

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	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Western Australia Police Force		
– Total Cost of Services	1,927,890	1,983,943
– Asset Investment Program	103,121	126,100
Justice		
– Total Cost of Services	2,030,816	2,040,077
– Asset Investment Program	89,169	137,798
State Solicitor's Office		
– Total Cost of Services	65,036	64,441
Legal Aid Commission of Western Australia		
– Asset Investment Program	3,119	2,480
Fire and Emergency Services		
– Total Cost of Services	595,438	596,120
– Asset Investment Program	55,179	79,828
Office of the Director of Public Prosecutions		
– Total Cost of Services	69,460	78,507
– Asset Investment Program	3,220	8,935

Agency	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Corruption and Crime Commission		
– Total Cost of Services	32,595	34,227
– Asset Investment Program	1,515	1,300
Chemistry Centre (WA)		
– Total Cost of Services	35,733	36,964
– Asset Investment Program	6,013	4,179
Office of the Inspector of Custodial Services		
– Total Cost of Services	3,907	4,016
Parliamentary Inspector of the Corruption and Crime Commission		
– Total Cost of Services	895	953

Ministerial Responsibilities

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

Appropriations, Expenses and Cash Assets

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 66 Net amount appropriated to deliver services	1,621,812	1,607,290	1,658,806	1,728,376	1,752,214	1,789,839	1,830,789
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	4,661	4,682	4,682	4,799	4,943	5,067	5,193
Total appropriations provided to deliver services	1,626,473	1,611,972	1,663,488	1,733,175	1,757,157	1,794,906	1,835,982
ADMINISTERED TRANSACTIONS							
Item 67 Amount provided for Administered Grants, Subsidies and Other Transfer Payments ^(a)	1,000	500	20,246	20,000	-	-	-
CAPITAL							
Item 143 Capital Appropriation	75,329	140,475	84,072	130,716	96,555	98,792	59,861
TOTAL APPROPRIATIONS	1,702,802	1,752,947	1,767,806	1,883,891	1,853,712	1,893,698	1,895,843
EXPENSES							
Total Cost of Services	1,778,249	1,892,883	1,927,890	1,983,943	1,989,609	2,012,983	2,056,154
Net Cost of Services ^(b)	1,594,592	1,731,708	1,750,782	1,808,433	1,814,278	1,835,028	1,875,545
Adjusted Total Cost of Services ^(c)	1,737,631	1,834,665	1,865,446	1,915,382	1,920,533	1,943,468	1,986,026
CASH ASSETS ^(d)	205,128	96,284	149,078	139,274	134,798	132,917	84,051

(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 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 2023-24 Budget, Budget Paper No. 2 references to Western Australia Police Force are interchangeable with references to Western Australia Police in the Appropriation Bills.

Spending Changes

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

	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
New Initiatives					
Expansion of Community Liaison Officers	-	1,628	1,473	1,511	1,549
Forensic Register	-	1,038	1,090	1,145	1,201
Road Trauma Trust Account - Office of the Auditor General Implementation.....	-	403	-	-	-
Technology Program	-	10,812	3,147	3,601	3,873
Western Australian Public Sector Learning Initiative	-	-	(248)	(469)	(537)
Ongoing Initiatives					
Criminal Property Confiscation Fund	3,000	6,000	-	-	-
Election Commitment - Criminal Law (Mental Impairment) Reforms	-	251	250	258	264
Firearms Reform Program					
Firearms Licensing and Registry System	-	745	745	675	675
Resourcing	2,430	3,439	4,498	-	-
Gold Stealing Detection Unit	-	149	153	-	-
Leavers WA	774	2,202	2,237	2,294	2,352
Living Safe Together Intervention Program	381	353	-	-	-
Operation Regional Shield	-	11,700	11,700	-	-
Police and Community Youth Centres SafeSPACE Programs	2,300	2,300	-	-	-
Road Trauma Trust Account					
Alcohol Interlock Scheme - Treatment Services	-	163	-	-	-
Demerit Points Processing	-	216	356	491	629
Infringement Management Reform Program ^(a)					
Road Safety Commission	-	(5,035)	(5,133)	(5,333)	(5,466)
Western Australia Police Force	-	(6,121)	(5,834)	(5,545)	(5,254)
Department of Transport	-	13,196	13,571	13,934	14,282
Impaired Driving Detection (Alcohol and Drug)	-	779	928	1,083	1,242
Road Safety Cameras	-	2,105	1,846	1,037	1,068
Road Trauma Support Service	-	85	256	305	356
RoadWise	-	99	184	259	335
School Zones and Crossings	-	2,500	2,500	2,500	2,500
Special Plates Fund	-	1,000	-	-	-
Other					
2024-25 Tariffs, Fees and Charges	-	1,853	1,897	1,940	2,763
2027 World Police and Fire Games Hosting Rights ^(b)	-	-	-	-	-
Family Law Information Sharing - Federation Funding Agreement	348	345	-	-	-
Government Office Accommodation	(270)	(419)	(410)	(400)	(226)
Government Regional Officer Housing	1,387	6,076	6,173	6,072	7,071
Non-Government Human Services Sector Indexation	11	19	24	22	64
Public Sector Wages Policy	7,328	4,035	4,140	4,231	4,231
RiskCover Fund Insurance Premiums	-	1,909	-	-	-
Western Australia Marine Amendment Bill 2023	105	18	-	-	-

(a) Reflects operating costs related to the new service delivery model for infringement management and camera operations. As part of the reforms, camera operations will remain with the Western Australia Police Force, with the infringement processing function transferring to the Department of Transport.

(b) Commercial-in-confidence.

Significant Issues Impacting the Agency

Safe, Strong and Fair Communities

Demand for Police Services

1. Western Australia's growing population is contributing to demand for police services, particularly in relation to family violence, assault, sexual assault, persons at risk and youth offending.
2. Increases in investigative and prosecutorial work for police in relation to various types of offending are compounded by the increasingly necessary reliance on forensic evidence, the need to ingest and manage growing volumes of digital evidence, and complexities being addressed through law reform.
3. Community trust in police is built through routine police activities and crisis response. The Western Australia Police Force will continue to focus on the policing fundamentals to support community safety.

Workforce

4. The Western Australia Police Force is committed to ensuring police officers (including Police Auxiliary Officers and Aboriginal Police Liaison Officers) and police staff are supported, capable and passionate about policing.
5. Officer safety in challenging contexts is imperative. Safety standards, equipment provision, and health and welfare services continue to be a focus of ongoing improvement for the Western Australia Police Force.
6. The Western Australia Police Force is committed to recruiting in line with its values of duty, teamwork, integrity and care as reflected in the Code of Conduct. The Western Australian Police Academy is training an increased number of recruits so that frontline strength can be increased.
7. Workforce processes are being adjusted so that the Western Australia Police Force can support community safety now and in the future. Administrative streamlining through process improvement and automation is being progressed so that officer and staff effort can be deployed more directly in support of community safety.

Technology and Facilities

8. The Western Australia Police Force's early adoption of improving technologies is helping delivery of policing fundamentals in support of community safety.
9. Streamlined communications, especially with partner agencies, can reduce avoidable delays in getting appropriate support to people in need. The recent consolidation of the State Operations Command Centre with the Police Operations Centre is another step to optimise response. The Western Australia Police Force intends to extend its collaboration with partner agencies to ensure the appropriate response to a call for help is determined at the first point of call.
10. Further air fleet innovation offers the Western Australia Police Force the potential to gain faster situational awareness and deployment, in support of officer and community safety. This includes leading a national approach with law enforcement agencies to introduce advanced drone capabilities into police operations.
11. Technological innovations help police to identify, locate and associate suspects and persons at risk. These capabilities have been brought to bear on offenders involved in multiple crimes, particularly burglary and stealing of motor vehicle. The Western Australia Police Force is enhancing its prosecution framework and technologies to keep pace with this investigative throughput.
12. The Western Australia Police Force is focused on building new and refurbishing existing police stations and support facilities to meet increasing demand with the building of the Baldivis and Forrestfield Police Stations, Fremantle District Police Complex, Kimberley District Support Facility, and completion of the Armadale Police and Justice Complex as recent examples.

Firearms Reform

13. The Western Australia Police Force is continuing to deliver the Firearms Reform Program which will strengthen controls and procedures relating to firearms ownership and enhance community safety. The reforms include a significant rewrite of the State's 50 year old legislation, including the imposition of stricter licensing and storage requirements, compulsory training and health checks, as well as mandatory disqualifying offences.

Road Safety*Effective Enforcement*

14. Advancements in road safety technology have created opportunities to address unsafe driving behaviours, including driver distraction and a failure to correctly wear seatbelts. Trials on Western Australia's roads and experience from other Australian jurisdictions demonstrate that investment in safety camera technology will influence positive driver behaviour. The latest road safety camera technology, paired with powerful data analytics, will enable targeted and effective enforcement focused on improved road safety outcomes. The Government has committed an additional \$6.1 million over the forward estimates period to include additional Smart Freeway camera sites on the Mitchell Freeway.

Data

15. Crashes occur due to a range of complex factors and we need to continue improving our understanding of these factors, as well as driver attitudes and behaviour, in order to target effective change and reduce road trauma. The Road Safety Commission continues to progress capturing quality data to inform new and more effective policies and programs. The Road Safety Commission is developing inter-agency arrangements and supporting intergovernmental agreements to improve the collection, consistency and sharing of important road safety data.

Administrative Improvements

16. Substantial progress has been made in 2023-24 in response to the findings and recommendations of the Auditor General’s 2023 report into the administration of the Road Trauma Trust Account (RTTA). The amount of \$403,000 has been provided to enable the Road Safety Commission to implement further improvements to the administration of the RTTA that address the findings of the Auditor General’s performance audit.

Revenue

17. Infringement revenue continues to trend above budgeted expectations and accordingly the revenue projection for the RTTA has been increased by a total of \$40 million over the period 2023-24 to 2027-28, which has also been factored into planned expenditure. Preliminary analysis indicates a steady increase over recent years in the rate of speeding offences, which is consistent with the experience of several other Australian jurisdictions, however further investigation is required to identify the underlying factors for this trend.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Metropolitan Policing Services.....	605,537	631,431	638,204	665,223	671,872	681,793	696,792
2. Regional and Remote Policing Services.....	509,954	548,126	555,584	560,503	565,403	573,275	586,581
3. Specialist Policing Services.....	598,287	619,386	641,453	657,570	653,767	659,728	673,836
4. Road Safety Commission.....	64,471	93,940	92,649	100,647	98,567	98,187	98,945
Total Cost of Services.....	1,778,249	1,892,883	1,927,890	1,983,943	1,989,609	2,012,983	2,056,154

Total Cost of Services - Reconciliation Table

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Total Cost of Service	1,778,249	1,892,883	1,927,890	1,983,943	1,989,609	2,012,983	2,056,154
Less: RTTA Grants to Other Entities ^(a)	40,618	58,218	62,444	68,561	69,076	69,515	70,128
Adjusted Total Cost of Services	1,737,631	1,834,665	1,865,446	1,915,382	1,920,533	1,943,468	1,986,026

(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)

	2022-23	2023-24	2023-24	2024-25	
	Actual	Budget	Estimated Actual	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	960.5	810	975.8	810	1
Rate of offences against property (excluding family violence-related offences) per 100,000 people	4,607.4	6,200	4,440	6,200	2
Percentage of sworn police officer hours available for frontline policing duties	69.1%	75%	69.4%	75%	3
Percentage of priority one and two incidents in the metropolitan area responded to within 12 minutes	87.5%	80%	86%	80%	
Percentage of priority three incidents in the metropolitan area responded to within 60 minutes	86.7%	80%	84.7%	80%	
Percentage of family and domestic-related incidents where an offender was processed for an offence against the person within seven days.....	76.6%	75%	77.8%	75%	
Percentage of offences against the person investigations finalised within 60 days	90%	85%	90.7%	85%	
Percentage of offences against property investigations finalised within 30 days	88.8%	90%	89.3%	90%	
Percentage of traffic law enforcement contacts made by police officers that target 'Category A' offences	99%	90%	98.8%	90%	
The percentage of the community who were 'satisfied' or 'very satisfied' with the service received during their most recent contact with police	80.6%	82%	76.4%	82%	4
The percentage of the community who 'agreed' or 'strongly agreed' that they have confidence in police.....	79.5%	85%	69.6%	85%	5
Outcome: Improve coordination and community awareness of road safety in Western Australia:					
Effectiveness of road safety awareness campaigns	79%	70%	81%	70%	6

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

Explanation of Significant Movements

(Notes)

1. The increase in the 2023-24 Estimated Actual compared with the 2023-24 Budget is mainly due to an upward trend in the rate per 100,000 of assault (non-family) offences. The rate per 100,000 of threatening behaviour (non-family) has also increased. Demand for police is increasing. Factors contributing to offending are understood to include cost of living pressures (including housing pressures), alcohol and substance abuse, and mental health. 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 decrease in the 2023-24 Estimated Actual relative to the 2023-24 Budget is mainly due to a long-term decline in the rate per 100,000 people of stealing and burglary offences. The Western Australia Police Force has put effort into sustaining the suppression of offences against property observed during periods of the COVID-19 pandemic emergency measures. 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 2023-24 Estimated Actual compared with the 2023-24 Budget has been caused in part by long-term increases in the baseline hours associated with recruits, whilst hours available for frontline duties has 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. 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. The 2023-24 Estimated Actual is not comparable to results from prior years due to a change in methodology of the National Survey of Community Satisfaction with Policing which caused a break in the time series. Budget estimates in prior years have been based on a full 12 months of sampling, however, due to the time series break, the 2023-24 Estimated Actual is based on a smaller sample (588 people) from the first two quarters of 2023-24 only, which represents half of the expected sample size at the completion of 2023-24. The estimate should be interpreted with caution. From the start of 2023-24, data collection for the survey changed from 100% phone interviews to a mix of phone interviews and online self-completed surveys. As a result, estimates of community satisfaction with the service received during their most recent contact with police are lower than the previous method. All jurisdictions and the national result have been affected by this change to varying degrees.
5. The 2023-24 Estimated Actual is not comparable to results from prior years due to the change in methodology of the National Survey of Community Satisfaction with Policing described above. The 2023-24 Estimated Actual is based on a smaller sample (1,015 people) from the first two quarters of 2023-24 only which represents half of the expected sample size at the completion of 2023-24, and as such should be interpreted with caution.
6. The increase in the 2023-24 Estimated Actual compared with the 2023-24 Budget is due to the continued increased awareness of the Road Safety Commission's education campaigns.

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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	605,537	631,431	638,204	665,223	
Less Income	10,385	12,313	11,057	11,527	
Net Cost of Service	595,152	619,118	627,147	653,696	
Employees (Full-Time Equivalents)	3,700	3,827	3,674	3,972	1
Efficiency Indicators					
Average cost of metropolitan policing services per person in the Perth metropolitan area	\$272	\$278	\$277	\$284	

Explanation of Significant Movements

(Notes)

- The increase from the 2023-24 Estimated Actual to the 2024-25 Budget Target relates to targeted recruitment to return to authorised strength, proportionate to this service.

2. Regional and Remote Policing Services

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	509,954	548,126	555,584	560,503	
Less Income	13,838	15,770	14,733	15,360	
Net Cost of Service	496,116	532,356	540,851	545,143	
Employees (Full-Time Equivalents)	2,247	2,299	2,240	2,407	1
Efficiency Indicators					
Average cost of regional and remote policing services per person in regional Western Australia	\$906	\$984	\$960	\$957	

Explanation of Significant Movements

(Notes)

- The increase from the 2023-24 Estimated Actual to the 2024-25 Budget Target relates to targeted recruitment to return to authorised strength, proportionate to this service.

3. Specialist Policing Services

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	598,287	619,386	641,453	657,570	
Less Income	33,484	29,356	35,650	37,166	
Net Cost of Service	564,803	590,030	605,803	620,404	
Employees (Full-Time Equivalents)	3,142	3,216	3,369	3,557	1
Efficiency Indicators					
Average cost of specialist services per person in Western Australia	\$215	\$219	\$223	\$225	

Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Estimated Actual to the 2024-25 Budget Target relates to targeted recruitment to return to authorised strength, proportionate to this service.

4. Road Safety Commission

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	64,471	93,940	92,649	100,647	1
Less Income	125,950	103,736	115,668	111,457	2
Net Cost of Service	(61,479)	(9,796)	(23,019)	(10,810)	
Employees (Full-Time Equivalents)	48	56	42	47	3
Efficiency Indicators					
Percentage of Road Safety Commission projects completed on time	100%	90%	93%	90%	
Percentage of Road Safety Commission projects completed on budget	95%	95%	100%	95%	

Explanation of Significant Movements

(Notes)

1. The increase in the 2024-25 Budget Target compared to the 2023-24 Budget mainly reflects operating costs related to the new service delivery model for infringement management and camera operations.
2. The increase in the 2024-25 Budget Target compared to the 2023-24 Budget is due to upward trend in speeding and red-light related infringements.
3. The decrease in the 2024-25 Budget Target compared to the 2023-24 Budget is due to the reduction in project staff for the Infringement Management Reform Program.

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 2024-25 Budget largely focuses the renewal of the aged ICT platforms and applications to current technology.

Technology Program 2024-25

2. In the 2024-25 Budget, \$16.5 million from the Digital Capability Fund will be invested (\$8.25 million in investing and \$8.25 million in capital expense) in 2024-25 to support the ongoing modernisation of critical police ICT systems. A further \$13.4 million has been provided for operating costs from 2024-25 to 2027-28.

Firearms Reform Program - Firearms Licensing and Registry System

3. To support the ongoing delivery of the Firearms Reform Program, \$11.4 million will be invested over 2024-25 and 2025-26 from the Digital Capability Fund, to rebuild the State's firearms licensing and registry system.

Heating, Ventilation and Air-Conditioning Works

4. An additional \$7.2 million will be provided from the Asset Maintenance Fund for the replacement of heating, ventilation and air-conditioning systems, and associated building improvements, to maintain operations at the Cannington Police Complex and Hillarys Police Station.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
WORKS IN PROGRESS							
Fleet and Equipment							
Aircraft Fleet and Safety Case Trials	250	29	29	151	70	-	-
Election Commitment - Mobile State Operations Command Centre (Vehicles).....	3,349	1,607	1,607	1,742	-	-	-
Helicopter Replacement	46,553	41,686	16,272	2,181	1,419	1,267	-
ICT and Radio Infrastructure							
Emergency Services Radio Network	47,022	29,436	11,036	17,586	-	-	-
National Criminal Intelligence System	9,513	7,133	1,580	2,380	-	-	-
Land and Buildings Infrastructure							
950 Police Officer Infrastructure Program - Planning and Accommodation Refits	2,717	567	230	1,550	600	-	-
Armadale Courthouse and Police Complex	83,694	83,318	10,405	299	77	-	-
Election Commitment - Baldivis Police Station	26,692	6,674	5,912	16,356	3,662	-	-
Election Commitment - Forrestfield Police Station.....	27,196	8,454	5,972	16,671	2,071	-	-
Fremantle District Police Complex.....	99,197	7,443	4,686	16,855	32,237	40,747	1,915
Kimberley District Support Facility	30,443	2,149	2,149	11,817	14,143	2,334	-
Kununurra Police Station Alterations	1,220	1,029	850	191	-	-	-
Mandurah District Complex	851	43	43	808	-	-	-
Multifunctional Policing Facilities - Heating Ventilation and Airconditioning (HVAC) Replacement Tranche 3.....	9,006	6,333	2,176	2,373	300	-	-
COMPLETED WORKS							
Fleet and Equipment							
Asset Equipment Management Program 2022-2024	28,390	28,390	6,560	-	-	-	-
Election Commitment - Meth Border Force.....	5,164	5,164	215	-	-	-	-
ICT and Radio Infrastructure							
Forensic Register.....	871	871	871	-	-	-	-
ICT Optimisation Program 2022-2024	4,572	4,572	2,333	-	-	-	-
ICT Transformation Program	23,610	23,610	5,716	-	-	-	-
Police Compensation ICT System	882	882	882	-	-	-	-
Police Radio Network - Commonwealth Legislated							
Radio Frequency Change	11,054	11,054	147	-	-	-	-
Technology Improvement Program.....	12,500	12,500	12,500	-	-	-	-
Land and Buildings Infrastructure							
Custodial Facilities Upgrade Program 2022-2024	7,877	7,877	2,052	-	-	-	-
Multifunctional Policing Facilities							
HVAC Replacement Tranche 1	11,312	11,312	4	-	-	-	-
HVAC Replacement Tranche 2.....	6,581	6,581	1,387	-	-	-	-
Office Space and Child-Friendly Interview Rooms in Remote Western Australia (Commonwealth).....							
	3,628	3,628	1,242	-	-	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
Optus Stadium Deployment Centre	744	744	149	-	-	-	-
Police Station Upgrade Program 2022-2024	9,026	9,026	4,322	-	-	-	-
Westralia Square Accommodation.....	4,604	4,604	594	-	-	-	-
Road Trauma Trust Account - Breath and Drug Bus Replacement 2021-2023	1,200	1,200	1,200	-	-	-	-
NEW WORKS							
Fleet and Equipment - Asset Equipment Management Program 2024-2028.....	32,086	-	-	8,470	8,325	8,091	7,200
ICT and Radio Infrastructure							
Firearms Act Reform Program - Firearms Licensing and Registry System.....	11,407	-	-	6,696	4,711	-	-
ICT Optimisation Program 2024-2028	23,800	-	-	2,800	7,000	7,000	7,000
Technology Program 2024-25	8,254	-	-	8,254	-	-	-
Land and Buildings Infrastructure							
Cannington District Police Complex.....	6,800	-	-	700	3,000	3,100	-
Hillarys Police Station	435	-	-	400	35	-	-
Police Facilities Upgrade Program 2024-2028	31,287	-	-	7,820	7,820	7,820	7,827
Total Cost of Asset Investment Program	633,787	327,916	103,121	126,100	85,470	70,359	23,942
FUNDED BY							
Capital Appropriation.....			35,611	81,443	46,767	48,567	9,742
Commonwealth Grants.....			1,580	2,380	-	-	-
Funding included in Department of Treasury - Administered Item.....			2,149	11,817	14,143	2,334	-
Holding Account			12,661	13,451	16,744	16,358	14,200
Internal Funds and Balances.....			37,342	151	70	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund.....			43	1,908	3,035	3,100	-
Digital Capability Fund.....			12,500	14,950	4,711	-	-
Royalties for Regions Fund			1,235	-	-	-	-
Total Funding.....			103,121	126,100	85,470	70,359	23,942

Financial Statements

Income Statement

Expenses

1. The increase in the Total Cost of Services from the 2022-23 Actual to the 2023-24 Estimated Actual is mainly attributable to the public sector wages policy and additional recruits via the 950 Police Officer Program in 2023-24.

Statement of Financial Position

2. Total assets are increasing over the forward estimates period, reflecting an increase in Holding Account receivables and the purchase of fixed assets under the approved Asset Investment Program (offset by depreciation).
3. The decrease in the Total Liabilities from the 2027-28 Outyear relative to the 2026-27 Outyear is mainly due to the provision for the 27th pay which is due for payment in 2027-28.

