

Part 7

Community Safety

Introduction

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

Summary of Recurrent and Asset Investment Expenditure

| Agency | 2024-25 Estimated Actual \$'000 | 2025-26 Budget Year \$'000 |
|---|--|-------------------------------------|
| Western Australia Police Force | | |
| – Total Cost of Services..... | 2,163,025 | 2,206,659 |
| – Asset Investment Program | 130,987 | 139,070 |
| Justice | | |
| – Total Cost of Services..... | 2,276,556 | 2,329,885 |
| – Asset Investment Program | 114,413 | 162,354 |
| State Solicitor's Office | | |
| – Total Cost of Services..... | 66,838 | 72,041 |
| Legal Aid Commission of Western Australia | | |
| – Asset Investment Program | 2,732 | 255 |
| Fire and Emergency Services | | |
| – Total Cost of Services..... | 659,520 | 639,923 |
| – Asset Investment Program | 71,368 | 51,010 |
| Office of the Director of Public Prosecutions | | |
| – Total Cost of Services..... | 80,387 | 86,243 |
| – Asset Investment Program | 2,565 | 8,892 |
| Corruption and Crime Commission | | |
| – Total Cost of Services..... | 35,852 | 35,207 |
| – Asset Investment Program | 730 | 1,300 |

| Agency | 2024-25 Estimated Actual \$'000 | 2025-26 Budget Year \$'000 |
|--|--|-------------------------------------|
| Chemistry Centre (WA) | | |
| – Total Cost of Services..... | 38,716 | 40,634 |
| – Asset Investment Program | 4,113 | 7,217 |
| Office of the Inspector of Custodial Services | | |
| – Total Cost of Services..... | 4,075 | 4,196 |
| Parliamentary Inspector of the Corruption and Crime Commission | | |
| – Total Cost of Services..... | 970 | 980 |

Ministerial Responsibilities

| Minister | Agency | Services |
|---|--|--|
| Minister for Police; Road Safety; Tourism; Great Southern | Western Australia Police Force | <ol style="list-style-type: none"> 1. Metropolitan Policing Services 2. Regional and Remote Policing Services 3. Specialist Policing Services 4. Road Safety Commission |
| Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests Minister for Emergency Services; Corrective Services; Defence Industries; Veterans; Racing and Gaming | Justice | <ol style="list-style-type: none"> 1. Court and Tribunal Services 2. Advocacy, Guardianship and Administration Services 3. Trustee Services 4. Births, Deaths and Marriages 5. Services to Government 6. Equal Opportunity Commission Services 7. Legal Assistance 8. Adult Corrective Services 9. Youth Justice Services |
| Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests | State Solicitor's Office | 1. Legal Services to Government |
| | Legal Aid Commission of Western Australia | n.a. |
| Minister for Emergency Services; Corrective Services; Defence Industries; Veterans; Racing and Gaming | Fire and Emergency Services | <ol style="list-style-type: none"> 1. Community Awareness, Education and Information Services 2. Health, Safety, Wellbeing and Training Services 3. Delivery of Frontline Services Before, During and After Incidents |
| Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests | Office of the Director of Public Prosecutions | <ol style="list-style-type: none"> 1. Criminal Prosecutions 2. Confiscation of Assets |
| | Corruption and Crime Commission | <ol style="list-style-type: none"> 1. Assessing Allegations and Overseeing WA Government Section Action into Allegations of Serious Misconduct 2. Investigating Allegations of Serious Misconduct 3. Investigating Unexplained Wealth Referrals |
| Minister for Regional Development; Ports; Science and Innovation; Medical Research; Kimberley | Chemistry Centre (WA) | <ol style="list-style-type: none"> 1. Research and Innovation 2. Commercial and Scientific Information and Advice 3. Emergency Response Management |
| Minister for Emergency Services; Corrective Services; Defence Industries; Veterans; Racing and Gaming | Office of the Inspector of Custodial Services | <ol style="list-style-type: none"> 1. Inspection and Review of Custodial Services |
| Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests | Parliamentary Inspector of the Corruption and Crime Commission | <ol style="list-style-type: none"> 1. Evaluation of the Effectiveness and Appropriateness of Corruption and Crime Commission Operations |

Division 25 **Western Australia Police Force¹**

Part 7 **Community Safety**

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 |
|---|-----------------------------|-----------------------------|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| DELIVERY OF SERVICES | | | | | | | |
| Item 67 Net amount appropriated to deliver services | 1,664,579 | 1,728,376 | 1,879,598 | 1,928,656 | 1,922,001 | 1,948,314 | 1,989,934 |
| Amount Authorised by Other Statutes - Salaries and Allowances Act 1975..... | 4,682 | 4,799 | 4,921 | 5,069 | 5,196 | 5,325 | 5,553 |
| Total appropriations provided to deliver services | 1,669,261 | 1,733,175 | 1,884,519 | 1,933,725 | 1,927,197 | 1,953,639 | 1,995,487 |
| ADMINISTERED TRANSACTIONS | | | | | | | |
| Item 68 Amount provided for Administered Grants, Subsidies and Other Transfer Payments ^(a) | 20,246 | 20,000 | 8,057 | 13,895 | - | - | - |
| CAPITAL | | | | | | | |
| Item 140 Capital Appropriation | 89,701 | 130,716 | 148,849 | 153,162 | 111,835 | 73,309 | 68,162 |
| TOTAL APPROPRIATIONS | 1,779,208 | 1,883,891 | 2,041,425 | 2,100,782 | 2,039,032 | 2,026,948 | 2,063,649 |
| EXPENSES | | | | | | | |
| Total Cost of Services | 1,961,224 | 1,983,943 | 2,163,025 | 2,206,659 | 2,173,025 | 2,191,288 | 2,217,209 |
| Net Cost of Services ^(b) | 1,777,593 | 1,808,433 | 1,977,055 | 2,024,640 | 1,985,072 | 2,001,202 | 2,025,196 |
| Adjusted Total Cost of Services ^(c) | 1,909,320 | 1,915,382 | 2,076,587 | 2,108,552 | 2,082,680 | 2,103,596 | 2,140,023 |
| CASH ASSETS ^(d) | 147,378 | 139,274 | 119,006 | 83,422 | 60,623 | 48,399 | 51,085 |

(a) Funding provided for firearms buyback schemes in support of the Firearms Reform Program.

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

(c) Adjusted Total Cost of Services excludes Road Trauma Trust Account grants for road safety initiatives delivered by other entities. These grants are considered on an annual basis and contribute to the variability in the Total Cost of Services recorded year-to-year. Further detail is provided in the Total Cost of Services - Reconciliation table.

(d) As at 30 June each financial year.

¹ 'Western Australia Police Force' includes persons appointed to the Police Force under Part I of the *Police Act 1892* and employees of the Police Service, which is the agency principally assisting the Minister for Police in the administration of the *Police Act 1892*. For the purposes of the 2025-26 Budget, Budget Paper No. 2 references to Western Australia Police Force are interchangeable with references to Western Australia Police in the Appropriation Bills.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Western Australia Police Force'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 |
|--|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| Election Commitments | | | | | |
| Hooning, CCTV and Retail Barring Package | | | | | |
| CCTV | - | 2,302 | - | - | - |
| Hooning | - | 5,561 | 4,136 | 4,196 | 4,284 |
| Police and Community Youth Centres - Sustainability and Programs | - | 3,866 | 3,866 | 1,366 | 1,366 |
| Regional Police Officer Recruitment | - | 334 | 325 | 332 | 274 |
| Road Trauma Trust Account - Regional Road Safety Program | | | | | |
| (Local Roads) | - | 15,000 | 15,000 | 13,500 | 25,000 |
| Small Commitments | - | 525 | - | - | - |
| New Initiatives | | | | | |
| 2027 World Police and Fire Games | 3,150 | 5,615 | 3,665 | - | - |
| Aircraft Fleet Capability Program - Fixed Wing | 205 | 1,661 | 5,074 | 4,960 | 4,814 |
| Community Protection (Offender Reporting) Amendment Bill | 2,114 | - | - | - | - |
| Interagency Computer Aided Dispatch Replacement - Business Case | - | 1,699 | - | - | - |
| Knife Crime Reform | 2,208 | 41 | 12 | 162 | 12 |
| National Firearms Register | 25 | - | 955 | 30 | - |
| Police Auxiliary Officer Recruitment Campaign | - | 100 | - | - | - |
| Reducing Family Violence through Information Sharing - Business Case | 1,000 | - | - | - | - |
| Road Trauma Trust Account | | | | | |
| Breath and Drug Testing Buses for Regional Western Australia | 249 | 1,838 | 2,693 | 2,753 | 2,760 |
| Compass IoT Subscription | 1,800 | 1,800 | 1,800 | - | - |
| Driving Access and Equity Program | 4,200 | - | - | - | - |
| Enhanced Safe Driver Reward Scheme | 495 | 1,508 | 2,440 | 2,440 | - |
| Handheld and Car Speed Measuring Devices | 1,717 | 805 | - | - | - |
| Leavers and Summer Campaigns | 1,660 | - | - | - | - |
| Near Miss Camera Program | 480 | - | - | - | - |
| Operation Regional Influence | 2,100 | - | - | - | - |
| Road Safety Evaluation | 634 | 1,205 | 1,143 | 143 | 143 |
| Safe Driver Training | 859 | 1,214 | - | - | - |
| Ongoing Initiatives | | | | | |
| Baldivis and Forrestfield Police Stations - Operating Costs | 216 | 1,385 | 1,445 | 1,503 | 1,561 |
| Family and Domestic Violence Initiatives - Frontline Police Optimisation - E-Monitoring | 2,102 | 3,767 | 3,862 | 3,958 | 4,057 |
| Firearms Reform Program | | | | | |
| Firearms Licensing and Registry System | 2,673 | 1,860 | 1,062 | 1,042 | 976 |
| Resourcing | 2,810 | 9,386 | 3,169 | - | - |
| Interagency Emergency Services Radio Network | - | 5,245 | 11,468 | 491 | 495 |
| Let's Join Forces Recruitment Campaign | 3,326 | - | - | - | - |
| Mobile State Operations Command Centre | 131 | 173 | 178 | 182 | 187 |
| Operation Heat Shield | 5,000 | - | - | - | - |
| Road Trauma Trust Account | | | | | |
| Alcohol Interlock Scheme - Treatment Services | - | 87 | 87 | 87 | 87 |
| Camera Operations | 486 | - | - | - | - |
| Campaign Panel Contract | 310 | - | - | - | - |
| Data Linkage | - | 24 | 30 | 30 | 30 |
| Infringement Management Reform Program | 4,255 | - | - | - | - |
| Infringement Processing (Department of Transport) | - | 2,261 | 1,412 | 1,446 | 1,827 |
| Preventing Alcohol and Risk-Related Trauma in Youth | 441 | 454 | - | - | - |
| Regional Road Safety Program ^(a) | 5,000 | - | - | - | (20,000) |
| Road Safety Cameras | 32 | 364 | 1,644 | 1,697 | - |
| Road Trauma Support Service | - | 782 | 61 | 61 | 114 |
| State Trauma Registry | - | 663 | - | - | - |
| Other | | | | | |
| 2025-26 Tariffs, Fees and Charges | - | 193 | 202 | 243 | 744 |
| Government Regional Officer Housing | 4,353 | 4,913 | 4,837 | 4,522 | 5,538 |
| Non-Government Human Services Sector Indexation | 13 | 18 | 18 | 18 | 18 |
| Police Rangers | 216 | - | - | - | - |
| Police Services Expenditure | 69,829 | 57,334 | - | - | - |
| Public Sector Wages Policy | 44,869 | 65,342 | 82,930 | 85,070 | 85,108 |
| Special Plates Fund | 1,000 | 1,600 | 1,600 | 1,600 | 1,600 |
| State Fleet Updates | 855 | 882 | 894 | 874 | 867 |
| Water Police | 56 | 95 | 56 | 56 | 56 |

(a) Reflects net additional investment at the 2024-25 Mid-year Review and the redirection of existing funding to the Regional Road Safety Program (Local Roads) election commitment.

Significant Initiatives

Election Commitments

Hooning, CCTV and Retail Barring Package

1. The Government has committed to introducing new legislation and investing \$22.5 million to crack down on hoons and anti-social behaviour in neighbourhoods and shopping centres, including more CCTV cameras deployed in known anti-social hot spots to protect families. It will be specifically engineered to target highly dangerous high-harm offenders in communities, and significantly reduce their impact through a sustained, intelligence-driven and technologically-supported enforcement plan.

Police and Community Youth Centres - Sustainability and Programs

2. The Government has committed additional funding of \$10.5 million to Police and Community Youth Centres. This includes \$5.5 million for the Police and Community Youth Centres to ensure the sustainability of the centres across Western Australia (bringing the total approved sustainability funding to \$24 million) and \$5 million to continue the delivery of safeSPACE programs.

Regional Police Officer Recruitment

3. The Government has committed to investing \$15.6 million for the redevelopment of the former residential accommodation at the Western Australia Police Academy. The redevelopment will support the provision of free residential accommodation for regional police recruits during the six-month training period and during subsequent assignments to Perth. This strategy will support the future-proofing of regional policing.

Small Commitments

4. The Government will invest \$525,000 for several small commitments to be implemented. This includes CCTV cabling for Baldivis Police Station and equipment for both Midland and Carnarvon Police and Community Youth Centres, an Automatic Number Plate Recognition camera in South Perth, a mobile CCTV unit for the City of Canning and security system upgrades to the Community Security Group that integrate with the State Operations Centre.

Regional Road Safety Program (Local Roads)

5. The Government will expand the Regional Road Safety Program to target high-risk, high-speed regional roads managed by local governments by investing \$68.5 million from the Road Trauma Trust Account (RTTA) over the forward estimates period to support the Government's \$250 million commitment, which will be delivered by Main Roads.

Other Initiatives

Firearms Reform Program

6. To support the implementation of the new *Firearms Act 2024*, which came into effect on 31 March 2025, additional recurrent funding of \$44.9 million over 2024-25 to 2028-29 has been allocated to ensure that critical and time-sensitive activities can continue to progress. This includes the development of the Firearms Licensing and Registry System (\$7.6 million in operating expenses) and additional resources for the firearm licence transition and the Firearms Buyback Schemes 4 and 5 (\$15.4 million).

Interagency Emergency Service Radio Network

7. The Western Australian Emergency Service Radio Network is a critical component of the Western Australia Police Force's communication infrastructure, ensuring reliable and secure communication for operational policing. The additional funding allocated in this Budget will be used to upgrade this infrastructure and mitigate any risks to public safety and law enforcement operations.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

| | 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. Metropolitan Policing Services..... | 681,056 | 665,223 | 717,352 | 728,985 | 718,860 | 730,750 | 744,798 |
| 2. Regional and Remote Policing Services..... | 556,518 | 560,503 | 604,687 | 610,155 | 606,286 | 620,012 | 633,718 |
| 3. Specialist Policing Services..... | 650,462 | 657,570 | 715,423 | 734,067 | 723,814 | 721,782 | 731,755 |
| 4. Road Safety Commission | 73,188 | 100,647 | 125,563 | 133,452 | 124,065 | 118,744 | 106,938 |
| Total Cost of Services..... | 1,961,224 | 1,983,943 | 2,163,025 | 2,206,659 | 2,173,025 | 2,191,288 | 2,217,209 |

Total Cost of Services - Reconciliation

| | 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 |
| Total Cost of Service..... | 1,961,224 | 1,983,943 | 2,163,025 | 2,206,659 | 2,173,025 | 2,191,288 | 2,217,209 |
| Less: RTTA Grants to Other Entities ^(a) | 51,904 | 68,561 | 86,438 | 98,107 | 90,345 | 87,692 | 77,186 |
| Adjusted Total Cost of Services | 1,909,320 | 1,915,382 | 2,076,587 | 2,108,552 | 2,082,680 | 2,103,596 | 2,140,023 |

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

Outcomes and Key Effectiveness Indicators ^(a)

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Outcome: Contribute to community safety and security: | | | | | |
| Rate of offences against the person (excluding family violence-related offences) per 100,000 people | 1,014.7 | 810 | 1,063.5 | 810 | 1 |
| Rate of offences against property (excluding family violence-related offences) per 100,000 people | 4,442.1 | 6,200 | 4,035.9 | 6,200 | 2 |
| Percentage of sworn police officer hours available for frontline policing duties | 69.6% | 75% | 70.5% | 75% | 3 |
| Percentage of priority one and two incidents in the metropolitan area responded to within 12 minutes | 85.8% | 80% | 83.7% | 80% | |
| Percentage of priority three incidents in the metropolitan area responded to within 60 minutes | 84.2% | 80% | 79.0% | 80% | |
| Percentage of family and domestic-related incidents where an offender was processed for an offence against the person within seven days | 81.4% | 75% | 82% | 75% | |
| Percentage of offences against the person investigations finalised within 60 days | 91.1% | 85% | 91.9% | 85% | |
| Percentage of offences against property investigations finalised within 30 days | 90.3% | 90% | 90.9% | 90% | |
| Percentage of traffic law enforcement contacts made by police officers that target 'Category A' offences | 98.8% | 90% | n.a. | 90% | 4 |
| The percentage of the community who were 'satisfied' or 'very satisfied' with the service received during their most recent contact with police | 75% | 82% | 77.3% | 82% | 5 |
| The percentage of the community who 'agreed' or 'strongly agreed' that they have confidence in police | 68.4% | 85% | 70.7% | 85% | 5 |
| Outcome: Improve coordination and community awareness of road safety in Western Australia: | | | | | |
| Effectiveness of road safety awareness campaigns | 81% | 70% | 71% | 70% | 6 |

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

Explanation of Significant Movements

(Notes)

1. The variance between the 2024-25 Estimated Actual and the 2024-25 Budget is mainly attributed to an upward trend in the number of reported assault (non-family) and threatening behaviour (non-family) offences. The Western Australia Police Force will continue to focus on the policing fundamentals to support community safety. This includes the use of technology such as body worn cameras to continue to improve investigative response to violent incidents.
2. The variance between the 2024-25 Estimated Actual and the 2024-25 Budget is due to decreases in the number of reported offences for burglary, stealing of motor vehicles and stealing. Stealing offences are the largest contributor to offences against property and have decreased in 2024-25 year-to-date compared to 2023-24 year-to-date. The Western Australia Police Force has put effort into sustaining suppression of offences against property. The Rapid Apprehension Squad and Regional Operations Group work with Rapid High Harm Offender Response across the Perth metropolitan region. This provides a dynamic capability to respond to prolific, high-harm offenders who often cross district boundaries, preventing crime through the earliest apprehension of active recidivist offenders, reducing longer term crime sprees by individuals and/or groups.

3. The reduction in the 2024-25 Estimated Actual compared with the 2024-25 Budget has been caused in part by long-term increases in the baseline hours associated with recruits, whilst hours available for frontline duties have remained comparatively steady. The indicator is calculated as the number of hours available for frontline duties divided by baseline hours, expressed as a percentage. The Western Australia Police Force has invested significantly in the recruitment of new officers, with a sustained high volume of recruits throughout 2023-24 and into 2024-25. Extra staff have been diverted to support the development of recruits into competent frontline constables. Recruits and training staff are allocated to non-frontline units and therefore not included in frontline hours but contribute to baseline hours.
4. An exemption to reporting of this indicator has been granted for 2024-25 due to the transition of infringement management to Transport and Major Infrastructure in October 2024.
5. The National Survey of Community Satisfaction with Policing methodology changed at the start of 2023-24, causing a break in the time series. Data collection for the survey changed from 100% phone interviews to a mix of phone interviews and online self-completed surveys. This has resulted in lower estimates of community satisfaction in the 2023-24 Actual and 2024-25 Estimated Actual compared to the 2024-25 Budget and has impacted all jurisdictions and the national result to varying degrees.
6. The decrease from the 2023-24 Actual to the 2024-25 Estimated Actual reflects the impact of two new campaigns, which targeted specific demographic groups, whereas this indicator measures general population awareness.

Services and Key Efficiency Indicators

1. Metropolitan Policing Services

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| | \$'000 | \$'000 | \$'000 | \$'000 | |
| Total Cost of Service | 681,056 | 665,223 | 717,352 | 728,985 | |
| Less Income | 10,083 | 11,527 | 13,555 | 11,277 | |
| Net Cost of Service | 670,973 | 653,696 | 703,797 | 717,708 | |
| Employees (Full-Time Equivalents) | 3,735 | 3,972 | 3,943 | 4,096 | |
| Efficiency Indicator | | | | | |
| Average cost of metropolitan policing services per person in the Perth metropolitan area | \$295 | \$284 | \$301 | \$300 | |

2. Regional and Remote Policing Services

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| | \$'000 | \$'000 | \$'000 | \$'000 | |
| Total Cost of Service | 556,518 | 560,503 | 604,687 | 610,155 | |
| Less Income | 12,469 | 15,360 | 16,764 | 13,946 | |
| Net Cost of Service | 544,049 | 545,143 | 587,923 | 596,209 | |
| Employees (Full-Time Equivalents) | 2,218 | 2,407 | 2,308 | 2,404 | |
| Efficiency Indicator | | | | | |
| Average cost of regional and remote policing services per person in regional Western Australia | \$974 | \$957 | \$1,040 | \$1,042 | |

3. Specialist Policing Services

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| | \$'000 | \$'000 | \$'000 | \$'000 | |
| Total Cost of Service | 650,462 | 657,570 | 715,423 | 734,067 | |
| Less Income | 27,442 | 37,166 | 36,894 | 30,694 | |
| Net Cost of Service | 623,020 | 620,404 | 678,529 | 703,373 | |
| Employees (Full-Time Equivalents) | 3,346 | 3,557 | 3,392 | 3,505 | |
| Efficiency Indicator | | | | | |
| Average cost of specialist services per person in Western Australia | \$226 | \$225 | \$241 | \$243 | |

4. Road Safety Commission

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|----------|
| | \$'000 | \$'000 | \$'000 | \$'000 | |
| Total Cost of Service | 73,188 | 100,647 | 125,563 | 133,452 | 1 |
| Less Income | 128,427 | 111,457 | 118,757 | 126,102 | |
| Net Cost of Service | (55,239) | (10,810) | 6,806 | 7,350 | |
| Employees (Full-Time Equivalents) | 41 | 47 | 41 | 49 | 2 |
| Efficiency Indicators | | | | | |
| Percentage of Road Safety Commission projects completed on time | 82% | 90% | 96% | 90% | 3 |
| Percentage of Road Safety Commission projects completed on budget | 53% | 95% | 68% | 95% | 4 |

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Budget to the 2024-25 Estimated Actual largely reflects spending decisions taken after the Premier's Road Safety Round Table in September 2024 and as part of 2024-25 Mid-year Review.
2. The decrease from the 2024-25 Budget to the 2024-25 Estimated Actual is due to a combination of vacancies, recruitment timeframes and part-time employment arrangements.
3. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual reflects an improvement in obtaining timely approvals for advertising campaigns.
4. The tolerance level for this indicator is $\pm 1\%$ and 17 out of 25 (68%) projects were delivered within this tolerance. Seven projects (28%) were delivered under budget by more than 1%. One project was delivered over budget.

Asset Investment Program

1. The Western Australia Police Force has a diverse range of asset classes used to support police officers in the delivery of policing services across the State. New capital investment in the 2025-26 Budget largely focuses on election commitments and investment to maintain current infrastructure.

Election Commitments

Regional Police Officer Recruitment

2. The Government has committed capital investment of \$14.3 million for the redevelopment of the former residential accommodation at the Western Australia Police Academy. The redevelopment will provide free residential accommodation for regional police recruits during the six-month training period and during subsequent assignments to Perth. This strategy will support the future-proofing of regional policing.

Hooning, CCTV and Retail Barring Package - Hooning

3. The Government has invested \$1.8 million for capital infrastructure to support the implementation of a Road Policing Technology Strategy, which is specifically engineered to target highly dangerous high harm offenders in communities. The Strategy will significantly reduce the impact of these offenders through a sustained, intelligence-driven and technologically-supported enforcement plan.

Aircraft Fleet Capability Program Tranche 1 Fixed Wing

4. In August 2024, \$5 million was provided for essential maintenance of two existing Pilatus PC-12 aircraft. This funding for essential maintenance will support the rigorous maintenance schedules undertaken to ensure the continued viability of these aircraft in search and rescue, and surveillance activities.

| | 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 |
|--|-----------------------------------|--|---|-------------------------------------|------------------------------|------------------------------|------------------------------|
| WORKS IN PROGRESS | | | | | | | |
| Fleet and Equipment | | | | | | | |
| Aircraft Fleet and Safety Case Trials | 367 | 297 | 297 | 70 | - | - | - |
| Asset Equipment Management Program 2024-2028 | 34,305 | 6,970 | 6,970 | 6,375 | 6,560 | 7,200 | 7,200 |
| Helicopter Replacement | 47,053 | 39,898 | 81 | 3,288 | 3,867 | - | - |
| ICT and Radio Infrastructure | | | | | | | |
| Firearm Act Reform Program - ICT Implementation | 13,717 | 9,006 | 9,006 | 4,711 | - | - | - |
| ICT Optimisation Program 2024-2028 | 30,800 | 2,800 | 2,800 | 7,000 | 7,000 | 7,000 | 7,000 |
| Interagency Emergency Services Radio Network | 40,076 | 33,816 | 14,098 | 6,260 | - | - | - |
| National Firearms Register | 5,890 | 475 | 475 | 1,000 | 2,745 | 1,670 | - |
| Land and Buildings Infrastructure | | | | | | | |
| 950 Police Officer Infrastructure Program - Planning and Accommodation Refits | 2,971 | 1,121 | 300 | 450 | 500 | 500 | 400 |
| Armadale Courthouse and Police Complex | 83,712 | 81,187 | 2,000 | 2,525 | - | - | - |
| Asset Maintenance Fund | | | | | | | |
| Cannington District Police Complex | 6,294 | 125 | 125 | 4,841 | 1,328 | - | - |
| Hillarys Police Station | 435 | 400 | 400 | 35 | - | - | - |
| Mandurah District Complex | 1,357 | 1,043 | 1,043 | 314 | - | - | - |
| Baldivis Police Station | 26,680 | 23,018 | 19,796 | 3,662 | - | - | - |
| Forrestfield Police Station | 27,172 | 25,101 | 20,074 | 2,071 | - | - | - |
| Fremantle District Police Complex | 140,011 | 29,111 | 21,601 | 72,395 | 32,791 | 4,768 | 946 |
| Kimberley District Support Facility | 29,847 | 1,268 | 800 | 13,373 | 14,016 | 1,190 | - |
| Multifunctional Policing Facilities - Heating Ventilation and Air-Conditioning (HVAC) Replacement Tranche 3 | | | | | | | |
| Police Facilities Upgrade Program 2024-2028 | 34,590 | 6,363 | 6,300 | 6,650 | 6,850 | 6,900 | 7,827 |
| COMPLETED WORKS | | | | | | | |
| Fleet and Equipment | | | | | | | |
| Meth Border Force | 5,104 | 5,104 | 10 | - | - | - | - |
| Mobile State Operations Command Centre (Vehicles) | 3,530 | 3,530 | 2,477 | - | - | - | - |
| ICT and Radio Infrastructure | | | | | | | |
| ICT Optimisation Program 2022-2024 | 3,514 | 3,514 | 200 | - | - | - | - |
| National Criminal Intelligence System | 9,150 | 9,150 | 2,358 | - | - | - | - |
| Police Compensation ICT System | 300 | 300 | 300 | - | - | - | - |
| Technology Improvement Program | 12,563 | 12,563 | 3,488 | - | - | - | - |
| Technology Program 2024-25 | 8,254 | 8,254 | 8,254 | - | - | - | - |

| | 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 |
|--|-----------------------------------|--|---|-------------------------------------|------------------------------|------------------------------|------------------------------|
| Land and Buildings Infrastructure | | | | | | | |
| Kununurra Police Station Alterations | 1,625 | 1,625 | 382 | - | - | - | - |
| Multifunctional Policing Facilities - HVAC Replacement Tranche 2..... | 6,571 | 6,571 | 1,331 | - | - | - | - |
| Office Space and Child-Friendly Interview Rooms in Remote Western Australia (Commonwealth)..... | 3,628 | 3,628 | 942 | - | - | - | - |
| Westralia Square Accommodation..... | 4,538 | 4,538 | 368 | - | - | - | - |
| Road Trauma Trust Account | | | | | | | |
| Breath and Drug Buses Regional Western Australia | 899 | 899 | 899 | - | - | - | - |
| Breath and Drug Bus Replacement 2021-2023 | 1,152 | 1,152 | 344 | - | - | - | - |
| Traffic Caution App | 300 | 300 | 300 | - | - | - | - |
| NEW WORKS | | | | | | | |
| Election Commitments | | | | | | | |
| Hooning, CCTV and Retail Barring Package - Hooning | 1,830 | - | - | 1,830 | - | - | - |
| Regional Police Officer Recruitment..... | 14,336 | - | - | 1,920 | 11,598 | 578 | 240 |
| Other New Works | | | | | | | |
| Fleet and Equipment | | | | | | | |
| Aircraft Fleet Capability Program Tranche 1 - Fixed Wing..... | 5,000 | - | - | - | 2,500 | 2,500 | - |
| Asset Equipment Management Program 2028-2032 | 4,981 | - | - | - | - | 54 | 1,900 |
| Land and Buildings Infrastructure - Police Facilities Upgrade Program 2028-2032 | 4,587 | - | - | - | - | - | 1,200 |
| Total Cost of Asset Investment Program | 626,222 | 331,910 | 130,987 | 139,070 | 89,755 | 32,360 | 26,713 |
| FUNDED BY | | | | | | | |
| Capital Appropriation..... | | | 75,026 | 98,063 | 54,239 | 15,246 | 10,613 |
| Commonwealth Grants..... | | | 2,855 | 1,000 | 2,745 | 1,670 | - |
| Funding included in Department of Treasury and Finance - Administered Item..... | | | - | 13,088 | 14,016 | 1,190 | - |
| Holding Account | | | 9,851 | 14,794 | 14,827 | 14,254 | 16,100 |
| Internal Funds and Balances..... | | | 23,139 | 2,224 | 2,600 | - | - |
| Major Treasurer's Special Purpose Account(s) | | | | | | | |
| Asset Maintenance Fund | | | 1,525 | 5,190 | 1,328 | - | - |
| Digital Capability Fund..... | | | 17,260 | 4,711 | - | - | - |
| Royalties for Regions Fund | | | 1,331 | - | - | - | - |
| Total Funding..... | | | 130,987 | 139,070 | 89,755 | 32,360 | 26,713 |

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services is estimated to increase by \$222.7 million from the 2024-25 Budget to the 2025-26 Budget Year. This is mainly attributable to the public sector wages policy and an increase in grants and subsidies.

