

## 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	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Premier and Cabinet		
– Total Cost of Services.....	273,703	267,547
– Asset Investment Program .....	3,555	3,794
Public Sector Commission		
– Total Cost of Services.....	34,170	39,529
– Asset Investment Program .....	109	19,309
Governor's Establishment		
– Total Cost of Services.....	8,695	8,820
– Asset Investment Program .....	116	116
Western Australian Electoral Commission		
– Total Cost of Services.....	57,524	18,086
– Asset Investment Program .....	700	267
Salaries and Allowances Tribunal		
– Total Cost of Services.....	1,171	1,196
Commissioner for Children and Young People		
– Total Cost of Services.....	3,676	3,837
Office of the Information Commissioner		
– Total Cost of Services.....	3,458	7,321
– Asset Investment Program .....	1,446	743

Agency	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
WorkCover WA Authority		
– Asset Investment Program .....	741	1,145
Registrar, Western Australian Industrial Relations Commission		
– Total Cost of Services.....	13,335	13,785
– Asset Investment Program .....	160	160

## Ministerial Responsibilities

Minister	Agency	Services
Premier; Minister for State Development; Trade and Investment; Economic Diversification Minister for Aboriginal Affairs; Water; Climate Resilience; South West Minister for Education; Early Childhood; Preventative Health; Wheatbelt Minister for Regional Development; Ports; Science and Innovation; Medical Research; Kimberley Minister for Emergency Services; Corrective Services; Defence Industries; Veterans; Racing and Gaming	Premier and Cabinet	<ol style="list-style-type: none"> <li>1. Administration of Executive Government Services</li> <li>2. Administration of Parliamentary Support</li> <li>3. Government Policy Management - Whole-of-Government</li> <li>4. Government Policy Management - Aboriginal Affairs</li> <li>5. Government Policy Management - Digital Economy</li> <li>6. Government Policy Management - Early Childhood</li> <li>7. Industry Development</li> <li>8. Project Facilitation</li> </ol>
Premier; Minister for State Development; Trade and Investment; Economic Diversification	Public Sector Commission	<ol style="list-style-type: none"> <li>1. Public Sector Leadership</li> <li>2. Assistance and Support</li> <li>3. Oversight and Reporting</li> </ol>
	Governor's Establishment	<ol style="list-style-type: none"> <li>1. Effective Support to the Governor</li> <li>2. Management of the Governor's Establishment</li> </ol>
Minister for Mines and Petroleum; Finance; Electoral Affairs; Goldfields-Esperance	Western Australian Electoral Commission	<ol style="list-style-type: none"> <li>1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients</li> </ol>
Premier; Minister for State Development; Trade and Investment; Economic Diversification	Salaries and Allowances Tribunal	<ol style="list-style-type: none"> <li>1. Support Services to the Salaries and Allowances Tribunal</li> </ol>
Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests	Commissioner for Children and Young People	<ol style="list-style-type: none"> <li>1. Consultation, Research and Promotion of the Wellbeing of Children and Young People</li> </ol>
	Office of the Information Commissioner	<ol style="list-style-type: none"> <li>1. Resolution of Freedom of Information Complaints</li> <li>2. Freedom of Information Advice and Awareness</li> <li>3. Resolution of Privacy Complaints</li> <li>4. Privacy Advice and Awareness</li> </ol>
Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women	WorkCover WA Authority	n.a.
	Registrar, Western Australian Industrial Relations Commission	<ol style="list-style-type: none"> <li>1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court</li> <li>2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission</li> </ol>



## Division 3 Premier and Cabinet

### Part 2 Government Administration

#### Appropriations, Expenses and Cash Assets <sup>(a)</sup>

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 5 Net amount appropriated to deliver services .....	201,307	197,429	210,511	224,473	212,878	213,869	214,838
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	2,143	2,827	3,158	3,238	3,311	3,325	3,399
Total appropriations provided to deliver services .....	203,450	200,256	213,669	227,711	216,189	217,194	218,237
<b>ADMINISTERED TRANSACTIONS</b>							
Item 6 Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....	180,725	261,534	388,560	192,612	122,288	122,209	125,200
<b>CAPITAL</b>							
Item 99 Capital Appropriation .....	2,077	2,295	3,110	1,465	1,471	1,474	1,877
<b>TOTAL APPROPRIATIONS .....</b>	<b>386,252</b>	<b>464,085</b>	<b>605,339</b>	<b>421,788</b>	<b>339,948</b>	<b>340,877</b>	<b>345,314</b>
<b>EXPENSES</b>							
Total Cost of Services .....	232,965	244,616	273,703	267,547	234,533	232,105	232,990
Net Cost of Services <sup>(b)</sup> .....	231,324	243,616	272,136	266,156	232,972	230,434	231,141
<b>CASH ASSETS <sup>(c)</sup> .....</b>	<b>53,204</b>	<b>36,806</b>	<b>43,392</b>	<b>36,395</b>	<b>36,395</b>	<b>38,323</b>	<b>34,864</b>

(a) The 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual financial data have been recast for comparative purposes due to Public Sector Reform changes which take effect on 1 July 2025.

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

(c) As at 30 June each financial year.

#### Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 2024-25 Budget to Parliament on 9 May 2024, are outlined below:

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>Election Commitments</b>					
AUKUS Small and Medium Enterprise Readiness Fund .....	-	553	483	482	482
Expanding Four Year-Old Kindergarten .....	-	1,925	2,650	2,525	400
Small Commitments .....	-	897	-	-	-
Veterans Initiatives .....	-	2,000	2,000	-	-
Western Australian Student Assistance Payment Program.....	-	844	-	-	-
<b>New Initiatives</b>					
2025-26 Tariffs, Fees and Charges - PeopleWA.....	-	391	561	671	849
Chief Data Officer Role.....	67	273	279	286	294
Future Acts Framework .....	-	3,349	1,782	1,815	1,854
Independent Review of Employment Arrangements for Electorate Officers.....	200	-	-	-	-
Perth Zoo Free Vouchers .....	1,354	-	-	-	-
Responsible Information Sharing Function.....	-	432	530	535	549
TAFE and Skills Campaign.....	-	5,000	-	-	-
Western Australian Public Safety Network Strategy .....	1,300	-	-	-	-

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>Ongoing Initiatives</b>					
Defence West .....	578	2,500	500	500	-
Early Childhood .....	1,557	1,926	-	-	-
Family and Domestic Violence - Victims Support Campaign .....	2,500	1,500	-	-	-
Regional Papers Support .....	1,000	1,000	-	-	-
<b>Other</b>					
2025-26 Tariffs, Fees and Charges .....	-	396	396	396	396
Australia Day Council of WA (Auspire) .....	250	250	-	-	-
Celebrate WA .....	2,400	2,000	2,000	2,000	-
Council for the Australian Federation Secretariat .....	-	204	214	113	124
Public Sector Wages Policy .....	3,405	5,873	6,913	7,042	7,018
Resources Community Investment Initiative .....	-	150	121	-	-
Salaries and Allowances Tribunal - Members of Parliament .....	413	1,653	1,653	1,653	1,240
Telethon Donation .....	7,000	-	-	-	-
Transfer of Fringe Benefit Tax Budget to Legislative Assembly and Legislative Council .....	(180)	(180)	(180)	(180)	(180)
Transfer of GovNext Contract Management to Treasury and Finance .....	(207)	(513)	(529)	(545)	-
Vaccination - Public Information Campaign .....	3,352	-	-	-	-
Western Australia Gas Exports and Decarbonisation Study .....	402	-	-	-	-

## Significant Initiatives

### Public Sector Reform

- Following the 2025 State General Election in March, the Government announced targeted reform involving nine departments, which comes into effect on 1 July 2025. The reform includes the transfer of some whole-of-government priorities to the Department to strengthen strategic leadership and support the government's goal of building a more resilient economy.
- Under these reforms, the Department is establishing the Office of Defence Industries to focus on opportunities presented by AUKUS, the Office of Early Childhood to enhance early childhood development, a consolidated leadership role in Aboriginal Affairs policy to improve social outcomes, and the Coordinator General function to streamline the State's approvals system to accelerate major job-creating projects while ensuring robust environmental protection.

### Election Commitments

- The Office of Early Childhood will be formally established from 1 July 2025. A total of \$7.5 million has been allocated to the Department to support the delivery of a pilot program for full-time kindergarten at 10 pilot sites by 2027.
- The Department is supporting the delivery of the second round of the Western Australian Student Assistance Payment through the ServiceWA App to provide cost of living support to Western Australian families to help cover school-related expenses.

### Intergovernmental Relations

- The Government is investing in continuing to support the architecture surrounding intergovernmental relations, through the operations of the Council for the Australian Federation. These activities will support outcomes in accordance with key intergovernmental agreements.

### Supporting the State's Energy Transition

- To ensure a stable coal supply and support energy system security, the Department continues to work closely with Griffin Coal in relation to its operations. Funds are provided to ensure continuity of coal supply for energy system security and provide certainty and support to the Collie workforce and community.

### **Ensure Effective Agreement-making with Aboriginal People and Communities on Land and Economic Developments and major projects**

7. The Department is establishing a dedicated unit to support Native Title negotiations across government under new Future Acts Framework to drive mutually beneficial outcomes for land developments and major projects across the State, with a focus on facilitating economic diversification and supporting social and economic opportunities for Aboriginal people and communities.

### **Responsible Information Sharing**

8. The implementation of the *Privacy and Responsible Information Sharing Act 2024* is a key enabler for modern digital government. The Government is providing funding to the Department to fulfil its statutory functions relating to the responsible sharing of information.

### **Providing for the Western Australian Community**

9. The Government will invest \$2 million per annum over the next three years to support Celebrate WA with the delivery of the Western Australia Day celebrations across the State.

### **Advancing Western Australia's Defence Industry**

10. Western Australia plays a strategic role in supporting Australia's national and regional security. The Department, through Defence West, is working to advance the State's defence industries and is supporting:
  - 10.1. the \$2 million AUKUS Small and Medium Enterprise (SME) Readiness Fund, which is aimed at supporting SMEs to build capacity and capability to participate in the defence and AUKUS supply chain; and
  - 10.2. \$4 million to deliver future rounds of financial assistance targeted towards supporting the defence industry, including funding to support the HII Supplier Uplift and Training Program.
11. The Government, through Defence West, is responsible for supporting the veteran community by assisting ex-service personnel and organisations. As part of this work, the Department is supporting:
  - 11.1. the establishment and implementation of the Government's \$4 million Veterans' Facilities Fund, which will fund upgrades to ageing infrastructure at Returned Services League halls and other ex-service organisations; and
  - 11.2. the Government's investment in the Psychiatric Assistance Dogs pilot program that supports veterans with service-related mental health conditions.

### **Resource Agreement**

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

### **Outcomes, Services and Key Performance Information**

As a result of the Public Sector Reform changes, the Outcomes, Services and Key Performance Information reflects the reshaping of the Department from 1 July 2025. Where practical, the 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual have been recast for comparative purposes.

## 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 Goals	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 6. Government Policy Management - Early Childhood
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs.	7. Industry Development 8. Project Facilitation

## Service Summary

Expense	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
1. Administration of Executive Government Services.....	75,391	72,101	73,623	69,545	71,698	71,932	72,566
2. Administration of Parliamentary Support ....	38,774	37,259	40,160	41,353	41,613	41,768	39,859
3. Government Policy Management - Whole-of-Government .....	50,521	48,131	64,907	47,671	36,193	38,698	42,903
4. Government Policy Management - Aboriginal Affairs .....	17,333	25,291	30,995	36,028	32,593	31,015	30,478
5. Government Policy Management - Digital Economy.....	32,580	45,088	51,036	47,670	36,346	34,535	35,506
6. Government Policy Management - Early Childhood .....	-	-	2,021	4,305	3,162	3,086	977
7. Industry Development.....	16,927	14,166	8,435	18,322	10,208	8,331	7,961
8. Project Facilitation .....	1,439	2,580	2,526	2,653	2,720	2,740	2,740
<b>Total Cost of Services.....</b>	<b>232,965</b>	<b>244,616</b>	<b>273,703</b>	<b>267,547</b>	<b>234,533</b>	<b>232,105</b>	<b>232,990</b>

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
<b>Outcome: Executive Government and Members of Parliament receive appropriate support:</b>					
Targets for support services are met or exceeded .....	98.5%	99%	99%	99%	
Service recipient's confirmation that services provided enable the obligations of Executive Government and Members of Parliament to be met.....	4	4	4	4	
<b>Outcome: The Premier and Ministers receive high quality, rigorous and timely policy advice:</b>					
Service recipient's confirmation that high quality and timely policy advice is provided.....	4	3	3	3	
<b>Outcome: Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs: <sup>(b)</sup></b>					

(a) Further detail in support of the key effectiveness indicators is provided in the 2023-24 Annual Reports of the Departments of the Premier and Cabinet, and Jobs, Tourism, Science and Innovation.

(b) Due to the Public Sector Reform and resulting changes to the Department's Outcome Based Management (OBM) structure, key effectiveness indicators are under review and will be developed in 2025-26.

## 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 Secondary 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 Secondary 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.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service .....	\$'000 75,391	\$'000 72,101	\$'000 73,623	\$'000 69,545	
Less Income .....	1,161	230	700	530	
Net Cost of Service .....	74,230	71,871	72,923	69,015	
<b>Employees (Full-Time Equivalents) .....</b>	<b>338</b>	<b>336</b>	<b>329</b>	<b>329</b>	<b>1</b>
<b>Efficiency Indicators</b>					
Average operating cost per Ministerial Office (including Premier's Office and Leader of the Opposition) .....	\$3,472,251	\$3,252,725	\$3,072,901	\$2,986,834	
Average cost of support provided per Ministerial Office (including Premier's Office and Leader of the Opposition) .....	\$495,137	\$542,132	\$801,983	\$673,380	

## Explanation of Significant Movements

(Notes)

1. The decrease from the 2024-25 Budget to the 2024-25 Estimated Actual relates to the realignment of full-time equivalents (FTEs) between services to properly reflect organisational capacity and intended service outcomes for the Department.

### 2. Administration of Parliamentary Support

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service .....	\$'000 38,774	\$'000 37,259	\$'000 40,160	\$'000 41,353	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	38,774	37,259	40,160	41,353	
<b>Employees (Full-Time Equivalents) <sup>(a)</sup></b> .....	215	214	217	217	
<b>Efficiency Indicators</b>					
Average cost of entitlements per Member of Parliament .....	\$373,220	\$365,599	\$382,235	\$395,129	
Average cost of support per Member of Parliament .....	\$34,932	\$26,596	\$36,005	\$35,635	

(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 federal 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.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service .....	\$'000 50,521	\$'000 48,131	\$'000 64,907	\$'000 47,671	1
Less Income .....	nil	nil	397	nil	
Net Cost of Service .....	50,521	48,131	64,510	47,671	
<b>Employees (Full-Time Equivalents)</b> .....	140	192	164	163	2
<b>Efficiency Indicator</b>					
Average cost to deliver policy advice per applicable FTE <sup>(a)</sup> .....	n.a.	n.a.	n.a.	n.a.	

(a) During 2023-24, the Department received a direction under 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 year.

## Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual mainly relates to various one-off initiatives, such as an additional \$7 million donation to Telethon, the rescheduled Celebrate WA event and targeted media campaigns, including the Family and Domestic Violence Victims Support and, Vaccination - Public Information campaigns.
2. The decrease from the 2024-25 Budget to the 2024-25 Estimated Actual reflects the realignment of FTEs between services to accurately reflect the Department's organisational capacity and intended service outcomes.

### 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 Native Title Negotiation and implementation and Aboriginal Affairs policy.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	17,333	25,291	30,995	36,028	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	17,333	25,291	30,995	36,028	
<b>Employees (Full-Time Equivalents) .....</b>	<b>54</b>	<b>68</b>	<b>83</b>	<b>90</b>	<b>1,2</b>
<b>Efficiency Indicator</b>					
Average cost to deliver policy advice per applicable FTE <sup>(a)</sup> .....	n.a.	n.a.	n.a.	n.a.	

