



# Western Australia State Budget

2024-25

Budget Paper No. 2  
Budget Statements Volume 1

**2024-25 Budget Paper** set includes:

Budget Paper No. 1 – Treasurer’s Speech

Budget Paper No. 2 – Budget Statements (Volumes 1–2)

Budget Paper No. 3 – Economic and Fiscal Outlook

Budget Overview

Reader’s Guide to the 2024-25 Budget Statements (available in digital format from [www.ourstatebudget.wa.gov.au](http://www.ourstatebudget.wa.gov.au))



# **2024-25 B U D G E T**

## **B U D G E T S T A T E M E N T S**

**Budget Paper No. 2**

**Volume 1**

**PRESENTED TO THE LEGISLATIVE ASSEMBLY  
ON 9 MAY 2024**

2024-25 Budget Statements

**(Budget Paper No. 2 Volume 1)**

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### **Acknowledgement of Country**

The Government of Western Australia acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of Aboriginal communities and their cultures; and to Elders past and present.

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# 2024-25 BUDGET

## BUDGET STATEMENTS

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**CHAPTER 1**

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**CONSOLIDATED ACCOUNT EXPENDITURE  
ESTIMATES**

# CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Item	Details
<b>PART 1 - PARLIAMENT</b>			
1	1		Parliament
			Legislative Council
		1	- Net amount appropriated to deliver services .....
		97	- Capital Appropriation.....
			- Salaries and Allowances Act 1975 .....
			Total .....
			Legislative Assembly
		2	- Net amount appropriated to deliver services .....
		98	- Capital Appropriation.....
			- Salaries and Allowances Act 1975 .....
			Total .....
			Parliamentary Services
		3	- Net amount appropriated to deliver services .....
		99	- Capital Appropriation.....
			Total .....
1	2		Parliamentary Commissioner for Administrative Investigations
		4	- Net amount appropriated to deliver services .....
		100	- Capital Appropriation.....
			- Parliamentary Commissioner Act 1971 .....
			Total .....
<b>TOTAL - PART 1 .....</b>			
<b>PART 2 - GOVERNMENT ADMINISTRATION</b>			
1	3		Premier and Cabinet
		5	- Net amount appropriated to deliver services .....
		6	- Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....
		101	- Capital Appropriation.....
			- Salaries and Allowances Act 1975 .....
			Total .....
1	4		Public Sector Commission
		7	- Net amount appropriated to deliver services .....
		102	- Capital Appropriation.....
			- Salaries and Allowances Act 1975 .....
			Total .....
1	5		Governor's Establishment
		8	- Net amount appropriated to deliver services .....
		103	- Capital Appropriation.....
			- Governor's Establishment Act 1992 .....
			- Salaries and Allowances Act 1975 .....
			Total .....
1	6		Western Australian Electoral Commission
		9	- Net amount appropriated to deliver services .....
		104	- Capital Appropriation.....
			- Electoral Act 1907 .....
			- Industrial Relations Act 1979.....
			- Salaries and Allowances Act 1975 .....
			Total .....
1	7		Salaries and Allowances Tribunal
		10	- Net amount appropriated to deliver services .....
		105	- Capital Appropriation.....
			Total .....

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			
6,301	6,174	6,175	5,970	5,956	6,076	6,192
19	50	20	19	20	21	21
13,551	13,597	14,077	15,382	15,224	15,610	16,004
19,871	19,821	20,272	21,371	21,200	21,707	22,217
6,265	5,933	5,932	5,848	5,884	5,992	6,076
18	18	14	14	14	17	17
21,686	21,758	22,881	24,806	24,226	24,849	25,515
27,969	27,709	28,827	30,668	30,124	30,858	31,608
19,798	21,287	21,436	23,669	23,287	23,164	23,633
1,516	2,053	1,627	2,127	1,523	1,525	1,523
21,314	23,340	23,063	25,796	24,810	24,689	25,156
10,258	11,744	11,745	12,267	12,144	12,413	12,636
21	420	416	17	18	19	20
686	691	737	751	776	794	812
10,965	12,855	12,898	13,035	12,938	13,226	13,468
80,119	83,725	85,060	90,870	89,072	90,480	92,449
183,010	168,350	182,214	181,172	183,077	186,129	189,178
144,109	94,550	155,541	260,234	112,446	116,496	119,376
569	2,081	2,077	2,295	1,434	1,426	1,429
1,575	1,645	2,143	2,827	2,886	2,950	2,964
329,263	266,626	341,975	446,528	299,843	307,001	312,947
26,925	28,090	28,085	29,549	34,031	37,469	39,260
33	28	25	26	19,227	28	29
516	519	519	532	548	562	576
27,474	28,637	28,629	30,107	53,806	38,059	39,865
2,946	2,738	2,738	2,363	2,392	2,420	1,716
280	80	86	38	38	38	37
5,162	4,687	5,060	5,084	4,982	5,113	5,323
583	599	621	667	687	704	724
8,971	8,104	8,505	8,152	8,099	8,275	7,800
7,980	11,281	12,396	38,666	8,103	8,100	8,128
14	14	356	410	16	16	16
800	1,600	2,346	11,000	-	-	-
116	116	116	116	116	116	116
526	531	548	563	582	596	610
9,436	13,542	15,762	50,755	8,817	8,828	8,870
1,034	1,071	1,071	1,099	1,083	1,103	1,126
3	3	3	3	4	3	3
1,037	1,074	1,074	1,102	1,087	1,106	1,129

## CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Item	Details
			<b>PART 2 - GOVERNMENT ADMINISTRATION - continued</b>
1	8	11	Commissioner for Children and Young People - Net amount appropriated to deliver services ..... - Salaries and Allowances Act 1975 ..... Total .....
1	9	12	Office of the Information Commissioner - Net amount appropriated to deliver services ..... - Freedom of Information Act 1992 ..... Total .....
1	10	13 106	Registrar, Western Australian Industrial Relations Commission - Net amount appropriated to deliver services ..... - Capital Appropriation ..... - Salaries and Allowances Act 1975 ..... Total .....
			<b>TOTAL - PART 2</b> .....
<b>PART 3 - FINANCIAL ADMINISTRATION</b>			
1	11		Treasury 14 - Net amount appropriated to deliver services ..... 15 - Bunbury Water Corporation ..... 16 - Busselton Water Corporation ..... 17 - Electricity Generation and Retail Corporation (Synergy) ..... 18 - Kimberley Ports Authority ..... 19 - Public Transport Authority of Western Australia ..... 20 - Regional Power Corporation (Horizon Power) ..... 21 - Water Corporation ..... 22 - Western Australian Land Authority (DevelopmentWA) ..... - Western Australian Land Authority (DevelopmentWA) - Provision for Lease Incentives (Strategic 23 Industrial Areas) ..... - Forest Products Commission ..... - Fremantle Port Authority ..... - Southern Ports Authority ..... 24 - Department of Communities ..... 25 - Department of Energy, Mines, Industry Regulation and Safety ..... 26 - Department of Finance ..... 27 - Department of Transport ..... 28 - Department of Jobs, Tourism, Science and Innovation ..... 29 - Department of Local Government, Sport and Cultural Industries ..... 30 - Ecological Thinning Program Account ..... 31 - Gaming and Wagering Commission ..... 32 - Goods and Services Tax (GST) Administration Costs ..... - National Redress Scheme and Civil Litigation for Survivors of Institutional Child Sexual Abuse 33 Account ..... 34 - Noongar Land Fund ..... 35 - Provision for Inner City Projects ..... 36 - Provision for METRONET High Wycombe Community Hub ..... 37 - Provision for Government Wages Policy ..... 38 - Provision for Wages Policy Outcomes not yet Finalised ..... 39 - Refund of Past Years Revenue Collections - Public Corporations ..... 40 - Royalties for Regions ..... 41 - State Property - Emergency Services Levy ..... 42 - WA Health ..... 43 - All Other Grants, Subsidies and Transfer Payments ..... <i>Comprising:</i> - Acts of Grace / Ex Gratia Payments ..... - Administration Costs - National Tax Equivalent Regime Scheme ..... - Commonwealth COVID-19 Support Payment ..... - COVID-19 - Business Assistance Package ..... - Incidentals ..... - Interest on Public Moneys Held in Participating Trust Fund Accounts ..... - Western Australian Energy Disputes Arbitrator ..... - Western Australian Future Health Research and Innovation Account ..... - Western Australian Land Information Authority - Valuation Services ..... - Western Australian Treasury Corporation Management Fees .....

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
2,858	2,979	2,974	2,986	3,023	3,060	3,117
257	258	287	345	358	366	375
3,115	3,237	3,261	3,331	3,381	3,426	3,492
2,110	2,830	2,976	2,956	2,280	2,329	2,385
280	281	306	315	324	331	339
2,390	3,111	3,282	3,271	2,604	2,660	2,724
10,498	10,791	9,577	9,849	9,781	10,086	10,254
59	128	129	61	62	61	60
2,798	2,877	2,991	3,080	3,247	3,403	3,487
13,355	13,796	12,697	12,990	13,090	13,550	13,801
395,041	338,127	415,185	556,236	390,727	382,905	390,628
49,681	52,968	54,716	61,417	55,548	56,273	57,272
1,586	2,342	4,737	5,981	8,257	8,475	8,696
700	700	752	4,253	4,330	4,735	5,387
823,349	925,147	959,748	831,072	239,462	242,954	247,622
2,500	2,500	2,500	2,500	-	-	-
1,109,994	1,112,358	1,211,497	1,283,888	1,290,941	1,316,171	1,338,414
55,935	31,060	47,230	29,342	7,494	17,235	17,911
472,023	621,111	694,310	681,355	720,724	744,112	783,767
145,150	196,654	179,448	266,799	132,061	65,842	63,784
-	-	-	1,500	1,700	3,800	3,800
220	-	-	-	-	-	-
317	326	326	-	-	-	-
10,010	-	-	-	-	-	-
-	12,944	-	75,934	186,994	238,044	252,319
-	-	-	522	8,112	15,485	-
-	-	-	1,823	-	-	-
-	-	-	14,030	1,500	4,000	-
4,492	38,395	36,899	54,768	25,054	21,153	2,265
-	-	6,000	25,000	-	-	-
-	-	20,883	129,691	-	-	-
4,000	4,100	4,100	4,200	4,300	4,300	4,500
72,131	72,800	67,900	76,800	78,300	78,600	78,900
185,000	-	-	10,000	-	-	-
-	2,800	2,800	5,600	5,600	5,600	5,600
-	50,000	14,700	35,300	-	-	-
-	2,500	2,600	12,500	14,900	-	-
-	-	150,387	585,354	876,184	1,167,462	1,080,300
-	123,644	1,195	766	918	734	-
4,399	10,000	10,000	10,000	10,000	10,000	10,000
928,400	908,819	814,657	936,406	833,852	738,468	740,095
20,359	20,459	20,492	21,704	23,004	24,109	25,584
24,425	14,599	28,758	27,826	12,266	12,279	12,279
308,762	29,276	52,567	14,570	13,087	12,625	12,153
-	200	200	200	200	200	200
110	100	100	125	125	125	125
36,745	18,855	18,855	-	-	-	-
248,960	-	20,231	-	-	-	-
-	200	200	200	200	200	200
5,323	9,000	12,000	13,000	11,500	11,000	10,500
-	1	1	-	-	-	-
16,700	-	-	-	-	-	-
173	140	140	150	140	150	150
751	780	840	895	922	950	978

## CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol            Division            Item            Details

### PART 3 - FINANCIAL ADMINISTRATION - continued

	- Asset Maintenance Fund.....	
	- Department of Justice .....	
	- Metropolitan Redevelopment Authority (DevelopmentWA) .....	
	- Judges' Salaries and Pensions Act 1950 .....	
	<i>Comprising:</i>	
	- Benefit Payments .....	
	- Administration Expenses.....	
	- Parliamentary Superannuation Act 1970 .....	
	<i>Comprising:</i>	
	- Benefit Payments .....	
	- Administration Expenses.....	
	- State Superannuation Act 2000 .....	
	<i>Comprising:</i>	
	- Pension Scheme .....	
	<i>Comprising:</i>	
	- Benefit Payments .....	
	- Administration Expenses.....	
	- Gold State Super.....	
	<i>Comprising:</i>	
	- Benefit Payments .....	
	- Administration Expenses.....	
	- Government Services.....	
	- Western Australian Health Promotion Foundation Act 2016 .....	
	- Racing and Wagering Western Australia Act 2003 .....	
	- Unclaimed Money Act 1990 .....	
	- Loan Acts - Interest .....	
	- Western Australian Future Health Research and Innovation Fund Act 2012 .....	
107	- Capital Appropriation.....	
108	- Department of Biodiversity, Conservation and Attractions .....	
109	- Department of Communities.....	
110	- Department of Education.....	
111	- Department of Local Government, Sport and Cultural Industries .....	
112	- Department of Transport.....	
113	- Electricity Generation and Retail Corporation (Synergy).....	
114	- Electricity Networks Corporation (Western Power) .....	
115	- Kimberley Ports Authority.....	
116	- Metropolitan Redevelopment Authority (DevelopmentWA) .....	
117	- Pilbara Ports Authority.....	
118	- Provision for Aluminium Composite Panel Cladding .....	
119	- Provision for Decarbonisation of the South West Interconnected System.....	
120	- Provision for Murdoch Health and Knowledge Precinct Infrastructure .....	
121	- Provision for Public Transport Authority of Western Australia .....	
122	- Royalties for Regions .....	
123	- WA Health .....	
124	- Water Corporation.....	
125	- Western Australian Land Authority (DevelopmentWA).....	
126	- Western Australian Meat Industry Authority .....	
127	- Western Australia Police Force .....	
	- Animal Resources Authority .....	
	- Bunbury Water Corporation.....	
	- Department of Justice .....	
	- Forest Products Commission .....	
	- Mid West Ports Authority.....	
	- Provision for Construction Cost Relief.....	
	- Regional Power Corporation (Horizon Power) .....	
	- Southern Ports Authority .....	
	- The Burswood Park Board .....	
	- Western Australian Energy Disputes Arbitrator.....	
128	- Digital Capability Fund .....	
129	- Social and Affordable Housing Investment Fund .....	

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
-	250,000	250,000	-	-	-	-
-	-	-	-	16,440	14,259	15,140
-	-	573	-	-	-	-
19,414	20,917	20,657	21,264	21,907	22,563	23,238
19,219	20,637	20,315	20,924	21,552	22,199	22,864
195	280	342	340	355	364	374
10,657	10,529	9,967	10,252	10,565	10,880	11,205
10,428	10,200	9,566	9,853	10,148	10,453	10,766
229	329	402	399	417	428	439
267,200	438,881	432,674	442,043	440,863	442,914	491,193
151,677	137,494	149,360	142,458	135,684	128,297	121,294
150,490	136,235	147,990	141,222	134,526	127,214	120,283
1,186	1,259	1,371	1,236	1,158	1,084	1,011
115,523	301,387	283,313	299,585	305,180	314,617	369,899
111,168	296,498	277,823	293,894	300,054	309,629	365,050
4,172	4,642	5,170	5,374	4,794	4,650	4,505
183	247	320	317	332	338	343
24,497	25,057	25,057	25,520	25,992	26,584	26,584
38,690	34,700	36,667	33,255	33,546	34,012	34,619
1,956	1,500	3,000	2,000	2,000	2,000	2,000
686,749	742,000	780,000	794,000	751,000	750,000	808,000
70,900	79,800	79,800	77,700	74,900	74,500	73,600
69	71	534	537	562	583	604
-	-	-	12,562	12,662	12,812	13,962
700	1,000	7,605	16,395	11,000	-	-
-	2,000	1,000	11,137	21,420	23,693	40,154
-	-	-	20,000	-	-	-
-	-	-	150	6,000	4,350	-
40,504	-	-	1,073,820	86,563	-	-
108,481	142,019	139,287	145,481	153,592	144,431	143,675
3,922	57,500	8,600	12,725	5,130	3,495	3,672
1,650	29,220	2,180	2,420	-	-	-
58,168	21,671	87,541	211,416	257,436	87,798	68,860
-	26,110	-	41,749	27,827	-	-
-	1,232,444	452,262	192,039	63,404	-	-
-	-	-	439	17,732	51,911	96,827
-	-	-	25,000	25,000	32,500	-
43,245	374,859	209,699	342,307	190,320	175,438	43,856
46,671	62,494	27,726	67,165	173,358	183,117	178,617
-	87,462	87,462	59,775	-	39,210	-
31,000	20,000	20,000	17,753	-	-	-
-	-	-	1,628	-	-	-
-	3,340	2,149	11,817	14,143	2,334	-
6,500	-	-	-	-	-	-
11,050	-	-	-	-	-	-
-	17,397	5,700	-	-	-	-
2,876	-	15,858	-	-	-	-
-	1,500	1,500	-	1,573	2,375	10,649
-	63,700	9,387	-	-	-	-
-	2,404	2,404	-	-	14,451	14,451
-	-	1,417	-	-	-	-
-	427	427	-	-	-	-
-	400	400	-	-	-	-
400,000	-	-	458,151	-	-	-
-	450,000	450,000	400,000	-	-	-

**CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES**

Vol	Division	Item	Details
			<b>PART 3 - FINANCIAL ADMINISTRATION - continued</b>
		130	- Strategic Industries Fund .....
			- Climate Action Fund .....
			- Remote Communities Fund .....
			- Loans (Co-operative Companies) Act 2004 .....
			- Loan Acts - Repayment of Borrowings .....
			- Salaries and Allowances Act 1975 .....
			Total .....
1	12		Office of the Auditor General
		44	- Net amount appropriated to deliver services .....
		131	- Capital Appropriation .....
			- Salaries and Allowances Act 1975 .....
			Total .....
1	13		Finance
		45	- Net amount appropriated to deliver services .....
		46	- Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....
		132	- Capital Appropriation .....
			- First Home Owners Grant Act 2000 .....
			- Petroleum (Submerged Lands) Act 1982 .....
			- Salaries and Allowances Act 1975 .....
			Total .....
			<b>TOTAL - PART 3 .....</b>
<b>PART 4 - JOBS AND ECONOMIC DEVELOPMENT</b>			
1	14		Jobs, Tourism, Science and Innovation
		47	- Net amount appropriated to deliver services .....
		48	- Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....
		133	- Capital Appropriation .....
			- Salaries and Allowances Act 1975 .....
			Total .....
1	15		Primary Industries and Regional Development
		49	- Net amount appropriated to deliver services .....
		50	- Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....
		134	- Capital Appropriation .....
			- Biosecurity and Agriculture Management Act 2007 .....
			- Salaries and Allowances Act 1975 .....
			Total .....
1	16		Energy, Mines, Industry Regulation and Safety
		51	- Net amount appropriated to deliver services .....
		52	- Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....
		135	- Capital Appropriation .....
			- Salaries and Allowances Act 1975 .....
			Total .....
1	17		Small Business Development Corporation
		53	- Net amount appropriated to deliver services .....
		136	- Capital Appropriation .....
			- Salaries and Allowances Act 1975 .....
			Total .....
1	18		Rural Business Development Corporation
		54	- Net amount appropriated to deliver services .....
			Total .....
1	19		Economic Regulation Authority
		55	- Net amount appropriated to deliver services .....
		137	- Capital Appropriation .....
			Total .....



2022-23	2023-24	2023-24 Estimated Actual	2024-25 Budget Year	2025-26	2026-27	2027-28
Actual \$'000	Budget \$'000	Actual \$'000	Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
-	-	-	500,000	-	-	-
500,000	869,090	869,090	-	-	-	-
350,000	-	-	-	-	-	-
9,750	-	18,055	-	-	-	-
2,100,000	-	-	-	-	-	-
1,925	1,928	2,310	2,414	2,460	2,518	2,577
9,060,007	9,305,922	8,450,190	10,243,815	7,001,983	6,951,184	6,854,131
12,728	12,849	13,158	13,858	14,005	13,914	14,202
347	347	347	300	300	300	300
815	817	852	878	904	927	950
13,890	14,013	14,357	15,036	15,209	15,141	15,452
216,656	209,759	204,957	217,818	213,825	218,012	222,793
226,679	283,382	241,381	246,826	248,274	263,815	282,310
10,815	75,064	59,450	28,833	-	-	-
44,412	34,697	39,128	54,221	71,309	82,796	82,957
-	339	278	211	-	-	-
1,612	1,617	1,617	1,622	1,671	1,713	1,756
500,174	604,858	546,811	549,531	535,079	566,336	589,816
9,574,071	9,924,793	9,011,358	10,808,382	7,552,271	7,532,661	7,459,399
390,521	398,035	315,853	364,336	343,559	258,941	273,413
28,405	21,691	23,986	14,281	8,240	8,208	8,199
2,889	5,741	2,336	2,336	2,336	2,336	2,336
1,533	1,538	1,612	1,619	1,720	1,806	1,899
423,348	427,005	343,787	382,572	355,855	271,291	285,847
226,220	249,698	265,146	266,306	227,001	221,640	208,747
1,550	1,550	1,550	1,550	1,550	1,550	1,550
13,910	74,886	19,811	66,660	139,426	141,904	24,839
3,124	3,378	3,378	3,475	3,574	3,574	3,574
3,210	3,222	3,222	3,439	3,707	3,952	4,118
248,014	332,734	293,107	341,430	375,258	372,620	242,828
181,233	205,210	216,148	220,819	202,152	201,077	206,196
38,318	19,045	48,017	126,769	75,511	17,299	17,299
3,698	3,906	3,978	2,035	1,552	1,352	1,354
1,789	1,795	1,795	1,523	1,569	1,608	1,648
225,038	229,956	269,938	351,146	280,784	221,336	226,497
15,259	15,459	16,984	17,251	16,895	16,613	16,183
73	74	74	60	-	-	-
262	284	284	329	339	347	356
15,594	15,817	17,342	17,640	17,234	16,960	16,539
315	315	315	323	314	317	317
315	315	315	323	314	317	317
1,657	1,726	876	2,961	2,154	1,794	1,792
-	-	-	700	-	-	-
1,657	1,726	876	3,661	2,154	1,794	1,792

**CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES**

Vol	Division	Item	Details
<b>PART 4 - JOBS AND ECONOMIC DEVELOPMENT - continued</b>			
1	20	56	Infrastructure WA - Net amount appropriated to deliver services ..... - Salaries and Allowances Act 1975 ..... Total .....
<b>TOTAL - PART 4</b> .....			
<b>PART 5 - HEALTH</b>			
1	21	57 138	WA Health - Net amount appropriated to deliver services ..... - Capital Appropriation ..... - Lotteries Commission Act 1990 ..... - Salaries and Allowances Act 1975 ..... Total .....
1	22	58 59 60 61 139	Mental Health Commission - Net amount appropriated to deliver services ..... - Mental Health Advocacy Service ..... - Mental Health Tribunal ..... - Office of the Chief Psychiatrist ..... - Capital Appropriation ..... - Salaries and Allowances Act 1975 ..... Total .....
1	23	62 140	Health and Disability Services Complaints Office - Net amount appropriated to deliver services ..... - Capital Appropriation ..... - Salaries and Allowances Act 1975 ..... Total .....
<b>TOTAL - PART 5</b> .....			
<b>PART 6 - EDUCATION AND TRAINING</b>			
1	24	63 64 141	Education - Net amount appropriated to deliver services ..... - Amount provided for Administered Grants, Subsidies and Other Transfer Payments ..... - Capital Appropriation ..... - Salaries and Allowances Act 1975 ..... Total .....
1	25	65 142	Training and Workforce Development - Net amount appropriated to deliver services ..... - Capital Appropriation ..... - Salaries and Allowances Act 1975 ..... Total .....
<b>TOTAL - PART 6</b> .....			
<b>PART 7 - COMMUNITY SAFETY</b>			
2	26	66 67 143	Western Australia Police Force - Net amount appropriated to deliver services ..... - Amount provided for Administered Grants, Subsidies and Other Transfer Payments ..... - Capital Appropriation ..... - Salaries and Allowances Act 1975 ..... Total .....

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
4,877	5,043	5,135	5,492	5,558	5,386	5,481
369	370	724	755	777	796	816
5,246	5,413	5,859	6,247	6,335	6,182	6,297
919,212	1,012,966	931,224	1,103,019	1,037,934	890,500	780,117
6,695,950	6,472,202	7,069,664	7,261,614	6,813,662	6,841,785	7,128,836
230,733	339,985	270,074	478,410	287,783	225,518	69,931
176,725	149,285	179,077	158,416	160,517	162,351	166,251
1,185	1,188	1,272	1,314	1,350	1,384	1,419
7,104,593	6,962,660	7,520,087	7,899,754	7,263,312	7,231,038	7,366,437
913,272	962,150	961,019	1,033,516	1,055,874	1,065,314	1,111,771
3,696	5,701	4,779	7,106	6,843	7,055	7,319
3,700	3,932	3,681	3,860	4,010	4,196	4,386
4,122	4,699	4,730	5,008	5,287	5,473	5,716
16,224	24,277	6,049	309	5,061	62	63
813	814	1,121	1,240	1,276	1,307	1,341
941,827	1,001,573	981,379	1,051,039	1,078,351	1,083,407	1,130,596
3,815	3,706	3,632	3,691	3,648	3,737	3,813
4	4	4	4	4	4	4
240	242	339	349	359	367	376
4,059	3,952	3,975	4,044	4,011	4,108	4,193
8,050,479	7,968,185	8,505,441	8,954,837	8,345,674	8,318,553	8,501,226
4,856,908	4,842,345	4,941,830	5,174,492	5,215,195	5,303,890	5,430,351
449,088	462,240	563,817	497,984	523,883	547,046	567,758
474,952	564,515	537,518	513,138	414,862	249,329	128,202
1,863	1,914	1,963	2,033	2,101	2,150	2,201
5,782,811	5,871,014	6,045,128	6,187,647	6,156,041	6,102,415	6,128,512
482,450	519,007	518,962	536,739	545,202	549,323	549,570
58,007	87,765	104,913	39,852	3,252	94	94
1,809	1,830	1,898	1,946	2,004	2,040	2,081
542,266	608,602	625,773	578,537	550,458	551,457	551,745
6,325,077	6,479,616	6,670,901	6,766,184	6,706,499	6,653,872	6,680,257
1,621,812	1,607,290	1,658,806	1,728,376	1,752,214	1,789,839	1,830,789
1,000	500	20,246	20,000	-	-	-
75,329	140,475	84,072	130,716	96,555	98,792	59,861
4,661	4,682	4,682	4,799	4,943	5,067	5,193
1,702,802	1,752,947	1,767,806	1,883,891	1,853,712	1,893,698	1,895,843

**CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES**

Vol	Division	Item	Details
PART 7 - COMMUNITY SAFETY - continued			
2	27	68 144	Justice - Net amount appropriated to deliver services ..... - Capital Appropriation..... - Children's Court of Western Australia Act 1988 ..... - Criminal Injuries Compensation Act 2003 ..... - District Court of Western Australia Act 1969 ..... - Judges' Salaries and Pensions Act 1950 ..... - Salaries and Allowances Act 1975 ..... - Solicitor General Act 1969..... - State Administrative Tribunal Act 2004 ..... Total .....
2	28	69 145	State Solicitor's Office - Net amount appropriated to deliver services ..... - Capital Appropriation..... - Salaries and Allowances Act 1975 ..... - Suitsors' Fund Act 1964..... Total .....
2	29	70 71 146	Fire and Emergency Services - Net amount appropriated to deliver services ..... - Amount provided for Administered Grants, Subsidies and Other Transfer Payments ..... - Capital Appropriation..... - Salaries and Allowances Act 1975 ..... Total .....
2	30	72 147	Office of the Director of Public Prosecutions - Net amount appropriated to deliver services ..... - Capital Appropriation..... - Salaries and Allowances Act 1975 ..... Total .....
2	31	73 148	Corruption and Crime Commission - Net amount appropriated to deliver services ..... - Capital Appropriation..... - Corruption, Crime and Misconduct Act 2003 ..... Total .....
2	32	74 149	Chemistry Centre (WA) - Net amount appropriated to deliver services ..... - Capital Appropriation..... - Salaries and Allowances Act 1975 ..... Total .....
2	33	75	Office of the Inspector of Custodial Services - Net amount appropriated to deliver services ..... - Salaries and Allowances Act 1975 ..... Total .....
2	34	76	Parliamentary Inspector of the Corruption and Crime Commission - Net amount appropriated to deliver services ..... - Corruption, Crime and Misconduct Act 2003 ..... Total .....
			<b>TOTAL - PART 7</b> .....