Income

2. Consistent with the movement in the Total Cost of Services, the Income from Government is anticipated to increase by \$203.3 million from the 2024-25 Budget to the 2025-26 Budget Year. This is mainly due to the public sector wages policy and an increase in grants and subsidies.

Statement of Financial Position

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

Statement of Cashflows

4. The decrease in cash assets from the 2023-24 Actual to the 2024-25 Estimated Actual and 2025-26 Budget Year is mainly due to increased payments from the Road Trauma Trust Account.

INCOME STATEMENT ^(a)
(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 | | | |
| COST OF SERVICES | | | | | | | |
| Expenses | | | | | | | |
| Employee benefits ^(b) | 1,336,201 | 1,412,241 | 1,478,545 | 1,541,857 | 1,567,115 | 1,605,663 | 1,646,123 |
| Grants and subsidies ^(c) | 66,688 | 82,043 | 100,920 | 114,636 | 103,977 | 98,396 | 87,890 |
| Supplies and services | 249,313 | 230,449 | 295,456 | 266,961 | 227,388 | 211,163 | 205,883 |
| Accommodation | 70,304 | 59,108 | 69,218 | 64,426 | 57,165 | 57,820 | 58,422 |
| Depreciation and amortisation | 127,784 | 123,161 | 128,077 | 133,993 | 136,420 | 136,971 | 136,856 |
| Finance and interest costs | 4,232 | 4,548 | 5,470 | 5,696 | 6,306 | 5,862 | 6,171 |
| Other expenses | 106,702 | 72,393 | 85,339 | 79,090 | 74,654 | 75,413 | 75,864 |
| TOTAL COST OF SERVICES | 1,961,224 | 1,983,943 | 2,163,025 | 2,206,659 | 2,173,025 | 2,191,288 | 2,217,209 |
| Income | | | | | | | |
| Sale of goods and services | 362 | 649 | 769 | 496 | 496 | 496 | 496 |
| Regulatory fees and fines | 25,506 | 29,982 | 29,982 | 23,529 | 24,406 | 25,508 | 26,371 |
| Grants and subsidies | 3,390 | 4,302 | 6,964 | 1,510 | 4,210 | 2,210 | 510 |
| Other revenue | 31,155 | 29,620 | 33,298 | 32,382 | 32,877 | 33,993 | 34,813 |
| RTTA Revenue (Service Delivery Agreement) | 123,218 | 110,957 | 114,957 | 124,102 | 125,964 | 127,879 | 129,823 |
| Total Income | 183,631 | 175,510 | 185,970 | 182,019 | 187,953 | 190,086 | 192,013 |
| NET COST OF SERVICES | 1,777,593 | 1,808,433 | 1,977,055 | 2,024,640 | 1,985,072 | 2,001,202 | 2,025,196 |
| INCOME FROM GOVERNMENT | | | | | | | |
| Service appropriations | 1,669,261 | 1,733,175 | 1,884,519 | 1,933,725 | 1,927,197 | 1,953,639 | 1,995,487 |
| Resources received free of charge | 3,298 | 4,264 | 4,264 | 4,264 | 4,264 | 4,264 | 4,264 |
| Major Treasurer's Special Purpose Account(s) | | | | | | | |
| Asset Maintenance Fund | 43 | 1,908 | 1,525 | 5,190 | 1,328 | - | - |
| Royalties for Regions Fund | | | | | | | |
| Regional Community Services Fund | 31,428 | 32,868 | 31,492 | 30,973 | 19,325 | 19,325 | 19,325 |
| Other revenues | 12,897 | 12,153 | 16,359 | 13,471 | 11,494 | 7,830 | 7,830 |
| TOTAL INCOME FROM GOVERNMENT | 1,716,927 | 1,784,368 | 1,938,159 | 1,987,623 | 1,963,608 | 1,985,058 | 2,026,906 |
| SURPLUS/(DEFICIENCY) FOR THE PERIOD | (60,666) | (24,065) | (38,896) | (37,017) | (21,464) | (16,144) | 1,710 |

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 9,340, 9,684 and 10,054 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 |
| Community Safety and Crime Prevention | | | | | | | |
| Partnership Fund | 1,762 | 1,721 | 1,721 | 1,748 | 1,678 | 1,250 | 1,250 |
| Election Commitments | | | | | | | |
| Hooning, CCTV and Retail Barring | | | | | | | |
| Package - CCTV | - | - | - | 2,302 | - | - | - |
| Police and Community Youth Centres (PCYC) | | | | | | | |
| SafeSPACE Program | - | - | - | 2,500 | 2,500 | - | - |
| Sustainability | 4,544 | 4,634 | 4,634 | 6,000 | 6,000 | 6,000 | 6,000 |
| Regional Road Safety Program (Local Roads) | - | - | - | 15,000 | 15,000 | 13,500 | 25,000 |
| Small Commitments | - | - | - | 525 | - | - | - |
| Interagency Emergency Services Radio | | | | | | | |
| Network | 250 | 333 | 333 | - | - | - | - |
| Other Grants | 245 | - | - | - | - | - | - |
| PCYC | | | | | | | |
| Kununurra | 1,419 | 957 | 957 | - | - | - | - |
| Midland | 1,150 | - | - | - | - | - | - |
| Rockingham | 307 | - | - | - | - | - | - |
| SafeSPACE Program | 2,300 | 2,300 | 2,300 | - | - | - | - |
| Road Safety Initiatives | | | | | | | |
| Government Organisations | 48,432 | 64,947 | 82,824 | 78,574 | 71,409 | 70,129 | 48,070 |
| Non-Government Organisations | 3,472 | 3,614 | 3,614 | 4,533 | 3,936 | 4,063 | 4,116 |
| Special Plates Fund | 2,807 | 3,537 | 4,537 | 3,454 | 3,454 | 3,454 | 3,454 |
| TOTAL | 66,688 | 82,043 | 100,920 | 114,636 | 103,977 | 98,396 | 87,890 |

STATEMENT OF FINANCIAL POSITION ^(a)
(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 |
| CURRENT ASSETS | | | | | | | |
| Cash assets..... | 9,499 | 15,882 | 29,119 | 25,133 | 23,821 | 26,907 | 31,660 |
| Restricted cash..... | 18,076 | 8,270 | 3,897 | 3,797 | 3,697 | 3,597 | 3,597 |
| Restricted cash (RTTA)..... | 119,803 | 79,041 | 85,990 | 54,492 | 33,105 | 17,895 | 15,828 |
| Holding Account receivables..... | 13,451 | 16,744 | 14,794 | 14,827 | 14,254 | 16,100 | 15,900 |
| Receivables..... | 15,651 | 15,523 | 15,651 | 15,651 | 59,265 | 15,651 | 15,651 |
| Other..... | 25,813 | 15,967 | 25,813 | 25,813 | 25,813 | 25,813 | 25,813 |
| Assets held for sale..... | 2,688 | 2,057 | 2,688 | 2,688 | 2,688 | 2,688 | 2,688 |
| Total current assets..... | 204,981 | 153,484 | 177,952 | 142,401 | 162,643 | 108,651 | 111,137 |
| NON-CURRENT ASSETS | | | | | | | |
| Holding Account receivables..... | 966,625 | 1,080,860 | 1,087,187 | 1,211,525 | 1,338,736 | 1,459,588 | 1,580,544 |
| Property, plant and equipment..... | 1,396,367 | 1,385,839 | 1,443,687 | 1,531,898 | 1,526,897 | 1,486,115 | 1,443,534 |
| Receivables..... | 33,624 | - | 36,954 | 40,284 | 873 | 873 | 7,373 |
| Intangibles..... | 67,040 | 87,803 | 82,651 | 83,720 | 81,823 | 78,851 | 74,209 |
| Restricted cash ^(b) | - | 36,081 | - | - | - | - | - |
| Total non-current assets..... | 2,463,656 | 2,590,583 | 2,650,479 | 2,867,427 | 2,948,329 | 3,025,427 | 3,105,660 |
| TOTAL ASSETS..... | 2,668,637 | 2,744,067 | 2,828,431 | 3,009,828 | 3,110,972 | 3,134,078 | 3,216,797 |
| CURRENT LIABILITIES | | | | | | | |
| Employee provisions..... | 256,758 | 252,826 | 264,659 | 274,053 | 283,320 | 239,706 | 246,206 |
| Payables..... | 16,026 | 8,417 | 16,026 | 16,026 | 16,026 | 16,026 | 16,026 |
| Borrowings and leases..... | 44,105 | 41,442 | 45,190 | 48,536 | 46,399 | 44,539 | 46,470 |
| Other..... | 14,957 | 21,854 | 14,957 | 14,957 | 14,957 | 14,957 | 14,957 |
| Total current liabilities..... | 331,846 | 324,539 | 340,832 | 353,572 | 360,702 | 315,228 | 323,659 |
| NON-CURRENT LIABILITIES | | | | | | | |
| Employee provisions..... | 81,877 | 79,178 | 81,877 | 81,877 | 81,877 | 81,877 | 81,877 |
| Borrowings and leases..... | 51,119 | 42,114 | 56,126 | 82,744 | 67,912 | 73,425 | 76,843 |
| Other..... | 196 | 196 | 196 | 196 | 196 | 196 | 196 |
| Total non-current liabilities..... | 133,192 | 121,488 | 138,199 | 164,817 | 149,985 | 155,498 | 158,916 |
| TOTAL LIABILITIES..... | 465,038 | 446,027 | 479,031 | 518,389 | 510,687 | 470,726 | 482,575 |
| EQUITY | | | | | | | |
| Contributed equity..... | 1,366,886 | 1,537,567 | 1,551,496 | 1,731,431 | 1,862,620 | 1,942,709 | 2,011,847 |
| Accumulated surplus/(deficit)..... | 271,379 | 269,889 | 232,483 | 195,466 | 174,002 | 157,858 | 159,568 |
| Reserves..... | 565,334 | 490,584 | 565,421 | 564,542 | 563,663 | 562,785 | 562,807 |
| Total equity..... | 2,203,599 | 2,298,040 | 2,349,400 | 2,491,439 | 2,600,285 | 2,663,352 | 2,734,222 |
| TOTAL LIABILITIES AND EQUITY..... | 2,668,637 | 2,744,067 | 2,828,431 | 3,009,828 | 3,110,972 | 3,134,078 | 3,216,797 |

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

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

STATEMENT OF CASHFLOWS ^(a)
(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 |
| CASHFLOWS FROM GOVERNMENT | | | | | | | |
| Service appropriations | 1,555,379 | 1,606,335 | 1,752,763 | 1,794,560 | 1,785,732 | 1,816,687 | 1,858,631 |
| Capital appropriation | 89,701 | 130,716 | 148,849 | 153,162 | 111,835 | 73,309 | 68,162 |
| Administered equity contribution | - | 11,817 | - | 13,088 | 14,016 | 1,190 | - |
| Holding Account drawdowns | 16,800 | 13,451 | 9,851 | 14,794 | 14,827 | 14,254 | 16,100 |
| Major Treasurer's Special Purpose Account(s) | | | | | | | |
| Asset Maintenance Fund | 43 | 1,908 | 1,525 | 5,190 | 1,328 | - | - |
| Climate Action Fund | 287 | - | - | - | - | - | - |
| Digital Capability Fund | 27,770 | 29,447 | 34,430 | 13,685 | 5,338 | 5,590 | 976 |
| Royalties for Regions Fund | | | | | | | |
| Regional Community Services Fund | 31,428 | 32,868 | 31,492 | 30,973 | 19,325 | 19,325 | 19,325 |
| Regional Infrastructure and Headworks Fund | - | - | 1,331 | - | - | - | - |
| Receipts paid into Consolidated Account | (145) | - | - | - | - | - | - |
| Other | 14,582 | 11,411 | 15,617 | 12,729 | 10,752 | 7,088 | 7,088 |
| Net cash provided by Government | 1,735,845 | 1,837,953 | 1,995,858 | 2,038,181 | 1,963,153 | 1,937,443 | 1,970,282 |
| CASHFLOWS FROM OPERATING ACTIVITIES | | | | | | | |
| Payments | | | | | | | |
| Employee benefits | (1,328,311) | (1,404,340) | (1,470,644) | (1,532,463) | (1,557,848) | (1,649,277) | (1,639,623) |
| Grants and subsidies | (65,865) | (82,043) | (100,920) | (114,636) | (103,977) | (98,396) | (87,890) |
| Supplies and services | (238,952) | (224,616) | (289,623) | (261,128) | (221,555) | (205,330) | (199,991) |
| Accommodation | (61,012) | (59,108) | (69,218) | (64,426) | (57,165) | (57,820) | (58,422) |
| GST payments | (58,976) | (49,911) | (49,911) | (49,911) | (49,911) | (49,911) | (49,911) |
| Finance and interest costs | (4,232) | (4,548) | (5,470) | (5,696) | (6,306) | (5,862) | (6,171) |
| Other payments | (109,156) | (71,020) | (83,966) | (77,717) | (73,281) | (74,040) | (74,550) |
| Receipts ^(b) | | | | | | | |
| Regulatory fees and fines | 25,332 | 29,982 | 29,982 | 23,529 | 24,406 | 25,508 | 26,371 |
| Grants and subsidies | 4,423 | 4,302 | 6,964 | 1,510 | 4,210 | 2,210 | 510 |
| Sale of goods and services | 484 | 649 | 769 | 496 | 496 | 496 | 496 |
| GST receipts | 57,283 | 49,911 | 49,911 | 49,911 | 49,911 | 49,911 | 49,911 |
| Other receipts | 30,435 | 27,420 | 31,098 | 29,700 | 30,677 | 31,793 | 32,613 |
| RTTA Revenue (Service Delivery Agreement) | 123,212 | 110,957 | 114,957 | 124,102 | 125,964 | 127,879 | 129,823 |
| Net cash from operating activities | (1,625,335) | (1,672,365) | (1,836,071) | (1,876,729) | (1,834,379) | (1,902,839) | (1,876,834) |
| CASHFLOWS FROM INVESTING ACTIVITIES | | | | | | | |
| Purchase of non-current assets | (82,621) | (126,100) | (130,987) | (139,070) | (89,755) | (32,360) | (26,713) |
| Proceeds from sale of non-current assets | 812 | - | - | 482 | - | - | - |
| Net cash from investing activities | (81,809) | (126,100) | (130,987) | (138,588) | (89,755) | (32,360) | (26,713) |
| CASHFLOWS FROM FINANCING ACTIVITIES | | | | | | | |
| Repayment of borrowings and leases | (52,827) | (49,292) | (53,842) | (55,118) | (57,615) | (58,082) | (57,549) |
| Other payments | (4,203) | - | (3,330) | (3,330) | (4,203) | - | (6,500) |
| Other proceeds | - | - | - | - | - | 43,614 | - |
| Net cash from financing activities | (57,030) | (49,292) | (57,172) | (58,448) | (61,818) | (14,468) | (64,049) |
| NET INCREASE/(DECREASE) IN CASH HELD | (28,329) | (9,804) | (28,372) | (35,584) | (22,799) | (12,224) | 2,686 |
| Cash assets at the beginning of the reporting period | 205,128 | 149,078 | 147,378 | 119,006 | 83,422 | 60,623 | 48,399 |
| Net cash transferred to/from other agencies | (29,421) | - | - | - | - | - | - |
| Cash assets at the end of the reporting period | 147,378 | 139,274 | 119,006 | 83,422 | 60,623 | 48,399 | 51,085 |

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

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

NET APPROPRIATION DETERMINATION ^(a)

| | 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 | | | |
| Regulatory Fees and Fines | | | | | | | |
| Departmental | 9,504 | 11,342 | 11,342 | 11,626 | 11,914 | 12,212 | 12,212 |
| Licenses | 15,828 | 18,640 | 18,640 | 11,903 | 12,492 | 13,296 | 14,159 |
| Grants and Subsidies | | | | | | | |
| Commonwealth - Other | 4,423 | 4,302 | 6,964 | 1,510 | 4,210 | 2,210 | 510 |
| Sale of Goods and Services | | | | | | | |
| Departmental | 484 | 649 | 769 | 496 | 496 | 496 | 496 |
| GST Receipts | | | | | | | |
| GST Input Credits | 54,122 | 47,211 | 47,211 | 47,211 | 47,211 | 47,211 | 47,211 |
| GST Receipt on Sales | 3,161 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 |
| Other Receipts | | | | | | | |
| Commonwealth - Other | 3,693 | 2,034 | 2,034 | 2,036 | 2,036 | 2,036 | 2,036 |
| Departmental | 22,187 | 24,886 | 25,264 | 25,664 | 27,141 | 28,657 | 30,077 |
| TOTAL | 113,402 | 111,764 | 114,924 | 103,146 | 108,200 | 108,818 | 109,401 |

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

DETAILS OF ADMINISTERED TRANSACTIONS

| | 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 | | | |
| INCOME | | | | | | | |
| Fines | | | | | | | |
| Firearms Licensing Infringements ^(a) | 334 | 100 | 100 | 100 | 100 | 100 | 100 |
| Minor Infringement Penalties ^(b) | 535 | 710 | 710 | 710 | 710 | 710 | 710 |
| Other | | | | | | | |
| Firearms Reform Program - Appropriation to Fund: | | | | | | | |
| Firearms Buyback Scheme 1 ^(c) | 246 | - | - | - | - | - | - |
| Firearms Buyback Scheme 2 and 3 ^(c) | 20,000 | 20,000 | - | - | - | - | - |
| Firearms Buyback Scheme 4 ^(c) | - | - | 3,557 | 395 | - | - | - |
| Firearms Buyback Scheme 5 ^(c) | - | - | 4,500 | 13,500 | - | - | - |
| Sale of Lost, Stolen and Forfeited Property ^(d) | 669 | 600 | 600 | 600 | 600 | 600 | 600 |
| TOTAL ADMINISTERED INCOME | 21,784 | 21,410 | 9,467 | 15,305 | 1,410 | 1,410 | 1,410 |
| EXPENSES | | | | | | | |
| Other | | | | | | | |
| All Other Expenses | 112 | 250 | 250 | 250 | 250 | 250 | 250 |
| Firearms Reform Program | | | | | | | |
| Firearms Buyback Scheme 1 Payments | 433 | - | - | - | - | - | - |
| Firearms Buyback Scheme 2 and 3 Payments | 5,167 | 20,000 | 14,274 | - | - | - | - |
| Firearms Buyback Scheme 4 Payments | - | - | 3,557 | 395 | - | - | - |
| Firearms Buyback Scheme 5 Payments | - | - | 4,500 | 13,500 | - | - | - |
| Receipts Paid into the Consolidated Account | 1,713 | 1,160 | 1,160 | 1,160 | 1,160 | 1,160 | 1,160 |
| TOTAL ADMINISTERED EXPENSES | 7,425 | 21,410 | 23,741 | 15,305 | 1,410 | 1,410 | 1,410 |

(a) The *Firearms Act 1973* and *Firearms Regulations 1974* enable the Western Australia Police Force to issue an infringement as an alternative option to deal with firearms offences. These infringements relate mostly to the non-renewal of firearms licences within three months of the due date. These infringements are issued by the Western Australia Police Force under the provisions of the *Firearms Act 1973*. Fines collected are transferred to the Consolidated Account.

(b) The *Criminal Code Amendment (Infringement Notices) Act 2011* and Criminal Code (Infringement Notices) Regulations 2015 enable the Western Australia Police Force to issue an infringement as an alternative option to deal with criminal conduct for nominated minor criminal offences by issuing notices, rather than through the court system. Fines collected are transferred to the Consolidated Account.

(c) Funding provided for the Firearms Reform Program - Firearms Buyback Schemes relate to payments for the returns of lawfully licensed firearms prohibited under the new firearms legislation.

(d) The net proceeds of lost and stolen items sold at auction are transferred to the Consolidated Account. The net proceeds of assets forfeited under the Proceeds of Crime legislation are transferred to the Proceeds of Crime fund administered by Justice.

Division 26 **Justice**

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets ^(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 |
|---|-----------------------------|-----------------------------|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| DELIVERY OF SERVICES | | | | | | | |
| Item 69 Net amount appropriated to deliver services | 1,590,957 | 1,580,981 | 1,767,221 | 1,841,964 | 1,782,500 | 1,814,544 | 1,853,355 |
| Amount Authorised by Other Statutes | | | | | | | |
| - Children's Court of Western Australia | | | | | | | |
| Act 1988 | 408 | 413 | 413 | 413 | 413 | 413 | 413 |
| - Criminal Injuries Compensation Act 2003.... | 80,000 | 55,038 | 100,000 | 41,738 | 41,738 | 41,738 | 41,738 |
| - District Court of Western Australia | | | | | | | |
| Act 1969 | 16,964 | 18,319 | 18,319 | 19,384 | 19,384 | 19,974 | 20,560 |
| - Judges' Salaries and Pensions Act 1950... | 13,619 | 14,785 | 14,785 | 15,784 | 16,145 | 16,585 | 17,023 |
| - Salaries and Allowances Act 1975..... | 39,591 | 43,874 | 43,874 | 45,945 | 47,457 | 48,583 | 49,654 |
| - Solicitor General Act 1969 | 597 | 612 | 612 | 627 | 643 | 643 | 643 |
| - State Administrative Tribunal Act 2004..... | 7,211 | 7,727 | 7,727 | 7,727 | 7,727 | 7,727 | 7,727 |
| Total appropriations provided to deliver services | 1,749,347 | 1,721,749 | 1,952,951 | 1,973,582 | 1,916,007 | 1,950,207 | 1,991,113 |
| CAPITAL | | | | | | | |
| Item 141 Capital Appropriation | 80,772 | 148,575 | 131,700 | 183,054 | 68,914 | 49,408 | 51,561 |
| TOTAL APPROPRIATIONS | 1,830,119 | 1,870,324 | 2,084,651 | 2,156,636 | 1,984,921 | 1,999,615 | 2,042,674 |
| EXPENSES | | | | | | | |
| Total Cost of Services | 2,087,834 | 2,040,077 | 2,276,556 | 2,329,885 | 2,276,200 | 2,309,802 | 2,353,187 |
| Net Cost of Services ^(b) | 1,835,285 | 1,781,132 | 2,020,972 | 2,033,698 | 1,970,679 | 2,001,153 | 2,043,047 |
| CASH ASSETS ^(c) | 12,667 | 21,190 | 2,738 | 3,264 | 4,786 | 6,854 | 9,138 |

(a) The 2023-24 Actual has been recast, for comparability purposes, to reflect the reclassification of the National Redress Scheme from a controlled function to an administered function, effective 1 July 2024.

(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 |
|------------------------------------|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| Election Commitments | | | | | |
| Kununurra Night Space | - | 1,624 | 2,013 | 1,777 | - |
| Small Commitments | - | 121 | - | - | - |
| Youth Crime Bail Reform Package | | | | | |
| Armadale Children's Court..... | - | - | 3,001 | 3,095 | 3,193 |
| Electronic Curfew Technology | - | 1,000 | - | - | - |

| | 2024-25 Estimated Actual \$'000 | 2025-26 Budget Year \$'000 | 2026-27 Outyear \$'000 | 2027-28 Outyear \$'000 | 2028-29 Outyear \$'000 |
|---|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| New Initiatives | | | | | |
| Adult Custodial Estate Expansion | 1,320 | 3,338 | - | - | - |
| Commonwealth Grants - National Access to Justice Partnership 2025-30 | - | 36,090 | 38,779 | 40,803 | 42,867 |
| Courts Infrastructure Planning | - | 665 | - | - | - |
| Family and Domestic Violence (FDV) Initiatives – <i>Family Violence</i> | | | | | |
| <i>Legislation Reform Act 2024</i> | 3,559 | 13,365 | 12,541 | 12,790 | 4,641 |
| New Office of the Information Commissioner | 450 | 651 | 328 | 336 | 345 |
| On Track to Thrive | - | 418 | 508 | - | - |
| Western Australian Institute of Sport Acknowledgement Payments Scheme | 150 | - | - | - | - |
| Youth Bail Support and Engagement Programs | - | 358 | 475 | - | - |
| Youth Bail Support and Engagement Programs – Legal Aid | - | 538 | 747 | - | - |
| Ongoing Initiatives | | | | | |
| Body Worn Cameras and Digital Evidence Management Platform | - | 150 | 401 | 407 | 414 |
| Casuarina Prison Alcohol and Other Drug Rehabilitation Unit | - | 7,182 | 7,399 | 7,619 | 7,843 |
| Commonwealth Grants | | | | | |
| Family Court of Western Australia | 982 | 1,031 | 1,415 | 1,788 | 1,788 |
| Indian Ocean Territories Service Delivery Agreement | (13) | (13) | (13) | (13) | (13) |
| National Legal Assistance Partnership 2020-25 | 4,746 | - | - | - | - |
| Community Legal Services | 3,402 | 8,781 | 9,030 | 9,283 | 9,399 |
| Custody Notification Service | 742 | 527 | 542 | 558 | 558 |
| FDV Initiatives - Family Violence Restraining Order Shuttle Conferencing | - | 2,869 | - | - | - |
| Hakea Prison Health Services | 981 | 2,715 | - | - | - |
| Justice Reform Initiatives | - | 7,094 | 3,759 | - | - |
| Justice Reform Initiatives - Legal Aid | - | 2,043 | 1,147 | - | - |
| Justice Services Expenditure | 133,442 | 123,416 | 125,373 | 95,708 | 101,395 |
| Kimberley Juvenile Justice Strategy | 612 | 7,281 | - | - | - |
| Prisoner Telephone System | - | 1,461 | 1,714 | 1,902 | 1,227 |
| Regional Court Security | - | 5,204 | 841 | 124 | - |
| Registry of Births, Deaths and Marriages | 69 | 653 | 715 | 782 | 896 |
| State Administrative Tribunal - Building Disputes | 300 | - | - | - | - |
| Western Desert Justice Program | - | 550 | - | - | - |
| Youth Detention | | | | | |
| Litigation Management | - | 570 | - | - | - |
| Therapeutic Model of Care | 1,297 | 6,787 | 3,967 | 4,099 | 4,199 |
| Other | | | | | |
| Corporate Services for Commissioner for Children and Young People | 138 | 140 | 144 | 149 | 153 |
| Criminal Injuries Compensation | 44,962 | - | - | - | - |
| Government Office Accommodation | (257) | (354) | (365) | (377) | (389) |
| Government Regional Officer Housing | 1,577 | 1,900 | 1,620 | 1,122 | 558 |
| Legal and Justice Sector First Responder Training Initiative | - | 755 | 500 | - | - |
| Mining Warden Court Services | 891 | 669 | 599 | 562 | 562 |
| Non-Government Human Services Sector Indexation | 622 | 829 | 853 | 878 | 884 |
| Public Sector Wages Policy | 26,012 | 40,293 | 52,434 | 59,298 | 54,477 |
| Public Sector Wages Policy - Legal Aid | 1,708 | 2,409 | 2,982 | 3,080 | 3,080 |
| RiskCover Fund Insurance Premiums | - | 71,779 | - | - | - |
| State Fleet Updates | 90 | 222 | 241 | 225 | 474 |

Significant Initiatives

Election Commitments

1. Funding of \$5.4 million is provided to meet the Government's election commitment to replicate the Ngurra Buru (Broome Night Space) in Kununurra to provide a safe place for vulnerable young people. Planning for the three-year pilot will commence in consultation with local community representatives and the Department of Communities to identify a suitable location and engage support services including meals, access to youth mentors and next day family follow-up.
2. The Government will invest \$14.5 million (\$10.3 million recurrent and \$4.2 million capital) to progress the Youth Crime Bail Reform Package election commitment, with work commencing to repurpose and operate the Old Armadale Courthouse as a Children's Court and to develop an application for electronic curfew checking of young people on bail. The Department has commenced associated work on reforms to fast-track trials before the Children's Court and ensure bail decisions for violent young offenders can be reviewed immediately.

3. The Department continues to progress the Government's extensive legislative reform agenda, including the reintroduction of the Evidence Bill 2025 and commitments made during the 2025 election including the establishment of a Judicial Commission in Western Australia, legislative change to criminalise the online publication of material relating to offending behaviour, reforming the parole process for life or indefinite prisoners, and proposed reforms to the *Restraining Orders Act 1997*.

Reform Initiatives

4. The Department continues to monitor and respond to emerging demands associated with the *Family Violence Legislation Reform Act 2024*. The Government has committed an additional \$46.9 million for screening of family violence offenders for mandatory electronic monitoring, risk assessment and case management, engagement with victims and expanded response capabilities in regional locations (in collaboration with the Western Australia Police Force).
5. The Department continues to pursue initiatives to enhance community safety, improve offender outcomes and slow the growth in the offender population. Work will continue on the Justice Reform Program initiatives to support the safe and appropriate release of offenders on bail and parole, the Western Desert Justice Program and the Kimberley Juvenile Justice Strategy.

Adult Corrective Services

6. The Department continues to experience unprecedented growth in the State's adult prison population and a similar increase in the number of offenders sentenced to community-based orders. Additional funding is provided for justice services, primarily to safely and securely operate the prison system, manage the increasing caseload of offenders on community-based orders and to meet the Department's immediate training and recruitment needs.
7. The Department is delivering a range of short-to-long-term measures to ensure sufficient infrastructure capacity to manage the significant growth in the State's adult prison population. Work will continue on the construction of Casuarina Expansion Stage Two and over 100 additional beds will be brought online through internal expansions of the custodial estate within the next 12 months. The Government has also allocated \$4.7 million towards custodial infrastructure planning for the delivery of a new long-term custodial infrastructure plan, and to commence planning to expand Acacia Prison and Casuarina Prison.
8. As the number of offenders in custody continues to grow, the Department is working to enhance the safety and wellbeing of staff and prisoners. Funding in this Budget will continue the roll-out of body worn cameras to Casuarina Prison to deter violent incidents and support the gathering of evidence to resolve investigations.

Youth Justice Services

9. To enhance safety and improve outcomes for young offenders, the Government will invest a further \$20.3 million towards the youth detention model of care, providing additional health staff for a new crisis care unit, additional case management staff to facilitate individualised rehabilitation and reintegration care, and expansion of Aboriginal cultural security initiatives.

Court and Tribunal Services

10. The Department will receive funding to maintain the safe and efficient delivery of court security and custodial services to address growth in demand for court listings across the State.
11. The Department continues to experience high time-to-trial for criminal matters due to the growing volume, complexity and length of trials, and the limited availability of courtrooms that can accommodate jury trials. The Department will receive an additional \$665,000 to develop a business case with a range of infrastructure and site options to deliver additional court room capacity within the Perth metropolitan area.

Legal Assistance

12. To ensure access to justice for vulnerable members of the community, the Department will spend an additional \$39.9 million on grants to community legal services. This complements funding secured from the Commonwealth Government through the National Access to Justice Partnership Agreement.

