment for vacant positions. Recruitment was significantly delayed due to the limited suitability of applicants, however all senior roles in the Commissioner's Office are now filled.
- Preparation of the Speaking Out Survey 2025 will commence during 2024-25 with anticipation that the Commissioner will survey up to 20,000 children and young people.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Consultation, Research and Promotion of the Wellbeing of Children and Young People	3,120	3,477	3,500	3,571	3,621	3,657	3,732
Total Cost of Services.....	3,120	3,477	3,500	3,571	3,621	3,657	3,732

Outcomes and Key Effectiveness Indicators ^(a)

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: The views and issues of children and young people are heard and acted upon:					
The extent to which children and young people in various regions of the State are consulted.....	4,512	2,000	2,000	2,000	
The extent to which issues impacting upon children and young people are researched, advocated and promoted	306	250	320	250	1

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

Explanation of Significant Movements

(Notes)

- The 2023-24 Estimated Actual is higher than the 2023-24 Budget and the 2024-25 Budget Target mainly due to increased advocacy role to both government and non-government sectors, including preparing submissions for legislative review and preparing and appearing at a higher-than-anticipated number of Parliamentary Inquiries.

Services and Key Efficiency Indicators

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

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service	\$'000 3,120	\$'000 3,477	\$'000 3,500	\$'000 3,571	
Less Income	10	nil	nil	nil	
Net Cost of Service	3,110	3,477	3,500	3,571	
Employees (Full-Time Equivalents)	16	16	17	17	
Efficiency Indicators					
Unit cost per child	\$330	\$912	\$570	\$581	1
Unit cost per representative	\$5,322	\$5,759	\$6,003	\$7,839	2

Explanation of Significant Movements

(Notes)

1. The decrease in the 2023-24 Estimated Actual compared to the 2023-24 Budget reflects a decrease in resourcing allocated to consultations with children and young people, as a result of the review of the organisational structure. The Commissioner is utilising online tools to reach the same number of children and young people at a reduced cost.
2. The increase in the 2024-25 Budget Target compared to the 2023-24 Estimated Actual is a result of the review of the organisational structure and subsequent recruitment into vacant positions in 2023-24. Additional resourcing has been internally reallocated to representations to enable increased research for, submissions to, and appearances at a growing number of Parliamentary Inquiries and to enable the Commissioner to undertake required advocacy work.

Financial Statements

INCOME STATEMENT ^(a)
(Controlled)

	2022-23	2023-24	2023-24 Estimated	2024-25 Budget Year	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Actual \$'000	\$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	2,123	2,389	2,418	2,498	2,549	2,586	2,655
Supplies and services	446	545	544	526	524	523	540
Accommodation	326	374	374	375	376	376	376
Depreciation and amortisation	8	20	16	16	16	16	5
Finance and interest costs	1	1	-	-	-	-	-
Other expenses	216	148	148	156	156	156	156
TOTAL COST OF SERVICES	3,120	3,477	3,500	3,571	3,621	3,657	3,732
Income							
Other revenue	10	-	-	-	-	-	-
Total Income	10	-	-	-	-	-	-
NET COST OF SERVICES	3,110	3,477	3,500	3,571	3,621	3,657	3,732
INCOME FROM GOVERNMENT							
Service appropriations	3,115	3,237	3,261	3,331	3,381	3,426	3,492
Resources received free of charge	200	240	240	240	240	240	240
TOTAL INCOME FROM GOVERNMENT	3,315	3,477	3,501	3,571	3,621	3,666	3,732
SURPLUS/(DEFICIENCY) FOR THE PERIOD	205	-	1	-	-	9	-

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 16, 17 and 17 respectively.

**STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)**

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets.....	1,018	1,067	1,018	1,018	1,018	1,018	1,018
Receivables.....	40	33	40	33	33	33	33
Total current assets.....	1,058	1,100	1,058	1,051	1,051	1,051	1,051
NON-CURRENT ASSETS							
Holding Account receivables.....	572	580	588	604	620	636	641
Property, plant and equipment.....	28	28	5	5	5	5	-
Restricted cash.....	42	35	42	42	42	42	42
Total non-current assets.....	642	643	635	651	667	683	683
TOTAL ASSETS	1,700	1,743	1,693	1,702	1,718	1,734	1,734
CURRENT LIABILITIES							
Employee provisions.....	205	315	205	205	205	205	205
Payables.....	50	45	50	50	50	50	50
Borrowings and leases ^(b)	4	5	-	-	-	-	-
Other.....	64	148	65	81	81	81	81
Total current liabilities.....	323	513	320	336	336	336	336
NON-CURRENT LIABILITIES							
Employee provisions.....	17	64	17	17	17	17	17
Borrowings and leases ^(b)	20	13	-	-	-	-	-
Total non-current liabilities.....	37	77	17	17	17	17	17
TOTAL LIABILITIES	360	590	337	353	353	353	353
EQUITY							
Contributed equity.....	10	25	25	18	34	41	41
Accumulated surplus/(deficit).....	1,625	1,422	1,626	1,626	1,626	1,635	1,635
Reserves.....	-	1	-	-	-	-	-
Other.....	(295)	(295)	(295)	(295)	(295)	(295)	(295)
Total equity	1,340	1,153	1,356	1,349	1,365	1,381	1,381
TOTAL LIABILITIES AND EQUITY	1,700	1,743	1,693	1,702	1,718	1,734	1,734

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

(b) The Commissioner has finalised the State Fleet lease and settled all the outstanding lease liabilities during 2023-24.

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations	3,091	3,218	3,245	3,315	3,365	3,410	3,487
Holding Account drawdowns	-	3	-	-	-	-	-
Net cash provided by Government	3,091	3,221	3,245	3,315	3,365	3,410	3,487
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(2,275)	(2,389)	(2,418)	(2,498)	(2,549)	(2,586)	(2,655)
Supplies and services	(246)	(305)	(305)	(287)	(285)	(293)	(301)
Accommodation	(326)	(327)	(327)	(327)	(376)	(376)	(376)
GST payments	(104)	(91)	(91)	(91)	(91)	(91)	(91)
Finance and interest costs	-	(1)	-	-	-	-	-
Other payments	(280)	(192)	(192)	(200)	(152)	(152)	(152)
Receipts (b)							
GST receipts	96	88	88	88	88	88	88
Other receipts	10	-	-	-	-	-	-
Net cash from operating activities	(3,125)	(3,217)	(3,245)	(3,315)	(3,365)	(3,410)	(3,487)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(6)	(4)	-	-	-	-	-
Net cash from financing activities	(6)	(4)	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	(40)	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	1,100	1,102	1,060	1,060	1,060	1,060	1,060
Cash assets at the end of the reporting period	1,060	1,102	1,060	1,060	1,060	1,060	1,060

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

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

NET APPROPRIATION DETERMINATION (a)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
GST Receipts							
GST Receipts from Australian Taxation Office	96	88	88	88	88	88	88
Other Receipts							
Contributions (b)	10	-	-	-	-	-	-
TOTAL	106	88	88	88	88	88	88

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

(b) These are contributions for the young Aboriginal researchers involved in the Community Kalgoorlie project.

Appropriations, Expenses and Cash Assets

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
DELIVERY OF SERVICES							
Item 12 Net amount appropriated to deliver services	2,110	2,830	2,976	2,956	2,280	2,329	2,385
Amount Authorised by Other Statutes - Freedom of Information Act 1992	280	281	306	315	324	331	339
Total appropriations provided to deliver services	2,390	3,111	3,282	3,271	2,604	2,660	2,724
TOTAL APPROPRIATIONS	2,390	3,111	3,282	3,271	2,604	2,660	2,724
EXPENSES							
Total Cost of Services	2,810	3,225	3,396	3,385	2,718	2,774	2,838
Net Cost of Services ^(a)	2,732	3,221	3,392	3,381	2,714	2,770	2,834
CASH ASSETS ^(b)	439	749	439	439	439	439	439

(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 2023-24 Budget to Parliament on 11 May 2023, are outlined below:

	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
New Initiative					
Western Australian Public Sector Learning Initiative	-	-	(2)	(3)	(3)
Other					
Additional Staff Resources	146	74	-	-	-
Salaries and Allowances Tribunal	25	32	41	48	56