2022-23	2023-24	2023-24 Estimated Actual	2024-25 Budget Year	2025-26	2026-27	2027-28
Actual \$'000	Budget \$'000	Actual \$'000	Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1,455,754	1,421,646	1,570,586	1,580,981	1,516,102	1,545,071	1,605,566
95,036	113,989	80,772	148,575	104,275	56,763	47,462
414	408	408	413	413	413	413
75,000	41,738	80,000	55,038	41,738	41,738	41,738
16,806	16,964	16,964	18,319	19,384	19,384	19,974
12,475	13,619	13,619	14,785	15,784	16,145	16,585
36,480	38,186	39,591	43,874	45,945	47,009	48,122
596	597	597	612	627	643	643
7,233	7,211	7,211	7,727	7,727	7,727	7,727
1,699,794	1,654,358	1,809,748	1,870,324	1,751,995	1,734,893	1,788,230
44,866	43,969	43,964	42,024	48,758	49,852	51,241
148	131	129	127	129	130	131
4,411	5,158	5,425	5,607	5,794	5,939	6,087
31	31	31	31	31	31	31
49,456	49,289	49,549	47,789	54,712	55,952	57,490
100,720	103,739	128,008	121,015	109,978	89,464	70,481
96,900	89,127	364,613	351,563	63,277	45,000	45,000
7,097	11,325	11,325	26,946	1,020	1,020	1,020
754	756	819	887	915	937	960
205,471	204,947	504,765	500,411	175,190	136,421	117,461
47,274	51,370	50,471	58,724	61,565	61,025	62,817
286	125	2,272	800	255	674	76
4,145	4,178	6,218	6,333	6,523	6,686	6,564
51,705	55,673	58,961	65,857	68,343	68,385	69,457
30,540	31,724	31,728	33,169	32,660	33,334	34,050
732	267	241	243	251	255	255
556	557	557	673	695	712	728
31,828	32,548	32,526	34,085	33,606	34,301	35,033
8,363	9,527	9,356	9,381	9,414	9,103	9,626
2,500	2,680	6,013	4,179	2,500	2,500	2,500
253	254	254	269	278	284	292
11,116	12,461	15,623	13,829	12,192	11,887	12,418
3,538	3,567	3,567	3,670	3,637	3,681	3,753
250	251	251	257	272	277	284
3,788	3,818	3,818	3,927	3,909	3,958	4,037
428	450	450	450	430	445	461
301	303	303	361	373	383	392
729	753	753	811	803	828	853
3,756,689	3,766,794	4,243,549	4,420,924	3,954,462	3,940,323	3,980,822

**CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES**

Vol	Division	Item	Details
<b>PART 8 - COMMUNITY SERVICES</b>			
2	35		Communities
		77	- Net amount appropriated to deliver services .....
		78	- Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....
		150	- Capital Appropriation .....
			- Salaries and Allowances Act 1975 .....
			Total .....
2	36		Local Government, Sport and Cultural Industries
		79	- Net amount appropriated to deliver services .....
		80	- Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....
		81	- Art Gallery of Western Australia .....
		82	- Arts and Culture Trust .....
		83	- Contribution to Community Sporting and Recreation Facilities Fund .....
		84	- Library Board of Western Australia .....
		85	- Western Australian Museum .....
		151	- Capital Appropriation .....
		152	- Art Gallery of Western Australia .....
			- Western Australian Museum .....
			- Lotteries Commission Act 1990 .....
			- Salaries and Allowances Act 1975 .....
			Total .....
2	37		Western Australian Sports Centre Trust
		86	- Net amount appropriated to deliver services .....
		153	- Capital Appropriation .....
			Total .....
<b>TOTAL - PART 8 .....</b>			
<b>PART 9 - TRANSPORT</b>			
2	38		Transport
		87	- Net amount appropriated to deliver services .....
		88	- Western Australian Coastal Shipping Commission .....
		154	- Capital Appropriation .....
			- Salaries and Allowances Act 1975 .....
			Total .....
2	39		Commissioner of Main Roads
		89	- Net amount appropriated to deliver services .....
		155	- Capital Appropriation .....
			- Road Traffic (Administration) Act 2008 .....
			- Salaries and Allowances Act 1975 .....
			- Road Traffic (Administration) Act 2008 .....
			Total .....
2	40		Public Transport Authority of Western Australia
		156	- Capital Appropriation .....
		157	- Capital Appropriation METRONET Projects Under Development .....
			- Salaries and Allowances Act 1975 .....
			Total .....
<b>TOTAL - PART 9 .....</b>			
<b>PART 10 - ENVIRONMENT</b>			
2	41		Water and Environmental Regulation
		90	- Net amount appropriated to deliver services .....
		158	- Capital Appropriation .....
			- Salaries and Allowances Act 1975 .....
			Total .....

2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
Actual	Budget	Estimated	Budget			
\$'000	\$'000	Actual	Year	Outyear	Outyear	Outyear
		\$'000	\$'000	\$'000	\$'000	\$'000
2,422,491	1,261,820	1,648,365	1,643,860	1,369,080	1,364,760	1,398,947
-	1,297,846	1,297,846	1,265,358	1,264,788	1,265,474	1,265,474
300,439	222,172	318,250	248,914	219,311	153,808	125,795
494	494	1,536	1,578	1,629	1,667	1,706
<b>2,723,424</b>	<b>2,782,332</b>	<b>3,265,997</b>	<b>3,159,710</b>	<b>2,854,808</b>	<b>2,785,709</b>	<b>2,791,922</b>
235,013	233,565	173,774	299,501	149,852	143,795	146,942
57,077	45,675	45,675	61,563	49,219	49,792	50,892
9,521	9,921	10,141	10,350	10,510	10,701	10,954
11,473	12,066	16,636	15,570	14,272	14,662	15,086
12,000	19,500	19,500	25,573	12,000	12,000	12,000
28,894	28,743	28,743	29,332	29,815	30,234	30,785
40,530	36,862	38,610	41,010	37,273	37,986	38,876
38,332	72,450	18,005	138,117	257,770	126,233	44,161
218	218	218	1,068	218	218	218
100	1,900	3,140	-	-	-	-
41,274	37,322	44,770	39,604	40,130	40,588	41,562
641	643	885	896	946	966	972
<b>475,073</b>	<b>498,865</b>	<b>400,097</b>	<b>662,584</b>	<b>602,005</b>	<b>467,175</b>	<b>392,448</b>
112,468	102,110	113,292	111,907	113,756	116,332	117,259
24,326	38,829	39,311	27,023	31,814	25,377	26,321
<b>136,794</b>	<b>140,939</b>	<b>152,603</b>	<b>138,930</b>	<b>145,570</b>	<b>141,709</b>	<b>143,580</b>
<b>3,335,291</b>	<b>3,422,136</b>	<b>3,818,697</b>	<b>3,961,224</b>	<b>3,602,383</b>	<b>3,394,593</b>	<b>3,327,950</b>
138,539	153,240	151,289	120,147	110,471	79,203	81,009
100	100	100	100	100	100	100
29,857	35,920	27,635	46,757	93,870	47,442	21,910
899	901	1,566	1,613	1,667	1,310	1,342
<b>169,395</b>	<b>190,161</b>	<b>180,590</b>	<b>168,617</b>	<b>206,108</b>	<b>128,055</b>	<b>104,361</b>
470,223	582,788	638,124	626,522	638,167	649,723	655,159
280,351	238,950	303,768	328,753	165,060	300,234	55,650
894,978	832,534	863,227	969,932	1,138,523	1,261,976	1,312,470
427	428	428	439	466	475	475
321,086	437,938	437,938	403,909	316,090	259,165	276,765
<b>1,967,065</b>	<b>2,092,638</b>	<b>2,243,485</b>	<b>2,329,555</b>	<b>2,258,306</b>	<b>2,471,573</b>	<b>2,300,519</b>
1,412,331	2,883,118	1,949,314	3,282,690	1,382,267	250,307	148,614
-	100,503	-	27,433	138,458	265,657	209,765
361	362	382	383	397	406	417
<b>1,412,692</b>	<b>2,983,983</b>	<b>1,949,696</b>	<b>3,310,506</b>	<b>1,521,122</b>	<b>516,370</b>	<b>358,796</b>
<b>3,549,152</b>	<b>5,266,782</b>	<b>4,373,771</b>	<b>5,808,678</b>	<b>3,985,536</b>	<b>3,115,998</b>	<b>2,763,676</b>
110,263	126,655	103,897	132,001	126,870	118,024	111,842
10,670	10,440	5,112	16,931	7,915	10,490	7,140
403	404	972	985	1,028	1,052	1,068
<b>121,336</b>	<b>137,499</b>	<b>109,981</b>	<b>149,917</b>	<b>135,813</b>	<b>129,566</b>	<b>120,050</b>

**CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES**

Vol	Division	Item	Details
			<b>PART 10 - ENVIRONMENT - continued</b>
2	42	91	Biodiversity, Conservation and Attractions
		159	- Net amount appropriated to deliver services .....
			- Capital Appropriation.....
			- Salaries and Allowances Act 1975 .....
			Total .....
			<b>TOTAL - PART 10 .....</b>
			<b>PART 11 - PLANNING AND LAND USE</b>
2	43	92	Planning, Lands and Heritage
		160	- Net amount appropriated to deliver services .....
			- Capital Appropriation.....
			- Salaries and Allowances Act 1975 .....
			Total .....
2	44	93	Western Australian Planning Commission
		161	- Net amount appropriated to deliver services .....
			- Capital Appropriation.....
			- Metropolitan Region Improvement Tax Act 1959 .....
			Total .....
2	45	94	Western Australian Land Information Authority
		162	- Net amount appropriated to deliver services .....
			- Capital Appropriation.....
			- Salaries and Allowances Act 1975 .....
			Total .....
2	46	95	Heritage Council of Western Australia
			- Net amount appropriated to deliver services .....
			Total .....
2	47	96	National Trust of Australia (WA)
		163	- Net amount appropriated to deliver services .....
			- Capital Appropriation.....
			Total .....
			<b>TOTAL - PART 11 .....</b>
			<b>GRAND TOTAL .....</b>
			Total Appropriation Bill No.1 - Recurrent Services .....
			Total Appropriation Bill No.2 - Capital Purposes .....
			Authorised by Other Statutes
			- Recurrent Services.....
			- Capital Purposes .....
			- Financing.....
			Total Authorised by Other Statutes .....
			<b>GRAND TOTAL .....</b>



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
304,183	370,710	343,476	390,622	358,601	369,359	377,440
62,000	94,390	58,014	150,098	98,568	66,940	28,090
595	597	597	615	633	649	665
366,778	465,697	402,087	541,335	457,802	436,948	406,195
488,114	603,196	512,068	691,252	593,615	566,514	526,245
81,380	138,394	149,090	207,494	185,720	169,531	147,592
5,923	4,009	19,854	7,339	3,983	2,363	2,377
407	410	410	461	475	486	498
87,710	142,813	169,354	215,294	190,178	172,380	150,467
11,690	10,781	10,781	10,222	8,132	6,150	6,208
5,400	5,400	5,400	5,400	5,400	5,400	5,400
89,160	97,240	94,958	101,036	103,748	105,154	106,560
106,250	113,421	111,139	116,658	117,280	116,704	118,168
42,664	48,025	45,525	48,698	47,903	50,273	51,178
560	3,388	845	4,010	2,475	3,410	2,053
339	340	340	348	358	367	377
43,563	51,753	46,710	53,056	50,736	54,050	53,608
1,557	1,540	1,540	1,598	1,571	1,603	1,619
1,557	1,540	1,540	1,598	1,571	1,603	1,619
3,354	3,809	3,809	3,895	3,969	4,076	4,183
435	435	435	435	435	435	435
3,789	4,244	4,244	4,330	4,404	4,511	4,618
242,869	313,771	332,987	390,936	364,169	349,248	328,480
36,716,114	39,180,091	38,900,241	43,552,542	36,622,342	35,235,647	34,831,249
26,909,559	27,400,123	29,230,263	30,804,805	28,637,261	28,898,529	29,494,196
4,771,090	8,627,661	6,345,660	9,358,667	4,557,183	2,820,999	1,634,839
2,604,629	2,714,369	2,868,325	2,985,161	3,111,808	3,256,954	3,425,449
321,086	437,938	437,938	403,909	316,090	259,165	276,765
2,109,750	-	18,055	-	-	-	-
5,035,465	3,152,307	3,324,318	3,389,070	3,427,898	3,516,119	3,702,214
36,716,114	39,180,091	38,900,241	43,552,542	36,622,342	35,235,647	34,831,249



## **CHAPTER 2**

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# **NET APPROPRIATION DETERMINATIONS**

## NET APPROPRIATION DETERMINATIONS

	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			
<b>PART 1 - PARLIAMENT</b>							
Legislative Council .....	152	130	130	130	130	130	130
Legislative Assembly .....	179	115	115	115	115	115	115
Parliamentary Services .....	575	565	565	565	565	565	565
Parliamentary Commissioner for Administrative Investigations .....	3,014	3,016	3,016	3,037	3,037	3,037	3,276
<b>TOTAL - PART 1 .....</b>	<b>3,920</b>	<b>3,826</b>	<b>3,826</b>	<b>3,847</b>	<b>3,847</b>	<b>3,847</b>	<b>4,086</b>
<b>PART 2 - GOVERNMENT ADMINISTRATION</b>							
Premier and Cabinet .....	11,281	9,056	9,663	10,069	10,046	10,049	8,723
Public Sector Commission .....	1,905	2,060	2,060	2,609	2,668	2,679	2,711
Governor's Establishment .....	336	154	154	110	111	111	238
Western Australian Electoral Commission .....	1,513	6,320	7,820	885	7,406	306	7,406
Salaries and Allowances Tribunal .....	28	60	60	60	60	60	60
Commissioner for Children and Young People .....	106	88	88	88	88	88	88
Office of the Information Commissioner .....	163	52	52	52	52	52	52
Registrar, Western Australian Industrial Relations Commission .....	564	583	583	583	583	583	583
<b>TOTAL - PART 2 .....</b>	<b>15,896</b>	<b>18,373</b>	<b>20,480</b>	<b>14,456</b>	<b>21,014</b>	<b>13,928</b>	<b>19,861</b>
<b>PART 3 - FINANCIAL ADMINISTRATION</b>							
Treasury .....	2,349	3,278	3,128	3,185	2,864	2,638	2,638
Office of the Auditor General .....	33,743	34,806	38,354	40,411	43,248	44,284	45,346
Finance .....	1,547,619	1,612,387	1,618,330	1,807,044	1,893,142	1,804,578	1,756,006
<b>TOTAL - PART 3 .....</b>	<b>1,583,711</b>	<b>1,650,471</b>	<b>1,659,812</b>	<b>1,850,640</b>	<b>1,939,254</b>	<b>1,851,500</b>	<b>1,803,990</b>
<b>PART 4 - JOBS AND ECONOMIC DEVELOPMENT</b>							
Jobs, Tourism, Science and Innovation .....	21,606	12,283	57,327	34,522	11,402	8,283	8,283
Primary Industries and Regional Development .....	112,513	95,514	128,609	95,429	81,695	74,240	75,452
Energy, Mines, Industry Regulation and Safety .....	147,378	118,230	118,740	126,905	131,458	132,958	135,243
Infrastructure WA .....	118	256	256	256	256	256	256
<b>TOTAL - PART 4 .....</b>	<b>281,615</b>	<b>226,283</b>	<b>304,932</b>	<b>257,112</b>	<b>224,811</b>	<b>215,737</b>	<b>219,234</b>
<b>PART 5 - HEALTH</b>							
WA Health .....	2,840,992	2,881,218	3,026,590	3,096,853	3,294,980	3,520,646	3,765,595
Mental Health Commission .....	344,963	350,307	351,154	372,468	390,396	406,649	406,664
<b>TOTAL - PART 5 .....</b>	<b>3,185,955</b>	<b>3,231,525</b>	<b>3,377,744</b>	<b>3,469,321</b>	<b>3,685,376</b>	<b>3,927,295</b>	<b>4,172,259</b>
<b>PART 6 - EDUCATION AND TRAINING</b>							
Education .....	1,669,106	1,749,897	1,786,492	1,822,358	1,873,709	1,895,719	1,943,834
Training and Workforce Development .....	283,509	238,363	285,346	288,454	312,094	317,642	310,752
<b>TOTAL - PART 6 .....</b>	<b>1,952,615</b>	<b>1,988,260</b>	<b>2,071,838</b>	<b>2,110,812</b>	<b>2,185,803</b>	<b>2,213,361</b>	<b>2,254,586</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			
<b>PART 7 - COMMUNITY SAFETY</b>							
Western Australia Police Force .....	106,420	105,150	109,151	111,764	109,806	110,664	111,552
Justice .....	303,261	295,305	303,459	312,467	314,879	313,545	313,663
State Solicitor's Office .....	10,395	7,697	7,697	7,697	7,697	7,697	7,697
Fire and Emergency Services .....	72,125	39,253	57,389	44,491	37,205	31,151	31,161
Office of the Director of Public Prosecutions .....	12,149	7,247	12,693	7,760	7,773	7,773	7,773
Office of the Inspector of Custodial Services .....	139	47	47	47	47	47	47
Parliamentary Inspector of the Corruption and Crime Commission.....	34	16	16	16	16	16	16
<b>TOTAL - PART 7 .....</b>	<b>504,523</b>	<b>454,715</b>	<b>490,452</b>	<b>484,242</b>	<b>477,423</b>	<b>470,893</b>	<b>471,909</b>
<b>PART 8 - COMMUNITY SERVICES</b>							
Communities.....	205,732	130,651	172,030	153,141	128,343	125,571	123,754
Local Government, Sport and Cultural Industries .....	64,491	76,839	75,952	54,918	51,079	40,576	40,850
<b>TOTAL - PART 8 .....</b>	<b>270,223</b>	<b>207,490</b>	<b>247,982</b>	<b>208,059</b>	<b>179,422</b>	<b>166,147</b>	<b>164,604</b>
<b>PART 9 - TRANSPORT</b>							
Transport .....	491,082	514,239	491,588	552,066	592,009	544,280	513,418
<b>TOTAL - PART 9 .....</b>	<b>491,082</b>	<b>514,239</b>	<b>491,588</b>	<b>552,066</b>	<b>592,009</b>	<b>544,280</b>	<b>513,418</b>
<b>PART 10 - ENVIRONMENT</b>							
Water and Environmental Regulation .....	161,884	146,980	163,450	166,047	148,183	136,898	136,963
Biodiversity, Conservation and Attractions .....	108,436	89,986	95,845	100,284	97,197	95,959	95,146
<b>TOTAL - PART 10 .....</b>	<b>270,320</b>	<b>236,966</b>	<b>259,295</b>	<b>266,331</b>	<b>245,380</b>	<b>232,857</b>	<b>232,109</b>
<b>PART 11 - PLANNING AND LAND USE</b>							
Planning, Lands and Heritage .....	69,597	114,400	80,483	98,560	80,970	75,525	75,589
<b>TOTAL - PART 11 .....</b>	<b>69,597</b>	<b>114,400</b>	<b>80,483</b>	<b>98,560</b>	<b>80,970</b>	<b>75,525</b>	<b>75,589</b>
<b>GRAND TOTAL .....</b>	<b>8,629,457</b>	<b>8,646,548</b>	<b>9,008,432</b>	<b>9,315,446</b>	<b>9,635,309</b>	<b>9,715,370</b>	<b>9,931,645</b>



## **CHAPTER 3**

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# **AGENCY INFORMATION IN SUPPORT OF THE ESTIMATES**

## **Part 1 – 6**

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Further information pertaining to the 2024-25 Budget Statements can be found in the associated Reader's Guide to the Budget Statements which can be accessed at the Western Australian State Budget website: <https://ourstatebudget.wa.gov.au>.





# Part 1

## Parliament

### Introduction

The Parliament of Western Australia establishes responsible government for the State, passes laws, appropriates government funds and monitors the Government by providing a forum for the public's interests and concerns to be presented and debated by their elected representatives. The agencies in this portfolio support the operations of Parliament, provide support for Members of Parliament and other parliamentary staff, and ensure that the standard of administrative decision-making, practices and conduct in the public sector remains high.

### Summary of Recurrent and Asset Investment Expenditure

Agency	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Legislative Council		
– Total Cost of Services .....	21,307	22,400
Legislative Assembly		
– Total Cost of Services .....	30,111	31,950
Parliamentary Services		
– Total Cost of Services .....	22,664	24,137
– Asset Investment Program .....	1,610	7,190
Parliamentary Commissioner for Administrative Investigations		
– Total Cost of Services .....	15,664	16,542
– Asset Investment Program .....	624	208



# Division 1 Parliament

## Part 1 Parliament

### 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			
<b>DELIVERY OF SERVICES</b>							
<b>Legislative Council</b>							
<b>Item 1 Net amount appropriated to deliver services .....</b>	6,301	6,174	6,175	<b>5,970</b>	5,956	6,076	6,192
<b>Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....</b>	13,551	13,597	14,077	<b>15,382</b>	15,224	15,610	16,004
Total appropriations provided to deliver services .....	19,852	19,771	20,252	<b>21,352</b>	21,180	21,686	22,196
<b>Legislative Assembly</b>							
<b>Item 2 Net amount appropriated to deliver services .....</b>	6,265	5,933	5,932	<b>5,848</b>	5,884	5,992	6,076
<b>Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....</b>	21,686	21,758	22,881	<b>24,806</b>	24,226	24,849	25,515
Total appropriations provided to deliver services .....	27,951	27,691	28,813	<b>30,654</b>	30,110	30,841	31,591
<b>Parliamentary Services</b>							
<b>Item 3 Net amount appropriated to deliver services .....</b>	19,798	21,287	21,436	<b>23,669</b>	23,287	23,164	23,633
Total appropriations provided to deliver services .....	19,798	21,287	21,436	<b>23,669</b>	23,287	23,164	23,633
<b>CAPITAL</b>							
<b>Legislative Council</b>							
<b>Item 97 Capital Appropriation .....</b>	19	50	20	<b>19</b>	20	21	21
<b>Legislative Assembly</b>							
<b>Item 98 Capital Appropriation .....</b>	18	18	14	<b>14</b>	14	17	17
<b>Parliamentary Services</b>							
<b>Item 99 Capital Appropriation .....</b>	1,516	2,053	1,627	<b>2,127</b>	1,523	1,525	1,523
Total Capital Appropriation .....	1,553	2,121	1,661	<b>2,160</b>	1,557	1,563	1,561
<b>GRAND TOTAL .....</b>	<b>69,154</b>	<b>70,870</b>	<b>72,162</b>	<b>77,835</b>	<b>76,134</b>	<b>77,254</b>	<b>78,981</b>



# Division 1 **Legislative Council**

## Part 1 **Parliament**

### 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			
<b>DELIVERY OF SERVICES</b>							
Item 1 Net amount appropriated to deliver services .....	6,301	6,174	6,175	5,970	5,956	6,076	6,192
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	13,551	13,597	14,077	15,382	15,224	15,610	16,004
Total appropriations provided to deliver services .....	19,852	19,771	20,252	21,352	21,180	21,686	22,196
<b>CAPITAL</b>							
Item 97 Capital Appropriation .....	19	50	20	19	20	21	21
<b>TOTAL APPROPRIATIONS</b> .....	19,871	19,821	20,272	21,371	21,200	21,707	22,217
<b>EXPENSES</b>							
Total Cost of Services .....	19,858	20,823	21,307	22,400	22,228	22,734	23,244
Net Cost of Services <sup>(a)</sup> .....	19,858	20,823	21,307	22,400	22,228	22,734	23,244
<b>CASH ASSETS</b> <sup>(b)</sup> .....	6,153	5,024	6,153	6,153	6,153	6,153	6,153

(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	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
Salaries and Allowances Tribunal .....	480	1,681	1,119	1,144	1,144

### Outcomes, Services and Key Performance Information

The Department is not part of the State public service or a government agency.

The Department services the needs of Members of Parliament, irrespective of their political affiliation, through two specific roles that are undertaken to meet its single desired outcome.