(a) During 2023-24, the Department received a direction under 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 year.

## Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual mainly reflects delays associated with the implementation of the South West Native Title Settlement and the Bidyadanga Project.

The increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target mainly relates to additional resourcing for the Future Acts Unit to lead significant Native Title Future Acts matters.

2. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual relates to the realignment of FTEs between services to properly reflect organisational capacity and intended service outcomes for the Department.

## 5. Government Policy Management - Digital Economy

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	32,580	45,088	51,036	47,670	1
Less Income .....	nil	300	nil	391	
Net Cost of Service .....	32,580	44,788	51,036	47,279	
<b>Employees (Full-Time Equivalents) .....</b>	<b>121</b>	<b>132</b>	<b>147</b>	<b>150</b>	<b>2</b>
<b>Efficiency Indicator</b>					
Average cost to deliver policy advice per applicable FTE <sup>(a)</sup> .....	n.a.	n.a.	n.a.	n.a.	

(a) During 2023-24, the Department received a direction under 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 year.

### Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual, mainly relates to the cost of providing the free Perth Zoo vouchers via ServiceWA App as part of the cost of living initiatives, development of the Western Australian Public Safety Network Strategy and the delayed programs in 2023-24 associated with the Cyber Security initiative.
2. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual relates to the realignment of FTEs between services to properly reflect organisational capacity and intended service outcomes for the Department.

## 6. Government Policy Management - Early Childhood

The Department provides strategic policy advice and coordination to the Minister for Early Childhood, including overseeing the development and statewide rollout of full-time Kindergarten and other policy opportunities to enhance early childhood.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	nil	nil	2,021	4,305	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	nil	nil	2,021	4,305	
<b>Employees (Full-Time Equivalents) .....</b>	<b>nil</b>	<b>nil</b>	<b>7</b>	<b>7</b>	
<b>Efficiency Indicator <sup>(a)</sup></b>					
Average cost to deliver policy advice per applicable FTE .....	n.a.	n.a.	n.a.	n.a.	

(a) This service was introduced following the 2024-25 Budget as part of the 2025 Public Sector Reform. Due to resulting changes to the Department's OBM structure, key efficiency indicators are under review and will be further developed in 2025-26.

## 7. Industry Development

Working with government agencies and the private sector to increase the employment of local workers and the involvement of Western Australian business in the defence supply chain for government and private industry works and contracts.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	16,927	14,166	8,435	18,322	1,2
Less Income .....	480	450	470	470	
Net Cost of Service .....	16,447	13,716	7,965	17,852	
Employees (Full-Time Equivalents) .....	26	26	26	26	
Efficiency Indicators <sup>(a)</sup>					

(a) Due to the Public Sector Reform and resulting changes to the Department's OBM structure, key efficiency indicators are under review and will be developed in 2025-26.

## Explanation of Significant Movements

(Notes)

1. The decrease from the 2024-25 Estimated Actual to the 2024-25 Budget is due to the deferral of spending, to 2025-26, to align defence industry financial assistance payments with expected timing of contracted milestones.
2. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target is the result of deferred grants spending from 2024-25 as well as new spending on election commitments, namely the Veterans' Facilities Fund, grants to external organisations for infrastructure and equipment upgrades and the AUKUS SME Readiness Fund.

## 8. Project Facilitation

This service will develop, coordinate and facilitate State significant projects and infrastructure to create jobs and deliver state development outcomes.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	1,439	2,580	2,526	2,653	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	1,439	2,580	2,526	2,653	
Employees (Full-Time Equivalents) .....	12	12	12	12	
Efficiency Indicators <sup>(a)</sup>					

(a) Due to the Public Sector Reform and resulting changes to the Department's OBM structure, key efficiency indicators are under review and will be developed in 2025-26.

## Asset Investment Program

1. The Department's Asset Investment Program primarily relates to the replacement and upgrade of critical corporate ICT infrastructure, including assets for securely storing digital information, and the continued development of the ServiceWA App.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Asset Replacement/Upgrade - Computer Hardware and Software .....	5,152	3,213	974	1,939	-	-	-
Establishment of ServiceWA App Secure Digital Wallet.....	2,224	500	500	774	440	510	-
ICT and Cyber Security Uplift.....	5,000	1,000	1,000	1,000	1,000	1,000	1,000
<b>COMPLETED WORKS</b>							
2021-22 Program (Electorate Office Fit-Outs).....	5,243	5,243	200	-	-	-	-
Asset Replacement/Upgrade - Computer Hardware and Software							
2024-25 Program.....	81	81	81	-	-	-	-
Security Upgrade.....	1,600	1,600	800	-	-	-	-
<b>NEW WORKS</b>							
Asset Replacement/Upgrade - Computer Hardware and Software							
2025-26 Program.....	81	-	-	81	-	-	-
2026-27 Program.....	81	-	-	-	81	-	-
2027-28 Program.....	81	-	-	-	-	81	-
2028-29 Program.....	81	-	-	-	-	-	81
<b>Total Cost of Asset Investment Program .....</b>	<b>19,624</b>	<b>11,637</b>	<b>3,555</b>	<b>3,794</b>	<b>1,521</b>	<b>1,591</b>	<b>1,081</b>
<b>FUNDED BY</b>							
Capital Appropriation.....			2,674	1,000	1,000	1,000	1,000
Holding Account .....			81	81	81	81	81
Internal Funds and Balances.....			300	1,939	-	-	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....			500	774	440	510	-
<b>Total Funding.....</b>			<b>3,555</b>	<b>3,794</b>	<b>1,521</b>	<b>1,591</b>	<b>1,081</b>

## Financial Statements

As a result of the Public Sector Reform changes, the financial data reflects the reshaping of the Department from 1 July 2025. Where practical, the 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual have been recast for comparative purposes.

### Income Statement

#### Expenses

1. The increase in Total Cost of Services from the 2024-25 Budget to the 2024-25 Estimated Actual of \$29.1 million mainly relates to various initiatives, such as an additional \$7 million donation to Telethon, the rescheduled Celebrate WA event and targeted media campaigns, including the Family and Domestic Violence Victims Support and, Vaccination - Public Information campaigns.
2. The 2025-26 Budget Year increase in relation to the 2024-25 Budget, primarily reflects additional resourcing required for the Future Acts Framework, TAFE and Skills information campaign, and continued delivery of various initiatives related to the Digital Economy and Aboriginal Affairs.

#### Income

3. The increase in Total Income from Government from the 2024-25 Budget to the 2024-25 Estimated Actual of \$19.9 million reflects additional funding for the delivery of initiatives as described in the expenses section.

## Statement of Financial Position

4. The decrease in cash balance from the 2024-25 Estimated Actual to the 2025-26 Budget Year reflects cash funding of the delayed implementation of the South West Native Title Settlement and various media campaigns from 2024-25 to 2025-26.

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	134,928	139,682	143,642	149,152	147,765	151,497	155,745
Grants and subsidies <sup>(c)</sup> .....	28,183	22,047	28,873	25,561	18,332	14,577	12,114
Supplies and services .....	31,404	55,372	73,690	65,454	41,476	38,935	36,962
Accommodation .....	22,025	19,509	19,606	19,620	19,705	19,607	19,790
Depreciation and amortisation .....	2,279	3,343	3,161	2,029	1,535	1,644	2,261
Finance and interest costs .....	53	69	70	68	72	70	137
Other expenses .....	14,093	4,594	4,661	5,663	5,648	5,775	5,981
<b>TOTAL COST OF SERVICES .....</b>	<b>232,965</b>	<b>244,616</b>	<b>273,703</b>	<b>267,547</b>	<b>234,533</b>	<b>232,105</b>	<b>232,990</b>
<b>Income</b>							
Sale of goods and services .....	317	20	20	411	581	691	869
Grants and subsidies .....	929	530	1,077	510	510	510	510
Other revenue .....	395	450	470	470	470	470	470
<b>Total Income .....</b>	<b>1,641</b>	<b>1,000</b>	<b>1,567</b>	<b>1,391</b>	<b>1,561</b>	<b>1,671</b>	<b>1,849</b>
<b>NET COST OF SERVICES .....</b>	<b>231,324</b>	<b>243,616</b>	<b>272,136</b>	<b>266,156</b>	<b>232,972</b>	<b>230,434</b>	<b>231,141</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	203,450	200,256	213,669	227,711	216,189	217,194	218,237
Resources received free of charge .....	7,527	7,319	7,319	7,319	7,319	7,319	7,319
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund .....	2,329	206	1,035	37	37	37	37
Other appropriations .....	-	155	-	-	-	-	-
Other revenues .....	2,669	2,490	8,342	4,363	2,866	1,540	1,540
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>215,975</b>	<b>210,426</b>	<b>230,365</b>	<b>239,430</b>	<b>226,411</b>	<b>226,090</b>	<b>227,133</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>(15,349)</b>	<b>(33,190)</b>	<b>(41,771)</b>	<b>(26,726)</b>	<b>(6,561)</b>	<b>(4,344)</b>	<b>(4,008)</b>

(a) Full audited financial statements are published in the 2023-24 Annual Reports of the Departments of the Premier and Cabinet, and Jobs, Tourism, Science and Innovation.

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 906, 985 and 994 respectively.

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

### DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Aboriginal Engagement Grants .....	3,352	6,485	8,364	4,996	5,053	3,553	3,590
AUKUS Small and Medium Enterprise Readiness Fund .....	-	-	-	553	483	482	482
Community Grants .....	14,190	7,892	18,715	9,242	8,992	8,692	6,692
Defence Science Centre .....	1,055	970	874	1,144	970	970	970
Defence West .....	9,235	6,400	620	6,729	834	880	380
Office of Digital Government Grants .....	351	300	300	-	-	-	-
Small Commitments .....	-	-	-	897	-	-	-
Veterans Initiatives .....	-	-	-	2,000	2,000	-	-
<b>TOTAL .....</b>	<b>28,183</b>	<b>22,047</b>	<b>28,873</b>	<b>25,561</b>	<b>18,332</b>	<b>14,577</b>	<b>12,114</b>

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets.....	41,303	24,628	32,113	25,290	25,290	27,218	23,759
Restricted cash.....	11,901	12,178	11,279	11,105	11,105	11,105	11,105
Holding Account receivables .....	11,432	11,513	11,432	11,432	11,432	11,432	11,432
Receivables.....	2,266	3,905	2,266	2,266	2,266	2,266	2,266
Other.....	5,853	6,334	5,853	5,853	5,853	5,853	5,853
Total current assets.....	72,755	58,558	62,943	55,946	55,946	57,874	54,415
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	31,844	35,336	35,236	36,105	37,591	39,186	41,398
Property, plant and equipment.....	4,685	6,934	5,490	7,670	8,028	8,411	7,616
Receivables <sup>(b)</sup> .....	3,692	3,149	3,682	3,682	3,682	3,682	3,682
Intangibles .....	793	663	793	793	793	793	793
Total non-current assets.....	41,014	46,082	45,201	48,250	50,094	52,072	53,489
<b>TOTAL ASSETS</b> .....	113,769	104,640	108,144	104,196	106,040	109,946	107,904
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	27,490	24,747	27,481	27,481	27,481	27,481	27,481
Payables.....	7,423	12,079	7,423	7,423	7,423	7,423	7,455
Borrowings and leases .....	351	414	445	432	441	450	430
Other.....	290	290	290	290	290	290	290
Total current liabilities.....	35,554	37,530	35,639	35,626	35,635	35,644	35,656
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	3,588	4,200	3,584	3,584	3,584	3,584	3,584
Borrowings and leases .....	552	360	445	419	422	486	14
Other.....	8	29	8	8	8	8	8
Total non-current liabilities.....	4,148	4,589	4,037	4,011	4,014	4,078	3,606
<b>TOTAL LIABILITIES</b> .....	39,702	42,119	39,676	39,637	39,649	39,722	39,262
<b>EQUITY</b>							
Contributed equity.....	88,191	122,346	127,509	150,593	158,986	167,163	169,589
Accumulated surplus/(deficit).....	(14,124)	(59,825)	(59,041)	(86,034)	(92,595)	(96,939)	(100,947)
<b>Total equity</b> .....	74,067	62,521	68,468	64,559	66,391	70,224	68,642
<b>TOTAL LIABILITIES AND EQUITY</b> .....	113,769	104,640	108,144	104,196	106,040	109,946	107,904

(a) Full audited financial statements are published in the 2023-24 Annual Reports of the Departments of the Premier and Cabinet, and Jobs, Tourism, Science and Innovation.

(b) Effective from the 2023-24 financial year, the classification of 27<sup>th</sup> pay cash balances held by Treasury and Finance Administered on behalf of agencies was revised from Restricted cash to Receivables.

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	200,278	196,601	210,196	226,761	214,622	215,518	215,944
Capital appropriation.....	2,077	2,295	3,110	1,465	1,471	1,474	1,877
Holding Account drawdowns .....	81	81	81	81	81	81	81
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund .....	857	1,415	1,415	1,425	-	-	-
Digital Capability Fund .....	18,287	30,443	31,810	19,937	6,920	6,707	549
Royalties for Regions Fund							
Regional Community Services Fund .....	2,329	206	1,035	37	37	37	37
Other.....	2,582	2,490	8,342	4,754	3,427	2,211	2,389
Administered appropriations .....	-	155	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>226,491</b>	<b>233,686</b>	<b>255,989</b>	<b>254,460</b>	<b>226,558</b>	<b>226,028</b>	<b>220,877</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(132,561)	(139,682)	(143,642)	(149,152)	(147,765)	(151,497)	(155,745)
Grants and subsidies .....	(31,985)	(22,047)	(28,873)	(25,561)	(18,332)	(14,577)	(12,114)
Supplies and services .....	(23,279)	(49,137)	(67,623)	(59,091)	(37,944)	(35,082)	(33,173)
Accommodation .....	(21,920)	(18,573)	(18,670)	(18,684)	(15,826)	(16,055)	(16,238)
GST payments .....	(7,654)	(7,049)	(7,049)	(7,049)	(7,049)	(7,049)	(7,049)
Finance and interest costs .....	(53)	(69)	(70)	(68)	(72)	(70)	(137)
Other payments .....	(14,090)	(4,444)	(4,511)	(5,653)	(5,638)	(5,765)	(5,971)
<b>Receipts <sup>(b)</sup></b>							
Grants and subsidies .....	1,553	530	1,077	510	510	510	510
Sale of goods and services .....	304	20	20	20	20	20	20
GST receipts .....	7,988	7,049	7,049	7,049	7,049	7,049	7,049
Other receipts .....	715	450	470	470	470	470	470
<b>Net cash from operating activities .....</b>	<b>(220,982)</b>	<b>(232,952)</b>	<b>(261,822)</b>	<b>(257,209)</b>	<b>(224,577)</b>	<b>(222,046)</b>	<b>(222,378)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(1,012)	(2,455)	(3,555)	(3,794)	(1,521)	(1,591)	(1,081)
<b>Net cash from investing activities .....</b>	<b>(1,012)</b>	<b>(2,455)</b>	<b>(3,555)</b>	<b>(3,794)</b>	<b>(1,521)</b>	<b>(1,591)</b>	<b>(1,081)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(413)	(409)	(424)	(454)	(460)	(463)	(877)
Other payments .....	(733)	-	-	-	-	-	-
<b>Net cash from financing activities .....</b>	<b>(1,146)</b>	<b>(409)</b>	<b>(424)</b>	<b>(454)</b>	<b>(460)</b>	<b>(463)</b>	<b>(877)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>3,351</b>	<b>(2,130)</b>	<b>(9,812)</b>	<b>(6,997)</b>	<b>-</b>	<b>1,928</b>	<b>(3,459)</b>
Cash assets at the beginning of the reporting period .....	49,853	38,936	53,204	43,392	36,395	36,395	38,323
<b>Cash assets at the end of the reporting period .....</b>	<b>53,204</b>	<b>36,806</b>	<b>43,392</b>	<b>36,395</b>	<b>36,395</b>	<b>38,323</b>	<b>34,864</b>

(a) Full audited financial statements are published in the 2023-24 Annual Reports of the Departments of the Premier and Cabinet, and Jobs, Tourism, Science and Innovation.