Statement of Cashflows

4. The forecast increase in cash held between the 2023-24 Estimated Actual relative to the 2023-24 Budget relates mostly to increased balances held in the RTTA restricted cash account and carry overs of unexpended funds for the Asset Investment Program.

INCOME STATEMENT (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits (b)	1,268,663	1,352,901	1,356,771	1,412,241	1,452,551	1,477,417	1,516,568
Grants and subsidies (c)	48,742	67,257	76,674	82,043	77,312	77,681	77,866
Supplies and services	217,460	220,797	239,731	230,449	201,162	198,282	200,306
Accommodation	58,318	58,869	58,999	59,108	56,180	56,657	57,300
Depreciation and amortisation	113,806	113,882	113,887	123,161	125,951	126,269	126,580
Finance and interest costs	2,834	3,571	4,294	4,548	4,172	3,777	3,821
Other expenses	68,426	75,606	77,534	72,393	72,281	72,900	73,713
TOTAL COST OF SERVICES	1,778,249	1,892,883	1,927,890	1,983,943	1,989,609	2,012,983	2,056,154
Income							
Sale of goods and services	363	497	802	649	496	496	496
Regulatory fees and fines	23,520	27,267	28,047	29,982	30,733	31,501	32,287
Grants and subsidies	4,926	1,258	3,500	4,302	510	510	510
Other revenue	31,492	28,817	29,491	29,620	30,856	30,946	31,048
RTTA Revenue (Service Delivery Agreement)	123,356	103,336	115,268	110,957	112,736	114,502	116,268
Total Income	183,657	161,175	177,108	175,510	175,331	177,955	180,609
NET COST OF SERVICES	1,594,592	1,731,708	1,750,782	1,808,433	1,814,278	1,835,028	1,875,545
INCOME FROM GOVERNMENT							
Service appropriations	1,626,473	1,611,972	1,663,488	1,733,175	1,757,157	1,794,906	1,835,982
Resources received free of charge	5,611	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	3,035	3,100	-
Royalties for Regions Fund							
Regional Community Services Fund	15,593	30,442	31,663	32,868	30,973	19,325	19,325
Other appropriations	-	42,951	-	-	-	-	-
Other revenues	13,608	9,213	13,233	12,153	6,161	6,173	6,174
TOTAL INCOME FROM GOVERNMENT	1,661,285	1,698,842	1,712,691	1,784,368	1,801,590	1,827,768	1,865,745
SURPLUS/(DEFICIENCY) FOR THE PERIOD	66,693	(32,866)	(38,091)	(24,065)	(12,688)	(7,260)	(9,800)

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 9,137, 9,325 and 9,983 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Community Safety and Crime Prevention							
Partnership Fund	474	1,250	1,709	1,721	1,748	1,678	1,250
Election Commitment - Police and Community							
Youth Centres (PCYC) - Sustainability							
Funding.....	4,455	4,544	4,544	4,634	4,634	4,634	4,634
Emergency Services Radio Network.....	-	434	434	333	-	-	-
Other Grants.....	9	-	-	-	-	-	-
PCYC							
Kununurra.....	470	949	1,419	957	-	-	-
Maintenance and Upgrades.....	1,325	-	1,150	-	-	-	-
SafeSPACE Programs.....	-	-	2,300	2,300	-	-	-
Road Safety Initiatives							
Government Organisations.....	37,409	54,870	59,038	64,947	65,325	65,640	66,126
Non-Government Organisations	3,209	3,348	3,406	3,614	3,751	3,875	4,002
Special Plates Fund	791	1,862	2,674	3,537	1,854	1,854	1,854
St Francis Xavier Church (Armadale).....	600	-	-	-	-	-	-
TOTAL	48,742	67,257	76,674	82,043	77,312	77,681	77,866

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets.....	52,842	3,077	16,953	15,882	15,012	14,306	14,023
Restricted cash.....	28,269	4,780	10,231	8,270	8,170	51,684	7,970
Restricted cash (RTTA).....	94,596	56,549	89,143	79,041	72,205	66,927	62,058
Holding Account receivables.....	20,921	10,000	13,451	16,744	16,358	14,200	14,200
Receivables.....	15,523	14,270	15,523	15,523	15,523	15,523	15,523
Other.....	15,967	13,775	15,967	15,967	15,967	15,967	15,967
Assets held for sale.....	2,057	2,098	2,057	2,057	2,057	2,057	2,057
Total current assets.....	230,175	104,549	163,325	153,484	145,292	180,664	131,798
NON-CURRENT ASSETS							
Holding Account receivables.....	862,073	965,710	970,764	1,080,860	1,195,625	1,312,739	1,425,100
Property, plant and equipment.....	1,324,420	1,253,081	1,350,538	1,385,839	1,395,111	1,387,562	1,344,476
Intangibles.....	58,475	75,692	75,555	87,803	88,161	83,808	79,455
Restricted cash.....	29,421	31,878	32,751	36,081	39,411	-	-
Total non-current assets.....	2,274,389	2,326,361	2,429,608	2,590,583	2,718,308	2,784,109	2,849,031
TOTAL ASSETS.....	2,504,564	2,430,910	2,592,933	2,744,067	2,863,600	2,964,773	2,980,829
CURRENT LIABILITIES							
Employee provisions.....	239,291	250,732	244,925	252,826	262,220	271,487	227,873
Payables.....	8,417	4,076	8,417	8,417	8,417	8,417	8,417
Borrowings and leases.....	36,586	34,098	42,879	41,442	44,050	41,281	41,810
Other.....	21,854	22,881	21,854	21,854	21,854	21,854	21,854
Total current liabilities.....	306,148	311,787	318,075	324,539	336,541	343,039	299,954
NON-CURRENT LIABILITIES							
Employee provisions.....	79,178	87,443	79,178	79,178	79,178	79,178	79,178
Borrowings and leases.....	45,573	40,634	45,357	42,114	40,688	38,100	43,511
Other.....	196	1,357	196	196	196	196	196
Total non-current liabilities.....	124,947	129,434	124,731	121,488	120,062	117,474	122,885
TOTAL LIABILITIES.....	431,095	441,221	442,806	446,027	456,603	460,513	422,839
EQUITY							
Contributed equity.....	1,250,259	1,394,407	1,365,587	1,537,567	1,660,090	1,765,492	1,829,901
Accumulated surplus/(deficit).....	332,045	203,602	293,954	269,889	257,201	249,941	240,141
Reserves.....	491,165	391,680	490,586	490,584	489,706	488,827	487,948
Total equity.....	2,073,469	1,989,689	2,150,127	2,298,040	2,406,997	2,504,260	2,557,990
TOTAL LIABILITIES AND EQUITY.....	2,504,564	2,430,910	2,592,933	2,744,067	2,863,600	2,964,773	2,980,829

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations	1,523,504	1,498,090	1,549,606	1,606,335	1,626,034	1,663,592	1,709,421
Capital appropriation.....	75,329	140,475	84,072	130,716	96,555	98,792	59,861
Administered equity contribution.....	-	3,340	2,149	11,817	14,143	2,334	-
Holding Account drawdowns	22,310	20,921	12,661	13,451	16,744	16,358	14,200
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	-	43	1,908	3,035	3,100	-
Climate Action Fund.....	283	287	287	-	-	-	-
Digital Capability Fund	30,137	27,770	27,770	29,447	11,825	4,276	4,548
Royalties for Regions Fund							
Regional Community Services Fund	15,592	30,442	31,663	32,868	30,973	19,325	19,325
Regional Infrastructure and Headworks							
Fund	420	600	1,235	-	-	-	-
Receipts paid into Consolidated Account	-	-	(185)	-	-	-	-
Other.....	11,743	8,471	12,491	11,411	5,419	5,431	5,432
Administered appropriations	-	42,951	-	-	-	-	-
Net cash provided by Government	1,679,318	1,773,347	1,721,792	1,837,953	1,804,728	1,813,208	1,812,787
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(1,277,689)	(1,348,698)	(1,351,137)	(1,404,340)	(1,443,157)	(1,468,150)	(1,560,182)
Grants and subsidies	(50,899)	(67,257)	(76,674)	(82,043)	(77,312)	(77,681)	(77,866)
Supplies and services.....	(214,941)	(215,039)	(233,990)	(224,616)	(195,329)	(192,449)	(194,473)
Accommodation.....	(57,188)	(58,869)	(58,999)	(59,108)	(56,180)	(56,657)	(57,300)
GST payments.....	(51,341)	(49,911)	(49,911)	(49,911)	(49,911)	(49,911)	(49,911)
Finance and interest costs.....	(2,833)	(3,571)	(4,294)	(4,548)	(4,172)	(3,777)	(3,821)
Other payments	(60,870)	(74,158)	(76,069)	(71,020)	(70,908)	(71,527)	(72,340)
Receipts (b)							
Regulatory fees and fines	25,627	27,267	28,047	29,982	30,733	31,501	32,287
Grants and subsidies	4,023	1,258	3,500	4,302	510	510	510
Sale of goods and services.....	313	497	802	649	496	496	496
GST receipts.....	51,098	49,911	49,911	49,911	49,911	49,911	49,911
Other receipts	27,277	26,617	27,291	27,420	28,656	28,746	28,848
RTTA Revenue (Service Delivery Agreement).....	124,031	103,336	115,268	110,957	112,736	114,502	116,268
Net cash from operating activities	(1,483,392)	(1,608,617)	(1,626,255)	(1,672,365)	(1,673,927)	(1,694,486)	(1,787,573)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(94,336)	(146,588)	(103,121)	(126,100)	(85,470)	(70,359)	(23,942)
Proceeds from sale of non-current assets	488	-	-	-	-	-	-
Net cash from investing activities	(93,848)	(146,588)	(103,121)	(126,100)	(85,470)	(70,359)	(23,942)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(46,834)	(44,039)	(48,466)	(49,292)	(49,807)	(50,244)	(50,138)
Net cash from financing activities	(46,834)	(44,039)	(48,466)	(49,292)	(49,807)	(50,244)	(50,138)
NET INCREASE/(DECREASE) IN CASH HELD.....							
	55,244	(25,897)	(56,050)	(9,804)	(4,476)	(1,881)	(48,866)
Cash assets at the beginning of the reporting period	149,883	122,181	205,128	149,078	139,274	134,798	132,917
Net cash transferred to/from other agencies	1	-	-	-	-	-	-
Cash assets at the end of the reporting period	205,128	96,284	149,078	139,274	134,798	132,917	84,051

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

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

NET APPROPRIATION DETERMINATION (a)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Regulatory Fees and Fines							
Departmental	8,518	9,995	10,775	11,342	11,626	11,914	12,212
Licences	17,109	17,272	17,272	18,640	19,107	19,587	20,075
Grants and Subsidies							
Commonwealth - Other	4,023	1,258	3,500	4,302	510	510	510
Sale of Goods and Services							
Departmental	313	497	802	649	496	496	496
GST Receipts							
GST Input Credits	47,003	47,211	47,211	47,211	47,211	47,211	47,211
GST Receipt on Sales	4,095	2,700	2,700	2,700	2,700	2,700	2,700
Other Receipts							
Commonwealth - Other	3,236	2,033	2,033	2,034	2,036	2,036	2,036
Departmental	22,123	24,184	24,858	24,886	26,120	26,210	26,312
TOTAL (b)	106,420	105,150	109,151	111,764	109,806	110,664	111,552

- (a) The moneys received and retained are to be applied to Western Australia Police Force's services as specified in the Budget Statements.
(b) Due to a change in reporting requirements, there are variations to the 2023-24 Budget figure to the published 2023-24 Budget.

DETAILS OF ADMINISTERED TRANSACTIONS

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
INCOME							
Fines							
Firearms Licensing Infringements (a)	534	100	100	100	100	100	100
Minor Infringement Penalties (b)	659	710	710	710	710	710	710
Other							
Firearms Reform Program - Appropriation to Fund							
Prohibited Firearms Buyback Scheme ...	1,000	500	246	-	-	-	-
Voluntary Firearms Buyback Scheme (c)	-	-	20,000	20,000	-	-	-
Sale of Lost, Stolen and Forfeited Property (d)	450	600	600	600	600	600	600
TOTAL ADMINISTERED INCOME	2,643	1,910	21,656	21,410	1,410	1,410	1,410
EXPENSES							
Other							
All Other Expenses	166	250	250	250	250	250	250
Firearms Reform Program							
Firearms Buyback Scheme Payments ...	-	-	20,000	20,000	-	-	-
Prohibited Firearms Buyback Scheme Payments	813	500	433	-	-	-	-
Receipts Paid into the Consolidated Account	1,187	1,160	1,160	1,160	1,160	1,160	1,160
TOTAL ADMINISTERED EXPENSES	2,166	1,910	21,843	21,410	1,410	1,410	1,410

- (a) The *Firearms Act 1973* and *Firearms Regulations 1974* enables 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 - Voluntary Firearms Buyback Scheme relates 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 27 **Justice**

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets (a)(b)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 68 Net amount appropriated to deliver services	1,455,754	1,421,646	1,570,586	1,580,981	1,516,102	1,545,071	1,605,566
Amount Authorised by Other Statutes							
- Children's Court of Western Australia							
- Act 1988	414	408	408	413	413	413	413
- Criminal Injuries Compensation Act 2003 ...	75,000	41,738	80,000	55,038	41,738	41,738	41,738
- District Court of Western Australia							
- Act 1969	16,806	16,964	16,964	18,319	19,384	19,384	19,974
- Judges' Salaries and Pensions Act 1950 ...	12,475	13,619	13,619	14,785	15,784	16,145	16,585
- Salaries and Allowances Act 1975	36,480	38,186	39,591	43,874	45,945	47,009	48,122
- Solicitor General Act 1969	596	597	597	612	627	643	643
- State Administrative Tribunal Act 2004	7,233	7,211	7,211	7,727	7,727	7,727	7,727
Total appropriations provided to deliver services	1,604,758	1,540,369	1,728,976	1,721,749	1,647,720	1,678,130	1,740,768
CAPITAL							
Item 144 Capital Appropriation	95,036	113,989	80,772	148,575	104,275	56,763	47,462
TOTAL APPROPRIATIONS	1,699,794	1,654,358	1,809,748	1,870,324	1,751,995	1,734,893	1,788,230
EXPENSES							
Total Cost of Services	1,942,995	1,851,083	2,030,816	2,040,077	1,964,515	1,992,919	2,052,201
Net Cost of Services (c)	1,705,755	1,606,082	1,781,753	1,781,132	1,700,776	1,729,514	1,788,678
CASH ASSETS (d)	55,886	21,317	29,426	21,190	21,709	22,228	22,747

- (a) The 2022-23 Actual, 2023-24 Budget and 2023-24 Estimated Actual have 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) The 2022-23 Actual and 2023-24 Budget have been recast, for comparability purposes, to reflect the transfer of the Solicitor General's Office from the State Solicitor's Office, effective from 1 July 2023.
- (c) 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.
- (d) As at 30 June each financial year.

Spending Changes

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

	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
New Initiatives					
Addressing Protection Visa Backlogs - Legal Assistance	504	1,777	-	-	-
Family and Domestic Violence (FDV) Disclosure Scheme	-	396	-	-	-
FDV Victim Advocates in the Justice System	-	47	94	-	-
Legal Services for Victims and Survivors of Sexual Violence Pilot	850	850	850	-	-
Legislative Responses to Coercive Control	-	585	-	-	-
Management of Disclosure of Digital Evidence	-	250	-	-	-
New Young People Directorate	-	603	619	638	348
Prison Pharmacies - Opioid Substitution Therapy	828	1,225	1,276	1,326	1,378
Victims of Crime Parole Support	-	780	790	814	838
Western Australian Public Sector Learning Initiative	-	-	(470)	(888)	(1,019)
Ongoing Initiatives					
Banksia Hill Detention Centre and Unit 18	21,029	15,659	13,692	13,768	13,777
Election Commitments					
Casuarina Prison Alcohol and Other Drug (AOD) Unit	-	6,951	-	-	-
Criminal Law (Mental Impairment) Reforms	-	4,038	5,200	5,248	5,570
Expansion of FDV Response Teams	-	756	1,394	2,067	2,774
Family Violence Restraining Orders Shuttle Conferencing	852	901	-	-	-
Legal Aid - Criminal Law (Mental Impairment) Reforms	-	636	1,203	1,388	1,454
Western Desert Justice Program	-	653	-	-	-
Ex-Tropical Cyclone Ellie - Community Social Recovery Program - Legal Assistance					
Assistance	2,035	2,111	-	-	-
Indian Ocean Territories Service Delivery Agreement	129	129	129	129	129
Justice Services Expenditure	80,263	43,852	17,728	13,048	14,198
Legal Aid					
Bail Support Program	1,724	1,776	-	-	-
Disability Advocacy and Referral Diversion for Young People (DARDY)	-	437	433	-	-
Duty Lawyer for Armadale Court	-	410	400	410	420
Therapeutic Approaches in the Children's Court	-	1,279	1,270	-	-
Mobile Duress Alarm System Maintenance	1,381	-	-	-	-
National Legal Assistance Partnership	2,579	2,081	-	-	-
Parliamentary Counsel's Office - Additional Staffing	3,380	6,046	6,241	6,419	6,603
Prison Maintenance	-	811	727	859	-
Public Trustee - Additional Staffing	-	1,182	1,210	1,247	1,286
State Administrative Tribunal - Additional Staffing	-	877	896	-	-
Therapeutic Approaches in the Children's Court	-	2,573	2,220	-	-
Other					
Board and Committee Remuneration	151	158	165	172	180
Criminal Injuries Compensation	38,262	13,300	-	-	-
Government Office Accommodation	(534)	(804)	(765)	(725)	(445)
Government Regional Officer Housing	3,125	2,692	2,173	1,518	996
Non-Government Human Services Sector Indexation	436	725	968	864	726
RiskCover Fund Insurance Premiums	4,500	53,410	-	-	-
State Administrative Tribunal - Building Disputes	2,000	2,000	2,000	1,000	1,000
State Fleet Updates	(741)	(784)	(1,015)	(1,295)	(1,546)
Temporary Regional Incentives	595	598	-	-	-
Transfer of Solicitor General's Office from the State Solicitor's Office	953	975	990	1,006	1,006

Significant Issues Impacting the Agency

1. The Department is leading the implementation of the *Criminal Law (Mental Impairment) Act 2023* (the Act) with the involvement of other government stakeholders. This important reform will provide Western Australia with a contemporary and fit-for-purpose legislative framework for persons with mental impairment in the criminal justice system. Proclamation of the Act is scheduled for 1 September 2024.
2. The Department is focusing on Closing the Gap outcomes, including socioeconomic targets, through ongoing delivery of the Dandjoo Bidi-Ak Therapeutic Court, and the introduction of the Children's Court criminal trial therapeutic list (In-Roads), which is intended to target the over-representation of Aboriginal young people in detention. Further, the Department is supporting the Yiwarra Kuju - Martu Western Desert Justice Program, which has the potential to deliver significant benefits to Martu people in custody and the community, with early results indicating reduced recidivism rates and improved reintegration outcomes on release.
3. The Department is continuing to progress a range of measures to enhance safety and wellbeing at Banksia Hill Detention Centre and Unit 18 through the implementation of a contemporary model of care, increasing staffing levels, infrastructure repairs and works, as well as delivering education, cultural enrichment, Aboriginal health services, Fetal Alcohol Spectrum Disorder training and mental health and support programs. The appointment of a dedicated Deputy Commissioner for Young People will further enhance operations across the youth custodial estate.
4. The Department is progressing the development of a Crisis Care Unit at Banksia Hill Detention Centre, and detailed planning and assessment for a new high-security purpose-built youth detention centre is underway, which will provide therapeutic care and intervention for young people with highly complex needs.
5. The Department is working to improve its evidence gathering capability and provide transparency and accountability by piloting new body worn cameras and a digital evidence management platform in the youth custodial estate and at the Special Operations Group.
6. In response to significant growth in the State's adult prison population, the Department has completed the first tranche of construction for Stage 2 of the Casuarina Prison Expansion. As part of the Department's long-term custodial infrastructure plan, the second and final tranche is due to commence in 2024-25. The project has a focus on providing additional accommodation units and supporting infrastructure, to support male prisoners with complex needs, including mental illness, and provide access to appropriate services.
7. The Department continues to strengthen its efforts to break the cycle of alcohol and other drug (AOD) related crime and support the Government's Methamphetamine Action Plan by providing offenders with mental health and AOD treatment needs with access to appropriate services, including through the extension of the Mallee AOD Rehabilitation Centre at Casuarina Prison and the introduction of a new AOD reintegration service at Bunbury Regional Prison.
8. The Department is working to deliver the Roebourne Regional Prison air-conditioning project, with the works scheduled to commence in 2024-25.
9. In support of the Government's commitment to address FDV in Western Australia, the Department will contribute to improving family safety by becoming a permanent partner agency to the FDV Response Teams across the State.
10. The Office of the Commissioner for Victims of Crime continues to manage the State's involvement in the National Redress Scheme and provides access to counselling and psychological care, redress payments and a direct personal response to victims of crime. As the Scheme progresses, the Office facilitates an increasing number of requests for the State to act as a funder of last resort.
11. The Public Trustee continues to experience increasing demand for its services, including referrals by the State Administrative Tribunal.
12. The Department is addressing immediate workload pressures within the State Administrative Tribunal, driven largely by growth in guardianship and administration matters, by providing additional resources.
13. In support of the Government's legislative reform priorities and timeframes, the Parliamentary Counsel's Office has significantly increased its drafting capacity through the ongoing recruitment of experienced drafters as well as editorial, publication and ICT staff.