Desired Outcome	Services
The Legislative Council Members' requirements are met.	<ol style="list-style-type: none"> <li>Support the Chamber Operations of the Legislative Council</li> <li>Support the Committees of the Legislative Council</li> </ol>

## Service Summary

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Support the Chamber Operations of the Legislative Council.....	1,878	2,116	2,120	2,161	2174	2213	2,226
2. Support the Committees of the Legislative Council.....	3,331	3,963	3,963	3,744	3,773	3,854	3,957
3. Other Services <sup>(a)</sup> .....	1,098	1,147	1,147	1,113	1,057	1,057	1,057
4. <i>Salaries and Allowances Act 1975</i> .....	13,551	13,597	14,077	15,382	15,224	15,610	16,004
<b>Total Cost of Services</b> .....	19,858	20,823	21,307	22,400	22,228	22,734	23,244

(a) Other Services comprises the cost of services provided free of charge by the Parliamentary Services Department, and Commonwealth Parliamentary Association Grants expenses.

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
<b>Outcome: The Legislative Council Members' requirements are met:</b>					
Average Member rating for procedural advice:					
House <sup>(b)</sup> .....	95%	85%	85%	85%	
Committees <sup>(b)</sup> .....	92%	85%	85%	85%	
Average Member rating for administrative support <sup>(b)</sup> .....	89%	85%	85%	85%	
Proportion of Parliamentary documents produced and delivered within agreed timeframes established by the House <sup>(c)</sup> .....	100%	100%	100%	100%	

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

(b) The measures for Member rating of service performance represent the minimum threshold considered appropriate by the Department.

(c) The measure for timeliness of delivery of the Parliament documents has been set at 100% as this is considered critical to the operation of the Chamber and is considered to be achievable in the absence of extraordinary circumstances.

## Services and Key Efficiency Indicators

### 1. Support the Chamber Operations of the Legislative Council <sup>(a)</sup>

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 1,878	\$'000 2,116	\$'000 2,120	\$'000 2,161	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	1,878	2,116	2,120	2,161	
<b>Employees (Full-Time Equivalents)</b> .....	12	11	11	12	
<b>Efficiency Indicators</b>					
Average cost per Legislative Council Member per sitting <sup>(b)</sup> .....	\$915	\$933	\$853	\$1,298	1

(a) This table excludes amounts provided under the *Salaries and Allowances Act 1975*, and the cost of services provided free of charge by the Parliamentary Services Department and Commonwealth Parliamentary Association (CPA) Grant expenses.

(b) The number of sitting days varies from year to year. In 2022-23, the Legislative Council sat for 60 days. The 2023-24 Budget was estimated to be 63 days and was subsequently revised to 69 days for the 2023-24 Estimated Actual. In 2024-25, the House is expected to sit for 45 days, due to the election. There are currently 36 Members of the Legislative Council and 37 Members will be elected at the 2025 State General Election.

## Explanation of Significant Movements

(Notes)

- The increase in sitting days in 2023-24 Estimated Actuals (69 days) relative to the sitting days estimated in the 2023-24 Budget (63 days) has resulted in greater efficiency in the indicator.

### 2. Support the Committees of the Legislative Council <sup>(a)</sup>

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	3,331	3,963	3,963	3,744	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	3,331	3,963	3,963	3,744	
<b>Employees (Full-Time Equivalents) .....</b>	16	21	21	20	
<b>Efficiency Indicators</b>					
Average cost of providing procedural and administrative support to each committee <sup>(b)</sup> .....	\$370	\$440	\$440	\$416	

(a) This table excludes amounts provided under the *Salaries and Allowances Act 1975*, and the costs of services provided free of charge by the Parliamentary Services Department and CPA Grant expenses.

(b) Costs have been calculated on nine committees. It is acknowledged that the House establishes the number of committees, and the Department incurs significant fixed costs, irrespective of the number of committees.

## Financial Statements

### INCOME STATEMENT <sup>(a)</sup> (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
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	17,109	18,097	18,577	20,000	19,924	20,425	20,931
Grants and subsidies <sup>(c)</sup> .....	101	101	101	110	9	9	9
Supplies and services .....	2,082	2,291	2,291	2,175	2,181	2,182	2,186
Accommodation .....	426	224	224	-	-	-	-
Depreciation and amortisation .....	18	17	20	20	20	20	20
Finance and interest costs .....	1	2	3	4	3	2	2
Other expenses .....	121	91	91	91	91	96	96
<b>TOTAL COST OF SERVICES .....</b>	19,858	20,823	21,307	22,400	22,228	22,734	23,244
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	19,852	19,771	20,252	21,352	21,180	21,686	22,196
Resources received free of charge .....	1,197	1,052	1,052	1,048	1,048	1,048	1,048
Other revenue <sup>(d)</sup> .....	13	-	-	-	-	-	-
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	21,062	20,823	21,304	22,400	22,228	22,734	23,244
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	1,204	-	(3)	-	-	-	-

(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 28, 32 and 32 respectively.

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

(d) Other Revenue for the 2022-23 Actual represents contributions for the Parliamentary History Research Project by the other Parliamentary Departments.

### DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	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
Commonwealth Parliamentary Association (CPA) Grant <sup>(a)</sup> .....	101	101	101	110	9	9	9
<b>TOTAL</b> .....	<b>101</b>	<b>101</b>	<b>101</b>	<b>110</b>	<b>9</b>	<b>9</b>	<b>9</b>

(a) Assistance with administration of the CPA Western Australia branch transfers between the Legislative Council and the Legislative Assembly with each Parliament. The grant funding provided by Government to support the CPA is currently administered by the Legislative Council from 2021-22 to 2024-25.

### STATEMENT OF FINANCIAL POSITION <sup>(a)</sup> (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
<b>CURRENT ASSETS</b>							
Cash assets .....	6,073	4,932	6,073	6,073	6,073	6,073	6,073
Receivables .....	145	35	145	145	145	145	145
Other.....	151	96	151	151	151	151	151
Total current assets.....	6,369	5,063	6,369	6,369	6,369	6,369	6,369
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	240	257	257	277	297	317	337
Property, plant and equipment.....	251	261	281	288	268	275	255
Restricted cash .....	80	92	80	80	80	80	80
Total non-current assets.....	571	610	618	645	645	672	672
<b>TOTAL ASSETS</b> .....	<b>6,940</b>	<b>5,673</b>	<b>6,987</b>	<b>7,014</b>	<b>7,014</b>	<b>7,041</b>	<b>7,041</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	993	870	993	993	993	993	993
Payables .....	100	73	100	100	100	100	100
Borrowings and leases .....	10	18	15	22	21	22	14
Total current liabilities.....	1,103	961	1,108	1,115	1,114	1,115	1,107
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	75	108	75	75	75	75	75
Borrowings and leases .....	4	5	29	30	11	16	3
Total non-current liabilities.....	79	113	104	105	86	91	78
<b>TOTAL LIABILITIES</b> .....	<b>1,182</b>	<b>1,074</b>	<b>1,212</b>	<b>1,220</b>	<b>1,200</b>	<b>1,206</b>	<b>1,185</b>
<b>EQUITY</b>							
Contributed equity.....	(1,304)	(1,289)	(1,284)	(1,265)	(1,245)	(1,224)	(1,203)
Accumulated surplus/(deficit).....	6,885	5,711	6,882	6,882	6,882	6,882	6,882
Reserves .....	177	177	177	177	177	177	177
<b>Total equity</b> .....	<b>5,758</b>	<b>4,599</b>	<b>5,775</b>	<b>5,794</b>	<b>5,814</b>	<b>5,835</b>	<b>5,856</b>
<b>TOTAL LIABILITIES AND EQUITY</b> .....	<b>6,940</b>	<b>5,673</b>	<b>6,987</b>	<b>7,014</b>	<b>7,014</b>	<b>7,041</b>	<b>7,041</b>

(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			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	19,835	19,754	20,235	21,332	21,160	21,666	22,176
Capital appropriation.....	19	50	20	19	20	21	21
Other.....	13	-	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>19,867</b>	<b>19,804</b>	<b>20,255</b>	<b>21,351</b>	<b>21,180</b>	<b>21,687</b>	<b>22,197</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(17,121)	(18,097)	(18,577)	(20,000)	(19,924)	(20,425)	(20,931)
Grants and subsidies .....	(101)	(101)	(101)	(110)	(9)	(9)	(9)
Supplies and services .....	(946)	(1,237)	(1,237)	(1,120)	(1,126)	(1,126)	(1,130)
Accommodation .....	(459)	(220)	(220)	-	-	-	-
GST payments.....	(157)	(130)	(130)	(130)	(130)	(130)	(130)
Finance and interest costs.....	(1)	(2)	(3)	(4)	(3)	(2)	(2)
Other payments.....	(87)	(97)	(97)	(98)	(98)	(104)	(104)
<b>Receipts (b)</b>							
GST receipts.....	152	130	130	130	130	130	130
<b>Net cash from operating activities.....</b>	<b>(18,720)</b>	<b>(19,754)</b>	<b>(20,235)</b>	<b>(21,332)</b>	<b>(21,160)</b>	<b>(21,666)</b>	<b>(22,176)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(18)	(50)	(20)	(19)	(20)	(21)	(21)
<b>Net cash from financing activities .....</b>	<b>(18)</b>	<b>(50)</b>	<b>(20)</b>	<b>(19)</b>	<b>(20)</b>	<b>(21)</b>	<b>(21)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>1,129</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	5,024	5,024	6,153	6,153	6,153	6,153	6,153
<b>Cash assets at the end of the reporting period .....</b>	<b>6,153</b>	<b>5,024</b>	<b>6,153</b>	<b>6,153</b>	<b>6,153</b>	<b>6,153</b>	<b>6,153</b>

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

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

**NET APPROPRIATION DETERMINATION (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			
<b>GST Receipts</b>							
GST Input Credits .....	141	130	130	130	130	130	130
GST Receipts on Sales .....	11	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>152</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>130</b>

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

# Division 1 **Legislative Assembly**

## Part 1 **Parliament**

### 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			
<b>DELIVERY OF SERVICES</b>							
Item 2 Net amount appropriated to deliver services .....	6,265	5,933	5,932	<b>5,848</b>	5,884	5,992	6,076
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	21,686	21,758	22,881	<b>24,806</b>	24,226	24,849	25,515
Total appropriations provided to deliver services .....	27,951	27,691	28,813	<b>30,654</b>	30,110	30,841	31,591
<b>CAPITAL</b>							
Item 98 Capital Appropriation .....	18	18	14	<b>14</b>	14	17	17
<b>TOTAL APPROPRIATIONS</b> .....	<b>27,969</b>	<b>27,709</b>	<b>28,827</b>	<b>30,668</b>	<b>30,124</b>	<b>30,858</b>	<b>31,608</b>
<b>EXPENSES</b>							
Total Cost of Services .....	28,377	28,991	30,111	<b>31,950</b>	31,406	32,137	32,887
Net Cost of Services <sup>(a)</sup> .....	28,375	28,991	30,111	<b>31,950</b>	31,406	32,137	32,887
<b>CASH ASSETS</b> <sup>(b)</sup> .....	<b>8,301</b>	<b>7,181</b>	<b>8,301</b>	<b>8,301</b>	<b>8,301</b>	<b>8,301</b>	<b>8,301</b>

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

(b) As at 30 June each financial year.

### Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 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.....	-	157	-	-	-
Salaries and Allowances Tribunal .....	1,123	2,978	1,852	1,916	1,945

## Outcomes, Services and Key Performance Information

The Department is not part of the State public service or a government agency.

The Department services the needs of Members of Parliament, supporting a broad, high-level goal of supporting governance for all Western Australians.

Desired Outcome	Service
Legislative Assembly Members' requirements are met.	1. Support the Operations of the Legislative Assembly

### Service Summary

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Support the Operations of the Legislative Assembly .....	5,218	5,937	5,934	5,848	5,783	5,891	5,975
2. Other Services .....	1,357	1,296	1,296	1,296	1,397	1,397	1,397
3. <i>Salaries and Allowances Act 1975</i> .....	21,802	21,758	22,881	24,806	24,226	24,849	25,515
<b>Total Cost of Services</b> .....	<b>28,377</b>	<b>28,991</b>	<b>30,111</b>	<b>31,950</b>	<b>31,406</b>	<b>32,137</b>	<b>32,887</b>

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

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
<b>Outcome: Legislative Assembly Members' requirements are met:</b>					
Average Members' rating for advice <sup>(b)</sup> .....	94.7%	90%	90%	90%	
Average Members' rating for administrative support <sup>(b)</sup> .....	95.1%	90%	90%	90%	

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

(b) The measures for Members' rating of service performance represent the minimum threshold considered appropriate by the Department.

### Services and Key Efficiency Indicators

#### 1. Support the Operations of the Legislative Assembly <sup>(a)</sup>

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	5,218	5,937	5,934	5,848	
<i>Less Income</i> .....	nil	nil	nil	nil	
Net Cost of Service .....	5,218	5,937	5,934	5,848	
<b>Employees (Full-Time Equivalents)</b> .....	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	
<b>Efficiency Indicators</b>					
Average cost per Member of the Legislative Assembly .....	\$88,451	\$100,627	\$100,576	\$99,119	

(a) This table excludes amounts provided under the *Salary and Allowances Act 1975*, costs provided free of charge by the Parliamentary Services Department and Commonwealth Parliamentary Association (CPA) grants expenses.

## Financial Statements

### INCOME STATEMENT <sup>(a)</sup> (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			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	25,285	25,779	26,901	28,942	28,442	29,167	29,914
Grants and subsidies <sup>(c)</sup> .....	-	-	-	-	101	101	101
Supplies and services .....	2,418	2,855	2,857	2,890	2,738	2,738	2,742
Accommodation .....	523	239	239	-	-	-	-
Depreciation and amortisation .....	17	16	14	15	16	16	16
Finance and interest costs .....	1	2	1	2	5	4	3
Other expenses .....	133	100	99	101	104	111	111
<b>TOTAL COST OF SERVICES</b> .....	<b>28,377</b>	<b>28,991</b>	<b>30,111</b>	<b>31,950</b>	<b>31,406</b>	<b>32,137</b>	<b>32,887</b>
<b>Income</b>							
Other revenue .....	2	-	-	-	-	-	-
<b>Total Income</b> .....	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET COST OF SERVICES</b> .....	<b>28,375</b>	<b>28,991</b>	<b>30,111</b>	<b>31,950</b>	<b>31,406</b>	<b>32,137</b>	<b>32,887</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	27,951	27,691	28,813	30,654	30,110	30,841	31,591
Resources received free of charge .....	1,365	1,300	1,300	1,296	1,296	1,296	1,296
Other revenues .....	44	-	-	-	-	-	-
<b>TOTAL INCOME FROM GOVERNMENT</b> .....	<b>29,360</b>	<b>28,991</b>	<b>30,113</b>	<b>31,950</b>	<b>31,406</b>	<b>32,137</b>	<b>32,887</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> .....	<b>985</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(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 28, 28 and 28 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			
Commonwealth Parliamentary Association (CPA) <sup>(a)</sup> .....	-	-	-	-	101	101	101
<b>TOTAL</b> .....	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101</b>	<b>101</b>	<b>101</b>

(a) Assistance with the administration of the CPA Western Australia branch transfers between the Legislative Council and the Legislative Assembly with each Parliament. The grant funding provided by the Government to support the CPA is currently administered by the Legislative Council with this responsibility to transfer to the Legislative Assembly from 2025-26.

**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			
<b>CURRENT ASSETS</b>							
Cash assets.....	8,216	7,094	8,216	8,216	8,216	8,216	8,216
Receivables.....	91	34	91	91	91	91	91
Other.....	65	13	65	65	65	65	65
<b>Total current assets.....</b>	<b>8,372</b>	<b>7,141</b>	<b>8,372</b>	<b>8,372</b>	<b>8,372</b>	<b>8,372</b>	<b>8,372</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	588	604	604	619	635	651	667
Property, plant and equipment.....	1,184	1,205	1,174	1,237	1,221	1,205	1,189
Restricted cash.....	85	87	85	85	85	85	85
<b>Total non-current assets.....</b>	<b>1,857</b>	<b>1,896</b>	<b>1,863</b>	<b>1,941</b>	<b>1,941</b>	<b>1,941</b>	<b>1,941</b>
<b>TOTAL ASSETS.....</b>	<b>10,229</b>	<b>9,037</b>	<b>10,235</b>	<b>10,313</b>	<b>10,313</b>	<b>10,313</b>	<b>10,313</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	1,053	904	1,053	1,053	1,053	1,053	1,053
Payables.....	147	75	147	147	147	147	147
Borrowings and leases.....	12	17	11	18	18	18	18
<b>Total current liabilities.....</b>	<b>1,212</b>	<b>996</b>	<b>1,211</b>	<b>1,218</b>	<b>1,218</b>	<b>1,218</b>	<b>1,218</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	87	66	87	87	87	87	87
Borrowings and leases.....	9	24	1	56	42	27	11
<b>Total non-current liabilities.....</b>	<b>96</b>	<b>90</b>	<b>88</b>	<b>143</b>	<b>129</b>	<b>114</b>	<b>98</b>
<b>TOTAL LIABILITIES.....</b>	<b>1,308</b>	<b>1,086</b>	<b>1,299</b>	<b>1,361</b>	<b>1,347</b>	<b>1,332</b>	<b>1,316</b>
<b>EQUITY</b>							
Contributed equity.....	(1,959)	(1,944)	(1,946)	(1,930)	(1,916)	(1,901)	(1,885)
Accumulated surplus/(deficit).....	10,110	9,125	10,112	10,112	10,112	10,112	10,112
Reserves.....	770	770	770	770	770	770	770
<b>Total equity.....</b>	<b>8,921</b>	<b>7,951</b>	<b>8,936</b>	<b>8,952</b>	<b>8,966</b>	<b>8,981</b>	<b>8,997</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>10,229</b>	<b>9,037</b>	<b>10,235</b>	<b>10,313</b>	<b>10,313</b>	<b>10,313</b>	<b>10,313</b>

(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			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	27,934	27,675	28,797	30,639	30,094	30,825	31,575
Capital appropriation.....	18	18	14	14	14	17	17
Other.....	44	-	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>27,996</b>	<b>27,693</b>	<b>28,811</b>	<b>30,653</b>	<b>30,108</b>	<b>30,842</b>	<b>31,592</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(25,096)	(25,766)	(26,888)	(28,929)	(28,429)	(29,154)	(29,901)
Grants and subsidies .....	-	-	-	-	(101)	(101)	(101)
Supplies and services.....	(1,090)	(1,560)	(1,560)	(1,597)	(1,444)	(1,444)	(1,448)
Accommodation.....	(523)	(239)	(239)	-	-	-	-
GST payments.....	(171)	(115)	(115)	(115)	(115)	(115)	(115)
Finance and interest costs.....	(1)	(2)	(1)	(2)	(5)	(4)	(3)
Other payments.....	(157)	(108)	(109)	(111)	(115)	(122)	(122)
<b>Receipts (b)</b>							
GST receipts.....	177	115	115	115	115	115	115
Other receipts.....	2	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(26,859)</b>	<b>(27,675)</b>	<b>(28,797)</b>	<b>(30,639)</b>	<b>(30,094)</b>	<b>(30,825)</b>	<b>(31,575)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(17)	(18)	(14)	(14)	(14)	(17)	(17)
<b>Net cash from financing activities .....</b>	<b>(17)</b>	<b>(18)</b>	<b>(14)</b>	<b>(14)</b>	<b>(14)</b>	<b>(17)</b>	<b>(17)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>							
	1,120	-	-	-	-	-	-
Cash assets at the beginning of the reporting period .....	7,181	7,181	8,301	8,301	8,301	8,301	8,301
<b>Cash assets at the end of the reporting period .....</b>	<b>8,301</b>	<b>7,181</b>	<b>8,301</b>	<b>8,301</b>	<b>8,301</b>	<b>8,301</b>	<b>8,301</b>

- (a) Full audited financial statements are published in the Department's Annual Report.  
 (b) A determination by the Treasurer, pursuant to section 23 of the *Financial Management Act 2006*, provides for the retention of some cash receipts by the Department. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

**NET APPROPRIATION DETERMINATION (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			
<b>GST Receipts</b>							
GST Input Credits .....	165	115	115	115	115	115	115
GST Receipts on Sales .....	12	-	-	-	-	-	-
<b>Other Receipts</b>							
Other Receipts.....	2	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>179</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>

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

# Division 1 **Parliamentary Services**

## Part 1 **Parliament**

### 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			
<b>DELIVERY OF SERVICES</b>							
Item 3 Net amount appropriated to deliver services .....	19,798	21,287	21,436	<b>23,669</b>	23,287	23,164	23,633
Total appropriations provided to deliver services .....	19,798	21,287	21,436	<b>23,669</b>	23,287	23,164	23,633
<b>CAPITAL</b>							
Item 99 Capital Appropriation .....	1,516	2,053	1,627	<b>2,127</b>	1,523	1,525	1,523
<b>TOTAL APPROPRIATIONS</b> .....	<b>21,314</b>	<b>23,340</b>	<b>23,063</b>	<b>25,796</b>	<b>24,810</b>	<b>24,689</b>	<b>25,156</b>
<b>EXPENSES</b>							
Total Cost of Services .....	20,676	21,746	22,664	<b>24,137</b>	23,325	23,202	24,521
Net Cost of Services <sup>(a)</sup> .....	20,651	21,746	22,664	<b>24,137</b>	23,325	23,202	24,521
<b>CASH ASSETS</b> <sup>(b)</sup> .....	<b>3,007</b>	<b>2,671</b>	<b>3,007</b>	<b>3,007</b>	<b>3,007</b>	<b>3,007</b>	<b>3,007</b>

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

(b) As at 30 June each financial year.

### Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 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			
<b>New Initiative</b>					
Parliamentary Information Management System.....	-	-	-	-	850
<b>Other</b>					
2024-25 Streamlined Budget Process Incentive Funding .....	-	563	-	-	-
Depreciation Increase .....	767	939	780	206	249
Government Office Accommodation.....	147	391	445	500	500

### Significant Issues Impacting the Agency

1. A total of \$6.6 million, including capital funding of \$5.7 million, has been allocated from the Digital Capability Fund to modernise the Parliamentary Information Management System. The new system will replace the existing system, which has been in operation for over 20 years, and will improve productivity, capability, security and mitigate risk.
2. New office accommodation at 2 Parliament Place is now occupied by staff from the Legislative Assembly, Legislative Council and Parliamentary Services Department. Accommodation expenses for all three departments have been amalgamated and now sit within the Department's budget. Additional funding has been transferred from Finance to cover the increased leasing costs associated with the relocation.

3. Depreciation costs have increased over the forward estimates period in line with capital investment on accessibility works in the Parliament House precinct and the Department's Finance System.
4. Maintenance of the historic Parliament House building often requires additional capital expenditure that cannot be funded from the Department's rolling Asset Investment Program. In the 2024-25 Budget, capital funding of \$2.9 million has been provided to replace a large air-conditioning chiller unit located on the roof of Parliament House that services the Chambers of Parliament, and to digitise the Parliament's broadcasting and voting system.

## Outcomes, Services and Key Performance Information

The Department is not part of the State public service or a government agency.

The Department provides apolitical ancillary services to Members of Parliament, Chamber Departments, Parliamentary staff and other users through two specific service roles that are undertaken to meet the Department's single desired outcome. In doing so, the Department supports a broad, high-level goal that reflects its service provision role.

Desired Outcome	Services
Infrastructure, facilities, information and services that meet the needs of stakeholders.	1. Provision of Infrastructure and Facilities 2. Provision of Information and 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. Provision of Infrastructure and Facilities .....	8,109	8,819	9,733	11,120	10,724	10,376	10,966
2. Provision of Information and Services .....	12,567	12,927	12,931	13,017	12,601	12,826	13,555
<b>Total Cost of Services .....</b>	<b>20,676</b>	<b>21,746</b>	<b>22,664</b>	<b>24,137</b>	<b>23,325</b>	<b>23,202</b>	<b>24,521</b>

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

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
<b>Outcome: Infrastructure, facilities, information and services that meet the needs of stakeholders:</b>					
Average Member rating of infrastructure and facilities .....	96.8%	90%	90%	90%	
Availability of infrastructure and facilities .....	99.5%	95%	95%	95%	
Average Member rating of information and services .....	98.6%	90%	90%	90%	
Availability of information and services .....	99.8%	90%	90%	90%	
Average Presiding Officer and staff rating for infrastructure, facilities, information and services .....	96.8%	95%	95%	95%	

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

(b) These measures represent a threshold of minimum acceptable performance in the effective delivery of services. It is expected that actual performance may exceed these targets.



## Services and Key Efficiency Indicators

### 1. Provision of Infrastructure and Facilities

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	8,109	8,819	9,733	11,120	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	8,109	8,819	9,733	11,120	
<b>Employees (Full-Time Equivalents) .....</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	
<b>Efficiency Indicators</b>					
Average cost per Member of Parliament and Chamber Departments' employee for providing infrastructure and facilities <sup>(a)</sup> .....	\$54,451	\$55,465	\$61,214	\$69,500	1
Percentage of variable costs expended to maintain Parliament House building and grounds <sup>(b)</sup> .....	26%	21%	22%	34%	

(a) The number of Members and Chamber Departments' employees used in these calculations was 149 for the 2022-23 Actual, 159 for the 2023-24 Budget and 2023-24 Estimated Actual, and 160 for the 2024-25 Budget Target.

(b) Variable costs represent the Department's total recurrent funds subtracting staffing costs, statutory charges and contractual obligations.

### Explanation of Significant Movements

(Notes)

- The increase in the Total Cost of Service and average cost from 2023-24 Budget to the 2024-25 Budget Target is predominately due to an increase in accommodation leasing costs, which now include the leasing costs for the Legislative Assembly and the Legislative Council following the move into accommodation at 2 Parliament Place, and an increase in depreciation costs attributable to capitalised infrastructure works and the Department's finance system.

### 2. Provision of Information and Services

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	12,567	12,927	12,931	13,017	
Less Income .....	25	nil	nil	nil	
Net Cost of Service .....	12,542	12,927	12,931	13,017	
<b>Employees (Full-Time Equivalents) .....</b>	<b>91</b>	<b>91</b>	<b>91</b>	<b>91</b>	
<b>Efficiency Indicators</b>					
Average cost per Member of Parliament and Chamber Departments' employee for providing information and services on non-sitting days <sup>(a)</sup> .....	\$61,970	\$58,201	\$56,124	\$63,514	1
Average cost of services per sitting day <sup>(b)</sup> .....	\$55,670	\$58,303	\$58,076	\$63,439	1
Average cost per student/member of the public to promote knowledge and awareness of the work of the Parliament .....	\$20.36	\$24.93	\$23.07	\$23.77	1

(a) The number of Members and Chamber Departments' employees used in these calculations was 149 in 2022-23 Actual, 159 in 2023-24 Budget and 2023-24 Estimated Actual, and 160 in the 2024-25 Budget Target.