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

Relationship to Government Goals

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

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

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. Court and Tribunal Services | 518,744 | 505,537 | 552,234 | 513,499 | 518,483 | 526,174 | 556,376 |
| 2. Advocacy, Guardianship and Administration Services | 14,466 | 20,533 | 20,490 | 20,882 | 21,602 | 22,707 | 22,485 |
| 3. Trustee Services | 31,034 | 34,768 | 33,486 | 35,451 | 36,877 | 37,558 | 37,864 |
| 4. Births, Deaths and Marriages | 9,762 | 11,266 | 11,546 | 12,548 | 12,771 | 13,123 | 13,262 |
| 5. Services to Government | 40,485 | 46,500 | 53,155 | 58,543 | 53,109 | 55,892 | 59,530 |
| 6. Equal Opportunity Commission Services.... | 3,355 | 3,858 | 4,190 | 4,320 | 4,297 | 4,438 | 4,546 |
| 7. Legal Assistance | 156,794 | 160,345 | 174,207 | 202,348 | 197,380 | 200,365 | 207,057 |
| 8. Adult Corrective Services | 1,158,860 | 1,110,301 | 1,253,411 | 1,293,536 | 1,260,313 | 1,281,974 | 1,292,214 |
| 9. Youth Justice Services | 154,334 | 146,969 | 173,837 | 188,758 | 171,368 | 167,571 | 159,853 |
| Total Cost of Services | 2,087,834 | 2,040,077 | 2,276,556 | 2,329,885 | 2,276,200 | 2,309,802 | 2,353,187 |

Outcomes and Key Effectiveness Indicators ^(a)

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Outcome: An efficient, accessible court and tribunal system: | | | | | |
| Supreme Court: | | | | | |
| Criminal - Time to trial..... | 56 weeks | 39 weeks | 56 weeks | 39 weeks | 1 |
| Civil - Time to finalise non-trial matters..... | 21 weeks | 19 weeks | 19 weeks | 19 weeks | |
| District Court - Criminal - Time to trial..... | 64 weeks | 32 weeks | 65 weeks | 32 weeks | 2 |
| State Administrative Tribunal - Time to finalise | 19 weeks | 15 weeks | 16 weeks | 15 weeks | |
| Family Court of Western Australia - Time to finalise non-trial matters..... | 43 weeks | 27 weeks | 48 weeks | 27 weeks | 3 |
| Magistrates Court - Criminal and Civil - Time to trial | 23 weeks | 19 weeks | 25 weeks | 19 weeks | 4 |
| Coroner's Court - Time to trial | 129 weeks | 128 weeks | 110 weeks | 128 weeks | 5 |
| Fines Enforcement Registry - Percentage of fines satisfied within 12 months: | | | | | |
| Fines and costs..... | 34% | 35% | 38% | 35% | |
| Infringements..... | 52% | 57% | 52% | 57% | |
| Outcome: Trustee, Guardianship and Administration services are accessible to all Western Australians: | | | | | |
| Percentage of guardians of last resort allocated in one day..... | 92% | 95% | 87% | 95% | |
| Percentage of Western Australian deceased estates administered by the Public Trustee..... | 5.3% | 4% | 3.8% | 4% | |
| Percentage of clients who have services provided by the Public Trustee under an operating subsidy | 61% | 60% | 59% | 60% | |
| Outcome: Western Australian birth, death, marriage and change of name certificates are accurate and accessible: | | | | | |
| Percentage of certified certificates issued within two days..... | 81% | 90% | 72% | 90% | 6 |
| Extent to which registration source information is recorded error-free | 96% | 97% | 96% | 97% | |
| Outcome: Government receives quality and timely legislative drafting and publication services: | | | | | |
| Extent to which legislation is drafted in a timely manner to effect the Government's legislative program | 100% | 95% | 100% | 95% | |
| Outcome: People who experience unlawful discrimination, harassment and victimisation have efficient and accessible avenues of redress: | | | | | |
| Percentage of complaints finalised within 12 months ^(b) | 95% | 95% | 96% | 95% | |
| Outcome: Equitable access to legal services and information: | | | | | |
| Percentage of eligible applicants who receive a grant of legal aid | 87% | 86% | 89% | 89% | |
| Percentage of people who are provided with a duty lawyer service | 23% | 22% | 23% | 22% | |
| Percentage of people receiving an outcome from Infoline services..... | 61% | 75% | 45% | 45% | 7 |

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Outcome: A safe, secure and decent corrective services which contributes to community safety and reduces offenders' involvement in the justice system: | | | | | |
| Adult: | | | | | |
| Number of escapes..... | 1 | nil | 7 | nil | 8 |
| Rate of return - Offender programs..... | 37% | 39% | 40.4% | 39% | |
| Average out of cell hours..... | 9.8 | 12 | 9.34 | 12 | 9 |
| Rate of serious assault per 100 prisoners..... | 1.6 | <0.48 | 1.06 | <0.48 | 10 |
| Successful completion of community correction orders..... | 66.1% | 64% | 65.9% | 64% | |
| Youth: | | | | | |
| Number of escapes..... | nil | nil | nil | nil | |
| Rate of return to detention..... | 47.3% | 50% | 59.4% | 50% | 11 |
| Successful completion of community-based orders..... | 61.7% | 68% | 65.3% | 68% | |

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

(b) With effect from the 2024-25 Budget, the scope of complaints considered when calculating this indicator result was amended to include complaints where the Commissioner did not accept lodgement. The expanded scope increases the relevance of the indicator by better linking to the Desired Outcome and Service by increasing accessible avenues of redress. To ensure the reported percentage of complaints finalised within 12 months for 2024-25 is comparable to results reported for prior years, the 2023-24 Actual result will be restated from 95% to 96% in the Department's 2024-25 annual report.

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and the 2025-26 Budget Target due to the complexity of cases being managed and the availability of counsel.
2. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and the 2025-26 Budget Target due to an ongoing increase in demand for trials and pre-trial determinations, and an increase in multiple-accused trials and complexity of cases.
3. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and the 2025-26 Budget Target due to growth in the complexity and volume of parenting and financial final order applications lodged, an increase in the volume of orders sought on finalised applications and growth in the finalisation of these applications by court order or direction.
4. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and the 2025-26 Budget Target due to a continued increase in the demand for criminal trials and an increase in the proportion of criminal trials listed for offences of a higher seriousness.
5. The 2024-25 Estimated Actual is lower than the 2024-25 Budget and the 2025-26 Budget Target due to a lower proportion of complex inquests finalised.
6. The 2024-25 Estimated Actual is lower than the 2024-25 Budget and the 2025-26 Budget Target due to the combined impact of a system issue and increasing complexities with registration and amendment applications.
7. The 2024-25 Estimated Actual is lower than the 2024-25 Budget. This is primarily due to a significant increase in demand and the complexity of enquiries handled by information officers has also increased, as they are dealing with multifaceted legal, financial, and social issues across diverse and vulnerable client groups, including First Nations clients. This has led to longer call durations and reduced the number of clients each officer can assist, further contributing to lower service completion rates.
8. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and the 2025-26 Budget Target. Each escape is investigated by the Department to identify factors that preceded or contributed to the escape so that the risk of further escapes can be minimised.
9. The 2024-25 Estimated Actual is lower than the 2024-25 Budget and the 2025-26 Budget Target due to the combined impact of restrictions and practices in place related to the implementation of adaptive regimes to account for operational pressures at adult prison facilities.

10. The 2024-25 Estimated Actual exceeds the 2024-25 Budget and the 2025-26 Budget Target. Managing a prisoner cohort is complex and assaults may be attributed to several factors. The rate of serious assault is highly variable due to the small number of incidents.
11. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and the 2025-26 Budget Target. This reflects an increase in the number of young people returning to detention relative to the number of young people exiting detention.

Services and Key Efficiency Indicators

1. Court and Tribunal Services

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| | \$'000 | \$'000 | \$'000 | \$'000 | |
| Total Cost of Service | 518,744 | 505,537 | 552,234 | 513,499 | |
| Less Income | 115,331 | 121,028 | 112,524 | 122,881 | |
| Net Cost of Service | 403,413 | 384,509 | 439,710 | 390,618 | |
| Employees (Full-Time Equivalents) ^(a) | 1,390 | 1,347 | 1,464 | 1,522 | 1 |
| Efficiency Indicators ^(b) | | | | | |
| Supreme Court - Criminal - Cost per case | \$452,563 | \$297,374 | \$391,292 | \$403,585 | 2 |
| Supreme Court - Civil - Cost per case | \$20,267 | \$18,502 | \$18,637 | \$18,944 | |
| Court of Appeal - Cost per case | \$29,758 | \$36,769 | \$40,705 | \$40,148 | 3 |
| District Court - Criminal - Cost per case | \$27,449 | \$28,395 | \$26,695 | \$28,434 | |
| District Court - Civil - Cost per case | \$2,328 | \$2,475 | \$4,092 | \$5,018 | 4 |
| State Administrative Tribunal - Cost per case | \$4,509 | \$4,665 | \$4,319 | \$4,456 | |
| Family Court - Cost per case | \$2,791 | \$3,043 | \$3,124 | \$3,129 | |
| Magistrates Court - Criminal - Cost per case | \$1,229 | \$1,312 | \$1,330 | \$1,367 | |
| Magistrates Court - Civil - Cost per case | \$918 | \$901 | \$846 | \$898 | |
| Coroner's Court - Cost per case | \$5,672 | \$5,185 | \$5,694 | \$5,942 | 5 |
| Children's Court - Criminal - Cost per case | \$1,116 | \$1,260 | \$1,295 | \$1,206 | |
| Children's Court - Civil - Cost per case | \$1,364 | \$1,631 | \$1,648 | \$1,634 | |
| Fines Enforcement Registry - Cost per enforcement | \$27 | \$32 | \$36 | \$28 | 6 |

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

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

Explanation of Significant Movements

(Notes)

- The 2025-26 Budget Target is higher than the 2024-25 Budget primarily due to additional staffing to support various initiatives across the Magistrates Court, Family Court of Western Australia and Coroner's Court, corresponding with the growth in the adult prison population and court lodgements. This increase also reflects extended funding for justice reform initiatives, the continuation of the Family Violence Restraining Orders Shuttle Conferencing Pilot, and the appointment of the Mining Warden and supporting officers.
- The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to an increase in complex multiple-accused trials resulting in a lower than anticipated number of finalisations.
- The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to a decrease in civil appeal lodgements resulting in a lower than anticipated number of finalisations.
- The 2024-25 Estimated Actual and the 2025-26 Budget Target are higher than the 2024-25 Budget due to the introduction of the *Workers Compensation and Injury Management Act 2023*, resulting in a significant decrease in the number of lodgements for worker injury claims.

5. The 2024-25 Estimated Actual is higher than the 2024-25 Budget primarily due to an increase in contract costs.
6. The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to a decrease in the number of infringement registrations resulting in a lower than anticipated number of finalisations. The 2024-25 Estimated Actual is higher than the 2025-26 Budget Target due to an increase in the anticipated number of finalisations in 2025-26 from non-voting infringements issued following the 2025 State General Election.

2. Advocacy, Guardianship and Administration Services

Advocacy, guardianship and administration services protect and promote the financial interests and welfare of people with decision-making disabilities by providing access to investigation and advocacy services, appropriate appointment of guardians and administrators and appropriate interventions in relation to Enduring Powers of Attorney and Enduring Powers of Guardianship, guardianship and administration community education services, and guardianship and administration services provided by the Public Advocate.

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| | \$'000 | \$'000 | \$'000 | \$'000 | |
| Total Cost of Service | 14,466 | 20,533 | 20,490 | 20,882 | |
| Less Income | nil | 48 | 43 | 43 | |
| Net Cost of Service | 14,466 | 20,485 | 20,447 | 20,839 | |
| Employees (Full-Time Equivalents) | 92 | 105 | 106 | 110 | |
| Efficiency Indicator | | | | | |
| Average cost of providing advocacy and guardianship services | \$1,729 | \$2,122 | \$1,919 | \$1,778 | 1 |

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual and the 2025-26 Budget Target are lower than the 2024-25 Budget due to continued growth in demand for the Office of the Public Advocate's services and a higher overall number of services expected to be delivered during 2024-25 and 2025-26.

3. Trustee Services

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| | \$'000 | \$'000 | \$'000 | \$'000 | |
| Total Cost of Service | 31,034 | 34,768 | 33,486 | 35,451 | |
| Less Income | 30,983 | 31,680 | 31,660 | 33,234 | |
| Net Cost of Service | 51 | 3,088 | 1,826 | 2,217 | |
| Employees (Full-Time Equivalents) | 212 | 203 | 221 | 217 | |
| Efficiency Indicators | | | | | |
| Average cost per deceased estate administered | \$1,897 | \$2,289 | \$2,199 | \$2,277 | |
| Average cost per trust managed | \$2,367 | \$2,570 | \$2,427 | \$2,475 | |
| Average cost per will prepared | \$684 | \$868 | \$742 | \$803 | 1 |

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is lower than the 2024-25 Budget due to a reduction in the projected total cost of will services during 2024-25. The Public Trustee has reviewed its will services and reallocated resources to meet priorities in response to increased workloads and recruitment challenges in other legal areas.

4. Births, Deaths and Marriages

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service | \$'000 9,762 | \$'000 11,266 | \$'000 11,546 | \$'000 12,548 | 1 |
| Less Income | 9,328 | 8,411 | 8,380 | 9,913 | |
| Net Cost of Service | 434 | 2,855 | 3,166 | 2,635 | |
| Employees (Full-Time Equivalents) | 59 | 61 | 58 | 63 | |
| Efficiency Indicator | | | | | |
| Average cost of registration services | \$2.15 | \$2.41 | \$2.51 | \$2.64 | |

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is higher than the 2024-25 Budget mainly due to the growth in services for the Registry of Births, Deaths and Marriages, including the allocation of additional resources, which will support the implementation of the *Births, Deaths and Marriages Registration Amendment (Sex or Gender Changes) Act 2024*.

5. Services to Government

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service | \$'000 40,485 | \$'000 46,500 | \$'000 53,155 | \$'000 58,543 | 1 |
| Less Income | 761 | 157 | 140 | 144 | |
| Net Cost of Service | 39,724 | 46,343 | 53,015 | 58,399 | |
| Employees (Full-Time Equivalents) | 178 | 210 | 187 | 210 | 2 |
| Efficiency Indicator | | | | | |
| Percentage of new and amended legislation titles published within two days | 100% | 98% | 100% | 98% | |

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual and the 2025-26 Budget Target are higher than the 2024-25 Budget mainly due to additional staffing required to implement the *Family Violence Legislation Reform Act 2024* and support other family and domestic violence initiatives.
2. The 2024-25 Estimated Actual is lower than the 2024-25 Budget mainly due to recruitment challenges.

6. Equal Opportunity Commission Services

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service | \$'000 3,355 | \$'000 3,858 | \$'000 4,190 | \$'000 4,320 | |
| Less Income | 106 | 151 | 151 | 140 | |
| Net Cost of Service | 3,249 | 3,707 | 4,039 | 4,180 | |
| Employees (Full-Time Equivalents) | 21 | 22 | 22 | 23 | |
| Efficiency Indicator | | | | | |
| Average cost per complaint finalised ^(a) | \$4,584 | \$4,490 | \$4,581 | \$4,698 | |

(a) With effect from the 2024-25 Budget, the scope of complaints considered when calculating this indicator result was amended to include complaints where the Commissioner did not accept lodgement. The expanded scope increases the relevance of the indicator by better linking to the Desired Outcome and Service by increasing accessible avenues of redress. To ensure the reported average cost per complaint finalised for 2024-25 is comparable to results reported for prior years, the 2023-24 Actual result will be restated from \$4,584 to \$3,853 in the Department's 2024-25 annual report.

7. Legal Assistance

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service | \$'000 156,794 | \$'000 160,345 | \$'000 174,207 | \$'000 202,348 | 1 |
| Less Income | 64,922 | 66,938 | 71,683 | 99,169 | |
| Net Cost of Service | 91,872 | 93,407 | 102,524 | 103,179 | |
| Employees (Full-Time Equivalents) | 464 | 489 | 511 | 523 | |
| Efficiency Indicators | | | | | |
| Average cost per legal representation | \$4,617 | \$4,388 | \$5,294 | \$4,593 | 2 |
| Average cost per legal information service | \$66 | \$61 | \$89 | \$90 | 3 |
| Average cost per legal advice | \$411 | \$446 | \$447 | \$450 | |
| Average cost per application for a grant of legal aid processed | \$509 | \$504 | \$554 | \$548 | 4 |
| Weighted average cost per wrap-around support service | \$1,576 | \$1,420 | \$1,442 | \$1,365 | |

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is higher than the 2024-25 Budget mainly due to new Commonwealth Government funding for the National Access to Justice Partnership 2025-30.
2. The 2024-25 Estimated Actual is higher than the 2024-25 Budget and the 2025-26 Budget Target primarily due to expensive State and Commonwealth criminal cases, and higher than expected expenditure on State indictable criminal and family law matters.
3. The 2024-25 Estimated Actual is higher than the 2024-25 Budget largely due to the growing complexity of client enquiries with multifaceted legal, financial, and social issues, requiring more time and tailored responses per interaction. Additional training has been undertaken to effectively assist diverse and vulnerable client groups, alongside the expansion of specialised services. The 2025-26 Budget Target is higher than the 2024-25 Budget, reflecting the anticipated continued delivery of multifaceted and specialised services to clients and the associated costs.
4. The 2024-25 Estimated Actual is higher than the 2024-25 Budget primarily due to additional resources required to assess increasingly complex legal aid applications. The complexity has grown as a result of expanded specialised services, each with varying eligibility criteria and assessment needs.

8. Adult Corrective Services

An adult offender system that contributes to community confidence, provides timely offender services, ensures court sanctions are completed, and contributes to reducing the rate of reoffending and imprisonment.

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|---------------------|---------------------|--------------------------------|-----------------------------|----------|
| Total Cost of Service | \$'000 1,158,860 | \$'000 1,110,301 | \$'000 1,253,411 | \$'000 1,293,536 | 1 |
| Less Income | 30,010 | 29,612 | 29,808 | 29,651 | |
| Net Cost of Service | 1,128,850 | 1,080,689 | 1,223,603 | 1,263,885 | |
| Employees (Full-Time Equivalents) | 4,606 | 4,762 | 4,786 | 5,380 | 2 |
| Efficiency Indicators | | | | | |
| Cost per day of keeping an offender in custody | \$384 | \$364 | \$367 | \$347 | |
| Cost per day of managing an offender through community supervision | \$38 | \$40 | \$39 | \$41 | |

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual and the 2025-26 Budget Target are higher than the 2024-25 Budget primarily due to growth in the State's adult prison population and additional resources and operational costs required to maintain the safe and secure operation of the prison system.
2. The variance between the 2024-25 Budget and the 2025-26 Budget Target is primarily due to the need for additional resources to address growth in the State's adult prison population and ensure the safe and secure operation of the prison system. Additional staff have also been allocated to manage the growing number of offenders on community-based orders and to support the Corrective Services Academy to deliver training to meet operational and recruitment requirements.

9. Youth Justice Services

An accessible and equitable juvenile offender system which diverts juveniles and offenders at risk of offending, provides timely intervention and resolution of justice issues, ensures the statutory requirements of justice are met, and contributes to reducing the rate of reoffending and detention.

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| | \$'000 | \$'000 | \$'000 | \$'000 | |
| Total Cost of Service | 154,334 | 146,969 | 173,837 | 188,758 | 1 |
| Less Income | 1,108 | 920 | 1,195 | 1,012 | |
| Net Cost of Service | 153,226 | 146,049 | 172,642 | 187,746 | |
| Employees (Full-Time Equivalents) | 757 | 860 | 845 | 886 | |
| Efficiency Indicators | | | | | |
| Cost per day of keeping a young person in detention | \$3,124 | \$2,969 | \$3,976 | \$3,231 | 2 |
| Cost per day of managing a young person through community supervision | \$157 | \$148 | \$210 | \$236 | 3 |

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is higher than the 2024-25 Budget mainly due to the implementation of the youth detention model of care and the provision of additional resources to facilitate individualised rehabilitation and reintegration services.
2. The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to an increase in the total cost of managing young people in detention during 2024-25, combined with a reduced average daily number of young people managed in detention. The 2025-26 Budget Target is lower than the 2024-25 Estimated Actual due to a higher projected number of young people managed in detention, reflecting increased economies of scale in managing a higher population.
3. The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to the combined impact of a higher than budgeted total cost of managing young people in the community and a reduced average daily number of young people managed. The 2024-25 Estimated Actual is lower than the 2025-26 Budget Target mainly due to the impact of a higher budgeted Total Cost of Service during 2025-26 to account for increased costs.

Asset Investment Program

1. The Department manages an infrastructure portfolio of more than \$2 billion in assets to support the administration of justice services across a culturally and geographically diverse land area of more than 2.5 million square kilometres.
2. To provide sufficient infrastructure capacity to manage the significant growth in demand for justice services, and to maintain existing infrastructure, the Government has approved total expenditure of \$162.4 million on the Department's Asset Investment Program in 2025-26.
3. The Government will invest \$4.2 million in 2025-26 to repurpose the Old Armadale Courthouse as a new Children's Court as part of the Youth Crime Bail Reform Package election commitment.
4. To manage the rising offender population, the Department will spend \$83.5 million in 2025-26 to continue delivery of the Casuarina Prison Expansion Stage Two, which will provide the support infrastructure to manage a capacity of 1,900 prisoners across the Prison. A further \$8.3 million will be invested in 2025-26 to deliver additional beds through internal expansions to the custodial estate.
5. The delivery of a new high-security purpose-built youth detention centre is underway to provide therapeutic care and intervention for young people with highly complex needs. The Department will spend \$8.7 million in 2025-26 to complete Stage One of the project.
6. An additional \$16.6 million in 2025-26 is provided for upgrades and replacement of infrastructure at the existing Banksia Hill Detention Centre to provide a safe and secure environment for young people in detention.
7. The Government will invest \$7.9 million in 2025-26 to replace the current obsolete prisoner telephone system.
8. The Department continues with consultation and design work for an Aboriginal-led Specialist Family Violence Court in Broome to increase access to justice for Aboriginal people and reduce the trauma for victims to obtain violence restraining orders. The Department will receive funding of \$5.2 million for this project in 2025-26.
9. In 2025-26, the Department will spend \$4.5 million to complete the installation of air-conditioning and electrical upgrades in mainstream accommodation units to support prisoner welfare at Roebourne Regional Prison.
10. The Department will spend \$17.1 million in 2025-26 to replace, upgrade and maintain essential infrastructure to support the safe and effective delivery of justice 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 |
|--|-----------------------------------|--|---|-------------------------------------|------------------------------|------------------------------|------------------------------|
| WORKS IN PROGRESS | | | | | | | |
| Administrative | | | | | | | |
| Information Projects | | | | | | | |
| Corporate Information Management Systems..... | 15,238 | 12,534 | 2,113 | 676 | 676 | 676 | 676 |
| ICT Infrastructure Upgrades..... | 33,749 | 28,837 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 |
| Public Trustee - Management Accounting Trust | | | | | | | |
| Environment System Refresh..... | 6,295 | 2,870 | 825 | 800 | 1,275 | 1,350 | - |
| Physical Infrastructure | | | | | | | |
| Replacement Office and Other Equipment..... | 17,434 | 10,538 | 1,951 | 1,724 | 1,724 | 1,724 | 1,724 |
| Specialist Equipment | 5,130 | 2,858 | 568 | 568 | 568 | 568 | 568 |
| Community Corrections - Office Establishment and Refurbishment | 10,025 | 6,689 | 834 | 834 | 834 | 834 | 834 |
| Courts | | | | | | | |
| Broome Aboriginal-Led Specialist Family Violence Court..... | 5,668 | 468 | 309 | 5,200 | - | - | - |
| Building Infrastructure and Maintenance | 16,938 | 11,814 | 1,281 | 1,281 | 1,281 | 1,281 | 1,281 |
| Court and Judicial Security | 14,828 | 12,508 | 580 | 580 | 580 | 580 | 580 |
| Court and Tribunal Services Priority Maintenance..... | 4,173 | 2,634 | 2,606 | 1,539 | - | - | - |
| Court Audiovisual Maintenance and Enhancements | 30,481 | 24,773 | 1,427 | 1,427 | 1,427 | 1,427 | 1,427 |
| Custodial | | | | | | | |
| Acacia Prison Maintenance | 4,303 | 2,688 | 1,060 | 1,615 | - | - | - |
| Adult Facilities | 66,891 | 55,863 | 3,894 | 2,757 | 2,757 | 2,757 | 2,757 |
| Banksia Hill Detention Centre Upgrades and Urgent Works.... | 70,864 | 54,270 | 25,109 | 16,594 | - | - | - |
| Building Upgrades and Replacement | 104,343 | 90,687 | 3,414 | 3,414 | 3,414 | 3,414 | 3,414 |
| Casuarina Prison Expansion - Stage Two | 254,069 | 151,846 | 40,500 | 83,455 | 18,768 | - | - |
| Custodial Estate Internal Expansion Project..... | 10,887 | 2,593 | 2,593 | 8,294 | - | - | - |
| Custodial ICT Infrastructure Package | 3,200 | 1,309 | 1,309 | 1,891 | - | - | - |
| Greenough Regional Prison - Female Unit Upgrade | 12,128 | 10,362 | 334 | 1,766 | - | - | - |
| Hakea Prison - Security Lighting Replacement | 737 | 387 | 387 | 350 | - | - | - |
| New Youth Detention Facility..... | 11,500 | 2,760 | 2,760 | 8,740 | - | - | - |
| Prison Industries - Mobile Plant | 9,253 | 6,461 | 698 | 698 | 698 | 698 | 698 |
| Roebourne Regional Prison Air-Conditioning | 17,858 | 13,337 | 12,724 | 4,521 | - | - | - |
| Youth Facilities | 7,478 | 6,082 | 349 | 349 | 349 | 349 | 349 |
| COMPLETED WORKS | | | | | | | |
| Administrative - Parliamentary Counsel's Office - Office | | | | | | | |
| Fit-Out..... | 800 | 800 | 800 | - | - | - | - |
| Courts - Criminal Law (Mental Impairment) Reforms | 1,079 | 1,079 | 980 | - | - | - | - |
| Custodial | | | | | | | |
| Broome Regional Prison - Major Remedial Works..... | 2,400 | 2,400 | 1,880 | - | - | - | - |
| Bunbury Regional Prison Alcohol and Other Drug Unit | 2,905 | 2,905 | 1,016 | - | - | - | - |
| Hakea Prison - Control Room for New Safe Cells | 594 | 594 | 594 | - | - | - | - |
| Hakea Prison - Reception CCTV | 85 | 85 | 85 | - | - | - | - |
| Youth Detention - Digital Evidence Management | | | | | | | |
| Platform and Body Worn Cameras | 205 | 205 | 205 | - | - | - | - |
| NEW WORKS | | | | | | | |
| Election Commitment | | | | | | | |
| Youth Crime Bail Reform Package - Armadale Children's Court..... | | | | | | | |
| | 4,179 | - | - | 4,179 | - | - | - |
| Other New Works | | | | | | | |
| Custodial - Prisoner Telephone System | 10,749 | - | - | 7,874 | 2,875 | - | - |
| Total Cost of Asset Investment Program | 756,466 | 523,236 | 114,413 | 162,354 | 38,454 | 16,886 | 15,536 |
| FUNDED BY | | | | | | | |
| Capital Appropriation..... | | | 90,859 | 140,949 | 25,554 | 3,911 | 3,911 |
| Holding Account | | | 11,852 | 11,625 | 11,625 | 11,625 | 11,625 |
| Internal Funds and Balances..... | | | 6,624 | 832 | - | - | - |
| Major Treasurer's Special Purpose Account(s) | | | | | | | |
| Asset Maintenance Fund | | | 3,390 | 1,889 | - | - | - |
| Digital Capability Fund..... | | | - | 1,059 | - | - | - |
| Royalties for Regions Fund | | | 863 | 5,200 | - | - | - |
| Other | | | 825 | 800 | 1,275 | 1,350 | - |
| Total Funding..... | | | 114,413 | 162,354 | 38,454 | 16,886 | 15,536 |

Financial Statements

Income Statement

Expenses

1. The increase in Total Cost of Services between the 2024-25 Budget and the 2024-25 Estimated Actual (\$236.5 million or 12%) is due to higher costs and demand for services driven by significant growth in the prison population and in offenders managed in the community (\$106 million), higher than expected Criminal Injuries Compensation payments (\$45 million), salary increases resulting from renewed industrial agreements and public sector wages policy (\$26 million), growth in the demand and cost of rehabilitation and reintegration services (\$9 million), additional court security and custodial services at regional and circuit courts (\$8 million), implementation of family violence reforms (\$7 million), and Commonwealth Government funding for Legal Assistance under the National Legal Assistance Partnership Agreement (\$5 million).
2. The increase in Total Cost of Services between the 2024-25 Budget and the 2025-26 Budget Year (\$289.8 million or 14%) is due to higher costs and demand for services driven by the significant growth in the prison population and in offenders managed in the community (\$92 million), salary increases resulting from the renewed industrial agreements and wages policy (\$40 million), Commonwealth Government funding for the National Access to Justice Partnership 2025-30 (\$34 million), increase in RiskCover Fund insurance premiums (\$21 million), implementation of family violence reforms (\$17 million), rising demand for court security and custodial services (\$13 million), growth in the demand and cost of rehabilitation and reintegration services (\$11 million), and increases in critical programs, including the Kimberley Juvenile Justice Strategy (\$7 million), Casuarina Alcohol and Other Drug Program (\$7 million), and Youth Detention Model of Care implementation (\$7 million).

Income

3. The decrease in total income between the 2024-25 Budget and the 2024-25 Estimated Actual (\$3.4 million or 1%) largely relates to a downward revision to tariffs, fees and charges revenue of \$10 million resulting from the impact of legislative change on Fines Enforcement Registry and a reduction in the District Court Revenue outturn, offset by additional Commonwealth Government funding of \$6 million for the National Legal Assistance Partnership and Family Court of Western Australia.
4. The increase in total income between the 2024-25 Budget and the 2025-26 Budget Year (\$37.2 million or 14%) is mainly due to Commonwealth Government funding under the new Commonwealth National Access to Justice Partnership Agreement 2025-26 to 2029-30 (\$36 million) and a decrease in tariffs, fees and charges revenue resulting from the impact of legislative change on Fines Enforcement Registry and District Court revenue (\$6 million).

Statement of Financial Position

5. The increase in total assets between the 2024-25 Budget and the 2024-25 Estimated Actual (\$104.7 million or 3%) is largely due to the capitalisation of infrastructure projects that have reached their critical completion milestones (\$97 million).
6. The increase in total assets between the 2024-25 Budget and the 2025-26 Budget (\$273.2 million or 7%) is largely due to the capitalisation of infrastructure projects that have reached their critical milestones of completion (\$177 million) and an increase in Holding Account receivables to meet the cost of asset replacement (\$88.3 million).