Significant Issues Impacting the Agency

- The Office has implemented a new organisational structure to resource the Information Commissioner's statutory responsibilities more appropriately, and to assist with the backlog of external review matters under the *Freedom of Information Act 1992*.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Resolution of Complaints.....	1,967	2,258	2,377	2,370	1,903	1,942	1,987
2. Advice and Awareness	843	967	1,019	1,015	815	832	851
Total Cost of Services.....	2,810	3,225	3,396	3,385	2,718	2,774	2,838

Outcomes and Key Effectiveness Indicators ^(a)

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: Access to documents and observance of processes in accordance with the <i>Freedom of Information Act 1992</i>:					
Participants satisfied with complaint resolution and external review processes adopted by the Information Commissioner.....	85%	85%	84%	85%	
Applications for external review resolved by conciliation.....	68%	70%	63%	70%	1
Agencies satisfied with the advice and guidance provided by the Information Commissioner.....	98%	98%	98%	98%	

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

Explanation of Significant Movements

(Notes)

- The 2023-24 Estimated Actual is lower than the 2023-24 Budget. The extent to which various procedural options are utilised to resolve an external review by conciliation will vary depending on the particular circumstances of each matter. The nature of the information requested and the various interests of the parties means that conciliation is not always achievable. The 2024-25 Budget Target for this effectiveness indicator is set yearly based on an average of past years' outcomes. The target was last reviewed in 2018-19 and increased from 60% to 70% due to the conciliation rate consistently exceeding the previous 60% target.

Services and Key Efficiency Indicators

1. Resolution of Complaints

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service	\$'000 1,967	\$'000 2,258	\$'000 2,377	\$'000 2,370	
Less Income	55	3	3	3	
Net Cost of Service	1,912	2,255	2,374	2,367	
Employees (Full-Time Equivalents)	8	11	12	12	
Efficiency Indicators					
Average cost per complaint and external review finalised	\$10,085	\$14,925	\$14,673	\$11,560	1

Explanation of Significant Movements

(Notes)

- The 2024-25 Budget Target is lower than the 2023-24 Estimated Actual. Estimates and targets are based on the number of complaints and external review matters that can reasonably be expected to be finalised, per relevant full-time equivalent (FTE), using the finalisation rate per external review FTE from the current year. The effect of additional resources for the external review team in 2024-25 results in an increased number of matters estimated to be finalised. The number of matters estimated to be finalised in 2023-24 is 162 and the number of matters estimated to be finalised in 2024-25 is 205.

2. Advice and Awareness

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service	\$'000 843	\$'000 967	\$'000 1,019	\$'000 1,015	
Less Income	23	1	1	1	
Net Cost of Service	820	966	1,018	1,014	
Employees (Full-Time Equivalents)	2	4	4	4	
Efficiency Indicators					
Average cost of service per application lodged	\$370	\$338	\$450	\$505	1

Explanation of Significant Movements

(Notes)

- The 2023-24 Estimated Actual is higher than the 2023-24 Budget due to the increase in the Total Cost of Service, which is as a result of an increase in staff resources and a lower number of enquiries received than was expected.

Asset Investment Program

1. The integrated Case Management and Electronic Document and Records Management system has been completed in 2023-24.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
COMPLETED WORKS							
Case Management and Electronic Document and Records Management	1,446	1,446	1,446	-	-	-	-
Total Cost of Asset Investment Program	1,446	1,446	1,446	-	-	-	-
FUNDED BY							
Major Treasurer's Special Purpose Account(s) Digital Capability Fund			1,446	-	-	-	-
Total Funding			1,446	-	-	-	-

Financial Statements

Income Statement

Expenses

1. The increase in the Total Cost of Services from the 2022-23 Actual to the 2023-24 Estimated Actual and 2024-25 Budget Year reflects additional expenditure for two years for additional FTEs, together with ongoing expenditure for the reclassification of six existing positions commencing in 2023-24.