(b) The number of sitting days used in these calculations was 60 for 2022-23 Actual, 64 for 2023-24 Budget and 2023-24 Estimated Actual, and 45 for the 2024-25 Budget Target.

### Explanation of Significant Movements

(Notes)

- The reduction of sitting days in 2024-25 (an election year) has caused an increase in all the efficiency indicators in the 2024-25 Budget Target compared to the 2023-24 Estimated Actual and the 2023-24 Budget.

## 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
<b>WORKS IN PROGRESS</b>							
Furniture and Equipment - Parliament House - Heritage Conservation.....	3,906	1,906	500	500	500	500	500
Infrastructure and Equipment - Asset Refurbishment and Replacement Program.....	24,934	20,329	1,110	1,605	1,000	1,000	1,000
<b>NEW WORKS</b>							
Information and Communication Systems							
Parliament House Digital Upgrade.....	1,800	-	-	1,800	-	-	-
Parliamentary Information Management System.....	5,705	-	-	2,235	2,045	1,425	-
Infrastructure and Equipment - Air-conditioning Chiller .....	1,050	-	-	1,050	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>37,395</b>	<b>22,235</b>	<b>1,610</b>	<b>7,190</b>	<b>3,545</b>	<b>2,925</b>	<b>1,500</b>
<b>FUNDED BY</b>							
Capital Appropriation.....			1,610	2,105	1,500	1,500	1,500
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund.....			-	2,850	-	-	-
Digital Capability Fund.....			-	2,235	2,045	1,425	-
<b>Total Funding.....</b>			<b>1,610</b>	<b>7,190</b>	<b>3,545</b>	<b>2,925</b>	<b>1,500</b>

## Financial Statements

INCOME STATEMENT <sup>(a)</sup>  
(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			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	12,924	13,661	13,661	14,030	14,108	14,455	14,810
Grants and subsidies <sup>(c)</sup> .....	2	5	5	5	5	5	5
Supplies and services .....	3,140	3,210	3,210	3,001	2,732	2,754	3,674
Accommodation .....	2,248	2,770	2,917	4,201	3,702	3,777	3,777
Depreciation and amortisation .....	2,120	1,867	2,636	2,662	2,538	1,965	2,008
Finance and interest costs .....	1	1	3	4	4	2	3
Other expenses .....	241	232	232	234	236	244	244
<b>TOTAL COST OF SERVICES</b> .....	<b>20,676</b>	<b>21,746</b>	<b>22,664</b>	<b>24,137</b>	<b>23,325</b>	<b>23,202</b>	<b>24,521</b>
<b>Income</b>							
Other revenue <sup>(d)</sup> .....	25	-	-	-	-	-	-
<b>Total Income</b> .....	<b>25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET COST OF SERVICES</b> .....	<b>20,651</b>	<b>21,746</b>	<b>22,664</b>	<b>24,137</b>	<b>23,325</b>	<b>23,202</b>	<b>24,521</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	19,798	21,287	21,436	23,669	23,287	23,164	23,633
Resources received free of charge .....	9	30	30	38	38	38	38
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	-	-	2,850	-	-	-
Other revenues .....	1,316	-	-	-	-	-	-
<b>TOTAL INCOME FROM GOVERNMENT</b> .....	<b>21,123</b>	<b>21,317</b>	<b>21,466</b>	<b>26,557</b>	<b>23,325</b>	<b>23,202</b>	<b>23,671</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> .....	<b>472</b>	<b>(429)</b>	<b>(1,198)</b>	<b>2,420</b>	<b>-</b>	<b>-</b>	<b>(850)</b>

(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 114, 114 and 114 respectively.

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

(d) Other revenue for the 2022-23 Actual includes the contribution towards specific projects requested by the Chamber Departments, and funding transferred from Finance for costs associated with new accommodation at 2 Parliament Place, West Perth.

## 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			
Country Schools Travel Subsidy .....	2	5	5	5	5	5	5
<b>TOTAL</b> .....	<b>2</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

**STATEMENT OF FINANCIAL POSITION (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
<b>CURRENT ASSETS</b>							
Cash assets.....	2,703	2,401	2,703	2,703	2,703	2,703	2,703
Receivables.....	280	186	280	280	280	280	280
Other.....	819	605	819	819	819	819	819
<b>Total current assets.....</b>	<b>3,802</b>	<b>3,192</b>	<b>3,802</b>	<b>3,802</b>	<b>3,802</b>	<b>3,802</b>	<b>3,802</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	21,525	23,392	23,392	26,054	28,592	30,557	32,565
Property, plant and equipment.....	93,539	85,567	92,637	95,839	95,640	95,902	96,156
Intangibles.....	2	(79)	657	2,752	4,640	6,065	6,065
Restricted cash.....	304	270	304	304	304	304	304
Other.....	94	108	94	94	94	94	94
<b>Total non-current assets.....</b>	<b>115,464</b>	<b>109,258</b>	<b>117,084</b>	<b>125,043</b>	<b>129,270</b>	<b>132,922</b>	<b>135,184</b>
<b>TOTAL ASSETS.....</b>	<b>119,266</b>	<b>112,450</b>	<b>120,886</b>	<b>128,845</b>	<b>133,072</b>	<b>136,724</b>	<b>138,986</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	3,462	2,553	3,462	3,462	3,462	3,462	3,462
Payables.....	326	612	326	326	326	326	326
Borrowings and leases.....	10	3	23	26	25	23	24
Other.....	53	-	53	53	53	53	53
<b>Total current liabilities.....</b>	<b>3,851</b>	<b>3,168</b>	<b>3,864</b>	<b>3,867</b>	<b>3,866</b>	<b>3,864</b>	<b>3,865</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	160	132	160	160	160	160	160
Borrowings and leases.....	4	-	36	32	10	16	42
<b>Total non-current liabilities.....</b>	<b>164</b>	<b>132</b>	<b>196</b>	<b>192</b>	<b>170</b>	<b>176</b>	<b>202</b>
<b>TOTAL LIABILITIES.....</b>	<b>4,015</b>	<b>3,300</b>	<b>4,060</b>	<b>4,059</b>	<b>4,036</b>	<b>4,040</b>	<b>4,067</b>
<b>EQUITY</b>							
Contributed equity.....	26,432	31,805	28,488	33,280	36,849	39,800	42,173
Accumulated surplus/(deficit).....	16,860	12,641	15,662	18,082	18,082	18,082	17,232
Reserves.....	71,959	64,704	72,676	73,424	74,105	74,802	75,514
<b>Total equity.....</b>	<b>115,251</b>	<b>109,150</b>	<b>116,826</b>	<b>124,786</b>	<b>129,036</b>	<b>132,684</b>	<b>134,919</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>119,266</b>	<b>112,450</b>	<b>120,886</b>	<b>128,845</b>	<b>133,072</b>	<b>136,724</b>	<b>138,986</b>

(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			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	17,870	19,420	19,569	21,007	20,749	21,199	21,625
Capital appropriation.....	1,516	2,053	1,627	2,127	1,523	1,525	1,523
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	-	-	2,850	-	-	-
Digital Capability Fund .....	427	429	429	2,665	2,045	1,425	850
Other.....	1,369	-	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>21,182</b>	<b>21,902</b>	<b>21,625</b>	<b>28,649</b>	<b>24,317</b>	<b>24,149</b>	<b>23,998</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(12,016)	(13,661)	(13,661)	(14,030)	(14,108)	(14,455)	(14,810)
Grants and subsidies .....	(2)	(5)	(5)	(5)	(5)	(5)	(5)
Supplies and services .....	(3,456)	(3,193)	(3,193)	(2,984)	(2,715)	(2,737)	(3,657)
Accommodation.....	(2,278)	(2,740)	(2,887)	(4,163)	(3,664)	(3,739)	(3,739)
GST payments.....	(785)	(565)	(565)	(565)	(565)	(565)	(565)
Finance and interest costs.....	(1)	(1)	(3)	(4)	(4)	(2)	(3)
Other payments .....	(198)	(249)	(249)	(251)	(253)	(261)	(261)
<b>Receipts (b)</b>							
GST receipts.....	550	565	565	565	565	565	565
Other receipts .....	25	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(18,161)</b>	<b>(19,849)</b>	<b>(19,998)</b>	<b>(21,437)</b>	<b>(20,749)</b>	<b>(21,199)</b>	<b>(22,475)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(2,673)	(2,036)	(1,610)	(7,190)	(3,545)	(2,925)	(1,500)
<b>Net cash from investing activities .....</b>	<b>(2,673)</b>	<b>(2,036)</b>	<b>(1,610)</b>	<b>(7,190)</b>	<b>(3,545)</b>	<b>(2,925)</b>	<b>(1,500)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(12)	(17)	(17)	(22)	(23)	(25)	(23)
<b>Net cash from financing activities .....</b>	<b>(12)</b>	<b>(17)</b>	<b>(17)</b>	<b>(22)</b>	<b>(23)</b>	<b>(25)</b>	<b>(23)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>336</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	2,671	2,671	3,007	3,007	3,007	3,007	3,007
<b>Cash assets at the end of the reporting period .....</b>	<b>3,007</b>	<b>2,671</b>	<b>3,007</b>	<b>3,007</b>	<b>3,007</b>	<b>3,007</b>	<b>3,007</b>

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

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

**NET APPROPRIATION DETERMINATION (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
<b>GST Receipts</b>							
GST Input Credits.....	550	565	565	565	565	565	565
<b>Other Receipts</b>							
Other Receipts.....	25	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>575</b>	<b>565</b>	<b>565</b>	<b>565</b>	<b>565</b>	<b>565</b>	<b>565</b>

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

Division 2

# Parliamentary Commissioner for Administrative Investigations

Part 1

Parliament

## 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
<b>DELIVERY OF SERVICES</b>							
Item 4 Net amount appropriated to deliver services .....	10,258	11,744	11,745	12,267	12,144	12,413	12,636
<b>Amount Authorised by Other Statutes - Parliamentary Commissioner Act 1971 .....</b>	686	691	737	751	776	794	812
Total appropriations provided to deliver services .....	10,944	12,435	12,482	13,018	12,920	13,207	13,448
<b>CAPITAL</b>							
Item 100 Capital Appropriation .....	21	420	416	17	18	19	20
<b>TOTAL APPROPRIATIONS .....</b>	10,965	12,855	12,898	13,035	12,938	13,226	13,468
<b>EXPENSES</b>							
Total Cost of Services .....	12,610	15,620	15,664	16,542	16,352	16,645	16,893
Net Cost of Services <sup>(a)</sup> .....	9,925	12,875	12,919	13,776	13,586	13,879	13,888
<b>CASH ASSETS <sup>(b)</sup> .....</b>	1,720	484	1,724	1,426	1,220	1,008	1,028

(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
<b>New Initiatives</b>					
Introduction of the Alternative Electricity Services Regulatory Framework and Legislative Changes to the <i>Electricity Industry Act 2004</i> .....	-	318	226	232	239
Western Australian Public Sector Learning Initiative .....	-	-	(9)	(18)	(20)
<b>Other</b>					
2024-25 Streamlined Budget Process Incentive Funding .....	-	319	-	-	-
Salaries and Allowances Tribunal .....	46	56	81	99	117

## Significant Issues Impacting the Agency

1. Timely investigation is a significant issue that can impact the provision of effective and efficient resolution of complaints and improving the standard of public administration. In 2023-24, the Office anticipates that 95% of complaints will be resolved within three months and, as at 30 June 2024, the average age of complaints will be 41 days, compared to 173 days at 30 June 2007. Further, at 30 June 2024, the percentage of allegations on hand less than three months old will be 90%, compared to 33% at 30 June 2007.
2. Effective and efficient resolution of complaints and improving the standard of public administration is a significant issue that can impact the delivery of the Office's services at least cost. In 2023-24, the Office anticipates that the cost of resolving complaints will be 45% lower than in 2007-08.
3. The acceptance and implementation of recommendations made by the Ombudsman following investigations is a significant issue that can impact the Office's effectiveness and efficiency. In 2023-24, the Office anticipates that the percentage of recommendations accepted will be 100%. This would be the 17<sup>th</sup> consecutive year that 100% of recommendations made by the Ombudsman have been accepted.
4. The undertaking of major own-motion investigations is a significant issue that can impact improving the standard of public administration regarding the most serious matters. In 2023-24, the Office tabled in Parliament *A report on giving effect to the recommendations arising from the Investigation into family and domestic violence and suicide*.
5. The undertaking of programs to increase accessibility and awareness to the Office's services can impact the provision of effective and efficient resolution of complaints and improving the standard of public administration. In 2023-24, the Office has undertaken programs to enhance awareness of, and accessibility to, its services for Western Australians living and working regionally and remotely. These programs include a focus on enhancing awareness of, and accessibility to, its services for Aboriginal Western Australians.
6. In response to the recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse, the Ombudsman has been funded to establish a legislated Reportable Conduct Scheme (the Scheme). The Scheme commenced on 1 January 2023 and expanded on 1 January 2024, with the Ombudsman's functions including monitoring, overseeing and reviewing investigations undertaken by organisations into allegations of, and convictions for, abuse of children involving any of the organisation's employees.

## Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Parliamentary Commissioner 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 public sector of Western Australia is accountable for, and is improving the standard of, administrative decision-making and practices and relevant entities are accountable for, and are, preventing, notifying and dealing with reportable conduct.	1. Resolving Complaints About the Decision-Making of Public Authorities, Improving the Standard of Public Administration, and to Oversee and Monitor that Relevant Entities are Accountable for, and are, Preventing, Notifying and Dealing with Reportable Conduct



## 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. Resolving Complaints About the Decision-Making of Public Authorities, Improving the Standard of Public Administration, and to Oversee and Monitor that Relevant Entities are Accountable for, and are, Preventing, Notifying and Dealing with Reportable Conduct .....	12,610	15,620	15,664	16,542	16,352	16,645	16,893
<b>Total Cost of Services</b> .....	12,610	15,620	15,664	16,542	16,352	16,645	16,893

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

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
<b>Outcome: The public sector of Western Australia is accountable for, and is, improving the standard of administrative decision-making and practices, and relevant entities are accountable for, and are, preventing, notifying and dealing with reportable conduct:</b>					
Where the Ombudsman made recommendations to improve practices or procedures, the percentage of recommendations accepted by agencies ....	100%	100%	100%	100%	
Number of improvements to practices or procedures as a result of Ombudsman action.....	75	100	29	100	1
Where the Ombudsman made recommendations regarding reportable conduct, the percentage of recommendations accepted by relevant entities .....	n.a.	100%	n.a.	100%	2
Number of actions taken by relevant entities to prevent reportable conduct .....	26	51	40	51	2

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

## Explanation of Significant Movements

(Notes)

- The 2023-24 Estimated Actual is lower than the 2023-24 Budget as a result of fluctuations in improvements from year to year, related to the number, nature and outcomes of investigations finalised by the office of the Ombudsman in any given year. The number of improvements made by agencies varies significantly from year to year and is difficult to accurately predict. The reduction from the 2022-23 Actual to the 2023-24 Estimated Actual (75 to 29) is consistent with large variations seen in previous years.
- The Reportable Conduct Scheme (the Scheme) for Western Australia commenced on 1 January 2023. From 1 January 2024, the jurisdiction of the Scheme expanded significantly to include the disability sector and religious organisations, and the scope of Scheme expanded across all eligible agencies to include a range of additional conduct, such as significant neglect of a child and conduct which causes significant emotional and psychological harm. As a result, the Ombudsman's role has been primarily educative, with a focus on engaging with agencies to inform them of their reporting and investigation obligations under the Scheme, and guide them on drafting and implementing appropriate administrative policies and procedures, prior to undertaking a compliance phase of making recommendations for administrative improvements to already existing systems. The absence of recommendations in the 2023-24 Estimated Actuals reflects the prioritisation of educating agencies on the Scheme in 2023-24. The number of administrative actions taken to date by relevant entities to prevent reportable conduct reflects the growing awareness of some agencies of the requirements of the Scheme.

## Services and Key Efficiency Indicators

### 1. Resolving Complaints About Decision Making of Public Authorities, Improving the Standard of Public Administration, and to Oversee and Monitor that Relevant Entities are Accountable for, Preventing, Notifying, and Dealing with Reportable Conduct

Investigating and resolving complaints from members of the public about Western Australian public authorities and improving the standard of public administration by identifying and investigating concerns that affect the broader community, making recommendations for improvement and identifying and promoting good decision-making and practices.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 12,610	\$'000 15,620	\$'000 15,664	\$'000 16,542	
Less Income .....	2,685	2,745	2,745	2,766	
Net Cost of Service .....	9,925	12,875	12,919	13,776	
<b>Employees (Full-Time Equivalents) .....</b>	<b>84</b>	<b>91</b>	<b>91</b>	<b>92</b>	
<b>Efficiency Indicators</b>					
Percentage of allegations finalised within three months .....	96%	95%	95%	95%	
Percentage of allegations finalised within 12 months .....	100%	100%	100%	100%	
Percentage of allegations on hand at 30 June less than three months old .....	93%	90%	90%	90%	
Percentage of allegations on hand at 30 June less than 12 months old .....	100%	100%	100%	100%	
Average cost per finalised allegation .....	\$1,547	\$1,890	\$1,609	\$1,890	1
Average cost per finalised notification of death .....	\$8,415	\$14,655	\$12,367	\$14,655	2
Average cost per notification of reportable conduct .....	\$6,027	\$6,000	\$4,056	\$4,000	3
Cost of monitoring and inspection functions .....	\$735,183	\$1,168,000	\$1,087,119	\$1,168,000	

### Explanation of Significant Movements

(Notes)

1. The average cost per finalised allegation in the 2023-24 Estimated Actual is lower than the 2023-24 Budget as a result of significant improvement in the efficiency of complaint resolution.
2. The average cost per finalised notification of death in the 2023-24 Estimated Actual is lower than the 2023-24 Budget as the Office finalised a number of notifications received in the prior year under its expanded function to review all child deaths that occur in Western Australia. This resulted in an increase in the number of notifications finalised in 2023-24, and a subsequent reduction in the average cost per notification.
3. The average cost per notification of reportable conduct in the 2023-24 Estimated Actual is lower than the 2023-24 Budget due to a higher number of notifications received in 2023-24, the first full year of the Scheme's operation, than originally estimated. The number of notifications is expected to remain high in 2024-25, resulting in a lower average cost per notification of reportable conduct estimated for 2024-25.

## 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
<b>COMPLETED WORKS</b>							
Asset Replacement							
2022-23 Program.....	255	255	16	-	-	-	-
2023-24 Program.....	208	208	208	-	-	-	-
Case Management Database - <i>Charitable Trusts</i> <i>Act 2022</i> .....	150	150	150	-	-	-	-
Complaints Management System - Legislated Reportable Conduct Scheme for Western Australia .....	250	250	250	-	-	-	-
<b>NEW WORKS</b>							
Asset Replacement							
2024-25 Program.....	208	-	-	208	-	-	-
2025-26 Program.....	208	-	-	-	208	-	-
2026-27 Program.....	208	-	-	-	-	208	-
2027-28 Program .....	208	-	-	-	-	-	208
<b>Total Cost of Asset Investment Program .....</b>	<b>1,695</b>	<b>863</b>	<b>624</b>	<b>208</b>	<b>208</b>	<b>208</b>	<b>208</b>
<b>FUNDED BY</b>							
Capital Appropriation.....			400	-	-	-	-
Holding Account .....			208	208	208	208	208
Internal Funds and Balances.....			16	-	-	-	-
<b>Total Funding.....</b>			<b>624</b>	<b>208</b>	<b>208</b>	<b>208</b>	<b>208</b>

## Financial Statements

### INCOME STATEMENT <sup>(a)</sup> (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
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	9,995	11,272	11,329	11,785	12,041	12,398	12,618
Supplies and services.....	928	2,710	2,228	2,610	2,173	2,200	2,231
Accommodation.....	1,197	913	1,288	1,288	1,288	1,288	1,288
Depreciation and amortisation .....	257	319	316	366	366	284	284
Finance and interest costs .....	1	5	6	5	4	4	3
Other expenses .....	232	401	497	488	480	471	469
<b>TOTAL COST OF SERVICES .....</b>	<b>12,610</b>	<b>15,620</b>	<b>15,664</b>	<b>16,542</b>	<b>16,352</b>	<b>16,645</b>	<b>16,893</b>
<b>Income</b>							
Other revenue.....	2,685	2,745	2,745	2,766	2,766	2,766	3,005
<b>Total Income .....</b>	<b>2,685</b>	<b>2,745</b>	<b>2,745</b>	<b>2,766</b>	<b>2,766</b>	<b>2,766</b>	<b>3,005</b>
<b>NET COST OF SERVICES .....</b>	<b>9,925</b>	<b>12,875</b>	<b>12,919</b>	<b>13,776</b>	<b>13,586</b>	<b>13,879</b>	<b>13,888</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	10,944	12,435	12,482	13,018	12,920	13,207	13,448
Resources received free of charge .....	116	440	440	440	440	440	440
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>11,060</b>	<b>12,875</b>	<b>12,922</b>	<b>13,458</b>	<b>13,360</b>	<b>13,647</b>	<b>13,888</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD.....</b>	<b>1,135</b>	<b>-</b>	<b>3</b>	<b>(318)</b>	<b>(226)</b>	<b>(232)</b>	<b>-</b>

(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 84, 91 and 92 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			
<b>CURRENT ASSETS</b>							
Cash assets.....	1,440	247	1,424	1,106	880	648	648
Restricted cash.....	8	5	8	8	8	8	8
Holding Account receivables .....	208	208	208	208	208	208	208
Receivables.....	461	460	461	461	461	461	461
Other.....	-	16	-	-	-	-	-
<b>Total current assets.....</b>	<b>2,117</b>	<b>936</b>	<b>2,101</b>	<b>1,783</b>	<b>1,557</b>	<b>1,325</b>	<b>1,325</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	2,065	2,176	2,176	2,334	2,492	2,568	2,644
Property, plant and equipment.....	173	306	240	247	254	277	302
Intangibles .....	284	473	569	404	239	157	75
Restricted cash.....	272	232	292	312	332	352	372
<b>Total non-current assets.....</b>	<b>2,794</b>	<b>3,187</b>	<b>3,277</b>	<b>3,297</b>	<b>3,317</b>	<b>3,354</b>	<b>3,393</b>
<b>TOTAL ASSETS .....</b>	<b>4,911</b>	<b>4,123</b>	<b>5,378</b>	<b>5,080</b>	<b>4,874</b>	<b>4,679</b>	<b>4,718</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	2,242	2,104	2,262	2,282	2,302	2,322	2,342
Payables.....	457	449	457	457	457	457	457
Borrowings and leases .....	6	24	21	21	19	20	20
Other.....	178	144	178	178	178	178	178
<b>Total current liabilities.....</b>	<b>2,883</b>	<b>2,721</b>	<b>2,918</b>	<b>2,938</b>	<b>2,956</b>	<b>2,977</b>	<b>2,997</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	411	541	411	411	411	411	411
Borrowings and leases .....	34	53	58	41	25	22	18
Other.....	58	-	58	58	58	58	58
<b>Total non-current liabilities.....</b>	<b>503</b>	<b>594</b>	<b>527</b>	<b>510</b>	<b>494</b>	<b>491</b>	<b>487</b>
<b>TOTAL LIABILITIES .....</b>	<b>3,386</b>	<b>3,315</b>	<b>3,445</b>	<b>3,448</b>	<b>3,450</b>	<b>3,468</b>	<b>3,484</b>
<b>EQUITY</b>							
Contributed equity.....	1,288	1,706	1,693	1,710	1,728	1,747	1,770
Accumulated surplus/(deficit).....	237	(898)	240	(78)	(304)	(536)	(536)
<b>Total equity .....</b>	<b>1,525</b>	<b>808</b>	<b>1,933</b>	<b>1,632</b>	<b>1,424</b>	<b>1,211</b>	<b>1,234</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>4,911</b>	<b>4,123</b>	<b>5,378</b>	<b>5,080</b>	<b>4,874</b>	<b>4,679</b>	<b>4,718</b>

(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
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	10,707	12,116	12,163	12,652	12,554	12,923	13,164
Capital appropriation.....	21	420	416	17	18	19	20
Holding Account drawdowns .....	208	208	208	208	208	208	208
Other.....	16	-	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>10,952</b>	<b>12,744</b>	<b>12,787</b>	<b>12,877</b>	<b>12,780</b>	<b>13,150</b>	<b>13,392</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(9,900)	(11,252)	(11,298)	(11,754)	(12,010)	(12,367)	(12,587)
Supplies and services.....	(744)	(1,956)	(1,956)	(2,328)	(1,891)	(1,918)	(1,949)
Accommodation.....	(1,194)	(913)	(1,163)	(1,163)	(1,163)	(1,163)	(1,163)
GST payments.....	(348)	(271)	(271)	(271)	(271)	(271)	(271)
Finance and interest costs.....	(1)	(5)	(6)	(5)	(4)	(4)	(3)
Other payments.....	(273)	(715)	(465)	(466)	(458)	(449)	(447)
<b>Receipts (b)</b>							
GST receipts.....	329	271	271	271	271	271	271
Other receipts.....	2,669	2,745	2,745	2,766	2,766	2,766	3,005
<b>Net cash from operating activities .....</b>	<b>(9,462)</b>	<b>(12,096)</b>	<b>(12,143)</b>	<b>(12,950)</b>	<b>(12,760)</b>	<b>(13,135)</b>	<b>(13,144)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets.....	(239)	(608)	(624)	(208)	(208)	(208)	(208)
<b>Net cash from investing activities .....</b>	<b>(239)</b>	<b>(608)</b>	<b>(624)</b>	<b>(208)</b>	<b>(208)</b>	<b>(208)</b>	<b>(208)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(22)	(20)	(16)	(17)	(18)	(19)	(20)
<b>Net cash from financing activities .....</b>	<b>(22)</b>	<b>(20)</b>	<b>(16)</b>	<b>(17)</b>	<b>(18)</b>	<b>(19)</b>	<b>(20)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>1,229</b>	<b>20</b>	<b>4</b>	<b>(298)</b>	<b>(206)</b>	<b>(212)</b>	<b>20</b>
Cash assets at the beginning of the reporting period .....	491	464	1,720	1,724	1,426	1,220	1,008
<b>Cash assets at the end of the reporting period .....</b>	<b>1,720</b>	<b>484</b>	<b>1,724</b>	<b>1,426</b>	<b>1,220</b>	<b>1,008</b>	<b>1,028</b>

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

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

**NET APPROPRIATION DETERMINATION (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			
<b>GST Receipts</b>							
GST Input Credits .....	56	73	73	73	73	73	73
GST Receipts on Sales .....	273	198	198	198	198	198	198
<b>Other Receipts</b>							
Other Receipts .....	2,685	2,745	2,745	2,766	2,766	2,766	3,005
<b>TOTAL .....</b>	<b>3,014</b>	<b>3,016</b>	<b>3,016</b>	<b>3,037</b>	<b>3,037</b>	<b>3,037</b>	<b>3,276</b>

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

## Part 2

### Government Administration

#### Introduction

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

#### Summary of Recurrent and Asset Investment Expenditure

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

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



## Ministerial Responsibilities

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



## Division 3 Premier and Cabinet

### Part 2 Government Administration

#### Appropriations, Expenses and Cash Assets

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

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

(b) As at 30 June each financial year.