INCOME STATEMENT (a)
(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 | | | |
| COST OF SERVICES | | | | | | | |
| Expenses | | | | | | | |
| Employee benefits ^(b) | 950,547 | 962,587 | 1,080,491 | 1,139,754 | 1,175,173 | 1,218,127 | 1,245,099 |
| Grants and subsidies ^(c) | 247,295 | 222,866 | 279,503 | 250,713 | 252,237 | 257,077 | 270,168 |
| Supplies and services | 474,091 | 478,746 | 529,306 | 527,184 | 510,788 | 496,876 | 502,334 |
| Accommodation | 110,832 | 98,825 | 99,403 | 101,856 | 103,452 | 104,513 | 106,206 |
| Depreciation and amortisation | 92,972 | 92,860 | 95,875 | 98,644 | 94,426 | 93,762 | 91,708 |
| Finance and interest costs | 34,296 | 30,880 | 31,139 | 29,243 | 27,812 | 26,043 | 24,812 |
| Other expenses | 177,801 | 153,313 | 160,839 | 182,491 | 112,312 | 113,404 | 112,860 |
| TOTAL COST OF SERVICES | 2,087,834 | 2,040,077 | 2,276,556 | 2,329,885 | 2,276,200 | 2,309,802 | 2,353,187 |
| Income | | | | | | | |
| Sale of goods and services | 32,731 | 36,692 | 36,692 | 39,169 | 47,139 | 47,394 | 47,770 |
| Regulatory fees and fines | 88,788 | 96,434 | 86,434 | 96,434 | 102,434 | 102,434 | 102,434 |
| Grants and subsidies | 83,762 | 84,976 | 92,090 | 118,455 | 120,678 | 123,075 | 125,139 |
| Other revenue | 42,457 | 36,193 | 35,718 | 37,479 | 30,620 | 31,096 | 30,147 |
| Resources received free of charge - Commonwealth | 4,811 | 4,650 | 4,650 | 4,650 | 4,650 | 4,650 | 4,650 |
| Total Income | 252,549 | 258,945 | 255,584 | 296,187 | 305,521 | 308,649 | 310,140 |
| NET COST OF SERVICES | 1,835,285 | 1,781,132 | 2,020,972 | 2,033,698 | 1,970,679 | 2,001,153 | 2,043,047 |
| INCOME FROM GOVERNMENT | | | | | | | |
| Service appropriations | 1,749,347 | 1,721,749 | 1,952,951 | 1,973,582 | 1,916,007 | 1,950,207 | 1,991,113 |
| Resources received free of charge | 31,242 | 29,664 | 30,212 | 30,212 | 30,212 | 30,212 | 30,212 |
| Major Treasurer's Special Purpose Account(s) | | | | | | | |
| Asset Maintenance Fund | 310 | 811 | 4,201 | 2,616 | 859 | - | - |
| National Redress Scheme | 701 | 740 | 3,140 | 751 | 277 | 278 | - |
| Royalties for Regions Fund | | | | | | | |
| Regional Community Services Fund | 11,676 | 13,755 | 12,576 | 13,120 | 13,406 | 12,288 | 11,928 |
| Other revenues | 9,168 | 11,757 | 16,477 | 15,605 | 12,618 | 12,186 | 12,294 |
| TOTAL INCOME FROM GOVERNMENT | 1,802,444 | 1,778,476 | 2,019,557 | 2,035,886 | 1,973,379 | 2,005,171 | 2,045,547 |
| SURPLUS/(DEFICIENCY) FOR THE PERIOD | (32,841) | (2,656) | (1,415) | 2,188 | 2,700 | 4,018 | 2,500 |

(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 7,779, 8,200 and 8,934, 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 | | | |
| Accused Cost Payments | 8,370 | 7,254 | 7,254 | 7,399 | 7,472 | 7,547 | 7,547 |
| Criminal Injuries Compensation Payments | 80,534 | 55,038 | 100,000 | 41,738 | 41,738 | 41,738 | 41,738 |
| Legal Assistance Grants | 136,140 | 135,276 | 145,180 | 176,343 | 177,314 | 180,193 | 192,149 |
| Other Grants, Subsidies and Transfer Payments | 6,504 | 8,560 | 9,885 | 7,702 | 7,114 | 7,934 | 8,923 |
| Prisoner Gratuity Payments | 15,747 | 16,738 | 17,184 | 17,531 | 18,599 | 19,665 | 19,811 |
| TOTAL | 247,295 | 222,866 | 279,503 | 250,713 | 252,237 | 257,077 | 270,168 |

STATEMENT OF FINANCIAL POSITION ^(a)
(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 |
| CURRENT ASSETS | | | | | | | |
| Cash assets..... | 9,191 | 527 | 1,243 | 1,769 | 3,291 | 5,359 | 7,643 |
| Restricted cash..... | 3,476 | 1,880 | 1,495 | 1,495 | 1,495 | 1,495 | 1,495 |
| Holding Account receivables | 11,852 | 7,025 | 11,625 | 11,625 | 11,625 | 11,625 | 11,625 |
| Receivables | 24,803 | 24,408 | 24,644 | 24,644 | 24,644 | 24,644 | 24,644 |
| Other..... | 16,899 | 10,730 | 16,899 | 16,899 | 16,899 | 16,899 | 16,899 |
| Total current assets..... | 66,221 | 44,570 | 55,906 | 56,432 | 57,954 | 60,022 | 62,306 |
| NON-CURRENT ASSETS | | | | | | | |
| Holding Account receivables | 772,110 | 858,273 | 854,444 | 941,929 | 1,025,942 | 1,109,227 | 1,189,776 |
| Property, plant and equipment..... | 2,864,577 | 2,813,369 | 2,908,677 | 2,990,853 | 2,950,208 | 2,892,931 | 2,831,003 |
| Receivables | 19,149 | - | 19,149 | 19,149 | 19,149 | 19,149 | 19,149 |
| Intangibles | 5,596 | 2,311 | 3,790 | 2,192 | 1,944 | 1,944 | 1,262 |
| Restricted cash ^(b) | - | 18,783 | - | - | - | - | - |
| Total non-current assets..... | 3,661,432 | 3,692,736 | 3,786,060 | 3,954,123 | 3,997,243 | 4,023,251 | 4,041,190 |
| TOTAL ASSETS | 3,727,653 | 3,737,306 | 3,841,966 | 4,010,555 | 4,055,197 | 4,083,273 | 4,103,496 |
| CURRENT LIABILITIES | | | | | | | |
| Employee provisions..... | 219,321 | 209,216 | 219,138 | 219,138 | 219,138 | 219,138 | 219,138 |
| Payables..... | 77,483 | 69,363 | 75,233 | 75,233 | 75,233 | 75,233 | 75,233 |
| Borrowings and leases | 34,685 | 35,253 | 36,279 | 37,666 | 38,283 | 41,656 | 43,911 |
| Other..... | 2,413 | 1,038 | 163 | 163 | 163 | 163 | 163 |
| Total current liabilities..... | 333,902 | 314,870 | 330,813 | 332,200 | 332,817 | 336,190 | 338,445 |
| NON-CURRENT LIABILITIES | | | | | | | |
| Employee provisions..... | 28,502 | 32,827 | 28,502 | 28,502 | 28,502 | 28,502 | 28,502 |
| Borrowings and leases | 341,821 | 310,275 | 325,221 | 301,329 | 276,496 | 252,667 | 222,476 |
| Total non-current liabilities..... | 370,323 | 343,102 | 353,723 | 329,831 | 304,998 | 281,169 | 250,978 |
| TOTAL LIABILITIES | 704,225 | 657,972 | 684,536 | 662,031 | 637,815 | 617,359 | 589,423 |
| EQUITY | | | | | | | |
| Contributed equity..... | 2,709,973 | 2,869,031 | 2,845,036 | 3,036,674 | 3,106,897 | 3,156,853 | 3,208,664 |
| Accumulated surplus/(deficit)..... | (148,813) | (114,407) | (150,228) | (148,040) | (145,340) | (141,322) | (138,822) |
| Reserves | 462,268 | 324,710 | 462,622 | 459,890 | 455,825 | 450,383 | 444,231 |
| Total equity | 3,023,428 | 3,079,334 | 3,157,430 | 3,348,524 | 3,417,382 | 3,465,914 | 3,514,073 |
| TOTAL LIABILITIES AND EQUITY | 3,727,653 | 3,737,306 | 3,841,966 | 4,010,555 | 4,055,197 | 4,083,273 | 4,103,496 |

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

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

STATEMENT OF CASHFLOWS ^(a)
(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 |
| CASHFLOWS FROM GOVERNMENT | | | | | | | |
| Service appropriations | 1,666,638 | 1,628,561 | 1,858,992 | 1,874,472 | 1,820,369 | 1,855,297 | 1,898,939 |
| Capital appropriation..... | 80,772 | 148,575 | 131,700 | 183,054 | 68,914 | 49,408 | 51,561 |
| Administered equity contribution..... | 5,700 | - | - | - | - | - | - |
| Holding Account drawdowns | 11,398 | 11,852 | 11,852 | 11,625 | 11,625 | 11,625 | 11,625 |
| Major Treasurer's Special Purpose Account(s) | | | | | | | |
| Asset Maintenance Fund | 310 | 811 | 4,201 | 2,616 | 859 | - | - |
| Digital Capability Fund | 2,298 | 4,815 | 2,500 | 3,384 | 1,309 | 548 | 250 |
| National Redress Scheme | 701 | 740 | 3,140 | 751 | 277 | 278 | - |
| Royalties for Regions Fund | | | | | | | |
| Regional Community Services Fund | 11,676 | 13,755 | 12,576 | 13,120 | 13,406 | 12,288 | 11,928 |
| Regional Infrastructure and Headworks | | | | | | | |
| Fund | - | 6,459 | 863 | 5,200 | - | - | - |
| Other..... | 9,168 | 11,757 | 16,636 | 15,605 | 12,618 | 12,186 | 12,294 |
| Net cash provided by Government | 1,788,661 | 1,827,325 | 2,042,460 | 2,109,827 | 1,929,377 | 1,941,630 | 1,986,597 |
| CASHFLOWS FROM OPERATING | | | | | | | |
| ACTIVITIES | | | | | | | |
| Payments | | | | | | | |
| Employee benefits | (960,262) | (962,803) | (1,080,707) | (1,139,754) | (1,175,173) | (1,218,127) | (1,245,099) |
| Grants and subsidies | (229,299) | (207,903) | (266,790) | (235,757) | (237,290) | (257,094) | (270,185) |
| Supplies and services | (436,247) | (450,420) | (500,367) | (498,145) | (481,795) | (453,097) | (458,555) |
| Accommodation | (106,896) | (92,297) | (92,875) | (95,328) | (96,924) | (97,851) | (99,544) |
| GST payments | (87,427) | (61,378) | (61,378) | (61,378) | (61,378) | (61,378) | (61,378) |
| Finance and interest costs | (34,296) | (30,880) | (31,271) | (29,325) | (27,910) | (26,224) | (24,987) |
| Other payments | (182,804) | (153,820) | (161,411) | (183,189) | (112,955) | (114,003) | (113,459) |
| Receipts ^(b) | | | | | | | |
| Regulatory fees and fines | 118,658 | 96,434 | 86,434 | 96,434 | 102,434 | 102,434 | 102,434 |
| Grants and subsidies | 83,761 | 84,976 | 92,090 | 118,455 | 120,678 | 123,075 | 125,139 |
| Sale of goods and services | 1,972 | 36,043 | 36,043 | 37,801 | 45,771 | 46,026 | 46,402 |
| GST receipts | 87,358 | 61,378 | 61,378 | 61,378 | 61,378 | 61,378 | 61,378 |
| Other receipts | 27,318 | 21,879 | 21,404 | 23,884 | 17,025 | 17,501 | 16,552 |
| Net cash from operating activities | (1,718,164) | (1,658,791) | (1,897,450) | (1,904,924) | (1,846,139) | (1,877,360) | (1,921,302) |
| CASHFLOWS FROM INVESTING | | | | | | | |
| ACTIVITIES | | | | | | | |
| Purchase of non-current assets | (54,854) | (137,798) | (114,413) | (162,354) | (38,454) | (16,886) | (15,536) |
| Proceeds from sale of non-current assets | 3 | - | - | - | - | - | - |
| Net cash from investing activities | (54,851) | (137,798) | (114,413) | (162,354) | (38,454) | (16,886) | (15,536) |
| CASHFLOWS FROM FINANCING | | | | | | | |
| ACTIVITIES | | | | | | | |
| Repayment of borrowings and leases | (39,265) | (38,972) | (40,709) | (42,023) | (43,262) | (45,316) | (47,475) |
| Net cash from financing activities | (39,265) | (38,972) | (40,709) | (42,023) | (43,262) | (45,316) | (47,475) |
| NET INCREASE/(DECREASE) IN CASH | | | | | | | |
| HELD..... | (23,619) | (8,236) | (10,112) | 526 | 1,522 | 2,068 | 2,284 |
| Cash assets at the beginning of the reporting period | 36,286 | 29,426 | 12,850 | 2,738 | 3,264 | 4,786 | 6,854 |
| Cash assets at the end of the reporting period | 12,667 | 21,190 | 2,738 | 3,264 | 4,786 | 6,854 | 9,138 |

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

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

NET APPROPRIATION DETERMINATION (a)

| | 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 |
| Regulatory Fees and Fines | | | | | | | |
| District Court Fees | 11,090 | 11,417 | 6,417 | 8,760 | 12,054 | 12,054 | 12,054 |
| Family Court Fees | 8,508 | 8,880 | 8,880 | 9,397 | 9,632 | 9,873 | 9,873 |
| Fines Enforcement Registry Fees..... | 48,894 | 53,468 | 48,468 | 54,575 | 56,453 | 55,979 | 55,979 |
| Jurors Infringement Fees..... | 21 | 20 | 20 | 21 | 21 | 22 | 22 |
| Magistrates Court Fees | 7,961 | 8,617 | 8,617 | 9,017 | 9,242 | 9,473 | 9,473 |
| Sheriff's Office Fees | 241 | 332 | 332 | 350 | 359 | 360 | 360 |
| State Administrative Tribunal Fees | 652 | 880 | 880 | 906 | 929 | 929 | 929 |
| Supreme Court Fees | 11,421 | 12,820 | 12,820 | 13,408 | 13,744 | 13,744 | 13,744 |
| Grants and Subsidies | | | | | | | |
| Commonwealth Grants | 83,762 | 84,976 | 92,090 | 118,456 | 120,678 | 123,075 | 125,139 |
| Departmental | 4,546 | 2,861 | 7,281 | 6,709 | 4,722 | 4,290 | 4,398 |
| Sale of Goods and Services | | | | | | | |
| Commissioner for Equal Opportunity | 99 | 105 | 105 | 93 | 96 | 99 | 102 |
| Other Receipts | 1,139 | 1,747 | 1,747 | 1,547 | 1,681 | 1,830 | 2,092 |
| Proceeds from Sale of Industry Goods | 1,975 | 3,092 | 3,092 | 3,253 | 3,253 | 3,253 | 3,253 |
| Public Trustee Contributions - Estate Fees and Other Revenue | 20,265 | 22,790 | 22,790 | 23,934 | 31,708 | 31,747 | 31,747 |
| Registry Births, Deaths and Marriages Fees.... | 9,260 | 8,309 | 8,309 | 8,974 | 9,033 | 9,097 | 9,208 |
| GST Receipts | | | | | | | |
| GST Input Credits | 83,301 | 56,861 | 56,861 | 56,861 | 56,861 | 56,861 | 56,861 |
| GST Receipts on Sales | 4,057 | 4,517 | 4,517 | 4,517 | 4,517 | 4,517 | 4,517 |
| Other Receipts | | | | | | | |
| Public Trustee Contribution - Common Account Surplus Interest | 2,500 | 2,500 | 2,500 | 2,547 | 2,500 | 2,500 | 2,500 |
| Public Trustee Contribution from Reserve | - | 8,807 | 8,807 | 8,490 | 1,275 | 1,350 | - |
| Recoup of Building Disputes Revenue | 3,200 | 3,200 | 3,500 | 3,200 | 3,200 | 3,200 | 3,200 |
| Recoup of Criminal Injury Awards..... | 2,190 | 1,776 | 1,776 | 1,776 | 1,776 | 1,776 | 1,776 |
| Recoup of Employee Contributions - Housing Leased from Government Regional Officer Housing..... | 2,076 | 2,702 | 2,227 | 2,364 | 2,767 | 3,168 | 3,569 |
| Recoup of Employee Contributions - Vehicles Leased from State Fleet | 208 | 668 | 668 | 668 | 668 | 668 | 668 |
| Recoup of Other Costs | 16,751 | 5,491 | 5,650 | 8,103 | 7,104 | 7,104 | 7,104 |
| Recoup of Prisoner Telephone Calls | 2,694 | 4,122 | 4,122 | 4,122 | 4,122 | 4,122 | 4,122 |
| Recoup of Residential Tenancy Payments | 1,424 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Recoup of Salary Costs | - | 9 | 9 | 9 | 9 | 9 | 9 |
| TOTAL | 328,235 | 312,467 | 313,985 | 353,557 | 359,904 | 362,600 | 364,199 |

(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 | Budget | Estimated | Budget | Outyear | Outyear | Outyear |
| | \$'000 | \$'000 | Actual | Year | \$'000 | \$'000 | \$'000 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| INCOME | | | | | | | |
| Other | | | | | | | |
| Confiscation of Assets..... | 19,690 | 22,000 | 22,000 | 20,287 | 19,770 | 19,791 | 18,000 |
| Infringements Penalties..... | 7,206 | 9,898 | 9,898 | 9,898 | 9,898 | 9,898 | 9,898 |
| Judicial Fines and Penalties..... | 35,441 | 38,206 | 38,206 | 38,206 | 38,206 | 38,206 | 38,206 |
| National Redress Scheme | 46,079 | 19,999 | 46,000 | 46,000 | 28,000 | 9,000 | - |
| Other Revenue..... | 748 | 746 | 746 | 746 | 746 | 746 | 746 |
| Speed and Red Light Fines..... | 21,403 | 22,728 | 22,728 | 22,728 | 22,728 | 22,728 | 22,728 |
| TOTAL ADMINISTERED INCOME | 130,567 | 113,577 | 139,578 | 137,865 | 119,348 | 100,369 | 89,578 |
| EXPENSES | | | | | | | |
| Grants to Charitable and Other Public Bodies | | | | | | | |
| Grants Paid from the Confiscation Proceeds Account | 2,432 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Other | | | | | | | |
| Confiscation Expenses Paid from the Confiscation Proceeds Account..... | 17,446 | 15,500 | 18,209 | 16,675 | 17,123 | 17,228 | 17,336 |
| National Redress Scheme | 68,530 | 19,999 | 19,999 | 10,000 | 10,000 | 9,000 | - |
| Other Expenses | 40,442 | 736 | 736 | 736 | 736 | 736 | 736 |
| Payment to Road Trauma Trust Account.... | 21,403 | 22,728 | 22,728 | 22,728 | 22,728 | 22,728 | 22,728 |
| Receipts Paid into the Consolidated Account.... | 42,641 | 48,114 | 48,114 | 48,114 | 48,114 | 48,114 | 48,114 |
| TOTAL ADMINISTERED EXPENSES | 192,894 | 110,077 | 112,786 | 101,253 | 101,701 | 100,806 | 91,914 |

Division 27 **State Solicitor's Office**

Part 7 **Community Safety**

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 |
|---|-----------------------------|-----------------------------|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| DELIVERY OF SERVICES | | | | | | | |
| Item 70 Net amount appropriated to deliver services | 43,969 | 42,024 | 43,252 | 54,059 | 54,270 | 55,800 | 57,797 |
| Amount Authorised by Other Statutes | | | | | | | |
| - Salaries and Allowances Act 1975..... | 5,158 | 5,607 | 5,607 | 5,794 | 5,939 | 6,087 | 6,239 |
| - Suitors' Fund Act 1964 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| Total appropriations provided to deliver services | 49,158 | 47,662 | 48,890 | 59,884 | 60,240 | 61,918 | 64,067 |
| CAPITAL | | | | | | | |
| Item 142 Capital Appropriation | 131 | 127 | 116 | 115 | 118 | 123 | 125 |
| TOTAL APPROPRIATIONS | 49,289 | 47,789 | 49,006 | 59,999 | 60,358 | 62,041 | 64,192 |
| EXPENSES | | | | | | | |
| Total Cost of Services | 59,671 | 64,441 | 66,838 | 72,041 | 71,319 | 73,015 | 74,571 |
| Net Cost of Services ^(a) | 58,774 | 63,526 | 66,506 | 71,126 | 70,404 | 72,100 | 73,656 |
| CASH ASSETS ^(b) | 13,533 | 4,552 | 4,557 | 3,603 | 3,603 | 3,603 | 3,603 |

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

(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 SSO'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 |
|------------------------------------|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| New Initiatives | | | | | |
| Children in Care Class Action..... | - | 1,401 | - | - | - |
| State Agreements..... | - | 737 | 742 | 767 | 793 |
| Ongoing Initiatives | | | | | |
| Demand for Legal Services | 1,948 | - | - | - | - |
| High Risk Serious Offenders | - | 1,242 | 1,233 | 1,275 | 1,319 |
| Other | | | | | |
| Public Sector Wages Policy..... | 1,244 | 1,935 | 2,455 | 2,531 | 2,531 |
| State Fleet Updates..... | (16) | (14) | (12) | (14) | (17) |

Significant Initiatives

1. The SSO will expand its workforce of legal practitioners and support staff to meet strong demand for legal services and continue to provide advice on various complex legal matters, including various class actions.
2. In line with the Government's Digital Strategy 2021-2025, the SSO continues the implementation of the new Legal Practice Management System.
3. The SSO will increase resourcing to address workload pressures driven by significant growth in the number of offenders and related proceedings under the *High Risk Offenders Act 2020* (the Act).
4. The SSO continues to provide legal advice to Government on major infrastructure projects.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

| Expense | 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. Legal Services to Government | 59,671 | 64,441 | 66,838 | 72,041 | 71,319 | 73,015 | 74,571 |
| Total Cost of Services..... | 59,671 | 64,441 | 66,838 | 72,041 | 71,319 | 73,015 | 74,571 |

Outcomes and Key Effectiveness Indicators ^(a)

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Outcome: Government receives quality and timely legal services: | | | | | |
| Extent to which government agencies are satisfied with legal services..... | 95% | 95% | 95% | 95% | |

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

Services and Key Efficiency Indicators

1. Legal Services to Government

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| | \$'000 | \$'000 | \$'000 | \$'000 | |
| Total Cost of Service | 59,671 | 64,441 | 66,838 | 72,041 | 1 |
| Less Income | 897 | 915 | 332 | 915 | 2 |
| Net Cost of Service | 58,774 | 63,526 | 66,506 | 71,126 | |
| Employees (Full-Time Equivalents) | 257 | 274 | 286 | 283 | |
| Efficiency Indicators | | | | | |
| Average cost per legal matter | \$6,878 | \$6,757 | \$7,350 | \$7,395 | |

Explanation of Significant Movements

(Notes)

1. The lower 2023-24 Actual compared to the 2024-25 Budget is mainly due to temporary salary underspends, that are partially offset by legal costs on behalf of the State. The increase in the 2025-26 Budget Target is driven by significant growth in the number of high risk serious offenders and related proceedings, and additional resources to support State Agreements and the Children in Care Class Action.
2. The 2024-25 Estimated Actual is lower than the 2024-25 Budget and 2025-26 Budget Target due to lower than anticipated recovery of legal costs, which are contingent on case outcomes and beyond the SSO's control.

Financial Statements

Income Statement

Expenses

1. The lower Total Cost of Services in the 2023-24 Actual compared to the 2024-25 Budget is mainly due to temporary salary underspends from routine staff movements and recruitment delays, that are partially offset by Act of Grace payments and legal costs incurred on behalf of the State.
2. The increase in Total Cost of Services between the 2024-25 Estimated Actual and the 2025-26 Budget Year is primarily driven by significant growth in the number of high risk serious offenders and related proceedings under the Act, additional resources to support the variation of agreements between the State and private project proponents in the resource sector, and addressing the Children in Care Class Action.

Income

3. The lower Total Income from Government in the 2024-25 Budget compared to the 2023-24 Actual is mainly due to the use of cash reserves, accumulated from temporary salary underspends resulting from routine staff movements and recruitment delays in 2023-24, to continue services previously funded by fixed-term funding.
4. The increase in Total Income from Government in the 2025-26 Budget Year as compared with the 2024-25 Estimated Actual is due to a combination of factors, including the conversion of fixed-term funding to ongoing funding to meet sustained demand for legal services related to various class actions, additional funding for the public sector wages policy, and significant growth in the number of high risk serious offenders and related proceedings under the Act.

Statement of Financial Position

5. The decrease in total assets between the 2023-24 Actual and the 2024-25 Estimated Actual is primarily due to the SSO utilising cash reserves, accumulated in 2023-24 from temporary salary underspends resulting from routine staff movements and recruitment delays, to meet the increased demand for legal services during 2024-25.

Statement of Cashflows

6. The decrease in cash balances between the 2023-24 Actual and the 2024-25 Estimated Actual is primarily due to the SSO utilising cash reserves, accumulated in 2023-24 from temporary salary underspends resulting from routine staff movements and recruitment delays, to meet the increased demand for legal services during 2024-25.

INCOME STATEMENT ^(a)
(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 |
| COST OF SERVICES | | | | | | | |
| Expenses | | | | | | | |
| Employee benefits ^(b) | 42,559 | 50,670 | 53,862 | 56,784 | 57,428 | 58,875 | 60,366 |
| Grants and subsidies ^(c) | 4,152 | - | - | - | - | - | - |
| Supplies and services | 4,935 | 5,750 | 4,971 | 6,825 | 5,625 | 5,833 | 5,863 |
| Accommodation | 7,259 | 7,147 | 7,147 | 6,913 | 6,913 | 6,928 | 6,941 |
| Depreciation and amortisation | 271 | 331 | 320 | 349 | 442 | 442 | 442 |
| Finance and interest costs | 10 | 26 | 21 | 26 | 29 | 25 | 22 |
| Other expenses | 485 | 517 | 517 | 1,144 | 882 | 912 | 937 |
| TOTAL COST OF SERVICES | 59,671 | 64,441 | 66,838 | 72,041 | 71,319 | 73,015 | 74,571 |
| Income | | | | | | | |
| Sale of goods and services | 278 | - | - | - | - | - | - |
| Other revenue | 619 | 915 | 332 | 915 | 915 | 915 | 915 |
| Total Income | 897 | 915 | 332 | 915 | 915 | 915 | 915 |
| NET COST OF SERVICES | 58,774 | 63,526 | 66,506 | 71,126 | 70,404 | 72,100 | 73,656 |
| INCOME FROM GOVERNMENT | | | | | | | |
| Service appropriations | 49,158 | 47,662 | 48,890 | 59,884 | 60,240 | 61,918 | 64,067 |
| Resources received free of charge | 2,335 | 2,807 | 2,807 | 2,807 | 2,807 | 2,807 | 2,807 |
| Major Treasurer's Special Purpose Account(s) | | | | | | | |
| National Redress Scheme | 3,114 | - | - | - | - | - | - |
| Other revenues | 6,132 | 6,782 | 5,650 | 6,782 | 6,782 | 6,782 | 6,782 |
| TOTAL INCOME FROM GOVERNMENT | 60,739 | 57,251 | 57,347 | 69,473 | 69,829 | 71,507 | 73,656 |
| SURPLUS/(DEFICIENCY) FOR THE PERIOD | 1,965 | (6,275) | (9,159) | (1,653) | (575) | (593) | - |

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 257, 286 and 283 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 |
| Act of Grace Payments | 2,573 | - | - | - | - | - | - |
| Legal Costs on Behalf of the State | 1,579 | - | - | - | - | - | - |
| TOTAL | 4,152 | - | - | - | - | - | - |

STATEMENT OF FINANCIAL POSITION ^(a)
(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 |
| CURRENT ASSETS | | | | | | | |
| Cash assets..... | 13,533 | 3,217 | 4,374 | 3,420 | 3,420 | 3,420 | 3,420 |
| Receivables..... | 1,055 | 881 | 1,055 | 1,055 | 1,055 | 1,055 | 1,055 |
| Other..... | 2,362 | 2,253 | 2,362 | 2,362 | 2,362 | 2,362 | 2,231 |
| Total current assets..... | 16,950 | 6,351 | 7,791 | 6,837 | 6,837 | 6,837 | 6,706 |
| NON-CURRENT ASSETS | | | | | | | |
| Holding Account receivables..... | 9,806 | 10,134 | 10,126 | 10,475 | 10,917 | 11,359 | 11,801 |
| Property, plant and equipment..... | 653 | 472 | 628 | 573 | 528 | 476 | 330 |
| Receivables..... | 1,119 | - | 1,119 | 1,119 | 1,119 | 1,119 | 1,119 |
| Restricted cash ^(b) | - | 1,335 | 183 | 183 | 183 | 183 | 183 |
| Total non-current assets..... | 11,578 | 11,941 | 12,056 | 12,350 | 12,747 | 13,137 | 13,433 |
| TOTAL ASSETS | 28,528 | 18,292 | 19,847 | 19,187 | 19,584 | 19,974 | 20,139 |
| CURRENT LIABILITIES | | | | | | | |
| Employee provisions..... | 10,980 | 10,591 | 11,163 | 11,163 | 11,163 | 11,163 | 11,163 |
| Payables..... | 172 | 188 | 172 | 172 | 172 | 172 | 172 |
| Borrowings and leases..... | 93 | 135 | 121 | 125 | 138 | 141 | 128 |
| Other..... | 1,285 | 1,099 | 1,285 | 1,285 | 1,285 | 1,285 | 1,285 |
| Total current liabilities..... | 12,530 | 12,013 | 12,741 | 12,745 | 12,758 | 12,761 | 12,748 |
| NON-CURRENT LIABILITIES | | | | | | | |
| Employee provisions..... | 2,051 | 2,018 | 2,051 | 2,051 | 2,051 | 2,051 | 2,051 |
| Borrowings and leases..... | 160 | 193 | 210 | 232 | 226 | 218 | 130 |
| Total non-current liabilities..... | 2,211 | 2,211 | 2,261 | 2,283 | 2,277 | 2,269 | 2,181 |
| TOTAL LIABILITIES | 14,741 | 14,224 | 15,002 | 15,028 | 15,035 | 15,030 | 14,929 |
| EQUITY | | | | | | | |
| Contributed equity..... | 3,436 | 3,931 | 3,535 | 4,330 | 5,023 | 5,739 | 5,733 |
| Accumulated surplus/(deficit)..... | 10,351 | 104 | 1,192 | (461) | (1,036) | (1,629) | (1,629) |
| Reserves..... | - | 33 | 118 | 290 | 562 | 834 | 1,106 |
| Total equity..... | 13,787 | 4,068 | 4,845 | 4,159 | 4,549 | 4,944 | 5,210 |
| TOTAL LIABILITIES AND EQUITY | 28,528 | 18,292 | 19,847 | 19,187 | 19,584 | 19,974 | 20,139 |