14. The ongoing increase in the number of awards assessed and granted under the *Criminal Injuries Compensation Act 2003* coincides with a greater awareness of the scheme within the community. There has been a concerted effort by the Office of Criminal Injuries Compensation to reduce the backlog of claims and address the growing demand through the introduction of mandatory online lodgements and the implementation of streamlined administration processes which have increased the efficiency of claims processing.
15. The Office of the Commissioner for Victims of Crime will facilitate the appointment of new victim representatives to the Prisoners Review Board with expertise in FDV matters. These representatives will assist with ensuring victim needs are addressed in considerations relating to parole.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	An efficient, accessible court and tribunal system.	1. Court and Tribunal Services
	Trustee, Guardianship and Administration services are accessible to all Western Australians.	2. Advocacy, Guardianship and Administration Services 3. Trustee Services
	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	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Court and Tribunal Services	494,230	464,878	506,077	505,537	491,119	496,925	508,588
2. Advocacy, Guardianship and Administration Services	13,767	17,588	18,012	20,533	19,903	20,911	21,484
3. Trustee Services	29,159	31,346	32,529	34,768	34,395	35,534	36,565
4. Births, Deaths and Marriages	9,191	9,961	10,485	11,266	11,329	11,061	11,255
5. Services to Government	29,587	35,096	40,528	46,500	43,453	42,128	43,990
6. Equal Opportunity Commission Services....	3,212	3,651	3,812	3,858	3,923	4,005	4,131
7. Legal Assistance	143,540	141,349	152,185	160,345	144,530	141,731	144,578
8. Adult Corrective Services	1,092,654	1,030,206	1,113,410	1,110,301	1,073,041	1,095,233	1,129,578
9. Youth Justice Services	127,655	117,008	153,778	146,969	142,822	145,391	152,032
Total Cost of Services	1,942,995	1,851,083	2,030,816	2,040,077	1,964,515	1,992,919	2,052,201

Outcomes and Key Effectiveness Indicators ^(a)

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: An efficient, accessible court and tribunal system:					
Supreme Court:					
Criminal - Time to trial	45 weeks	39 weeks	53 weeks	39 weeks	1
Civil - Time to finalise non-trial matters	19 weeks	19 weeks	19 weeks	19 weeks	
District Court - Criminal - Time to trial	69 weeks	32 weeks	67 weeks	32 weeks	2
State Administrative Tribunal - Time to finalise	21 weeks	15 weeks	20 weeks	15 weeks	3
Family Court of Western Australia - Time to finalise non-trial matters	48 weeks	27 weeks	41 weeks	27 weeks	4
Magistrates Court - Criminal and Civil - Time to trial	22 weeks	19 weeks	23 weeks	19 weeks	5
Coroner's Court - Time to trial	110 weeks	128 weeks	138 weeks	128 weeks	
Fines Enforcement Registry - Percentage of fines satisfied within 12 months:					
Fines and costs	32%	35%	33%	35%	
Infringements	52%	57%	53%	57%	
Outcome: Trustee, Guardianship and Administration services are accessible to all Western Australians:					
Percentage of guardians of last resort allocated in one day	91%	95%	95%	95%	
Percentage of Western Australian deceased estates administered by the Public Trustee	4.1%	4%	5.6%	4%	6
Percentage of clients who have services provided by the Public Trustee under an operating subsidy	67%	60%	61%	60%	
Outcome: Western Australian birth, death, marriage and change of name certificates are accurate and accessible:					
Percentage of certified certificates issued within two days	80%	90%	83%	90%	
Extent to which registration source information is recorded error-free	96%	97%	97%	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%	

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Outcome: People who experience unlawful discrimination, harassment and victimisation have efficient and accessible avenues of redress:					
Percentage of complaints finalised within 12 months ^(b)	81%	95%	97%	95%	
Outcome: Equitable access to legal services and information:					
Percentage of eligible applicants who receive a grant of legal aid	90%	86%	86%	86%	
Percentage of people who are provided with a duty lawyer service	23%	21%	23%	22%	7
Percentage of people receiving an outcome from Infoline services.....	71%	76%	69%	75%	
Outcome: A safe, secure and decent corrective services which contributes to community safety and reduces offenders' involvement in the justice system:					
Adult:					
Number of escapes.....	4	nil	1	nil	8
Rate of return - Offender programs.....	40.1%	39%	35%	39%	9
Average out of cell hours	9.62	12	9.9	12	10
Rate of serious assault per 100 prisoners	0.94	<0.48	1.38	<0.48	11
Successful completion of community correction orders	69.2%	64%	66%	64%	
Youth:					
Number of escapes.....	nil	nil	nil	nil	
Rate of return to detention	52.6%	50%	50.4%	50%	
Successful completion of community-based orders.....	61.6%	68%	60.1%	68%	12

(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 will include complaints where the Commissioner did not accept lodgement. This amendment aligns with recommendations from Law Reform Commission Project 111. The expanded scope will increase the relevance of the indicator by better linking to the Desired Outcome and Service by increasing accessible avenues of redress.

Explanation of Significant Movements

(Notes)

1. The 2023-24 Estimated Actual is higher than the 2023-24 Budget and the 2024-25 Budget Target due to the complexity of cases and relisting of lengthy multiple-accused trials along with the limited availability of accused counsel for trials.
2. The 2023-24 Estimated Actual result is higher than the 2023-24 Budget and 2024-25 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 2023-24 Estimated Actual is higher than the 2023-24 Budget and the 2024-25 Budget Target due to an increase in workload associated with *Building Services (Complaint Resolution and Administration) Act 2011* matters.
4. The 2023-24 Estimated Actual is higher than the 2023-24 Budget and the 2024-25 Budget Target primarily due to the long-term trend of growth in the complexity and volume of final order parenting applications lodged and growth in the finalisation of these applications by court order or direction.
5. The 2023-24 Estimated Actual is higher than the 2023-24 Budget and the 2024-25 Budget Target primarily due to an increase in the seriousness of cases finalised by trial.
6. The 2023-24 Estimated Actual exceeds the 2023-24 Budget and the 2024-25 Budget Target due to an increase in the number of deceased files administered by the Public Trustee during 2023-24.
7. The 2023-24 Estimated Actual is higher than the 2023-24 Budget due to increased demand for duty lawyer services in the Family Court, Magistrates Court and Children's Court.
8. The 2023-24 Estimated Actual is higher than the 2023-24 Budget and the 2024-25 Budget Target by one escape. 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 2023-24 Estimated Actual is lower than the 2023-24 Budget and the 2024-25 Budget Target. This is due to an overall decrease in the number of returns to sentenced custody.
10. The 2023-24 Estimated Actual is lower than the 2023-24 Budget and the 2024-25 Budget Target due to the combined impact of restrictions and practices in place as part of the Department's COVID-19 response and implementation of adaptive regimes at adult prison facilities.
11. The 2023-24 Estimated Actual exceeds the 2023-24 Budget and the 2024-25 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.
12. The 2023-24 Estimated Actual is lower than the 2023-24 Budget and 2024-25 Budget Target due to an increase in the number of breached orders due to non-compliance with order conditions and breached orders due to reoffending.

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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service	\$'000 494,230	\$'000 464,878	\$'000 506,077	\$'000 505,537	
Less Income	109,213	114,600	114,830	121,028	
Net Cost of Service	385,017	350,278	391,247	384,509	
Employees (Full-Time Equivalents) ^(a)	1,336	1,307	1,347	1,347	
Efficiency Indicators ^(b)					
Supreme Court - Criminal - Cost per case.....	\$223,367	\$273,687	\$436,585	\$297,374	1
Supreme Court - Civil - Cost per case.....	\$17,597	\$16,298	\$18,738	\$18,502	2
Court of Appeal - Cost per case	\$23,878	\$27,168	\$35,757	\$36,769	3
District Court - Criminal - Cost per case	\$29,906	\$25,932	\$30,703	\$28,395	4
District Court - Civil - Cost per case	\$2,310	\$2,436	\$2,505	\$2,475	
State Administrative Tribunal - Cost per case	\$4,017	\$4,039	\$4,452	\$4,665	5
Family Court - Cost per case.....	\$2,503	\$3,303	\$2,919	\$3,043	6
Magistrates Court - Criminal - Cost per case.....	\$1,262	\$1,263	\$1,264	\$1,312	
Magistrates Court - Civil - Cost per case	\$986	\$1,038	\$935	\$901	7
Coroner's Court - Cost per case.....	\$4,948	\$5,959	\$4,608	\$5,185	8
Children's Court - Criminal - Cost per case	\$1,251	\$954	\$1,090	\$1,260	9
Children's Court - Civil - Cost per case.....	\$1,713	\$1,765	\$1,381	\$1,631	10
Fines Enforcement Registry - Cost per enforcement.....	\$34	\$42	\$29	\$32	11

(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)

1. The 2023-24 Estimated Actual is higher than the 2023-24 Budget and 2024-25 Budget Target due to an increase in complex multiple-accused trials and limited availability of accused counsel resulting in a lower than anticipated number of finalisations.
2. The 2023-24 Estimated Actual is higher than the 2023-24 Budget due to a slightly lower than anticipated number of finalisations and an increase in operating costs.
3. The 2023-24 Estimated Actual is higher than the 2023-24 Budget due to less finalisations as a result of a lower than anticipated number of criminal appeal lodgements.
4. The 2023-24 Estimated Actual is higher than the 2023-24 Budget primarily due to less finalisations as a result of an increase in multiple-accused trials and complexity of cases.
5. The 2023-24 Estimated Actual is higher than the 2023-24 Budget primarily due to an increase in operating costs to meet the increased workload.
6. The 2023-24 Estimated Actual is lower than the 2023-24 Budget primarily due to a higher than anticipated number of finalisations.
7. The 2023-24 Estimated Actual is lower than the 2023-24 Budget due to a change in cost allocations between the Criminal and Civil workload of the Magistrates Court following a review into the apportionments under the Outcome Based Management (OBM) framework.
8. The 2023-24 Estimated Actual is lower than the 2023-24 Budget and 2024-25 Budget Target primarily due to an increase in finalisations as a result of additional focus between the Western Australia Police Force and the Court relating to natural cause of death matters not requiring investigation.
9. The 2023-24 Estimated Actual is higher than the 2023-24 Budget due to a change in cost allocations between the Criminal and Civil workload of the Children's Court following a review under the OBM framework, partly offset by an increase in the number of finalisations. The 2023-24 Estimated Actual is lower than the 2024-25 Budget Target due to a higher than anticipated number of finalisations in 2023-24.
10. The 2023-24 Estimated Actual is lower than the 2023-24 Budget primarily due to a higher than anticipated number of finalisations and a change in cost allocations between the Criminal and Civil workload of the Children's Court following a review under the OBM framework. The 2023-24 Estimated Actual is lower than the 2024-25 Budget Target due to a higher than anticipated number of finalisations in 2023-24.
11. The 2023-24 Estimated Actual is lower than the 2023-24 Budget primarily due to a reduction in cost allocations to the Fines Enforcement Registry following a review under the Department's OBM framework.

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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	13,767	17,588	18,012	20,533	1
Less Income	5	52	52	48	
Net Cost of Service	13,762	17,536	17,960	20,485	
Employees (Full-Time Equivalents)	91	103	92	105	2
Efficiency Indicators					
Average cost of providing advocacy and guardianship services	\$1,752	\$1,953	\$2,063	\$2,122	

Explanation of Significant Movements

(Notes)

1. The 2024-25 Budget Target is higher than the 2023-24 Budget mainly due to continued demand growth for the services for the Office of the Public Advocate and the implementation of the *Criminal Law (Mental Impairment) Act 2023*.
2. The 2023-24 Estimated Actual is lower than the 2023-24 Budget mainly due to delays in filling vacant positions in the Office of the Public Advocate.

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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	29,159	31,346	32,529	34,768	1
Less Income	29,189	29,261	29,510	31,680	
Net Cost of Service	(30)	2,085	3,019	3,088	
Employees (Full-Time Equivalents)	196	197	203	203	
Efficiency Indicators					
Average cost per deceased estate administered	\$2,114	\$2,207	\$2,004	\$2,289	2
Average cost per trust managed	\$2,261	\$2,349	\$2,476	\$2,570	
Average cost per will prepared	\$804	\$691	\$916	\$868	3

Explanation of Significant Movements

(Notes)

1. The 2024-25 Budget Target is higher than the 2023-24 Budget mainly due to increased staffing for the Public Trustee to address continued demand growth for services.
2. The 2023-24 Estimated Actual is lower than the 2024-25 Budget Target due to an increased number of deceased estate files administered during 2023-24.
3. The 2023-24 Estimated Actual is higher than the 2023-24 Budget due to an increase in the total cost of will services during 2023-24. The Public Trustee has reviewed its will services and reallocated resources to meet priorities in response to increased workload and personnel shortages 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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	9,191	9,961	10,485	11,266	1
Less Income	8,971	8,669	8,669	8,411	
Net Cost of Service	220	1,292	1,816	2,855	
Employees (Full-Time Equivalents)	57	60	57	61	
Efficiency Indicators					
Average cost of registration services	\$2.06	\$2.17	\$2.30	\$2.41	

Explanation of Significant Movements

(Notes)

1. The 2024-25 Budget Target is higher than the 2023-24 Budget mainly due to forecast growth in demand for services.

5. Services to Government ^{(a)(b)}

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	29,587	35,096	40,528	46,500	1
Less Income	636	655	158	157	
Net Cost of Service	28,951	34,441	40,370	46,343	
Employees (Full-Time Equivalents)	160	146	179	210	2
Efficiency Indicators					
Percentage of new and amended legislation titles published within two days	100%	98%	100%	98%	

(a) The 2022-23 Actual, 2023-24 Budget and 2023-24 Estimated Actual have 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. Costs and employees associated with administering the National Redress Scheme, which were previously reported under the National Redress Scheme for Institutional Child Sexual Abuse service, are now reported under Services to Government.

(b) The 2022-23 Actual and 2023-24 Budget have been recast, for comparability purposes, to reflect the transfer of the Solicitor General's Office from the State Solicitor's Office, effective from 1 July 2023.

Explanation of Significant Movements

(Notes)

1. The 2024-25 Budget Target is higher than the 2023-24 Estimated Actual, which is higher than the 2023-24 Budget, mainly due to additional staffing for the Parliamentary Counsel's Office to meet the Government's legislative priorities, the establishment of parole support for victims of crime, and the commencement of consultation regarding legislative responses to coercive control and FDV initiatives.
2. The 2024-25 Budget Target is higher than the 2023-24 Estimated Actual which is higher than the 2023-24 Budget mainly due to additional staffing for the Parliamentary Counsel's Office to meet the Government's legislative priorities.

6. Equal Opportunity Commission Services

The Equal Opportunity Commission provides an avenue of redress for unlawful discrimination where there has been adverse treatment by investigating and attempting 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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	3,212	3,651	3,812	3,858	
Less Income	105	110	151	151	
Net Cost of Service	3,107	3,541	3,661	3,707	
Employees (Full-Time Equivalents)	19	21	20	22	
Efficiency Indicators					
Average cost per complaint finalised ^(a)	\$3,743	\$4,344	\$5,793	\$4,490	1

(a) With effect from the 2024-25 Budget, the scope of complaints considered when calculating this indicator result will include complaints where the Commissioner for Equal Opportunity did not accept lodgement. This amendment aligns with recommendations from the Law Reform Commission Project 111. The expanded scope will increase the relevance of the indicator by better linking to the Desired Outcome and Service by increasing accessible avenues of redress.

Explanation of Significant Movements

(Notes)

1. The 2023-24 Estimated Actual is higher than the 2023-24 Budget and 2024-25 Budget Target due to the combined impact of a lower number of complaints finalised during 2023-24, resulting from an overall reduction in the number of complaints registered with the Equal Opportunity Commission, and a higher number of complaints finalised during 2024-25, resulting from an amended scope of complaints for 2024-25.

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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service ^(a)	\$'000 143,540	\$'000 141,349	\$'000 152,185	\$'000 160,345	1
Less Income.....	61,316	61,883	65,441	66,938	
Net Cost of Service	82,224	79,466	86,744	93,407	
Employees (Full-Time Equivalents)	419	447	457	489	
Efficiency Indicators					
Average cost per legal representation.....	\$4,183	\$3,977	\$4,670	\$4,388	2
Average cost per legal information service.....	\$60	\$56	\$61	\$61	
Average cost per legal advice	\$402	\$420	\$436	\$446	
Average cost per application for a grant of legal aid processed	\$504	\$542	\$504	\$504	
Weighted average cost per wrap-around support service	\$1,204	\$1,304	\$1,427	\$1,420	

(a) Total Cost of Service includes grants to non-government legal assistance service providers.

Explanation of Significant Movements

(Notes)

1. The 2024-25 Budget Target is higher than the 2023-24 Budget mainly due to additional funding provided through the National Legal Assistance Partnership (NLAP) Agreement, disaster relief funding for the Kimberley flood response, funding for addressing visa backlogs, the expansion of therapeutic approaches in the Children's Court of Western Australia and the implementation of the *Criminal Law (Mental Impairment) Act 2023*.
2. The 2023-24 Estimated Actual is higher than the 2023-24 Budget due to increased expenditure on criminal cases and separately funded programs, including the Family Violence Cross-examination Scheme and the Disability and Carer Support Program - National Disability Insurance Scheme appeals.

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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	1,092,654	1,030,206	1,113,410	1,110,301	
Less Income	27,284	28,245	29,302	29,612	
Net Cost of Service	1,065,370	1,001,961	1,084,108	1,080,689	
Employees (Full-Time Equivalents)	4,570	4,796	4,583	4,762	
Efficiency Indicators					
Cost per day of keeping an offender in custody	\$408	\$366	\$364	\$364	
Cost per day of managing an offender through community supervision	\$39	\$36	\$41	\$40	1

Explanation of Significant Movements

(Notes)

1. The 2023-24 Estimated Actual is higher than the 2023-24 Budget due to a higher Total Cost of Service during 2023-24 relating to an increase in the cost of managing adult offenders through community supervision relative to an increase in demand for services.

9. Youth Justice Services

An accessible and equitable juvenile offender system which:

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	127,655	117,008	153,778	146,969	1
Less Income	521	1,526	950	920	
Net Cost of Service	127,134	115,482	152,828	146,049	
Employees (Full-Time Equivalents)	739	720	784	860	2
Efficiency Indicators					
Cost per day of keeping a young person in detention	\$2,184	\$1,659	\$3,067	\$2,969	3
Cost per day of managing a young person through community supervision	\$130	\$112	\$148	\$148	4

Explanation of Significant Movements

(Notes)

1. The 2024-25 Budget Target and the 2023-24 Estimated Actual are higher than the 2023-24 Budget mainly due to additional staffing, support services and critical infrastructure repairs and maintenance for Banksia Hill Detention Centre, the establishment of a new Young People Directorate, the expansion of therapeutic approaches in the Children's Court of Western Australia and the implementation of the *Criminal Law (Mental Impairment) Act 2023*.
2. The 2024-25 Budget Target is higher than the 2023-24 Budget mainly due to additional staffing for Banksia Hill Detention Centre, the establishment of a new Young People Directorate, the expansion of therapeutic approaches in the Children's Court of Western Australia and the implementation of the *Criminal Law (Mental Impairment) Act 2023*.
3. The 2023-24 Estimated Actual is higher than the 2023-24 Budget due to an increase in the total cost of managing young persons in detention during 2023-24, combined with a reduced average daily number of young persons managed in detention, compared to the budgeted number.
4. The 2023-24 Estimated Actual is higher than the 2023-24 Budget due to the combined impact of a reduced average daily number of young persons managed through community supervision and a higher Total Cost of Service during 2023-24.

Asset Investment Program

1. To support the delivery of the Department's services, a total of \$137.8 million is budgeted to be spent on asset investment in 2024-25, which includes the following:
 - 1.1. \$68.2 million to commence the second tranche of works under the Casuarina Prison Expansion Stage 2 project, which will provide additional accommodation and support infrastructure to manage a capacity of 1,900 prisoners;
 - 1.2. \$22.3 million to fund a range of targeted projects within the Banksia Hill Detention Centre and Unit 18 at Casuarina Prison to increase services and support in order to provide a safe and secure environment for young people in detention;
 - 1.3. \$16.8 million to install air-conditioning and electrical upgrades in mainstream accommodation units to ensure prisoner welfare at Roebourne Regional Prison;
 - 1.4. \$8.5 million to undertake building and related infrastructure upgrades and minor works across the custodial estate and courts to ensure they are safe, secure and fit-for-purpose;
 - 1.5. \$5.4 million to provide an Aboriginal-led Specialist Family Violence Court in Broome that will prioritise ease of access for Aboriginal people who have experienced FDV and are seeking help and support;
 - 1.6. \$2.1 million for replacement of handheld radios for Corrective Services and the Courts to improve overall safety and security by ensuring more reliable and efficient communication; and
 - 1.7. \$1.1 million to continue implementing the Ligature Minimisation Program for secure prison cells to ensure the safety and well-being of prisoners, particularly those vulnerable to self-harm or suicide.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
WORKS IN PROGRESS							
Administrative							
Information Projects							
Corporate Information Management Systems.....	14,918	12,214	1,793	676	676	676	676
ICT Infrastructure Upgrade	33,864	28,952	1,343	1,228	1,228	1,228	1,228
Public Trustee - Management Accounting Trust							
Environment System Refresh.....	6,843	2,593	965	825	800	1,275	1,350
Physical Infrastructure							
Replacement Office and Other Equipment.....	17,924	10,801	2,507	1,951	1,724	1,724	1,724
Specialist Equipment	4,539	2,267	1,084	568	568	568	568
Community Corrections - Office Establishment and Refurbishment							
	8,940	5,604	1,472	834	834	834	834
Courts							
Broome Aboriginal-Led Specialist Family Violence Court.....	5,668	225	200	5,443	-	-	-
Building Infrastructure and Maintenance	16,497	11,373	1,281	1,281	1,281	1,281	1,281
Court and Judicial Security	14,655	12,335	580	580	580	580	580
Court Audiovisual Maintenance and Enhancements	30,795	25,087	2,137	1,427	1,427	1,427	1,427
Election Commitment - Criminal Law (Mental Impairment) Reforms	1,105	125	125	980	-	-	-
Custodial							
Acacia Prison Procurement Process	4,303	3,141	2,000	1,162	-	-	-
Adult Facilities	60,156	49,128	2,757	2,757	2,757	2,757	2,757
Banksia Hill Detention Centre and Unit 18 Works for Digital Evidence Management Platform Body Worn Cameras.....							
	205	145	145	60	-	-	-
Banksia Hill Detention Centre Upgrades and Urgent Works.....							
	61,634	34,989	22,643	22,297	4,348	-	-
Broome Custodial Facility - Major Remedial Works.....	2,400	1,400	1,400	1,000	-	-	-
Building Upgrades and Replacement	101,066	87,410	3,414	3,414	3,414	3,414	3,414
Bunbury Prison AOD Unit.....	3,381	2,365	1,317	1,016	-	-	-
Casuarina Prison Expansion - Stage 2	226,704 ^(a)	118,656	21,884	68,158	36,597 ^(a)	3,293 ^(a)	-
Custodial ICT Infrastructure Package	3,675	2,616	2,616	1,059	-	-	-
Emergency Services Radio Network	7,413	5,273	3,835	2,140	-	-	-
Ligature Minimisation Program	4,556	3,419	1,645	1,137	-	-	-
Prison Industries - Mobile Plant.....	8,566	5,774	833	698	698	698	698
Roebourne Regional Prison Air-Conditioning	17,858	1,100	974	16,758	-	-	-
Youth Facilities	6,966	5,570	797	349	349	349	349
COMPLETED WORKS							
Administrative							
High Risk Offenders Board.....	542	542	542	-	-	-	-
Information Projects - Digital Transformation Projects - Western Australian Registration System - Registry of Births, Deaths and Marriages.....							
	714	714	199	-	-	-	-
Courts							
Court and Tribunal Services Priority Maintenance.....	4,173	4,173	4,173	-	-	-	-
Expansion of Restraining Orders Conferencing Pilot.....	1,000	1,000	887	-	-	-	-
Custodial							
Election Commitment - Methamphetamine Action Plan - Drug Testing							
	441	441	267	-	-	-	-
Greenough Regional Prison - Female Unit Upgrade	12,128	12,128	2,512	-	-	-	-
Regional Prison Planning	690	690	42	-	-	-	-
Parliamentary Counsel's Office - Office Fit-Out.....	800	800	800	-	-	-	-
Total Cost of Asset Investment Program	685,119^(a)	453,050	89,169	137,798	57,281^(a)	20,104^(a)	16,886
FUNDED BY							
Capital Appropriation.....			38,115	109,603	44,856 ^(a)	7,204 ^(a)	3,911
Funding included in Department of Treasury - Administered Item.....							
			5,700	-	-	-	-
Holding Account			11,398	11,852	11,625	11,625	11,625
Internal Funds and Balances.....			29,570	8,000	-	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund			4,173	-	-	-	-
Digital Capability Fund.....			-	1,059	-	-	-
Royalties for Regions Fund			213	6,459	-	-	-
Other			-	825	800	1,275	1,350
Total Funding.....			89,169	137,798	57,281^(a)	20,104^(a)	16,886

(a) Excludes an undisclosed amount of additional funding and expenditure approved for Casuarina Prison Expansion Stage 2, which is commercial-in-confidence.