(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)**

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>Grants and Subsidies</b>							
Commonwealth Grants and Subsidies.....	959	510	680	510	510	510	510
Grants and Subsidies .....	594	300	300	300	300	-	-
<b>Sale of Goods and Services</b>							
Other Receipts.....	396	841	656	1,443	1,613	1,723	1,901
Other Receipts - Defence Science Centre.....	397	450	470	470	470	470	470
<b>GST Receipts</b>							
GST Input Credits.....	7,886	6,832	6,832	6,832	6,832	6,832	6,832
GST Receipts on Sales .....	102	217	217	217	217	217	217
<b>Other Receipts</b>							
All Other Receipts.....	313	1,369	925	505	508	508	508
<b>TOTAL .....</b>	<b>10,647</b>	<b>10,519</b>	<b>10,080</b>	<b>10,277</b>	<b>10,450</b>	<b>10,260</b>	<b>10,438</b>

(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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>INCOME</b>							
<b>Other</b>							
Aboriginal Engagement - Strategic Solutions Program .....	-	-	-	3,000	3,000	-	-
Gibson Desert Nature Reserve Compensation and Lurtjurrulu Palakitjalu Settlement Agreement .....	207	175	183	188	192	198	202
Griffin Coal Financial Assistance Agreement.....	84,150	-	95,800	74,200	-	-	-
Griffin Coal Financial Assistance Agreement - Provision .....	-	-	-	19,000	-	-	-
Resources Community Investment Initiative ...	-	-	12,800	2,500	3,200	9,700	1,800
South West Native Title Settlement Capital Works (Administrative Offices) .....	-	-	8,900	-	-	-	-
Noongar Boodja Trust .....	71,150	73,285	74,017	75,617	77,507	79,445	81,431
Noongar Land Fund .....	782	10,418	406	6,609	6,633	6,650	6,672
Stolen Wages Class Action .....	-	165,000	180,400	-	-	-	-
The ANZAC Day Trust .....	1,300	1,300	1,300	1,540	1,300	1,300	1,300
Tjiwarl Palyakuwa (Agreement) Indigenous Land Use Agreement .....	2,751	-	-	-	-	-	-
Yamatji Nation Indigenous Land Use Agreement .....	21,167	21,774	22,244	38,067	40,289	41,266	42,267
All Other <sup>(a)</sup> .....	-	-	5,716	-	-	-	-
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>181,507</b>	<b>271,952</b>	<b>401,766</b>	<b>220,721</b>	<b>132,121</b>	<b>138,559</b>	<b>133,672</b>
<b>EXPENSES</b>							
<b>Grants to Charitable and Other Public Bodies</b>							
Aboriginal Engagement - Strategic Solutions Program .....	-	-	-	3,000	3,000	-	-
Gibson Desert Nature Reserve Compensation and Lurtjurrulu Palakitjalu Settlement Agreement .....	31	23	24	19	16	12	11
Griffin Coal Financial Assistance Agreement.....	80,506	-	110,792	74,200	-	-	-
Griffin Coal Financial Assistance Agreement - Provision .....	-	-	-	19,000	-	-	-
Resources Community Investment Initiative - Payments to Consolidated Account .....	-	-	-	4,226	5,136	11,644	3,556
South West Native Title Settlement Capital Works (Administrative Offices) .....	-	-	8,900	-	-	-	-
Noongar Boodja Trust .....	19,942	9,355	16,604	14,745	12,979	11,108	9,126
Noongar Land Fund .....	796	16,300	734	4,918	6,104	5,431	6,064
Stolen Wages Class Action .....	-	165,000	180,400	-	-	-	-
The ANZAC Day Trust .....	1,300	1,300	1,300	1,540	1,300	1,300	1,300
Tjiwarl Palyakuwa (Agreement) Indigenous Land Use Agreement .....	124	-	113	-	-	-	-
Yamatji Nation Indigenous Land Use Agreement .....	14,808	10,234	19,443	10,169	9,455	8,665	7,830
All Other <sup>(a)</sup> .....	-	-	5,716	-	-	-	-
<b>TOTAL ADMINISTERED EXPENSES .....</b>	<b>117,507</b>	<b>202,212</b>	<b>344,026</b>	<b>131,817</b>	<b>37,990</b>	<b>38,160</b>	<b>27,887</b>

(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.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance .....	7,216	7,241	7,074	7,032
Receipts:				
Appropriations .....	25	25	25	25
	7,241	7,266	7,099	7,057
Payments .....	167	600	67	200
<b>CLOSING BALANCE.....</b>	<b>7,074</b>	<b>6,666</b>	<b>7,032</b>	<b>6,857</b>

### DEFENCE SCIENCE CENTRE

Account Purpose: To fund collaborative research projects, PhD research and industry internships relevant to defence and the defence industry in Western Australia. The Defence Science Centre is a cooperative venture between the Commonwealth Government's Department of Defence - Science and Technology, the Government and participating Western Australian universities.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance .....	164	164	379	475
Receipts:				
Other .....	10	-	-	-
Appropriations .....	1,245	970	970	970
	1,419	1,134	1,349	1,445
Payments .....	1,040	970	874	1,144
<b>CLOSING BALANCE.....</b>	<b>379</b>	<b>164</b>	<b>475</b>	<b>301</b>

**RESOURCES COMMUNITY INVESTMENT INITIATIVE <sup>(a)</sup>**

Account Purpose: To receive and hold funds invested by the resource companies in accordance with the executed Project Funding Agreements (PFA), with funds transferred to the Consolidated Account when project milestones are met in accordance with the PFA.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000
Opening Balance.....	-	-	-	12,800
Receipts:				
Other .....	-	-	12,800	11,800
	-	-	12,800	24,600
Payments .....	-	-	-	4,226
<b>CLOSING BALANCE.....</b>	-	-	12,800	20,374

(a) The Resources Community Investment Initiative Special Purpose Account was opened during 2024-25.

## Division 4      **Public Sector Commission**

### Part 2      **Government Administration**

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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 7 Net amount appropriated to deliver services .....	28,085	29,549	30,136	36,671	38,680	40,505	41,999
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	519	532	532	548	562	576	590
Total appropriations provided to deliver services .....	28,604	30,081	30,668	37,219	39,242	41,081	42,589
<b>CAPITAL</b>							
Item 100 Capital Appropriation .....	25	26	23	19,224	24	25	26
<b>TOTAL APPROPRIATIONS</b> .....	28,629	30,107	30,691	56,443	39,266	41,106	42,615
<b>EXPENSES</b>							
Total Cost of Services .....	30,303	33,824	34,170	39,529	46,041	48,007	49,388
Net Cost of Services <sup>(a)</sup> .....	30,269	33,716	34,140	39,492	45,987	47,954	49,331
<b>CASH ASSETS</b> <sup>(b)</sup> .....	14,717	14,860	13,986	14,717	14,717	14,717	14,717

(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 2024-25 Budget to Parliament on 9 May 2024, are outlined below:

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>New Initiative</b>					
Special Inquiry into the 2025 State General Election .....	731	-	-	-	-
<b>Other</b>					
2025-26 Streamlined Budget Process Incentive Funding .....	-	958	-	-	-
Public Sector Training Programs .....	(204)	12	(76)	20	(126)
Public Sector Wages Policy .....	591	950	1,206	1,237	1,237
State Fleet Updates .....	(4)	(4)	(5)	(3)	(4)

## Significant Initiatives

1. The Commission, in line with its function to promote and improve the efficiency and effectiveness of the public sector, is coordinating a consistent approach to implementation of the Government's targeted Public Sector Reforms.
2. A Special Inquiry into the planning and delivery of the 2025 State General Election was established by the Public Sector Commissioner following a direction from the Premier under the *Public Sector Management Act 1994*. The inquiry is being led by the Honourable Malcolm McCusker AC CVO KC, with the Commission providing administrative, research and logistical support.
3. The Western Australian Public Sector Learning Initiative is an investment in advancing the core and foundational skills of the State's 35,000 primarily non-frontline employees. It will deliver courses specifically tailored to the sector, in essential areas such as finance, procurement, contract management, asset management, integrity and workforce planning. The initial budget to build the courses takes effect in 2025-26, with courses available in 2025-26 and running over the forward estimates period. The initiative aims to make the approach to skills development in the sector less fragmented.
  - 3.1. The initiative will be delivered through a one-off allocation of new funding for system build costs in 2025-26 (approved as part of the 2024-25 Budget), with running costs over the forward estimates period offset by matching expense reductions across participating agencies' approved budgets.

## 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
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	An efficient and effective public sector that operates with integrity.	1. Public Sector Leadership 2. Assistance and Support 3. Oversight and Reporting

### Service Summary

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
Expense	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Public Sector Leadership.....	12,724	15,709	14,573	14,995	17,063	17,539	17,876
2. Assistance and Support.....	9,807	9,791	11,021	16,443	19,874	21,211	22,006
3. Oversight and Reporting.....	7,772	8,324	8,576	8,091	9,104	9,257	9,506
<b>Total Cost of Services.....</b>	<b>30,303</b>	<b>33,824</b>	<b>34,170</b>	<b>39,529</b>	<b>46,041</b>	<b>48,007</b>	<b>49,388</b>

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
<b>Outcome: An efficient and effective public sector that operates with integrity:</b>					
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance integrity within their organisations .....	91%	90%	96%	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%	93%	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 .....	81%	87%	95%	90%	

(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.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service .....	\$'000 12,724	\$'000 15,709	\$'000 14,573	\$'000 14,995	
Less Income .....	34	108	30	37	1
Net Cost of Service .....	12,690	15,601	14,543	14,958	
<b>Employees (Full-Time Equivalents) .....</b>	<b>54</b>	<b>64</b>	<b>61</b>	<b>58</b>	
<b>Efficiency Indicators</b>					
Average cost per leadership development product, program or training hour ....	\$115	\$119	\$119	\$125	
Average cost per workforce development program, product or training hour .....	\$122	\$131	\$123	\$137	2

**Explanation of Significant Movements**

(Notes)

1. The decrease in the 2024-25 Estimated Actual and the 2025-26 Budget Target compared to the 2024-25 Budget reflects reduced revenue from the Commonwealth Government for apprenticeship incentives following a reassessment of eligibility requirements.
2. The decrease in the 2024-25 Estimated Actual compared to the 2024-25 Budget mainly reflects lower than projected expenditure in the Solid Futures Aboriginal traineeship program and the deferment of the Senior Executive Service (SES) Talent Initiative from 2024-25 to 2025-26. The increase in the 2025-26 Budget Target relative to the 2024-25 Estimated Actual is the result of the timing change for the SES Talent Initiative.

## 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.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service .....	\$'000 9,807	\$'000 9,791	\$'000 11,021	\$'000 16,443	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	9,807	9,791	11,021	16,443	
<b>Employees (Full-Time Equivalents) .....</b>	<b>47</b>	<b>44</b>	<b>46</b>	<b>57</b>	<b>1</b>
<b>Efficiency Indicators</b>					
Average cost per hour of assistance and support provided .....	\$108	\$106	\$119	\$146	1
Average cost per public administration, standards and integrity program, product or training hour .....	\$104	\$158	\$154	\$160	

### Explanation of Significant Movements

(Notes)

- The increase in the 2025-26 Budget Target compared to the 2024-25 Estimated Actual primarily reflects the costs of implementing and delivering the Western Australian Public Sector Learning Initiative, with the increase in full-time equivalents in 2025-26 aligning with the commencement of the initiative. The increase in the 2024-25 Estimated Actual compared to the 2024-25 Budget is mainly due to additional spending on planning related to the Western Australian Public Sector Learning Initiative.

## 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*.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service .....	\$'000 7,772	\$'000 8,324	\$'000 8,576	\$'000 8,091	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	7,772	8,324	8,576	8,091	
<b>Employees (Full-Time Equivalents) .....</b>	<b>43</b>	<b>42</b>	<b>43</b>	<b>42</b>	
<b>Efficiency Indicators</b>					
Average cost per hour addressing legislative and policy development .....	\$90	\$115	\$103	\$100	1
Average cost per hour of performance and oversight activity .....	\$94	\$99	\$102	\$98	
Percentage of oversight actions completed within target timeframes .....	100%	90%	96%	90%	

### Explanation of Significant Movements

(Notes)

- The decrease in the 2025-26 Budget Target and the 2024-25 Estimated Actual compared to the 2024-25 Budget primarily reflects a reduction in ICT costs allocated to this efficiency indicator.

## Asset Investment Program

1. In 2025-26, the Commission will undertake the build phase of the Western Australian Public Sector Learning Initiative.
2. The remaining Asset Investment Program (\$109,000 per annum) remains focused on the ongoing replacement of computing equipment to assist in the effective delivery of services.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>COMPLETED WORKS</b>							
Replacement of Computing Equipment - 2024-25 Program ....	109	109	109	-	-	-	-
<b>NEW WORKS</b>							
Replacement of Computing Equipment							
2025-26 Program.....	109	-	-	109	-	-	-
2026-27 Program.....	109	-	-	-	109	-	-
2027-28 Program.....	109	-	-	-	-	109	-
2028-29 Program.....	109	-	-	-	-	-	109
Western Australian Public Sector Learning Initiative .....	19,200	-	-	19,200	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>19,745</b>	<b>109</b>	<b>109</b>	<b>19,309</b>	<b>109</b>	<b>109</b>	<b>109</b>
<b>FUNDED BY</b>							
Capital Appropriation.....			-	19,200	-	-	-
Holding Account .....			109	109	109	109	109
<b>Total Funding.....</b>			<b>109</b>	<b>19,309</b>	<b>109</b>	<b>109</b>	<b>109</b>

## Financial Statements

### Income Statement

#### Expenses

1. The increase in supplies and services from the 2025-26 Budget Year compared to the 2024-25 Estimated Actual primarily reflects the costs with implementing and delivering the Western Australian Public Sector Learning Initiative.
2. The increase in depreciation and amortisation from the 2026-27 Outyear relative to the 2025-26 Budget Year reflects the design and build of the Western Australian Public Sector Learning Initiative.

#### Income

3. The increase in service appropriation over the forward estimates period compared to the 2024-25 Estimated Actual largely reflects the funding for the implementation and delivery of the Western Australian Public Sector Learning Initiative.

### Statement of Financial Position

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

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	21,288	22,933	23,825	25,374	26,248	26,902	27,575
Grants and subsidies <sup>(c)</sup> .....	18	18	18	18	18	18	18
Supplies and services .....	5,803	7,848	7,306	11,114	12,912	14,223	14,932
Accommodation .....	2,504	2,547	2,547	2,547	2,547	2,547	2,547
Depreciation and amortisation .....	150	146	143	144	3,984	3,985	3,985
Finance and interest costs .....	3	6	5	6	6	6	5
Other expenses .....	537	326	326	326	326	326	326
<b>TOTAL COST OF SERVICES .....</b>	<b>30,303</b>	<b>33,824</b>	<b>34,170</b>	<b>39,529</b>	<b>46,041</b>	<b>48,007</b>	<b>49,388</b>
<b>Income</b>							
Other revenue .....	34	108	30	37	54	53	57
<b>Total Income .....</b>	<b>34</b>	<b>108</b>	<b>30</b>	<b>37</b>	<b>54</b>	<b>53</b>	<b>57</b>
<b>NET COST OF SERVICES .....</b>	<b>30,269</b>	<b>33,716</b>	<b>34,140</b>	<b>39,492</b>	<b>45,987</b>	<b>47,954</b>	<b>49,331</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	28,604	30,081	30,668	37,219	39,242	41,081	42,589
Resources received free of charge .....	887	1,812	1,122	1,122	1,122	1,122	1,122
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund .....	3	5	5	5	5	5	5
Other revenues .....	890	1,846	1,642	1,905	1,806	1,934	1,803
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>30,384</b>	<b>33,744</b>	<b>33,437</b>	<b>40,251</b>	<b>42,175</b>	<b>44,142</b>	<b>45,519</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>115</b>	<b>28</b>	<b>(703)</b>	<b>759</b>	<b>(3,812)</b>	<b>(3,812)</b>	<b>(3,812)</b>

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 144, 150 and 157 respectively.