Income

2. The income in the 2022-23 Actual relates to the Service Delivery Arrangement with the Commonwealth Government to provide services to the Indian Ocean Territories from 1 July 2022; and revenue received for attendance at the Freedom of Information in Western Australia Conference that was held by the Office in November 2023.

INCOME STATEMENT (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits (b)	1,955	2,418	2,582	2,572	1,957	2,011	2,069
Supplies and services	590	335	335	338	344	350	356
Accommodation	199	228	228	228	228	228	228
Depreciation and amortisation	1	6	6	6	5	-	-
Other expenses	65	238	245	241	184	185	185
TOTAL COST OF SERVICES	2,810	3,225	3,396	3,385	2,718	2,774	2,838
Income							
Grants and subsidies	67	-	-	-	-	-	-
Other revenue	11	4	4	4	4	4	4
Total Income	78	4	4	4	4	4	4
NET COST OF SERVICES	2,732	3,221	3,392	3,381	2,714	2,770	2,834
INCOME FROM GOVERNMENT							
Service appropriations	2,390	3,111	3,282	3,271	2,604	2,660	2,724
Resources received free of charge	24	110	110	110	110	110	110
TOTAL INCOME FROM GOVERNMENT	2,414	3,221	3,392	3,381	2,714	2,770	2,834
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(318)	-	-	-	-	-	-

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 10, 16 and 16, respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets.....	400	717	400	400	400	400	400
Receivables.....	22	19	22	22	22	22	4
Other.....	21	8	21	21	91	91	91
Total current assets.....	443	744	443	443	513	513	495
NON-CURRENT ASSETS							
Holding Account receivables.....	58	64	64	70	75	75	75
Property, plant and equipment.....	4	1,461	1,444	1,438	1,433	1,433	1,433
Restricted cash.....	39	32	39	39	39	39	39
Total non-current assets.....	101	1,557	1,547	1,547	1,547	1,547	1,547
TOTAL ASSETS.....	544	2,301	1,990	1,990	2,060	2,060	2,042
CURRENT LIABILITIES							
Employee provisions.....	409	408	409	409	409	409	409
Payables.....	18	24	18	18	88	88	70
Total current liabilities.....	427	432	427	427	497	497	479
NON-CURRENT LIABILITIES							
Employee provisions.....	47	35	47	47	47	47	47
Total non-current liabilities.....	47	35	47	47	47	47	47
TOTAL LIABILITIES.....	474	467	474	474	544	544	526
EQUITY							
Contributed equity.....	37	1,483	1,483	1,483	1,483	1,483	1,483
Accumulated surplus/(deficit).....	33	351	33	33	33	33	33
Total equity.....	70	1,834	1,516	1,516	1,516	1,516	1,516
TOTAL LIABILITIES AND EQUITY.....	544	2,301	1,990	1,990	2,060	2,060	2,042

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations	2,384	3,105	3,276	3,265	2,599	2,660	2,724
Major Treasurer's Special Purpose Account(s) Digital Capability Fund	-	1,446	1,446	-	-	-	-
Net cash provided by Government	2,384	4,551	4,722	3,265	2,599	2,660	2,724
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(1,896)	(2,418)	(2,582)	(2,572)	(1,957)	(2,011)	(2,069)
Supplies and services	(624)	(315)	(315)	(318)	(324)	(330)	(336)
Accommodation	(199)	(228)	(228)	(228)	(228)	(228)	(228)
GST payments	(88)	(30)	(30)	(30)	(30)	(30)	(30)
Other payments	(72)	(166)	(173)	(169)	(112)	(113)	(113)
Receipts (b)							
Grants and subsidies	67	-	-	-	-	-	-
GST receipts	85	48	48	48	48	48	48
Other receipts	11	4	4	4	4	4	4
Net cash from operating activities	(2,716)	(3,105)	(3,276)	(3,265)	(2,599)	(2,660)	(2,724)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	-	(1,446)	(1,446)	-	-	-	-
Net cash from investing activities	-	(1,446)	(1,446)	-	-	-	-
Cash assets at the beginning of the reporting period	771	749	439	439	439	439	439
Cash assets at the end of the reporting period	439	749	439	439	439	439	439