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

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

STATEMENT OF CASHFLOWS ^(a)
(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 |
| CASHFLOWS FROM GOVERNMENT | | | | | | | |
| Service appropriations | 48,880 | 47,331 | 48,570 | 59,535 | 59,798 | 61,476 | 63,625 |
| Capital appropriation..... | 131 | 127 | 116 | 115 | 118 | 123 | 125 |
| Major Treasurer's Special Purpose Account(s) | | | | | | | |
| Digital Capability Fund | - | 402 | - | 699 | 575 | 593 | - |
| National Redress Scheme | 3,114 | - | - | - | - | - | - |
| Other..... | 6,389 | 6,782 | 5,650 | 6,782 | 6,782 | 6,782 | 6,782 |
| Net cash provided by Government | 58,514 | 54,642 | 54,336 | 67,131 | 67,273 | 68,974 | 70,532 |
| CASHFLOWS FROM OPERATING ACTIVITIES | | | | | | | |
| Payments | | | | | | | |
| Employee benefits | (41,596) | (50,488) | (53,680) | (56,784) | (57,428) | (58,875) | (60,366) |
| Grants and subsidies | (4,064) | - | - | - | - | - | - |
| Supplies and services | (3,040) | (2,942) | (2,163) | (4,018) | (2,818) | (3,026) | (3,056) |
| Accommodation..... | (7,295) | (7,147) | (7,147) | (6,913) | (6,913) | (6,928) | (6,941) |
| GST payments..... | (1,294) | - | - | - | - | - | - |
| Finance and interest costs..... | (10) | (26) | (21) | (26) | (29) | (25) | (22) |
| Other payments | (498) | (517) | (517) | (1,144) | (882) | (912) | (937) |
| Receipts ^(b) | | | | | | | |
| Sale of goods and services..... | 218 | - | - | - | - | - | - |
| GST receipts..... | 1,261 | - | - | - | - | - | - |
| Other receipts | 564 | 915 | 332 | 915 | 915 | 915 | 915 |
| Net cash from operating activities | (55,754) | (60,205) | (63,196) | (67,970) | (67,155) | (68,851) | (70,407) |
| CASHFLOWS FROM INVESTING ACTIVITIES | | | | | | | |
| Purchase of non-current assets..... | (45) | - | - | - | - | - | - |
| Net cash from investing activities | (45) | - | - | - | - | - | - |
| CASHFLOWS FROM FINANCING ACTIVITIES | | | | | | | |
| Repayment of borrowings and leases..... | (129) | (127) | (116) | (115) | (118) | (123) | (125) |
| Other payments | (150) | - | - | - | - | - | - |
| Net cash from financing activities | (279) | (127) | (116) | (115) | (118) | (123) | (125) |
| NET INCREASE/(DECREASE) IN CASH HELD..... | 2,436 | (5,690) | (8,976) | (954) | - | - | - |
| Cash assets at the beginning of the reporting period | 12,066 | 10,242 | 13,533 | 4,557 | 3,603 | 3,603 | 3,603 |
| Net cash transferred to/from other agencies | (969) | - | - | - | - | - | - |
| Cash assets at the end of the reporting period | 13,533 | 4,552 | 4,557 | 3,603 | 3,603 | 3,603 | 3,603 |

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

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

NET APPROPRIATION DETERMINATION (a)

| | 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 | | | |
| Sale of Goods and Services | | | | | | | |
| State Solicitor Fees..... | 6,338 | 6,782 | 5,650 | 6,782 | 6,782 | 6,782 | 6,782 |
| GST Receipts | | | | | | | |
| GST Input Credits..... | 504 | - | - | - | - | - | - |
| GST Receipts on Sales | 757 | - | - | - | - | - | - |
| Other Receipts | | | | | | | |
| Recoup of Legal Costs | 744 | 915 | 332 | 915 | 915 | 915 | 915 |
| Recoup of Other Costs | 89 | - | - | - | - | - | - |
| TOTAL | 8,432 | 7,697 | 5,982 | 7,697 | 7,697 | 7,697 | 7,697 |

(a) The moneys received and retained are to be applied to the SSO'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 | Budget | Estimated | Budget | Outyear | Outyear | Outyear |
| | \$'000 | \$'000 | Actual | Year | \$'000 | \$'000 | \$'000 |
| | | | \$'000 | \$'000 | | | |
| INCOME | | | | | | | |
| Other | | | | | | | |
| Land Acquisition..... | 227,033 | - | - | - | - | - | - |
| Suitors' Fund..... | 159 | 164 | 164 | 164 | 164 | 164 | 164 |
| TOTAL ADMINISTERED INCOME | 227,192 | 164 | 164 | 164 | 164 | 164 | 164 |
| EXPENSES | | | | | | | |
| Other | | | | | | | |
| Payment of Land Acquisition..... | 217,612 | - | - | - | - | - | - |
| Payment of Suitors' Fund..... | 224 | 164 | 164 | 164 | 164 | 164 | 164 |
| TOTAL ADMINISTERED EXPENSES | 217,836 | 164 | 164 | 164 | 164 | 164 | 164 |

Legal Aid Commission of Western Australia

Part 7 Community Safety

Asset Investment Program

1. The Commission's Asset Investment Program (AIP) for 2025-26 is estimated at \$255,000, comprising a computer hardware and software replacement program and office fit-outs. The AIP will be funded from internal cash balances.
2. The reduction in the Commission's AIP in 2025-26 relative to 2024-25 primarily reflects the completion of the Client Relationship Management system project that was funded under the computer hardware and software replacement 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 |
|---|-----------------------------------|--|---|-------------------------------------|------------------------------|------------------------------|------------------------------|
| WORKS IN PROGRESS | | | | | | | |
| Computer Hardware and Software Replacement Program..... | 12,419 | 11,319 | 2,071 | 50 | 350 | 350 | 350 |
| Office Refurbishment and Fit-Outs | 6,884 | 6,121 | 661 | 205 | 69 | 240 | 249 |
| Total Cost of Asset Investment Program | 19,303 | 17,440 | 2,732 | 255 | 419 | 590 | 599 |
| FUNDED BY | | | | | | | |
| Internal Funds and Balances..... | | | 2,732 | 255 | 419 | 590 | 599 |
| Total Funding | | | 2,732 | 255 | 419 | 590 | 599 |

Division 28 **Fire and Emergency Services**

Part 7 **Community Safety**

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 |
|---|-----------------------------|-----------------------------|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| DELIVERY OF SERVICES | | | | | | | |
| Item 71 Net amount appropriated to deliver services | 170,186 | 121,015 | 146,706 | 137,919 | 111,295 | 97,223 | 90,064 |
| Amount Authorised by Other Statutes | | | | | | | |
| - Salaries and Allowances Act 1975..... | 819 | 887 | 1,327 | 1,262 | 1,293 | 1,324 | 1,333 |
| Total appropriations provided to deliver services | 171,005 | 121,902 | 148,033 | 139,181 | 112,588 | 98,547 | 91,397 |
| ADMINISTERED TRANSACTIONS | | | | | | | |
| Item 72 Amount provided for Administered Grants, Subsidies and Other Transfer Payments..... | 364,613 | 351,563 | 212,337 | 110,256 | 45,000 | 45,000 | 45,000 |
| CAPITAL | | | | | | | |
| Item 143 Capital Appropriation | 11,325 | 26,946 | 26,946 | 2,213 | 3,794 | 17,320 | 6,420 |
| TOTAL APPROPRIATIONS | 546,943 | 500,411 | 387,316 | 251,650 | 161,382 | 160,867 | 142,817 |
| EXPENSES | | | | | | | |
| Total Cost of Services | 624,919 | 596,120 | 659,520 | 639,923 | 619,857 | 614,091 | 619,684 |
| Net Cost of Services ^(a) | 185,182 | 153,857 | 177,990 | 163,783 | 125,250 | 102,764 | 91,063 |
| CASH ASSETS ^(b)..... | 72,865 | 50,902 | 80,310 | 72,157 | 90,881 | 122,210 | 145,471 |

(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 |
|---|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| Election Commitments | | | | | |
| Argyle Irishtown Volunteer Bushfire Brigade Headquarters..... | - | 1,600 | - | - | - |
| Expand the Community Emergency Services Manager Program..... | - | 362 | 877 | 1,103 | 1,135 |
| New Career Fire and Rescue Service Station in Yanchep | - | - | - | 1,693 | 5,362 |
| New State Emergency Management Training Centre | - | 2,000 | - | - | - |
| Small Commitments | - | 2,744 | - | - | - |
| State Bushfire Mitigation Branch | - | (683) | (297) | 596 | 626 |
| Wanneroo Emergency Management Complex..... | - | 1,607 | 10,397 | 2,996 | - |
| New Initiatives | | | | | |
| Disaster Ready Fund Grants Program | 18,881 | 9,131 | 7,438 | 2,872 | - |
| Disaster Resilience Funding - Commonwealth Government | - | 3,938 | 62 | 63 | 62 |
| Grain Harvest Program..... | - | 1,841 | 1,557 | 1,620 | 1,635 |
| Ongoing Initiatives | | | | | |
| Aviation Services - Capability Increase | 5,118 | 4,996 | - | - | - |
| Interagency Computer Aided Dispatch System - Business Case | - | 211 | - | - | - |
| Interagency Emergency Services Radio Network | - | 1,843 | 1,747 | 270 | 270 |
| Mitigation Activities Fund Grants Program - Royalties for Regions | 250 | - | - | - | - |
| Other | | | | | |
| Asset Management Cost Pressures | 6,512 | - | - | - | - |
| Chemistry Centre (WA) Funding Strategy | - | (1,500) | (1,500) | (1,500) | (1,500) |
| Direct Brigade Alarm Service | - | 189 | 189 | 189 | 189 |
| Emergency Alert Warning System..... | - | 3,788 | 1,288 | 1,170 | 1,518 |
| Frontline Fire Services Cost Pressures | 8,634 | 644 | 1,070 | 1,092 | 1,115 |
| Government Regional Officer Housing | 401 | 438 | 438 | 469 | 372 |
| ICT Cost Pressures | 244 | - | - | - | - |
| Provision of Fire Services - Commonwealth Government | 47 | - | - | - | - |
| Provision of Fire Services - State Government..... | 492 | 506 | 522 | 537 | 553 |
| Public Sector Wages Policy and Superannuation Updates | 4,350 | 6,749 | 8,102 | 9,596 | 10,553 |
| RiskCover Insurance Premiums | 763 | 6,285 | - | - | - |
| Salaries and Allowances Tribunal | 203 | 103 | 107 | 108 | 110 |
| State Fleet Updates..... | (173) | (159) | (13) | 16 | (44) |

Significant Initiatives

Election Commitments

1. Climate change has contributed to an increase in the frequency and severity of natural disasters, increasing demand for the Department's resources before, during and after emergencies. To address this, the Government is investing in its career and volunteer frontline services, risk mitigation activities and recovery programs, including:
 - 1.1. a new fire station in the Yanchep region, committing 40 additional career firefighters for the rapidly growing metropolitan north coastal region;
 - 1.2. a replacement volunteer bush fire brigade facility in the Argyle and Irishtown area;
 - 1.3. six additional community emergency services managers embedded within regional local governments improving area specific mitigation;
 - 1.4. further essential plant and equipment to support our volunteers including state emergency services, bushfire brigades, volunteer fire and rescue, marine rescue and surf life saving clubs;
 - 1.5. the establishment of a dedicated State Bushfire Mitigation Branch increasing mitigation works in high-risk areas, allowing the Department to assist in disaster recovery clean-up efforts, and offering employment opportunities for Aboriginal Australians. This initiative will further develop the ability of the Department to deliver on-ground bushfire risk mitigation works; and

- 1.6. a new Wanneroo Emergency Management Complex with plans to house two volunteer brigades, regional offices and improved facilities for emergency management, as well as finalise planning for a New State Emergency Management Training Centre, strengthening the State's capacity to train emergency personnel and improve preparedness and response capabilities.

New Initiatives

2. The Department will continue to enhance the way it works in partnership with the community, the private sector and across government through the delivery of recovery assistance packages, providing access to the Commonwealth Government's Disaster Ready Fund for disaster resilience and risk reduction initiatives.
3. The Department will establish two aerial suppression teams for the Grain Harvest Program to mitigate crop fires during grain harvest season in the South West region, and an expansion of the existing fleet with two additional black hawk high volume aerial firebombers for two years.

Ongoing Initiatives

4. The Department will continue to support key ongoing initiatives that enhance emergency response capabilities and community safety across the State. This includes the computer-aided dispatch system, which will remain a critical investment in improving response coordination and operational efficiency, and continued enhancement of the emergency services radio network to provide reliable communication for first responders during critical incidents.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

| Expense | 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. Community Awareness, Education and Information Services | 13,193 | 16,794 | 17,236 | 15,128 | 15,605 | 15,694 | 17,776 |
| 2. Health, Safety, Wellbeing and Training Services | 27,924 | 30,550 | 32,495 | 32,923 | 30,861 | 31,447 | 32,653 |
| 3. Delivery of Frontline Services Before, During and After Incidents | 583,802 | 548,776 | 609,789 | 591,872 | 573,391 | 566,950 | 569,255 |
| Total Cost of Services | 624,919 | 596,120 | 659,520 | 639,923 | 619,857 | 614,091 | 619,684 |

Outcomes and Key Effectiveness Indicators ^(a)

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Outcome: Western Australian communities recognise and understand their local hazard risks and can effectively manage them: | | | | | |
| Proportion of community members who recognise their local natural hazard risks and are prepared to take action | 18.26 | 20 | 20 | 20 | |
| Outcome: A diverse team of volunteers and staff with a wide range of skills, who have access to development programs: | | | | | |
| Proportions of scheduled operational courses delivered | 82.94 | 80 | 85 | 80 | |
| Outcome: Risk is reduced and managed through innovation and continuous improvement across all hazards before, during and after emergencies: | | | | | |
| Proportion of Level Three incident impact statements completed and endorsed by the State Recovery Coordinator ^(b) | n.a. | 90 | 50 | 90 | 1 |
| Proportion of structure fire reports completed within specified timeframes ^(c) | n.a. | 90 | 90 | 90 | |
| Proportion of responses to Emergency Service Levy One and Emergency Service Levy Two incidents within target timeframes ^(c) | n.a. | 90 | 92 | 90 | |
| Proportion of structure fires confined to object or room of origin ^(c) | n.a. | 72 | 75 | 72 | |

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

(b) This indicator measures the number of impact statements completed by all parties and endorsed by the State Recovery Coordinator within 30 days of the closure of an incident. For 2023-24, there were no incidents with property or infrastructure damage, resulting in no impact statements.

(c) The Under Treasurer approved an exemption to report against these indicators due to ongoing industrial action resulting in the non-completion of incident reports from 1 May 2023 to 14 August 2023.

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual reflects two Level Three incidents which required an impact statement. One of those incidents was not signed within the required 30 days as the 2024-25 cyclone season required the prioritisation of immediate response and recovery.

Services and Key Efficiency Indicators

1. Community Awareness, Education and Information Services

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| | \$'000 | \$'000 | \$'000 | \$'000 | |
| Total Cost of Service | 13,193 | 16,794 | 17,236 | 15,128 | 1 |
| Less Income | 8,050 | 12,460 | 11,013 | 10,659 | 1 |
| Net Cost of Service | 5,143 | 4,334 | 6,223 | 4,469 | |
| Employees (Full-Time Equivalents) | 35 | 38 | 39 | 38 | |
| Efficiency Indicator | | | | | |
| Average cost per household to deliver education and awareness programs and emergency hazard information to the community | \$12.19 | \$15.27 | \$15.67 | \$13.13 | 1 |

Explanation of Significant Movements

(Notes)

1. The decrease between the 2025-26 Budget Target compared to the 2024-25 Estimated Actual is primarily due to a reduction in Emergency WA expenditure. In late December 2024, the Emergency WA mobile application was successfully delivered. The decrease in income correlates with the decrease in Total Cost of Service.

2. Health, Safety, Wellbeing and Training Services

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| | \$'000 | \$'000 | \$'000 | \$'000 | |
| Total Cost of Service | 27,924 | 30,550 | 32,495 | 32,923 | 1 |
| Less Income | 20,125 | 22,665 | 20,762 | 23,197 | 2 |
| Net Cost of Service | 7,799 | 7,885 | 11,733 | 9,726 | |
| Employees (Full-Time Equivalents) | 99 | 103 | 103 | 103 | |
| Efficiency Indicator | | | | | |
| Average cost per population to deliver health, safety, wellbeing and training services. | \$9.64 | \$10.20 | \$10.85 | \$10.71 | |

Explanation of Significant Movements

(Notes)

1. The increase in both the 2024-25 Estimated Actual and the 2025-26 Budget Target is primarily due to the wages growth in line with the latest public sector wages policy.
2. The decrease in the 2024-25 Estimated Actual compared to the 2024-25 Budget is due to the reallocation of revenue from Service 2 to Service 3 in response to emergency incidents in 2024-25.

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

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|----------|
| | \$'000 | \$'000 | \$'000 | \$'000 | |
| Total Cost of Service | 583,802 | 548,776 | 609,789 | 591,872 | 1 |
| Less Income | 411,562 | 407,138 | 449,755 | 442,284 | 1 |
| Net Cost of Service | 172,240 | 141,638 | 160,034 | 149,588 | |
| Employees (Full-Time Equivalents) | 1,677 | 1,802 | 1,811 | 1,839 | 2 |
| Efficiency Indicator | | | | | |
| Average cost per population to deliver frontline services. | \$201.48 | \$183.25 | \$203.63 | \$192.48 | |

Explanation of Significant Movements

(Notes)

- The increase between the 2024-25 Budget and the 2024-25 Estimated Actual is primarily due to increased funding from the Disaster Ready Fund, cost pressures particularly in the asset management and frontline emergency response activities and increased aerial firebombing capability. The decrease between the 2024-25 Estimated Actual and the 2025-26 Budget Target reflects the expected completion of projects associated with the Disaster Ready Fund and cessation of cost pressures relief.
- The increase between the 2025-26 Budget Target and the 2024-25 Estimated Actual is due to the employment of 20 additional firefighters in 2025-26 (the second tranche of an additional 60 firefighters), the establishment of the State Mitigation Capability Branch and the continued enhancement of the emergency services network.

Asset Investment Program

- An overview of the Department's Asset Investment Program of \$51 million in 2025-26 is as follows:
 - \$15.7 million has been provided for land and building works, comprising:
 - \$5.9 million for facility modifications;
 - \$4.1 million for the upgrade of Volunteer Fire and Rescue Service (VFRS) and Volunteer Fire and Emergency Service (VFES) facilities;
 - \$3.4 million for the purchase of land for the replacement of the Armadale Career Fire and Rescue Service (CFRS) Station; and
 - \$2.3 million for the purchase of land for the new CFRS station in Yanchep;
 - \$25.4 million for ongoing vehicle replacement programs in line with the Department's maintenance and serviceable life replacement strategies;
 - \$4.9 million for plant and equipment works, which includes \$1.3 million for the construction of the State mobile incident control centre, funded by the Commonwealth Government, and \$674,000 for upgrades to the emergency services radio network; and
 - \$5 million for intangible assets, including \$3.5 million to upgrade the next generation Emergency WA System and \$1.2 million for the replacement of the Department's financial management information system.

| | 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 |
|---|-----------------------------------|--|---|-------------------------------------|------------------------------|------------------------------|------------------------------|
| WORKS IN PROGRESS | | | | | | | |
| Intangible Asset Development..... | 17,492 | 12,542 | 5,746 | 4,950 | - | - | - |
| Land and Building Works | | | | | | | |
| CFRS Armadale Fire Station | 3,500 | 80 | 80 | 3,420 | - | - | - |
| CFRS Maddington Fire Station | 2,703 | 2,703 | 2,700 | - | - | - | - |
| Facility Modifications..... | 92,134 | 72,771 | 18,235 | 5,911 | 4,484 | 2,984 | 5,984 |
| New CFRS Station in Yanchep..... | 18,300 | 194 | 150 | 2,306 | 2,100 | 13,000 | 700 |
| VFRS/VFES Upgrade and Replacement Program | 26,300 | 16,214 | 8,750 | 4,086 | 2,000 | 1,500 | 2,500 |
| Plant and Equipment Works | | | | | | | |
| Emergency Services Radio Network Upgrade..... | 11,673 | 5,435 | 2,932 | 674 | 674 | - | - |
| Equipment Replacement Program..... | 42,474 | 29,224 | 4,554 | 4,250 | 3,000 | 3,000 | 3,000 |
| Vehicle Programs | | | | | | | |
| Primary Fire and Emergency Fleet | 184,382 | 101,389 | 19,274 | 22,868 | 18,069 | 17,528 | 24,528 |
| Secondary Fire and Emergency Fleet | 12,840 | 4,750 | 1,188 | 2,545 | 1,947 | 1,299 | 2,299 |
| COMPLETED WORKS | | | | | | | |
| Land and Building Works | | | | | | | |
| CFRS South East Metropolitan Fire Station | 12,500 | 12,455 | 7,404 | - | - | - | - |
| Plant and Equipment Works - Fixed Repeater Tower (Esperance) | 355 | 355 | 355 | - | - | - | - |
| NEW WORKS | | | | | | | |
| Land and Building Works | | | | | | | |
| Bullsbrook Volunteer Fire and Emergency Services Station | 8,000 | - | - | - | - | 3,300 | 4,700 |
| Total Cost of Asset Investment Program | 432,653 | 258,112 | 71,368 | 51,010 | 32,274 | 42,611 | 43,711 |
| FUNDED BY | | | | | | | |
| Asset Sales | | | 820 | 820 | 820 | 820 | 820 |
| Capital Appropriation..... | | | 26,946 | 2,213 | 3,794 | 17,320 | 6,420 |
| Commonwealth Grants..... | | | 980 | 4,020 | - | - | - |
| Emergency Services Levy | | | 9,690 | 8,560 | 10,900 | 7,640 | 4,580 |
| Internal Funds and Balances..... | | | 22,190 | 34,597 | 16,760 | 16,831 | 31,891 |
| Major Treasurer's Special Purpose Account(s) | | | | | | | |
| Asset Maintenance Fund | | | 8,193 | 800 | - | - | - |
| Digital Capability Fund | | | 2,369 | - | - | - | - |
| Other Grants and Subsidies | | | 180 | - | - | - | - |
| Total Funding..... | | | 71,368 | 51,010 | 32,274 | 42,611 | 43,711 |

Financial Statements

Income Statement

Expenses

1. The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to increased funding from the Disaster Ready Fund cost escalation associated with asset and frontline and air operations. The 2025-26 Budget Year is lower than the 2024-25 Estimated Actual primarily as a result of the conclusion of grants programs including the Disaster Ready Fund.

Income

2. The 2024-25 Estimated Actual is higher than the 2024-25 Budget, mainly due to finite grant funding from the Commonwealth Government's Disaster Ready Fund. The appropriation increase is reflective of the increase in the Total Cost of Service.

Statement of Financial Position

3. The increasing current assets over the outyears reflects cash reserves for future asset replacement. It is anticipated that current assets will decrease as asset replacement works are approved as part of the Department's Strategic Asset Plan in future years.

Statement of Cashflows

4. The \$24.8 million decrease in net cash provided by the Government from the 2024-25 Budget compared to the 2025-26 Budget Year relates to reduced funding requirements for various capital projects.

INCOME STATEMENT ^(a) (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 |
| COST OF SERVICES | | | | | | | |
| Expenses | | | | | | | |
| Employee benefits ^(b) | 280,805 | 280,434 | 295,285 | 298,584 | 306,197 | 315,468 | 327,041 |
| Grants and subsidies ^(c) | 81,995 | 79,110 | 102,489 | 92,345 | 83,359 | 71,161 | 63,600 |
| Supplies and services | 149,589 | 105,958 | 124,531 | 112,610 | 100,824 | 99,578 | 101,390 |
| Accommodation | 14,710 | 14,770 | 17,097 | 13,954 | 12,212 | 12,197 | 12,379 |
| Depreciation and amortisation | 35,847 | 55,850 | 56,098 | 58,962 | 59,677 | 57,475 | 56,228 |
| Finance and interest costs | 1,807 | 6,679 | 6,693 | 6,195 | 6,106 | 6,085 | 6,052 |
| Other expenses | 60,166 | 53,319 | 57,327 | 57,273 | 51,482 | 52,127 | 52,994 |
| TOTAL COST OF SERVICES | 624,919 | 596,120 | 659,520 | 639,923 | 619,857 | 614,091 | 619,684 |
| Income | | | | | | | |
| Sale of goods and services | 10,239 | 9,897 | 9,897 | 10,086 | 10,086 | 10,086 | 10,086 |
| Regulatory fees and fines | 397,221 | 417,604 | 417,604 | 449,593 | 472,668 | 489,349 | 506,604 |
| Grants and subsidies | 24,996 | 8,622 | 48,158 | 10,580 | 5,912 | 5,912 | 5,912 |
| Other revenue | 7,281 | 6,140 | 5,871 | 5,881 | 5,941 | 5,980 | 6,019 |
| Total Income | 439,737 | 442,263 | 481,530 | 476,140 | 494,607 | 511,327 | 528,621 |
| NET COST OF SERVICES | 185,182 | 153,857 | 177,990 | 163,783 | 125,250 | 102,764 | 91,063 |
| INCOME FROM GOVERNMENT | | | | | | | |
| Service appropriations | 171,005 | 121,902 | 148,033 | 139,181 | 112,588 | 98,547 | 91,397 |
| Resources received free of charge | 1,208 | 2,273 | 2,273 | 2,273 | 2,273 | 2,273 | 2,273 |
| Major Treasurer's Special Purpose Account(s) | | | | | | | |
| Asset Maintenance Fund | 1,709 | 9,214 | 9,214 | 800 | - | - | - |
| Royalties for Regions Fund | | | | | | | |
| Regional Community Services Fund | 4,794 | 5,828 | 5,818 | 6,232 | 6,232 | 6,232 | 6,232 |
| Other revenues | 41,125 | 41,674 | 43,969 | 39,362 | 34,861 | 35,963 | 35,414 |
| TOTAL INCOME FROM GOVERNMENT | 219,841 | 180,891 | 209,307 | 187,848 | 155,954 | 143,015 | 135,316 |
| SURPLUS/(DEFICIENCY) FOR THE PERIOD | 34,659 | 27,034 | 31,317 | 24,065 | 30,704 | 40,251 | 44,253 |

(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 1,811, 1,953 and 1,980 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 |
| All West Australians Reducing Emergencies | | | | | | | |
| Program | 186 | 226 | 226 | 310 | 200 | 200 | 200 |
| Australian Fire Danger Rating System | - | 216 | 257 | 281 | 228 | 218 | 168 |
| Bushfire Mitigation Activity Fund | | | | | | | |
| Emergency Services Levy (ESL) | 7,109 | 6,835 | 7,349 | 7,794 | 7,982 | 8,068 | 7,068 |
| Royalties for Regions | 1,316 | 1,289 | 1,539 | 1,289 | 1,289 | 1,289 | - |
| Bushfire Risk Management Planning | 986 | 1,423 | 1,423 | 1,440 | 1,458 | 1,474 | 1,521 |
| Chemistry Centre - Emergency Response | | | | | | | |
| Services | 1,500 | 1,500 | 1,500 | - | - | - | - |
| City of Wanneroo ^(a) | - | - | - | 1,607 | 10,397 | 2,996 | - |
| Coastal and Estuarine Risk Mitigation Program.... | - | 1,425 | 819 | 1,152 | - | - | - |
| Disaster Ready Fund ^(b) | 4,099 | 2,000 | 20,930 | 10,190 | 7,067 | 2,872 | - |
| ESL Private Brigade Subsidy | 226 | 275 | 275 | 278 | 282 | 296 | 305 |
| Ex-Tropical Ellie and Tropical Cyclone Ilsa | 401 | 1,621 | 4,662 | - | - | - | - |
| Local Government - Community Emergency | | | | | | | |
| Service Managers | 2,976 | 2,713 | 2,713 | 2,897 | 3,356 | 3,651 | 3,765 |
| Local Government Emergency Services | | | | | | | |
| Grants | 33,486 | 37,760 | 37,760 | 37,336 | 37,798 | 36,689 | 36,850 |
| National Disaster Risk Reduction | 946 | 3,106 | 3,832 | 1,325 | - | - | - |
| Operational Efficiency Payment | 900 | 928 | 928 | 928 | 940 | 950 | 980 |
| Other | 1,511 | 2,005 | 2,005 | 984 | 984 | 984 | 984 |
| Premier Relief Payment Scheme | 676 | - | - | - | - | - | - |
| 'Protecting Our Communities' Commonwealth | | | | | | | |
| Government Grant ^(c) | - | - | - | 3,750 | - | - | - |
| Severe Tropical Cyclone Seroja | 14,441 | 4,509 | 4,992 | 5,125 | - | - | - |
| Shire of Donnybrook-Balingup ^(d) | - | - | - | 1,600 | - | - | - |
| Small Commitments ^(e) | - | - | - | 2,744 | - | - | - |
| Surf Life Saving Western Australia | 1,381 | 1,519 | 1,519 | 1,450 | 1,450 | 1,450 | 1,450 |
| Volunteer Fuel Card | 522 | 1,070 | 1,070 | 1,070 | 1,020 | 1,020 | 1,020 |
| Volunteer Marine Rescue Service | 9,333 | 8,690 | 8,690 | 8,795 | 8,908 | 9,004 | 9,289 |
| TOTAL | 81,995 | 79,110 | 102,489 | 92,345 | 83,359 | 71,161 | 63,600 |

- (a) As per the Wanneroo Emergency Management Complex election commitment, \$15 million grant funding will be provided to the City of Wanneroo for the construction of the complex.
- (b) The 2024-25 Estimated Actual and forward estimates period reflect \$41.1 million committed by the Commonwealth Government to support the delivery of 49 Western Australian projects under the Disaster Ready Fund.
- (c) Of the \$3.8 million allocated in the 2025-26 Budget Year, \$2.5 million is allocated to the City of Wanneroo for the Wanneroo Emergency Management Complex.
- (d) As per the Argyle Irishtown Volunteer Bushfire Brigade Headquarters election commitment, \$1.6 million grant funding will be provided to the Shire of Donnybrook-Balingup.
- (e) As per the election commitment, \$2.7 million of funding for the purchase of plant and equipment for volunteer brigade, groups, units and clubs.