Financial Statements

Income Statement

Expenses

1. The increase in Total Cost of Services between the 2023-24 Budget and the 2023-24 Estimated Actual (\$180 million or 10%) is mainly due to higher than expected Criminal Injuries Compensation payments (\$38 million), additional funding received for the Prison Services Evaluation Reform Project (\$32 million), an increase in staffing, support services and contracts for Banksia Hill Detention Centre and Unit 18 (\$21 million), an increase in services and contracts due to cost and demand factors (\$13 million), an increase in depreciation reflecting the increased capitalisation of infrastructure works (\$10 million) and an increase in services provided by the Western Australia Police Force (\$7 million).
2. The increase in Total Cost of Services between the 2023-24 Budget and the 2024-25 Budget Year (\$189 million or 10%) is mainly due to higher Criminal Injuries Compensation payments (\$13 million), increased staffing, support services and contracts for Banksia Hill Detention Centre and Unit 18 (\$16 million), services and contracts due to cost and demand factors (\$15 million), depreciation of infrastructure (\$11 million), services provided by the Western Australia Police Force (\$7 million), staffing for the Parliamentary Counsel's Office (\$6 million), purchasing radios for the Emergency Services Radio Network (\$3 million), Government Regional Officer Housing (\$3 million), staffing to implement the new *Criminal Law (Mental Impairment) Act 2023* (\$3 million), and staffing for the Public Trustee (\$1 million).

Income

3. The increase in total income between the 2023-24 Budget and the 2023-24 Estimated Actual (\$4 million or 2%) is mainly due to additional Commonwealth Government funding for Legal Assistance under the NLAP agreement (\$3 million) and for Addressing Protection Visa Backlogs and Legal Services for Victims and Survivors of Sexual Violence Pilot project (\$1 million).
4. The increase in total income between the 2023-24 Budget and the 2024-25 Budget Year (\$14 million or 6%) is mainly due to an increase in regulatory fees (\$6 million), additional Commonwealth Government funding for legal assistance under the NLAP agreement (\$3 million), for Addressing Protection Visa Backlogs and Legal Services for Victims and Survivors of Sexual Violence Pilot project (\$1 million), and own-source revenue utilised by the Public Trustee to fund an increase in staffing (\$1 million).

Statement of Financial Position

5. The increase in total assets between the 2023-24 Budget and the 2023-24 Estimated Actual (\$133 million or 4%) is largely due to the capitalisation of infrastructure projects that have reached their critical completion milestones (\$124 million).
6. The increase in total assets between the 2023-24 Budget and 2024-25 Budget (\$271 million or 8%) is largely due to the capitalisation of infrastructure projects that have reached their critical milestones of completion (\$191 million).

Statement of Cashflows

7. The increase in cash assets of \$8 million at the end of the 2023-24 reporting period is mainly due to a cash injection of \$5 million from Treasury to fund capital carryovers.

INCOME STATEMENT (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	909,095	874,787	934,916	962,587	995,353	1,019,414	1,060,466
Grants and subsidies ^(c)	228,566	200,106	240,498	222,866	206,384	205,746	216,640
Supplies and services	421,001	422,275	482,214	478,746	439,002	447,643	456,130
Accommodation	105,748	98,942	98,885	98,825	101,167	102,687	103,778
Depreciation and amortisation	83,065	82,078	92,074	92,860	92,377	87,033	85,621
Finance and interest costs	33,159	30,114	30,270	30,880	28,910	27,544	25,721
Other expenses	162,361	142,781	151,959	153,313	101,322	102,852	103,845
TOTAL COST OF SERVICES	1,942,995	1,851,083	2,030,816	2,040,077	1,964,515	1,992,919	2,052,201
Income							
Sale of goods and services	38,232	33,044	33,044	36,692	45,414	45,451	45,490
Regulatory fees and fines	86,177	90,384	90,384	96,434	102,434	102,434	102,434
Grants and subsidies	79,431	79,184	83,246	84,976	80,868	80,018	80,018
Other revenue	28,589	37,739	37,739	36,193	30,373	30,852	30,931
Resources received free of charge - Commonwealth	4,811	4,650	4,650	4,650	4,650	4,650	4,650
Total Income	237,240	245,001	249,063	258,945	263,739	263,405	263,523
NET COST OF SERVICES	1,705,755	1,606,082	1,781,753	1,781,132	1,700,776	1,729,514	1,788,678
INCOME FROM GOVERNMENT							
Service appropriations	1,604,758	1,540,369	1,728,976	1,721,749	1,647,720	1,678,130	1,740,768
Resources received free of charge	29,664	22,867	29,664	29,664	29,664	29,664	29,664
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	-	4,173	811	727	859	-
National Redress Scheme	695	701	701	740	751	277	278
Royalties for Regions Fund							
Regional Community Services Fund	10,455	13,788	12,259	13,755	12,407	13,210	11,928
Other appropriations	-	16,089	-	-	-	-	-
Other revenues	5,074	8,539	12,631	11,757	9,375	8,375	8,375
TOTAL INCOME FROM GOVERNMENT	1,650,646	1,602,353	1,788,404	1,778,476	1,700,644	1,730,515	1,791,013
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(55,109)	(3,729)	6,651	(2,656)	(132)	1,001	2,335

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 7,587, 7,722 and 8,059 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Accused Costs Payments	6,962	5,105	7,112	7,254	7,399	7,472	7,547
Criminal Injuries Compensation Payments	75,683	41,738	80,000	55,038	41,738	41,738	41,738
Legal Assistance Grants	123,420	124,412	129,311	135,276	133,118	132,372	135,828
Other Grants, Subsidies and Transfer							
Payments	8,907	13,442	8,129	8,560	6,877	5,998	12,257
Prisoner Gratuity Payments	13,594	15,409	15,946	16,738	17,252	18,166	19,270
TOTAL	228,566	200,106	240,498	222,866	206,384	205,746	216,640

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets.....	33,268	2,972	8,328	527	1,046	1,565	2,084
Restricted cash.....	3,469	2,806	2,132	1,880	1,880	1,880	1,880
Holding Account receivables	11,625	13,925	11,852	11,625	11,625	11,625	11,625
Receivables.....	24,408	23,916	24,408	24,408	24,408	24,408	24,408
Other.....	10,730	11,590	10,730	10,730	10,730	10,730	10,730
Total current assets.....	83,500	55,209	57,450	49,170	49,689	50,208	50,727
NON-CURRENT ASSETS							
Holding Account receivables	701,026	769,356	772,110	853,673	934,891	1,010,765	1,085,227
Property, plant and equipment.....	2,726,247	2,622,268	2,746,722	2,813,369	2,815,886	2,775,272	2,723,372
Intangibles	6,310	4,353	4,619	2,311	248	-	-
Restricted cash.....	19,149	15,539	18,966	18,783	18,783	18,783	18,783
Total non-current assets.....	3,452,732	3,411,516	3,542,417	3,688,136	3,769,808	3,804,820	3,827,382
TOTAL ASSETS	3,536,232	3,466,725	3,599,867	3,737,306	3,819,497	3,855,028	3,878,109
CURRENT LIABILITIES							
Employee provisions.....	227,052	188,916	209,399	209,216	209,216	209,216	209,216
Payables.....	68,146	64,542	69,363	69,363	69,363	69,363	69,363
Borrowings and leases	31,665	33,119	34,354	35,253	35,840	38,050	40,053
Other.....	1,038	703	1,038	1,038	1,038	1,038	1,038
Total current liabilities.....	327,901	287,280	314,154	314,870	315,457	317,667	319,670
NON-CURRENT LIABILITIES							
Employee provisions.....	32,827	34,141	32,827	32,827	32,827	32,827	32,827
Borrowings and leases	347,471	328,798	329,805	310,275	287,455	264,105	238,506
Total non-current liabilities.....	380,298	362,939	362,632	343,102	320,282	296,932	271,333
TOTAL LIABILITIES	708,199	650,219	676,786	657,972	635,739	614,599	591,003
EQUITY							
Contributed equity.....	2,620,199	2,754,227	2,709,182	2,869,031	2,975,223	3,033,245	3,080,707
Accumulated surplus/(deficit).....	(118,014)	(69,146)	(111,751)	(114,407)	(114,539)	(113,538)	(111,203)
Reserves	325,848	131,425	325,650	324,710	323,074	320,722	317,602
Total equity	2,828,033	2,816,506	2,923,081	3,079,334	3,183,758	3,240,429	3,287,106
TOTAL LIABILITIES AND EQUITY	3,536,232	3,466,725	3,599,867	3,737,306	3,819,497	3,855,028	3,878,109

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations	1,525,452	1,458,114	1,646,267	1,628,561	1,554,877	1,590,631	1,654,681
Capital appropriation.....	95,036	113,989	80,772	148,575	104,275	56,763	47,462
Administered equity contribution.....	-	17,397	5,700	-	-	-	-
Holding Account drawdowns	11,625	11,625	11,398	11,852	11,625	11,625	11,625
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	-	4,173	811	727	859	-
Digital Capability Fund	2,936	3,357	2,298	4,815	1,917	1,259	-
National Redress Scheme	695	701	701	740	751	277	278
Royalties for Regions Fund							
Regional Community Services Fund	10,455	13,788	12,259	13,755	12,407	13,210	11,928
Regional Infrastructure and Headworks							
Fund	2,370	3,812	213	6,459	-	-	-
Other.....	5,074	8,539	12,631	11,757	9,375	8,375	8,375
Administered appropriations	-	16,089	-	-	-	-	-
Net cash provided by Government	1,653,643	1,647,411	1,776,412	1,827,325	1,695,954	1,682,999	1,734,349
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(868,947)	(874,380)	(952,604)	(962,803)	(995,353)	(1,019,414)	(1,060,466)
Grants and subsidies	(214,508)	(185,143)	(225,535)	(207,903)	(191,421)	(190,783)	(216,640)
Supplies and services.....	(386,857)	(400,775)	(455,298)	(450,420)	(410,666)	(419,306)	(412,980)
Accommodation.....	(100,603)	(92,414)	(92,357)	(92,297)	(94,639)	(96,159)	(97,116)
GST payments.....	(79,899)	(61,378)	(61,378)	(61,378)	(61,378)	(61,378)	(61,378)
Finance and interest costs.....	(33,159)	(30,114)	(30,270)	(30,880)	(28,910)	(27,544)	(25,721)
Other payments	(171,083)	(142,040)	(149,837)	(153,820)	(101,872)	(103,403)	(104,380)
Receipts (b)							
Regulatory fees and fines.....	121,346	90,384	90,384	96,434	102,434	102,434	102,434
Grants and subsidies	79,431	79,184	83,246	84,976	80,868	80,018	80,018
Sale of goods and services.....	1,660	32,395	32,395	36,043	44,046	44,083	44,122
GST receipts.....	79,313	61,378	61,378	61,378	61,378	61,378	61,378
Other receipts	16,437	23,425	23,425	21,879	16,778	17,257	17,336
Net cash from operating activities	(1,556,869)	(1,499,478)	(1,676,451)	(1,658,791)	(1,578,735)	(1,612,817)	(1,673,393)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(55,310)	(137,513)	(89,169)	(137,798)	(76,481)	(28,276)	(16,886)
Proceeds from sale of non-current assets	5	-	-	-	-	-	-
Net cash from investing activities	(55,305)	(137,513)	(89,169)	(137,798)	(76,481)	(28,276)	(16,886)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(35,480)	(35,852)	(37,252)	(38,972)	(40,219)	(41,387)	(43,551)
Net cash from financing activities	(35,480)	(35,852)	(37,252)	(38,972)	(40,219)	(41,387)	(43,551)
NET INCREASE/(DECREASE) IN CASH HELD.....	5,989	(25,432)	(26,460)	(8,236)	519	519	519
Cash assets at the beginning of the reporting period	49,897	46,749	55,886	29,426	21,190	21,709	22,228
Cash assets at the end of the reporting period	55,886	21,317	29,426	21,190	21,709	22,228	22,747

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

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

NET APPROPRIATION DETERMINATION (a)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Regulatory Fees and Fines							
District Court Fees	9,955	9,490	9,490	11,417	11,760	12,054	12,054
Family Court Fees	8,001	7,789	7,789	8,880	9,097	9,325	9,285
Fines Enforcement Registry Fees.....	49,137	52,250	52,250	53,468	57,575	56,453	56,577
Jurors Infringement Fees.....	21	15	15	20	21	21	21
Magistrates Court Fees	7,326	7,829	7,829	8,617	8,875	9,097	9,012
Sheriff's Office Fees	210	324	324	332	350	359	360
State Administrative Tribunal Fees.....	813	950	950	880	906	929	929
Supreme Court Fees	10,714	11,737	11,737	12,820	13,850	14,196	14,196
Grants and Subsidies							
Commonwealth Grants	79,431	79,184	83,246	84,976	80,868	80,018	80,018
Departmental	1,297	1,643	3,735	2,861	479	479	479
Sale of Goods and Services							
Commissioner for Equal Opportunity.....	73	105	105	105	105	105	105
Other Receipts.....	691	534	534	565	708	708	708
Proceeds from Sale of Industry Goods.....	1,648	2,927	2,927	3,092	3,253	3,253	3,253
Public Trustee Contributions - Estate Fees and Other Revenue.....	26,037	20,265	20,265	22,790	31,671	31,708	31,747
Registry Births, Deaths and Marriages Fees....	8,952	8,564	8,564	8,309	8,309	8,309	8,309
GST Receipts							
GST Input Credits.....	75,131	56,861	56,861	56,861	56,861	56,861	56,861
GST Receipts on Sales	4,182	4,517	4,517	4,517	4,517	4,517	4,517
Other Receipts							
Public Trustee Contribution - Common Account Surplus Interest.....	1,800	2,500	2,500	2,500	2,500	2,500	2,500
Public Trustee Contribution from Reserve	-	8,621	8,621	8,807	800	1,275	1,350
Recoup of Building Disputes Revenue	2,199	1,200	3,200	3,200	3,200	2,200	2,200
Recoup of Criminal Injury Awards.....	3,375	1,776	1,776	1,776	1,776	1,776	1,776
Recoup of Employee Contributions Housing Leased from Government Regional Officer Housing	2,050	2,804	2,804	2,702	2,995	2,999	3,003
Vehicles Leased from State Fleet	223	668	668	668	668	668	668
Recoup of Other Costs	5,681	7,121	7,121	6,673	8,104	8,104	8,104
Recoup of Prisoner Telephone Calls	2,455	4,122	4,122	4,122	4,122	4,122	4,122
Recoup of Residential Tenancy Payments	1,583	1,500	1,500	1,500	1,500	1,500	1,500
Recoup of Salary Costs	276	9	9	9	9	9	9
TOTAL	303,261	295,305	303,459	312,467	314,879	313,545	313,663

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
INCOME							
Other							
Confiscation of Assets.....	28,488	15,000	24,000	22,000	20,000	18,000	18,000
Infringements Penalties.....	8,324	9,898	9,898	9,898	9,898	9,898	9,898
Judicial Fines and Penalties.....	36,474	38,206	38,206	38,206	38,206	38,206	38,206
National Redress Scheme	50,221	40,000	40,000	19,999	10,000	10,000	9,000
Other Revenue.....	916	746	746	746	746	746	746
Speed and Red Light Fines.....	20,184	22,728	22,728	22,728	22,728	22,728	22,728
TOTAL ADMINISTERED INCOME	144,607	126,578	135,578	113,577	101,578	99,578	98,578
EXPENSES							
Grants to Charitable and Other Public Bodies							
Grants Paid from the Confiscation Proceeds Account	1,612	4,000	3,000	3,000	3,000	3,000	3,000
Other							
Confiscation Expenses Paid from the Confiscation Proceeds Account.....	16,947	10,400	20,846	15,500	16,154	16,500	16,500
National Redress Scheme	43,158	40,000	40,000	19,999	10,000	10,000	9,000
Other Expenses	12,070	736	736	736	736	736	736
Payment to Road Trauma Trust Account....	20,184	22,728	22,728	22,728	22,728	22,728	22,728
Receipts Paid into the Consolidated Account	44,798	48,114	48,114	48,114	48,114	48,114	48,114
TOTAL ADMINISTERED EXPENSES	138,769	125,978	135,424	110,077	100,732	101,078	100,078

Division 28 State Solicitor's Office

Part 7 Community Safety

Appropriations, Expenses and Cash Assets (a)

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
DELIVERY OF SERVICES							
Item 69 Net amount appropriated to deliver services	44,866	43,969	43,964	42,024	48,758	49,852	51,241
Amount Authorised by Other Statutes							
- Suitors' Fund Act 1964	31	31	31	31	31	31	31
- Salaries and Allowances Act 1975.....	4,411	5,158	5,425	5,607	5,794	5,939	6,087
Total appropriations provided to deliver services	49,308	49,158	49,420	47,662	54,583	55,822	57,359
CAPITAL							
Item 145 Capital Appropriation	148	131	129	127	129	130	131
TOTAL APPROPRIATIONS	49,456	49,289	49,549	47,789	54,712	55,952	57,490
EXPENSES							
Total Cost of Services	59,051	62,767	65,036	64,441	65,961	66,901	68,456
Net Cost of Services (b).....	57,513	61,852	64,121	63,526	65,046	65,986	67,541
CASH ASSETS (c)	12,066	8,204	10,242	4,552	3,975	3,975	3,975

- (a) The 2022-23 Actual and 2023-24 Budget have been recast, for comparability purposes, to reflect the transfer of the Solicitor General's Office to the Department of Justice, effective from 1 July 2023.
- (b) Represents Total Cost of Services (expenses) less retained revenues applied to the SSO's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (c) As at 30 June each financial year.

Spending Changes

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

	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
Ongoing Initiatives					
Criminal Law (Mental Impairment) Reforms	-	672	843	868	889
Demand for Legal Services	250	5,505	7,559	7,596	7,933
Legal Practice Management System.....	-	614	755	575	593
Other					
Salaries and Allowances Tribunal	267	320	375	384	393
Transfer of Solicitor General's Office to the Department of Justice	(953)	(975)	(990)	(1,006)	(1,006)

Significant Issues Impacting the Agency

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 historical child sexual abuse claims and various class actions.
2. The SSO continues to provide legal advice in relation to Native Title compensation claims.
3. In line with the Government's Digital Strategy 2021-2025, the SSO's new Legal Practice Management System will be a software-as-a-service solution aimed at improving efficiencies.
4. The *Criminal Law (Mental Impairment) Act 2023* is planned to commence on 1 September 2024, and will repeal the *Criminal Law (Mentally Impaired Accused) Act 1996* and the *Criminal Law (Mentally Impaired Accused) Regulations 1997*. The SSO has received funding to manage extended custody order applications and appeals to the Supreme Court and the Court of Appeal.
5. 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 ^(a)

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Legal Services to Government	59,051	62,767	65,036	64,441	65,961	66,901	68,456
Total Cost of Services	59,051	62,767	65,036	64,441	65,961	66,901	68,456

(a) The 2022-23 Actual and 2023-24 Budget have been recast, for comparability purposes, to reflect the transfer of the Solicitor General's Office to the Department of Justice, effective from 1 July 2023. The 2022-23 Actual Total Cost of Services as reported in SSO's Annual Report was \$60,003,000. The 2023-24 Budget Total Cost of Services as reported in the 2023-24 Budget was \$63,720,000.

Outcomes and Key Effectiveness Indicators ^(a)

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Outcome: Government receives quality and timely legal services:					
Extent to which government agencies are satisfied with legal services.....	96.1%	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 ^(a)

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service	\$'000 59,051	\$'000 62,767	\$'000 65,036	\$'000 64,441	
Less Income	1,538	915	915	915	
Net Cost of Service	57,513	61,852	64,121	63,526	
Employees (Full-Time Equivalents)	230	260	260	274	
Efficiency Indicators					
Average cost per legal matter.....	\$6,543	\$6,327	\$6,556	\$6,757	

(a) The 2022-23 Actual and 2023-24 Budget have been recast, for comparability purposes, to reflect the transfer of the Solicitor General's Office to the Department of Justice, effective from 1 July 2023.

Financial Statements

Income Statement

Income

1. The decrease in total income between the 2023-24 Estimated Actual and the 2024-25 Budget (\$4.9 million or 7.8%) is mainly due to legal services being funded from internal cash balances in 2024-25.

Statement of Financial Position

2. The decrease in total assets between the 2023-24 Estimated Actual and the 2024-25 Budget (\$5.6 million or 23.4%) is mainly due to legal services being funded from internal cash balances in 2024-25.

Statement of Cashflows

3. The decrease in cash balances between the 2023-24 Estimated Actual and the 2024-25 Budget (\$5.7 million or 55.6%) is mainly due to legal services being funded from internal cash balances in 2024-25.