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

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

NET APPROPRIATION DETERMINATION (a)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Grants and Subsidies							
Indian Ocean Territories Service Delivery Arrangement	67	-	-	-	-	-	-
GST Receipts							
GST Input Credits	85	48	48	48	48	48	48
Other Receipts							
Other Receipts	11	4	4	4	4	4	4
TOTAL	163	52	52	52	52	52	52

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

WorkCover WA Authority

Part 2 Government Administration

Asset Investment Program

1. The Authority's total approved Asset Investment Program (AIP) for 2024-25 is \$741,000. The approved projects which are in progress or planned include:
 - 1.1. ongoing repairs and general maintenance of the Authority's premises;
 - 1.2. ongoing replacement and upgrade of core business systems and infrastructure; and
 - 1.3. ongoing replacement of office equipment.
2. An increase in the AIP in the 2025-26 and 2026-27 Outyears is primarily caused by the replacement of the Authority's obsolete Regulatory Services Management System.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
COMPLETED WORKS							
Building Maintenance/Asset Replacement -							
2023-24 Program	297	297	297	-	-	-	-
Computer Hardware and Software - 2023-24 Program	400	400	400	-	-	-	-
Other Equipment - 2023-24 Program	35	35	35	-	-	-	-
NEW WORKS							
Building Maintenance/Asset Replacement							
2024-25 Program	256	-	-	256	-	-	-
2025-26 Program	710	-	-	-	710	-	-
2026-27 Program	312	-	-	-	-	312	-
2027-28 Program	272	-	-	-	-	-	272
Computer Hardware and Software							
2024-25 Program	450	-	-	450	-	-	-
2025-26 Program	400	-	-	-	400	-	-
2026-27 Program	1,900	-	-	-	-	1,900	-
2027-28 Program	400	-	-	-	-	-	400
Other Equipment							
2024-25 Program	35	-	-	35	-	-	-
2025-26 Program	35	-	-	-	35	-	-
2026-27 Program	40	-	-	-	-	40	-
2027-28 Program	40	-	-	-	-	-	40
Total Cost of Asset Investment Program	5,582	732	732	741	1,145	2,252	712
FUNDED BY							
Internal Funds and Balances			732	741	1,145	2,252	712
Total Funding			732	741	1,145	2,252	712

Division 10 **Registrar, Western Australian Industrial Relations Commission**

Part 2 **Government Administration**

Appropriations, Expenses and Cash Assets

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
DELIVERY OF SERVICES							
Item 13 Net amount appropriated to deliver services	10,498	10,791	9,577	9,849	9,781	10,086	10,254
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	2,798	2,877	2,991	3,080	3,247	3,403	3,487
Total appropriations provided to deliver services	13,296	13,668	12,568	12,929	13,028	13,489	13,741
CAPITAL							
Item 106 Capital Appropriation	59	128	129	61	62	61	60
TOTAL APPROPRIATIONS	13,355	13,796	12,697	12,990	13,090	13,550	13,801
EXPENSES							
Total Cost of Services	12,933	13,929	12,829	13,192	13,292	13,749	14,001
Net Cost of Services ^(a)	12,913	13,849	12,749	13,112	13,212	13,669	13,921
CASH ASSETS ^(b)	7,448	6,687	7,506	7,494	7,481	7,468	7,455

(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 2023-24 Budget to Parliament on 11 May 2023, are outlined below:

	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
New Initiative					
Western Australian Public Sector Learning Initiative	-	-	(5)	(10)	(12)
Other					
2024-25 Streamlined Budget Process Incentive Funding	-	258	-	-	-
Government Office Accommodation.....	(1,217)	(1,136)	(1,052)	(966)	-
Salaries and Allowances Tribunal	114	191	287	371	455
State Fleet Updates.....	3	5	2	3	2