STATEMENT OF FINANCIAL POSITION ^(a)
(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 |
| CURRENT ASSETS | | | | | | | |
| Cash assets..... | 48,078 | 38,038 | 40,250 | 46,950 | 73,092 | 107,273 | 130,514 |
| Restricted cash..... | 21,514 | 10,546 | 36,787 | 21,934 | 14,516 | 11,664 | 11,684 |
| Holding Account receivables | - | - | - | 60 | 91 | 91 | 91 |
| Receivables..... | 27,170 | 13,470 | 27,170 | 27,170 | 27,170 | 27,170 | 27,170 |
| Other..... | 28,042 | 22,115 | 28,042 | 28,042 | 28,042 | 28,042 | 28,042 |
| Total current assets..... | 124,804 | 84,169 | 132,249 | 124,156 | 142,911 | 174,240 | 197,501 |
| NON-CURRENT ASSETS | | | | | | | |
| Holding Account receivables | 88,560 | 102,670 | 102,670 | 119,148 | 136,217 | 151,022 | 164,588 |
| Property, plant and equipment..... | 581,456 | 685,580 | 719,454 | 718,708 | 701,418 | 694,900 | 689,909 |
| Intangibles | 5,941 | 21,018 | 17,880 | 20,666 | 17,172 | 14,502 | 11,832 |
| Restricted cash..... | 3,273 | 2,318 | 3,273 | 3,273 | 3,273 | 3,273 | 3,273 |
| Total non-current assets..... | 679,230 | 811,586 | 843,277 | 861,795 | 858,080 | 863,697 | 869,602 |
| TOTAL ASSETS | 804,034 | 895,755 | 975,526 | 985,951 | 1,000,991 | 1,037,937 | 1,067,103 |
| CURRENT LIABILITIES | | | | | | | |
| Employee provisions..... | 42,657 | 40,025 | 42,781 | 42,781 | 42,781 | 42,781 | 42,781 |
| Payables..... | 19,805 | 8,902 | 19,681 | 19,681 | 19,681 | 19,681 | 19,681 |
| Borrowings and leases | 9,063 | 11,209 | 11,999 | 12,747 | 12,528 | 12,925 | 12,459 |
| Other..... | 179 | 196 | 179 | 179 | 179 | 179 | 179 |
| Total current liabilities..... | 71,704 | 60,332 | 74,640 | 75,388 | 75,169 | 75,566 | 75,100 |
| NON-CURRENT LIABILITIES | | | | | | | |
| Employee provisions..... | 12,620 | 10,867 | 12,620 | 12,620 | 12,620 | 12,620 | 12,620 |
| Borrowings and leases | 38,864 | 133,366 | 133,544 | 116,586 | 95,775 | 74,753 | 53,725 |
| Total non-current liabilities..... | 51,484 | 144,233 | 146,164 | 129,206 | 108,395 | 87,373 | 66,345 |
| TOTAL LIABILITIES | 123,188 | 204,565 | 220,804 | 204,594 | 183,564 | 162,939 | 141,445 |
| EQUITY | | | | | | | |
| Contributed equity..... | 413,657 | 443,381 | 456,185 | 458,738 | 462,882 | 480,202 | 486,622 |
| Accumulated surplus/(deficit)..... | 119,552 | 125,824 | 150,869 | 174,934 | 205,638 | 245,889 | 290,142 |
| Reserves | 147,637 | 121,985 | 147,668 | 147,685 | 148,907 | 148,907 | 148,894 |
| Total equity | 680,846 | 691,190 | 754,722 | 781,357 | 817,427 | 874,998 | 925,658 |
| TOTAL LIABILITIES AND EQUITY | 804,034 | 895,755 | 975,526 | 985,951 | 1,000,991 | 1,037,937 | 1,067,103 |

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

STATEMENT OF CASHFLOWS ^(a)
(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 |
| CASHFLOWS FROM GOVERNMENT | | | | | | | |
| Service appropriations | 161,166 | 107,792 | 133,923 | 122,643 | 95,488 | 83,742 | 77,831 |
| Capital appropriation | 11,325 | 26,946 | 26,946 | 2,213 | 3,794 | 17,320 | 6,420 |
| Major Treasurer's Special Purpose Account(s) | | | | | | | |
| Asset Maintenance Fund | 1,709 | 9,214 | 9,214 | 800 | - | - | - |
| Digital Capability Fund | 7,246 | 3,899 | 3,899 | 340 | 350 | - | - |
| Royalties for Regions Fund | | | | | | | |
| Regional Community Services Fund | 4,794 | 5,828 | 5,818 | 6,232 | 6,232 | 6,232 | 6,232 |
| Regional Infrastructure and Headworks Fund | 2,605 | - | - | - | - | - | - |
| Other | 41,275 | 41,674 | 43,969 | 38,314 | 33,811 | 34,912 | 34,363 |
| Net cash provided by Government | 230,120 | 195,353 | 223,769 | 170,542 | 139,675 | 142,206 | 124,846 |
| CASHFLOWS FROM OPERATING ACTIVITIES | | | | | | | |
| Payments | | | | | | | |
| Employee benefits | (276,530) | (280,709) | (295,560) | (298,817) | (306,442) | (315,704) | (327,278) |
| Grants and subsidies | (83,878) | (79,110) | (102,489) | (92,345) | (83,366) | (71,168) | (63,607) |
| Supplies and services | (131,103) | (103,102) | (121,646) | (109,815) | (98,003) | (96,789) | (98,596) |
| Accommodation | (14,131) | (14,742) | (16,703) | (13,925) | (12,183) | (12,168) | (12,350) |
| GST payments | (33,633) | (18,794) | (18,794) | (18,794) | (18,794) | (18,794) | (18,794) |
| Finance and interest costs | (1,824) | (6,679) | (6,693) | (6,195) | (6,106) | (6,085) | (6,052) |
| Other payments | (70,299) | (53,600) | (58,003) | (57,592) | (51,807) | (52,429) | (53,300) |
| Receipts ^(b) | | | | | | | |
| Regulatory fees and fines | 393,518 | 417,598 | 417,598 | 449,608 | 472,664 | 489,331 | 506,586 |
| Grants and subsidies | 18,551 | 8,622 | 48,158 | 10,580 | 5,912 | 5,912 | 5,912 |
| Sale of goods and services | 5,095 | 9,897 | 9,897 | 11,136 | 11,136 | 11,136 | 11,155 |
| GST receipts | 33,830 | 18,794 | 18,794 | 18,794 | 18,794 | 18,794 | 18,794 |
| Other receipts | 5,876 | 4,320 | 4,029 | 4,061 | 4,121 | 4,160 | 4,199 |
| Net cash from operating activities | (154,528) | (97,505) | (121,412) | (103,304) | (64,074) | (43,804) | (33,331) |
| CASHFLOWS FROM INVESTING ACTIVITIES | | | | | | | |
| Purchase of non-current assets | (51,944) | (79,828) | (71,368) | (51,010) | (32,274) | (42,611) | (43,711) |
| Proceeds from sale of non-current assets | 663 | 920 | 920 | 920 | 920 | 920 | 920 |
| Net cash from investing activities | (51,281) | (78,908) | (70,448) | (50,090) | (31,354) | (41,691) | (42,791) |
| CASHFLOWS FROM FINANCING ACTIVITIES | | | | | | | |
| Repayment of borrowings and leases | (10,167) | (48,198) | (48,413) | (49,250) | (49,472) | (49,331) | (49,412) |
| Proceeds from borrowings | - | 23,949 | 23,949 | 23,949 | 23,949 | 23,949 | 23,949 |
| Net cash from financing activities | (10,167) | (24,249) | (24,464) | (25,301) | (25,523) | (25,382) | (25,463) |
| NET INCREASE/(DECREASE) IN CASH HELD | 14,144 | (5,309) | 7,445 | (8,153) | 18,724 | 31,329 | 23,261 |
| Cash assets at the beginning of the reporting period | 58,721 | 56,211 | 72,865 | 80,310 | 72,157 | 90,881 | 122,210 |
| Cash assets at the end of the reporting period | 72,865 | 50,902 | 80,310 | 72,157 | 90,881 | 122,210 | 145,471 |

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

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

NET APPROPRIATION DETERMINATION (a)

| | 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 | | | |
| Grants and Subsidies | | | | | | | |
| Commonwealth Grants | 3,956 | 3,567 | 3,614 | 3,567 | 3,018 | 3,018 | 3,018 |
| COVID-19 Response | - | - | 37 | - | - | - | - |
| Disaster Recovery Funding Arrangements | | | | | | | |
| Western Australia | 7,684 | 10,554 | 10,554 | 5,625 | - | - | - |
| Emergency Service Radio Network | 250 | - | - | - | - | - | - |
| National Partnership Agreements Disaster | | | | | | | |
| Ready Fund | 8,878 | - | 38,322 | - | - | - | - |
| National Partnership Agreements Disaster | | | | | | | |
| Resilience | - | - | 980 | 4,208 | - | - | - |
| National Partnership Agreements National | | | | | | | |
| Disaster Risk Reduction | 2,506 | 2,506 | 2,506 | - | - | - | - |
| Other Grants | 2,138 | 1,289 | 1,869 | 1,439 | 1,439 | 1,439 | 150 |
| Provision of Fire Services – Commonwealth | | | | | | | |
| Government | 2,427 | 2,549 | 2,549 | 2,651 | 2,744 | 2,744 | 2,744 |
| Sale of Goods and Services | | | | | | | |
| Sale of Goods and Services | 1,020 | - | - | - | - | - | - |
| GST Receipts | | | | | | | |
| GST Input Credits | 31,199 | 17,544 | 17,544 | 17,544 | 17,544 | 17,544 | 17,544 |
| GST Receipts on Sales | 2,631 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 |
| Other Receipts | | | | | | | |
| Other Sundry Receipts | 7,396 | 5,232 | 5,396 | 5,451 | 5,537 | 5,601 | 5,252 |
| TOTAL | 70,085 | 44,491 | 84,621 | 41,735 | 31,532 | 31,596 | 29,958 |

(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 | Budget | Estimated | Budget | Outyear | Outyear | Outyear |
| | \$'000 | \$'000 | Actual | Year | \$'000 | \$'000 | \$'000 |
| | | | \$'000 | \$'000 | | | |
| INCOME | | | | | | | |
| Other | | | | | | | |
| Appropriations (a) | 391,161 | 374,788 | 219,916 | 117,156 | 60,500 | 45,000 | 45,000 |
| TOTAL ADMINISTERED INCOME | 391,161 | 374,788 | 219,916 | 117,156 | 60,500 | 45,000 | 45,000 |
| EXPENSES | | | | | | | |
| Grants to Charitable and Other Public | | | | | | | |
| Bodies | | | | | | | |
| Disaster Recovery Funding Arrangements | | | | | | | |
| Western Australia (a) | 307,391 | 382,316 | 408,897 | 134,647 | 60,500 | 45,000 | 45,000 |
| TOTAL ADMINISTERED EXPENSES | 307,391 | 382,316 | 408,897 | 134,647 | 60,500 | 45,000 | 45,000 |

(a) The Disaster Recovery Funding Arrangements Western Australia are jointly funded by the State and Commonwealth Governments and administered by the Department to assist communities to recover from eligible natural disaster events. The 2024-25 Estimated Actual and the forward estimates reflects reprofiling of existing Ex-Tropical Cyclone Ellie recovery packages and the recognition of savings of \$104 million related to the Fitzroy River Bridge and \$6.4 million related to the Freight Assistance Program.

RURAL FIRE DIVISION

| | 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 |
| Bushfire Centre of Excellence ^(a) | | | | | | | |
| Capital Costs | - | - | - | 250 | - | - | - |
| Operating Costs | 5,145 | 5,928 | 6,385 | 5,831 | 5,858 | 5,862 | 5,983 |
| Bushfire Mitigation Branch ^(b) | 17,113 | 18,111 | 19,771 | 18,349 | 18,759 | 18,922 | 18,421 |
| Bushfire Technical Services | 1,447 | 1,500 | 1,793 | 1,811 | 1,771 | 1,763 | 1,773 |
| Land Use Planning | 697 | 953 | 1,007 | 1,011 | 1,024 | 1,029 | 1,079 |
| Office of Bushfire Risk Management | 1,130 | 1,691 | 1,704 | 1,739 | 1,755 | 1,766 | 1,831 |
| Rural Fire Executive | 802 | 1,423 | 903 | 966 | 973 | 974 | 1,005 |
| TOTAL RURAL FIRE DIVISION | 26,335 | 29,606 | 31,563 | 29,957 | 30,140 | 30,316 | 30,092 |

(a) Bushfire Centre of Excellence expenditure includes operating costs and capital works included in the Asset Investment Program. The 2024-25 Estimated Actual for operating expenditure shows an increase of \$457,000 compared to the 2024-25 Budget due to Commonwealth Government grants for the Strategic Partnership Model Project (\$260,000) and the National Prescribed Burning Network Project Commonwealth Government grant carryover (\$197,000).

(b) Detailed breakdown of expenditure for the Bushfire Mitigation Branch is shown in the table below.

BUSHFIRE MITIGATION BRANCH

| | 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 |
| Local Government | | | | | | | |
| Mitigation Activity Fund | | | | | | | |
| ESL Grants Program ^(a) | 7,109 | 6,835 | 7,349 | 7,794 | 7,982 | 8,068 | 7,113 |
| Royalties for Regions Grants Program ^(b) | 1,316 | 1,289 | 1,289 | 1,289 | 1,289 | 1,289 | - |
| Bushfire Risk Planning Coordinator | | | | | | | |
| Support Program | 986 | 1,423 | 1,423 | 1,440 | 1,458 | 1,474 | 1,474 |
| Department Mitigation Works | | | | | | | |
| Bushfire Awareness Campaign | 1,078 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 |
| State Mitigation Capability ^(c) | | | | | | | |
| Capital Costs | - | - | - | 1,302 | 1,090 | 241 | 241 |
| Operating Costs | - | - | - | 1,360 | 1,823 | 2,068 | 2,140 |
| Grain Harvest - Aerial Fire Suppression | 1,232 | 1,912 | 1,912 | - | - | - | 1,635 |
| Bushfire Risk Management Officers | 2,050 | 2,122 | 2,207 | 2,186 | 2,201 | 2,203 | 2,266 |
| Services provided to Education ^(d) | 349 | - | 477 | 491 | 506 | 521 | 536 |
| Unallocated Crown Land | | | | | | | |
| ESL Contribution | 2,493 | 3,000 | 3,584 | 957 | 880 | 1,528 | 1,486 |
| Planning, Lands and Heritage Contribution | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| TOTAL BUSHFIRE RISK MANAGEMENT | 17,113 | 18,111 | 19,771 | 18,349 | 18,759 | 18,922 | 18,421 |

(a) The 2024-25 Estimated Actual shows an increase of \$514,000 compared to the 2024-25 Budget. The increase is the result of a carryover of expenditure from 2023-24 to 2024-25 (due to program delays relating to a shortage of local government resources).

(b) The Department administers bushfire mitigation activity grant funding on behalf of Planning, Lands and Heritage. The funding for this initiative is provided to Planning, Lands and Heritage from the Royalties for Regions program. This table reflects the allocation of the funding to the Department based on estimates provided by Planning, Lands and Heritage. Phase Two of the program expired in 2023-24 and Phase Three commenced with \$1.3 million per annum allocated to the Department from 2024-25 to 2027-28.

(c) This initiative is funded through appropriations and existing Unallocated Crown Land - ESL Contribution. This is a four year program commencing in 2025-26.

(d) A new Memorandum of Understanding (MOU) between the Department and Education for the provision of bushfire risk services was formalised in June 2024. The new MOU covers a five-year period from 2024-25 through to 2028-29.

Division 29 **Office of the Director of Public Prosecutions**

Part 7 **Community Safety**

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 |
|---|-----------------------------|-----------------------------|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| DELIVERY OF SERVICES | | | | | | | |
| Item 73 Net amount appropriated to deliver services | 51,706 | 58,724 | 60,367 | 65,150 | 65,744 | 67,592 | 70,805 |
| Amount Authorised by Other Statutes | | | | | | | |
| - Salaries and Allowances Act 1975..... | 6,218 | 6,333 | 6,333 | 6,523 | 6,686 | 6,564 | 6,564 |
| Total appropriations provided to deliver services | 57,924 | 65,057 | 66,700 | 71,673 | 72,430 | 74,156 | 77,369 |
| CAPITAL | | | | | | | |
| Item 144 Capital Appropriation | 2,272 | 800 | 871 | 1,677 | 686 | 81 | 289 |
| TOTAL APPROPRIATIONS | 60,196 | 65,857 | 67,571 | 73,350 | 73,116 | 74,237 | 77,658 |
| EXPENSES | | | | | | | |
| Total Cost of Services | 68,702 | 78,507 | 80,387 | 86,243 | 82,161 | 83,000 | 85,300 |
| Net Cost of Services ^(a) | 68,583 | 78,457 | 80,337 | 86,193 | 82,111 | 82,950 | 85,250 |
| CASH ASSETS ^(b)..... | 15,845 | 6,994 | 13,586 | 5,856 | 4,656 | 4,482 | 4,482 |

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Office's Income Statement since presentation of the 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 |
|--|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| Ongoing Initiatives | | | | | |
| Cost, Demand and Operating Pressures..... | 40 | 990 | 1,272 | 1,224 | 1,567 |
| Increased Office Accommodation..... | - | 649 | 670 | 691 | 713 |
| Other | | | | | |
| Public Sector Wages Policy..... | 1,515 | 2,373 | 2,710 | 2,783 | 2,783 |
| State Fleet Updates..... | 88 | 12 | 10 | 12 | 4 |
| Western Australian Public Sector Learning Initiative | - | 30 | 57 | 65 | 63 |

Significant Initiatives

1. The Office continues to respond to sustained increases in indictable prosecution caseloads, evidenced by the increase in committals for trials. Matters involving offences of a sexual nature continue to represent the highest complex caseload numbers. Drivers for this increase include public education campaigns leading to increased reporting of offences. The challenge of recruiting, retaining and growing a workforce of skilled prosecutors remains, as the Office seeks to fairly and justly prosecute these highly complex public interest matters, improve criminal prosecution outcomes, and build confidence in the efficacy of the broader criminal justice system.
2. The Office will maintain focus on the Children's Court Juveniles in Custody initiative to provide meaningful outcomes within the juvenile justice system through effective stakeholder collaboration for key participants in the criminal justice sector.
3. The Office operates a specialised confiscations practice targeting proceeds of crime and asset confiscation as mandated by the *Criminal Property Confiscations Act 2000*. Successful confiscations remove a key motivator of serious and organised crime, being financial gain. The Office continues to exceed its key performance indicators and will focus on continuing to effectively advance an increasing number of confiscation cases (including more complex cases) to advance the administration of justice.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

| Government Goal | Desired Outcome | Services |
|--|--|---|
| Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive. | To deliver an independent, fair and just criminal prosecution service to the community of Western Australia. | 1. Criminal Prosecutions 2. Confiscation of Assets |

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. Criminal Prosecutions..... | 64,638 | 74,207 | 76,087 | 81,743 | 77,661 | 78,500 | 80,800 |
| 2. Confiscation of Assets | 4,064 | 4,300 | 4,300 | 4,500 | 4,500 | 4,500 | 4,500 |
| Total Cost of Services..... | 68,702 | 78,507 | 80,387 | 86,243 | 82,161 | 83,000 | 85,300 |

Outcomes and Key Effectiveness Indicators ^(a)

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Outcome: To deliver an independent, fair and just criminal prosecution service to the community of Western Australia: | | | | | |
| Early advice to Court on charges: Indictment filed within three months of committal | 49.5% | 65% | 46% | 65% | 1 |
| Establishing a case to answer | 99.2% | 98% | 99% | 98% | |
| Convictions after trial | 63.7% | 50% | 63% | 50% | 2 |
| Application for a Declaration of Confiscations filed within four months of the Drug Trafficker Declaration | 35.7% | 20% | 35% | 20% | 3 |

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

Explanation of Significant Movements

(Notes)

1. The 2024-25 Estimated Actual is lower than the 2024-25 Budget due to the increasing number and complexity of cases across the criminal justice system.
2. The 2024-25 Estimated Actual exceeds the 2024-25 Budget reflecting the consistent approach of the Office in assessing and preparing matters prior to trial, including targeted case assessment and effectively preparing and prosecuting trials.
3. The 2024-25 Estimated Actual exceeds the 2024-25 Budget as the Office continues to effectively manage Drug Trafficker Declarations which includes confiscated property, land, and assets. The preparation of applications for confiscation in these matters is a complex process and requires significant liaison with numerous stakeholders throughout the process, including input from multiple participants across the justice system and stakeholders with interests in these seized assets.

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

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|----------|
| Total Cost of Service | \$'000 64,638 | \$'000 74,207 | \$'000 76,087 | \$'000 81,743 | |
| Less Income | 119 | 50 | 50 | 50 | |
| Net Cost of Service | 64,519 | 74,157 | 76,037 | 81,693 | |
| Employees (Full-Time Equivalents) | 336 | 382 | 348 | 384 | 1 |
| Efficiency Indicator | | | | | |
| Cost per prosecution | \$20,507 | \$23,190 | \$21,019 | \$22,184 | 2 |

Explanation of Significant Movements

(Notes)

1. The increase from the 2024-25 Estimated Actual to the 2025-26 Budget Target reflects the Office responding to increased and sustained caseloads for high public interest matters, implementing legislative reform, addressing priority areas within the criminal justice sector and meeting increased cost and demand pressures.

The reduction from the 2024-25 Budget to 2024-25 Estimated Actual is due to challenges associated with recruiting and retaining skilled and experienced public prosecutors and paralegals.

2. The 2024-25 Estimated Actual is lower than the 2024-25 Budget due to increases in new indictable cases relative to the Total Cost of Service.

The 2025-26 Budget Target is anticipated to increase as the Office continues to manage caseloads that have increased in complexity and growth in the volume of digital evidence, resulting in increased prosecution workload and associated costs required to securely manage and store this sensitive material.

2. Confiscation of Assets

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service | \$'000 4,064 | \$'000 4,300 | \$'000 4,300 | \$'000 4,500 | 1 |
| Less Income | nil | nil | nil | nil | |
| Net Cost of Service | 4,064 | 4,300 | 4,300 | 4,500 | |
| Employees (Full-Time Equivalents) | 20 | 24 | 24 | 24 | |
| Efficiency Indicator | | | | | |
| Ratio of cost to return ^(a) | 20.6% | 21.5% | 17.2% | 25% | 2 |

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

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target relative to the 2024-25 Estimated Actual has increased to meet increased civil litigation demands in superior courts in respect of complex asset confiscation cases.
2. The 2024-25 Estimated Actual is lower than the 2024-25 Budget due to expected confiscation collections being higher than initial estimates.

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 |
|---|-----------------------------------|--|---|-------------------------------------|------------------------------|------------------------------|------------------------------|
| WORKS IN PROGRESS | | | | | | | |
| Accommodation Fit-Out..... | 4,344 | 1,617 | 1,617 | 2,727 | - | - | - |
| Digital Transformation and Change Management - Digital Transformation and Service Enhancement..... | 1,292 | 503 | - | 500 | 289 | - | - |
| Equipment Replacement | | | | | | | |
| Desktop Devices..... | 3,138 | 1,738 | 416 | 350 | 350 | 350 | 350 |
| Furniture and Fittings, Portable and Attractive Items, including Dictation and Transcript Equipment..... | 437 | 93 | 56 | 72 | 100 | 72 | 100 |
| Print and Photocopy Services..... | 665 | 261 | 96 | 102 | 100 | 102 | 100 |
| Prosecution Services - Video Recording and Conferencing | 800 | 300 | 300 | 100 | 400 | - | - |
| Strategic Asset Portfolio | 8,615 | 188 | 80 | 5,041 | 3,186 | 100 | 100 |
| Total Cost of Asset Investment Program | 19,291 | 4,700 | 2,565 | 8,892 | 4,425 | 624 | 650 |
| FUNDED BY | | | | | | | |
| Capital Appropriation..... | | | 711 | 1,507 | 511 | 11 | - |
| Holding Account | | | 539 | 539 | 539 | 539 | 539 |
| Internal Funds and Balances..... | | | 1,315 | 3,846 | 1,200 | 74 | 111 |
| Major Treasurer's Special Purpose Account(s) Digital Capability Fund..... | | | - | 3,000 | 2,175 | - | - |
| Total Funding..... | | | 2,565 | 8,892 | 4,425 | 624 | 650 |

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services for the 2024-25 Estimated Actual is higher than the 2024-25 Budget as the Office responded to unavoidable and sustained service demand pressures to meet criminal prosecution caseloads, including high public interest matters. The Total Cost of Services for the 2025-26 Budget Year is expected to increase by \$5.8 million compared to the 2024-25 Estimated Actual, as the Office increases its prosecution workforce, associated accommodation needs and core operating platforms. This increase will assist in addressing the growth in service demand, legislative reform and complexities associated with delivery of criminal prosecution activities.

Income

2. The increase in Total Income from Government from the 2024-25 Budget to the 2024-25 Estimated Actual and the 2025-26 Budget Year results from increased service appropriation to address cost and demand pressures to effectively manage sexual offence prosecution caseloads, sustained indictable prosecution caseloads, legislative reform and improve outcomes within the juvenile justice system.

Statement of Financial Position

3. Total current assets for the 2024-25 Estimated Actual exceed the 2024-25 Budget as cash assets are provisioned for the Office's Asset Investment Program. The total non-current assets for the 2025-26 Budget Year exceed the 2024-25 Estimated Actual, largely due to a \$4.9 million carryover in intangibles, as the Office progresses the program of works within the Asset Investment Program. There is a corresponding increase of \$7.1 million over this period in the Office's contributed equity which substantially funds the Asset Investment Program and accommodation fit-out.

INCOME STATEMENT ^(a)
(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 | | | |
| COST OF SERVICES | | | | | | | |
| Expenses | | | | | | | |
| Employee benefits ^(b) | 50,865 | 61,801 | 64,930 | 67,031 | 63,002 | 65,273 | 66,648 |
| Supplies and services | 7,161 | 6,612 | 4,674 | 8,203 | 8,261 | 6,776 | 7,677 |
| Accommodation | 6,237 | 5,626 | 6,227 | 6,257 | 6,135 | 6,169 | 6,191 |
| Depreciation and amortisation | 644 | 1,165 | 1,238 | 1,242 | 1,244 | 1,244 | 1,244 |
| Finance and interest costs | 31 | 20 | 35 | 32 | 30 | 36 | 28 |
| Other expenses | 3,764 | 3,283 | 3,283 | 3,478 | 3,489 | 3,502 | 3,512 |
| TOTAL COST OF SERVICES | 68,702 | 78,507 | 80,387 | 86,243 | 82,161 | 83,000 | 85,300 |
| Income | | | | | | | |
| Other revenue | 119 | 50 | 50 | 50 | 50 | 50 | 50 |
| Total Income | 119 | 50 | 50 | 50 | 50 | 50 | 50 |
| NET COST OF SERVICES | 68,583 | 78,457 | 80,337 | 86,193 | 82,111 | 82,950 | 85,250 |
| INCOME FROM GOVERNMENT | | | | | | | |
| Service appropriations | 57,924 | 65,057 | 66,700 | 71,673 | 72,430 | 74,156 | 77,369 |
| Resources received free of charge | 363 | 793 | 793 | 793 | 793 | 793 | 793 |
| Major Treasurer's Special Purpose Account(s) | | | | | | | |
| National Redress Scheme | 327 | 511 | 511 | 527 | - | - | - |
| Other revenues | 8,807 | 6,876 | 9,183 | 6,889 | 6,889 | 6,889 | 6,889 |
| TOTAL INCOME FROM GOVERNMENT | 67,421 | 73,237 | 77,187 | 79,882 | 80,112 | 81,838 | 85,051 |
| SURPLUS/(DEFICIENCY) FOR THE PERIOD | (1,162) | (5,220) | (3,150) | (6,311) | (1,999) | (1,112) | (199) |

(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 356, 372 and 408 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(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 |
| CURRENT ASSETS | | | | | | | |
| Cash assets..... | 7,111 | 2,239 | 6,034 | 3,971 | 3,971 | 3,797 | 3,797 |
| Restricted cash..... | 7,340 | 2,256 | 6,158 | 1,885 | 685 | 685 | 685 |
| Holding Account receivables | 439 | 558 | 439 | 439 | 439 | 439 | 439 |
| Receivables..... | 2,737 | 5,545 | 2,737 | 2,737 | 2,737 | 2,737 | 2,737 |
| Other..... | 1,532 | 1,513 | 1,532 | 1,532 | 1,532 | 1,532 | 1,532 |
| Total current assets..... | 19,159 | 12,111 | 16,900 | 10,564 | 9,364 | 9,190 | 9,190 |
| NON-CURRENT ASSETS | | | | | | | |
| Holding Account receivables | 8,155 | 8,662 | 8,854 | 9,557 | 10,262 | 10,768 | 11,274 |
| Property, plant and equipment..... | 2,579 | 5,391 | 4,027 | 6,839 | 7,209 | 7,121 | 6,993 |
| Receivables | 1,266 | - | 1,266 | 1,266 | 1,266 | 1,266 | 1,266 |
| Intangibles | 115 | 8,194 | 116 | 5,033 | 8,073 | 7,738 | 7,403 |
| Restricted cash ^(b) | 1,394 | 2,499 | 1,394 | - | - | - | - |
| Other..... | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| Total non-current assets..... | 13,532 | 24,769 | 15,680 | 22,718 | 26,833 | 26,916 | 26,959 |
| TOTAL ASSETS | 32,691 | 36,880 | 32,580 | 33,282 | 36,197 | 36,106 | 36,149 |
| CURRENT LIABILITIES | | | | | | | |
| Employee provisions..... | 10,350 | 8,733 | 11,693 | 11,693 | 11,693 | 11,693 | 11,693 |
| Payables..... | 648 | 2,874 | 648 | 648 | 648 | 648 | 648 |
| Borrowings and leases | 144 | 169 | 179 | 167 | 158 | 193 | 162 |
| Other..... | 518 | 388 | 518 | 518 | 518 | 518 | 518 |
| Total current liabilities..... | 11,660 | 12,164 | 13,038 | 13,026 | 13,017 | 13,052 | 13,021 |
| NON-CURRENT LIABILITIES | | | | | | | |
| Employee provisions..... | 3,018 | 2,433 | 3,458 | 3,458 | 3,458 | 3,458 | 3,458 |
| Borrowings and leases | 348 | 339 | 284 | 205 | 268 | 260 | 244 |
| Total non-current liabilities..... | 3,366 | 2,772 | 3,742 | 3,663 | 3,726 | 3,718 | 3,702 |
| TOTAL LIABILITIES | 15,026 | 14,936 | 16,780 | 16,689 | 16,743 | 16,770 | 16,723 |
| EQUITY | | | | | | | |
| Contributed equity..... | 14,565 | 22,707 | 15,859 | 22,963 | 27,823 | 28,817 | 29,106 |
| Accumulated surplus/(deficit)..... | 3,100 | (750) | (50) | (6,361) | (8,360) | (9,472) | (9,671) |
| Reserves | - | (13) | (9) | (9) | (9) | (9) | (9) |
| Total equity | 17,665 | 21,944 | 15,800 | 16,593 | 19,454 | 19,336 | 19,426 |
| TOTAL LIABILITIES AND EQUITY | 32,691 | 36,880 | 32,580 | 33,282 | 36,197 | 36,106 | 36,149 |