## Spending Changes

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

## Significant Issues Impacting the Agency

### Aboriginal Affairs and Native Title Agreements

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

### Digital Transformation

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

### Cyber Security

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

## Commonwealth-State Engagement and Reforms

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

## Energy Decarbonisation

5. The Department supports the Energy Decarbonisation Expenditure Review Sub-Committee, which was established to oversee the State's energy transition, including the retirement of State-owned coal-fired power stations by 2030. It also leads the coordination of Government's response to the coal industry as the energy system transitions. This includes ensuring energy system security by responding to the financial challenges facing Griffin Coal and coordinating efforts across Government to support the transition of Collie's economy, workforce and community.

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

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

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

### Service Summary

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

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

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

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

## Services and Key Efficiency Indicators

### 1. Administration of Executive Government Services

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

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

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

### Explanation of Significant Movements

(Notes)

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

## 2. Administration of Parliamentary Support

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

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

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

## 3. Government Policy Management - Whole-of-Government

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

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

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

(a) Total Cost of Service includes grants expenditure.

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



## Explanation of Significant Movements

(Notes)

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

### 4. Government Policy Management - Aboriginal Affairs

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

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

(a) Total Cost of Service includes grants expenditure.

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

## Explanation of Significant Movements

(Notes)

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

## 5. Government Policy Management - Digital Economy

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

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

(a) Total Cost of Service includes grants expenditure.

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

### Explanation of Significant Movements

(Notes)

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

## Asset Investment Program

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

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

## Financial Statements

### Income Statement

#### Expenses

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

#### Income

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

### Statement of Financial Position

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

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

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

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

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

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

**DETAILS OF CONTROLLED GRANTS AND SUBSIDIES**

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

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

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

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

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

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

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

**NET APPROPRIATION DETERMINATION (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			
<b>Grants and Subsidies</b>							
Commonwealth Grants and Subsidies.....	612	510	510	510	510	510	510
Other Grants and Subsidies .....	300	300	300	300	-	-	-
<b>Sale of Goods and Services</b>							
Other Receipts.....	274	238	845	205	205	205	205
Publishing the Government Gazette.....	700	636	636	636	636	636	636
<b>GST Receipts</b>							
GST Input Credits.....	8,392	6,832	6,832	6,832	6,832	6,832	6,832
GST Receipts on Sales .....	114	217	217	217	217	217	217
<b>Other Receipts</b>							
All Other Receipts.....	889	323	323	1,369	1,646	1,649	323
<b>TOTAL</b> .....	11,281	9,056	9,663	10,069	10,046	10,049	8,723

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

**DETAILS OF ADMINISTERED TRANSACTIONS**

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

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

## Agency Special Purpose Account Details

### NATIVE TITLE HOLDER INCENTIVE FOR MINERAL EXPLORATION AND LAND ACCESS ACCOUNT

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

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



## Division 4 **Public Sector Commission**

### Part 2 **Government Administration**

#### Appropriations, Expenses and Cash Assets

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

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

(b) As at 30 June each financial year.

#### Spending Changes

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

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

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

## Significant Issues Impacting the Agency

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

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

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

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

### Service Summary

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

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

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

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

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

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

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

## 2. Assistance and Support

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

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

### Explanation of Significant Movements

(Notes)

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

## 3. Oversight and Reporting

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

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

### Explanation of Significant Movements

(Notes)

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

## Asset Investment Program

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

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

## Financial Statements

### Income Statement

#### Expenses

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

#### Income

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

### Statement of Financial Position

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

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

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

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

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

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

**DETAILS OF CONTROLLED GRANTS AND SUBSIDIES**

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

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

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

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

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



**NET APPROPRIATION DETERMINATION (a)**

	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			
<b>Sale of Goods and Services</b>							
Other <sup>(b)</sup> .....	1,022	1,297	1,297	1,846	1,893	1,882	1,914
<b>GST Receipts</b>							
GST Input Credits.....	804	635	635	635	635	635	635
GST Receipts on Sales.....	5	20	20	20	20	20	20
<b>Other Receipts</b>							
Other Receipts.....	74	108	108	108	120	142	142
<b>TOTAL</b> .....	1,905	2,060	2,060	2,609	2,668	2,679	2,711

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

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

## Division 5 **Governor's Establishment**

### Part 2 **Government Administration**

#### Appropriations, Expenses and Cash Assets

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

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

(b) As at 30 June each financial year.

#### Spending Changes

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

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

## Significant Issues Impacting the Agency

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

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

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

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

## Service Summary

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

**Services and Key Efficiency Indicators**

**1. Effective Support to the Governor**

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

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

**2. Management of the Governor's Establishment**

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

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

**Asset Investment Program**

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

## Financial Statements

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

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

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

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

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

**STATEMENT OF CASHFLOWS (a)**  
**(Controlled)**

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

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

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

**NET APPROPRIATION DETERMINATION (a)**

	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			
<b>Sale of Goods and Services</b>							
Sale of Goods and Services .....	-	-	-	-	-	-	127
<b>GST Receipts</b>							
GST Receipts on Sales .....	-	2	-	-	-	-	-
GST Input Credits .....	332	152	154	110	111	111	111
<b>Other Receipts</b>							
Recoups of Expenses .....	4	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>336</b>	<b>154</b>	<b>154</b>	<b>110</b>	<b>111</b>	<b>111</b>	<b>238</b>

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



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

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

(b) As at 30 June each financial year.

**Spending Changes**

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commission's Income Statement since presentation of the 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			
<b>New Initiatives</b>					
<i>Electoral Amendment (Finance and Other Matters) Act 2023</i>					
Electoral Expenditure Reimbursement .....	-	6,502	-	-	-
Implementation and Ongoing Costs .....	618	1,272	1,038	1,065	1,091
Western Australian Public Sector Learning Initiative .....	-	-	(6)	(11)	(12)
<b>Other</b>					
2024-25 Streamlined Budget Process Incentive Funding .....	-	241	-	-	-
2025 State General Election .....	-	7,300	-	-	-
Government Office Accommodation .....	(3)	(399)	(422)	(616)	(811)
Rockingham By-Election .....	921	-	-	-	-
Salaries and Allowances Tribunal .....	17	27	42	54	68
State Fleet Updates .....	(11)	(4)	(1)	-	2

## Significant Issues Impacting the Agency

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

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

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

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

## Service Summary

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

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

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

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

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

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

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

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

## Explanation of Significant Movements

(Notes)

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

## Services and Key Efficiency Indicators

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

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

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

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

### Explanation of Significant Movements

(Notes)

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

## Asset Investment Program

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

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

## Financial Statements

### Income Statement

#### Expenses

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

#### Income

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

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

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

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

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

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

**DETAILS OF CONTROLLED GRANTS AND SUBSIDIES**

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

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

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

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

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



**NET APPROPRIATION DETERMINATION (a)**

	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			
<b>Sale of Goods and Services</b>							
Election Services Recoups							
Local Government .....	881	5,600	7,100	-	7,100	-	7,100
Non-Parliamentary Elections .....	95	87	87	87	87	87	87
Other Government Agencies .....	14	17	17	17	17	17	17
<b>GST Receipts</b>							
GST Receipt on Sales .....	522	615	615	780	201	201	201
<b>Other Receipts</b>							
State Fleet Updates .....	1	1	1	1	1	1	1
<b>TOTAL .....</b>	<b>1,513</b>	<b>6,320</b>	<b>7,820</b>	<b>885</b>	<b>7,406</b>	<b>306</b>	<b>7,406</b>

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

**DETAILS OF ADMINISTERED TRANSACTIONS**

	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			
<b>INCOME</b>							
<b>Fines</b>							
Non-Voters .....	76	-	-	600	900	-	-
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>76</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>900</b>	<b>-</b>	<b>-</b>
<b>EXPENSES</b>							
<b>Other</b>							
Payments to Consolidated Account .....	74	-	-	600	900	-	-
<b>TOTAL ADMINISTERED EXPENSES .....</b>	<b>74</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>900</b>	<b>-</b>	<b>-</b>

Division 7

**Salaries and Allowances Tribunal**

Part 2

Government Administration

**Appropriations, Expenses and Cash Assets**

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

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

(b) As at 30 June each financial year.

**Spending Changes**

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

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

**Significant Issues Impacting the Agency**

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

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

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

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

## Service Summary

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

## Outcomes and Key Effectiveness Indicators

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

## Explanation of Significant Movements

(Notes)

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

## Services and Key Efficiency Indicators

### 1. Support Services to the Salaries and Allowances Tribunal

Support services assist the Tribunal to:

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

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

### Explanation of Significant Movements

(Notes)

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

## Financial Statements

### Income Statement

#### Expenses

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

#### INCOME STATEMENT (Controlled)

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

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

**STATEMENT OF FINANCIAL POSITION  
(Controlled)**

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

**STATEMENT OF CASHFLOWS  
(Controlled)**

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

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

**NET APPROPRIATION DETERMINATION (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			
<b>GST Receipts</b>							
GST Input Credit.....	26	58	58	58	58	58	58
<b>Other Receipts</b>							
Other Receipts.....	2	2	2	2	2	2	2
<b>TOTAL .....</b>	<b>28</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>

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

**Appropriations, Expenses and Cash Assets**

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

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

(b) As at 30 June each financial year.

**Spending Changes**

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commissioner's Income Statement since presentation of the 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			
<b>New Initiative</b>					
Western Australian Public Sector Learning Initiative .....	-	-	(2)	(4)	(4)
<b>Other</b>					
Salaries and Allowances Tribunal .....	29	81	87	88	97

**Significant Issues Impacting the Agency**

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



## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

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

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

### Service Summary

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

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

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

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

### Explanation of Significant Movements

(Notes)

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

## Services and Key Efficiency Indicators

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

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

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

### Explanation of Significant Movements

(Notes)

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

## Financial Statements

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

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

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

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

**STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>  
(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			
<b>CURRENT ASSETS</b>							
Cash assets.....	1,018	1,067	1,018	1,018	1,018	1,018	1,018
Receivables.....	40	33	40	33	33	33	33
Total current assets.....	1,058	1,100	1,058	1,051	1,051	1,051	1,051
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	572	580	588	604	620	636	641
Property, plant and equipment.....	28	28	5	5	5	5	-
Restricted cash.....	42	35	42	42	42	42	42
Total non-current assets.....	642	643	635	651	667	683	683
<b>TOTAL ASSETS</b> .....	1,700	1,743	1,693	1,702	1,718	1,734	1,734
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	205	315	205	205	205	205	205
Payables.....	50	45	50	50	50	50	50
Borrowings and leases <sup>(b)</sup> .....	4	5	-	-	-	-	-
Other.....	64	148	65	81	81	81	81
Total current liabilities.....	323	513	320	336	336	336	336
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	17	64	17	17	17	17	17
Borrowings and leases <sup>(b)</sup> .....	20	13	-	-	-	-	-
Total non-current liabilities.....	37	77	17	17	17	17	17
<b>TOTAL LIABILITIES</b> .....	360	590	337	353	353	353	353
<b>EQUITY</b>							
Contributed equity.....	10	25	25	18	34	41	41
Accumulated surplus/(deficit).....	1,625	1,422	1,626	1,626	1,626	1,635	1,635
Reserves.....	-	1	-	-	-	-	-
Other.....	(295)	(295)	(295)	(295)	(295)	(295)	(295)
Total equity.....	1,340	1,153	1,356	1,349	1,365	1,381	1,381
<b>TOTAL LIABILITIES AND EQUITY</b> .....	1,700	1,743	1,693	1,702	1,718	1,734	1,734

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

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

**STATEMENT OF CASHFLOWS (a)**  
**(Controlled)**

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

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

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

**NET APPROPRIATION DETERMINATION (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			
<b>GST Receipts</b>							
GST Receipts from Australian Taxation Office .....	96	88	88	88	88	88	88
<b>Other Receipts</b>							
Contributions (b) .....	10	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>106</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>88</b>

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

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

## Appropriations, Expenses and Cash Assets

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

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

(b) As at 30 June each financial year.

## Spending Changes

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

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

## Significant Issues Impacting the Agency

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

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

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

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

### Service Summary

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

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

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

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

### Explanation of Significant Movements

(Notes)

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

## Services and Key Efficiency Indicators

### 1. Resolution of Complaints

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

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

### Explanation of Significant Movements

(Notes)

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

### 2. Advice and Awareness

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

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

### Explanation of Significant Movements

(Notes)

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



## Asset Investment Program

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

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

## Financial Statements

### Income Statement

#### Expenses

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

#### Income

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

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

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

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

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

**STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>**  
**(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			
<b>CURRENT ASSETS</b>							
Cash assets.....	400	717	400	400	400	400	400
Receivables.....	22	19	22	22	22	22	4
Other.....	21	8	21	21	91	91	91
<b>Total current assets.....</b>	<b>443</b>	<b>744</b>	<b>443</b>	<b>443</b>	<b>513</b>	<b>513</b>	<b>495</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	58	64	64	70	75	75	75
Property, plant and equipment.....	4	1,461	1,444	1,438	1,433	1,433	1,433
Restricted cash.....	39	32	39	39	39	39	39
<b>Total non-current assets.....</b>	<b>101</b>	<b>1,557</b>	<b>1,547</b>	<b>1,547</b>	<b>1,547</b>	<b>1,547</b>	<b>1,547</b>
<b>TOTAL ASSETS.....</b>	<b>544</b>	<b>2,301</b>	<b>1,990</b>	<b>1,990</b>	<b>2,060</b>	<b>2,060</b>	<b>2,042</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	409	408	409	409	409	409	409
Payables.....	18	24	18	18	88	88	70
<b>Total current liabilities.....</b>	<b>427</b>	<b>432</b>	<b>427</b>	<b>427</b>	<b>497</b>	<b>497</b>	<b>479</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	47	35	47	47	47	47	47
<b>Total non-current liabilities.....</b>	<b>47</b>	<b>35</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>
<b>TOTAL LIABILITIES.....</b>	<b>474</b>	<b>467</b>	<b>474</b>	<b>474</b>	<b>544</b>	<b>544</b>	<b>526</b>
<b>EQUITY</b>							
Contributed equity.....	37	1,483	1,483	1,483	1,483	1,483	1,483
Accumulated surplus/(deficit).....	33	351	33	33	33	33	33
<b>Total equity.....</b>	<b>70</b>	<b>1,834</b>	<b>1,516</b>	<b>1,516</b>	<b>1,516</b>	<b>1,516</b>	<b>1,516</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>544</b>	<b>2,301</b>	<b>1,990</b>	<b>1,990</b>	<b>2,060</b>	<b>2,060</b>	<b>2,042</b>

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

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

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

**NET APPROPRIATION DETERMINATION (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
<b>Grants and Subsidies</b>							
Indian Ocean Territories Service Delivery Arrangement .....	67	-	-	-	-	-	-
<b>GST Receipts</b>							
GST Input Credits .....	85	48	48	48	48	48	48
<b>Other Receipts</b>							
Other Receipts .....	11	4	4	4	4	4	4
<b>TOTAL .....</b>	<b>163</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>

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

# WorkCover WA Authority

## Part 2 Government Administration

### Asset Investment Program

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

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

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

Part 2 **Government Administration**

**Appropriations, Expenses and Cash Assets**

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

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

(b) As at 30 June each financial year.

**Spending Changes**

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

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

## Significant Issues Impacting the Agency

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

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

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

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

### Service Summary

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

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

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

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

## Services and Key Efficiency Indicators

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

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

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

## Explanation of Significant Movements

(Notes)

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



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

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

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

### Explanation of Significant Movements

(Notes)

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

### Asset Investment Program

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

## Financial Statements

### Income Statement

#### Expenses

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

#### INCOME STATEMENT <sup>(a)</sup> (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			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	7,064	7,991	8,105	8,348	8,580	8,910	9,125
Supplies and services .....	1,180	1,365	1,365	1,397	1,293	1,293	1,293
Accommodation .....	3,685	3,914	2,697	2,778	2,862	2,948	2,948
Depreciation and amortisation .....	553	289	291	222	222	222	221
Finance and interest costs .....	7	9	10	13	11	8	8
Other expenses .....	444	361	361	434	324	368	406
<b>TOTAL COST OF SERVICES</b> .....	<b>12,933</b>	<b>13,929</b>	<b>12,829</b>	<b>13,192</b>	<b>13,292</b>	<b>13,749</b>	<b>14,001</b>
<b>Income</b>							
Sale of goods and services .....	20	80	80	80	80	80	80
<b>Total Income</b> .....	<b>20</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>
<b>NET COST OF SERVICES</b> .....	<b>12,913</b>	<b>13,849</b>	<b>12,749</b>	<b>13,112</b>	<b>13,212</b>	<b>13,669</b>	<b>13,921</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	13,296	13,668	12,568	12,929	13,028	13,489	13,741
Resources received free of charge .....	21	50	50	50	50	50	50
<b>TOTAL INCOME FROM GOVERNMENT</b> .....	<b>13,317</b>	<b>13,718</b>	<b>12,618</b>	<b>12,979</b>	<b>13,078</b>	<b>13,539</b>	<b>13,791</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> .....	<b>404</b>	<b>(131)</b>	<b>(131)</b>	<b>(133)</b>	<b>(134)</b>	<b>(130)</b>	<b>(130)</b>

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

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

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

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

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

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

**NET APPROPRIATION DETERMINATION (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
<b>Sale of Goods and Services</b>							
Sales of Goods and Services .....	20	80	80	80	80	80	80
<b>GST Receipts</b>							
GST Input Credits.....	532	500	500	500	500	500	500
GST Receipts on Sales .....	12	3	3	3	3	3	3
<b>TOTAL .....</b>	<b>564</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>

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

## Part 3

### Financial Administration

#### Introduction

The Financial Administration portfolio is responsible for assisting the development of the Government's fiscal strategy, with the principal goal of sustainable finances through responsible financial management. It provides financial and economic advice, assesses value for money in service delivery and ensures transparency in public sector finances and performance by reporting to the Government, Parliament and the public.

#### Summary of Recurrent and Asset Investment Expenditure

Agency	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
<b>Treasury</b>		
– Total Cost of Services .....	63,494	71,265
– Asset Investment Program .....	868	870
<b>Western Australian Treasury Corporation</b>		
– Asset Investment Program .....	410	275
<b>Office of the Auditor General</b>		
– Total Cost of Services .....	51,408	53,781
– Asset Investment Program .....	2,718	1,190
<b>Finance</b>		
– Total Cost of Services .....	1,687,838	1,883,564
– Asset Investment Program .....	164,394	132,328
<b>Insurance Commission of Western Australia</b>		
– Asset Investment Program .....	5,015	6,108

## Ministerial Responsibilities

Minister	Agency	Services
Deputy Premier; Treasurer; Minister for Transport; Tourism	Treasury	<ol style="list-style-type: none"> <li>1. Financial Management and Reporting</li> <li>2. Economic and Revenue Forecasts and Policy Development</li> <li>3. Evaluation and Planning of Government Service Delivery and Infrastructure Provision</li> </ol>
	Western Australian Treasury Corporation	n.a.
	Office of the Auditor General	1. Public Sector Auditing
Minister for Finance; Commerce; Women's Interests	Finance	<ol style="list-style-type: none"> <li>1. Revenue Assessment and Collection, and Grants and Subsidies Administration</li> <li>2. Development and Management of Common Use Contract Arrangements, State Fleet Leasing and Disposal, and Providing Facilitation Service for Agency Specific Contracts</li> <li>3. Leads the Planning, Delivery, Management and Maintenance of Government Buildings, Projects and Office Accommodation</li> </ol>
Deputy Premier; Treasurer; Minister for Transport; Tourism	Insurance Commission of Western Australia	n.a.

# Division 11 Treasury

## Part 3 Financial Administration

### Appropriations, Expenses and Cash Assets

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>DELIVERY OF SERVICES</b>							
Item 14 Net amount appropriated to deliver services .....	49,681	52,968	54,716	<b>61,417</b>	55,548	56,273	57,272
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	1,925	1,928	2,310	<b>2,414</b>	2,460	2,518	2,577
Total appropriations provided to deliver services .....	51,606	54,896	57,026	<b>63,831</b>	58,008	58,791	59,849
<b>ADMINISTERED TRANSACTIONS</b>							
<i>Operating Subsidy Payments</i>							
Item 15 Bunbury Water Corporation .....	1,586	2,342	4,737	<b>5,981</b>	8,257	8,475	8,696
Item 16 Busselton Water Corporation .....	700	700	752	<b>4,253</b>	4,330	4,735	5,387
Item 17 Electricity Generation and Retail Corporation (Synergy).....	823,349	925,147	959,748	<b>831,072</b>	239,462	242,954	247,622
Item 18 Kimberley Ports Authority.....	2,500	2,500	2,500	<b>2,500</b>	-	-	-
Item 19 Public Transport Authority of Western Australia .....	1,109,994	1,112,358	1,211,497	<b>1,283,888</b>	1,290,941	1,316,171	1,338,414
Item 20 Regional Power Corporation (Horizon Power) .....	55,935	31,060	47,230	<b>29,342</b>	7,494	17,235	17,911
Item 21 Water Corporation.....	472,023	621,111	694,310	<b>681,355</b>	720,724	744,112	783,767
Item 22 Western Australian Land Authority (DevelopmentWA).....	145,150	196,654	179,448	<b>266,799</b>	132,061	65,842	63,784
Item 23 Western Australian Land Authority (DevelopmentWA) - Provision for Lease Incentives (Strategic Industrial Areas) (a) ....	-	-	-	<b>1,500</b>	1,700	3,800	3,800
Forest Products Commission .....	220	-	-	-	-	-	-
Fremantle Port Authority .....	317	326	326	-	-	-	-
Southern Ports Authority.....	10,010	-	-	-	-	-	-
<i>Grants, Subsidies and Transfer Payments</i>							
Item 24 Department of Communities (b) .....	-	12,944	-	<b>75,934</b>	186,994	238,044	252,319
Item 25 Department of Energy, Mines, Industry Regulation and Safety (c) .....	-	-	-	<b>522</b>	8,112	15,485	-
Item 26 Department of Finance (d).....	-	-	-	<b>1,823</b>	-	-	-
Item 27 Department of Transport (e) .....	-	-	-	<b>14,030</b>	1,500	4,000	-
Item 28 Department of Jobs, Tourism, Science and Innovation (f).....	4,492	38,395	36,899	<b>54,768</b>	25,054	21,153	2,265
Item 29 Department of Local Government, Sport and Cultural Industries (g).....	-	-	6,000	<b>25,000</b>	-	-	-
Item 30 Ecological Thinning Program Account .....	-	-	20,883	<b>129,691</b>	-	-	-
Item 31 Gaming and Wagering Commission (h) .....	4,000	4,100	4,100	<b>4,200</b>	4,300	4,300	4,500
Item 32 Goods and Services Tax (GST) Administration Costs .....	72,131	72,800	67,900	<b>76,800</b>	78,300	78,600	78,900
Item 33 National Redress Scheme and Civil Litigation for Survivors of Institutional Child Sexual Abuse Account.....	185,000	-	-	<b>10,000</b>	-	-	-
Item 34 Noongar Land Fund .....	-	2,800	2,800	<b>5,600</b>	5,600	5,600	5,600
Item 35 Provision for Inner City Projects (i)....	-	50,000	14,700	<b>35,300</b>	-	-	-
Item 36 Provision for METRONET High Wycombe Community Hub (j) .....	-	2,500	2,600	<b>12,500</b>	14,900	-	-
Item 37 Provision for Government Wages Policy (k) .....	-	-	150,387	<b>585,354</b>	876,184	1,167,462	1,080,300
Item 38 Provision for Wages Policy Outcomes not yet Finalised (l).....	-	123,644	1,195	<b>766</b>	918	734	-