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

**DETAILS OF CONTROLLED GRANTS AND SUBSIDIES**

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Public Sector Programs .....	18	18	18	18	18	18	18
<b>TOTAL .....</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets.....	14,717	14,326	13,912	14,569	14,495	14,421	14,347
Holding Account receivables .....	109	109	109	109	109	109	109
Receivables .....	761	753	761	789	786	783	783
Other.....	1,029	392	1,029	1,029	1,029	1,029	1,029
<b>Total current assets.....</b>	<b>16,616</b>	<b>15,580</b>	<b>15,811</b>	<b>16,496</b>	<b>16,419</b>	<b>16,342</b>	<b>16,268</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	6,695	6,732	6,729	6,764	6,799	6,835	6,871
Property, plant and equipment.....	319	384	378	392	395	390	391
Receivables .....	445	-	445	445	445	445	445
Intangibles .....	191	177	177	19,363	15,509	11,655	7,801
Restricted cash <sup>(b)</sup> .....	-	534	74	148	222	296	370
Other.....	2	2	2	2	2	2	2
<b>Total non-current assets.....</b>	<b>7,652</b>	<b>7,829</b>	<b>7,805</b>	<b>27,114</b>	<b>23,372</b>	<b>19,623</b>	<b>15,880</b>
<b>TOTAL ASSETS .....</b>	<b>24,268</b>	<b>23,409</b>	<b>23,616</b>	<b>43,610</b>	<b>39,791</b>	<b>35,965</b>	<b>32,148</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	4,581	4,114	4,581	4,581	4,581	4,581	4,581
Payables.....	1,407	1,049	1,407	1,407	1,407	1,407	1,407
Borrowings and leases .....	18	29	25	28	29	29	30
Other.....	198	116	198	198	198	198	198
<b>Total current liabilities.....</b>	<b>6,204</b>	<b>5,308</b>	<b>6,211</b>	<b>6,214</b>	<b>6,215</b>	<b>6,215</b>	<b>6,216</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	534	881	534	534	534	534	534
Borrowings and leases .....	34	61	51	59	58	50	46
<b>Total non-current liabilities.....</b>	<b>568</b>	<b>942</b>	<b>585</b>	<b>593</b>	<b>592</b>	<b>584</b>	<b>580</b>
<b>TOTAL LIABILITIES .....</b>	<b>6,772</b>	<b>6,250</b>	<b>6,796</b>	<b>6,807</b>	<b>6,807</b>	<b>6,799</b>	<b>6,796</b>
<b>EQUITY</b>							
Contributed equity.....	170	145	167	19,364	19,360	19,356	19,353
Accumulated surplus/(deficit).....	17,326	17,014	16,653	17,439	13,624	9,810	5,999
<b>Total equity .....</b>	<b>17,496</b>	<b>17,159</b>	<b>16,820</b>	<b>36,803</b>	<b>32,984</b>	<b>29,166</b>	<b>25,352</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>24,268</b>	<b>23,409</b>	<b>23,616</b>	<b>43,610</b>	<b>39,791</b>	<b>35,965</b>	<b>32,148</b>

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

(b) Effective from the 2023-24 financial year, the classification of 27<sup>th</sup> pay cash balances held by Treasury and Finance Administered on behalf of agencies was revised from Restricted cash to Receivables.

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	28,517	29,935	30,525	37,075	39,098	40,936	42,444
Capital appropriation.....	25	26	23	19,224	24	25	26
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 .....	3	5	5	5	5	5	5
Other.....	934	1,846	1,642	1,905	1,806	1,934	1,803
<b>Net cash provided by Government .....</b>	<b>29,588</b>	<b>31,921</b>	<b>32,304</b>	<b>58,318</b>	<b>41,042</b>	<b>43,009</b>	<b>44,387</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(21,253)	(22,933)	(23,825)	(25,374)	(26,248)	(26,902)	(27,575)
Grants and subsidies .....	(18)	(18)	(18)	(18)	(18)	(18)	(18)
Supplies and services.....	(5,186)	(6,364)	(6,512)	(10,320)	(12,118)	(13,429)	(14,138)
Accommodation.....	(2,503)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)
GST payments.....	(787)	(655)	(655)	(655)	(655)	(655)	(655)
Finance and interest costs.....	(3)	(6)	(5)	(6)	(6)	(6)	(5)
Other payments .....	(471)	(326)	(326)	(326)	(326)	(326)	(326)
<b>Receipts <sup>(b)</sup></b>							
GST receipts.....	800	655	655	655	655	655	655
Other receipts .....	60	108	30	37	54	53	57
<b>Net cash from operating activities .....</b>	<b>(29,361)</b>	<b>(31,786)</b>	<b>(32,903)</b>	<b>(38,254)</b>	<b>(40,909)</b>	<b>(42,875)</b>	<b>(44,252)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets.....	(42)	(109)	(109)	(19,309)	(109)	(109)	(109)
<b>Net cash from investing activities .....</b>	<b>(42)</b>	<b>(109)</b>	<b>(109)</b>	<b>(19,309)</b>	<b>(109)</b>	<b>(109)</b>	<b>(109)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(25)	(26)	(23)	(24)	(24)	(25)	(26)
Other payments .....	(59)	-	-	-	-	-	-
<b>Net cash from financing activities .....</b>	<b>(84)</b>	<b>(26)</b>	<b>(23)</b>	<b>(24)</b>	<b>(24)</b>	<b>(25)</b>	<b>(26)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>101</b>	<b>-</b>	<b>(731)</b>	<b>731</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	15,003	14,860	14,717	13,986	14,717	14,717	14,717
Net cash transferred to/from other agencies ....	(387)	-	-	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>14,717</b>	<b>14,860</b>	<b>13,986</b>	<b>14,717</b>	<b>14,717</b>	<b>14,717</b>	<b>14,717</b>

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

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

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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>Sale of Goods and Services</b>							
Other.....	934	1,846	1,642	1,905	1,806	1,934	1,803
<b>GST Receipts</b>							
GST Input Credits.....	795	635	635	635	635	635	635
GST Receipts on Sales .....	5	20	20	20	20	20	20
<b>Other Receipts</b>							
Other Receipts.....	60	108	30	37	54	53	57
<b>TOTAL .....</b>	<b>1,794</b>	<b>2,609</b>	<b>2,327</b>	<b>2,597</b>	<b>2,515</b>	<b>2,642</b>	<b>2,515</b>

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

## Division 5

# Governor's Establishment

## Part 2

## Government Administration

### Appropriations, Expenses and Cash Assets

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 8 Net amount appropriated to deliver services .....	2,738	2,363	2,363	2,440	2,420	1,716	1,727
<b>Amount Authorised by Other Statutes</b>							
- Governor's Establishment Act 1992 .....	5,060	5,084	5,084	5,109	5,244	5,458	5,452
- Salaries and Allowances Act 1975 .....	599	667	667	687	704	724	742
Total appropriations provided to deliver services .....	8,397	8,114	8,114	8,236	8,368	7,898	7,921
<b>CAPITAL</b>							
Item 101 Capital Appropriation .....	-	38	38	38	46	37	34
<b>TOTAL APPROPRIATIONS</b> .....	8,397	8,152	8,152	8,274	8,414	7,935	7,955
<b>EXPENSES</b>							
Total Cost of Services .....	7,985	8,695	8,695	8,820	8,952	8,077	8,078
Net Cost of Services <sup>(a)</sup> .....	7,979	8,695	8,695	8,820	8,952	7,950	7,951
<b>CASH ASSETS</b> <sup>(b)</sup> .....	1,429	509	1,444	1,459	1,482	1,498	1,511

(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 2024-25 Budget to Parliament on 9 May 2024, are outlined below:

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
2025-26 Streamlined Budget Process Incentive Funding .....	-	48	-	-	-
Additional Staff to Support the Governor's Program .....	-	135	139	144	-

### Significant Initiatives

1. The maintenance of existing staffing is considered integral to provide an appropriate level of service for the Governor which is central to the delivery of Vice Regal duties and ensuring the existing standard of hospitality service is maintained for the Governor and visitors to Government House.

### 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

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	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
1. Effective Support to the Governor .....	3,324	3,674	3,619	3,763	3,840	3,476	3,362
2. Management of the Governor's Establishment.....	4,661	5,021	5,076	5,057	5,112	4,601	4,716
<b>Total Cost of Services.....</b>	<b>7,985</b>	<b>8,695</b>	<b>8,695</b>	<b>8,820</b>	<b>8,952</b>	<b>8,077</b>	<b>8,078</b>

### Services and Key Efficiency Indicators

#### 1. Effective Support to the Governor

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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Target \$'000	Note
Total Cost of Service .....	3,324	3,674	3,619	3,763	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	3,324	3,674	3,619	3,763	
<b>Employees (Full-Time Equivalents) .....</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	

#### 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.

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Target \$'000	Note
Total Cost of Service .....	4,661	5,021	5,076	5,057	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	4,661	5,021	5,076	5,057	
<b>Employees (Full-Time Equivalents) .....</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	

## Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Government House Restoration and Refurbishment - Maintenance Program .....	1,990	1,410	116	116	116	116	116
<b>Total Cost of Asset Investment Program .....</b>	<b>1,990</b>	<b>1,410</b>	<b>116</b>	<b>116</b>	<b>116</b>	<b>116</b>	<b>116</b>
<b>FUNDED BY</b>							
Holding Account .....			116	116	116	116	116
<b>Total Funding .....</b>			<b>116</b>	<b>116</b>	<b>116</b>	<b>116</b>	<b>116</b>

## Financial Statements

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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	5,492	5,689	5,689	5,738	5,890	6,125	6,151
Supplies and services .....	1,182	1,243	1,243	1,321	1,303	690	665
Accommodation .....	557	928	928	928	928	428	428
Depreciation and amortisation .....	530	649	649	650	650	649	649
Finance and interest costs .....	7	7	7	4	2	6	6
Other expenses .....	217	179	179	179	179	179	179
<b>TOTAL COST OF SERVICES .....</b>	<b>7,985</b>	<b>8,695</b>	<b>8,695</b>	<b>8,820</b>	<b>8,952</b>	<b>8,077</b>	<b>8,078</b>
<b>Income</b>							
Sale of goods and services .....	-	-	-	-	-	127	127
Other revenue .....	6	-	-	-	-	-	-
<b>Total Income .....</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>127</b>	<b>127</b>
<b>NET COST OF SERVICES .....</b>	<b>7,979</b>	<b>8,695</b>	<b>8,695</b>	<b>8,820</b>	<b>8,952</b>	<b>7,950</b>	<b>7,951</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	8,397	8,114	8,114	8,236	8,368	7,898	7,921
Resources received free of charge .....	18	30	30	30	30	30	30
Major Treasurer's Special Purpose Account(s) Asset Maintenance Fund .....	-	500	500	500	500	-	-
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>8,415</b>	<b>8,644</b>	<b>8,644</b>	<b>8,766</b>	<b>8,898</b>	<b>7,928</b>	<b>7,951</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>436</b>	<b>(51)</b>	<b>(51)</b>	<b>(54)</b>	<b>(54)</b>	<b>(22)</b>	<b>-</b>

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 38, 38 and 38 respectively.

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets.....	1,313	400	1,328	1,343	1,366	1,382	1,395
Receivables.....	27	46	27	27	27	27	27
Other.....	121	144	121	121	121	121	121
Total current assets.....	1,461	590	1,476	1,491	1,514	1,530	1,543
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	5,084	5,632	5,626	6,169	6,712	7,254	7,796
Property, plant and equipment.....	56,478	45,607	55,944	55,410	54,876	54,463	53,814
Restricted cash.....	116	109	116	116	116	116	116
Total non-current assets.....	61,678	51,348	61,686	61,695	61,704	61,833	61,726
<b>TOTAL ASSETS</b> .....	63,139	51,938	63,162	63,186	63,218	63,363	63,269
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	649	620	622	595	568	541	514
Payables.....	33	10	38	43	48	53	58
Borrowings and leases.....	20	32	32	32	11	32	32
Other.....	19	11	19	19	19	19	19
Total current liabilities.....	721	673	711	689	646	645	623
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	178	154	196	218	240	263	277
Borrowings and leases.....	79	37	37	7	4	68	41
Total non-current liabilities.....	257	191	233	225	244	331	318
<b>TOTAL LIABILITIES</b> .....	978	864	944	914	890	976	941
<b>EQUITY</b>							
Contributed equity.....	13,551	13,663	13,659	13,767	13,877	13,958	13,899
Accumulated surplus/(deficit).....	3,476	2,923	3,425	3,371	3,317	3,295	3,295
Reserves.....	45,134	34,488	45,134	45,134	45,134	45,134	45,134
<b>Total equity</b> .....	62,161	51,074	62,218	62,272	62,328	62,387	62,328
<b>TOTAL LIABILITIES AND EQUITY</b> .....	63,139	51,938	63,162	63,186	63,218	63,363	63,269

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

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	7,755	7,456	7,456	7,577	7,709	7,240	7,262
Capital appropriation.....	-	38	38	38	46	37	34
Holding Account drawdowns .....	116	116	116	116	116	116	116
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	500	500	500	500	-	-
Digital Capability Fund .....	83	68	68	70	72	36	-
<b>Net cash provided by Government .....</b>	<b>7,954</b>	<b>8,178</b>	<b>8,178</b>	<b>8,301</b>	<b>8,443</b>	<b>7,429</b>	<b>7,412</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(5,432)	(5,648)	(5,648)	(5,693)	(5,845)	(6,079)	(6,090)
Supplies and services .....	(1,105)	(1,258)	(1,258)	(1,336)	(1,318)	(705)	(680)
Accommodation .....	(557)	(928)	(928)	(928)	(928)	(428)	(428)
GST payments .....	(225)	(110)	(110)	(111)	(111)	(111)	(111)
Finance and interest costs .....	(7)	(7)	(7)	(4)	(2)	(6)	(6)
Other payments .....	(213)	(179)	(179)	(179)	(179)	(179)	(179)
<b>Receipts <sup>(b)</sup></b>							
Sale of goods and services .....	7	-	-	-	-	127	127
GST receipts .....	214	110	110	111	111	111	111
Other receipts .....	2	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(7,316)</b>	<b>(8,020)</b>	<b>(8,020)</b>	<b>(8,140)</b>	<b>(8,272)</b>	<b>(7,270)</b>	<b>(7,256)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(497)	(116)	(116)	(116)	(116)	(116)	(116)
Proceeds from sale of non-current assets .....	4	-	-	-	-	-	-
Other receipts .....	80	-	-	-	-	-	-
<b>Net cash from investing activities .....</b>	<b>(413)</b>	<b>(116)</b>	<b>(116)</b>	<b>(116)</b>	<b>(116)</b>	<b>(116)</b>	<b>(116)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(25)	(27)	(27)	(30)	(32)	(27)	(27)
<b>Net cash from financing activities .....</b>	<b>(25)</b>	<b>(27)</b>	<b>(27)</b>	<b>(30)</b>	<b>(32)</b>	<b>(27)</b>	<b>(27)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>200</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>23</b>	<b>16</b>	<b>13</b>
Cash assets at the beginning of the reporting period .....	1,229	494	1,429	1,444	1,459	1,482	1,498
<b>Cash assets at the end of the reporting period .....</b>	<b>1,429</b>	<b>509</b>	<b>1,444</b>	<b>1,459</b>	<b>1,482</b>	<b>1,498</b>	<b>1,511</b>

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

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

**NET APPROPRIATION DETERMINATION (a)**

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>Sale of Goods and Services</b>							
Sale of Goods and Services .....	7	-	-	-	-	127	127
<b>GST Receipts</b>							
GST Receipts on Sales .....	214	110	110	111	111	111	111
<b>Other Receipts</b>							
Recoups of Expenses .....	2	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>223</b>	<b>110</b>	<b>110</b>	<b>111</b>	<b>111</b>	<b>238</b>	<b>238</b>

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

# Division 6 Western Australian Electoral Commission

## Part 2 Government Administration

### Appropriations, Expenses and Cash Assets

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 9 Net amount appropriated to deliver services .....	12,396	38,666	43,032	8,583	8,562	12,908	47,613
<b>Amount Authorised by Other Statutes</b>							
- Electoral Act 1907 .....	1,646	11,000	12,458	-	800	1,600	11,000
- Industrial Relations Act 1979 .....	116	116	116	116	116	116	116
- Salaries and Allowances Act 1975 .....	548	563	563	582	596	610	625
Total appropriations provided to deliver services .....	14,706	50,345	56,169	9,281	10,074	15,234	59,354
<b>CAPITAL</b>							
Item 102 Capital Appropriation .....	356	410	416	16	16	17	-
<b>TOTAL APPROPRIATIONS .....</b>	<b>15,062</b>	<b>50,755</b>	<b>56,585</b>	<b>9,297</b>	<b>10,090</b>	<b>15,251</b>	<b>59,354</b>
<b>EXPENSES</b>							
Total Cost of Services .....	21,816	51,700	57,524	18,086	11,579	24,039	60,859
Net Cost of Services (a) .....	11,778	51,612	57,436	8,498	11,491	14,451	60,771
<b>CASH ASSETS (b) .....</b>	<b>3,895</b>	<b>283</b>	<b>2,795</b>	<b>3,938</b>	<b>2,644</b>	<b>3,358</b>	<b>2,648</b>

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

(b) As at 30 June each financial year.

### Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commission's Income Statement since presentation of the 2024-25 Budget to Parliament on 9 May 2024, are outlined below:

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
2025 State General Election .....	4,000	-	-	-	-
2025-26 Streamlined Budget Process Incentive Funding .....	-	222	-	-	-
Local Government Ordinary Elections .....	-	2,400	-	2,400	-
Public Sector Wages Policy .....	358	258	290	337	337
Reimbursement of Electoral Expenditure to Political Parties .....	1,458	-	-	-	-
State Fleet Updates .....	8	-	2	(1)	(21)

### Significant Initiatives

1. The Commission conducted the 2025 State General Election on 8 March 2025, with an additional \$4 million spent to deliver the election outcome. Reimbursement of electoral expenditure to political parties also increased by \$1.5 million in line with updated entitlements and participation levels.
2. The Commission will conduct the 2025 Local Government Ordinary Elections in October 2025, with planning currently underway.

## 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	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients.....	21,816	51,700	57,524	18,086	11,579	24,039	60,859
<b>Total Cost of Services.....</b>	<b>21,816</b>	<b>51,700</b>	<b>57,524</b>	<b>18,086</b>	<b>11,579</b>	<b>24,039</b>	<b>60,859</b>

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
<b>Outcome: Western Australian electors participate in independent and impartial elections or referenda conducted by the Commission as part of democratic processes:</b>					
The number of relevant breaches of Declaration by Officer (Form 1) upheld by a Court of Disputed Returns <sup>(b)</sup> .....	nil	nil	nil	nil	
Percentage of eligible Western Australian electors on the State electoral roll <sup>(c)</sup> .....	95.4%	97%	96.5%	97%	
Percentage of enrolled electors voting in State general elections (or by-elections) or referenda <sup>(d)</sup> .....	74.5%	90%	85.5%	90%	
Average percentage of enrolled electors voting in local government ordinary (or extraordinary) postal elections or referenda conducted by the Commission <sup>(e)</sup> .....	31.2%	31%	30%	30%	

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

(b) The number of relevant breaches of 'Declaration by Officer' upheld by a court of Disputed Returns 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 the State Election. There were no by-elections or referenda during 2024-25.

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

## 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.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service .....	\$'000 21,816	\$'000 51,700	\$'000 57,524	\$'000 18,086	1
Less Income .....	10,038	88	88	9,588	2
Net Cost of Service .....	11,778	51,612	57,436	8,498	
<b>Employees (Full-Time Equivalents) .....</b>	<b>50</b>	<b>57</b>	<b>57</b>	<b>57</b>	
<b>Efficiency Indicators</b>					
Average cost per elector of providing electoral services (enrolment and election management) .....	\$5.95	\$5.43	\$5.96	\$5.71	
Average cost per elector of conducting State general elections (or by-elections) or referenda events .....	\$30.48	\$17.86	\$23.70	n.a.	3
Average cost per elector of conducting local government ordinary (or extraordinary) elections conducted by the Commission .....	\$5.17	\$4.55	\$5.05	\$5.03	4

### Explanation of Significant Movements

(Notes)

1. The 2024-25 Budget and 2024-25 Estimated Actual is higher than the 2023-24 Actual and the 2025-26 Budget Target and reflects the expenditure to undertake the 2025 State General Election, which occurs every four years. The 2025-26 Budget Target includes expenditure associated with local government ordinary elections which occur biennially.
2. The increase of \$9.5 million for the 2025-26 Budget Target compared to the 2024-25 Estimated Actual reflects the expected recoup of costs associated with conducting the local government ordinary biennial elections in October 2025.
3. The 2024-25 Estimated Actual represents the costs per elector of conducting the 2025 State General Election. No by-elections or referenda are currently scheduled for the 2025-26 financial year.
4. The 2025-26 Budget Target reflects the expected cost per elector of conducting the 2025 Local Government Ordinary Election.

## Asset Investment Program

1. The Commission continues to implement its Strategic Asset Plan with the focus on asset replacement and ICT upgrades.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>COMPLETED WORKS</b>							
Asset Replacement - 2024-25 Program .....	50	50	50	-	-	-	-
ICT System Upgrade - 2024-25 Program .....	250	250	250	-	-	-	-
Online Donation Systems - Online Funding Disclosure System.....	785	785	400	-	-	-	-
<b>NEW WORKS</b>							
Asset Replacement							
2025-26 Program.....	50	-	-	50	-	-	-
2028-29 Program.....	50	-	-	-	-	-	50
ICT System Upgrade							
2025-26 Program.....	217	-	-	217	-	-	-
2026-27 Program.....	267	-	-	-	267	-	-
2027-28 Program.....	267	-	-	-	-	267	-
2028-29 Program.....	250	-	-	-	-	-	250
<b>Total Cost of Asset Investment Program .....</b>	<b>2,186</b>	<b>1,085</b>	<b>700</b>	<b>267</b>	<b>267</b>	<b>267</b>	<b>300</b>
<b>FUNDED BY</b>							
Capital Appropriation.....			400	-	-	-	-
Holding Account .....			300	267	267	267	300
<b>Total Funding.....</b>			<b>700</b>	<b>267</b>	<b>267</b>	<b>267</b>	<b>300</b>

## Financial Statements

### Income Statement

#### Expenses

1. The Total Cost of Services in the 2024-25 Budget, the 2024-25 Estimated Actual and 2028-29 Outyear reflects the expenditure to conduct the State General Election, which is held every four years. The 2025-26 Budget and 2027-28 Outyear includes expenditure related to conducting the local government ordinary elections, which are held biennially.

#### Income

2. The sale of goods and services in the 2025-26 Budget Year and the 2027-28 Outyear reflects the expected recoup from local governments for the cost of conducting the local government ordinary elections, planned for October 2025 and October 2027.

### Statement of Financial Position

3. The cash assets in the 2025-26 Budget Year and 2027-28 Outyear reflects timing variances between expenditure and recoup for conducting the local government ordinary elections in 2025 and 2027.

### Statement of Cashflows

4. The service appropriations and payments in the 2024-25 Budget, the 2024-25 Estimated Actual and 2028-29 Outyear reflect the expenditure to conduct the State General Election, which is held every four years. The 2025-26 Budget Year and 2027-28 Outyear includes expenditure related to local government ordinary elections, which are held biennially.
5. The sale of goods and services in the 2025-26 Budget Year and 2027-28 Outyear reflects the expected expenditure recoup from local government ordinary elections, which are held biennially.

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	7,990	14,554	14,912	7,326	6,758	8,037	15,203
Grants and subsidies <sup>(c)</sup> .....	47	11,000	12,458	-	-	-	11,000
Supplies and services .....	10,677	22,623	26,623	9,256	3,238	13,964	31,166
Accommodation .....	1,120	710	710	583	424	420	523
Depreciation and amortisation .....	494	271	278	274	277	277	260
Finance and interest costs .....	3	2	3	3	4	3	-
Other expenses .....	1,485	2,540	2,540	644	878	1,338	2,707
<b>TOTAL COST OF SERVICES .....</b>	<b>21,816</b>	<b>51,700</b>	<b>57,524</b>	<b>18,086</b>	<b>11,579</b>	<b>24,039</b>	<b>60,859</b>
<b>Income</b>							
Sale of goods and services .....	10,030	87	87	9,587	87	9,587	87
Other revenue .....	8	1	1	1	1	1	1
<b>Total Income .....</b>	<b>10,038</b>	<b>88</b>	<b>88</b>	<b>9,588</b>	<b>88</b>	<b>9,588</b>	<b>88</b>
<b>NET COST OF SERVICES .....</b>	<b>11,778</b>	<b>51,612</b>	<b>57,436</b>	<b>8,498</b>	<b>11,491</b>	<b>14,451</b>	<b>60,771</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	14,706	50,345	56,169	9,281	10,074	15,234	59,354
Resources received free of charge .....	132	150	150	150	150	150	150
Other revenues .....	-	17	17	17	17	17	17
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>14,838</b>	<b>50,512</b>	<b>56,336</b>	<b>9,448</b>	<b>10,241</b>	<b>15,401</b>	<b>59,521</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>3,060</b>	<b>(1,100)</b>	<b>(1,100)</b>	<b>950</b>	<b>(1,250)</b>	<b>950</b>	<b>(1,250)</b>

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 50, 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**

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Public Funding of Political Parties and Candidates in State Elections <sup>(a)</sup> .....	47	11,000	12,458	-	-	-	11,000
<b>TOTAL .....</b>	<b>47</b>	<b>11,000</b>	<b>12,458</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,000</b>

(a) Reimbursement of eligible expenditure by political parties and candidates in accordance with the provisions of the *Electoral Act 1907*.

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	3,801	153	2,682	3,804	2,563	3,277	2,548
Holding Account receivables .....	300	267	267	267	267	300	267
Receivables .....	562	173	562	562	563	564	564
Other .....	80	136	80	168	211	361	361
<b>Total current assets .....</b>	<b>4,743</b>	<b>729</b>	<b>3,591</b>	<b>4,801</b>	<b>3,604</b>	<b>4,502</b>	<b>3,740</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	492	496	503	510	520	497	490
Property, plant and equipment .....	183	322	165	202	185	168	168
Intangibles .....	1,961	2,642	2,368	2,382	2,389	2,396	2,436
Restricted cash <sup>(b)</sup> .....	94	130	113	134	81	81	100
<b>Total non-current assets .....</b>	<b>2,730</b>	<b>3,590</b>	<b>3,149</b>	<b>3,228</b>	<b>3,175</b>	<b>3,142</b>	<b>3,194</b>
<b>TOTAL ASSETS .....</b>	<b>7,473</b>	<b>4,319</b>	<b>6,740</b>	<b>8,029</b>	<b>6,779</b>	<b>7,644</b>	<b>6,934</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	1,836	1,584	1,836	1,836	1,836	1,836	2,276
Payables .....	608	177	575	627	627	542	642
Borrowings and leases .....	30	14	28	33	33	32	32
Other .....	178	138	180	180	180	180	180
<b>Total current liabilities .....</b>	<b>2,652</b>	<b>1,913</b>	<b>2,619</b>	<b>2,676</b>	<b>2,676</b>	<b>2,590</b>	<b>3,130</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	67	188	67	303	303	303	303
Borrowings and leases .....	16	31	2	32	16	-	-
<b>Total non-current liabilities .....</b>	<b>83</b>	<b>219</b>	<b>69</b>	<b>335</b>	<b>319</b>	<b>303</b>	<b>303</b>
<b>TOTAL LIABILITIES .....</b>	<b>2,735</b>	<b>2,132</b>	<b>2,688</b>	<b>3,011</b>	<b>2,995</b>	<b>2,893</b>	<b>3,433</b>
<b>EQUITY</b>							
Contributed equity .....	755	1,163	1,169	1,185	1,201	1,218	1,218
Accumulated surplus/(deficit) .....	3,983	1,024	2,883	3,833	2,583	3,533	2,283
<b>Total equity .....</b>	<b>4,738</b>	<b>2,187</b>	<b>4,052</b>	<b>5,018</b>	<b>3,784</b>	<b>4,751</b>	<b>3,501</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>7,473</b>	<b>4,319</b>	<b>6,740</b>	<b>8,029</b>	<b>6,779</b>	<b>7,644</b>	<b>6,934</b>

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

(b) Effective from the 2023-24 financial year, the classification of 27<sup>th</sup> pay cash balances held by Treasury and Finance Administered on behalf of agencies was revised from Restricted cash to Receivables.

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	14,440	50,074	55,891	9,007	9,797	14,957	59,094
Capital appropriation.....	356	410	416	16	16	17	-
Holding Account drawdowns .....	267	300	300	267	267	267	300
Other.....	-	17	17	17	17	17	17
<b>Net cash provided by Government .....</b>	<b>15,063</b>	<b>50,801</b>	<b>56,624</b>	<b>9,307</b>	<b>10,097</b>	<b>15,258</b>	<b>59,411</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(7,696)	(14,554)	(14,912)	(7,090)	(6,758)	(8,037)	(14,763)
Grants and subsidies .....	(47)	(11,000)	(12,458)	-	-	-	(11,000)
Supplies and services .....	(10,841)	(21,938)	(25,938)	(9,132)	(3,014)	(13,871)	(30,292)
Accommodation.....	(428)	(710)	(710)	(583)	(254)	(80)	(184)
GST payments.....	(1,394)	(780)	(780)	(201)	(202)	(202)	(202)
Finance and interest costs .....	(3)	(2)	(3)	(3)	(4)	(3)	-
Other payments .....	(1,616)	(3,075)	(3,075)	(661)	(1,165)	(1,856)	(3,669)
<b>Receipts <sup>(b)</sup></b>							
Sale of goods and services.....	9,613	87	87	9,587	87	9,587	87
GST receipts.....	1,372	780	780	201	201	201	201
Other receipts .....	8	1	1	1	1	1	1
<b>Net cash from operating activities .....</b>	<b>(11,032)</b>	<b>(51,191)</b>	<b>(57,008)</b>	<b>(7,881)</b>	<b>(11,108)</b>	<b>(14,260)</b>	<b>(59,821)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(420)	(700)	(700)	(267)	(267)	(267)	(300)
<b>Net cash from investing activities .....</b>	<b>(420)</b>	<b>(700)</b>	<b>(700)</b>	<b>(267)</b>	<b>(267)</b>	<b>(267)</b>	<b>(300)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(1)	(10)	(16)	(16)	(16)	(17)	-
<b>Net cash from financing activities .....</b>	<b>(1)</b>	<b>(10)</b>	<b>(16)</b>	<b>(16)</b>	<b>(16)</b>	<b>(17)</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>3,610</b>	<b>(1,100)</b>	<b>(1,100)</b>	<b>1,143</b>	<b>(1,294)</b>	<b>714</b>	<b>(710)</b>
Cash assets at the beginning of the reporting period .....	283	1,383	3,895	2,795	3,938	2,644	3,358
Net cash transferred to/from other agencies ....	2	-	-	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>3,895</b>	<b>283</b>	<b>2,795</b>	<b>3,938</b>	<b>2,644</b>	<b>3,358</b>	<b>2,648</b>

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

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

**NET APPROPRIATION DETERMINATION (a)**

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>Sale of Goods and Services</b>							
Election Services Recoups							
Local Government.....	9,500	-	-	9,500	-	9,500	-
Non-Parliamentary Elections.....	95	87	87	87	87	87	87
Other Government Agencies.....	18	17	17	17	17	17	17
<b>GST Receipts</b>							
GST Receipt on Sales .....	1,372	780	780	201	201	201	201
<b>Other Receipts</b>							
Vehicles Leased from State Fleet-Employee Contributions.....	8	1	1	1	1	1	1
<b>TOTAL .....</b>	<b>10,993</b>	<b>885</b>	<b>885</b>	<b>9,806</b>	<b>306</b>	<b>9,806</b>	<b>306</b>