INCOME STATEMENT (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits (b)	39,659	47,572	47,662	50,670	52,234	53,378	54,693
Grants and subsidies (c)	6,913	2,550	3,707	-	-	-	-
Supplies and services	4,703	4,928	5,679	5,750	5,920	5,622	5,830
Accommodation	7,014	6,913	7,147	7,147	6,913	6,913	6,928
Depreciation and amortisation	290	278	275	331	361	452	452
Finance and interest costs	14	21	19	26	28	31	29
Other expenses	458	505	547	517	505	505	524
TOTAL COST OF SERVICES	59,051	62,767	65,036	64,441	65,961	66,901	68,456
Income							
Sale of goods and services	128	-	-	-	-	-	-
Other revenue	1,410	915	915	915	915	915	915
Total Income	1,538	915	915	915	915	915	915
NET COST OF SERVICES	57,513	61,852	64,121	63,526	65,046	65,986	67,541
INCOME FROM GOVERNMENT							
Service appropriations	49,308	49,158	49,420	47,662	54,583	55,822	57,359
Resources received free of charge	2,928	2,798	2,798	2,807	2,807	2,807	2,807
Major Treasurer's Special Purpose Account(s)							
National Redress Scheme	3,026	3,114	3,114	-	-	-	-
Other revenues	6,904	6,782	6,782	6,782	6,782	6,782	6,782
TOTAL INCOME FROM GOVERNMENT	62,166	61,852	62,114	57,251	64,172	65,411	66,948
SURPLUS/(DEFICIENCY) FOR THE PERIOD	4,653	-	(2,007)	(6,275)	(874)	(575)	(593)

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 230, 260 and 274, respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Act of Grace Payments	2,976	-	-	-	-	-	-
Legal Costs on Behalf of the State	3,937	2,550	3,707	-	-	-	-
TOTAL	6,913	2,550	3,707	-	-	-	-

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets.....	11,097	7,010	9,090	3,217	2,640	2,640	2,640
Receivables.....	879	1,361	881	881	881	881	881
Other.....	2,253	863	2,253	2,253	2,253	2,253	2,253
Total current assets.....	14,229	9,234	12,224	6,351	5,774	5,774	5,774
NON-CURRENT ASSETS							
Holding Account receivables.....	9,528	9,681	9,803	10,134	10,495	10,947	11,399
Property, plant and equipment.....	675	689	692	573	521	517	416
Intangibles.....	33	-	-	(101)	(254)	(526)	(798)
Restricted cash.....	969	1,194	1,152	1,335	1,335	1,335	1,335
Total non-current assets.....	11,205	11,564	11,647	11,941	12,097	12,273	12,352
TOTAL ASSETS.....	25,434	20,798	23,871	18,292	17,871	18,047	18,126
CURRENT LIABILITIES							
Employee provisions.....	10,225	10,362	10,408	10,591	10,591	10,591	10,591
Payables.....	188	-	188	188	188	188	188
Borrowings and leases.....	94	142	139	135	135	145	144
Other.....	1,099	711	1,099	1,099	1,099	1,099	1,099
Total current liabilities.....	11,606	11,215	11,834	12,013	12,013	12,023	12,022
NON-CURRENT LIABILITIES							
Employee provisions.....	2,018	2,216	2,018	2,018	2,018	2,018	2,018
Borrowings and leases.....	119	210	205	193	220	256	205
Total non-current liabilities.....	2,137	2,426	2,223	2,211	2,238	2,274	2,223
TOTAL LIABILITIES.....	13,743	13,641	14,057	14,224	14,251	14,297	14,245
EQUITY							
Contributed equity.....	3,305	3,389	3,419	3,931	4,338	5,043	5,767
Accumulated surplus/(deficit).....	8,386	3,733	6,379	104	(770)	(1,345)	(1,938)
Reserves.....	-	35	16	33	52	52	52
Total equity.....	11,691	7,157	9,814	4,068	3,620	3,750	3,881
TOTAL LIABILITIES AND EQUITY.....	25,434	20,798	23,871	18,292	17,871	18,047	18,126

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations	48,868	48,880	49,145	47,331	54,222	55,370	56,907
Capital appropriation.....	148	131	129	127	129	130	131
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund	-	-	-	402	297	575	593
National Redress Scheme	3,026	3,114	3,114	-	-	-	-
Other.....	7,474	6,782	6,782	6,782	6,782	6,782	6,782
Net cash provided by Government	59,516	58,907	59,170	54,642	61,430	62,857	64,413
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(39,751)	(47,389)	(47,479)	(50,488)	(52,234)	(53,378)	(54,693)
Grants and subsidies	(6,633)	(2,550)	(3,707)	-	-	-	-
Supplies and services	(1,899)	(2,130)	(2,881)	(2,942)	(3,113)	(2,815)	(3,023)
Accommodation.....	(7,559)	(6,913)	(7,147)	(7,147)	(6,913)	(6,913)	(6,928)
GST payments.....	(1,480)	-	-	-	-	-	-
Finance and interest costs.....	(14)	(21)	(19)	(26)	(28)	(31)	(29)
Other payments	(629)	(505)	(547)	(517)	(505)	(505)	(524)
Receipts (b)							
Sale of goods and services.....	134	-	-	-	-	-	-
GST receipts.....	1,392	-	-	-	-	-	-
Other receipts	1,395	915	915	915	915	915	915
Net cash from operating activities	(55,044)	(58,593)	(60,865)	(60,205)	(61,878)	(62,727)	(64,282)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(6)	-	-	-	-	-	-
Net cash from investing activities	(6)	-	-	-	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(131)	(131)	(129)	(127)	(129)	(130)	(131)
Net cash from financing activities	(131)	(131)	(129)	(127)	(129)	(130)	(131)
NET INCREASE/(DECREASE) IN CASH HELD.....	4,335	183	(1,824)	(5,690)	(577)	-	-
Cash assets at the beginning of the reporting period	7,731	8,021	12,066	10,242	4,552	3,975	3,975
Cash assets at the end of the reporting period	12,066	8,204	10,242	4,552	3,975	3,975	3,975

(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)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Sale of Goods and Services							
State Solicitor Fees.....	7,474	6,782	6,782	6,782	6,782	6,782	6,782
GST Receipts							
GST Input Credits.....	560	-	-	-	-	-	-
GST Receipts on Sales.....	832	-	-	-	-	-	-
Other Receipts							
Recoup of Legal Costs.....	1,438	-	-	-	-	-	-
Recoup of Other Costs.....	91	915	915	915	915	915	915
TOTAL	10,395	7,697	7,697	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

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
INCOME							
Other							
Land Acquisition.....	205,527	-	-	-	-	-	-
Suitors' Fund.....	135	164	164	164	164	164	164
TOTAL ADMINISTERED INCOME	205,662	164	164	164	164	164	164
EXPENSES							
Other							
Payment of Land Acquisition.....	200,135	-	-	-	-	-	-
Payment of Suitors' Fund.....	-	164	164	164	164	164	164
TOTAL ADMINISTERED EXPENSES	200,135	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 2024-25 is estimated at \$2.5 million, comprising of a computer hardware and software replacement program and office fit-outs. The AIP will be funded from internal cash balances.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
WORKS IN PROGRESS							
Computer Hardware and Software Replacement Program ^(a)	11,663	9,248	1,959	2,315	-	-	100
Office Refurbishment and Fit-Outs	6,139	5,460	1,160	165	205	69	240
Total Cost of Asset Investment Program	17,802	14,708	3,119	2,480	205	69	340
FUNDED BY							
Internal Funds and Balances			3,119	2,480	205	69	340
Total Funding			3,119	2,480	205	69	340

(a) The 2025-26 and 2026-27 allocations have been brought forward to meet program requirements over 2023-24 and 2024-25.

Division 29 **Fire and Emergency Services**

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 70 Net amount appropriated to deliver services	100,720	103,739	128,008	121,015	109,978	89,464	70,481
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	754	756	819	887	915	937	960
Total appropriations provided to deliver services	101,474	104,495	128,827	121,902	110,893	90,401	71,441
ADMINISTERED TRANSACTIONS							
Item 71 Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....	96,900	89,127	364,613	351,563	63,277	45,000	45,000
CAPITAL							
Item 146 Capital Appropriation	7,097	11,325	11,325	26,946	1,020	1,020	1,020
TOTAL APPROPRIATIONS	205,471	204,947	504,765	500,411	175,190	136,421	117,461
EXPENSES							
Total Cost of Services	587,702	565,312	595,438	596,120	586,296	585,149	593,062
Net Cost of Services ^(a)	146,559	150,144	167,392	153,857	121,116	93,174	72,582
CASH ASSETS ^(b).....	58,721	47,375	56,211	50,902	64,194	89,589	117,799

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

(b) As at 30 June each financial year.

Spending Changes

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

	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
New Initiatives					
Additional Corporate Support	-	642	650	666	682
Additional Firefighters	-	2,731	5,149	7,430	7,731
Bushfire Centre of Excellence - Strategic Partnership Model	260	-	-	-	-
Canadian Wildfires Personnel Deployment	1,035	-	-	-	-
Disaster Ready Fund Grants Program	4,691	2,135	1,917	-	-
Ex-Tropical Cyclone Ellie (Ex-TC Ellie) and Tropical Cyclone Ilsa - Homeowners Recovery and Resilience Grant	660	1,000	-	-	-
Ex-TC Ellie Assistance Package for Prescribed Body Corporate Participation	2,096	-	-	-	-
Temporary Workers Accommodation	1,700	1,800	-	-	-
Relaunch of the National Prescribed Burning Network	404	-	-	-	-
Spatial WA Business Use Case	243	375	384	394	404
Western Australian Public Sector Learning Initiative	-	-	(65)	(124)	(142)
Ongoing Initiatives					
Bushfire Framework Management	-	514	534	538	551
Consolidated Emergency Services Acts	-	1,202	1,078	504	-
Emergency Rescue Helicopter Service	-	3,886	4,480	5,089	5,440
Mitigation Activity Fund Grants Program	297	1,289	1,289	1,289	1,289
Next Generation - Emergency WA	598	2,084	1,888	2,049	2,222
Radio Over Internet Protocol	-	553	623	853	623
Surf Life Saving Grant	-	138	69	69	69
Other					
Asset Management Cost Pressures	9,506	5,161	5,187	1,178	1,205
Aviation Cost Pressures	1,495	1,961	2,397	2,843	2,843
Corporate Cost Pressures	6,568	4,274	4,385	4,122	1,584
Direct Brigade Alarm and False Fire Alarm Services	730	750	750	750	750
Government Regional Officer Housing	555	602	541	545	511
Provision of Fire Services - Commonwealth	766	888	990	1,083	1,083
Public Sector Wages Policy	1,815	3,805	6,310	6,744	6,830
RiskCover Fund Insurance Premiums	-	4,516	-	-	-
Salaries and Allowances Tribunal	60	123	145	165	187
State Fleet Updates	(259)	83	204	190	109
Strategic Disaster Risk Information Portal	77	-	-	-	-

Significant Issues Impacting the Agency

Enhanced Capability

1. Western Australia has continued to experience an increase in the frequency, intensity, and impact of natural disasters. Prolonged, overlapping bushfire seasons and severe flooding events have increased the demand on the Department's resourcing to deliver its services before, during and after emergencies. Climate change modelling indicates this trend will continue resulting in more communities, industries, and ecosystems at risk of significant disruption. To address this, the Department is investing in:
 - 1.1. sixty additional career firefighters to respond to emergencies whilst maintaining statewide operational capability;
 - 1.2. Emergency WA to provide high quality alerts and warnings to the community when life and property are under threat; and
 - 1.3. planning towards a new Western Australian Emergency Management Training Centre to provide contemporary training facilities across all hazards and meet the demands for whole-of-government emergency management training to prepare, respond and adapt to the State's changing risk profile.

- 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. The Department facilitates access to the Commonwealth Government’s Disaster Ready Fund for disaster resilience and risk reduction initiatives and provides ongoing support and resources to enhance the State Bushfire Planning Framework.

Legislative Reform

- Changes in legislative arrangements, such as the proposed Consolidated Emergency Services Act, affects the sector in terms of the emergency services workforce and emergency management responsibilities. The Department continues to consider these reforms as part of its planning for future strategies and operating models.

Emergency Services Digital Strategy

- Organisations across Western Australia are increasingly recognising the significant potential of digital systems to empower community safety and resilience. The Western Australian Emergency Services Digital Strategy will serve as a platform to unify these efforts and leverage its capabilities. The Department will be finalising this strategy with an associated roadmap in 2024-25.
- Additionally, the Department is undertaking the largest financial management digital transformation project in its history. This project will replace its existing financial management system with a contemporary solution. This work will streamline a range of business processes in line with industry best practices, provide for better data integration and analysis and provide the foundational technology for future business process improvements.

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	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Community Awareness, Education and Information Services	12,338	12,821	15,570	16,794	16,684	17,172	17,669
2. Health, Safety, Wellbeing and Training Services	29,381	33,063	30,479	30,550	29,454	29,557	29,130
3. Delivery of Frontline Services Before, During and After Incidents	545,983	519,428	549,389	548,776	540,158	538,420	546,263
Total Cost of Services	587,702	565,312	595,438	596,120	586,296	585,149	593,062

Outcomes and Key Effectiveness Indicators ^(a)

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: Western Australian communities recognise and understand their local hazard risks and can effectively manage them:					
Proportion of community members who recognise their local natural hazard risks and are prepared to take action	21%	20%	20%	20%	
Outcome: A diverse team of volunteers and staff with a wide range of skills, who have access to development programs:					
Proportions of scheduled operational courses delivered	83%	80%	79%	80%	
Outcome: Risk is reduced and managed through innovation and continuous improvement across all hazards before, during and after emergencies:					
Proportion of Level Three incident impact statements completed and endorsed by the State Recovery Coordinator ^(b)	100%	90%	100%	90%	
Proportion of structure fire reports completed within specified timeframes ^(c)	n.a.	90%	70%	90%	1
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 60 days of the closure of an incident.

(c) The Treasurer approved an exemption to report against these indicators in 2022-23 due to industrial action resulting in the non-completion of incident reports during May and June 2023.

Explanation of Significant Movements

(Notes)

- The 2023-24 Estimated Actual is lower than the 2023-24 Budget due to extended industrial action impacting on the timely completion of structure fire reports in the first quarter of 2023-24. The 2024-25 Budget Target was set up in line with the 2023-24 Budget, with no further industrial action expected in 2024-25.

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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service	\$'000 12,338	\$'000 12,821	\$'000 15,570	\$'000 16,794	1
Less Income	11,535	9,533	11,193	12,460	1
Net Cost of Service	803	3,288	4,377	4,334	
Employees (Full-Time Equivalents)	33	45	43	38	
Efficiency Indicators					
Average cost per household to deliver education and awareness programs and emergency hazard information to the community	\$11.57	\$11.85	\$14.39	\$15.27	1

Explanation of Significant Movements

(Notes)

1. The increase between the 2023-24 Budget and both the 2023-24 Estimated Actual and the 2024-25 Budget Target is primarily due to wages growth in line with the current enterprise bargaining award agreements, cost escalations for service contracts, and additional expenditure of approximately \$2 million per annum over the forward estimates period for the Next Generation Emergency WA project. The increase in income correlates with the increase in the 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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service	\$'000 29,381	\$'000 33,063	\$'000 30,479	\$'000 30,550	1
Less Income	22,581	22,135	21,911	22,665	
Net Cost of Service	6,800	10,928	8,568	7,885	
Employees (Full-Time Equivalents)	96	119	100	103	1
Efficiency Indicators					
Average cost per population to deliver health, safety, wellbeing and training services	\$10.70	\$11.53	\$10.35	\$10.20	1

Explanation of Significant Movements

(Notes)

1. The 2023-24 Estimated Actual and the 2024-25 Budget Target are lower than the 2023-24 Budget, predominantly due to a reduction in estimated full-time equivalents (FTEs) and associated expenditure allocated to this service to more accurately reflect the timing of trainee firefighters being deployed to stations. In addition, planning for the WA Emergency Training Centre will now occur in 2024-25 as a result of an appropriate site recently being selected.

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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	545,983	519,428	549,389	548,776	1
Less Income	407,027	383,500	394,942	407,138	1
Net Cost of Service	138,956	135,928	154,447	141,638	
Employees (Full-Time Equivalents)	1,605	1,771	1,791	1,802	1
Efficiency Indicators					
Average cost per population to deliver frontline services	\$198.75	\$181.11	\$186.56	\$183.25	1

Explanation of Significant Movements

(Notes)

1. The increase between the 2023-24 Budget compared to the 2023-24 Estimated Actual is primarily due to wages growth in line with the public sector wages policy and cost pressures, particularly impacting on asset management and air operations activities. In addition, some FTEs and associated expenditure were allocated to this service to more accurately reflect the timing of trainee firefighters being deployed to stations. The 2024-25 Budget Target reflects reductions in temporary FTEs and expenditure associated with enhanced recovery activities primarily in relation to Ex-TC Ellie, partially offset by an increase in costs associated with the employment of 20 additional firefighters in 2024-25 (the first tranche of an additional 60 firefighters). The increase in income correlates with the increase in the Total Cost of Service.

Asset Investment Program

1. An overview of the Department's Asset Investment Program of \$79.8 million in 2024-25 is as follows:
 - 1.1. \$42.7 million has been provided for land and building works, comprising of:
 - 1.1.1. \$17.9 million for facility modifications. The elevated expenditure for this program in 2024-25 was due to the carryover of works from prior years impacted by construction supply and labour constraints as well as new projects funded from the Asset Maintenance Fund;
 - 1.1.2. \$8.7 million for the upgrade of Volunteer Fire and Rescue Service (VFRS) and Volunteer Fire and Emergency Service (VFES) facilities;
 - 1.1.3. \$8.2 million for the purchase of land for the replacement of the Armadale and Maddington Career Fire and Rescue Service (CFRS) Stations and construction of a new CFRS station in the North Coastal Metropolitan area; and
 - 1.1.4. \$7.9 million for the CFRS Cardup Fire Station.
 - 1.2. \$23.9 million for ongoing vehicle replacement programs in line with the Department's maintenance and serviceable life replacement strategies;
 - 1.3. \$5.7 million for plant and equipment works including \$2.2 million for upgrades to the Emergency Services Radio Network; and
 - 1.4. \$7.5 million for intangible assets, including \$2.4 million to upgrade the Next Generation Emergency WA System and \$4.9 million for replacement of the Department's Financial Management Information System.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
WORKS IN PROGRESS							
Intangible Asset Development.....	27,086	13,287	8,493	7,479	3,980	2,340	-
Land and Building Works							
Cardup CFRS Station.....	12,500	4,578	2,500	7,922	-	-	-
CFRS North Coastal Metropolitan Fire Station.....	2,500	119	109	2,381	-	-	-
Facility Modifications.....	92,550	58,920	13,261	17,878	6,784	4,484	4,484
VFRS/VFES Upgrade and Replacement Program.....	25,141	8,315	171	8,740	4,086	2,000	2,000
Plant and Equipment Works							
Emergency Services Radio Network Upgrade.....	10,325	8,130	5,628	2,195	-	-	-
Equipment Replacement Program.....	34,245	22,130	2,284	3,115	3,000	3,000	3,000
Fixed Repeater Tower (Esperance).....	355	-	-	355	-	-	-
Vehicle Programs							
Primary Fire and Emergency Fleet.....	162,601	77,025	19,127	22,765	22,868	18,915	21,028
Secondary Fire and Emergency Fleet.....	8,829	4,132	971	1,188	1,094	857	1,558
COMPLETED WORKS							
Land and Building Works - VFRS/VFES Facilities							
Upgrades.....	9,262	9,262	2,635	-	-	-	-
NEW WORKS							
Land and Building Works							
CFRS Armadale Fire Station.....	3,110	-	-	3,110	-	-	-
CFRS Maddington Fire Station.....	2,700	-	-	2,700	-	-	-
Total Cost of Asset Investment Program.....	391,204	205,898	55,179	79,828	41,812	31,596	32,070
FUNDED BY							
Asset Sales.....			803	820	820	820	820
Capital Appropriation.....			11,325	26,926	1,000	1,020	1,020
Emergency Services Levy.....			6,038	9,690	8,560	10,900	7,640
Internal Funds and Balances.....			27,201	31,830	30,632	18,856	22,590
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund.....			1,709	8,193	800	-	-
Digital Capability Fund.....			5,064	2,369	-	-	-
Royalties for Regions Fund.....			2,605	-	-	-	-
Other Grants and Subsidies.....			434	-	-	-	-
Total Funding.....			55,179	79,828	41,812	31,596	32,070

Financial Statements

Income Statement

Expenses

- The increase in Total Cost of Services of approximately \$30 million in both the 2024-25 Budget Year and the 2023-24 Estimated Actual, relative to the 2023-24 Budget, is mainly due to the revisions to various public sector industrial agreements and cost escalations associated with assets management, air operations, insurance premiums and ICT infrastructure services.

Income

- Income from Government is estimated to increase by approximately \$28 million between the 2023-24 Budget and both the 2023-24 Estimated Actual and the 2024-25 Budget Year, which largely reflects the increase in Total Cost of Services.

Statement of Financial Position

- The increasing current assets across 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.
- The decreasing non-current liabilities balance is due to the recognition of annual repayments of the Department's leases, primarily for buildings and aircraft, in line with the relevant accounting standards.

Statement of Cashflows

5. The \$38 million increase in net cash provided by Government from the 2023-24 Budget to the 2024-25 Budget Year relates to additional service and capital appropriation in line with the increase in revenue and additional capital works. Net cash provided by Government decreases over the outyears with the conclusion of Government-funded projects and an increase in expenditure budgeted to be funded through additional Emergency Services Levy (ESL) revenue.
6. The \$23.7 million increase in purchase of non-current assets from the 2023-24 Budget to 2024-25 Budget is primarily due to increased capital expenditure associated with land acquisition for the replacement of Metropolitan CFRS stations, the construction of CFRS/VFRS stations in Cardup, Margaret River and Halls Creek, and priority building maintenance and upgrade works approved for 2024-25 through the Asset Maintenance Fund.