	2022-23	2023-24	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000			Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>Item 39 Refund of Past Years Revenue</b>							
Collections - Public Corporations .....	4,399	10,000	10,000	<b>10,000</b>	10,000	10,000	10,000
<b>Item 40 Royalties for Regions <sup>(m)</sup> .....</b>	<b>928,400</b>	<b>908,819</b>	<b>814,657</b>	<b>936,406</b>	<b>833,852</b>	<b>738,468</b>	<b>740,095</b>
<b>Item 41 State Property - Emergency</b>							
Services Levy .....	20,359	20,459	20,492	<b>21,704</b>	23,004	24,109	25,584
<b>Item 42 WA Health <sup>(n)</sup> .....</b>	<b>24,425</b>	<b>14,599</b>	<b>28,758</b>	<b>27,826</b>	<b>12,266</b>	<b>12,279</b>	<b>12,279</b>
<b>Item 43 All Other Grants, Subsidies and</b>							
Transfer Payments <sup>(o)</sup> .....	308,762	29,276	52,567	<b>14,570</b>	13,087	12,625	12,153
<i>Comprising:</i>							
Acts of Grace/Ex Gratia Payments .....	-	200	200	<b>200</b>	200	200	200
Administration Costs - National Tax							
Equivalent Regime Scheme .....	110	100	100	<b>125</b>	125	125	125
Commonwealth COVID-19 Support							
Payment .....	36,745	18,855	18,855	-	-	-	-
COVID-19 - Business Assistance							
Package .....	248,960	-	20,231	-	-	-	-
Incidentals .....	-	200	200	<b>200</b>	200	200	200
Interest on Public Moneys Held in							
Participating Trust Fund Accounts .....	5,323	9,000	12,000	<b>13,000</b>	11,500	11,000	10,500
Western Australian Energy Disputes							
Arbitrator .....	-	1	1	-	-	-	-
Western Australian Future Health							
Research and Innovation Account .....	16,700	-	-	-	-	-	-
Western Australian Land Information							
Authority - Valuation Services .....	173	140	140	<b>150</b>	140	150	150
Western Australian Treasury Corporation							
Management Fees .....	751	780	840	<b>895</b>	922	950	978
Asset Maintenance Fund .....	-	250,000	250,000	-	-	-	-
Department of Justice <sup>(p)</sup> .....	-	-	-	-	16,440	14,259	15,140
Metropolitan Redevelopment Authority							
(DevelopmentWA) .....	-	-	573	-	-	-	-
<i>Authorised by Other Statutes</i>							
<b>Judges' Salaries and Pensions Act 1950 .....</b>	<b>19,414</b>	<b>20,917</b>	<b>20,657</b>	<b>21,264</b>	<b>21,907</b>	<b>22,563</b>	<b>23,238</b>
<i>Comprising:</i>							
Benefit Payments .....	19,219	20,637	20,315	<b>20,924</b>	21,552	22,199	22,864
Administration Expenses <sup>(q)</sup> .....	195	280	342	<b>340</b>	355	364	374
<b>Parliamentary Superannuation Act 1970 .....</b>	<b>10,657</b>	<b>10,529</b>	<b>9,967</b>	<b>10,252</b>	<b>10,565</b>	<b>10,880</b>	<b>11,205</b>
<i>Comprising:</i>							
Benefit Payments .....	10,428	10,200	9,566	<b>9,853</b>	10,148	10,453	10,766
Administration Expenses <sup>(q)</sup> .....	229	329	402	<b>399</b>	417	428	439
<b>State Superannuation Act 2000 .....</b>	<b>267,200</b>	<b>438,881</b>	<b>432,674</b>	<b>442,043</b>	<b>440,863</b>	<b>442,914</b>	<b>491,193</b>
<i>Comprising:</i>							
Pension Scheme .....	151,677	137,494	149,360	<b>142,458</b>	135,684	128,297	121,294
<i>Comprising:</i>							
Benefit Payments .....	150,490	136,235	147,990	<b>141,222</b>	134,526	127,214	120,283
Administration Expenses <sup>(q)</sup> .....	1,186	1,259	1,371	<b>1,236</b>	1,158	1,084	1,011
Gold State Super .....	115,523	301,387	283,313	<b>299,585</b>	305,180	314,617	369,899
<i>Comprising:</i>							
Benefit Payments .....	111,168	296,498	277,823	<b>293,894</b>	300,054	309,629	365,050
Administration Expenses <sup>(q)</sup> .....	4,172	4,642	5,170	<b>5,374</b>	4,794	4,650	4,505
Government Services <sup>(r)</sup> .....	183	247	320	<b>317</b>	332	338	343
<b>Western Australian Health Promotion</b>							
Foundation Act 2016 .....	24,497	25,057	25,057	<b>25,520</b>	25,992	26,584	26,584
<b>Racing and Wagering Western Australia</b>							
Act 2003 .....	38,690	34,700	36,667	<b>33,255</b>	33,546	34,012	34,619
<b>Unclaimed Money Act 1990 .....</b>	<b>1,956</b>	<b>1,500</b>	<b>3,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Loan Acts - Interest .....</b>	<b>686,749</b>	<b>742,000</b>	<b>780,000</b>	<b>794,000</b>	<b>751,000</b>	<b>750,000</b>	<b>808,000</b>
<b>Western Australian Future Health Research</b>							
and Innovation Fund Act 2012 .....	70,900	79,800	79,800	<b>77,700</b>	74,900	74,500	73,600
<b>TOTAL RECURRENT ADMINISTERED .....</b>	<b>5,293,815</b>	<b>5,785,918</b>	<b>5,972,881</b>	<b>6,555,518</b>	<b>5,876,253</b>	<b>6,113,895</b>	<b>6,178,955</b>
<b>CAPITAL</b>							
<b>Item 107 Capital Appropriation .....</b>	<b>69</b>	<b>71</b>	<b>534</b>	<b>537</b>	<b>562</b>	<b>583</b>	<b>604</b>
<i>Government Equity Contributions</i>							
<b>Item 108 Department of Biodiversity,</b>							
Conservation and Attractions <sup>(s)</sup> .....	-	-	-	<b>12,562</b>	12,662	12,812	13,962
<b>Item 109 Department of Communities <sup>(b)</sup> .....</b>	<b>700</b>	<b>1,000</b>	<b>7,605</b>	<b>16,395</b>	<b>11,000</b>	-	-
<b>Item 110 Department of Education <sup>(t)</sup> .....</b>	<b>-</b>	<b>2,000</b>	<b>1,000</b>	<b>11,137</b>	<b>21,420</b>	<b>23,693</b>	<b>40,154</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			
Item 111 Department of Local Government, Sport and Cultural Industries <sup>(g)</sup> .....	-	-	-	20,000	-	-	-
Item 112 Department of Transport <sup>(e)</sup> .....	-	-	-	150	6,000	4,350	-
Item 113 Electricity Generation and Retail Corporation (Synergy).....	40,504	-	-	1,073,820	86,563	-	-
Item 114 Electricity Networks Corporation (Western Power) .....	108,481	142,019	139,287	145,481	153,592	144,431	143,675
Item 115 Kimberley Ports Authority.....	3,922	57,500	8,600	12,725	5,130	3,495	3,672
Item 116 Metropolitan Redevelopment Authority (DevelopmentWA) .....	1,650	29,220	2,180	2,420	-	-	-
Item 117 Pilbara Ports Authority .....	58,168	21,671	87,541	211,416	257,436	87,798	68,860
Item 118 Provision for Aluminium Composite Panel Cladding <sup>(u)</sup> .....	-	26,110	-	41,749	27,827	-	-
Item 119 Provision for Decarbonisation of the South West Interconnected System <sup>(v)</sup> .....	-	1,232,444	452,262	192,039	63,404	-	-
Item 120 Provision for Murdoch Health and Knowledge Precinct Infrastructure <sup>(w)</sup> .....	-	-	-	439	17,732	51,911	96,827
Item 121 Provision for Public Transport Authority of Western Australia <sup>(x)</sup> .....	-	-	-	25,000	25,000	32,500	-
Item 122 Royalties for Regions <sup>(m)</sup> .....	43,245	374,859	209,699	342,307	190,320	175,438	43,856
Item 123 WA Health <sup>(n)</sup> .....	46,671	62,494	27,726	67,165	173,358	183,117	178,617
Item 124 Water Corporation.....	-	87,462	87,462	59,775	-	39,210	-
Item 125 Western Australian Land Authority (DevelopmentWA).....	31,000	20,000	20,000	17,753	-	-	-
Item 126 Western Australian Meat Industry Authority <sup>(y)</sup> .....	-	-	-	1,628	-	-	-
Item 127 Western Australia Police Force <sup>(z)</sup> ...	-	3,340	2,149	11,817	14,143	2,334	-
Animal Resources Authority .....	6,500	-	-	-	-	-	-
Bunbury Water Corporation .....	11,050	-	-	-	-	-	-
Department of Justice <sup>(p)</sup> .....	-	17,397	5,700	-	-	-	-
Forest Products Commission .....	2,876	-	15,858	-	-	-	-
Mid West Ports Authority.....	-	1,500	1,500	-	1,573	2,375	10,649
Provision for Construction Cost Relief <sup>(aa)</sup> ...	-	63,700	9,387	-	-	-	-
Regional Power Corporation (Horizon Power) .....	-	2,404	2,404	-	-	14,451	14,451
Southern Ports Authority.....	-	-	1,417	-	-	-	-
The Burswood Park Board <sup>(bb)</sup> .....	-	427	427	-	-	-	-
Western Australian Energy Disputes Arbitrator <sup>(cc)</sup> .....	-	400	400	-	-	-	-
<i>Other</i>							
Item 128 Digital Capability Fund .....	400,000	-	-	458,151	-	-	-
Item 129 Social and Affordable Housing Investment Fund .....	-	450,000	450,000	400,000	-	-	-
Item 130 Strategic Industries Fund .....	-	-	-	500,000	-	-	-
Climate Action Fund.....	500,000	869,090	869,090	-	-	-	-
Remote Communities Fund.....	350,000	-	-	-	-	-	-
<i>Authorised by Other Statutes</i>							
Loans (Co-operative Companies) Act 2004....	9,750	-	18,055	-	-	-	-
Loan Acts - Repayment of Borrowings .....	2,100,000	-	-	-	-	-	-
<b>TOTAL CAPITAL ADMINISTERED.....</b>	<b>3,714,517</b>	<b>3,465,037</b>	<b>2,419,749</b>	<b>3,623,929</b>	<b>1,067,160</b>	<b>777,915</b>	<b>614,723</b>
<b>GRAND TOTAL.....</b>	<b>9,060,007</b>	<b>9,305,922</b>	<b>8,450,190</b>	<b>10,243,815</b>	<b>7,001,983</b>	<b>6,951,184</b>	<b>6,854,131</b>
<b>EXPENSES</b>							
Total Cost of Services .....	56,626	61,479	63,494	71,265	65,157	65,349	66,423
Net Cost of Services <sup>(dd)</sup> .....	56,581	61,419	63,434	71,205	65,097	65,289	66,363
<b>CASH ASSETS <sup>(ee)</sup>.....</b>	<b>11,686</b>	<b>8,564</b>	<b>11,746</b>	<b>10,753</b>	<b>11,172</b>	<b>11,591</b>	<b>12,010</b>

(a) Reflects the provision made at the 2023-24 Mid-year Review for a Strategic Industrial Area Rent Scheme (Rent Scheme) to incentivise investment in downstream processing and other heavy or strategic industrial activities with this Rent Scheme to provide eligible tenants a 100% rebate of the annual option to lease fees and a 100% waiver of annual rent payable for the first five years of the lease.

- (b) Reflects recurrent provisions for the indexation of the State's National Disability Insurance Scheme contributions (\$564.8 million) for Communities' social housing functions (\$178.4 million), for the establishment of a dedicated Family and Domestic Violence (FDV) Workforce entity under the FDV System Reform Plan (\$6 million), operational funding for the Regional Supportive Landlord Model (\$3 million), and for Communities' co-investment in the Social Housing Energy Performance Initiative (\$1 million). In addition, capital funding is provisioned for Communities' Asset Investment Program for the Mandurah Common Ground project (\$25 million) and to procure and establish longer-term temporary accommodation for flood-affected residents in the Fitzroy Valley (\$10 million).
- (c) Reflects provision for the Social Housing Energy Performance Initiative, pending finalisation of the agreement with the Commonwealth Government.
- (d) A provision of \$1.8 million for Finance in 2024-25, pending an assessment of the Building Asset Data and Information Platform.
- (e) Reflects funding allocated for the State's contributions to proposed airstrip upgrades at Onslow, Eucla, Albany, and East Kimberley and for maritime facility upgrades as part of the Outdoor Adventure Tourism Package, to be released once each project's funding arrangements are confirmed with third parties and/or following approval of project definition plans.
- (f) Provision for the Aviation Recovery Fund (\$44.9 million), Major Events Fund (\$38.4 million), National Collaborative Research Infrastructure Strategy program (\$15.1 million) and Future Energy Exports Cooperative Research Centre (\$4.8 million), pending the finalisation of agreements between the respective parties.
- (g) Recurrent funding provisions for the Department of Local Government, Sport and Cultural Industries to meet costs associated with planned upgrades at the Mike Barnett Sports Complex in Rockingham (\$10 million), local sports facilities (\$11 million over 2023-24 and 2024-25), and a public school sporting facility program (\$10 million). Capital funding of \$20 million is also provisioned for the inclusion of additional scope items for the Perth Cultural Centre Rejuvenation Project, with the design to be finalised during 2024-25.
- (h) Funding provided to the Sports Wagering Account at the Gaming and Wagering Commission of Western Australia associated with the introduction of the Point of Consumption Tax in January 2019.
- (i) Provision for State assistance towards the establishment of projects as part of the Inner City Projects.
- (j) Reflects the provision for the construction of the High Wycombe Community Hub, with \$30 million provided by both the State and Commonwealth Governments. Funds are to be released from the provision on approval of funding agreements and an updated business case.
- (k) A provision to accommodate bargaining under the new public sector wages policy. Final outcomes for public sector industrial agreements to be settled over the forward estimates period are not yet known. The provision provides a maximum funding envelope for industrial negotiations.
- (l) A provision for industrial agreements and outcomes not yet finalised under the previous public sector wages policy. This provision will be allocated to relevant agency budgets once the remaining industrial agreements are finalised.
- (m) Appropriations to the Royalties for Regions Fund Special Purpose Account are split between payments for recurrent and capital purposes (based on project information). Further detail on the Royalties for Regions program is available in Budget Paper No. 3: *Economic and Fiscal Outlook*.
- (n) Reflects recurrent provisions to fund key contractual obligations and address cost pressures relating to WA Country Health Services, including the operation of the residential aged care facility and the multipurpose services sites, as well as delivery of renal services in the Kimberley. Capital funding is also provisioned for major health initiatives as part of WA Health's Asset Investment Program. WA Health is required to submit business cases or project definition plans for Government approval to access these funds.
- (o) Includes all administered grants, subsidies and transfers not covered elsewhere by individual Acts.
- (p) Reflects funding provisioned to address cost pressures relating to justice services.
- (q) Superannuation scheme administration expense reflects the costs of administering an unfunded defined benefit superannuation/pension scheme by an appropriation from the Consolidated Account.
- (r) Reflects the costs for regulatory support of State superannuation schemes where the Government Employees Superannuation Board incurs these costs on behalf of the Government.
- (s) Reflects the provision for the construction of Rottnest Island Staff Accommodation (\$49.2 million) and for works on the Penguin Island Jetty under the Outdoor Adventure Tourism Package (\$2.8 million), with funds to be released upon approval of the relevant business case or project definition plan.
- (t) Primarily reflects funding provisioned in Education's Asset Investment Program for several secondary school projects, including Piara Waters Senior High School Stage 2 and Brabham Senior High School. The release of provisioned funding is subject to certain conditions being met or milestones being achieved.
- (u) Reflects funding allocated to meet the cost of remediating remaining instances of non-compliant aluminium composite panel cladding that have been identified across WA Health's building portfolio.
- (v) Subject to detailed business cases and external verification of the estimated costs, this provision will partly fund the \$2.8 billion of decarbonisation investments approved as part of the 2023-24 Budget, including new wind generation investments, and storage assets in Kwinana and Collie to be progressed by Synergy.
- (w) Funding allocated for the construction of infrastructure at the Murdoch Health and Knowledge Precinct.
- (x) Reflects funding provisioned for the ongoing transition of the bus fleet to electric. The funding will be disbursed to the Public Transport Authority following approval of specific investments.
- (y) Funding to support the viability of the Western Australian Meat Industry Authority.
- (z) Reflects funding to be applied to the Western Australia Police Force for a new District Support Facility in the Kimberley.
- (aa) As part of the 2023-24 Budget, the Government approved carryover of \$30 million from the previous Head Contractor Relief Scheme to support builders impacted by unforeseeable project cost escalation, plus a further \$33.7 million to enable construction to continue on Government projects impacted by builder insolvencies. The provision has a residual balance which will be used to resolve the remaining support claims.
- (bb) Funding to meet cost escalation pressures associated with the Hydraulic Sewer and Principal Shared Path projects.
- (cc) Reflects funding provisioned to repay the Treasurer's Advance provided to the Western Australian Energy Disputes Arbitrator.
- (dd) Represents Total Cost of Services (expenses) less retained revenues applied to Treasury'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.
- (ee) As at 30 June each financial year.

## Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on Treasury'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
<b>New Initiatives</b>					
Builders' Support Facility .....	200	-	-	-	-
Cash Management System .....	-	361	380	363	353
Digital Capability Fund .....	-	547	563	577	592
Education Infrastructure .....	-	179	-	-	-
Energy Transition .....	620	700	-	-	-
Financial Guidelines and Assurance for Commissioning Community Services .....	-	338	348	-	-
Financial Management Capability Improvement.....	200	550	-	-	-
Housing Supply Unit.....	666	1,400	1,451	1,494	1,494
Independent Review of Government's Environmental Approvals Processes....	184	-	-	-	-
Performance Monitoring Unit.....	615	1,865	1,602	1,639	1,673
Training and Workforce Development Cost and Demand Model.....	-	159	164	-	-
Western Australian Public Sector Learning Initiative .....	-	-	(36)	(67)	(77)
<b>Ongoing Initiative</b>					
State Banking Contract, Manager Banking Services .....	35	36	37	38	39
<b>Other</b>					
2024-25 Streamlined Budget Process Incentive Funding .....	-	1,499	-	-	-
Assurance, Risk and Business Continuity Director Position .....	158	245	252	151	-
David Malcolm Justice Centre Level 30 Fit-Out and Ongoing Expenditure ....	580	748	806	837	869
New Public Sector Wages Policy - Resourcing .....	87	537	-	-	-
Salaries and Allowances Tribunal .....	108	94	35	57	59
Transfer of Streamline WA Function to Jobs, Tourism, Science and Innovation .....	(136)	(484)	(498)	(510)	(523)

## Significant Issues Impacting the Agency

### Economic Outlook

1. Western Australia's domestic economy (as measured by State Final Demand (SFD)) is expected to grow by a strong 5.25% in 2023-24, underpinned by high levels of business investment, Government investment (including the State Government's record Asset Investment Program (AIP)), and record migration - which is supporting household consumption, the largest component of SFD. Growth in the domestic economy is expected to moderate in 2024-25 to 3.25% (more in line with its long-run average), as business investment consolidates at a high level and as migration levels normalise.
2. Net exports are expected to detract from overall Gross State Product (GSP) growth in 2023-24, with agricultural exports forecast to decline following a record harvest last year, and merchandise imports increasing strongly in support of business investment. As a result, and despite the State's strong domestic economy, GSP growth is forecast to grow by a moderate 1.75% in 2023-24. Going forward, growth in mining-related export volumes is forecast to be modest, with producers already operating at close to capacity, resulting in forecast growth in GSP of 2% in 2024-25.
3. Very strong labour market conditions have seen employment reach a record 1.6 million people and the State's unemployment rate fall to 3.4% at March 2024. At the same time, economy-wide wage growth (as measured by the Wage Price Index) is estimated to rise to 4.25% in 2023-24, double its average rate of growth over the past decade. Combined with a significant easing in consumer price inflation, this has seen real wages growth return to positive territory for the first time in three years.
4. Inflation is expected to continue easing to a forecast 3% by the June 2025 quarter, with supply chains having largely normalised and weaker consumer demand containing price hikes. Despite this, the Government acknowledges that the cost of living remains a key concern for many Western Australian households, with this Budget including a substantial package of cost of living assistance measures, including the WA Student Assistance Payment and a \$400 electricity credit for all households and small businesses.

5. External economic conditions remain challenging, including heightened geopolitical tensions, a prolonged slump in China's property market, and structural changes in some commodity markets, all driving increased uncertainty and volatility. This volatility reinforces the need for conservative revenue assumptions and responsible financial management. While this Budget implements a modest change to the long-run iron ore price assumption (revising it up from \$US66 to \$US71 per tonne in light of movements in the iron ore price and global cost curve in recent years), this is still a conservative assumption, and is consistent with a similar change implemented by the Commonwealth in its 2023-24 Budget.

### **State Finances**

6. Western Australia's finances are in a strong position, highlighted by the achievement of general government operating surpluses in each year since 2018-19. The 2024-25 Budget continues this trend with an estimated \$3.2 billion operating surplus in 2023-24, a \$2.6 billion surplus in 2024-25, and broadly similar surpluses across each of the outyears. At the same time, the Government has allocated significant additional funding in this Budget to key priorities, including further cost of living support, new investment in social and affordable housing and other housing initiatives, and additional resources for health and mental health, education and training, and community services.
7. Operating surpluses are an important non-debt source of funding for the Government's AIP. The AIP has more than doubled in recent years, from an average of \$5.3 billion per annum over 2017-18 to 2020-21 to an estimated \$10.6 billion in 2023-24 and a record \$12.1 billion in 2024-25. The operating surpluses projected in this Budget are not currently forecast to meet the full cost of delivering the AIP. As a result, net debt is currently projected to increase from \$28.6 billion at 30 June 2024 to \$40.9 billion by 30 June 2028, broadly in line with the profile in previous Budgets.
8. This remains a very low level of net debt compared to other jurisdictions, particularly as a share of the State's economy (GSP). At a forecast 9.7% of GSP by 2027-28, Western Australia's net debt remains significantly lower than all other States, and around half that of the Commonwealth.
9. Reflecting the State's strong financial performance, Moody's Investor Services upgraded Western Australia's credit rating to Aaa (with a stable outlook) in July 2023. This followed S&P Global restoring the State's AAA credit rating in June 2022. Western Australia is now the only State or Territory to hold triple-A credit ratings from both S&P Global and Moody's, reinforcing the State's strong reputation as a safe and attractive investment destination.

### **Commonwealth-State Financial Relations**

10. Treasury supports the Treasurer in engaging with the Treasurers of other Australian Governments through the Council on Federal Financial Relations and the Board of Treasurers. These forums have a strong focus on considering national reforms and reviewing new Commonwealth funding agreements. In forming the State's position on key issues, Treasury works closely with the Department of the Premier and Cabinet, relevant line agencies and other jurisdictions to develop considered and coordinated approaches.
11. Treasury also assists the Treasurer in defending the 2018 GST distribution reforms, amidst ongoing pressure from other States. This includes providing the Treasurer with analysis and advice in support of the reforms. The Productivity Commission will undertake a review of these reforms (due by the end of 2026), in which Treasury will be actively engaged. Furthermore, Treasury is continuing to actively engage in the Commonwealth Grants Commission's (CGC's) major review of the GST distribution methodology, advocating for the significant deficiencies in the underlying methodology to be addressed in the CGC's report, which is due in March 2025.

### **Supporting Government Priorities**

#### *Housing Supply Unit and Commonwealth Funding*

12. Through the recently established Housing Supply Unit (HSU), Treasury will leverage existing strengths in providing economic and fiscal advice to Government to deliver a holistic and coordinated approach to housing policy advice. This will include engagement and collaboration with a wide range of stakeholders across the public, private and community services sectors. The HSU will also lead a whole-of-government approach to securing the State's fair share of the Commonwealth's Housing Australia Future Fund and associated funding streams to help support social and affordable housing projects in Western Australia.

*Builders' Support Facility and Vacant Property Rental Incentive Scheme*

13. Treasury is continuing to work closely with the Department of Jobs, Tourism, Science and Innovation and the Small Business Development Corporation to administer the \$10 million Builders' Support Facility. This initiative will assist with housing supply and get Western Australians most affected by delayed construction timeframes into their new homes. Treasury is also supporting the Department of Energy, Mines, Industry Regulation and Safety in its implementation of the Government's Vacant Property Rental Incentive Scheme, with a \$5,000 grant on offer to incentivise owners to make their properties available for long-term rental.

*Transfer Duty Concession for First Home Buyers*

14. To ensure home ownership remains affordable for first home buyers, Treasury is working closely with RevenueWA to implement the Government's decision in this Budget to increase the existing thresholds for the first home owner transfer duty concession. The enhanced concession will provide a full transfer duty exemption for established properties valued up to \$450,000 (previously \$430,000), with a concessional rate of duty applying to properties valued up to \$600,000 (previously \$530,000).

*Performance Monitoring Unit*

15. The Government has approved the establishment of a new Performance Monitoring Unit in Treasury to strengthen oversight and deliverability of key programs. The Unit commenced in January 2024 and will work with agencies to review progress and develop solutions to effectively address any barriers to delivery. This includes tracking delivery of Government priorities, identifying and managing risks to delivery, and clarifying and strengthening program design and approach, including governance. The Unit will also have a role in whole-of-government capability building to improve program planning, implementation and evaluation.

*Cash Management System*

16. Treasury is enhancing cash and liquidity management across the public sector through the procurement and implementation of a new cash management system. This reflects the current size and complexity of the Western Australian Public Bank Account. The new system presents an opportunity to enhance cash and liquidity management practices at both the individual agency and whole-of-government levels.

*Financial Management Capability Improvement*

17. Treasury is working closely with the Public Sector Commission to develop and implement measures to improve financial management capability across the public sector. This includes clarifying and simplifying the existing financial management framework through improvements to Treasurer's Instructions and related guidance material. Work is also well advanced on the development and roll-out of a comprehensive training program for Chief Finance Officers and their teams.

*Digital Capability Fund*

18. Treasury is continuing to work closely with the Office of Digital Government to provide leadership and advice on investment into ICT across Government through the Government's Digital Capability Fund. This includes a focus on the assessment, prioritisation and assurance of ICT projects to support sound planning, address delivery risk, and ensure a staged approach to building capability for digital transformation across Government.

*Financial Guidelines and Assurance for Commissioning Community Services*

19. As part of its deliverables under the State Commissioning Strategy, Treasury has developed *Financial Guidelines for Government Agencies - Commissioning Community Services*. These guidelines set out key financial management principles, clarify relevant roles and responsibilities, and provide guidance on the costing and benchmarking of community services. Treasury will also lead a central agency financial assurance committee, with the Departments of Finance and the Premier and Cabinet, that will test select high-value commissioning activities against relevant financial policies and guidance, engaging with the relevant agencies.

*Training and Workforce Development Cost and Demand Model*

20. Treasury will work with the Department of Training and Workforce Development (DTWD) over 2024-25 and 2025-26 to develop a resource and allocation model to inform the DTWD's funding for the State training system. The State's Vocational Education and Training footprint has increased significantly in recent years, reflecting significant additional investment by the State and Commonwealth Governments. Development of this model will inform sustainable funding and resource allocation for the system into the future.

### Education Infrastructure

21. In light of a significantly increased AIP for the State's school system, Treasury has been allocated additional resourcing (one full-time equivalent) in 2024-25 to boost capacity and oversight. Treasury will continue to work with the Departments of Education and Finance to ensure effective monitoring of program definition and delivery, noting current construction market challenges.