(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**

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>INCOME</b>							
<b>Fines</b>							
Non-Voters.....	69	600	600	900	-	-	-
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>69</b>	<b>600</b>	<b>600</b>	<b>900</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENSES</b>							
<b>Other</b>							
Payment to Consolidated Account.....	-	600	600	900	-	-	-
<b>TOTAL ADMINISTERED EXPENSES .....</b>	<b>-</b>	<b>600</b>	<b>600</b>	<b>900</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Division 7

# Salaries and Allowances Tribunal

## Part 2

## Government Administration

### Appropriations, Expenses and Cash Assets

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 10 Net amount appropriated to deliver services .....	1,071	1,099	1,119	1,144	1,142	1,166	1,189
Total appropriations provided to deliver services .....	1,071	1,099	1,119	1,144	1,142	1,166	1,189
<b>CAPITAL</b>							
Item 103 Capital Appropriation .....	3	3	3	4	3	3	3
<b>TOTAL APPROPRIATIONS</b> .....	1,074	1,102	1,122	1,148	1,145	1,169	1,192
<b>EXPENSES</b>							
Total Cost of Services .....	759	1,151	1,171	1,196	1,194	1,218	1,241
Net Cost of Services <sup>(a)</sup> .....	759	1,149	1,169	1,194	1,192	1,216	1,239
<b>CASH ASSETS</b> <sup>(b)</sup> .....	3,010	2,613	3,010	3,010	3,010	3,010	3,010

(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 2024-25 Budget to Parliament on 9 May 2024, are outlined below:

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
2025-26 Streamlined Budget Process Incentive Funding .....	-	31	-	-	-
Public Sector Wages Policy .....	20	30	39	40	40

## 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

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 services on the achievement of desired outcome. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

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

### Service Summary

Expense	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
1. Support Services to the Salaries and Allowances Tribunal .....	759	1,151	1,171	1,196	1,194	1,218	1,241
<b>Total Cost of Services.....</b>	<b>759</b>	<b>1,151</b>	<b>1,171</b>	<b>1,196</b>	<b>1,194</b>	<b>1,218</b>	<b>1,241</b>

### Outcomes and Key Effectiveness Indicators

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
<b>Outcome: 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 members:</b>					
Quantity - Determinations/Reports .....	24	22	27	24	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 2024-25 Estimated Actual is higher than the 2024-25 Budget and the 2023-24 Actual due to more movements within the Special Division of the public service and more determinations relating to the changes to the Legislative Council effective from the 42<sup>nd</sup> Parliament in 2024-25. The increase in the 2025-26 Budget Target compared to the 2024-25 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.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	759	1,151	1,171	1,196	
Less Income .....	nil	2	2	2	
Net Cost of Service .....	759	1,149	1,169	1,194	
<b>Employees (Full-Time Equivalents) .....</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>	
<b>Efficiency Indicator</b>					
Average cost per determination report .....	\$31,625	\$52,318	\$43,370	\$49,833	1

### Explanation of Significant Movements

(Notes)

1. The number of determinations issued by the Tribunal for the 2024-25 Estimated Actual is higher than the 2024-25 Budget due to more movements within the Special Division of the public service and more determinations relating to the changes to the Legislative Council effective from the 42<sup>nd</sup> Parliament resulting in a lower average cost per determination. The lower average cost per determination in the 2025-26 Budget Target compared to the 2024-25 Budget anticipates an increase in the number of determinations from annual inquiries, appointments, vacancies and restructures within the Tribunal's jurisdiction.

## Financial Statements

### Income Statement

#### Expenses

1. The increase in employee benefits from the 2024-25 Budget onwards reflects the creation of an additional position at the Tribunal in November 2023, funded by the reallocation of resources from supplies and services.

**INCOME STATEMENT  
(Controlled)**

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(a)</sup> .....	526	750	770	794	822	842	862
Supplies and services .....	155	328	328	329	298	302	305
Accommodation .....	54	61	61	61	61	61	61
Depreciation and amortisation .....	3	3	3	3	3	3	3
Finance and interest costs .....	-	-	-	-	1	1	1
Other expenses .....	21	9	9	9	9	9	9
<b>TOTAL COST OF SERVICES .....</b>	<b>759</b>	<b>1,151</b>	<b>1,171</b>	<b>1,196</b>	<b>1,194</b>	<b>1,218</b>	<b>1,241</b>
<b>Income</b>							
Other revenue .....	-	2	2	2	2	2	2
<b>Total Income .....</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>NET COST OF SERVICES .....</b>	<b>759</b>	<b>1,149</b>	<b>1,169</b>	<b>1,194</b>	<b>1,192</b>	<b>1,216</b>	<b>1,239</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	1,071	1,099	1,119	1,144	1,142	1,166	1,189
Resources received free of charge .....	123	50	50	50	50	50	50
Other revenues .....	5	-	-	-	-	-	-
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>1,199</b>	<b>1,149</b>	<b>1,169</b>	<b>1,194</b>	<b>1,192</b>	<b>1,216</b>	<b>1,239</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>440</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(a) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 3, 4 and 4 respectively.

**STATEMENT OF FINANCIAL POSITION  
(Controlled)**

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets.....	3,010	2,599	3,010	3,008	3,006	3,004	3,002
Receivables.....	42	5	42	42	42	42	42
Total current assets.....	3,052	2,604	3,052	3,050	3,048	3,046	3,044
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	92	95	95	98	101	104	107
Property, plant and equipment.....	6	3	3	17	14	11	8
Receivables.....	14	-	14	14	14	14	14
Restricted cash <sup>(a)</sup> .....	-	14	-	2	4	6	8
Total non-current assets.....	112	112	112	131	133	135	137
<b>TOTAL ASSETS</b> .....	3,164	2,716	3,164	3,181	3,181	3,181	3,181
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	78	66	78	78	78	78	78
Payables.....	11	12	11	11	11	11	11
Borrowings and leases.....	3	3	3	4	4	4	4
Total current liabilities.....	92	81	92	93	93	93	93
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	66	70	66	66	66	66	66
Borrowings and leases.....	3	-	-	12	9	6	6
Total non-current liabilities.....	69	70	66	78	75	72	72
<b>TOTAL LIABILITIES</b> .....	161	151	158	171	168	165	165
<b>EQUITY</b>							
Accumulated surplus/(deficit).....	3,003	2,565	3,006	3,010	3,013	3,016	3,016
<b>Total equity</b> .....	3,003	2,565	3,006	3,010	3,013	3,016	3,016
<b>TOTAL LIABILITIES AND EQUITY</b> .....	3,164	2,716	3,164	3,181	3,181	3,181	3,181

(a) Effective from the 2023–24 financial year, the classification of 27<sup>th</sup> pay cash balances held by Treasury and Finance Administered on behalf of agencies was revised from Restricted cash to Receivables.

**STATEMENT OF CASHFLOWS  
(Controlled)**

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	1,068	1,096	1,116	1,141	1,139	1,163	1,186
Capital appropriation.....	3	3	3	4	3	3	3
Other.....	5	-	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>1,076</b>	<b>1,099</b>	<b>1,119</b>	<b>1,145</b>	<b>1,142</b>	<b>1,166</b>	<b>1,189</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(554)	(748)	(768)	(792)	(820)	(840)	(860)
Supplies and services .....	(26)	(281)	(281)	(282)	(251)	(255)	(258)
Accommodation .....	(55)	(61)	(61)	(61)	(61)	(61)	(61)
GST payments .....	(17)	(57)	(57)	(57)	(57)	(57)	(57)
Finance and interest costs .....	-	-	-	-	(1)	(1)	(1)
Other payments .....	(21)	(9)	(9)	(9)	(9)	(9)	(9)
<b>Receipts <sup>(a)</sup></b>							
GST receipts .....	10	58	58	58	58	58	58
Other receipts .....	-	2	2	2	2	2	2
<b>Net cash from operating activities .....</b>	<b>(663)</b>	<b>(1,096)</b>	<b>(1,116)</b>	<b>(1,141)</b>	<b>(1,139)</b>	<b>(1,163)</b>	<b>(1,186)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(3)	(3)	(3)	(4)	(3)	(3)	(3)
Other payments .....	(1)	-	-	-	-	-	-
<b>Net cash from financing activities .....</b>	<b>(4)</b>	<b>(3)</b>	<b>(3)</b>	<b>(4)</b>	<b>(3)</b>	<b>(3)</b>	<b>(3)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>409</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	2,613	2,613	3,010	3,010	3,010	3,010	3,010
Net cash transferred to/from other agencies ....	(12)	-	-	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>3,010</b>	<b>2,613</b>	<b>3,010</b>	<b>3,010</b>	<b>3,010</b>	<b>3,010</b>	<b>3,010</b>

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

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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>GST Receipts</b>							
GST Input Credit.....	10	58	58	58	58	58	58
<b>Other Receipts</b>							
Other Receipts .....	5	2	2	2	2	2	2
<b>TOTAL .....</b>	<b>15</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>

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

**Appropriations, Expenses and Cash Assets**

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 11 Net amount appropriated to deliver services .....	2,976	2,986	2,906	3,053	3,028	3,081	3,147
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975.....	287	345	392	404	414	424	435
Total appropriations provided to deliver services .....	3,263	3,331	3,298	3,457	3,442	3,505	3,582
<b>TOTAL APPROPRIATIONS .....</b>	<b>3,263</b>	<b>3,331</b>	<b>3,298</b>	<b>3,457</b>	<b>3,442</b>	<b>3,505</b>	<b>3,582</b>
<b>EXPENSES</b>							
Total Cost of Services .....	3,278	3,571	3,676	3,837	3,817	3,894	3,975
Net Cost of Services <sup>(a)</sup> .....	3,278	3,571	3,676	3,837	3,817	3,894	3,975
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>1,197</b>	<b>1,060</b>	<b>1,197</b>	<b>1,197</b>	<b>1,197</b>	<b>1,197</b>	<b>1,197</b>

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

(b) As at 30 June each financial year.

**Spending Changes**

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commissioner's Income Statement since presentation of the 2024-25 Budget to Parliament on 9 May 2024, are outlined below:

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
2025-26 Streamlined Budget Process Incentive Funding .....	-	81	-	-	-
Public Sector Wages Policy .....	58	89	112	115	115
Salaries and Allowances Tribunal .....	47	46	48	49	60

## 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	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
1. Consultation, Research and Promotion of the Wellbeing of Children and Young People .....	3,278	3,571	3,676	3,837	3,817	3,894	3,975
<b>Total Cost of Services.....</b>	<b>3,278</b>	<b>3,571</b>	<b>3,676</b>	<b>3,837</b>	<b>3,817</b>	<b>3,894</b>	<b>3,975</b>

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
<b>Outcome: The views and issues of children and young people are heard and acted upon:</b>					
The extent to which children and young people in various regions of the State are consulted.....	2,802	2,000	17,043	2,000	1
The extent to which issues impacting upon children and young people are researched, advocated and promoted .....	457	250	496	250	2

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

### Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual exceeds the 2024-25 Budget, reflecting the number of children consulted as part of the Speaking Out Survey, which is a large-scale research project being conducted during the June quarter of 2024-25.
2. The increase in the 2024-25 Estimated Actual compared to the 2024-25 Budget reflects the number of regular scheduled meetings by the Commissioner's Office with key stakeholders.

## 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*.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service .....	\$'000 3,278	\$'000 3,571	\$'000 3,676	\$'000 3,837	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	3,278	3,571	3,676	3,837	
Employees (Full-Time Equivalents) .....	16	17	16	16	
<b>Efficiency Indicators</b>					
Unit cost per child .....	\$660	\$581	\$86	\$798	1
Unit cost per representative .....	\$3,125	\$7,839	\$4,101	\$8,728	2

### Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is lower than the 2024-25 Budget and the 2025-26 Budget Target mainly due to the increased number of children consulted as part of the Speaking Out Survey. This survey is a large-scale project and will not be undertaken in the next two reporting periods.
2. The 2024-25 Estimated Actual is lower than the 2024-25 Budget mainly due to the higher than anticipated number of representations following the release of the Hear Me Out Report - Inquiry into Implementation Progress for Banksia Hill's Model of Care Instruction and the preparation for the Speaking Out Survey.

## Financial Statements

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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	2,113	2,498	2,491	2,569	2,627	2,697	2,767
Supplies and services .....	767	526	662	745	667	689	702
Accommodation .....	341	375	375	376	376	376	376
Depreciation and amortisation .....	4	16	16	16	16	3	-
Other expenses .....	53	156	132	131	131	129	130
<b>TOTAL COST OF SERVICES .....</b>	<b>3,278</b>	<b>3,571</b>	<b>3,676</b>	<b>3,837</b>	<b>3,817</b>	<b>3,894</b>	<b>3,975</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	3,263	3,331	3,298	3,457	3,442	3,505	3,582
Resources received free of charge .....	189	240	378	380	384	389	393
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>3,452</b>	<b>3,571</b>	<b>3,676</b>	<b>3,837</b>	<b>3,826</b>	<b>3,894</b>	<b>3,975</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>174</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>-</b>

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 17, 16 and 16 respectively.

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets.....	1,197	1,018	1,197	1,197	1,197	1,197	1,197
Receivables.....	47	33	40	40	40	40	40
Total current assets.....	1,244	1,051	1,237	1,237	1,237	1,237	1,237
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	590	604	606	622	638	641	641
Property, plant and equipment.....	3	5	3	3	3	-	-
Receivables.....	52	-	52	52	52	52	52
Restricted cash <sup>(b)</sup> .....	-	42	-	-	-	-	-
Total non-current assets.....	645	651	661	677	693	693	693
<b>TOTAL ASSETS</b> .....	1,889	1,702	1,898	1,914	1,930	1,930	1,930
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	242	205	242	242	242	242	242
Payables.....	82	50	82	82	82	82	82
Other.....	-	81	16	16	16	16	16
Total current liabilities.....	324	336	340	340	340	340	340
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	51	17	51	51	51	51	51
Total non-current liabilities.....	51	17	51	51	51	51	51
<b>TOTAL LIABILITIES</b> .....	375	353	391	391	391	391	391
<b>EQUITY</b>							
Contributed equity.....	10	18	3	19	26	26	26
Accumulated surplus/(deficit).....	1,504	1,331	1,504	1,504	1,513	1,513	1,513
<b>Total equity</b> .....	1,514	1,349	1,507	1,523	1,539	1,539	1,539
<b>TOTAL LIABILITIES AND EQUITY</b> .....	1,889	1,702	1,898	1,914	1,930	1,930	1,930

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

(b) Effective from the 2023-24 financial year, the classification of 27<sup>th</sup> pay cash balances held by Treasury and Finance Administered on behalf of agencies was revised from Restricted cash to Receivables.