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

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	264,444	264,934	274,284	280,434	286,083	294,080	301,548
Grants and subsidies ^(c)	81,429	89,586	86,474	79,110	74,402	66,761	65,903
Supplies and services	117,102	96,190	106,259	105,958	96,949	96,842	97,626
Accommodation	13,676	11,073	15,709	14,770	13,442	11,695	11,808
Depreciation and amortisation	47,260	49,120	52,947	55,850	58,581	58,629	58,494
Finance and interest costs	1,553	6,639	7,047	6,679	6,199	6,050	5,977
Other expenses	62,238	47,770	52,718	53,319	50,640	51,092	51,706
TOTAL COST OF SERVICES	587,702	565,312	595,438	596,120	586,296	585,149	593,062
Income							
Sale of goods and services	9,798	9,242	9,972	9,897	9,897	9,897	9,897
Regulatory fees and fines	395,017	392,501	392,501	417,604	442,887	470,121	498,626
Grants and subsidies	25,601	7,529	18,142	8,622	6,222	5,762	5,762
Other revenue	10,727	5,896	7,431	6,140	6,174	6,195	6,195
Total Income	441,143	415,168	428,046	442,263	465,180	491,975	520,480
NET COST OF SERVICES	146,559	150,144	167,392	153,857	121,116	93,174	72,582
INCOME FROM GOVERNMENT							
Service appropriations	101,474	104,495	128,827	121,902	110,893	90,401	71,441
Resources received free of charge	801	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	800	-	-
Royalties for Regions Fund							
Regional Community Services Fund	4,421	5,838	5,223	5,828	6,232	5,828	5,828
Other appropriations	-	3,586	-	-	-	-	-
Other revenues	35,502	36,737	43,257	41,674	38,421	34,168	36,009
TOTAL INCOME FROM GOVERNMENT	142,198	152,929	181,289	180,891	158,619	132,670	115,551
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(4,361)	2,785	13,897	27,034	37,503	39,496	42,969

- (a) Full audited financial statements are published in the Department's Annual Report.
- (b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 1,734, 1,934 and 1,943 respectively.
- (c) Refer to the Details of Controlled Grants and Subsidies table below for further information.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
All West Australians Reducing Emergencies							
Program	142	238	238	226	200	200	200
Australian Fire Danger Rating System	732	207	207	216	225	168	168
Bushfire Mitigation Activity Fund							
ESL ^(a)	5,661	13,551	7,623	6,835	7,794	7,982	8,068
Royalties for Regions ^(b)	2,065	1,019	1,316	1,289	1,289	1,289	1,289
Bushfire Risk Management Planning	1,348	1,423	1,423	1,423	1,440	1,458	1,474
Chemistry Centre - Emergency Response							
Services	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Coastal and Estuarine Risk Mitigation							
Program ^(c)	17,737	492	546	1,425	-	-	-
Disaster Ready Fund ^(d)	-	-	4,411	2,000	1,917	-	-
ESL Private Brigade Subsidy	240	275	275	275	278	282	296
Ex-TC Ellie and Tropical Cyclone Ilsa ^(e)	25	620	3,377	1,621	-	-	-
Local Government - Community Emergency							
Service Managers	2,023	2,713	2,713	2,713	2,746	2,781	2,811
Local Government Emergency Services							
Grants	33,288	35,150	32,337	37,760	37,336	37,799	36,689
National Disaster Risk Reduction	1,685	4,395	1,656	3,106	1,325	-	-
Natural Disaster Resilience Program	482	98	125	-	-	-	-
Operational Efficiency Payment	896	928	928	928	928	940	950
Other	722	984	983	2,005	984	984	984
Severe Tropical Cyclone Seroja	2,860	14,095	14,918	4,509	5,125	-	-
Shire of Trayning	315	-	-	-	-	-	-
Surf Life Saving Western Australia ^(f)	1,381	1,381	1,381	1,519	1,450	1,450	1,450
Volunteer Fuel Card	481	1,070	1,070	1,070	1,070	1,020	1,020
Volunteer Marine Rescue Service	7,846	9,447	9,447	8,690	8,795	8,908	9,004
TOTAL	81,429	89,586	86,474	79,110	74,402	66,761	65,903

- (a) The 2023-24 Estimated Actual shows a decrease of \$5.9 million compared to the 2023-24 Budget as a result of \$2.9 million carryover of expenditure from 2023-24 to the forward estimates period and reallocation of \$3.1 million to Grain Harvest - Aerial Fire Suppression initiative for 2023-24 and 2024-25.
- (b) The Department administers bushfire mitigation activity grant funding on behalf of Planning, Lands and Heritage. 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 the Royalties for Regions Fund over 2024-25 to 2027-28.
- (c) The 2022-23 Actual, the 2023-24 Estimated Actual and the 2024-25 Budget total \$19.7 million relating to eight successful applications approved for Commonwealth Government grant funding and State co-contribution for the Shire of Shark Bay Project.
- (d) The 2023-24 Estimated Actual and forward estimates period total \$8.3 million for 23 successful projects awarded under the Commonwealth Government Disaster Ready Fund, which is committed to reducing the devastating impacts of natural hazard disasters on communities and the economy.
- (e) Includes grants as part of the following packages: Ex-TC Ellie - Assistance Package for Prescribed Body Corporate Participation (\$2.1 million), Ex-TC Ellie - Community and Industry Recovery Officers (\$1.2 million) and Ex-TC Ellie and Tropical Cyclone Ilsa - Homeowners Recovery Resilience Grant (\$1.7 million).
- (f) The increase over the forward estimates period relates to additional grant funding for cost escalations provided to Surf Life Saving Western Australia funded from the Consolidated Account.

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets.....	44,416	39,766	41,169	38,038	54,846	80,241	108,451
Restricted cash.....	11,987	6,067	12,724	10,546	7,030	7,030	7,030
Receivables.....	13,470	9,726	13,470	13,470	13,470	13,470	13,470
Other.....	22,115	18,837	22,115	22,115	22,115	22,115	22,115
Total current assets.....	91,988	74,396	89,478	84,169	97,461	122,856	151,066
NON-CURRENT ASSETS							
Holding Account receivables.....	78,721	88,560	88,560	102,670	119,104	135,523	151,722
Property, plant and equipment.....	525,785	637,467	659,262	685,580	676,979	659,919	643,761
Intangibles.....	5,466	16,182	13,959	21,018	22,834	18,000	13,395
Restricted cash.....	2,318	1,542	2,318	2,318	2,318	2,318	2,318
Total non-current assets.....	612,290	743,751	764,099	811,586	821,235	815,760	811,196
TOTAL ASSETS.....	704,278	818,147	853,577	895,755	918,696	938,616	962,262
CURRENT LIABILITIES							
Employee provisions.....	39,125	35,562	39,901	40,025	40,025	40,025	40,025
Payables.....	9,150	12,274	9,026	8,902	8,902	8,902	8,902
Borrowings and leases.....	8,101	17,842	10,327	11,209	11,944	11,761	11,918
Other.....	196	158	196	196	196	196	196
Total current liabilities.....	56,572	65,836	59,450	60,332	61,067	60,884	61,041
NON-CURRENT LIABILITIES							
Employee provisions.....	10,867	11,289	10,867	10,867	10,867	10,867	10,867
Borrowings and leases.....	37,753	143,134	150,003	133,366	116,693	94,707	74,207
Total non-current liabilities.....	48,620	154,423	160,870	144,233	127,560	105,574	85,074
TOTAL LIABILITIES.....	105,192	220,259	220,320	204,565	188,627	166,458	146,115
EQUITY							
Contributed equity.....	392,333	410,230	412,536	443,381	444,741	446,111	447,131
Accumulated surplus/(deficit).....	84,893	96,116	98,790	125,824	163,327	202,823	245,792
Reserves.....	121,860	91,542	121,931	121,985	122,001	123,224	123,224
Total equity.....	599,086	597,888	633,257	691,190	730,069	772,158	816,147
TOTAL LIABILITIES AND EQUITY.....	704,278	818,147	853,577	895,755	918,696	938,616	962,262

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations	93,009	94,656	118,988	107,792	94,459	73,982	55,242
Capital appropriation.....	7,097	11,325	11,325	26,946	1,020	1,020	1,020
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	-	-	1,709	9,214	800	-	-
Digital Capability Fund	4,719	5,241	7,246	3,899	340	350	-
Royalties for Regions Fund							
Regional Community Services Fund	4,421	5,838	5,223	5,828	6,232	5,828	5,828
Regional Infrastructure and Headworks							
Fund	-	-	2,605	-	-	-	-
Receipts paid into Consolidated Account	-	-	(973)	-	-	-	-
Other.....	35,179	36,737	43,257	41,674	37,373	33,118	34,958
Administered appropriations	-	3,586	-	-	-	-	-
Net cash provided by Government	144,425	157,383	189,380	195,353	140,224	114,298	97,048
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(260,199)	(264,402)	(273,774)	(280,709)	(286,312)	(294,321)	(301,780)
Grants and subsidies	(81,111)	(89,586)	(86,474)	(79,110)	(74,402)	(66,768)	(65,910)
Supplies and services.....	(111,477)	(93,250)	(103,320)	(103,102)	(94,183)	(94,050)	(94,837)
Accommodation.....	(13,280)	(11,045)	(15,681)	(14,742)	(13,413)	(11,666)	(11,779)
GST payments.....	(31,532)	(18,794)	(18,794)	(18,794)	(18,794)	(18,794)	(18,794)
Finance and interest costs	(1,516)	(6,639)	(7,047)	(6,679)	(6,199)	(6,050)	(5,977)
Other payments.....	(72,370)	(48,257)	(53,204)	(53,600)	(50,934)	(51,392)	(52,012)
Receipts (b)							
Regulatory fees and fines	391,569	392,501	392,501	417,598	442,902	470,117	498,608
Grants and subsidies	25,760	7,529	18,142	8,622	6,222	5,762	5,762
Sale of goods and services.....	10,030	9,242	9,972	9,897	10,947	10,947	10,947
GST receipts.....	30,643	18,794	18,794	18,794	18,794	18,794	18,794
Other receipts	6,239	3,550	4,585	4,320	4,354	4,375	4,375
Net cash from operating activities	(107,244)	(100,357)	(114,300)	(97,505)	(61,018)	(33,046)	(12,603)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(44,819)	(55,647)	(55,179)	(79,828)	(41,812)	(31,596)	(32,070)
Proceeds from sale of non-current assets	1,248	403	903	920	920	920	920
Net cash from investing activities	(43,571)	(55,244)	(54,276)	(78,908)	(40,892)	(30,676)	(31,150)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(20,754)	(47,022)	(47,263)	(48,198)	(48,971)	(49,130)	(49,034)
Proceeds from borrowings.....	-	23,949	23,949	23,949	23,949	23,949	23,949
Net cash from financing activities	(20,754)	(23,073)	(23,314)	(24,249)	(25,022)	(25,181)	(25,085)
NET INCREASE/(DECREASE) IN CASH HELD.....	(27,144)	(21,291)	(2,510)	(5,309)	13,292	25,395	28,210
Cash assets at the beginning of the reporting period	85,845	68,666	58,721	56,211	50,902	64,194	89,589
Net cash transferred to/from other agencies	20	-	-	-	-	-	-
Cash assets at the end of the reporting period	58,721	47,375	56,211	50,902	64,194	89,589	117,799

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

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

NET APPROPRIATION DETERMINATION (a)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Grants and Subsidies							
Coastal and Estuarine Risk Mitigation	19,171	492	-	-	-	-	-
Commonwealth Grants	1,634	2,870	4,146	3,567	3,571	3,018	3,018
Disaster Recovery Funding Arrangements							
Western Australia	1,472	6,829	12,947	10,554	5,625	-	-
Emergency Service Radio Network	159	434	434	-	-	-	-
National Partnership Agreements Disaster							
Ready Fund	-	-	8,953	-	-	-	-
National Partnership Agreements National							
Disaster Risk Reduction	2,506	2,506	2,506	2,506	-	-	-
Other Grants	2,035	1,019	1,396	1,289	1,289	1,289	1,289
Provision of Fire Services - Commonwealth							
Government	2,290	1,661	2,427	2,549	2,651	2,744	2,744
Sale of Goods and Services							
Sale of Goods and Services	3,918	-	-	-	-	-	-
GST Receipts							
GST Input Credits	1,807	1,250	1,250	1,250	1,250	1,250	1,250
GST Receipts on Sales	28,836	17,544	17,544	17,544	17,544	17,544	17,544
Other Receipts							
Other Sundry Receipts	8,297	4,648	5,786	5,232	5,275	5,306	5,316
TOTAL	72,125	39,253	57,389	44,491	37,205	31,151	31,161

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
INCOME							
Appropriations	124,205	148,441	400,857	374,788	65,535	45,000	45,000
TOTAL ADMINISTERED INCOME	124,205	148,441	400,857	374,788	65,535	45,000	45,000
EXPENSES							
Grants to Charitable and Other Public Bodies							
Disaster Recovery Funding Arrangements							
Western Australia (DRFAWA) (a)	85,369	162,433	523,566	382,316	70,660	45,000	45,000
TOTAL ADMINISTERED EXPENSES	85,369	162,433	523,566	382,316	70,660	45,000	45,000

(a) The DRFAWA 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 2023-24 Estimated Actual and the forward estimates period include further Ex-TC Ellie packages (\$547.4 million), funded by additional administered appropriation of \$535.3 million (with a further \$10 million held in Treasury Administered, and \$2.1 million funded from the Freight Assistance package underspend). The recovery packages include funding to replace and enhance the resilience of the Fitzroy River Bridge and repair other impacted roads, establish longer-term temporary accommodation, support communities access social and legal assistance and provide for a number of grant programs.

RURAL FIRE DIVISION

	2022-23	2023-24	2023-24 Estimated	2024-25 Budget	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Actual \$'000	Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Bushfire Centre of Excellence (BCoE) ^(a)							
Capital Costs	136	-	250	-	-	-	-
Operating Costs.....	7,374	5,855	6,526	5,928	6,021	6,102	6,185
Bushfire Mitigation Branch ^(b)	16,639	23,062	18,751	18,111	17,218	17,460	17,598
Bushfire Technical Services	1,228	1,627	1,629	1,500	1,537	1,573	1,607
Land Use Planning	861	921	922	953	984	1,010	1,039
Office of Bushfire Risk Management	1,197	1,495	1,496	1,691	1,736	1,767	1,804
Rural Fire Executive	1,024	1,378	1,395	1,423	1,455	1,417	1,437
TOTAL RURAL FIRE DIVISION	28,460	34,338	30,969	29,606	28,951	29,329	29,671

- (a) BCoE expenditure includes operating costs and capital works included in the Asset Investment Program. The 2023-24 Estimated Actual for operating expenditure shows an increase of \$671,000 compared to the 2023-24 Budget due to Commonwealth Government grants for two national projects (\$664,000) and Australia Fire Danger Rating System Commonwealth Government grant carryover (\$237,000), offset by \$250,000 reclassification to capital for Emergency Services Pocketbook Application.
- (b) Detailed breakdown of expenditure for the Bushfire Mitigation Branch is shown in the table below.

BUSHFIRE MITIGATION BRANCH

	2022-23	2023-24	2023-24 Estimated	2024-25 Budget	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Actual \$'000	Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Local Government							
Mitigation Activity Fund							
ESL Grants Program ^(a)	5,661	13,551	7,623	6,835	7,794	7,982	8,068
Royalties for Regions Grants Program ^(b)	2,065	1,019	1,316	1,289	1,289	1,289	1,289
Bushfire Risk Planning Coordinator Support Program	1,348	1,423	1,423	1,423	1,440	1,458	1,474
Department Mitigation Works							
Bushfire Awareness Campaign.....	876	1,030	1,030	1,030	1,030	1,030	1,030
Grain Harvest - Aerial Fire Suppression	1,200	-	1,232	1,912	-	-	-
Bushfire Risk Management Officers	1,700	2,081	2,092	2,122	2,165	2,201	2,237
Services Provided to Education ^(c)	366	458	458	-	-	-	-
Unallocated Crown Land							
ESL Contribution.....	2,923	3,000	3,077	3,000	3,000	3,000	3,000
Planning, Lands and Heritage Contribution.....	500	500	500	500	500	500	500
TOTAL BUSHFIRE RISK MANAGEMENT	16,639	23,062	18,751	18,111	17,218	17,460	17,598

- (a) The 2023-24 Estimated Actual shows a decrease compared to the 2023-24 Budget as a result of a \$2.9 million carryover of expenditure from 2023-24 to forward estimates period (due to program delays relating to a shortage of local government resources), as well as \$3.1 million Grain Harvest - Aerial Fire Suppression expenditure to be funded from MAF ESL in 2023-24 and 2024-25.
- (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) The Memorandum of Understanding (MOU) between the Department and the Department of Education for the provision of bushfire risk services expires in 2023-24. A new MOU is currently being negotiated.

Division 30 **Office of the Director of Public Prosecutions**

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 72 Net amount appropriated to deliver services	47,274	51,370	50,471	58,724	61,565	61,025	62,817
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	4,145	4,178	6,218	6,333	6,523	6,686	6,564
Total appropriations provided to deliver services	51,419	55,548	56,689	65,057	68,088	67,711	69,381
CAPITAL							
Item 147 Capital Appropriation	286	125	2,272	800	255	674	76
TOTAL APPROPRIATIONS	51,705	55,673	58,961	65,857	68,343	68,385	69,457
EXPENSES							
Total Cost of Services	62,500	65,307	69,460	78,507	81,745	76,342	78,025
Net Cost of Services ^(a)	62,393	65,257	69,410	78,457	81,695	76,292	77,975
CASH ASSETS ^(b)	10,399	10,697	12,557	6,994	3,579	3,579	3,579

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

(b) As at 30 June each financial year.

Spending Changes

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

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
New Initiatives					
Children's Court Juveniles in Custody	-	691	711	731	-
Western Australian Public Sector Learning Initiative	-	-	(40)	(76)	(87)
Ongoing Initiatives					
Cost, Demand and Operating Pressures.....	2,264	2,148	1,773	1,302	1,788
Election Commitment - Criminal Law (Mental Impairment) Reforms	-	1,317	1,793	1,149	1,170
Legal Information Services	-	511	527	-	-
Reclassification of Asset Investment to Recurrent Expense.....	1,000	-	-	-	-
Sustained Indictable Prosecution Workload	962	3,567	3,672	-	-
Other					
Public Sector Wages Policy.....	-	-	-	3,569	3,569

Significant Issues Impacting the Agency

1. The Office continues to respond to sustained indictable prosecution caseloads, evidenced by the increase in committals for trials and anticipated increases in demand drivers linked to prosecution service requirements. Homicide and sex matters continue to proportionally represent greater caseloads and corresponding work effort for the Office as it 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 regarding 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. The Office will establish processes to expediate the review of serious regional matters transferred to the Perth Children's Court.
3. The increasing use of digital evidence in the criminal justice system is continuing to make case handling much more complex and time consuming. In response, the Office is progressing a program of works over the forward estimates period to transform the receipt, handling, distribution and storage of case matters. This program of works targets change and justice pipeline process management, effective cyber security controls, digitisation of evidence handling, automation and data collaboration across the criminal justice sector.
4. *The Criminal Law (Mental Impairment) Act 2023* is planned to commence on 1 September 2024 and will repeal the *Criminal Law (Mentally Impaired Accused) Act 1996* and the *Criminal Law (Mentally Impaired Accused) Regulations 1997*. The Office has received funding to meet the requirements to undertake fitness to stand trial hearings and special proceedings to determine the charge against an unfit accused.
5. The Office has established several programs of works, over the forward estimates period, provisioned through the Digital Capability Fund, to mitigate critical system procurement, operational and maintenance risks. The current core business systems solution programs continue to ensure the essential support networks exist to enable the provision of the prosecution service delivery.

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.	<ol style="list-style-type: none"> 1. Criminal Prosecutions 2. Confiscation of Assets

Service Summary

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Criminal Prosecutions.....	58,488	61,507	65,160	74,207	77,445	72,042	73,725
2. Confiscation of Assets	4,012	3,800	4,300	4,300	4,300	4,300	4,300
Total Cost of Services.....	62,500	65,307	69,460	78,507	81,745	76,342	78,025

Outcomes and Key Effectiveness Indicators (a)

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
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	47.4%	85%	47%	65%	1
Establishing a case to answer	99.4%	98%	99.8%	98%	
Convictions after trial	55%	50%	59%	50%	2
Application for a Declaration of Confiscations filed within four months of the Drug Trafficker Declaration	12.5%	20%	25%	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)

- The 2023-24 Estimated Actual number of indictments filed within three months of committal was lower than the 2023-24 Budget due to the increased complexity of cases across the broader justice system. This has caused delays in cases progressing to committal stage and adjournments of committal hearings. The Office will continue to progress the backlog of committals and meet the prosecution service demands, including qualitative case reviews to enable the early resolution of matters.
- The 2023-24 Estimated Actual exceeds the 2023-24 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.
- The 2023-24 Estimated Actual exceeds the 2023-24 Budget as the Office continues to 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 engagements throughout the process, including input from numerous 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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service	\$'000 58,488	\$'000 61,507	\$'000 65,160	\$'000 74,207	
Less Income	107	50	50	50	
Net Cost of Service	58,381	61,457	65,110	74,157	
Employees (Full-Time Equivalents)	288	338	339	382	1
Efficiency Indicators					
Cost per prosecution	\$20,217	\$20,000	\$20,686	\$23,190	2

Explanation of Significant Movements

(Notes)

- The change in full-time equivalents from the 2023-24 Estimated Actual to 2024-25 Budget Target will increase as the Office responds to increased and sustained caseloads for high public interest matters, implements legislative reform, addresses priority areas within the criminal justice sector and meets increased cost and demand pressures.
- The 2023-24 Estimated Actual for the cost per prosecution remains consistent with the 2023-24 Budget. The 2024-25 Budget Target will increase as the Office continues to manage caseloads that have increased in complexity driven by the growth in the volume of digital evidence, prosecution workload and secondary costs required to securely manage and store this 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 generally recouped from the Confiscation Proceeds Account established under the *Criminal Property Confiscation Act 2000*.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service	\$'000 4,012	\$'000 3,800	\$'000 4,300	\$'000 4,300	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	4,012	3,800	4,300	4,300	
Employees (Full-Time Equivalents)	21	21	24	24	
Efficiency Indicators					
Ratio of cost to return ^(a)	14.1%	25%	21.5%	21.5%	2

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

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service from the 2023-24 Budget to the 2023-24 Estimated Actual and the 2024-25 Budget Target has increased by \$500,000 to meet increases in workload demand due to several process changes around Freezing Orders, changes to affidavits for applications made pursuant to section 30 of the *Criminal Property Confiscation Act 2000*, valuation requirements and additional requirements for court document preparation. This increase in cost is reflected through an increase in full-time equivalents.
2. The 2023-24 Estimated Actual ratio of cost to return is lower than the 2023-24 Budget due to expected confiscation collections being higher than initial estimates.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
WORKS IN PROGRESS							
Digital Transformation and Change Management - Digital Transformation and Service Enhancement.....	1,292	503	-	500	289	-	-
Equipment Replacement							
Desktop Devices.....	2,788	1,388	350	350	350	350	350
Furniture and Fittings, Portable and Attractive Items, including Dictation and Transcript Equipment.....	337	37	-	200	-	100	-
Print and Photocopy Services.....	565	265	100	200	-	100	-
Prosecution Services - Video Recording and Conferencing.....	800	400	400	-	-	400	-
Strategic Asset Portfolio	8,515	630	570	7,685	-	100	100
COMPLETED WORKS							
Accommodation Fit-Out.....	1,800	1,800	1,800	-	-	-	-
Total Cost of Asset Investment Program	16,097	5,023	3,220	8,935	639	1,050	450
FUNDED BY							
Capital Appropriation.....			2,211	711	100	511	(89)
Holding Account			439	539	539	539	539
Internal Funds and Balances.....			-	2,510	-	-	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....			570	5,175	-	-	-
Total Funding.....			3,220	8,935	639	1,050	450

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1. The Total Cost of Services for the 2023-24 Estimated Actual is higher than the 2023-24 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 2024-25 Budget Year will increase by \$9 million compared to the 2023-24 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 demand, legislative reform and complexities associated with delivery of criminal prosecution activities directly supporting the Government Goal of Safe, Strong and Fair Communities.

Income

2. The increase in Total Income from Government from the 2023-24 Budget to the 2023-24 Estimated Actual, and further to the 2024-25 Budget Year results from increased service appropriation to address cost and demand pressures to effectively manage sexual offence prosecutions caseloads, sustained indictable prosecution caseloads, and improve outcomes within the juvenile justice system.

Statement of Financial Position

3. Total current assets for the 2023-24 Estimated Actual exceed 2023-24 Budget as cash assets are provisioned for the Office's Asset Investment Program (AIP).
4. The total non-current assets for the 2024-25 Budget Year exceed the 2023-24 Estimated Actual, largely attributable to a \$7.7 million increase in intangibles, as the Office progresses the program of works within the AIP. There is a corresponding increase of \$8.1 million over this period in the Office's contributed equity which substantially funds the AIP and accommodation fit-out.