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

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

STATEMENT OF CASHFLOWS ^(a)
(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 |
| CASHFLOWS FROM GOVERNMENT | | | | | | | |
| Service appropriations | 57,103 | 63,892 | 65,462 | 70,431 | 71,186 | 73,111 | 76,324 |
| Capital appropriation..... | 2,272 | 800 | 871 | 1,677 | 686 | 81 | 289 |
| Holding Account drawdowns | 439 | 539 | 539 | 539 | 539 | 539 | 539 |
| Major Treasurer's Special Purpose Account(s) | | | | | | | |
| Digital Capability Fund | 2,520 | 7,342 | 423 | 5,427 | 4,174 | 913 | - |
| National Redress Scheme | 327 | 511 | 511 | 527 | - | - | - |
| Other..... | 11,447 | 6,876 | 9,183 | 6,889 | 6,889 | 6,889 | 6,889 |
| Net cash provided by Government | 74,108 | 79,960 | 76,989 | 85,490 | 83,474 | 81,533 | 84,041 |
| CASHFLOWS FROM OPERATING ACTIVITIES | | | | | | | |
| Payments | | | | | | | |
| Employee benefits | (48,625) | (61,801) | (63,147) | (67,031) | (63,002) | (65,273) | (66,648) |
| Supplies and services | (7,630) | (5,321) | (3,383) | (6,912) | (6,970) | (5,485) | (6,386) |
| Accommodation..... | (6,237) | (5,544) | (6,145) | (6,175) | (6,053) | (6,087) | (5,396) |
| GST payments..... | (1,806) | (840) | (840) | (840) | (840) | (840) | (840) |
| Finance and interest costs..... | (31) | (20) | (35) | (32) | (30) | (36) | (28) |
| Other payments | (3,870) | (3,857) | (3,857) | (4,052) | (4,063) | (4,076) | (4,799) |
| Receipts ^(b) | | | | | | | |
| GST receipts..... | 1,432 | 834 | 834 | 834 | 834 | 834 | 834 |
| Other receipts | 119 | 50 | 50 | 50 | 50 | 50 | 50 |
| Net cash from operating activities | (66,648) | (76,499) | (76,523) | (84,158) | (80,074) | (80,913) | (83,213) |
| CASHFLOWS FROM INVESTING ACTIVITIES | | | | | | | |
| Purchase of non-current assets | (1,431) | (8,935) | (2,565) | (8,892) | (4,425) | (624) | (650) |
| Net cash from investing activities | (1,431) | (8,935) | (2,565) | (8,892) | (4,425) | (624) | (650) |
| CASHFLOWS FROM FINANCING ACTIVITIES | | | | | | | |
| Repayment of borrowings and leases..... | (357) | (89) | (160) | (170) | (175) | (170) | (178) |
| Other payments | (226) | - | - | - | - | - | - |
| Net cash from financing activities | (583) | (89) | (160) | (170) | (175) | (170) | (178) |
| NET INCREASE/(DECREASE) IN CASH HELD..... | 5,446 | (5,563) | (2,259) | (7,730) | (1,200) | (174) | - |
| Cash assets at the beginning of the reporting period | 10,399 | 12,557 | 15,845 | 13,586 | 5,856 | 4,656 | 4,482 |
| Cash assets at the end of the reporting period | 15,845 | 6,994 | 13,586 | 5,856 | 4,656 | 4,482 | 4,482 |

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

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

NET APPROPRIATION DETERMINATION ^(a)

| | 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 |
|---|-----------------------------|-----------------------------|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| Grants and Subsidies | | | | | | | |
| Contribution from the Confiscation Proceeds Account..... | 11,447 | 6,876 | 9,183 | 6,889 | 6,889 | 6,889 | 6,889 |
| GST Receipts | | | | | | | |
| GST Input Credits..... | 1,422 | 832 | 832 | 832 | 832 | 832 | 832 |
| GST Receipts on Sales | 10 | 2 | 2 | 2 | 2 | 2 | 2 |
| Other Receipts | | | | | | | |
| Employee Contributions to Employee Vehicle Scheme..... | 100 | 50 | 50 | 50 | 50 | 50 | 50 |
| Other Receipts..... | 19 | - | - | - | - | - | - |
| TOTAL | 12,998 | 7,760 | 10,067 | 7,773 | 7,773 | 7,773 | 7,773 |

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

Division 30 **Corruption and Crime Commission**

Part 7 **Community Safety**

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 |
|--|-----------------------------|-----------------------------|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| DELIVERY OF SERVICES | | | | | | | |
| Item 74 Net amount appropriated to deliver services | 31,724 | 33,169 | 34,329 | 33,581 | 34,507 | 35,252 | 35,956 |
| Amount Authorised by Other Statutes - Corruption, Crime and Misconduct Act 2003 | 557 | 673 | 1,138 | 1,216 | 1,249 | 1,281 | 1,313 |
| Total appropriations provided to deliver services | 32,281 | 33,842 | 35,467 | 34,797 | 35,756 | 36,533 | 37,269 |
| CAPITAL | | | | | | | |
| Item 145 Capital Appropriation | 241 | 243 | 243 | 251 | 255 | 255 | 255 |
| TOTAL APPROPRIATIONS | 32,522 | 34,085 | 35,710 | 35,048 | 36,011 | 36,788 | 37,524 |
| EXPENSES | | | | | | | |
| Total Cost of Services | 30,302 | 34,227 | 35,852 | 35,207 | 36,270 | 36,918 | 37,654 |
| Net Cost of Services ^(a) | 30,189 | 34,017 | 35,642 | 34,997 | 36,060 | 36,708 | 37,444 |
| CASH ASSETS ^(b) | 14,445 | 14,190 | 14,445 | 14,445 | 14,445 | 14,445 | 14,445 |

(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 |
|--|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| Appointment of Deputy Commissioner | 465 | 521 | 537 | 553 | 570 |
| Public Sector Wages Policy | 590 | 921 | 1,173 | 1,202 | 1,202 |
| Software-as-a-Service Subscription | 570 | - | - | - | - |

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary ^(a)

| 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. Assessing Allegations and Overseeing WA Government Sector Action into Allegations of Serious Misconduct ^(b) | 6,388 | 6,941 | 7,270 | 7,965 | 8,206 | 8,352 | 8,519 |
| 2. Investigating Allegations of Serious Misconduct | 16,023 | 18,281 | 19,151 | 16,734 | 17,239 | 17,547 | 17,897 |
| 3. Investigating Unexplained Wealth Referrals... | 7,891 | 9,005 | 9,431 | 10,508 | 10,825 | 11,019 | 11,238 |
| Total Cost of Services | 30,302 | 34,227 | 35,852 | 35,207 | 36,270 | 36,918 | 37,654 |

(a) The Commission's Outcome Based Management (OBM) framework was amended effective from the 2025-26 Budget.

(b) The Commission's OBM framework was amended to include the oversight function as part of Service 1, which has increased in recent years and constitutes around 34% of the effort to deliver Service 1 from the 2025-26 Budget onwards.

Outcomes and Key Effectiveness Indicators ^(a)

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Outcome: The integrity of the Public Sector continuously improves, and the incidence of serious misconduct is reduced: | | | | | |
| Percentage of outcome reports received within 12 months of commission referral for action ^(b) | n.a. | n.a. | n.a. | 80% | |
| Percentage of Commission recommendations accepted by agencies within six months ^(b) | n.a. | n.a. | n.a. | 80% | |
| Number of serious misconduct investigations | 45 | 50 | 45 | 45 | |
| Number of reports produced ^(c) | 23 | 45 | 45 | 45 | |
| Outcome: The financial incentive for criminal activity is removed and harm to the community is reduced: | | | | | |
| Number of initial and full unexplained wealth investigations ^(d) | 10 | 10 | 10 | 30 | 1 |

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

(b) The Commission's OBM framework was amended, effective from the 2025-26 Budget. Prior year information for new key effectiveness indicators is therefore not available.

(c) The measurement of the number of reports published was amended to include the number of reports produced. This change allows the Commission to recognise and measure reports that are sent to agencies but not tabled in Parliament from the 2025-26 Budget.

(d) The measurement of the number of full unexplained wealth investigations was amended to now include initial unexplained wealth investigations. This change allows the Commission to recognise and measure the entire investigative effort within the unexplained wealth function from the 2025-26 Budget.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is higher than the preceding years due to changes to the Commission's OBM framework, which will now include initial unexplained wealth investigations as part of the 2025-26 Budget Target.

Services and Key Efficiency Indicators

1. Assessing Allegations and Overseeing WA Government Sector Action into Allegations of Serious Misconduct

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service | \$'000 6,388 | \$'000 6,941 | \$'000 7,270 | \$'000 7,965 | 1 |
| Less Income | nil | nil | nil | nil | |
| Net Cost of Service | 6,388 | 6,941 | 7,270 | 7,965 | |
| Employees (Full-Time Equivalents) | 29 | 29 | 29 | 34 | |
| Efficiency Indicators | | | | | |
| Average number of days to assess an allegation ^(a) | n.a. | n.a. | n.a. | 42 | |
| Average number of days to evaluate an agency outcome report following a Commission referral for action ^(a) | n.a. | n.a. | n.a. | 60 | |
| Average number of days to review an agency action in response to a Commission referral for action or a commission recommendation ^(a) | n.a. | n.a. | n.a. | 270 | |
| Average cost of an assessment | \$1,998 | \$2,313 | \$2,423 | \$1,750 | 2 |
| Average cost of an oversight action ^(b) | n.a. | n.a. | n.a. | \$4,425 | |

(a) The Commission's OBM framework was amended, effective from the 2025-26 Budget. Prior year information for new key efficiency indicators is therefore not available.

(b) The service costing model was amended to reflect the Commission's work in performing its oversight function, effective from the 2025-26 Budget. Prior year information for this indicator is therefore not available.

Explanation of Significant Movements

(Notes)

1. Total Cost of Service for the 2025-26 Budget Target reflects changes to the service costing model following an amendment to the Commission's OBM framework effective from the 2025-26 Budget Year. This service will include the costs of its oversight function, which has increased in recent years.
2. The 2025-26 Budget Target reflects the new service costing model which includes the cost of the assessments team rather than the broader work area of the entire Assessments and Oversight Directorate which was used in prior years.

2. Investigating Allegations of Serious Misconduct

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service | \$'000 16,023 | \$'000 18,281 | \$'000 19,151 | \$'000 16,734 | 1 |
| Less Income | 113 | 210 | 210 | 210 | |
| Net Cost of Service | 15,910 | 18,071 | 18,941 | 16,524 | |
| Employees (Full-Time Equivalents) | 77 | 77 | 77 | 72 | |
| Efficiency Indicators | | | | | |
| Percentage of serious misconduct investigations completed within 12 months | 65% | 80% | 70% | 70% | 2 |
| Cost per day to deliver serious misconduct investigative services ^(a) | n.a. | n.a. | n.a. | \$1,500 | |

(a) The Commission's OBM framework was amended, effective from the 2025-26 Budget. Prior year information for this new efficiency indicator is therefore not available.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is lower than previous years due to changes to the service costing model, reflecting revised resources effective from the 2025-26 Budget.
2. The 2025-26 Budget Target is lower relative to the 2024-25 Budget to recognise the added complexity in investigations over recent years.

3. Investigating Unexplained Wealth Referrals

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service | \$'000 7,891 | \$'000 9,005 | \$'000 9,431 | \$'000 10,508 | 1 |
| Less Income | nil | nil | nil | nil | |
| Net Cost of Service | 7,891 | 9,005 | 9,431 | 10,508 | |
| Employees (Full-Time Equivalents) | 38 | 38 | 38 | 45 | |
| Efficiency Indicators | | | | | |
| Percentage of full unexplained wealth investigations in which <i>Criminal Property Confiscation Act 2000</i> proceedings have been initiated or a decision to discontinue has been made within 12 months | 100% | 80% | 80% | 80% | |
| Cost per day to deliver unexplained wealth investigative services ^(a) | n.a. | n.a. | n.a. | \$1,500 | |

(a) The Commission's OBM framework was amended effective from the 2025-26 Budget. Prior year information for this new efficiency indicator is therefore not available.

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget Target is higher than previous years due to changes to the service costing model, reflecting updated effort and resources effective from the 2025-26 Budget.

Asset Investment Program

1. The Commission's Asset Investment Program provides for the replacement of business systems and equipment over the forward estimates period.

| | 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 |
|--|-----------------------------------|--|---|-------------------------------------|------------------------------|------------------------------|------------------------------|
| COMPLETED WORKS | | | | | | | |
| Office and Security Equipment - 2024-25 Program | 120 | 120 | 120 | - | - | - | - |
| Operations Support Equipment - 2024-25 Program | 470 | 470 | 470 | - | - | - | - |
| Technology and Business Support Systems - 2024-25 Program | 140 | 140 | 140 | - | - | - | - |
| NEW WORKS | | | | | | | |
| Office and Security Equipment | | | | | | | |
| 2025-26 Program | 20 | - | - | 20 | - | - | - |
| 2026-27 Program | 80 | - | - | - | 80 | - | - |
| 2027-28 Program | 80 | - | - | - | - | 80 | - |
| 2028-29 Program | 405 | - | - | - | - | - | 405 |
| Operations Support Equipment | | | | | | | |
| 2025-26 Program | 765 | - | - | 765 | - | - | - |
| 2026-27 Program | 1,095 | - | - | - | 1,095 | - | - |
| 2027-28 Program | 1,095 | - | - | - | - | 1,095 | - |
| 2028-29 Program | 550 | - | - | - | - | - | 550 |
| Technology and Business Support Systems | | | | | | | |
| 2025-26 Program | 515 | - | - | 515 | - | - | - |
| 2026-27 Program | 125 | - | - | - | 125 | - | - |
| 2027-28 Program | 125 | - | - | - | - | 125 | - |
| 2028-29 Program | 345 | - | - | - | - | - | 345 |
| Total Cost of Asset Investment Program | 5,930 | 730 | 730 | 1,300 | 1,300 | 1,300 | 1,300 |
| FUNDED BY | | | | | | | |
| Holding Account | | | 730 | 1,300 | 1,300 | 1,300 | 1,300 |
| Total Funding | | | 730 | 1,300 | 1,300 | 1,300 | 1,300 |

Financial Statements

Income Statement

Expenses

1. Supplies and services expenditure is estimated to decrease in the 2025-26 Budget Year relative to the 2024-25 Estimated Actual, mainly reflecting the recognition of a software-as-a-service subscription model (\$570,000) and the 2024-25 Streamlined Budget Process Incentive Funding (\$800,000).

Statement of Cashflows

2. Supplies and services is estimated to decrease in the 2025-26 Budget Year relative to the 2024-25 Estimated Actual, mainly reflecting the recognition of a software-as-a-service subscription model (\$570,000) and the 2024-25 Streamlined Budget Process Incentive Funding (\$800,000).

INCOME STATEMENT ^(a)
(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 | | | |
| COST OF SERVICES | | | | | | | |
| Expenses | | | | | | | |
| Employee benefits ^(b) | 20,494 | 23,211 | 24,266 | 25,320 | 26,166 | 26,801 | 27,451 |
| Supplies and services | 5,082 | 5,908 | 6,478 | 4,921 | 5,136 | 5,078 | 5,164 |
| Accommodation | 2,558 | 2,551 | 2,551 | 2,589 | 2,628 | 2,667 | 2,667 |
| Depreciation and amortisation | 1,501 | 1,602 | 1,602 | 1,427 | 1,431 | 1,442 | 1,442 |
| Finance and interest costs | 29 | 44 | 44 | 33 | 25 | 31 | 31 |
| Other expenses | 638 | 911 | 911 | 917 | 884 | 899 | 899 |
| TOTAL COST OF SERVICES | 30,302 | 34,227 | 35,852 | 35,207 | 36,270 | 36,918 | 37,654 |
| Income | | | | | | | |
| Other revenue | 113 | 210 | 210 | 210 | 210 | 210 | 210 |
| Total Income | 113 | 210 | 210 | 210 | 210 | 210 | 210 |
| NET COST OF SERVICES | 30,189 | 34,017 | 35,642 | 34,997 | 36,060 | 36,708 | 37,444 |
| INCOME FROM GOVERNMENT | | | | | | | |
| Service appropriations | 32,281 | 33,842 | 35,467 | 34,797 | 35,756 | 36,533 | 37,269 |
| Resources received free of charge | 15 | 175 | 175 | 175 | 175 | 175 | 175 |
| Other revenues | 270 | - | - | 25 | 129 | - | - |
| TOTAL INCOME FROM GOVERNMENT | 32,566 | 34,017 | 35,642 | 34,997 | 36,060 | 36,708 | 37,444 |
| SURPLUS/(DEFICIENCY) FOR THE PERIOD | 2,377 | - | - | - | - | - | - |

(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, 144 and 151 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(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 |
| CURRENT ASSETS | | | | | | | |
| Cash assets..... | 14,445 | 13,526 | 14,380 | 14,315 | 14,250 | 14,185 | 14,120 |
| Holding Account receivables | 730 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 |
| Receivables | 605 | 322 | 605 | 605 | 605 | 605 | 605 |
| Other..... | 1,668 | 1,050 | 1,667 | 1,658 | 1,640 | 1,622 | 1,622 |
| Total current assets..... | 17,448 | 16,198 | 17,952 | 17,878 | 17,795 | 17,712 | 17,647 |
| NON-CURRENT ASSETS | | | | | | | |
| Holding Account receivables | 16,898 | 16,632 | 17,200 | 17,327 | 17,458 | 17,600 | 17,742 |
| Property, plant and equipment..... | 3,843 | 3,626 | 2,928 | 2,880 | 3,502 | 3,594 | 3,452 |
| Receivables | 738 | 150 | 738 | 738 | 738 | 738 | 738 |
| Intangibles | 683 | 777 | 743 | 683 | 523 | 413 | 413 |
| Restricted cash ^(b) | - | 664 | 65 | 130 | 195 | 260 | 325 |
| Total non-current assets..... | 22,162 | 21,849 | 21,674 | 21,758 | 22,416 | 22,605 | 22,670 |
| TOTAL ASSETS | 39,610 | 38,047 | 39,626 | 39,636 | 40,211 | 40,317 | 40,317 |
| CURRENT LIABILITIES | | | | | | | |
| Employee provisions..... | 4,264 | 4,145 | 4,264 | 4,264 | 4,264 | 4,264 | 4,264 |
| Payables | 351 | 856 | 351 | 351 | 351 | 351 | 351 |
| Borrowings and leases | 227 | 279 | 241 | 245 | 233 | 243 | 243 |
| Other..... | 49 | 117 | 49 | 49 | 49 | 49 | 49 |
| Total current liabilities..... | 4,891 | 5,397 | 4,905 | 4,909 | 4,897 | 4,907 | 4,907 |
| NON-CURRENT LIABILITIES | | | | | | | |
| Employee provisions..... | 859 | 928 | 859 | 859 | 859 | 859 | 859 |
| Borrowings and leases | 625 | 405 | 384 | 139 | 471 | 312 | 57 |
| Total non-current liabilities..... | 1,484 | 1,333 | 1,243 | 998 | 1,330 | 1,171 | 916 |
| TOTAL LIABILITIES | 6,375 | 6,730 | 6,148 | 5,907 | 6,227 | 6,078 | 5,823 |
| EQUITY | | | | | | | |
| Contributed equity..... | 14,855 | 15,099 | 15,098 | 15,349 | 15,604 | 15,859 | 16,114 |
| Accumulated surplus/(deficit)..... | 18,380 | 16,218 | 18,380 | 18,380 | 18,380 | 18,380 | 18,380 |
| Total equity | 33,235 | 31,317 | 33,478 | 33,729 | 33,984 | 34,239 | 34,494 |
| TOTAL LIABILITIES AND EQUITY | 39,610 | 38,047 | 39,626 | 39,636 | 40,211 | 40,317 | 40,317 |

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

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

STATEMENT OF CASHFLOWS ^(a)
(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 |
| CASHFLOWS FROM GOVERNMENT | | | | | | | |
| Service appropriations | 30,741 | 32,240 | 33,865 | 33,370 | 34,325 | 35,091 | 35,827 |
| Capital appropriation..... | 241 | 243 | 243 | 251 | 255 | 255 | 255 |
| Holding Account drawdowns | 1,300 | 1,300 | 730 | 1,300 | 1,300 | 1,300 | 1,300 |
| Other..... | - | - | - | 25 | 129 | - | - |
| Net cash provided by Government | 32,282 | 33,783 | 34,838 | 34,946 | 36,009 | 36,646 | 37,382 |
| CASHFLOWS FROM OPERATING ACTIVITIES | | | | | | | |
| Payments | | | | | | | |
| Employee benefits | (20,445) | (23,151) | (24,206) | (25,260) | (26,106) | (26,741) | (27,391) |
| Supplies and services | (6,219) | (5,946) | (6,516) | (4,951) | (5,165) | (5,107) | (5,193) |
| Accommodation | (2,545) | (2,551) | (2,551) | (2,589) | (2,628) | (2,667) | (2,667) |
| GST payments | (1,169) | (1,018) | (1,018) | (922) | (935) | (948) | (957) |
| Finance and interest costs | (29) | (44) | (44) | (33) | (25) | (31) | (31) |
| Other payments | (632) | (761) | (761) | (767) | (734) | (749) | (749) |
| Receipts | | | | | | | |
| GST receipts | 1,114 | 1,022 | 1,022 | 926 | 947 | 960 | 969 |
| Other receipts | 124 | 210 | 210 | 210 | 210 | 210 | 210 |
| Net cash from operating activities | (29,801) | (32,239) | (33,864) | (33,386) | (34,436) | (35,073) | (35,809) |
| CASHFLOWS FROM INVESTING ACTIVITIES | | | | | | | |
| Purchase of non-current assets | (1,411) | (1,300) | (730) | (1,300) | (1,300) | (1,300) | (1,300) |
| Proceeds from sale of non-current assets | 6 | - | - | - | - | - | - |
| Net cash from investing activities | (1,405) | (1,300) | (730) | (1,300) | (1,300) | (1,300) | (1,300) |
| CASHFLOWS FROM FINANCING ACTIVITIES | | | | | | | |
| Repayment of borrowings and leases | (240) | (244) | (244) | (260) | (273) | (273) | (273) |
| Other payments | (47) | - | - | - | - | - | - |
| Net cash from financing activities | (287) | (244) | (244) | (260) | (273) | (273) | (273) |
| NET INCREASE/(DECREASE) IN CASH HELD | 789 | - | - | - | - | - | - |
| Cash assets at the beginning of the reporting period | 14,190 | 14,190 | 14,445 | 14,445 | 14,445 | 14,445 | 14,445 |
| Net cash transferred to/from other agencies | (534) | - | - | - | - | - | - |
| Cash assets at the end of the reporting period | 14,445 | 14,190 | 14,445 | 14,445 | 14,445 | 14,445 | 14,445 |

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

Division 31 **Chemistry Centre (WA)**

Part 7 Community Safety

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 |
|---|-----------------------------|-----------------------------|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| DELIVERY OF SERVICES | | | | | | | |
| Item 75 Net amount appropriated to deliver services | 9,356 | 9,381 | 9,219 | 11,738 | 11,655 | 12,203 | 12,772 |
| Amount Authorised by Other Statutes | | | | | | | |
| - Salaries and Allowances Act 1975..... | 254 | 269 | 269 | 278 | 284 | 292 | 292 |
| Total appropriations provided to deliver services | 9,610 | 9,650 | 9,488 | 12,016 | 11,939 | 12,495 | 13,064 |
| CAPITAL | | | | | | | |
| Item 146 Capital Appropriation | 2,680 | 4,179 | 3,495 | 7,217 | 2,500 | 2,500 | 2,500 |
| TOTAL APPROPRIATIONS | 12,290 | 13,829 | 12,983 | 19,233 | 14,439 | 14,995 | 15,564 |
| EXPENSES | | | | | | | |
| Total Cost of Services | 34,260 | 36,964 | 38,716 | 40,634 | 39,285 | 40,055 | 40,801 |
| Net Cost of Services ^(a) | 28,053 | 30,331 | 31,680 | 33,277 | 31,588 | 32,086 | 32,589 |
| CASH ASSETS ^(b) | 10,279 | 8,669 | 9,705 | 9,136 | 10,640 | 12,452 | 14,760 |

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Centre's Income Statement since presentation of the 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 |
|---|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| Additional Laboratory Instrumentation | 30 | 100 | 100 | 100 | 100 |
| Increased Operating Expenses | 905 | 1,360 | 1,053 | 1,423 | 1,671 |
| Public Sector Wages Policy | 538 | 824 | 1,052 | 1,077 | 1,077 |

Significant Initiatives

1. Additional laboratory instrumentation has been purchased, with the cost met from fees-for-service revenue, to meet growing service demand. This will enable the laboratory to enhance its capacity and efficiency, ensuring timely and accurate results across a wide range of testing and analysis.
2. In addition to meeting growing service demand from the Office of the State Coroner, Western Australia Police Force and other government agencies, the Centre has been actively expanding and diversifying its capability, successfully attracting clients from new commercial sectors, such as medicinal cannabis analysis.
3. The Centre continues to support industries aiming to recycle and reuse reclaimable materials produced through other production processes, such as delithiated beta spodumene (a by-product of lithium processing extraction). Verification and monitoring of the environmental impact of these materials has the potential to create new revenue streams and reduce emissions across a range of emerging industries, including critical minerals. This strategic initiative is expected to foster business growth in these new areas while continuing to serve clients from the established resource sectors.

Statement of Corporate Intent

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

| Expense | 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. Research and Innovation..... | 3,545 | 4,630 | 4,577 | 5,599 | 3,352 | 3,451 | 3,503 |
| 2. Commercial and Scientific Information and Advice..... | 29,085 | 30,375 | 32,427 | 33,254 | 34,107 | 34,733 | 35,399 |
| 3. Emergency Response Management | 1,630 | 1,959 | 1,712 | 1,781 | 1,826 | 1,871 | 1,899 |
| Total Cost of Services..... | 34,260 | 36,964 | 38,716 | 40,634 | 39,285 | 40,055 | 40,801 |

Outcomes and Key Effectiveness Indicators ^(a)

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Outcome: Quality research and innovation: | | | | | |
| Contribution to scientific forums | 71 | 70 | 70 | 70 | |
| Outcome: Quality scientific advice: | | | | | |
| Proficiency rating for the accredited services | 98% | 95% | 95% | 95% | |
| Outcome: Quality emergency response: | | | | | |
| Average mobilisation time for emergency response incidents..... | 17 minutes | 20 minutes | 20 minutes | 20 minutes | |
| Availability of emergency response workforce to meet agreed inter-agency requirements..... | 100% | 100% | 100% | 100% | |

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

Services and Key Efficiency Indicators**1. Research and Innovation**

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| | \$'000 | \$'000 | \$'000 | \$'000 | |
| Total Cost of Service | 3,545 | 4,630 | 4,577 | 5,599 | 1 |
| Less Income | 843 | 1,199 | 1,061 | 1,098 | |
| Net Cost of Service | 2,702 | 3,431 | 3,516 | 4,501 | |
| Employees (Full-Time Equivalents) | 8 | 12 | 9 | 10 | |
| Efficiency Indicator | | | | | |
| Publications per research and innovation full-time equivalent..... | 3.4 | 3.2 | 3.2 | 3.2 | |

Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Actual to the 2024-25 Estimated Actual, and the 2024-25 Estimated Actual to the 2025-26 Budget Target, are largely due to spending related to the Centre's forensic proteomics research project, which will be approaching completion in 2025-26.

2. Commercial and Scientific Information and Advice

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| | \$'000 | \$'000 | \$'000 | \$'000 | |
| Total Cost of Service | 29,085 | 30,375 | 32,427 | 33,254 | |
| Less Income | 5,364 | 5,434 | 5,975 | 6,259 | |
| Net Cost of Service | 23,721 | 24,941 | 26,452 | 26,995 | |
| Employees (Full-Time Equivalents) | 111 | 114 | 118 | 118 | |
| Efficiency Indicator | | | | | |
| Average cost of providing commercial scientific information and advice per applicable full-time equivalent | \$261,000 | \$273,000 | \$275,000 | \$279,000 | |

3. Emergency Response Management

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| | \$'000 | \$'000 | \$'000 | \$'000 | |
| Total Cost of Service | 1,630 | 1,959 | 1,712 | 1,781 | 1 |
| Less Income | nil | nil | nil | nil | |
| Net Cost of Service | 1,630 | 1,959 | 1,712 | 1,781 | |
| Employees (Full-Time Equivalents) | 5 | 7 | 5 | 5 | |
| Efficiency Indicator | | | | | |
| Average cost to maintain an emergency response capability per Western Australian | \$0.55 | \$0.70 | \$0.57 | \$0.58 | |

Explanation of Significant Movements

(Notes)

- The decrease from the 2024-25 Budget to the 2024-25 Estimated Actual reflects an expected reduction in service demand for emergency response services. This may be impacted annually by the variability in complexity and demand for these services.