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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	3,245	3,315	3,282	3,441	3,426	3,502	3,582
<b>Net cash provided by Government .....</b>	<b>3,245</b>	<b>3,315</b>	<b>3,282</b>	<b>3,441</b>	<b>3,426</b>	<b>3,502</b>	<b>3,582</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(2,079)	(2,498)	(2,491)	(2,569)	(2,627)	(2,697)	(2,767)
Supplies and services .....	(615)	(287)	(285)	(366)	(293)	(301)	(310)
Accommodation .....	(341)	(327)	(327)	(376)	(376)	(376)	(376)
GST payments .....	(111)	(91)	(91)	(91)	(91)	(91)	(91)
Other payments .....	(20)	(200)	(176)	(127)	(127)	(125)	(126)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	110	88	88	88	88	88	88
<b>Net cash from operating activities .....</b>	<b>(3,056)</b>	<b>(3,315)</b>	<b>(3,282)</b>	<b>(3,441)</b>	<b>(3,426)</b>	<b>(3,502)</b>	<b>(3,582)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Other payments .....	(10)	-	-	-	-	-	-
<b>Net cash from financing activities .....</b>	<b>(10)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>179</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	1,060	1,060	1,197	1,197	1,197	1,197	1,197
Net cash transferred to/from other agencies ....	(42)	-	-	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>1,197</b>	<b>1,060</b>	<b>1,197</b>	<b>1,197</b>	<b>1,197</b>	<b>1,197</b>	<b>1,197</b>

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

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

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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>GST Receipts</b>							
GST Receipts .....	110	88	88	88	88	88	88
<b>TOTAL .....</b>	<b>110</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>88</b>

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

Appropriations, Expenses and Cash Assets <sup>(a)</sup>

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 12 Net amount appropriated to deliver services .....	2,976	2,956	3,025	5,321	5,519	5,733	5,943
<b>Amount Authorised by Other Statutes</b>							
- Freedom of Information Act 1992 .....	306	315	319	-	-	-	-
- Salaries and Allowances Act 1975.....	-	-	-	1,139	1,168	1,196	1,225
Total appropriations provided to deliver services .....	3,282	3,271	3,344	6,460	6,687	6,929	7,168
<b>CAPITAL</b>							
Item 104 Capital Appropriation .....	-	-	-	100	-	-	-
<b>TOTAL APPROPRIATIONS .....</b>	<b>3,282</b>	<b>3,271</b>	<b>3,344</b>	<b>6,560</b>	<b>6,687</b>	<b>6,929</b>	<b>7,168</b>
<b>EXPENSES</b>							
Total Cost of Services .....	3,217	3,385	3,458	7,321	7,348	7,610	7,871
Net Cost of Services <sup>(b)</sup> .....	3,150	3,381	3,454	7,321	7,348	7,610	7,871
<b>CASH ASSETS <sup>(c)</sup> .....</b>	<b>2,149</b>	<b>439</b>	<b>703</b>	<b>703</b>	<b>703</b>	<b>703</b>	<b>703</b>

(a) The Office of the Information Commissioner has been established as a department under section 35(1)(a) of the *Public Sector Management Act 1994*, effective from 1 July 2025, to undertake the new privacy and freedom of information functions under the Privacy and Responsible Information Sharing Legislation and *Freedom of Information Act 1992*. The former Office of the Information Commissioner, established under section 5 of the *Financial Management Act 2006* will be abolished, effective 1 July 2025. The comparative information prior to the 2025-26 Budget Year refers to the former Office of the Information Commissioner.

(b) 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.

(c) As at 30 June each financial year.

## Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Office's Income Statement since presentation of the 2024-25 Budget to Parliament on 9 May 2024, are outlined below:

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
Case Management and Electronic Document and Records Management System.....	-	239	249	259	270
Establishment of the Office of the Information Commissioner .....	-	5,651	5,642	5,791	5,941
Government Office Accommodation.....	-	292	150	155	155
Public Sector Wages Policy.....	69	-	-	-	-
Remuneration for the Information Commissioner, Information Access Deputy Commissioner and Privacy Deputy Commissioner.....	4	1,139	1,168	1,196	1,225

## Significant Initiatives

1. The *Information Commissioner Act 2024* (IC Act) and *Privacy and Responsible Information Sharing Act 2024* (PRIS Act) received Royal Assent on 6 December 2024. The IC Act establishes the independent statutory Offices of the Information Commissioner, Information Access Deputy Commissioner and Privacy Deputy Commissioner, to oversee freedom of information and privacy matters in Western Australia. The PRIS Act establishes a new regulatory privacy regime, imposing privacy obligations on the Western Australian public sector, which will commence in 2026.
2. The new Information Commissioner will be responsible for performing various functions under the privacy provisions of the PRIS Act (together with the Privacy Deputy Commissioner), and freedom of information functions under the *Freedom of Information Act 1992* (together with the Information Access Deputy Commissioner).
3. A new department designated as the Office of the Information Commissioner will be established on 1 July 2025 with 25 full-time equivalents (FTEs) to support the Information Commissioner, Information Access Deputy Commissioner and Privacy Deputy Commissioner to undertake their statutory functions and powers.
4. Under section 37(1) of the IC Act, the previous Information Commissioner, established by the *Freedom of Information Act 1992*, will continue as the Information Access Deputy Commissioner from 1 July 2025.
5. The Office will implement an integrated case management and electronic document and records management system to support the effective oversight of privacy and freedom of information matters.

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

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

Government Goal	Desired Outcomes	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 Freedom of Information Complaints 2. Freedom of Information Advice and Awareness
	Protection of personal information in accordance with the <i>Privacy and Responsible Information Sharing Act 2024</i> .	3. Resolution of Privacy Complaints 4. Privacy Advice and Awareness

## Service Summary

Expense	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
1. Resolution of Freedom of Information Complaints <sup>(a)</sup> .....	2,252	2,370	2,421	4,393	4,410	4,565	4,722
2. Freedom of Information Advice and Awareness <sup>(a)</sup> .....	965	1,015	1,037	366	367	381	394
3. Resolution of Privacy Complaints <sup>(b)</sup> .....	n.a.	n.a.	n.a.	2,196	2,204	2,283	2,361
4. Privacy Advice and Awareness <sup>(b)</sup> .....	n.a.	n.a.	n.a.	366	367	381	394
<b>Total Cost of Services</b> .....	3,217	3,385	3,458	7,321	7,348	7,610	7,871

(a) The freedom of information services will transition to the Office's Outcome Based Management (OBM) framework on 1 July 2025. This reflects the transition of the statutory functions under the *Freedom of Information Act 1992* from the previous Information Commissioner to the new Information Commissioner (together with the Information Access Deputy Commissioner) from 1 July 2025.

(b) The Resolution of Privacy Complaints and Privacy Advice and Awareness services are new to Western Australia and will form part of the Office's statutory functions from the commencement of Part 2, Division 9 and Division 12 respectively of the PRIS Act in 2026.

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
<b>Outcome: Access to documents and observance of processes in accordance with the <i>Freedom of Information Act 1992</i>: <sup>(b)</sup></b>					
Participants satisfied with complaint resolution and external review processes adopted by the Information Commissioner.....	81%	85%	75%	85%	1
Applications for external review resolved by conciliation.....	66%	70%	81%	70%	2
Agencies satisfied with the freedom of information advice and guidance provided by the Information Commissioner.....	96%	98%	98%	98%	
<b>Outcome: Protection of personal information in accordance with the <i>Privacy and Responsible Information Sharing Act 2024</i>: <sup>(c)</sup></b>					
Agencies satisfied with the privacy advice and guidance provided by the Information Commissioner.....	n.a.	n.a.	n.a.	98%	

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

(b) Access to documents and observance of processes in accordance with the *Freedom of Information Act 1992* will transition to the Office's OBM framework on 1 July 2025.

(c) Protection of personal information in accordance with the PRIS Act will commence on 1 July 2025. As a new outcome, key effectiveness indicators will be developed in 2025-26.

## Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is lower than the 2024-25 Budget based on results of a questionnaire sent to the parties to an external review process to seek their views on whether there was an independent, objective and fair process, with an emphasis on user-friendly processes which met their needs. While respondents are not required to give a reason for their dissatisfaction, reasons may include dissatisfaction about the outcome of the external review application, rather than the process or concern about the time taken for the external review application to be finalised. The 2025-26 Budget Target is estimated to remain at 85%.
2. The 2024-25 Estimated Actual is higher than the 2024-25 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 2025-26 Budget Target for this effectiveness indicator is set yearly based on an average of past years' outcomes. The Office took steps in 2024-25 to increase conciliation rates in order to reduce the time taken to deal with external review applications. The 2024-25 Budget and 2025-26 Budget Target were retained at 70% as there had not been an identified trend over a number of years to demonstrate that greater than 70% is consistently achievable.

## Services and Key Efficiency Indicators

### 1. Resolution of Freedom of Information Complaints <sup>(a)</sup>

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*.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service .....	\$'000 2,252	\$'000 2,370	\$'000 2,421	\$'000 4,393	1
Less Income .....	24	3	3	nil	
Net Cost of Service .....	2,228	2,367	2,418	4,393	
Employees (Full-Time Equivalents) .....	12	12	13	17	1
<b>Efficiency Indicator</b>					
Average cost per complaint and external review finalised .....	\$13,093	\$11,560	\$12,140	\$24,095	2

(a) This service and key efficiency indicator have been adopted from the former Office of the Information Commissioner's OBM framework.

## Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target reflects an internal reallocation of resources between Services 1 and 2.
2. The 2024-25 Budget and the 2024-25 Estimated Actual are both lower than the 2023-24 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 FTE, using the finalisation rate per external review FTE from the current year. The anticipated effect of additional resources for the external review team in 2024-25 led to an estimated increase in the number of external review matters estimated to be finalised. The number of matters estimated to be finalised in 2024-25 was 205. However, due to staff movements, the revised number of external review matters estimated to be finalised in 2024-25 is 182.  
The 2025-26 Budget Target is an estimate and is based on increased resources reallocated to the service within the new office structure.

## 2. Freedom of Information Advice and Awareness <sup>(a)</sup>

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.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service .....	\$'000 965	\$'000 1,015	\$'000 1,037	\$'000 366	1
Less Income .....	43	1	1	nil	
Net Cost of Service .....	922	1,014	1,036	366	
<b>Employees (Full-Time Equivalents) .....</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>1</b>	<b>1</b>
<b>Efficiency Indicator</b>					
Average cost of freedom of information advisory services delivered per recipient .....	\$368	\$505	\$724	\$362	2

(a) This service and key efficiency indicator have been adopted from the former Office of the Information Commissioner's OBM framework.

### Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target reflects an internal reallocation of resources between Services 1 and 2.
2. The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to an estimated reduction in the number of advice units delivered, a reduction in demand for some advice units and competing resources for delivery of other advice units. The 2025-26 Budget Target reflects the resourcing reallocation to the new Office based on an anticipated increase in information advisory services delivered per recipient.

## 3. Resolution of Privacy Complaints <sup>(a)</sup>

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 *Privacy and Responsible Information Sharing Act 2024*.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service .....	\$'000 n.a.	\$'000 n.a.	\$'000 n.a.	\$'000 2,196	
Less Income .....	n.a.	n.a.	n.a.	nil	
Net Cost of Service .....	n.a.	n.a.	n.a.	2,196	
<b>Employees (Full-Time Equivalents) .....</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>9</b>	
<b>Efficiency Indicators</b>					

(a) This new service will commence with the new privacy regime in 2026. As a new service for the Office, key efficiency indicators will be developed in 2025-26. Further, following the appointment of the Information Commissioner on 1 July 2025, and prior to the commencement of the privacy complaints function in 2026, new data capture and reporting processes will be established by the Office to accommodate the new key efficiency indicator/s for the Resolution of Privacy Complaints service.

#### 4. Privacy Advice and Awareness <sup>(a)</sup>

This service provides independent advice and information to members of the public and Information Privacy Principles entities in relation to any matter relevant to the privacy provisions of the *Privacy and Responsible Information Sharing Act 2024*. This service also proposes initiatives to enhance efficiency in agency administration when dealing with privacy matters and conducts briefings and training sessions for agency staff.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	n.a.	n.a.	n.a.	366	
Less Income .....	n.a.	n.a.	n.a.	nil	
Net Cost of Service .....	n.a.	n.a.	n.a.	366	
<b>Employees (Full-Time Equivalents) .....</b>	n.a.	n.a.	n.a.	1	
<b>Efficiency Indicator</b>					
Average cost of privacy advisory services delivered per recipient <sup>(b)</sup> .....	n.a.	n.a.	n.a.	\$457	

(a) This new service reflects the implementation of the privacy function from 1 July 2025.

(b) The 2025-26 Budget Target is based on an estimate. As a new service in the new Office, key efficiency indicator targets will be reviewed in 2025-26.

#### Asset Investment Program

- \$1.3 million will be spent over 2025-26 to 2027-28 on implementing the integrated case management and electronic document and records management system. The new privacy complaints and information breach jurisdictions will be integrated into the system alongside the freedom of information jurisdiction.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Case Management and Electronic Document and Records Management System.....	2,795	1,446	1,446	643	353	353	-
<b>NEW WORKS</b>							
Office Accommodation Fit-Out .....	100	-	-	100	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>2,895</b>	<b>1,446</b>	<b>1,446</b>	<b>743</b>	<b>353</b>	<b>353</b>	<b>-</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			-	100	-	-	-
Internal Funds and Balances .....			1,446	-	-	-	-
Major Treasurer's Special Purpose Account(s) Digital Capability Fund .....			-	643	353	353	-
<b>Total Funding .....</b>			<b>1,446</b>	<b>743</b>	<b>353</b>	<b>353</b>	<b>-</b>

## Financial Statements

The Office will be established in the 2025-26 financial year to undertake freedom of information and privacy functions. The 2025-26 Budget and outyears include the employment costs for 25 FTEs, the new Information Commissioner and Privacy Deputy Commissioner, and the Information Access Deputy Commissioner and the Office's associated operational costs.

The 2023-24 Actual, 2024-25 Budget and 2024-25 Estimated Actual include the expenditure of the former Office of the Information Commissioner to undertake freedom of information functions. The expenditure includes the employment costs for the Information Commissioner and 17 FTEs and associated operational costs.

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	2,543	2,572	2,645	5,610	5,898	6,047	6,195
Supplies and services .....	319	338	338	1,059	791	816	847
Accommodation .....	197	228	228	292	150	155	155
Depreciation and amortisation .....	1	6	6	-	139	209	280
Other expenses .....	157	241	241	360	370	383	394
<b>TOTAL COST OF SERVICES .....</b>	<b>3,217</b>	<b>3,385</b>	<b>3,458</b>	<b>7,321</b>	<b>7,348</b>	<b>7,610</b>	<b>7,871</b>
<b>Income</b>							
Other revenue .....	67	4	4	-	-	-	-
<b>Total Income .....</b>	<b>67</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET COST OF SERVICES .....</b>	<b>3,150</b>	<b>3,381</b>	<b>3,454</b>	<b>7,321</b>	<b>7,348</b>	<b>7,610</b>	<b>7,871</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	3,282	3,271	3,344	6,460	6,687	6,929	7,168
Resources received free of charge .....	33	110	110	622	412	422	433
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>3,315</b>	<b>3,381</b>	<b>3,454</b>	<b>7,082</b>	<b>7,099</b>	<b>7,351</b>	<b>7,601</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>165</b>	<b>-</b>	<b>-</b>	<b>(239)</b>	<b>(249)</b>	<b>(259)</b>	<b>(270)</b>

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 16, 17 and 28 respectively.

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets.....	2,149	400	703	703	703	703	703
Receivables.....	11	22	21	21	21	3	3
Other.....	26	21	26	96	96	96	96
Total current assets.....	2,186	443	750	820	820	802	802
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	64	70	70	75	214	423	703
Property, plant and equipment.....	1	1,438	1,441	1,536	1,526	1,516	1,506
Receivables.....	58	-	58	58	58	58	58
Restricted cash <sup>(b)</sup> .....	-	39	-	-	-	-	-
Intangibles.....	-	-	-	643	867	1,021	751
Total non-current assets.....	123	1,547	1,569	2,312	2,665	3,018	3,018
<b>TOTAL ASSETS</b> .....	2,309	1,990	2,319	3,132	3,485	3,820	3,820
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	570	409	570	570	570	570	570
Payables.....	-	18	-	70	70	52	52
Other.....	42	-	42	42	42	42	42
Total current liabilities.....	612	427	612	682	682	664	664
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	69	47	69	69	69	69	69
Total non-current liabilities.....	69	47	69	69	69	69	69
<b>TOTAL LIABILITIES</b> .....	681	474	681	751	751	733	733
<b>EQUITY</b>							
Contributed equity.....	1,483	1,483	1,483	2,620	3,222	3,834	4,104
Accumulated surplus/(deficit).....	145	33	155	(239)	(488)	(747)	(1,017)
<b>Total equity</b> .....	1,628	1,516	1,638	2,381	2,734	3,087	3,087
<b>TOTAL LIABILITIES AND EQUITY</b> .....	2,309	1,990	2,319	3,132	3,485	3,820	3,820

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

(b) Effective from the 2023-24 financial year, the classification of 27<sup>th</sup> pay cash balances held by Treasury and Finance Administered on behalf of agencies was revised from Restricted cash to Receivables.