### Energy Transition

22. As Western Australia moves towards net zero emissions by 2050, demand for renewable energy supplied through the State's main electricity network will increase significantly. Treasury is leading the assessment of financing and cost recovery options for future electricity infrastructure requirements for the South West Interconnected System and the Pilbara to ensure that necessary investments can be made in a timely manner, whilst maintaining the State's strong financial position.

### Independent Review of WA Government's Environmental Approvals Processes

23. Western Australia's regulatory and approvals system is a critical enabler in the attraction of investment and jobs to the State. Treasury led the engagement of independent experts to undertake a rapid review of the State's environmental assessment and approvals processes in late 2023 to identify opportunities to reduce complexity, remove duplication, and enable consistent and timely decision-making. Treasury is working closely with relevant agencies and the newly established Coordinator General position to progress recommendations from the independent review and associated regulatory reform initiatives of Government.

## 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 Treasury's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcomes	Services
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	Sustainable and transparent public sector finances.	1. Financial Management and Reporting
	A strong and competitive State economy.	2. Economic and Revenue Forecasts and Policy Development
	Value-for-money outcomes in service delivery and infrastructure provision.	3. Evaluation and Planning of Government Service Delivery and Infrastructure Provision

## 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. Financial Management and Reporting.....	9,023	10,619	10,625	11,573	10,716	11,022	11,240
2. Economic and Revenue Forecasts and Policy Development.....	13,420	14,533	15,554	16,633	16,005	16,055	16,089
3. Evaluation and Planning of Government Service Delivery and Infrastructure Provision.....	34,183	36,327	37,315	43,059	38,436	38,272	39,094
<b>Total Cost of Services.....</b>	<b>56,626</b>	<b>61,479</b>	<b>63,494</b>	<b>71,265</b>	<b>65,157</b>	<b>65,349</b>	<b>66,423</b>

## Outcomes and Key Effectiveness Indicators (a)

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
<b>Outcome: Sustainable and transparent public sector finances:</b>					
Status of the State's credit rating.....	AAA/Aa1	AAA/Aa1	AAA/Aaa	AAA/Aaa	1
Unqualified audit opinion on the Annual Report on State Finances.....	Yes	Yes	Yes	Yes	2
Percentage of financial reports released as per agreed timeframes (b).....	100%	100%	100%	100%	
<b>Outcome: A strong and competitive State economy:</b>					
Accuracy of key general government revenue forecasts:					
Tax revenue.....	11.8%	±5%	13.4%	±5%	3
Royalty revenue.....	55.7%	±5%	40.9%	±5%	4
Accuracy of key economic forecasts (percentage point difference):					
Employment growth (c).....	1.1	±0.5	2.75	±0.5	5
Real State Final Demand (SFD) growth (c).....	-0.1	±2	2.25	±2	6
<b>Outcome: Value-for-money outcomes in service delivery and infrastructure provision:</b>					
Percentage of advice provided to the Expenditure Review Committee (ERC) at least 5 days prior to their consideration.....	86%	100%	85%	100%	7
Percentage of Ministerially endorsed Strategic Asset Plans (SAPs) for the upcoming year received and reviewed by Treasury before the commencement of the Budget bilateral process.....	82%	100%	100%	100%	

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

(b) Includes whole-of-government financial reports prepared by Treasury to meet the requirements of the *Government Financial Responsibility Act 2000*.

(c) Actuals for employment and SFD growth are subject to revisions by the Australian Bureau of Statistics and can differ from previous publications.

## Explanation of Significant Movements

(Notes)

- Western Australia currently holds triple-A credit ratings (with a 'stable' outlook) from both Moody's and S&P Global. This is the highest rating available and highlights the strength of the State's finances and economy, and reinforces Western Australia's strong reputation as a safe and attractive investment destination.
- Unqualified audit opinion for the Annual Report on State Finances and timely release of other whole-of-government financial reports in line with statutory deadlines support accountability and transparency in Western Australia's financial disclosures.
- Tax revenue in 2023-24 is expected to be higher than budgeted. This primarily reflects stronger than anticipated activity in the property and vehicle markets in Western Australia, as well as stronger employment growth. The combination of these factors has flowed through to the State's tax base in the form of higher than forecast transfer duties, payroll taxes and motor vehicle taxes.
- Royalty revenue in 2023-24 is expected to be higher than budgeted, largely due to a higher iron ore price. Despite significant volatility, the average year-to-date iron ore price is well above the prudent assumption used in the 2023-24 Budget.
- Employment growth is estimated to be stronger for the 2023-24 Estimated Actual than forecast in the 2023-24 Budget. This primarily reflects that the Australian Bureau of Statistics has revised employment to align with the State's population, which has exceeded previous estimates after incorporating data from the 2021 Census.
- Real SFD growth is estimated to be stronger for the 2023-24 Estimated Actual than forecast in the 2023-24 Budget. This largely reflects stronger than anticipated growth in household consumption (boosted by stronger than projected population growth), business investment and Government consumption, compared with expectations at the 2023-24 Budget.
- The 2023-24 Estimated Actual was lower than anticipated, as some Expenditure Review Committee papers required additional analysis and consultation prior to delivery to the Committee.

## Services and Key Efficiency Indicators

### 1. Financial Management and Reporting

This service involves the provision of advice on the Government's fiscal strategy, advice on the legislative framework underpinning financial management and accountability in the Western Australian public sector, the preparation and publication of regular reports on the State's finances, and maintenance of the Public Ledger.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	9,023	10,619	10,625	11,573	1
Less Income .....	9	12	9	9	
Net Cost of Service .....	9,014	10,607	10,616	11,564	
<b>Employees (Full-Time Equivalents) .....</b>	<b>43</b>	<b>52</b>	<b>51</b>	<b>53</b>	

## Explanation of Significant Movements

(Notes)

- The 2024-25 Budget Target is higher than the 2023-24 Estimated Actual, predominantly due to additional resourcing to support Government priorities, such as financial management capability improvement and implementation of a new cash management system across the public sector.



## 2. Economic and Revenue Forecasts and Policy Development

This service involves analysis and advice on economic and revenue policy issues, including Commonwealth-State financial relations, public sector wages policy, the development of forecasts for each of the State's major revenue sources, and the provision of advice on economic response, diversification and reform initiatives.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	13,420	14,533	15,554	16,633	1
Less Income .....	10	14	10	10	
Net Cost of Service .....	13,410	14,519	15,544	16,623	
<b>Employees (Full-Time Equivalents) .....</b>	<b>68</b>	<b>67</b>	<b>70</b>	<b>76</b>	

### Explanation of Significant Movements

(Notes)

- The 2023-24 Estimated Actual and the 2024-25 Budget Target are higher than the 2023-24 Budget, predominantly due to the establishment of the Housing Supply Unit (from January 2024) to deliver a holistic and coordinated approach to housing policy advice.

## 3. Evaluation and Planning of Government Service Delivery and Infrastructure Provision

This service involves investigating agencies' operations in respect of efficiency and effectiveness and advising Government on the allocation of taxpayer resources. It includes the analysis, evaluation and planning of services to ensure value-for-money outcomes in key areas like health, education, justice and infrastructure delivery. It also includes Treasury's commercial advisory role.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	34,183	36,327	37,315	43,059	1
Less Income .....	26	34	41	41	
Net Cost of Service .....	34,157	36,293	37,274	43,018	
<b>Employees (Full-Time Equivalents) .....</b>	<b>159</b>	<b>161</b>	<b>158</b>	<b>175</b>	

### Explanation of Significant Movements

(Notes)

- The 2024-25 Budget Target is higher than the 2023-24 Estimated Actual, reflecting a revised schedule of various commercial advisory projects to support Government priorities, additional funding received for the establishment of the Performance Monitoring Unit (from January 2024) and resources allocated for oversight of the Digital Capability Fund.

## 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
<b>COMPLETED WORKS</b>							
David Malcolm Justice Centre Level 30 Fit-Out.....	65	65	65	-	-	-	-
ICT - Replacement/Upgrade - 2023-24 Program.....	803	803	803	-	-	-	-
<b>NEW WORKS</b>							
ICT - Replacement/Upgrade							
2024-25 Program.....	870	-	-	870	-	-	-
2025-26 Program.....	894	-	-	-	894	-	-
2026-27 Program.....	915	-	-	-	-	915	-
2027-28 Program.....	936	-	-	-	-	-	936
<b>Total Cost of Asset Investment Program .....</b>	<b>4,483</b>	<b>868</b>	<b>868</b>	<b>870</b>	<b>894</b>	<b>915</b>	<b>936</b>
<b>FUNDED BY</b>							
Capital Appropriation.....			468	470	494	515	536
Holding Account .....			400	400	400	400	400
<b>Total Funding.....</b>			<b>868</b>	<b>870</b>	<b>894</b>	<b>915</b>	<b>936</b>

## Financial Statements

### Income Statement

#### Expenses

- Employee benefits expense increases in the 2024-25 Budget Year, reflecting the additional resourcing to support Government priorities such as housing policy advice, Digital Capability Fund oversight, improving the sector's financial management capability, and support on key deliverables relating to Commissioning Community Services, development of a DTWD cost and demand model, and planning of new education infrastructure.
- Supplies and services expense increases in the 2024-25 Budget Year, reflecting a revised schedule of various fixed-term commercial advisory projects to support Government priorities and additional funding received as part of Treasury's participation in the 2024-25 Streamlined Budget Process.

#### Income

- Income from Government increases in the 2024-25 Budget Year, reflecting the fixed-term funding received for additional resources to support Government priorities.

### Statement of Financial Position

- The 2024-25 Budget Year cash balance is expected to decrease primarily due to Treasury expecting to return \$1.1 million to the Consolidated Account during the year.

**INCOME STATEMENT <sup>(a)</sup>**  
**(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			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	39,287	44,358	44,187	50,350	48,764	48,833	49,631
Grants and subsidies <sup>(c)</sup> .....	135	166	166	167	167	167	167
Supplies and services .....	10,192	10,238	11,329	12,359	7,408	7,117	7,208
Accommodation .....	4,526	4,788	5,889	6,411	6,839	7,254	7,439
Depreciation and amortisation .....	605	426	421	420	421	421	421
Finance and interest costs .....	9	12	11	11	11	11	11
Other expenses .....	1,872	1,491	1,491	1,547	1,547	1,546	1,546
<b>TOTAL COST OF SERVICES</b> .....	<b>56,626</b>	<b>61,479</b>	<b>63,494</b>	<b>71,265</b>	<b>65,157</b>	<b>65,349</b>	<b>66,423</b>
<b>Income</b>							
Other revenue .....	45	60	60	60	60	60	60
<b>Total Income</b> .....	<b>45</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>
<b>NET COST OF SERVICES</b> .....	<b>56,581</b>	<b>61,419</b>	<b>63,434</b>	<b>71,205</b>	<b>65,097</b>	<b>65,289</b>	<b>66,363</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	51,606	54,896	57,026	63,831	58,008	58,791	59,849
Resources received free of charge .....	6,477	5,953	5,953	5,953	5,953	5,953	5,953
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional and State-wide Initiatives .....	252	134	105	134	134	134	134
Strategic Alliance Fund .....	33	-	35	397	417	38	39
Other revenues .....	1,001	855	705	762	441	215	215
<b>TOTAL INCOME FROM GOVERNMENT</b> .....	<b>59,369</b>	<b>61,838</b>	<b>63,824</b>	<b>71,077</b>	<b>64,953</b>	<b>65,131</b>	<b>66,190</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD <sup>(d)</sup></b> .....	<b>2,788</b>	<b>419</b>	<b>390</b>	<b>(128)</b>	<b>(144)</b>	<b>(158)</b>	<b>(173)</b>

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 270, 279 and 304 respectively.

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

(d) The deficit from the 2024-25 Budget Year to the 2027-28 Outyear is due to the resources being funded by the Digital Capability Fund.

**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			
Contributions to the Australian Accounting Standards Board .....	52	50	50	50	50	50	50
Contributions to the Board of Treasurers Secretariat .....	83	116	116	117	117	117	117
<b>TOTAL</b> .....	<b>135</b>	<b>166</b>	<b>166</b>	<b>167</b>	<b>167</b>	<b>167</b>	<b>167</b>

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

	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
<b>CURRENT ASSETS</b>							
Cash assets.....	10,815	7,693	10,750	9,630	9,920	10,208	10,494
Holding Account receivables .....	400	400	400	400	400	400	400
Receivables .....	823	607	823	823	823	823	823
Other.....	283	183	283	283	283	283	283
<b>Total current assets.....</b>	<b>12,321</b>	<b>8,883</b>	<b>12,256</b>	<b>11,136</b>	<b>11,426</b>	<b>11,714</b>	<b>12,000</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	14,530	14,556	14,551	14,571	14,592	14,613	14,634
Property, plant and equipment.....	180	190	269	282	354	438	486
Intangibles .....	2,289	2,269	2,723	3,180	3,661	4,163	4,686
Restricted cash.....	871	871	996	1,123	1,252	1,383	1,516
<b>Total non-current assets.....</b>	<b>17,870</b>	<b>17,886</b>	<b>18,539</b>	<b>19,156</b>	<b>19,859</b>	<b>20,597</b>	<b>21,322</b>
<b>TOTAL ASSETS .....</b>	<b>30,191</b>	<b>26,769</b>	<b>30,795</b>	<b>30,292</b>	<b>31,285</b>	<b>32,311</b>	<b>33,322</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	9,794	8,896	9,793	9,793	9,793	9,793	9,793
Payables.....	1,322	1,230	1,322	1,322	1,322	1,322	1,322
Borrowings and leases .....	53	77	72	59	67	68	60
<b>Total current liabilities.....</b>	<b>11,169</b>	<b>10,203</b>	<b>11,187</b>	<b>11,174</b>	<b>11,182</b>	<b>11,183</b>	<b>11,175</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	1,975	1,548	1,975	1,975	1,975	1,975	1,975
Borrowings and leases .....	105	105	117	83	87	110	106
<b>Total non-current liabilities.....</b>	<b>2,080</b>	<b>1,653</b>	<b>2,092</b>	<b>2,058</b>	<b>2,062</b>	<b>2,085</b>	<b>2,081</b>
<b>TOTAL LIABILITIES .....</b>	<b>13,249</b>	<b>11,856</b>	<b>13,279</b>	<b>13,232</b>	<b>13,244</b>	<b>13,268</b>	<b>13,256</b>
<b>EQUITY</b>							
Accumulated surplus/(deficit).....	16,942	14,913	17,516	17,060	18,041	19,043	20,066
<b>Total equity .....</b>	<b>16,942</b>	<b>14,913</b>	<b>17,516</b>	<b>17,060</b>	<b>18,041</b>	<b>19,043</b>	<b>20,066</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>30,191</b>	<b>26,769</b>	<b>30,795</b>	<b>30,292</b>	<b>31,285</b>	<b>32,311</b>	<b>33,322</b>

(a) Full audited financial statements are published in Treasury'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			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	50,976	54,470	56,605	63,411	57,587	58,370	59,428
Capital appropriation.....	69	71	534	537	562	583	604
Holding Account drawdowns .....	400	400	400	400	400	400	400
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund .....	250	-	-	547	563	577	592
Royalties for Regions Fund							
Regional and State-wide Initiatives .....	252	134	105	134	134	134	134
Strategic Alliance Fund .....	33	-	35	397	417	38	39
Receipts paid into Consolidated Account .....	(4,444)	-	(330)	(1,412)	-	-	-
Other.....	1,064	855	705	762	441	215	215
<b>Net cash provided by Government .....</b>	<b>48,600</b>	<b>55,930</b>	<b>58,054</b>	<b>64,776</b>	<b>60,104</b>	<b>60,317</b>	<b>61,412</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(38,138)	(44,358)	(44,187)	(50,350)	(48,764)	(48,833)	(49,631)
Grants and subsidies .....	(135)	(166)	(166)	(167)	(167)	(167)	(167)
Supplies and services .....	(3,881)	(4,367)	(5,458)	(6,488)	(1,537)	(1,246)	(1,337)
Accommodation .....	(4,509)	(4,788)	(5,889)	(6,411)	(6,839)	(7,254)	(7,439)
GST payments.....	(1,160)	(2,281)	(2,281)	(2,281)	(2,281)	(2,281)	(2,281)
Finance and interest costs.....	(9)	(12)	(11)	(11)	(11)	(11)	(11)
Other payments.....	(1,907)	(1,491)	(1,491)	(1,547)	(1,547)	(1,546)	(1,546)
<b>Receipts (b)</b>							
GST receipts.....	1,151	2,281	2,281	2,281	2,281	2,281	2,281
Other receipts .....	134	142	142	142	142	142	142
<b>Net cash from operating activities .....</b>	<b>(48,454)</b>	<b>(55,040)</b>	<b>(57,060)</b>	<b>(64,832)</b>	<b>(58,723)</b>	<b>(58,915)</b>	<b>(59,989)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(443)	(400)	(868)	(870)	(894)	(915)	(936)
<b>Net cash from investing activities .....</b>	<b>(443)</b>	<b>(400)</b>	<b>(868)</b>	<b>(870)</b>	<b>(894)</b>	<b>(915)</b>	<b>(936)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(69)	(71)	(66)	(67)	(68)	(68)	(68)
<b>Net cash from financing activities .....</b>	<b>(69)</b>	<b>(71)</b>	<b>(66)</b>	<b>(67)</b>	<b>(68)</b>	<b>(68)</b>	<b>(68)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>(366)</b>	<b>419</b>	<b>60</b>	<b>(993)</b>	<b>419</b>	<b>419</b>	<b>419</b>
Cash assets at the beginning of the reporting period .....	12,052	8,145	11,686	11,746	10,753	11,172	11,591
<b>Cash assets at the end of the reporting period .....</b>	<b>11,686</b>	<b>8,564</b>	<b>11,746</b>	<b>10,753</b>	<b>11,172</b>	<b>11,591</b>	<b>12,010</b>

(a) Full audited financial statements are published in Treasury'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 Treasury. 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			
<b>GST Receipts</b>							
GST Input Credits .....	1,122	2,281	2,281	2,281	2,281	2,281	2,281
GST Receipts on Sales .....	29	-	-	-	-	-	-
<b>Other Receipts</b>							
Aboriginal Community Connectors Program - Evaluation .....	182	-	-	-	-	-	-
Other Receipts .....	89	82	82	82	82	82	82
Receipts from the Department of Communities for the Target 120 Program ...	207	626	476	374	227	165	165
Receipts from the Department of Education for Education Infrastructure .....	-	-	-	179	-	-	-
Receipts from the Department of Justice for the Justice Pipeline Model .....	74	50	50	50	50	50	50
Receipts from the Department of Training and Workforce Development for the Development of a Cost and Demand Model .....	-	-	-	159	164	-	-
Senior Officer Vehicle Scheme Receipts .....	45	60	60	60	60	60	60
Sustainable Health Review - Funding and Commissioning .....	601	179	179	-	-	-	-
<b>TOTAL .....</b>	<b>2,349</b>	<b>3,278</b>	<b>3,128</b>	<b>3,185</b>	<b>2,864</b>	<b>2,638</b>	<b>2,638</b>

(a) The moneys received and retained are to be applied to Treasury'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			
<b>INCOME</b>							
<b>Commonwealth Grants</b>							
Compensation for Crude Oil Excise							
Condensate .....	116,056	25,385	32,811	23,621	15,584	11,320	8,975
GST Grants .....	6,305,648	6,484,226	6,416,845	7,263,522	7,743,855	8,590,963	9,089,951
North West Shelf Grants .....	1,366,191	634,622	656,214	590,519	389,590	283,012	224,379
Other .....	1,006,124	2,933,317	814,164	3,685,958	1,058,631	151,900	62,000
<b>Total Commonwealth Grants .....</b>	<b>8,794,019</b>	<b>10,077,550</b>	<b>7,920,034</b>	<b>11,563,620</b>	<b>9,207,660</b>	<b>9,037,195</b>	<b>9,385,305</b>
<b>GOVERNMENT ENTERPRISES</b>							
<b>Dividends</b>							
Bunbury Water Corporation .....	-	903	-	1,190	1,974	2,738	2,807
Busselton Water Corporation .....	-	230	-	1,770	4,057	3,860	3,958
Electricity Networks Corporation (Western Power) .....	78,871	222,971	-	273,560	316,850	323,114	294,016
Fremantle Port Authority .....	-	33,151	-	35,118	33,685	34,988	37,400
Gold Corporation .....	-	11,820	-	6,761	10,051	16,773	17,729
Insurance Commission of Western Australia .....	63,500	58,211	172,411	54,271	54,824	54,606	53,670
Kimberley Ports Authority .....	-	2,782	-	1,671	1,758	726	523
Mid West Ports Authority .....	-	29,973	-	31,367	50,980	81,525	87,024
Pilbara Ports Authority .....	-	209,664	-	220,085	230,701	232,484	225,302
Regional Power Corporation (Horizon Power) .....	-	3,679	-	5,844	9,858	10,474	16,995
Southern Ports Authority .....	-	26,948	-	33,984	41,335	46,645	53,313
Water Corporation of Western Australia .... (DevelopmentWA) .....	2,500	45,883	5,575	48,717	41,116	42,298	47,691
Western Australian Treasury Corporation ...	-	16,999	32,841	13,964	13,905	13,905	14,620
<b>Total Dividends .....</b>	<b>144,871</b>	<b>1,423,133</b>	<b>210,827</b>	<b>1,570,828</b>	<b>1,672,843</b>	<b>1,771,272</b>	<b>1,804,387</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			
<b>Income Tax Equivalent Regime</b>							
Bunbury Water Corporation .....	927	995	1,657	2,621	3,599	3,688	3,938
Busselton Water Corporation .....	1,175	924	899	1,592	1,514	1,552	1,431
Electricity Networks Corporation (Western Power) .....	22,411	102,896	95,975	155,028	169,345	178,371	148,760
Forest Products Commission .....	(3,034)	-	-	693	2,286	1,950	1,716
Fremantle Port Authority .....	20,418	21,482	20,839	21,635	20,371	21,885	23,312
Gold Corporation .....	16,340	2,527	1,374	3,253	7,095	7,641	8,162
Insurance Commission of Western Australia .....	24,679	22,197	54,893	18,714	14,703	7,126	1,610
Kimberley Ports Authority .....	-	855	996	658	823	156	258
Mid West Ports Authority .....	10,834	19,137	16,116	18,524	32,665	51,228	49,232
Pilbara Ports Authority .....	101,628	115,702	110,396	111,158	118,040	116,945	112,482
Regional Power Corporation (Horizon Power) .....	2,192	1,796	1,683	3,947	6,255	5,895	10,982
Southern Ports Authority .....	26,328	14,849	16,814	20,288	24,732	27,296	31,521
Water Corporation of Western Australia .....	410,000	436,266	444,187	497,182	487,329	494,718	491,088
Western Australian Land Authority (DevelopmentWA) .....	29,837	9,825	1,289	5,692	24,171	27,254	17,432
Western Australian Treasury Corporation .....	11,181	8,219	7,920	7,946	7,946	8,354	8,866
<b>Total Income Tax Equivalent Regime .....</b>	<b>674,916</b>	<b>757,670</b>	<b>775,038</b>	<b>868,931</b>	<b>920,874</b>	<b>954,059</b>	<b>910,790</b>
<b>Local Government Rates Equivalent Regime</b>							
Bunbury Water Corporation .....	89	74	70	72	74	76	79
Busselton Water Corporation .....	65	69	69	70	72	75	77
Electricity Generation and Retail Corporation (Synergy) .....	783	1,180	640	640	640	640	640
Electricity Networks Corporation (Western Power) .....	1,671	1,692	1,692	1,734	1,769	1,813	1,858
Forest Products Commission .....	528	514	514	597	622	635	647
Fremantle Port Authority .....	937	865	698	985	1,010	1,035	1,061
Gold Corporation .....	208	82	210	212	214	216	219
Kimberley Ports Authority .....	144	125	172	145	149	149	149
Mid West Ports Authority .....	1,073	934	1,073	1,120	1,176	1,235	1,297
Pilbara Ports Authority .....	3,900	3,210	3,895	4,002	4,102	4,205	4,310
Regional Power Corporation (Horizon Power) .....	496	751	751	770	789	809	829
Southern Ports Authority .....	1,104	855	855	990	1,020	1,045	1,071
Water Corporation of Western Australia .....	7,938	8,386	8,386	8,575	8,790	9,009	9,234
Western Australian Land Authority (DevelopmentWA) .....	11,524	8,484	12,598	12,976	13,365	13,766	14,179
<b>Total Local Government Rates Equivalent Regime .....</b>	<b>30,460</b>	<b>27,221</b>	<b>31,623</b>	<b>32,888</b>	<b>33,792</b>	<b>34,708</b>	<b>35,650</b>
<b>TOTAL GOVERNMENT ENTERPRISES .....</b>	<b>850,247</b>	<b>2,208,024</b>	<b>1,017,488</b>	<b>2,472,647</b>	<b>2,627,509</b>	<b>2,760,039</b>	<b>2,750,827</b>
<b>Other</b>							
Consolidated Account Revenue Received from Agencies .....	23,406,549	20,781,812	24,807,670	21,471,073	21,023,186	21,426,825	21,786,422
Gold State Superannuation Reimbursement .....	64,835	61,236	61,236	54,555	48,882	43,716	38,841
Interest .....	287,922	227,125	322,050	303,125	232,600	266,600	222,000
Loan Guarantee Fees .....	129,721	136,540	130,895	135,281	143,965	152,994	159,583
Pension Recoups .....	11,994	8,257	8,816	8,925	9,075	9,228	9,384
Other Revenue .....	110,189	29,654	45,675	55,867	62,058	73,824	69,927
<b>Total Other .....</b>	<b>24,011,210</b>	<b>21,244,624</b>	<b>25,376,342</b>	<b>22,028,826</b>	<b>21,519,766</b>	<b>21,973,187</b>	<b>22,286,157</b>
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>33,655,476</b>	<b>33,530,198</b>	<b>34,313,864</b>	<b>36,065,093</b>	<b>33,354,935</b>	<b>33,770,421</b>	<b>34,422,289</b>
<b>EXPENSES</b>							
Interest .....	796,038	836,000	963,000	955,000	913,000	917,000	958,500
Superannuation .....	178,679	325,698	435,779	426,182	442,248	417,361	392,823
<b>Appropriations for:</b>							
Operating Subsidies .....	2,621,784	2,891,477	2,999,070	3,096,884	2,382,169	2,403,530	2,469,594
Salaries and Allowances .....	114,310	117,387	127,432	137,007	140,264	143,532	146,815
Services .....	21,578,566	20,530,459	21,905,999	23,256,638	22,530,667	22,878,462	23,382,900
Other Appropriations .....	3,028,379	4,098,226	4,532,876	4,841,393	4,514,740	4,666,031	4,748,919
<b>Total Appropriations .....</b>	<b>27,343,039</b>	<b>27,637,549</b>	<b>29,565,377</b>	<b>31,331,922</b>	<b>29,567,840</b>	<b>30,091,555</b>	<b>30,748,228</b>

Treasury - continued

	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			
<b>All Other Expenses</b>							
Royalties for Regions .....	898,297	887,462	706,230	910,758	808,016	729,350	731,775
Other Expenses .....	116,596	246,765	183,434	271,103	238,135	147,132	123,921
<b>Total All Other Expenses .....</b>	<b>1,014,893</b>	<b>1,134,227</b>	<b>889,664</b>	<b>1,181,861</b>	<b>1,046,151</b>	<b>876,482</b>	<b>855,696</b>
<b>TOTAL ADMINISTERED EXPENSES .....</b>	<b>29,332,649</b>	<b>29,933,474</b>	<b>31,853,820</b>	<b>33,894,965</b>	<b>31,969,239</b>	<b>32,302,398</b>	<b>32,955,247</b>



# Western Australian Treasury Corporation

## Part 3 Financial Administration

### Interactions with the Consolidated Account, Dividend Payout Ratio and Government Trading Enterprise Information

	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
<b>REVENUE TO GENERAL GOVERNMENT SECTOR</b>							
National Tax Equivalent Regime - Income Tax.....	11,181	8,219	7,920	7,946	7,946	8,354	8,866
Dividends <sup>(a)</sup> .....	13,096	16,999	19,745	13,964	13,905	13,905	14,620
<b>RATIOS</b>							
Dividend Payout Ratio (%) .....	75	75	75	75	75	75	75
<b>GOVERNMENT TRADING ENTERPRISE INFORMATION</b>							
Revenue from Operations .....	1,435,289	1,784,627	1,891,545	1,804,941	1,806,015	1,958,484	1,978,809
Total Expenses <sup>(b)</sup> .....	1,397,698	1,757,041	1,864,603	1,778,461	1,779,540	1,930,644	1,949,262
<b>NET PROFIT AFTER TAX</b> .....	26,292	19,367	19,022	18,534	18,529	19,486	20,681
<b>CASH ASSETS</b> <sup>(c)</sup> .....	716,660	683,746	691,760	692,498	692,302	692,796	694,723

(a) In determining dividend payments to general government, Net Profit After Tax may be adjusted based on other factors as permitted by relevant legislation.