INCOME STATEMENT ^(a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	46,524	50,161	53,465	61,801	63,842	59,295	60,778
Supplies and services	5,982	5,878	6,051	6,612	7,555	6,829	6,999
Accommodation	5,004	5,100	5,849	5,626	5,608	5,465	5,478
Depreciation and amortisation	730	885	821	1,165	1,230	1,234	1,236
Finance and interest costs	17	21	12	20	32	30	32
Other expenses	4,243	3,262	3,262	3,283	3,478	3,489	3,502
TOTAL COST OF SERVICES	62,500	65,307	69,460	78,507	81,745	76,342	78,025
Income							
Other revenue	107	50	50	50	50	50	50
Total Income	107	50	50	50	50	50	50
NET COST OF SERVICES	62,393	65,257	69,410	78,457	81,695	76,292	77,975
INCOME FROM GOVERNMENT							
Service appropriations	51,419	55,548	56,689	65,057	68,088	67,711	69,381
Resources received free of charge	240	793	793	793	793	793	793
Major Treasurer's Special Purpose Account(s)							
National Redress Scheme	324	327	327	511	527	-	-
Other revenues	10,947	6,363	11,809	6,876	6,889	6,889	6,889
TOTAL INCOME FROM GOVERNMENT	62,930	63,031	69,618	73,237	76,297	75,393	77,063
SURPLUS/(DEFICIENCY) FOR THE PERIOD	537	(2,226)	208	(5,220)	(5,398)	(899)	(912)

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 309, 363 and 406 respectively.

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets.....	3,718	9,857	3,168	2,239	2,239	2,239	2,239
Restricted cash.....	3,092	-	5,800	2,256	235	235	235
Holding Account receivables	458	539	558	558	558	558	558
Receivables.....	5,545	428	5,545	5,545	5,545	5,545	5,545
Other.....	1,513	1,087	1,513	1,513	1,513	1,513	1,513
Total current assets.....	14,326	11,911	16,584	12,111	10,090	10,090	10,090
NON-CURRENT ASSETS							
Holding Account receivables	7,754	8,126	8,036	8,662	9,353	10,048	10,546
Property, plant and equipment.....	3,032	2,803	5,186	5,391	5,203	5,469	5,262
Intangibles	124	7,678	533	8,194	7,859	7,524	7,189
Restricted cash.....	3,589	840	3,589	2,499	1,105	1,105	1,105
Other.....	23	-	23	23	23	23	23
Total non-current assets.....	14,522	19,447	17,367	24,769	23,543	24,169	24,125
TOTAL ASSETS	28,848	31,358	33,951	36,880	33,633	34,259	34,215
CURRENT LIABILITIES							
Employee provisions.....	8,733	7,830	8,733	8,733	8,733	8,733	8,733
Payables.....	2,874	863	2,874	2,874	2,874	2,874	2,874
Borrowings and leases	113	135	175	169	157	161	183
Other.....	388	309	388	388	388	388	388
Total current liabilities.....	12,108	9,137	12,170	12,164	12,152	12,156	12,178
NON-CURRENT LIABILITIES							
Employee provisions.....	2,433	2,384	2,433	2,433	2,433	2,433	2,433
Borrowings and leases	272	209	326	339	264	212	269
Total non-current liabilities.....	2,705	2,593	2,759	2,772	2,697	2,645	2,702
TOTAL LIABILITIES	14,813	11,730	14,929	14,936	14,849	14,801	14,880
EQUITY							
Contributed equity.....	9,773	18,520	14,565	22,707	24,945	26,518	27,307
Accumulated surplus/(deficit).....	4,262	801	4,470	(750)	(6,148)	(7,047)	(7,959)
Reserves	-	7	(13)	(13)	(13)	(13)	(13)
Other.....	-	300	-	-	-	-	-
Total equity	14,035	19,628	19,022	21,944	18,784	19,458	19,335
TOTAL LIABILITIES AND EQUITY.....	28,848	31,358	33,951	36,880	33,633	34,259	34,215

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations	50,328	54,663	55,868	63,892	66,858	66,477	68,344
Capital appropriation.....	286	125	2,272	800	255	674	76
Holding Account drawdowns	150	439	439	539	539	539	539
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund	1,581	6,920	2,520	7,342	1,983	899	713
National Redress Scheme	324	327	327	511	527	-	-
Other.....	10,765	6,363	11,809	6,876	6,889	6,889	6,889
Net cash provided by Government	63,434	68,837	73,235	79,960	77,051	75,478	76,561
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(46,082)	(50,161)	(53,465)	(61,801)	(63,842)	(59,295)	(60,778)
Supplies and services.....	(5,210)	(4,587)	(4,760)	(5,321)	(6,264)	(5,538)	(5,708)
Accommodation.....	(5,004)	(5,018)	(5,767)	(5,544)	(5,526)	(5,383)	(5,396)
GST payments.....	(1,605)	(840)	(840)	(840)	(840)	(840)	(840)
Finance and interest costs.....	(17)	(21)	(12)	(20)	(32)	(30)	(32)
Other payments	(4,331)	(3,836)	(3,836)	(3,857)	(4,052)	(4,063)	(4,076)
Receipts ^(b)							
GST receipts.....	1,207	834	834	834	834	834	834
Other receipts	177	50	50	50	50	50	50
Net cash from operating activities	(60,865)	(63,579)	(67,796)	(76,499)	(79,672)	(74,265)	(75,946)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(947)	(6,409)	(3,220)	(8,935)	(639)	(1,050)	(450)
Net cash from investing activities	(947)	(6,409)	(3,220)	(8,935)	(639)	(1,050)	(450)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(135)	(125)	(61)	(89)	(155)	(163)	(165)
Net cash from financing activities	(135)	(125)	(61)	(89)	(155)	(163)	(165)
NET INCREASE/(DECREASE) IN CASH HELD.....	1,487	(1,276)	2,158	(5,563)	(3,415)	-	-
Cash assets at the beginning of the reporting period	8,912	11,973	10,399	12,557	6,994	3,579	3,579
Cash assets at the end of the reporting period	10,399	10,697	12,557	6,994	3,579	3,579	3,579

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

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

NET APPROPRIATION DETERMINATION (a)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Grants and Subsidies							
Contribution from the Confiscation Proceeds Account.....	10,765	6,363	11,809	6,876	6,889	6,889	6,889
GST Receipts							
GST Input Credits.....	1,199	832	832	832	832	832	832
GST Receipts on Sales.....	8	2	2	2	2	2	2
Other Receipts							
Employee Contributions to Employee Vehicle Scheme.....	70	50	50	50	50	50	50
Other Receipts.....	107	-	-	-	-	-	-
TOTAL	12,149	7,247	12,693	7,760	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 31 **Corruption and Crime Commission**

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 73 Net amount appropriated to deliver services	30,540	31,724	31,728	33,169	32,660	33,334	34,050
Amount Authorised by Other Statutes - Corruption, Crime and Misconduct Act 2003							
	556	557	557	673	695	712	728
Total appropriations provided to deliver services	31,096	32,281	32,285	33,842	33,355	34,046	34,778
CAPITAL							
Item 148 Capital Appropriation	732	267	241	243	251	255	255
TOTAL APPROPRIATIONS	31,828	32,548	32,526	34,085	33,606	34,301	35,033
EXPENSES							
Total Cost of Services	28,932	32,666	32,595	34,227	33,765	34,560	35,163
Net Cost of Services ^(a)	28,836	32,456	32,385	34,017	33,555	34,350	34,953
CASH ASSETS ^(b)	14,190	11,055	14,190	14,190	14,190	14,190	14,190

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

(b) As at 30 June each financial year.

Spending Changes

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

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
New Initiative					
Western Australian Public Sector Learning Initiative	-	-	(16)	(31)	(35)
Other					
2024-25 Streamlined Budget Process Incentive Funding	-	844	-	-	-
Government Office Accommodation	3	12	9	11	31
Public Sector Wages Policy	-	28	313	239	239
RiskCover Fund Insurance Premiums	(75)	-	25	129	-
Salaries and Allowances Tribunal	-	116	138	155	171
State Fleet Updates	1	3	2	1	(2)

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Assessing All Allegations of Serious Misconduct Received	3,909	6,212	6,198	6,941	6,847	7,008	7,130
2. Investigating Allegations of Serious Misconduct	25,023	17,636	17,598	18,281	18,034	18,460	18,782
3. Investigating Unexplained Wealth Referrals ^(a)	n.a.	8,818	8,799	9,005	8,884	9,092	9,251
Total Cost of Services	28,932	32,666	32,595	34,227	33,765	34,560	35,163

(a) The Commission's Outcome Based Management (OBM) structure was amended effective from the 2023-24 Budget to include the investigating unexplained wealth referrals service. The service summary was amended from the 2023-24 Budget to reflect the Total Cost of Services distributed across the three services.

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Outcome: The integrity of the Public Sector continuously improves and the incidence of misconduct is reduced:					
Number of allegations received ^(c)	5,895	3,000	3,000	3,000	
Allegations as a percentage of people employed within public authorities under the Commission's jurisdiction ^(d)	2.69%	n.a.	n.a.	n.a.	
Number of investigations	58	50	50	50	
Number of reports published	34	45	45	45	
Outcome: Remove the financial incentive for criminal activity and to reduce harm to the community:					
Number of full investigations ^(e)	n.a.	10	10	10	

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

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

(c) The measurement of number of allegations received was amended, with the definition of an allegation simplified to match the *Corruption, Crime and Misconduct Act 2003*. This change reduces the total volume of allegations recognised from 2023-24 Budget, as the previous measure recognised additional, specific allegations within a single notification, report or referral. The impact of this change reduces the key effectiveness indicator number of allegations received to 3,367 in 2022-23.

(d) The Commission's OBM was amended to remove this key effectiveness indicator and will no longer be reported.

(e) The Commission's OBM was amended to include a new key effectiveness indicator, number of full investigations, which relates to the unexplained wealth function from the 2023-24 Budget.

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

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service	\$'000 3,909	\$'000 6,212	\$'000 6,198	\$'000 6,941	
Less Income	nil	nil	nil	nil	
Net Cost of Service	3,909	6,212	6,198	6,941	
Employees (Full-Time Equivalents)	32	29	29	29	
Efficiency Indicators					
Percentage of assessments completed within 28 days	53%	80%	80%	80%	
Average cost of assessment	\$663	\$2,070	\$2,066	\$2,313	1

Explanation of Significant Movements

(Notes)

- The increase in the average cost of assessment for the 2024-25 Budget Target relative to 2023-24 and 2022-23 mainly reflects approved increases in indirect costs (administration, executive and corporate services) allocated to the service.

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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	25,023	17,636	17,598	18,281	
Less Income	96	210	210	210	
Net Cost of Service	24,927	17,426	17,388	18,071	
Employees (Full-Time Equivalents)	105	77	77	77	
Efficiency Indicators					
Average time (days) to complete an investigation into serious misconduct....	426	350	350	350	
Percentage of investigations completed within 12 months	66%	80%	80%	80%	

3. Investigating Unexplained Wealth Referrals ^(a)

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	n.a.	8,818	8,799	9,005	
Less Income	n.a.	nil	nil	nil	
Net Cost of Service	n.a.	8,818	8,799	9,005	
Employees (Full-Time Equivalents)	n.a.	38	38	38	
Efficiency Indicators					
Percentage of full investigations in which <i>Criminal Property Confiscation Act 2000</i> proceedings have been initiated or a decision to discontinue has been made within 12 months	n.a.	80%	80%	80%	

(a) The Commission's OBM structure was amended effective from the 2023-24 Budget to include an investigating unexplained wealth referrals service.

Asset Investment Program

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

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
COMPLETED WORKS							
Office and Security Equipment - 2023-24 Program	140	140	140	-	-	-	-
Operations Support Equipment - 2023-24 Program	775	775	775	-	-	-	-
Technology and Business Support Systems - 2023-24 Program	600	600	600	-	-	-	-
NEW WORKS							
Office and Security Equipment							
2024-25 Program	60	-	-	60	-	-	-
2025-26 Program	20	-	-	-	20	-	-
2026-27 Program	80	-	-	-	-	80	-
2027-28 Program	80	-	-	-	-	-	80
Operations Support Equipment							
2024-25 Program	660	-	-	660	-	-	-
2025-26 Program	765	-	-	-	765	-	-
2026-27 Program	1,095	-	-	-	-	1,095	-
2027-28 Program	1,095	-	-	-	-	-	1,095
Technology and Business Support Systems							
2024-25 Program	580	-	-	580	-	-	-
2025-26 Program	515	-	-	-	515	-	-
2026-27 Program	125	-	-	-	-	125	-
2027-28 Program	125	-	-	-	-	-	125
Total Cost of Asset Investment Program	6,715	1,515	1,515	1,300	1,300	1,300	1,300
FUNDED BY							
Holding Account			1,300	1,300	1,300	1,300	1,300
Other			215	-	-	-	-
Total Funding			1,515	1,300	1,300	1,300	1,300

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Income Statement

Expenses

1. In 2024-25, other expenses are estimated to increase by \$198,000 compared to the 2023-24 Estimated Actual. This mainly relates to insurance premiums which are subject to prior year performance adjustments.

Statement of Financial Position

2. The 2023-24 Estimated Actual cash assets is estimated to increase by \$3.1 million compared to the 2023-24 Budget. This is mainly due to the recognition of a \$2.3 million operating surplus mainly due to an underspend in salary expenses in 2022-23.

INCOME STATEMENT ^(a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	20,002	22,481	22,481	23,211	23,878	24,456	25,046
Supplies and services	4,383	5,387	5,312	5,908	4,921	5,136	5,078
Accommodation	2,468	2,515	2,515	2,551	2,589	2,628	2,667
Depreciation and amortisation	1,395	1,540	1,542	1,602	1,427	1,431	1,442
Finance and interest costs	14	30	32	44	33	25	31
Other expenses	670	713	713	911	917	884	899
TOTAL COST OF SERVICES	28,932	32,666	32,595	34,227	33,765	34,560	35,163
Income							
Other revenue	96	210	210	210	210	210	210
Total Income	96	210	210	210	210	210	210
NET COST OF SERVICES	28,836	32,456	32,385	34,017	33,555	34,350	34,953
INCOME FROM GOVERNMENT							
Service appropriations	31,096	32,281	32,285	33,842	33,355	34,046	34,778
Resources received free of charge	23	175	175	175	175	175	175
Other revenues	20	-	140	-	25	129	-
TOTAL INCOME FROM GOVERNMENT	31,139	32,456	32,600	34,017	33,555	34,350	34,953
SURPLUS/(DEFICIENCY) FOR THE PERIOD	2,303	-	215	-	-	-	-

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 137, 144 and 144 respectively.

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets.....	13,656	10,530	13,591	13,526	13,461	13,396	13,331
Holding Account receivables	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Receivables	322	321	322	322	322	322	322
Other.....	1,087	1,028	1,051	1,050	1,041	1,023	1,005
Total current assets.....	16,365	13,179	16,264	16,198	16,124	16,041	15,958
NON-CURRENT ASSETS							
Holding Account receivables	16,088	16,328	16,330	16,632	16,759	16,890	17,032
Property, plant and equipment.....	3,236	3,841	4,016	3,626	3,578	4,200	4,292
Receivables	150	146	150	150	150	150	150
Intangibles	776	668	672	777	717	557	447
Restricted cash	534	525	599	664	729	794	859
Total non-current assets.....	20,784	21,508	21,767	21,849	21,933	22,591	22,780
TOTAL ASSETS	37,149	34,687	38,031	38,047	38,057	38,632	38,738
CURRENT LIABILITIES							
Employee provisions.....	4,145	4,126	4,145	4,145	4,145	4,145	4,145
Payables.....	856	311	856	856	856	856	856
Borrowings and leases	224	281	265	279	285	273	283
Other.....	117	93	117	117	117	117	117
Total current liabilities.....	5,342	4,811	5,383	5,397	5,403	5,391	5,401
NON-CURRENT LIABILITIES							
Employee provisions.....	928	729	928	928	928	928	928
Borrowings and leases	261	564	646	405	158	490	331
Total non-current liabilities.....	1,189	1,293	1,574	1,333	1,086	1,418	1,259
TOTAL LIABILITIES	6,531	6,104	6,957	6,730	6,489	6,809	6,660
EQUITY							
Contributed equity.....	14,615	14,883	14,856	15,099	15,350	15,605	15,860
Accumulated surplus/(deficit).....	16,003	13,700	16,218	16,218	16,218	16,218	16,218
Total equity	30,618	28,583	31,074	31,317	31,568	31,823	32,078
TOTAL LIABILITIES AND EQUITY	37,149	34,687	38,031	38,047	38,057	38,632	38,738

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations	29,717	30,741	30,743	32,240	31,928	32,615	33,336
Capital appropriation.....	732	267	241	243	251	255	255
Holding Account drawdowns	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Other.....	20	-	140	-	25	129	-
Net cash provided by Government	31,769	32,308	32,424	33,783	33,504	34,299	34,891
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(19,820)	(22,421)	(22,421)	(23,151)	(23,818)	(24,396)	(24,986)
Supplies and services.....	(3,861)	(5,425)	(5,350)	(5,946)	(4,951)	(5,165)	(5,107)
Accommodation.....	(2,468)	(2,515)	(2,515)	(2,551)	(2,589)	(2,628)	(2,667)
GST payments.....	(955)	(941)	(955)	(1,018)	(922)	(935)	(948)
Finance and interest costs.....	(14)	(30)	(32)	(44)	(33)	(25)	(31)
Other payments.....	(646)	(563)	(563)	(761)	(767)	(734)	(749)
Receipts							
GST receipts.....	961	945	959	1,022	926	947	960
Other receipts.....	80	210	210	210	210	210	210
Net cash from operating activities	(26,723)	(30,740)	(30,667)	(32,239)	(31,944)	(32,726)	(33,318)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(1,660)	(1,300)	(1,515)	(1,300)	(1,300)	(1,300)	(1,300)
Net cash from investing activities	(1,660)	(1,300)	(1,515)	(1,300)	(1,300)	(1,300)	(1,300)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(251)	(268)	(242)	(244)	(260)	(273)	(273)
Net cash from financing activities	(251)	(268)	(242)	(244)	(260)	(273)	(273)
NET INCREASE/(DECREASE) IN CASH HELD.....	3,135	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	11,055	11,055	14,190	14,190	14,190	14,190	14,190
Cash assets at the end of the reporting period	14,190	11,055	14,190	14,190	14,190	14,190	14,190

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

Division 32 **Chemistry Centre (WA)**

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
DELIVERY OF SERVICES							
Item 74 Net amount appropriated to deliver services	8,363	9,527	9,356	9,381	9,414	9,103	9,626
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	253	254	254	269	278	284	292
Total appropriations provided to deliver services	8,616	9,781	9,610	9,650	9,692	9,387	9,918
CAPITAL							
Item 149 Capital Appropriation	2,500	2,680	6,013	4,179	2,500	2,500	2,500
TOTAL APPROPRIATIONS	11,116	12,461	15,623	13,829	12,192	11,887	12,418
EXPENSES							
Total Cost of Services	32,848	35,730	35,733	36,964	37,141	37,080	37,455
Net Cost of Services ^(a)	27,114	29,175	29,178	30,331	30,366	30,149	30,312
CASH ASSETS ^(b)	7,259	7,941	7,808	8,669	9,441	10,557	11,765

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

	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
New Initiative					
Additional Laboratory Facilities at Bentley Technology Park.....	174	537	662	669	676
Other					
2023-24 Streamlined Budget Process Incentive Funding.....	(171)	-	-	-	-
2024-25 Streamlined Budget Process Incentive Funding.....	-	252	-	-	-

Significant Issues Impacting the Agency

WA Jobs Plan: Diversifying the Western Australian Economy, Creating Local Jobs for the Future

1. As required under its legislation, the Centre has an independent reviewer examine the operation of the organisation every five years. The purpose of the review is to determine the Centre's alignment with its enabling legislation and whether it is operating as it should. The report of the latest review was presented to the Minister in 2023 and tabled in Parliament. The review found that the Centre was operating well and in alignment with the *Chemistry Centre (WA) Act 2007*. One recommendation was greater engagement with the medical research community to grow capability to undertake Western Australian-led medical research locally, which is currently being progressed.
2. In collaboration with co-funding from the End Food Waste Collaborative Research Centre, the Centre has been researching the promotion of sandalwood nuts as a food source. This project potentially provides an additional annual income stream for sandalwood producers as the trees mature, improving the viability of the industry and positively impacting on employment opportunities for Aboriginal and regional communities.
3. To support local, national and international business, the Centre is providing high-quality chemical analysis by:
 - 3.1. holding Therapeutic Goods Administration and National Association of Testing Authorities accreditation to undertake analysis to support the establishment and growth of the emerging hemp, medicinal cannabis and psilocybin industries; and
 - 3.2. assisting producers to verify the authenticity of their produce including agricultural and seafood products for important domestic and export markets.
4. The Centre is supporting the Government's commitment to increasing Science, Technology, Engineering and Mathematics (STEM) participation and building a skilled future workforce through the supervision of postgraduate tertiary students, co-funding post-doctorate university positions and undertaking community engagement events such as those with high school groups and the biennial Open Day that showcase diverse STEM careers. The Centre also supports groups like Women in Chemistry, The Innovator's Tea Party and National Science Week.

Safe, Strong and Fair Communities: Supporting Our Local and Regional Communities to Thrive

5. The Centre has received additional capital funding totalling \$4.8 million across 2023-24 and 2024-25 to fit-out an additional leased laboratory premises in proximity to its main leased facility. This will mitigate intensifying accommodation issues and risks associated with increased crowding of instruments in its current laboratory.
6. The four-year forensic research project aimed at developing protein-based human-identified procedures using hair shafts for criminal, coronial and emergency response investigations is now in its second year with project milestones to date including:
 - 6.1. recruitment of a significant number of human participants, with the first set of whole-exome sequencing from participant samples currently underway;
 - 6.2. protein profiles have been generated for all of the target domestic species and peptides which have identified unambiguous species-level differences amongst the target domestic species. Recruitment of additional individual animals continues; and
 - 6.3. the first manuscript from the project, Mass Spectrometry-Based Proteomics: Changing the Impact of Protein Analysis in Forensic Science, has now been accepted for publication.
7. Supporting road and transport safety through continued provision of forensic science services to the Western Australia Police Force. The Centre is also currently working with Transport to implement alcohol and drug testing on the State's waterways.
8. Addressing community concerns and providing a deterrent against drink spiking through collaboration with the Western Australia Police Force, the Sexual Assault Resource Centre and Royal Perth Hospital Emergency Department. The Centre's forensic toxicology experts deploy an analytical strategy that covers a broad range of substances to analyse samples taken as part of investigations. This approach is unique to Western Australia and provides an important pathway for potential victims to have appropriate toxicology samples taken and for police to investigate these serious matters.

Investing in Western Australia's Future: Tackling Climate Action and Supporting the Arts, Culture and Sporting Sectors to Promote Vibrant Communities

9. The Centre is supporting the diversion of traditional waste materials into new applications through trials to utilise refining by-products in the Bunbury Outer Ring Road program, thereby mitigating carbon generation, supporting the circular economy, reducing storage and disposal costs and the broader environmental impact of these materials.
10. Through its work with the Cooperative Research Centre for Transformation in Mining Economies, the Centre is developing data and risk analysis tools focusing on the characterisation and leaching behaviour of mine site tailings and by-products to assist industry in their mining management practices during production and after the mine closes.