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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	3,276	3,265	3,338	6,460	6,548	6,720	6,888
Capital appropriation .....	-	-	-	100	-	-	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund .....	1,446	-	-	882	602	612	270
<b>Net cash provided by Government .....</b>	<b>4,722</b>	<b>3,265</b>	<b>3,338</b>	<b>7,442</b>	<b>7,150</b>	<b>7,332</b>	<b>7,158</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(2,414)	(2,572)	(2,645)	(5,610)	(5,898)	(6,047)	(6,195)
Supplies and services .....	(292)	(318)	(318)	(388)	(327)	(340)	(357)
Accommodation .....	(205)	(228)	(228)	(292)	(150)	(155)	(155)
GST payments .....	(66)	(30)	(30)	(48)	(48)	(48)	(48)
Other payments .....	(157)	(169)	(169)	(409)	(422)	(437)	(451)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	75	48	48	48	48	48	48
Other receipts .....	67	4	4	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(2,992)</b>	<b>(3,265)</b>	<b>(3,338)</b>	<b>(6,699)</b>	<b>(6,797)</b>	<b>(6,979)</b>	<b>(7,158)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	-	-	(1,446)	(743)	(353)	(353)	-
<b>Net cash from investing activities .....</b>	<b>-</b>	<b>-</b>	<b>(1,446)</b>	<b>(743)</b>	<b>(353)</b>	<b>(353)</b>	<b>-</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Other payments .....	(20)	-	-	-	-	-	-
<b>Net cash from financing activities .....</b>	<b>(20)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>1,710</b>	<b>-</b>	<b>(1,446)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	439	439	2,149	703	703	703	703
<b>Cash assets at the end of the reporting period .....</b>	<b>2,149</b>	<b>439</b>	<b>703</b>	<b>703</b>	<b>703</b>	<b>703</b>	<b>703</b>

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

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

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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>GST Receipts</b>							
GST Input Credits .....	75	48	48	48	48	48	48
<b>Other Receipts</b>							
Other Receipts .....	67	4	4	-	-	-	-
<b>TOTAL .....</b>	<b>142</b>	<b>52</b>	<b>52</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>

(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 for 2025-26 is \$1.1 million. 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.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>COMPLETED WORKS</b>							
Building Maintenance/Asset Replacement -							
2024-25 Program.....	256	256	256	-	-	-	-
Computer Hardware and Software - 2024-25 Program .....	450	450	450	-	-	-	-
Other Equipment - 2024-25 Program .....	35	35	35	-	-	-	-
<b>NEW WORKS</b>							
Building Maintenance/Asset Replacement							
2025-26 Program.....	710	-	-	710	-	-	-
2026-27 Program.....	312	-	-	-	312	-	-
2027-28 Program.....	272	-	-	-	-	272	-
2028-29 Program.....	272	-	-	-	-	-	272
Computer Hardware and Software							
2025-26 Program.....	400	-	-	400	-	-	-
2026-27 Program.....	400	-	-	-	400	-	-
2027-28 Program.....	1,900	-	-	-	-	1,900	-
2028-29 Program.....	400	-	-	-	-	-	400
Other Equipment							
2025-26 Program.....	35	-	-	35	-	-	-
2026-27 Program.....	40	-	-	-	40	-	-
2027-28 Program.....	40	-	-	-	-	40	-
2028-29 Program.....	40	-	-	-	-	-	40
<b>Total Cost of Asset Investment Program .....</b>	<b>5,562</b>	<b>741</b>	<b>741</b>	<b>1,145</b>	<b>752</b>	<b>2,212</b>	<b>712</b>
<b>FUNDED BY</b>							
Internal Funds and Balances.....			741	1,145	752	2,212	712
<b>Total Funding.....</b>			<b>741</b>	<b>1,145</b>	<b>752</b>	<b>2,212</b>	<b>712</b>

# Division 10 Registrar, Western Australian Industrial Relations Commission

## Part 2 Government Administration

### Appropriations, Expenses and Cash Assets

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 13 Net amount appropriated to deliver services .....	9,577	9,849	9,981	10,262	10,364	10,538	10,709
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975.....	2,991	3,080	3,091	3,259	3,415	3,499	3,586
Total appropriations provided to deliver services .....	12,568	12,929	13,072	13,521	13,779	14,037	14,295
<b>CAPITAL</b>							
Item 105 Capital Appropriation .....	128	61	55	53	51	53	54
<b>TOTAL APPROPRIATIONS .....</b>	<b>12,696</b>	<b>12,990</b>	<b>13,127</b>	<b>13,574</b>	<b>13,830</b>	<b>14,090</b>	<b>14,349</b>
<b>EXPENSES</b>							
Total Cost of Services .....	12,035	13,192	13,335	13,785	14,039	14,297	14,555
Net Cost of Services <sup>(a)</sup> .....	12,012	13,112	13,255	13,705	13,959	14,217	14,475
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>7,856</b>	<b>7,494</b>	<b>7,844</b>	<b>7,831</b>	<b>7,818</b>	<b>7,805</b>	<b>7,792</b>

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

(b) As at 30 June each financial year.

### Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 2024-25 Budget to Parliament on 9 May 2024, are outlined below:

	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
2025-26 Streamlined Budget Process Incentive Funding.....	-	269	-	-	-
Public Sector Wages Policy.....	141	220	285	292	292
Salaries and Allowances Tribunal .....	11	12	12	12	12
State Fleet Updates.....	(9)	(8)	(7)	(8)	(9)

### Significant Initiatives

1. The *Industrial Relations Legislation Amendment Act 2021* (the Act) has introduced greater demand on the Department regarding judicial, registry and administrative support services for the Western Australian Industrial Relations Commission (the 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.	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	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.....	5,061	5,518	5,693	5,940	6,077	6,197	6,317
2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission.....	6,974	7,674	7,642	7,845	7,962	8,100	8,238
<b>Total Cost of Services.....</b>	<b>12,035</b>	<b>13,192</b>	<b>13,335</b>	<b>13,785</b>	<b>14,039</b>	<b>14,297</b>	<b>14,555</b>

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

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
<b>Outcome: The prevention and resolution of industrial relations matters:</b>					
Percentage of employee, employers, representatives and Western Australian Industrial Relations Commission members satisfied with the service provided by the Department in relation to:					
Timeliness .....	98%	95%	97%	95%	
Accuracy and relevance of information.....	98%	95%	97%	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.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service .....	\$'000 5,061	\$'000 5,518	\$'000 5,693	\$'000 5,940	1
Less Income .....	23	80	80	80	
Net Cost of Service .....	5,038	5,438	5,613	5,860	
<b>Employees (Full-Time Equivalents) .....</b>	<b>27</b>	<b>33</b>	<b>33</b>	<b>33</b>	
<b>Efficiency Indicator</b>					
Average cost per application registered and recorded .....	\$3,254	\$4,415	\$3,610	\$3,832	2

### Explanation of Significant Movements

(Notes)

1. The 2024-25 Budget is higher than the 2023-24 Actual mainly due to vacant positions during 2023-24. The 2024-25 Estimated Actual is higher than the 2024-25 Budget mainly due to the public sector wages policy.
2. The 2024-25 Budget is higher than the 2023-24 Actual primarily due to a higher than forecast number of applications received during 2023-24.

### 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.

	2023-24 Actual	2024-25 Budget	2024-25 Estimated Actual	2025-26 Budget Target	Note
Total Cost of Service .....	\$'000 6,974	\$'000 7,674	\$'000 7,642	\$'000 7,845	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	6,974	7,674	7,642	7,845	
<b>Employees (Full-Time Equivalents) .....</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	

### Explanation of Significant Movements

(Notes)

1. The 2024-25 Budget is higher than the 2023-24 Actual mainly due to increases in employee benefits and supplies and services expense.

## Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-25 \$'000	2024-25 Estimated Expenditure \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>COMPLETED WORKS</b>							
Asset Replacement - ICT - 2024-25 Program .....	160	160	160	-	-	-	-
<b>NEW WORKS</b>							
Asset Replacement - ICT							
2025-26 Program .....	160	-	-	160	-	-	-
2026-27 Program .....	160	-	-	-	160	-	-
2027-28 Program .....	160	-	-	-	-	160	-
2028-29 Program .....	160	-	-	-	-	-	160
<b>Total Cost of Asset Investment Program .....</b>	<b>800</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>
<b>FUNDED BY</b>							
Holding Account .....			160	160	160	160	160
<b>Total Funding .....</b>			<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>

## Financial Statements

### Income Statement

#### Expenses

1. The increase in employee benefits expense between the 2023-24 Actual and the 2024-25 Estimated Actual is mainly due to forecasted increases in full-time equivalents and the public sector wages policy.

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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2024-25 Estimated Actual \$'000	2025-26 Budget Year \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	7,607	8,348	8,500	8,812	9,207	9,429	9,652
Supplies and services .....	1,027	1,397	1,397	1,433	1,293	1,293	1,293
Accommodation .....	2,601	2,778	2,778	2,862	2,948	2,948	2,948
Depreciation and amortisation .....	363	222	215	214	214	214	213
Finance and interest costs .....	8	13	11	11	9	7	7
Other expenses .....	429	434	434	453	368	406	442
<b>TOTAL COST OF SERVICES .....</b>	<b>12,035</b>	<b>13,192</b>	<b>13,335</b>	<b>13,785</b>	<b>14,039</b>	<b>14,297</b>	<b>14,555</b>
<b>Income</b>							
Sale of goods and services .....	23	80	80	80	80	80	80
<b>Total Income .....</b>	<b>23</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>
<b>NET COST OF SERVICES .....</b>	<b>12,012</b>	<b>13,112</b>	<b>13,255</b>	<b>13,705</b>	<b>13,959</b>	<b>14,217</b>	<b>14,475</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	12,568	12,929	13,072	13,521	13,779	14,037	14,295
Resources received free of charge .....	15	50	50	50	50	50	50
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>12,583</b>	<b>12,979</b>	<b>13,122</b>	<b>13,571</b>	<b>13,829</b>	<b>14,087</b>	<b>14,345</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>571</b>	<b>(133)</b>	<b>(133)</b>	<b>(134)</b>	<b>(130)</b>	<b>(130)</b>	<b>(130)</b>

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 49, 55 and 55 respectively.

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets.....	7,621	7,254	7,599	7,576	7,553	7,770	7,729
Holding Account receivables .....	160	160	160	160	160	160	160
Receivables .....	211	66	211	211	202	202	202
Other.....	351	177	351	351	351	351	351
<b>Total current assets.....</b>	<b>8,343</b>	<b>7,657</b>	<b>8,321</b>	<b>8,298</b>	<b>8,266</b>	<b>8,483</b>	<b>8,442</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	4,022	4,087	4,078	4,132	4,186	4,240	4,293
Property, plant and equipment.....	322	455	362	379	347	363	436
Intangibles .....	97	13	81	68	46	24	-
Restricted cash <sup>(b)</sup> .....	235	240	245	255	265	35	63
<b>Total non-current assets.....</b>	<b>4,676</b>	<b>4,795</b>	<b>4,766</b>	<b>4,834</b>	<b>4,844</b>	<b>4,662</b>	<b>4,792</b>
<b>TOTAL ASSETS .....</b>	<b>13,019</b>	<b>12,452</b>	<b>13,087</b>	<b>13,132</b>	<b>13,110</b>	<b>13,145</b>	<b>13,234</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	1,422	1,487	1,422	1,422	1,422	1,422	1,422
Payables.....	44	326	213	273	273	332	391
Borrowings and leases .....	41	60	51	60	54	47	46
Other.....	87	45	87	147	258	319	380
<b>Total current liabilities.....</b>	<b>1,594</b>	<b>1,918</b>	<b>1,773</b>	<b>1,902</b>	<b>2,007</b>	<b>2,120</b>	<b>2,239</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	301	222	301	301	301	301	301
Borrowings and leases .....	69	81	85	82	34	33	81
<b>Total non-current liabilities.....</b>	<b>370</b>	<b>303</b>	<b>386</b>	<b>383</b>	<b>335</b>	<b>334</b>	<b>382</b>
<b>TOTAL LIABILITIES .....</b>	<b>1,964</b>	<b>2,221</b>	<b>2,159</b>	<b>2,285</b>	<b>2,342</b>	<b>2,454</b>	<b>2,621</b>
<b>EQUITY</b>							
Contributed equity.....	(1,235)	(1,212)	(1,229)	(1,176)	(1,125)	(1,072)	(1,020)
Accumulated surplus/(deficit).....	12,290	11,443	12,157	12,023	11,893	11,763	11,633
<b>Total equity .....</b>	<b>11,055</b>	<b>10,231</b>	<b>10,928</b>	<b>10,847</b>	<b>10,768</b>	<b>10,691</b>	<b>10,613</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>13,019</b>	<b>12,452</b>	<b>13,087</b>	<b>13,132</b>	<b>13,110</b>	<b>13,145</b>	<b>13,234</b>

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

(b) Effective from the 2023-24 financial year, the classification of 27<sup>th</sup> pay cash balances held by Treasury and Finance Administered on behalf of agencies was revised from Restricted cash to Receivables.

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	12,277	12,706	12,856	13,307	13,565	13,823	14,082
Capital appropriation.....	128	61	55	53	51	53	54
Holding Account drawdowns .....	160	160	160	160	160	160	160
<b>Net cash provided by Government .....</b>	<b>12,565</b>	<b>12,927</b>	<b>13,071</b>	<b>13,520</b>	<b>13,776</b>	<b>14,036</b>	<b>14,296</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(7,546)	(8,241)	(8,393)	(8,705)	(9,100)	(9,322)	(9,545)
Supplies and services.....	(1,225)	(1,342)	(1,342)	(1,378)	(1,238)	(1,238)	(1,238)
Accommodation.....	(2,600)	(2,778)	(2,778)	(2,862)	(2,948)	(2,948)	(2,950)
GST payments.....	(478)	(503)	(503)	(503)	(503)	(503)	(503)
Finance and interest costs.....	(2)	(13)	(11)	(11)	(9)	(7)	(7)
Other payments .....	(523)	(426)	(426)	(445)	(360)	(398)	(434)
<b>Receipts <sup>(b)</sup></b>							
Sale of goods and services.....	23	80	80	80	80	80	80
GST receipts.....	471	503	503	503	503	503	503
<b>Net cash from operating activities .....</b>	<b>(11,880)</b>	<b>(12,720)</b>	<b>(12,870)</b>	<b>(13,321)</b>	<b>(13,575)</b>	<b>(13,833)</b>	<b>(14,094)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(215)	(160)	(160)	(160)	(160)	(160)	(160)
<b>Net cash from investing activities .....</b>	<b>(215)</b>	<b>(160)</b>	<b>(160)</b>	<b>(160)</b>	<b>(160)</b>	<b>(160)</b>	<b>(160)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(62)	(59)	(53)	(52)	(54)	(56)	(55)
<b>Net cash from financing activities .....</b>	<b>(62)</b>	<b>(59)</b>	<b>(53)</b>	<b>(52)</b>	<b>(54)</b>	<b>(56)</b>	<b>(55)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>408</b>	<b>(12)</b>	<b>(12)</b>	<b>(13)</b>	<b>(13)</b>	<b>(13)</b>	<b>(13)</b>
Cash assets at the beginning of the reporting period .....	7,448	7,506	7,856	7,844	7,831	7,818	7,805
<b>Cash assets at the end of the reporting period .....</b>	<b>7,856</b>	<b>7,494</b>	<b>7,844</b>	<b>7,831</b>	<b>7,818</b>	<b>7,805</b>	<b>7,792</b>

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

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

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

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>Sale of Goods and Services</b>							
Sales of Goods and Services .....	23	80	80	80	80	80	80
<b>GST Receipts</b>							
GST Input Credits.....	447	500	500	500	500	500	500
GST Receipts on Sales .....	24	3	3	3	3	3	3
<b>TOTAL .....</b>	<b>494</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>

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