Asset Investment Program

1. In 2025-26, the Centre's Asset Investment Program totals \$7.2 million. This is comprised of \$4.7 million to finalise the fit-out of leased laboratory premises and \$2.5 million for the ongoing replacement of key scientific equipment to ensure that the Centre continues to provide high-quality specialised services to government and non-government clients.

| | 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 |
|--|-----------------------------------|--|---|-------------------------------------|------------------------------|------------------------------|------------------------------|
| WORKS IN PROGRESS | | | | | | | |
| Fit-Out of Leased Laboratory Facilities Bentley Technology Park | 4,762 | 45 | 45 | 4,717 | - | - | - |
| COMPLETED WORKS | | | | | | | |
| Capital Equipment Replacement | | | | | | | |
| 2023-24 Program | 2,680 | 2,680 | 618 | - | - | - | - |
| 2024-25 Program | 3,450 | 3,450 | 3,450 | - | - | - | - |
| NEW WORKS | | | | | | | |
| Capital Equipment Replacement | | | | | | | |
| 2025-26 Program | 2,500 | - | - | 2,500 | - | - | - |
| 2026-27 Program | 2,500 | - | - | - | 2,500 | - | - |
| 2027-28 Program | 2,500 | - | - | - | - | 2,500 | - |
| 2028-29 Program | 2,500 | - | - | - | - | - | 2,500 |
| Total Cost of Asset Investment Program | 20,892 | 6,175 | 4,113 | 7,217 | 2,500 | 2,500 | 2,500 |
| FUNDED BY | | | | | | | |
| Capital Appropriation | | | 3,495 | 7,217 | 2,500 | 2,500 | 2,500 |
| Internal Funds and Balances | | | 618 | - | - | - | - |
| Total Funding | | | 4,113 | 7,217 | 2,500 | 2,500 | 2,500 |

Financial Statements

Income Statement

Expenses

1. Total Cost of Services increases from the 2023-24 Actual to the 2024-25 Estimated Actual and the 2024-25 Estimated Actual to the 2025-26 Budget Target. These increases mainly reflect additional spending associated with the Centre's forensic proteomics research project (which is expected to approach completion in 2025-26), as well as additional laboratory costs to meet higher service demand. Total Cost of Services stabilises over the outyears.

Income

2. Sale of goods and services income increases largely in line with expenses, with growth from the 2023-24 Actual to the 2024-25 Estimated Actual, and then to the 2025-26 Budget Target at 15% and 4%, respectively. Increases in the outyears moderate to an average of 3.7% per annum.
3. The increase in service appropriations of \$2.5 million from the 2024-25 Estimated Actual to the 2025-26 Budget Target is mainly due to \$1.5 million being provided to meet the cost of emergency hazardous materials services (reflecting previously provided government revenue now being received as appropriation) as well as additional funding for the public sector wages policy.

Statement of Financial Position

4. Total Assets are estimated to increase by \$4 million from the 2024-25 Estimated Actual to the 2025-26 Budget Target. This is mainly due to additional laboratory facility fit-out works being deferred from 2024-25 due to the timeframe required to negotiate a suitable site and complete procurement.

Statement of Cashflows

5. Cash assets at the end of the reporting period decreases steadily from the 2023-24 Actual to the 2025-26 Budget Target. This is largely reflective of expenditure for the proteomics research project, funded from cash balances (income accumulated in prior years). Across the outyears there is strong cash growth, reflective of improved profitability.

INCOME STATEMENT ^(a)
(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 |
|--|-----------------------------|-----------------------------|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| COST OF SERVICES | | | | | | | |
| Expenses | | | | | | | |
| Employee benefits ^(b) | 18,163 | 19,383 | 19,993 | 20,797 | 21,453 | 21,988 | 22,487 |
| Supplies and services | 3,319 | 3,908 | 3,703 | 4,007 | 3,646 | 3,737 | 3,787 |
| Accommodation | 5,800 | 5,968 | 6,427 | 6,074 | 6,092 | 6,110 | 6,129 |
| Depreciation and amortisation | 2,525 | 3,087 | 2,600 | 3,141 | 3,132 | 3,133 | 3,142 |
| Finance and interest costs | 8 | 6 | 5 | 5 | 7 | 7 | 7 |
| Other expenses | 4,445 | 4,612 | 5,988 | 6,610 | 4,955 | 5,080 | 5,249 |
| TOTAL COST OF SERVICES | 34,260 | 36,964 | 38,716 | 40,634 | 39,285 | 40,055 | 40,801 |
| Income | | | | | | | |
| Sale of goods and services | 6,072 | 6,592 | 6,985 | 7,296 | 7,645 | 7,887 | 8,140 |
| Other revenue | 135 | 41 | 51 | 61 | 52 | 82 | 72 |
| Total Income | 6,207 | 6,633 | 7,036 | 7,357 | 7,697 | 7,969 | 8,212 |
| NET COST OF SERVICES | 28,053 | 30,331 | 31,680 | 33,277 | 31,588 | 32,086 | 32,589 |
| INCOME FROM GOVERNMENT | | | | | | | |
| Service appropriations | 9,610 | 9,650 | 9,488 | 12,016 | 11,939 | 12,495 | 13,064 |
| Resources received free of charge | 22 | 10 | 10 | 10 | 12 | 14 | 14 |
| Other revenues | 18,372 | 18,568 | 19,426 | 18,146 | 18,482 | 19,035 | 19,645 |
| TOTAL INCOME FROM GOVERNMENT | 28,004 | 28,228 | 28,924 | 30,172 | 30,433 | 31,544 | 32,723 |
| SURPLUS/(DEFICIENCY) FOR THE PERIOD | (49) | (2,103) | (2,756) | (3,105) | (1,155) | (542) | 134 |

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

(b) The full-time equivalents for 2023-24 Actual, 2024-25 Estimated Actual and 2025-26 Budget Year are 146, 154 and 155 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(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 |
| CURRENT ASSETS | | | | | | | |
| Cash assets..... | 8,043 | 8,042 | 8,200 | 8,870 | 10,228 | 12,040 | 14,348 |
| Restricted cash..... | 2,236 | 627 | 1,505 | 266 | 412 | 412 | 412 |
| Receivables..... | 1,604 | 1,592 | 1,255 | 1,405 | 1,845 | 2,022 | 2,315 |
| Other..... | 1,417 | 1,121 | 1,417 | 1,437 | 1,328 | 1,524 | 1,603 |
| Total current assets..... | 13,300 | 11,382 | 12,377 | 11,978 | 13,813 | 15,998 | 18,678 |
| NON-CURRENT ASSETS | | | | | | | |
| Property, plant and equipment..... | 6,096 | 11,439 | 7,534 | 12,177 | 12,257 | 12,127 | 11,485 |
| Intangibles..... | 1,535 | 1,399 | 1,658 | 1,088 | 538 | 108 | 108 |
| Other..... | 3,092 | 3,349 | 3,409 | 3,726 | 4,043 | 4,358 | 4,613 |
| Total non-current assets..... | 10,723 | 16,187 | 12,601 | 16,991 | 16,838 | 16,593 | 16,206 |
| TOTAL ASSETS..... | 24,023 | 27,569 | 24,978 | 28,969 | 30,651 | 32,591 | 34,884 |
| CURRENT LIABILITIES | | | | | | | |
| Employee provisions..... | 4,159 | 3,620 | 4,159 | 4,159 | 3,945 | 3,945 | 3,721 |
| Payables..... | 262 | 256 | 262 | 262 | 290 | 322 | 296 |
| Borrowings and leases..... | 26 | 67 | 39 | 56 | 67 | 93 | 93 |
| Other..... | 641 | 683 | 838 | 708 | 799 | 713 | 657 |
| Total current liabilities..... | 5,088 | 4,626 | 5,298 | 5,185 | 5,101 | 5,073 | 4,767 |
| NON-CURRENT LIABILITIES | | | | | | | |
| Employee provisions..... | 1,349 | 1,279 | 1,349 | 1,349 | 1,349 | 1,349 | 1,349 |
| Borrowings and leases..... | 50 | 96 | 56 | 48 | 141 | 151 | 116 |
| Total non-current liabilities..... | 1,399 | 1,375 | 1,405 | 1,397 | 1,490 | 1,500 | 1,465 |
| TOTAL LIABILITIES..... | 6,487 | 6,001 | 6,703 | 6,582 | 6,591 | 6,573 | 6,232 |
| EQUITY | | | | | | | |
| Contributed equity..... | 26,206 | 33,718 | 29,701 | 36,918 | 39,418 | 41,918 | 44,418 |
| Accumulated surplus/(deficit)..... | (8,670) | (12,150) | (11,426) | (14,531) | (15,358) | (15,900) | (15,766) |
| Total equity..... | 17,536 | 21,568 | 18,275 | 22,387 | 24,060 | 26,018 | 28,652 |
| TOTAL LIABILITIES AND EQUITY..... | 24,023 | 27,569 | 24,978 | 28,969 | 30,651 | 32,591 | 34,884 |

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

STATEMENT OF CASHFLOWS ^(a)
(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 |
| CASHFLOWS FROM GOVERNMENT | | | | | | | |
| Service appropriations | 9,610 | 9,650 | 9,488 | 12,016 | 11,939 | 12,495 | 13,064 |
| Capital appropriation..... | 2,680 | 4,179 | 3,495 | 7,217 | 2,500 | 2,500 | 2,500 |
| Other..... | 18,370 | 18,380 | 19,238 | 18,135 | 18,740 | 19,303 | 19,503 |
| Net cash provided by Government | 30,660 | 32,209 | 32,221 | 37,368 | 33,179 | 34,298 | 35,067 |
| CASHFLOWS FROM OPERATING ACTIVITIES | | | | | | | |
| Payments | | | | | | | |
| Employee benefits | (17,591) | (19,284) | (19,765) | (20,597) | (21,854) | (21,891) | (22,471) |
| Supplies and services | (3,253) | (4,009) | (3,804) | (4,142) | (3,695) | (3,727) | (3,868) |
| Accommodation | (6,038) | (6,174) | (6,633) | (6,276) | (6,293) | (6,365) | (6,399) |
| GST payments | (2,287) | (2,112) | (2,646) | (2,550) | (2,639) | (2,660) | (2,733) |
| Finance and interest costs | (8) | (6) | (7) | (5) | (7) | (7) | (7) |
| Other payments | (4,364) | (4,716) | (6,202) | (6,866) | (4,979) | (5,230) | (5,344) |
| Receipts | | | | | | | |
| Sale of goods and services..... | 5,585 | 7,066 | 7,759 | 7,196 | 7,679 | 7,276 | 7,829 |
| GST receipts | 2,396 | 2,112 | 2,646 | 2,550 | 2,642 | 2,660 | 2,733 |
| Other receipts | 13 | 11 | 11 | 11 | 12 | - | 13 |
| Net cash from operating activities | (25,547) | (27,112) | (28,641) | (30,679) | (29,134) | (29,944) | (30,247) |
| CASHFLOWS FROM INVESTING ACTIVITIES | | | | | | | |
| Purchase of non-current assets | (2,062) | (4,179) | (4,113) | (7,217) | (2,500) | (2,500) | (2,500) |
| Net cash from investing activities | (2,062) | (4,179) | (4,113) | (7,217) | (2,500) | (2,500) | (2,500) |
| CASHFLOWS FROM FINANCING ACTIVITIES | | | | | | | |
| Repayment of borrowings and leases..... | (31) | (57) | (41) | (41) | (41) | (42) | (12) |
| Net cash from financing activities | (31) | (57) | (41) | (41) | (41) | (42) | (12) |
| NET INCREASE/(DECREASE) IN CASH HELD..... | 3,020 | 861 | (574) | (569) | 1,504 | 1,812 | 2,308 |
| Cash assets at the beginning of the reporting period | 7,259 | 7,808 | 10,279 | 9,705 | 9,136 | 10,640 | 12,452 |
| Cash assets at the end of the reporting period | 10,279 | 8,669 | 9,705 | 9,136 | 10,640 | 12,452 | 14,760 |

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

Division 32 **Office of the Inspector of Custodial Services**

Part 7 **Community Safety**

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 |
|---|-----------------------------|-----------------------------|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| DELIVERY OF SERVICES | | | | | | | |
| Item 76 Net amount appropriated to deliver services | 3,818 | 3,670 | 3,732 | 3,837 | 3,802 | 3,877 | 3,948 |
| Amount Authorised by Other Statutes | | | | | | | |
| - Salaries and Allowances Act 1975..... | - | 257 | 257 | 272 | 277 | 284 | 284 |
| Total appropriations provided to deliver services | 3,818 | 3,927 | 3,989 | 4,109 | 4,079 | 4,161 | 4,232 |
| TOTAL APPROPRIATIONS | 3,818 | 3,927 | 3,989 | 4,109 | 4,079 | 4,161 | 4,232 |
| EXPENSES | | | | | | | |
| Total Cost of Services | 3,892 | 4,016 | 4,075 | 4,196 | 4,166 | 4,247 | 4,318 |
| Net Cost of Services ^(a) | 3,839 | 4,011 | 4,070 | 4,191 | 4,161 | 4,242 | 4,313 |
| CASH ASSETS ^(b) | 583 | 666 | 593 | 603 | 612 | 621 | 630 |

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Office's Income Statement since presentation of the 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..... | - | 103 | - | - | - |
| Public Sector Wages Policy..... | 62 | 97 | 121 | 124 | 124 |

Significant Initiatives

1. Australia signed the Optional Protocol to the Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment in 2009 and ratified the agreement in 2017. The Office has been nominated as one of the two National Preventative Mechanisms for Western Australia, which will extend the Office's jurisdiction and workload to include police lockups.
2. The Office will continue to closely monitor youth detention in 2024-25. However, the conditions seen across the adult estate have increased the complexities of the Office's workload, and this is expected to continue in 2025-26.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

| Expense | 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. Inspection and Review of Custodial Services..... | 3,892 | 4,016 | 4,075 | 4,196 | 4,166 | 4,247 | 4,318 |
| Total Cost of Services..... | 3,892 | 4,016 | 4,075 | 4,196 | 4,166 | 4,247 | 4,318 |

Outcomes and Key Effectiveness Indicators ^(a)

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Outcome: The Parliament, Minister and other stakeholders are informed on the performance of custodial services: | | | | | |
| Number of recommendations made | 88 | 100 | 115 | 100 | 1 |
| Percentage of recommendations accepted | 83% | 80% | 86% | 80% | |

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

Explanation of Significant Movements

Notes

1. The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to a higher than anticipated number of reports being completed.

Services and Key Efficiency Indicators

1. Inspection and Review of Custodial Services

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service | \$'000 3,892 | \$'000 4,016 | \$'000 4,075 | \$'000 4,196 | |
| Less Income | 53 | 5 | 5 | 5 | |
| Net Cost of Service | 3,839 | 4,011 | 4,070 | 4,191 | |
| Employees (Full-Time Equivalents) | 19 | 19 | 19 | 19 | |
| Efficiency Indicators | | | | | |
| Average cost per report | \$302,966 | \$295,000 | \$221,895 | \$295,000 | 1 |
| Average cost per independent visitors' scheme report | \$8,082 | \$4,000 | \$5,513 | \$8,000 | 2 |
| Average cost per liaison visit | \$4,864 | \$12,000 | \$6,698 | \$10,000 | 3 |

Explanation of Significant Movements

Notes

1. The 2024-25 Estimated Actual is lower than the 2024-25 Budget due to a higher than anticipated number of reports being completed.
2. The 2024-25 Estimated Actual is higher than the 2024-25 Budget due to internal policy changes requiring independent visitors to attend in pairs and submit a joint report per visit, resulting in a lower than anticipated number of reports being completed.
3. The 2024-25 Estimated Actual is lower than the 2024-25 Budget due to a higher than anticipated number of visits being completed.

Financial Statements

INCOME STATEMENT ^(a) (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 |
|--|-----------------------------|-----------------------------|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| COST OF SERVICES | | | | | | | |
| Expenses | | | | | | | |
| Employee benefits ^(b) | 2,867 | 2,691 | 2,753 | 2,860 | 2,924 | 2,994 | 3,054 |
| Supplies and services | 466 | 619 | 619 | 635 | 544 | 556 | 568 |
| Accommodation | 326 | 337 | 337 | 337 | 337 | 337 | 337 |
| Depreciation and amortisation | 10 | 9 | 7 | 7 | 7 | 7 | 7 |
| Finance and interest costs | 1 | 4 | 3 | 3 | 2 | 1 | 1 |
| Other expenses | 222 | 356 | 356 | 354 | 352 | 352 | 351 |
| TOTAL COST OF SERVICES | 3,892 | 4,016 | 4,075 | 4,196 | 4,166 | 4,247 | 4,318 |
| Income | | | | | | | |
| Other revenue | 53 | 5 | 5 | 5 | 5 | 5 | 5 |
| Total Income | 53 | 5 | 5 | 5 | 5 | 5 | 5 |
| NET COST OF SERVICES | 3,839 | 4,011 | 4,070 | 4,191 | 4,161 | 4,242 | 4,313 |
| INCOME FROM GOVERNMENT | | | | | | | |
| Service appropriations | 3,818 | 3,927 | 3,989 | 4,109 | 4,079 | 4,161 | 4,232 |
| Resources received free of charge | 20 | 88 | 88 | 88 | 88 | 88 | 88 |
| TOTAL INCOME FROM GOVERNMENT | 3,838 | 4,015 | 4,077 | 4,197 | 4,167 | 4,249 | 4,320 |
| SURPLUS/(DEFICIENCY) FOR THE PERIOD | (1) | 4 | 7 | 6 | 6 | 7 | 7 |

(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 19, 19 and 19 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(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 |
| CURRENT ASSETS | | | | | | | |
| Cash assets..... | 527 | 610 | 537 | 547 | 556 | 565 | 574 |
| Restricted cash..... | 56 | - | 56 | 56 | 56 | 56 | 56 |
| Holding Account receivables | - | 1 | - | - | - | - | - |
| Receivables..... | 226 | 185 | 226 | 226 | 226 | 226 | 226 |
| Other..... | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Total current assets..... | 812 | 799 | 822 | 832 | 841 | 850 | 859 |
| NON-CURRENT ASSETS | | | | | | | |
| Holding Account receivables | 913 | 914 | 914 | 914 | 914 | 914 | 914 |
| Property, plant and equipment..... | 43 | 34 | 36 | 29 | 22 | 15 | 8 |
| Restricted cash ^(b) | - | 56 | - | - | - | - | - |
| Total non-current assets..... | 956 | 1,004 | 950 | 943 | 936 | 929 | 922 |
| TOTAL ASSETS | 1,768 | 1,803 | 1,772 | 1,775 | 1,777 | 1,779 | 1,781 |
| CURRENT LIABILITIES | | | | | | | |
| Employee provisions..... | 707 | 689 | 707 | 707 | 707 | 707 | 707 |
| Payables..... | 132 | 163 | 135 | 141 | 153 | 156 | 159 |
| Borrowings and leases | 6 | 11 | 9 | 9 | 9 | 9 | 8 |
| Other..... | 71 | 65 | 71 | 68 | 59 | 59 | 59 |
| Total current liabilities..... | 916 | 928 | 922 | 925 | 928 | 931 | 933 |
| NON-CURRENT LIABILITIES | | | | | | | |
| Employee provisions..... | 111 | 136 | 111 | 111 | 111 | 111 | 111 |
| Borrowings and leases | 38 | 26 | 29 | 23 | 16 | 8 | 1 |
| Total non-current liabilities..... | 149 | 162 | 140 | 134 | 127 | 119 | 112 |
| TOTAL LIABILITIES | 1,065 | 1,090 | 1,062 | 1,059 | 1,055 | 1,050 | 1,045 |
| EQUITY | | | | | | | |
| Contributed equity..... | 964 | 964 | 964 | 964 | 964 | 964 | 964 |
| Accumulated surplus/(deficit)..... | (261) | (251) | (254) | (248) | (242) | (235) | (228) |
| Total equity | 703 | 713 | 710 | 716 | 722 | 729 | 736 |
| TOTAL LIABILITIES AND EQUITY | 1,768 | 1,803 | 1,772 | 1,775 | 1,777 | 1,779 | 1,781 |

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

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

STATEMENT OF CASHFLOWS ^(a)
(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 |
| CASHFLOWS FROM GOVERNMENT | | | | | | | |
| Service appropriations | 3,818 | 3,926 | 3,988 | 4,109 | 4,079 | 4,161 | 4,232 |
| Net cash provided by Government | 3,818 | 3,926 | 3,988 | 4,109 | 4,079 | 4,161 | 4,232 |
| CASHFLOWS FROM OPERATING ACTIVITIES | | | | | | | |
| Payments | | | | | | | |
| Employee benefits | (2,868) | (2,691) | (2,753) | (2,860) | (2,924) | (2,994) | (3,054) |
| Supplies and services | (455) | (527) | (527) | (543) | (452) | (464) | (476) |
| Accommodation | (326) | (337) | (337) | (337) | (337) | (337) | (337) |
| GST payments | - | (42) | (42) | (42) | (42) | (42) | (42) |
| Finance and interest costs | (1) | (4) | (3) | (3) | (2) | (1) | (1) |
| Other payments | (249) | (357) | (357) | (355) | (353) | (353) | (352) |
| Receipts ^(b) | | | | | | | |
| GST receipts | 8 | 42 | 42 | 42 | 42 | 42 | 42 |
| Other receipts | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Net cash from operating activities | (3,886) | (3,911) | (3,972) | (4,093) | (4,063) | (4,144) | (4,215) |
| CASHFLOWS FROM FINANCING ACTIVITIES | | | | | | | |
| Repayment of borrowings and leases | - | (7) | (6) | (6) | (7) | (8) | (8) |
| Net cash from financing activities | - | (7) | (6) | (6) | (7) | (8) | (8) |
| NET INCREASE/(DECREASE) IN CASH HELD | (68) | 8 | 10 | 10 | 9 | 9 | 9 |
| Cash assets at the beginning of the reporting period | 651 | 658 | 583 | 593 | 603 | 612 | 621 |
| Cash assets at the end of the reporting period | 583 | 666 | 593 | 603 | 612 | 621 | 630 |

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

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

NET APPROPRIATION DETERMINATION ^(a)

| | 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 |
| GST Receipts | | | | | | | |
| GST Receipts | 8 | 42 | 42 | 42 | 42 | 42 | 42 |
| Other Receipts | | | | | | | |
| Other Receipts | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| TOTAL | 13 | 47 | 47 | 47 | 47 | 47 | 47 |

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

Division 33

Parliamentary Inspector of the Corruption and Crime Commission

Part 7

Community Safety

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 |
|--|-----------------------------|-----------------------------|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| DELIVERY OF SERVICES | | | | | | | |
| Item 77 Net amount appropriated to deliver services | 450 | 450 | 460 | 451 | 453 | 467 | 485 |
| Amount Authorised by Other Statutes - Corruption, Crime and Misconduct Act 2003 | 303 | 361 | 368 | 387 | 397 | 407 | 417 |
| Total appropriations provided to deliver services | 753 | 811 | 828 | 838 | 850 | 874 | 902 |
| TOTAL APPROPRIATIONS | 753 | 811 | 828 | 838 | 850 | 874 | 902 |
| EXPENSES | | | | | | | |
| Total Cost of Services | 777 | 953 | 970 | 980 | 992 | 1,016 | 1,044 |
| Net Cost of Services ^(a) | 777 | 953 | 970 | 980 | 992 | 1,016 | 1,044 |
| CASH ASSETS ^(b) | 872 | 747 | 872 | 872 | 872 | 872 | 872 |

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Office's Income Statement since presentation of the 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 | - | 12 | - | - | - |
| Public Sector Wages Policy | 10 | 9 | 8 | 6 | 6 |
| Salaries and Allowances Tribunal | 7 | 14 | 14 | 15 | 25 |

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

| Expense | 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. Evaluation of the Effectiveness and Appropriateness of Corruption and Crime Commission Operations | 777 | 953 | 970 | 980 | 992 | 1,016 | 1,044 |
| Total Cost of Services..... | 777 | 953 | 970 | 980 | 992 | 1,016 | 1,044 |

Outcomes and Key Effectiveness Indicators ^(a)

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Outcome: An informed Parliament on the integrity of the Corruption and Crime Commission: | | | | | |
| Number of reports completed and tabled in Parliament within target timeframes ^(b) | 1 | 1 | 1 | 1 | |

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

(b) This indicator is measured by determining whether the Parliamentary Inspector met the statutory annual reporting requirements in section 203 of the *Corruption, Crime and Misconduct Act 2003*. There were other reports tabled by the Parliamentary Inspector on matters arising in the exercise of his functions, but they are excluded from the above table as there were no target timeframes for them.

Services and Key Efficiency Indicators

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

| | 2023-24 Actual | 2024-25 Budget | 2024-25 Estimated Actual | 2025-26 Budget Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| | \$'000 | \$'000 | \$'000 | \$'000 | |
| Total Cost of Service | 777 | 953 | 970 | 980 | |
| Less Income | nil | nil | nil | nil | |
| Net Cost of Service | 777 | 953 | 970 | 980 | |
| Employees (Full-Time Equivalents) | 2 | 2 | 2 | 2 | |
| Efficiency Indicators | | | | | |
| Average cost per investigation/case | \$4,795 | \$5,039 | \$5,820 | \$5,782 | 1 |
| Cost of audit function as a percentage of total cost of operations | 42% | 42% | 40% | 41% | |

Explanation of Significant Movements

(Notes)

- The 2024-25 Estimated Actual is higher than the 2024-25 Budget mainly due to fewer than expected investigations/cases being opened and closed. This reduction in the number of investigations/cases is the result of an agreement between the Corruption and Crime Commission (the Commission) and the Office that a more focused approach be taken to notifications provided under section 196(4) of the *Corruption, Crime and Misconduct Act 2003*. Under this approach, allegations that may concern a Commission officer are only notified where some detail of alleged misconduct has been provided. In this way, priority is given (and resources are allocated) to more complex and substantive cases. This trend is predicted to continue and is reflected in the 2025-26 Budget Target.

Financial Statements

INCOME STATEMENT ^(a) (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 |
|--|-----------------------------|-----------------------------|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| COST OF SERVICES | | | | | | | |
| Expenses | | | | | | | |
| Employee benefits ^(b) | 491 | 590 | 607 | 634 | 657 | 679 | 706 |
| Supplies and services | 128 | 200 | 200 | 212 | 200 | 200 | 200 |
| Accommodation | 96 | 93 | 93 | 93 | 93 | 93 | 93 |
| Depreciation and amortisation | 30 | 30 | 30 | - | - | - | - |
| Other expenses | 32 | 40 | 40 | 41 | 42 | 44 | 45 |
| TOTAL COST OF SERVICES | 777 | 953 | 970 | 980 | 992 | 1,016 | 1,044 |
| INCOME FROM GOVERNMENT | | | | | | | |
| Service appropriations | 753 | 811 | 828 | 838 | 850 | 874 | 902 |
| Resources received free of charge | 121 | 142 | 142 | 142 | 142 | 142 | 142 |
| TOTAL INCOME FROM GOVERNMENT | 874 | 953 | 970 | 980 | 992 | 1,016 | 1,044 |
| SURPLUS/(DEFICIENCY) FOR THE PERIOD | 97 | - | - | - | - | - | - |

(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 2, 2 and 2 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(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 |
| CURRENT ASSETS | | | | | | | |
| Cash assets..... | 872 | 747 | 872 | 872 | 872 | 872 | 872 |
| Receivables..... | 2 | 3 | 2 | 2 | 2 | 2 | 2 |
| Other..... | - | 10 | - | - | - | - | - |
| Total current assets..... | 874 | 760 | 874 | 874 | 874 | 874 | 874 |
| NON-CURRENT ASSETS | | | | | | | |
| Holding Account receivables..... | 387 | 417 | 417 | 417 | 417 | 417 | 417 |
| Property, plant and equipment..... | 36 | 4 | 6 | 6 | 6 | 6 | 6 |
| Receivables..... | 12 | - | 12 | 12 | 12 | 12 | 12 |
| Total non-current assets..... | 435 | 421 | 435 | 435 | 435 | 435 | 435 |
| TOTAL ASSETS | 1,309 | 1,181 | 1,309 | 1,309 | 1,309 | 1,309 | 1,309 |
| CURRENT LIABILITIES | | | | | | | |
| Employee provisions..... | 146 | 130 | 146 | 146 | 146 | 146 | 146 |
| Payables..... | 10 | 1 | 10 | 10 | 10 | 10 | 10 |
| Total current liabilities..... | 156 | 131 | 156 | 156 | 156 | 156 | 156 |
| NON-CURRENT LIABILITIES | | | | | | | |
| Employee provisions..... | 14 | 8 | 14 | 14 | 14 | 14 | 14 |
| Total non-current liabilities..... | 14 | 8 | 14 | 14 | 14 | 14 | 14 |
| TOTAL LIABILITIES | 170 | 139 | 170 | 170 | 170 | 170 | 170 |
| EQUITY | | | | | | | |
| Contributed equity..... | 160 | 160 | 160 | 160 | 160 | 160 | 160 |
| Accumulated surplus/(deficit)..... | 979 | 882 | 979 | 979 | 979 | 979 | 979 |
| Total equity | 1,139 | 1,042 | 1,139 | 1,139 | 1,139 | 1,139 | 1,139 |
| TOTAL LIABILITIES AND EQUITY | 1,309 | 1,181 | 1,309 | 1,309 | 1,309 | 1,309 | 1,309 |

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

STATEMENT OF CASHFLOWS ^(a)
(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 |
|---|-----------------------------|-----------------------------|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| CASHFLOWS FROM GOVERNMENT | | | | | | | |
| Service appropriations | 721 | 781 | 798 | 838 | 850 | 874 | 902 |
| Net cash provided by Government | 721 | 781 | 798 | 838 | 850 | 874 | 902 |
| CASHFLOWS FROM OPERATING ACTIVITIES | | | | | | | |
| Payments | | | | | | | |
| Employee benefits | (468) | (590) | (607) | (634) | (657) | (679) | (706) |
| Supplies and services | (7) | (59) | (59) | (71) | (59) | (59) | (59) |
| Accommodation | (95) | (93) | (93) | (93) | (93) | (93) | (93) |
| GST payments | (13) | (16) | (16) | (16) | (16) | (16) | (16) |
| Other payments | (21) | (39) | (39) | (40) | (41) | (43) | (44) |
| Receipts ^(b) | | | | | | | |
| GST receipts | 10 | 16 | 16 | 16 | 16 | 16 | 16 |
| Other receipts | 1 | - | - | - | - | - | - |
| Net cash from operating activities | (593) | (781) | (798) | (838) | (850) | (874) | (902) |
| CASHFLOWS FROM FINANCING ACTIVITIES | | | | | | | |
| Other payments | (1) | - | - | - | - | - | - |
| Net cash from financing activities | (1) | - | - | - | - | - | - |
| NET INCREASE/(DECREASE) IN CASH HELD | 127 | - | - | - | - | - | - |
| Cash assets at the beginning of the reporting period | 747 | 747 | 872 | 872 | 872 | 872 | 872 |
| Net cash transferred to/from other agencies | (2) | - | - | - | - | - | - |
| Cash assets at the end of the reporting period | 872 | 747 | 872 | 872 | 872 | 872 | 872 |

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

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

NET APPROPRIATION DETERMINATION ^(a)

| | 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 |
|-------------------------|-----------------------------|-----------------------------|--|-------------------------------------|------------------------------|------------------------------|------------------------------|
| GST Receipts | | | | | | | |
| GST Input Credits | 10 | 16 | 16 | 16 | 16 | 16 | 16 |
| Other Receipts | | | | | | | |
| Other Receipts | 1 | - | - | - | - | - | - |
| TOTAL | 11 | 16 | 16 | 16 | 16 | 16 | 16 |

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