Statement of Corporate Intent

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Research and Innovation.....	3,470	4,570	4,536	4,630	4,712	3,466	3,514
2. Commercial and Scientific Information and Advice.....	27,426	28,920	29,501	30,375	30,436	31,581	31,880
3. Emergency Response Management	1,952	2,240	1,696	1,959	1,993	2,033	2,061
Total Cost of Services.....	32,848	35,730	35,733	36,964	37,141	37,080	37,455

Outcomes and Key Effectiveness Indicators ^(a)

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Outcome: Quality research and innovation:					
Contribution to scientific forums	74	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.....	15 minutes	20 minutes	16 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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	3,470	4,570	4,536	4,630	
Less Income	1,096	1,057	1,171	1,199	
Net Cost of Service	2,374	3,513	3,365	3,431	
Employees (Full-Time Equivalents)	9	10	11	12	
Efficiency Indicators					
Publications per research and innovation full-time equivalent.....	5	3.2	3.2	3.2	

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.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	27,426	28,920	29,501	30,375	
Less Income	4,638	5,498	5,384	5,434	
Net Cost of Service	22,788	23,422	24,117	24,941	
Employees (Full-Time Equivalents)	106	116	111	114	
Efficiency Indicators					
Average cost of providing commercial scientific information and advice per applicable full-time equivalent.....	\$258,000	\$246,000	\$266,000	\$273,000	

3. Emergency Response Management

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	1,952	2,240	1,696	1,959	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	1,952	2,240	1,696	1,959	
Employees (Full-Time Equivalents)	7	7	6	7	
Efficiency Indicators					
Average cost to maintain an emergency response capability per Western Australian	\$0.72	\$0.84	\$0.58	\$0.70	

Explanation of Significant Movements

(Notes)

- The \$500,000 decrease in the 2023-24 Estimated Actual as compared to the 2023-24 Budget reflects current year activity.

Asset Investment Program

- In 2024-25, the Centre's Asset Investment Program totals \$4.2 million. This is comprised of \$1.4 million for the fit-out of additional leased laboratory premises and \$2.8 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. In addition, some capital will be invested into equipment used in the development of a forensic proteomics technique utilising protein-based procedures for human identification.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-24 \$'000	2023-24 Estimated Expenditure \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
WORKS IN PROGRESS							
New Scientific Equipment - Leasehold Improvement Laboratory Facilities Bentley Technology Park	4,762	3,333	3,333	1,429	-	-	-
COMPLETED WORKS							
Capital Equipment Replacement - 2023-24 Program	2,680	2,680	2,680	-	-	-	-
NEW WORKS							
Capital Equipment Replacement							
2024-25 Program	2,750	-	-	2,750	-	-	-
2025-26 Program	2,500	-	-	-	2,500	-	-
2026-27 Program	2,500	-	-	-	-	2,500	-
2027-28 Program	2,500	-	-	-	-	-	2,500
Total Cost of Asset Investment Program	17,692	6,013	6,013	4,179	2,500	2,500	2,500
FUNDED BY							
Capital Appropriation			6,013	4,179	2,500	2,500	2,500
Total Funding			6,013	4,179	2,500	2,500	2,500

Financial Statements

Income Statement

Expenses

1. The 2024-25 Budget Year Total Cost of Services is estimated to increase by \$1.2 million compared to the 2023-24 Estimated Actual. The increase mainly reflects the impact of the public sector wages policy and the depreciation of the fit-out of the additional leased laboratory facility.

Income

2. The 2023-24 Estimated Actual sale of goods and services income is estimated to increase by \$800,000 compared to the 2022-23 Actual, primarily reflecting expected growth in commercial fee for service revenue.
3. The 2024-25 Budget Year Total Income from Government is estimated to increase by \$500,000 compared to the 2023-24 Estimated Actual, primarily reflecting increased Western Australia Police Force and Office of the State Coroner funding for forensic activities.

Statement of Financial Position

4. Total assets are expected to increase by \$4.8 million from the 2022-23 Actual to the 2023-24 Estimated Actual, and then by a further \$1.9 million from the 2023-24 Estimated Actual to the 2024-25 Budget Year. This is primarily attributable to increase in property, plant and equipment reflecting the expected completion of the additional laboratory facility fit-out.

Statement of Cashflows

5. The cash balance is expected to increase by \$900,000 from the 2023-24 Estimated Actual to the 2024-25 Budget. This is mainly attributable to differences in timing of cashflows, including an expected increase in the proportion of client payments occurring prior to the close of the financial year as reflected by the corresponding decrease in the accounts receivable balance.

INCOME STATEMENT ^(a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	17,549	18,708	18,708	19,383	19,690	20,198	20,691
Supplies and services	3,137	3,891	3,792	3,908	3,686	3,458	3,488
Accommodation	5,762	5,773	5,875	5,968	5,988	6,014	6,023
Depreciation and amortisation	2,482	2,579	2,579	3,087	3,193	3,144	2,956
Finance and interest costs	8	7	7	6	5	7	7
Other expenses	3,910	4,772	4,772	4,612	4,579	4,259	4,290
TOTAL COST OF SERVICES	32,848	35,730	35,733	36,964	37,141	37,080	37,455
Income							
Sale of goods and services	5,667	6,504	6,504	6,592	6,724	6,889	7,061
Other revenue	67	51	51	41	51	42	82
Total Income	5,734	6,555	6,555	6,633	6,775	6,931	7,143
NET COST OF SERVICES	27,114	29,175	29,178	30,331	30,366	30,149	30,312
INCOME FROM GOVERNMENT							
Service appropriations	8,616	9,781	9,610	9,650	9,692	9,387	9,918
Resources received free of charge	14	-	-	10	10	12	14
Other revenues	17,153	18,142	18,142	18,568	18,868	19,216	19,411
TOTAL INCOME FROM GOVERNMENT	25,783	27,923	27,752	28,228	28,570	28,615	29,343
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(1,331)	(1,252)	(1,426)	(2,103)	(1,796)	(1,534)	(969)

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 144, 150 and 155 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets.....	6,552	7,315	7,121	8,042	8,844	9,814	11,022
Restricted cash.....	707	626	687	627	597	743	743
Receivables.....	1,589	2,637	1,941	1,592	1,742	2,182	2,359
Other.....	1,111	953	1,121	1,121	1,141	1,032	1,228
Total current assets.....	9,959	11,531	10,870	11,382	12,324	13,771	15,352
NON-CURRENT ASSETS							
Property, plant and equipment.....	6,805	6,801	10,273	11,439	11,395	11,512	11,228
Intangibles.....	1,422	1,592	1,476	1,399	759	187	70
Other.....	2,715	3,184	3,032	3,349	3,666	3,983	4,298
Total non-current assets.....	10,942	11,577	14,781	16,187	15,820	15,682	15,596
TOTAL ASSETS.....	20,901	23,108	25,651	27,569	28,144	29,453	30,948
CURRENT LIABILITIES							
Employee provisions.....	3,620	3,355	3,620	3,620	3,620	3,406	3,406
Payables.....	256	408	256	256	256	284	316
Borrowings and leases.....	53	60	67	67	84	96	120
Other.....	656	1,278	786	683	553	644	558
Total current liabilities.....	4,585	5,101	4,729	4,626	4,513	4,430	4,400
NON-CURRENT LIABILITIES							
Employee provisions.....	1,279	1,435	1,279	1,279	1,279	1,279	1,279
Borrowings and leases.....	132	89	151	96	80	178	172
Total non-current liabilities.....	1,411	1,524	1,430	1,375	1,359	1,457	1,451
TOTAL LIABILITIES.....	5,996	6,625	6,159	6,001	5,872	5,887	5,851
EQUITY							
Contributed equity.....	23,526	26,206	29,539	33,718	36,218	38,718	41,218
Accumulated surplus/(deficit).....	(8,621)	(9,723)	(10,047)	(12,150)	(13,946)	(15,152)	(16,121)
Total equity.....	14,905	16,483	19,492	21,568	22,272	23,566	25,097
TOTAL LIABILITIES AND EQUITY.....	20,901	23,108	25,651	27,569	28,144	29,453	30,948

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	\$'000	Year	\$'000	\$'000	\$'000
				\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations	8,616	9,781	9,610	9,650	9,692	9,387	9,918
Capital appropriation.....	2,500	2,680	6,013	4,179	2,500	2,500	2,500
Other.....	17,089	18,013	18,013	18,380	18,857	19,353	19,585
Net cash provided by Government	28,205	30,474	33,636	32,209	31,049	31,240	32,003
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(17,138)	(18,682)	(18,682)	(19,284)	(19,590)	(20,671)	(20,618)
Supplies and services.....	(3,226)	(3,918)	(3,747)	(4,009)	(3,821)	(3,446)	(3,444)
Accommodation.....	(5,861)	(5,979)	(6,081)	(6,174)	(6,190)	(6,215)	(6,278)
GST payments.....	(2,327)	(2,223)	(2,223)	(2,112)	(2,384)	(2,373)	(2,695)
Finance and interest costs.....	(8)	(7)	(7)	(6)	(5)	(7)	(7)
Other payments	(4,627)	(4,734)	(4,806)	(4,716)	(4,764)	(4,281)	(4,295)
Receipts							
Sale of goods and services.....	5,773	6,325	6,325	7,066	6,624	6,923	6,450
GST receipts.....	2,286	2,192	2,192	2,112	2,400	2,491	2,655
Other receipts	12	11	11	11	11	12	-
Net cash from operating activities	(25,116)	(27,015)	(27,018)	(27,112)	(27,719)	(27,567)	(28,232)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(2,501)	(2,680)	(6,013)	(4,179)	(2,500)	(2,500)	(2,500)
Net cash from investing activities	(2,501)	(2,680)	(6,013)	(4,179)	(2,500)	(2,500)	(2,500)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(63)	(56)	(56)	(57)	(58)	(57)	(63)
Net cash from financing activities	(63)	(56)	(56)	(57)	(58)	(57)	(63)
NET INCREASE/(DECREASE) IN CASH HELD.....							
	525	723	549	861	772	1,116	1,208
Cash assets at the beginning of the reporting period	6,734	7,218	7,259	7,808	8,669	9,441	10,557
Cash assets at the end of the reporting period	7,259	7,941	7,808	8,669	9,441	10,557	11,765

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

Division 33 Office of the Inspector of Custodial Services

Part 7 Community Safety

Appropriations, Expenses and Cash Assets

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 75 Net amount appropriated to deliver services	3,538	3,567	3,567	3,670	3,637	3,681	3,753
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	250	251	251	257	272	277	284
Total appropriations provided to deliver services	3,788	3,818	3,818	3,927	3,909	3,958	4,037
TOTAL APPROPRIATIONS	3,788	3,818	3,818	3,927	3,909	3,958	4,037
EXPENSES							
Total Cost of Services	3,679	3,906	3,907	4,016	3,998	4,047	4,125
Net Cost of Services ^(a)	3,671	3,901	3,902	4,011	3,993	4,042	4,120
CASH ASSETS ^(b).....	651	455	658	666	674	681	688

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

(b) As at 30 June each financial year.

Spending Changes

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

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
2024-25 Streamlined Budget Process Incentive Funding.....	-	99	-	-	-
Salaries and Allowances Tribunal	-	-	8	7	7

Significant Issues Impacting the Agency

1. Australia signed the Optional Protocol to the Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment in 2009 and ratified the agreement in 2017. The Office has been nominated as one of the two National Preventative Mechanisms for Western Australia, which will extend the Office's jurisdiction and workload to include police lockups.
2. The ongoing challenges being experienced in youth detention have significantly increased the Office's monitoring and inspection commitments to cover both Unit 18 at Casuarina Prison and Banksia Hill Detention Centre. This additional monitoring and oversight is expected to continue in 2024-25.

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
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	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Inspection and Review of Custodial Services.....	3,679	3,906	3,907	4,016	3,998	4,047	4,125
Total Cost of Services.....	3,679	3,906	3,907	4,016	3,998	4,047	4,125

Outcomes and Key Effectiveness Indicators ^(a)

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: The Parliament, Minister and other stakeholders are informed on the performance of custodial services:					
Number of recommendations made	91	100	100	100	
Percentage of recommendations accepted	78%	80%	80%	80%	

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

Services and Key Efficiency Indicators

1. Inspection and Review of Custodial Services

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service	\$'000 3,679	\$'000 3,906	\$'000 3,907	\$'000 4,016	
Less Income	8	5	5	5	
Net Cost of Service	3,671	3,901	3,902	4,011	
Employees (Full-Time Equivalents)	18	18	19	19	
Efficiency Indicators					
Average cost per report	\$283,548	\$245,000	\$288,000	\$295,000	1
Average cost per independent visitors' scheme report	\$3,713	\$2,000	\$6,000	\$4,000	2
Average cost per liaison visit	\$8,547	\$10,000	\$12,000	\$12,000	3

Explanation of Significant Movements

(Notes)

1. The 2023-24 Estimated Actual is higher than the 2023-24 Budget due to a lower than anticipated number of reports being completed.
2. The 2023-24 Estimated Actual is higher than the 2023-24 Budget due to a lower than anticipated number of independent visits being completed.
3. The 2023-24 Estimated Actual is higher than the 2023-24 Budget due to a lower than anticipated number of liaison visits being completed.

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	2,515	2,624	2,624	2,691	2,763	2,803	2,870
Supplies and services	614	578	578	619	532	544	556
Accommodation	357	337	337	337	337	337	337
Depreciation and amortisation	11	9	10	9	9	9	9
Finance and interest costs	-	2	2	4	3	2	1
Other expenses	182	356	356	356	354	352	352
TOTAL COST OF SERVICES	3,679	3,906	3,907	4,016	3,998	4,047	4,125
Income							
Other revenue	8	5	5	5	5	5	5
Total Income	8	5	5	5	5	5	5
NET COST OF SERVICES	3,671	3,901	3,902	4,011	3,993	4,042	4,120
INCOME FROM GOVERNMENT							
Service appropriations	3,788	3,818	3,818	3,927	3,909	3,958	4,037
Resources received free of charge	16	88	88	88	88	88	88
TOTAL INCOME FROM GOVERNMENT	3,804	3,906	3,906	4,015	3,997	4,046	4,125
SURPLUS/(DEFICIENCY) FOR THE PERIOD	133	5	4	4	4	4	5

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 18, 19 and 19 respectively.

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets.....	595	407	602	610	618	625	632
Holding Account receivables	-	1	1	1	1	1	1
Receivables	185	39	185	185	185	185	185
Other.....	3	44	3	3	3	3	3
Total current assets.....	783	491	791	799	807	814	821
NON-CURRENT ASSETS							
Holding Account receivables	913	913	913	914	914	914	914
Property, plant and equipment.....	2	39	43	34	25	16	7
Restricted cash.....	56	48	56	56	56	56	56
Total non-current assets.....	971	1,000	1,012	1,004	995	986	977
TOTAL ASSETS	1,754	1,491	1,803	1,803	1,802	1,800	1,798
CURRENT LIABILITIES							
Employee provisions.....	689	648	689	689	689	689	689
Payables.....	157	51	160	163	169	181	184
Borrowings and leases	2	10	11	11	11	11	8
Other.....	65	65	65	65	62	53	53
Total current liabilities.....	913	774	925	928	931	934	934
NON-CURRENT LIABILITIES							
Employee provisions.....	136	105	136	136	136	136	136
Borrowings and leases	-	31	33	26	18	9	2
Total non-current liabilities.....	136	136	169	162	154	145	138
TOTAL LIABILITIES	1,049	910	1,094	1,090	1,085	1,079	1,072
EQUITY							
Contributed equity.....	964	964	964	964	964	964	964
Accumulated surplus/(deficit).....	(259)	(383)	(255)	(251)	(247)	(243)	(238)
Total equity	705	581	709	713	717	721	726
TOTAL LIABILITIES AND EQUITY	1,754	1,491	1,803	1,803	1,802	1,800	1,798

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations	3,760	3,817	3,817	3,926	3,909	3,958	4,037
Other.....	145	-	-	-	-	-	-
Net cash provided by Government	3,905	3,817	3,817	3,926	3,909	3,958	4,037
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(2,451)	(2,624)	(2,624)	(2,691)	(2,763)	(2,803)	(2,870)
Supplies and services.....	(614)	(486)	(486)	(527)	(440)	(452)	(464)
Accommodation.....	(329)	(337)	(337)	(337)	(337)	(337)	(337)
GST payments.....	(122)	(42)	(42)	(42)	(42)	(42)	(42)
Finance and interest costs.....	-	(2)	(2)	(4)	(3)	(2)	(1)
Other payments	(340)	(357)	(357)	(357)	(355)	(353)	(353)
Receipts ^(b)							
GST receipts.....	121	42	42	42	42	42	42
Other receipts	18	5	5	5	5	5	5
Net cash from operating activities.....	(3,717)	(3,801)	(3,801)	(3,911)	(3,893)	(3,942)	(4,020)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(4)	(8)	(9)	(7)	(8)	(9)	(10)
Net cash from financing activities	(4)	(8)	(9)	(7)	(8)	(9)	(10)
NET INCREASE/(DECREASE) IN CASH HELD.....							
	184	8	7	8	8	7	7
Cash assets at the beginning of the reporting period	467	447	651	658	666	674	681
Cash assets at the end of the reporting period	651	455	658	666	674	681	688

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
GST Receipts							
GST Receipts	121	42	42	42	42	42	42
Other Receipts							
Other Receipts.....	18	5	5	5	5	5	5
TOTAL	139	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 34 **Parliamentary Inspector of the Corruption and Crime Commission**

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
DELIVERY OF SERVICES							
Item 76 Net amount appropriated to deliver services	428	450	450	450	430	445	461
Amount Authorised by Other Statutes - Corruption, Crime and Misconduct Act 2003	301	303	303	361	373	383	392
Total appropriations provided to deliver services	729	753	753	811	803	828	853
TOTAL APPROPRIATIONS	729	753	753	811	803	828	853
EXPENSES							
Total Cost of Services	746	895	895	953	945	970	995
Net Cost of Services ^(a)	746	895	895	953	945	970	995
CASH ASSETS ^(b)	747	607	747	747	747	747	747

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

(b) As at 30 June each financial year.

Spending Changes

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

	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
Salaries and Allowances Tribunal	-	57	68	78	87

Significant Issues Impacting the Agency

1. During 2023-24, substantial resources were spent on two major investigations. These investigations were the subject of the Parliamentary Inspector's reports, which were tabled in Parliament on 28 November 2023 and 21 March 2024 respectively.

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	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Evaluation of the Effectiveness and Appropriateness of Corruption and Crime Commission Operations	746	895	895	953	945	970	995
Total Cost of Services.....	746	895	895	953	945	970	995

Outcomes and Key Effectiveness Indicators ^(a)

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	746	895	895	953	
Less Income	nil	nil	nil	nil	
Net Cost of Service	746	895	895	953	
Employees (Full-Time Equivalents)	2	2	2	2	
Efficiency Indicators					
Average cost per investigation/case	\$3,018	\$4,475	\$5,012	\$5,039	1
Cost of audit function as a percentage of total cost of operations	40.5%	40%	44%	42%	

Explanation of Significant Movements

(Notes)

- The average cost per investigation/case 2023-24 Estimated Actual is higher than the 2023-24 Budget, primarily due to fewer investigations/cases being opened and closed. The Corruption and Crime Commission, by agreement, is providing fewer notifications pursuant to section 196(4) of the *Corruption, Crime and Misconduct Act 2003*. This trend is predicted to continue and is reflected in the higher 2024-25 Budget Target. In addition, there was a focus on two major investigations that were the subject of the Parliamentary Inspector's reports tabled in Parliament in November 2023 and March 2024 respectively.

Financial Statements
**INCOME STATEMENT ^(a)
(Controlled)**

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	476	523	523	590	611	635	658
Supplies and services	119	208	208	200	200	200	200
Accommodation	72	93	93	93	93	93	93
Depreciation and amortisation	31	32	32	30	-	-	-
Other expenses	48	39	39	40	41	42	44
TOTAL COST OF SERVICES	746	895	895	953	945	970	995
INCOME FROM GOVERNMENT							
Service appropriations	729	753	753	811	803	828	853
Resources received free of charge	110	142	142	142	142	142	142
TOTAL INCOME FROM GOVERNMENT	839	895	895	953	945	970	995
SURPLUS/(DEFICIENCY) FOR THE PERIOD	93	-	-	-	-	-	-

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 2, 2 and 2 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets.....	747	607	747	747	747	747	747
Receivables.....	3	2	3	3	3	3	3
Other.....	10	35	10	10	10	10	10
Total current assets.....	760	644	760	760	760	760	760
NON-CURRENT ASSETS							
Holding Account receivables.....	355	387	387	417	417	417	417
Property, plant and equipment.....	66	33	34	4	4	4	4
Total non-current assets.....	421	420	421	421	421	421	421
TOTAL ASSETS.....	1,181	1,064	1,181	1,181	1,181	1,181	1,181
CURRENT LIABILITIES							
Employee provisions.....	130	100	130	130	130	130	130
Payables.....	1	10	1	1	1	1	1
Total current liabilities.....	131	110	131	131	131	131	131
NON-CURRENT LIABILITIES							
Employee provisions.....	8	5	8	8	8	8	8
Total non-current liabilities.....	8	5	8	8	8	8	8
TOTAL LIABILITIES.....	139	115	139	139	139	139	139
EQUITY							
Contributed equity.....	160	160	160	160	160	160	160
Accumulated surplus/(deficit).....	882	789	882	882	882	882	882
Total equity.....	1,042	949	1,042	1,042	1,042	1,042	1,042
TOTAL LIABILITIES AND EQUITY.....	1,181	1,064	1,181	1,181	1,181	1,181	1,181

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations	697	721	721	781	803	828	853
Other.....	26	-	-	-	-	-	-
Net cash provided by Government	723	721	721	781	803	828	853
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(446)	(523)	(523)	(590)	(611)	(635)	(658)
Supplies and services.....	(11)	(67)	(67)	(59)	(59)	(59)	(59)
Accommodation.....	(72)	(93)	(93)	(93)	(93)	(93)	(93)
GST payments.....	(15)	(16)	(16)	(16)	(16)	(16)	(16)
Other payments	(47)	(38)	(38)	(39)	(40)	(41)	(43)
Receipts ^(b)							
GST receipts.....	8	16	16	16	16	16	16
Net cash from operating activities	(583)	(721)	(721)	(781)	(803)	(828)	(853)
Cash assets at the beginning of the reporting period	607	607	747	747	747	747	747
Cash assets at the end of the reporting period	747	607	747	747	747	747	747

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
GST Receipts							
GST Input Credits.....	8	16	16	16	16	16	16
Other Receipts							
Other Receipts.....	26	-	-	-	-	-	-
TOTAL	34	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.