Significant Issues Impacting the Agency

1. The *Industrial Relations Legislation Amendment Act 2021* (the Act), which commenced on 20 June 2022, introduced greater demand on the Department regarding judicial, registry and administrative support services for the Western Australian Industrial Relations Commission, Industrial Magistrates Court (IMC), industrial organisations, and the community.
2. The industrial relations amendments increase the number of jurisdictions within the remit of the Department and IMC, as well as the cohort of employees and employers that will come within the existing and new jurisdictions of the Department and IMC. To accommodate this change, the Department is utilising updated digital pathways and creating efficiencies to support service delivery and consistency with legislated timeframes in the context of jurisdictional changes arising from the Act.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.....	5,398	6,019	5,534	5,518	5,576	5,772	5,884
2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission.....	7,535	7,910	7,295	7,674	7,716	7,977	8,117
Total Cost of Services.....	12,933	13,929	12,829	13,192	13,292	13,749	14,001

Outcomes and Key Effectiveness Indicators ^(a)

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Outcome: The prevention and resolution of industrial relations matters:					
Percentage of employee, employers, representatives and Western Australian Industrial Relations Commission members satisfied with the service provided by the Department in relation to:					
Timeliness	98%	90%	97%	95%	
Accuracy and relevance of information.....	98%	90%	96%	95%	

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

Services and Key Efficiency Indicators

1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service	\$'000 5,398	\$'000 6,019	\$'000 5,534	\$'000 5,518	1
Less Income	20	80	80	80	
Net Cost of Service	5,378	5,939	5,454	5,438	
Employees (Full-Time Equivalents)	29	33	30	33	
Efficiency Indicators					
Average cost per application registered and recorded	\$3,886	\$4,983	\$4,301	\$4,415	

Explanation of Significant Movements

(Notes)

- The 2023-24 Budget is higher than the 2022-23 Actual mainly due to vacant positions in 2022-23. The 2023-24 Estimated Actual is lower than the 2023-24 Budget mainly due to the reduced accommodation charged relating to the lease renewal.

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

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service	\$'000 7,535	\$'000 7,910	\$'000 7,295	\$'000 7,674	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	7,535	7,910	7,295	7,674	
Employees (Full-Time Equivalents)	19	22	20	22	

Explanation of Significant Movements

(Notes)

- The 2023-24 Estimated Actual is lower than the 2023-24 Budget mainly due to the reduced accommodation charged relating to the lease renewal.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
COMPLETED WORKS							
Asset Replacement - ICT - 2023-24 Program	160	160	160	-	-	-	-
NEW WORKS							
Asset Replacement - ICT							
2024-25 Program	160	-	-	160	-	-	-
2025-26 Program	160	-	-	-	160	-	-
2026-27 Program	160	-	-	-	-	160	-
2027-28 Program	160	-	-	-	-	-	160
Total Cost of Asset Investment Program	800	160	160	160	160	160	160
FUNDED BY							
Holding Account			160	160	160	160	160
Total Funding			160	160	160	160	160

Financial Statements

Income Statement

Expenses

1. The decrease in accommodation expenses between the 2023-24 Budget and the 2023-24 Estimated Actual is due to reduced accommodation charged relating to the lease renewal.

INCOME STATEMENT ^(a) (Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	7,064	7,991	8,105	8,348	8,580	8,910	9,125
Supplies and services	1,180	1,365	1,365	1,397	1,293	1,293	1,293
Accommodation	3,685	3,914	2,697	2,778	2,862	2,948	2,948
Depreciation and amortisation	553	289	291	222	222	222	221
Finance and interest costs	7	9	10	13	11	8	8
Other expenses	444	361	361	434	324	368	406
TOTAL COST OF SERVICES	12,933	13,929	12,829	13,192	13,292	13,749	14,001
Income							
Sale of goods and services	20	80	80	80	80	80	80
Total Income	20	80	80	80	80	80	80
NET COST OF SERVICES	12,913	13,849	12,749	13,112	13,212	13,669	13,921
INCOME FROM GOVERNMENT							
Service appropriations	13,296	13,668	12,568	12,929	13,028	13,489	13,741
Resources received free of charge	21	50	50	50	50	50	50
TOTAL INCOME FROM GOVERNMENT	13,317	13,718	12,618	12,979	13,078	13,539	13,791
SURPLUS/(DEFICIENCY) FOR THE PERIOD	404	(131)	(131)	(133)	(134)	(130)	(130)

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 48, 50 and 55 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets.....	7,233	6,457	7,276	7,254	7,231	7,208	7,425
Holding Account receivables	160	160	160	160	160	160	160
Receivables	66	91	66	66	66	57	57
Other.....	177	96	177	177	177	177	177
Total current assets.....	7,636	6,804	7,679	7,657	7,634	7,602	7,819
NON-CURRENT ASSETS							
Holding Account receivables	3,891	4,022	4,024	4,087	4,149	4,211	4,272
Property, plant and equipment.....	484	595	434	455	462	435	459
Intangibles	44	31	29	13	-	-	-
Restricted cash.....	215	230	230	240	250	260	30
Total non-current assets.....	4,634	4,878	4,717	4,795	4,861	4,906	4,761
TOTAL ASSETS	12,270	11,682	12,396	12,452	12,495	12,508	12,580
CURRENT LIABILITIES							
Employee provisions.....	1,487	1,386	1,487	1,487	1,487	1,487	1,487
Payables.....	37	167	157	326	386	386	445
Borrowings and leases	54	49	58	60	69	60	58
Other.....	44	189	45	45	105	216	277
Total current liabilities.....	1,622	1,791	1,747	1,918	2,047	2,149	2,267
NON-CURRENT LIABILITIES							
Employee provisions.....	222	178	222	222	222	222	222
Borrowings and leases	70	59	75	81	67	47	71
Total non-current liabilities.....	292	237	297	303	289	269	293
TOTAL LIABILITIES	1,914	2,028	2,044	2,221	2,336	2,418	2,560
EQUITY							
Contributed equity.....	(1,351)	(1,222)	(1,224)	(1,212)	(1,150)	(1,089)	(1,029)
Accumulated surplus/(deficit).....	11,707	10,876	11,576	11,443	11,309	11,179	11,049
Total equity	10,356	9,654	10,352	10,231	10,159	10,090	10,020
TOTAL LIABILITIES AND EQUITY	12,270	11,682	12,396	12,452	12,495	12,508	12,580

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations	12,781	13,377	12,275	12,706	12,806	13,267	13,520
Capital appropriation.....	59	128	129	61	62	61	60
Holding Account drawdowns	160	160	160	160	160	160	160
Net cash provided by Government	13,000	13,665	12,564	12,927	13,028	13,488	13,740
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(6,890)	(7,884)	(7,998)	(8,241)	(8,473)	(8,803)	(9,018)
Supplies and services.....	(1,179)	(1,310)	(1,310)	(1,342)	(1,238)	(1,238)	(1,238)
Accommodation.....	(3,668)	(3,914)	(2,697)	(2,778)	(2,862)	(2,948)	(2,948)
GST payments.....	(567)	(503)	(503)	(503)	(503)	(503)	(503)
Finance and interest costs.....	(1)	(9)	(10)	(13)	(11)	(8)	(8)
Other payments.....	(532)	(353)	(353)	(426)	(316)	(360)	(398)
Receipts (b)							
Sale of goods and services.....	20	80	80	80	80	80	80
GST receipts.....	544	503	503	503	503	503	503
Net cash from operating activities	(12,273)	(13,390)	(12,288)	(12,720)	(12,820)	(13,277)	(13,530)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(27)	(160)	(160)	(160)	(160)	(160)	(160)
Net cash from investing activities	(27)	(160)	(160)	(160)	(160)	(160)	(160)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(59)	(57)	(58)	(59)	(61)	(64)	(63)
Net cash from financing activities	(59)	(57)	(58)	(59)	(61)	(64)	(63)
NET INCREASE/(DECREASE) IN CASH HELD.....	641	58	58	(12)	(13)	(13)	(13)
Cash assets at the beginning of the reporting period	6,807	6,629	7,448	7,506	7,494	7,481	7,468
Cash assets at the end of the reporting period	7,448	6,687	7,506	7,494	7,481	7,468	7,455

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

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

NET APPROPRIATION DETERMINATION (a)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Sale of Goods and Services							
Sales of Goods and Services	20	80	80	80	80	80	80
GST Receipts							
GST Input Credits.....	532	500	500	500	500	500	500
GST Receipts on Sales	12	3	3	3	3	3	3
TOTAL	564	583	583	583	583	583	583

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