(b) Excludes current tax expense, deferred tax expense and dividend payments.

(c) As at 30 June each financial year.

### Financial Changes

Net operating balance impact of adjustments, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Corporation'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
<b>Key Adjustment</b>					
Flow-On Impact of Updated Borrowing Requirements and Market Conditions on Investment Revenue .....	2,447	(719)	(1,075)	(871)	1,087

## Significant Issues Impacting the Government Trading Enterprise

1. The Corporation is the State's central financial services provider, working with its public sector clients to achieve sound financial outcomes. The Corporation's principal activities involve funding and debt management, asset and investment management, financial advisory services, financial risk management, and treasury management services and systems.

### Financial Market and Economic Conditions

2. Geopolitical risks and fluctuating market conditions will continue to influence the Corporation's ability to deliver its core outcome of meeting the State's borrowing needs. The Corporation funds the borrowing requirements of the Consolidated Account, Government Trading Enterprises (GTEs), local government authorities, universities and the Corporation's liquidity management requirements. Debt management includes the refinancing of over \$6 billion of maturing debt per annum.
3. Over 2022 and 2023, central banks conducted the most aggressive monetary tightening campaign since the 1980s to combat a rapid rise in global inflation. With inflation easing, the focus of financial markets has turned to the timing and extent of central bank interest rate cuts. Expectations that central banks have reached the end of the tightening cycle have seen global bond yields fall after peaking at the highest levels in over a decade in October 2023.
4. The Reserve Bank of Australia (RBA) raised the cash rate target from 0.85% to 4.10% over the course of 2022-23 and raised the cash rate by a further 25 basis points to 4.35% in November 2023, the highest level since November 2011. Money market interest rates peaked in November as traders priced in the possibility of further monetary tightening before falling back as expectations mounted that the next move from the RBA would be a rate cut. Australian bond yields climbed to their highest levels in over a decade, with the 10-year Commonwealth bond yield peaking at 4.95% in early November before drifting lower again. Yields remain well above the average for the past 10 years.
5. The rise in interest rates has increased borrowing costs for the Corporation and other State Central Borrowing Authorities. Tighter monetary policy has also driven a rise in financial market volatility. This volatility is expected to persist as the economy and financial markets continue to adjust to tighter monetary policy. The Corporation will need to navigate this uncertain financial market environment when raising debt.
6. Interest rates may start falling in late 2024 and 2025, negatively impacting investment returns as new funds and maturities are reinvested at lower rates. The Corporation manages funds on behalf of the Public Bank Account, the Future Health Research and Innovation Fund, Lotteries Commission, Western Australian Land Information Authority, and its own balance sheet, in aggregate approximately \$13.5 billion is forecasted at 30 June 2024.
7. Western Australia's finances continue to benefit from a strong domestic economy with general government operating surpluses forecast across the entire forward estimates period. Relative to the experience in other jurisdictions, the State's strong Budget position has limited the amount of new funding the Corporation will need to raise in the financial markets in coming years.
8. The size of semi-government markets has grown in recent years, with other States' borrowing programs expanding significantly. This has resulted in deeper, more liquid semi-government bond markets, but also increased competition for investors. Investor diversification is critical in this environment, underlying the importance of investor engagement, with onshore and offshore marketing crucial to ensure investors are informed of Western Australia's economic and fiscal position, and the associated funding needs of the Corporation. With the easing of COVID-19 travel restrictions, face-to-face engagements are a priority, in addition to forums, seminars, online presentations and one-on-one virtual meetings.

### Environmental, Social and Governance (ESG) Considerations

9. Demand by investors for ESG debt instruments has grown significantly, and in response supply has continued to increase as a proportion of the global bond market. This growth has been driven by the view of both investors and issuers that it signals a corporation or government's concerted efforts towards progressing social or environmental objectives aligned with the Paris Agreement and United Nations Sustainable Development Goals.

10. In May 2023, the Corporation published a Sustainability Bond Framework, which enabled issuance of an inaugural Green Bond in June 2023 that was well received by investors and market commentators. The Corporation published the inaugural Sustainability Bond Framework annual report in December 2023, and continues to work with contributing agencies to refine processes for identifying eligible projects to support ongoing issuance of ESG debt and facilitate meaningful impact reporting, as part of its investor engagement strategy with potential and existing investors in Western Australian bonds.

## 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).

## Objectives, Outcomes and Key Performance Information

### Relationship to Government Goals

Broad government goals are supported at Government Trading Enterprise (GTE) level by objectives and outcomes. The following table illustrates the relationship between the Corporation's objectives and outcomes and the Government Goal it contributes to. The key performance indicators measure the extent of the impact of desired outcomes on the achievement of the GTE objectives.

Government Goal	Strategic Objectives	Desired Outcomes
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	Provide high quality, cost-effective products and services to the Western Australian public sector.	1. Deliver valued financial solutions to clients
	Maintain access to domestic and international capital markets to ensure funds are raised to finance client borrowing needs in a timely and cost-effective manner.	2. Achieve interest rate savings for clients
	Ensure the efficient, sustainable performance of the Corporation in accordance with the risk appetite of the Corporation's Board.	3. Deliver scale benefits to the State by keeping administrative expenses in proportion to revenue 4. Maintain an adequate profit 5. Continual improvement of employee engagement

### Outcomes and Key Performance Indicators

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
<b>Outcome: Deliver valued financial solutions to clients:</b>					
Assessment of client satisfaction.....	90%	90%	100%	90%	
<b>Outcome: Achieve interest rate savings for clients:</b>					
Estimated interest rate savings .....	>0.00%	>0.00%	>0.00%	>0.00%	
<b>Outcome: Deliver scale benefits to the State by keeping administrative expenses in proportion to revenue:</b>					
Administration cost ratio .....	0.04%	<0.06%	0.05%	<0.06%	
<b>Outcome: Maintain an adequate profit:</b>					
Pre-tax profit.....	\$37.6 million	\$27.6 million	\$26.9 million	\$26.5 million	
<b>Outcome: Continual improvement of employee engagement:</b>					
Staff engagement.....	66%	>65%	77%	>65%	

## Asset Investment Program

- The Corporation has a scheduled ICT Asset Investment Program covering its key infrastructure requirements, focusing on computer hardware and software.

	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
<b>COMPLETED WORKS</b>							
Computer Hardware and Software - 2023-24 Program .....	410	410	410	-	-	-	-
<b>NEW WORKS</b>							
Computer Hardware and Software							
2024-25 Program.....	275	-	-	275	-	-	-
2025-26 Program.....	211	-	-	-	211	-	-
2026-27 Program.....	205	-	-	-	-	205	-
2027-28 Program.....	211	-	-	-	-	-	211
<b>Total Cost of Asset Investment Program .....</b>	<b>1,312</b>	<b>410</b>	<b>410</b>	<b>275</b>	<b>211</b>	<b>205</b>	<b>211</b>
<b>FUNDED BY</b>							
Internal Funds and Balances.....			410	275	211	205	211
<b>Total Funding.....</b>			<b>410</b>	<b>275</b>	<b>211</b>	<b>205</b>	<b>211</b>

## Financial Statements

- The Corporation's borrowings and client lendings have been updated to reflect the whole-of-State consolidated position as at the 8 April 2024 Budget cut-off date. Consequential changes may be required to the interest expense, interest revenue from clients and administration margin at the 2024-25 Mid-year Review to reflect the allocation of debt against individual portfolios.
- The Corporation presents its valuations based on a mark-to-market basis under AASB 9: *Financial Instruments*. Other agencies prepare forecasts on a face value basis. As most agency borrowings are raised by the Corporation, these differences are removed on consolidation for the State's whole-of-government financial forecasts.

## Income Statement

### Revenue

- Revenue includes interest from client authorities and interest earned on investments, with movements reflecting reductions to the levels of client debt, and updated assumptions on investment returns across the forward estimates period.

### Expenses

- The 2023-24 Estimated Actual is \$108 million above the 2023-24 Budget, reflecting the significant increase in interest rate expenses over the year, due to increases in the global interest rate environment. Expenditure is dominated by finance and interest costs, reflecting quarterly payments made on the Corporation's debt outstanding. A reduction in the total borrowing program in 2024-25, due to reduced client requirements, leads to a reduction in interest expense (and revenue) of \$88 million in 2024-25. Net profit before tax in the 2023-24 Estimated Actual is marginally lower than the 2023-24 Budget.

## Statement of Financial Position

- Lending assets include loans to authorities (State Government, local government, and universities). Borrowings reflect liabilities owed to third parties to fund client lending, plus a portion for the Corporation's liquidity management. Estimates are based on the latest approved borrowing requirements for the State.
- Cash assets are high-quality liquid assets that the Corporation holds as part of its liquidity management. Movements between reporting periods reflect changes in the liquidity requirements for the Corporation and the timing of upcoming debt maturities.

**Statement of Cashflows**

7. Cashflows from investing activities reflect receipts from the maturities of investments and payments for new investments. Estimates are based on investments remaining constant over the year with similar within-year activity.
8. Cashflows from financing activities reflect new funds raised (refinancing, new money and short-term debt) for the year, plus the repayment of client loans, almost fully matched by funds repaid to the market (as debt matures and as short-term debt is rolled off or refinanced with term debt).

**INCOME STATEMENT <sup>(a)</sup>**  
**(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			
<b>REVENUE</b>							
<b>Revenue from operations</b>							
Other revenue.....	1,435,289	1,784,627	1,891,545	1,804,941	1,806,015	1,958,484	1,978,809
<b>TOTAL REVENUE</b> .....	<b>1,435,289</b>	<b>1,784,627</b>	<b>1,891,545</b>	<b>1,804,941</b>	<b>1,806,015</b>	<b>1,958,484</b>	<b>1,978,809</b>
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	13,525	15,063	15,063	16,508	17,151	17,823	18,522
Supplies and services .....	3,969	5,685	5,685	6,632	6,826	7,233	7,209
Accommodation .....	1,026	1,200	1,200	1,037	1,065	1,091	1,118
Depreciation and amortisation .....	524	981	630	838	860	840	837
Finance and interest costs .....	1,376,549	1,729,755	1,837,668	1,749,492	1,749,593	1,899,523	1,917,349
Other expenses .....	2,105	4,357	4,357	3,954	4,045	4,134	4,227
<b>TOTAL EXPENSES</b> .....	<b>1,397,698</b>	<b>1,757,041</b>	<b>1,864,603</b>	<b>1,778,461</b>	<b>1,779,540</b>	<b>1,930,644</b>	<b>1,949,262</b>
<b>NET PROFIT/(LOSS) BEFORE TAX</b> .....	<b>37,591</b>	<b>27,586</b>	<b>26,942</b>	<b>26,480</b>	<b>26,475</b>	<b>27,840</b>	<b>29,547</b>
National Tax Equivalent Regime							
Current tax equivalent expense .....	11,181	8,219	7,920	7,946	7,946	8,354	8,866
Deferred tax equivalent expense .....	118	-	-	-	-	-	-
<b>NET PROFIT/(LOSS) AFTER TAX</b> .....	<b>26,292</b>	<b>19,367</b>	<b>19,022</b>	<b>18,534</b>	<b>18,529</b>	<b>19,486</b>	<b>20,681</b>
<b>Dividends</b> .....	<b>13,096</b>	<b>16,999</b>	<b>19,745</b>	<b>13,964</b>	<b>13,905</b>	<b>13,905</b>	<b>14,620</b>

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 89, 94 and 103 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			
<b>CURRENT ASSETS</b>							
Cash assets.....	716,660	683,746	691,760	692,498	692,302	692,796	694,723
Receivables.....	304,064	242,335	304,064	348,552	399,963	429,963	461,252
Other investments.....	2,273,983	2,020,691	2,273,983	1,741,253	1,741,253	1,741,253	1,741,253
Government securities.....	2,253,706	1,749,954	2,253,706	1,750,000	1,750,000	1,750,000	1,750,000
Loans to authorities.....	6,617,227	6,989,988	6,732,994	6,697,873	5,903,846	5,588,160	5,701,201
Total current assets.....	12,165,640	11,686,714	12,256,507	11,230,176	10,487,364	10,202,172	10,348,429
<b>NON-CURRENT ASSETS</b>							
Property, plant and equipment.....	378	24	288	431	424	416	409
Intangibles.....	472	24	341	540	540	539	539
Loans to authorities.....	37,525,221	39,447,788	38,181,713	39,547,051	42,454,178	46,109,676	46,544,493
Other.....	1,049	1,168	1,049	1,049	1,049	1,049	1,049
Total non-current assets.....	37,527,120	39,449,004	38,183,391	39,549,071	42,456,191	46,111,680	46,546,490
<b>TOTAL ASSETS</b> .....	49,692,760	51,135,718	50,439,898	50,779,247	52,943,555	56,313,852	56,894,919
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	3,192	3,411	3,192	3,192	3,192	3,192	3,192
Payables.....	1,191,939	221,144	1,167,547	1,461,611	1,308,202	1,833,112	1,160,267
Borrowings and leases.....	5	9	3	8	8	8	8
Interest payable.....	462,255	427,248	462,255	462,255	462,255	462,255	462,255
Borrowings.....	8,080,943	10,290,070	10,133,326	9,058,864	10,848,252	9,650,100	8,708,920
Other.....	386,384	141,287	386,384	373,288	373,288	373,288	373,288
Total current liabilities.....	10,124,718	11,083,169	12,152,707	11,359,218	12,995,197	12,321,955	10,707,930
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	340	436	340	340	340	340	340
Borrowings and leases.....	4	6	-	24	18	12	5
Borrowings.....	39,400,729	39,890,153	38,120,605	39,248,849	39,772,560	43,810,524	45,999,562
Other.....	4	5	4	4	4	4	4
Total non-current liabilities.....	39,401,077	39,890,600	38,120,949	39,249,217	39,772,922	43,810,880	45,999,911
<b>TOTAL LIABILITIES</b> .....	49,525,795	50,973,769	50,273,656	50,608,435	52,768,119	56,132,835	56,707,841
<b>NET ASSETS</b> .....	166,965	161,949	166,242	170,812	175,436	181,017	187,078
<b>EQUITY</b>							
Accumulated surplus/(deficit).....	166,965	161,949	166,242	170,812	175,436	181,017	187,078
<b>TOTAL EQUITY</b> .....	166,965	161,949	166,242	170,812	175,436	181,017	187,078

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

**STATEMENT OF CASHFLOWS <sup>(a)</sup>**  
**(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			
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
GST receipts.....	460	-	-	-	-	-	-
Other receipts.....	1,419,956	1,784,627	1,891,545	1,804,941	1,806,015	1,958,484	1,978,809
<b>Payments</b>							
Employee benefits.....	(13,491)	(15,063)	(15,063)	(16,508)	(17,151)	(17,823)	(18,522)
Supplies and services.....	(3,977)	(5,685)	(5,685)	(6,632)	(6,826)	(7,233)	(7,209)
Accommodation.....	(1,026)	(1,200)	(1,200)	(1,037)	(1,065)	(1,091)	(1,118)
GST payments.....	(340)	-	-	-	-	-	-
Finance and interest costs.....	(1,382,198)	(1,729,755)	(1,837,668)	(1,749,492)	(1,749,593)	(1,899,523)	(1,917,349)
Other payments.....	(3,077)	(4,472)	(4,472)	(3,120)	(4,671)	(5,624)	(2,939)
<b>Net cash from operating activities.....</b>	<b>16,307</b>	<b>28,452</b>	<b>27,457</b>	<b>28,152</b>	<b>26,709</b>	<b>27,190</b>	<b>31,672</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
Other receipts.....	4,684,413	5,000,000	5,000,000	4,000,000	4,000,000	4,000,000	4,000,000
<b>Payments</b>							
Purchase of non-current assets.....	(438)	(410)	(410)	(275)	(211)	(205)	(211)
Other payments.....	(5,339,968)	(5,000,000)	(5,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)
<b>Net cash from investing activities.....</b>	<b>(655,993)</b>	<b>(410)</b>	<b>(410)</b>	<b>(275)</b>	<b>(211)</b>	<b>(205)</b>	<b>(211)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Proceeds from borrowings.....	15,965,560	16,230,852	16,470,526	15,390,059	17,310,197	17,837,742	16,241,817
Other proceeds.....	11,300,633	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
<b>Payments</b>							
Repayment of borrowings and leases.....	(26,587,616)	(26,230,860)	(26,470,531)	(25,395,288)	(27,315,040)	(27,841,973)	(26,247,865)
<b>Net cash from financing activities.....</b>	<b>678,577</b>	<b>(8)</b>	<b>(5)</b>	<b>(5,229)</b>	<b>(4,843)</b>	<b>(4,231)</b>	<b>(6,048)</b>
<b>CASHFLOWS FROM GOVERNMENT</b>							
<b>Payments</b>							
Dividends to Government.....	-	(16,999)	(32,841)	(13,964)	(13,905)	(13,905)	(14,620)
National Tax Equivalent Regime - Income Tax....	-	(8,219)	(19,101)	(7,946)	(7,946)	(8,355)	(8,866)
<b>Net cash provided to Government.....</b>	<b>-</b>	<b>25,218</b>	<b>51,942</b>	<b>21,910</b>	<b>21,851</b>	<b>22,260</b>	<b>23,486</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>38,891</b>	<b>2,816</b>	<b>(24,900)</b>	<b>738</b>	<b>(196)</b>	<b>494</b>	<b>1,927</b>
Cash assets at the beginning of the reporting period.....	677,769	680,930	716,660	691,760	692,498	692,302	692,796
<b>Cash assets at the end of the reporting period.....</b>	<b>716,660</b>	<b>683,746</b>	<b>691,760</b>	<b>692,498</b>	<b>692,302</b>	<b>692,796</b>	<b>694,723</b>

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

# Division 12 Office of the Auditor General

## Part 3 Financial Administration

### Appropriations, Expenses and Cash Assets

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>DELIVERY OF SERVICES</b>							
Item 44 Net amount appropriated to deliver services .....	12,728	12,849	13,158	13,858	14,005	13,914	14,202
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	815	817	852	878	904	927	950
Total appropriations provided to deliver services .....	13,543	13,666	14,010	14,736	14,909	14,841	15,152
<b>CAPITAL</b>							
Item 131 Capital Appropriation .....	347	347	347	300	300	300	300
<b>TOTAL APPROPRIATIONS</b> .....	13,890	14,013	14,357	15,036	15,209	15,141	15,452
<b>EXPENSES</b>							
Total Cost of Services .....	45,530	47,505	51,408	53,781	56,767	57,718	59,085
Net Cost of Services <sup>(a)</sup> .....	34,845	36,180	38,957	41,276	43,523	44,172	45,201
<b>CASH ASSETS</b> <sup>(b)</sup> .....	3,914	3,554	3,074	2,570	2,587	2,622	2,653

(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			
<b>New Initiative</b>					
Western Australian Public Sector Learning Initiative .....	-	-	(28)	(52)	(60)
<b>Other</b>					
2024-25 Streamlined Budget Process Incentive Funding.....	-	351	-	-	-
Audit Services .....	3,548	1,957	3,643	3,574	3,350
Public Sector Wages Policy.....	309	316	325	332	341
Salaries and Allowances Tribunal .....	35	41	46	47	47
State Fleet Updates.....	11	12	12	11	9



## Significant Issues Impacting the Agency

### Capability and Resourcing

1. The Office continues to face challenges due to specialist skill shortages in key professions (financial and information systems auditors, accountants, data analysts and scientists) similar to other public sector entities and private audit firms across Australia and New Zealand. Each year, the Office recruits a new group of graduate auditors for training and continues to explore innovative strategies for recruitment and retention of senior staff. The Office continues to emphasise to audited entities the importance of being audit-ready and ensuring key personnel are available within agreed timeframes. This is pivotal for enabling the Office to meet statutory deadlines for completing financial audits and certifications. These efforts are expected to improve efficiency indicators, particularly the average number of days taken to complete audits, for both State and local government entities.
2. The Office deployed staff from contract audit firms' international locations to meet the legislative requirements of the Office and outsourced additional audits usually undertaken by internal staff. Contract audit firms currently undertake 47% of State government and 87% of local government financial audits. The Office's recent tender submissions from contract audit firms highlight a significant average increase of approximately 35% in market rates for professional services. Approximately 57 contracts across all firms engaged by the Office are due for renewal within the short term.
3. Spending on audit services is projected to increase by \$12.5 million over the forward estimates period as a result of increases in professional services costs and the time required to resolve prior-year audit findings. The spending is offset by audit fees, with costs recovered from the State and local government sector.

### Ongoing Audit Complexity of State and Local Government Audits

4. The number of qualified audit opinions for the State sector decreased in 2022-23 but remains elevated. Audit qualifications increase the complexity of audits and require additional audit resourcing. Similarly, local government audits continue to pose challenges given the intricate nature of these audits, accounting challenges, quality of financial statements, and insufficient supporting documentation, which add to the complexity and costs of audits. As with the State government sector, audit readiness remains a key area for improvement across the local government sector, albeit there are signs of improvement.

### Implementation of New Financial Audit Methodology

5. The Office has commenced implementation of a new financial audit methodology and audit tool supported by a \$4.2 million allocation from the Digital Capability Fund. These will provide essential enhancements for all audits performed by the Office. All financial audits commencing from the 31 December 2023 period will be transitioned to the new methodology and tool. During this transition, staff will require training and additional time to transfer audits and, given difficulties with recruitment of professional auditors, the Office has had to outsource a greater portion of its work program to accommodate this workload. The transition is expected to take two to three years to implement, at which time efficiencies may emerge which gradually allow more work to be brought back in-house.

## Outcomes, Services and Key Performance Information

The Office is a public sector entity established to support the Auditor General. The Auditor General is an independent officer of the Parliament and as such reports directly to Parliament and ultimately the people of Western Australia, providing assurance about the efficient and effective delivery of services and the responsible management of the State's finances.

Desired Outcome	Service
An informed Parliament on public sector accountability and performance.	1. Public Sector Auditing

### Service Summary

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Public Sector Auditing .....	45,530	47,505	51,408	53,781	56,767	57,718	59,085
<b>Total Cost of Services.....</b>	<b>45,530</b>	<b>47,505</b>	<b>51,408</b>	<b>53,781</b>	<b>56,767</b>	<b>57,718</b>	<b>59,085</b>

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

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
<b>Outcome: An informed Parliament on public sector accountability and performance:</b>					
The extent that the Office is effective in informing the Parliament about public sector accountability and performance is measured by the number of tabled reports compared to targets for each of the following categories of audit matter:					
Service delivery - Reports tabled.....	7	10	6	8	1
Economic development - Reports tabled.....	1	1	2	4	
Social and environment - Reports tabled.....	3	4	2	4	1
Governance - Reports tabled.....	17	18	19	12	

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

### Explanation of Significant Movements

(Notes)

- The 2023-24 Estimated Actual is lower than the 2023-24 Budget, reflecting delays in tabling some of the Office's reports to Parliament. While the 2023-24 Budget was increased to align with the Office's three-year reporting cycle, the 2024-25 Budget Target reflects a 'standard' reporting year.

## Services and Key Efficiency Indicators

### 1. Public Sector Auditing

The Office is responsible for undertaking the external audit of the Western Australian public sector, including local government entities. This is done through audits (where relevant) of controls, financial statements, key performance indicators, efficiency and effectiveness, and the tabling of reports thereon to Parliament.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 45,530	\$'000 47,505	\$'000 51,408	\$'000 53,781	1
Less Income .....	10,685	11,325	12,451	12,505	
Net Cost of Service .....	34,845	36,180	38,957	41,276	
<b>Employees (Full-Time Equivalents) .....</b>	<b>201</b>	<b>220</b>	<b>235</b>	<b>255</b>	<b>1</b>
<b>Efficiency Indicators</b>					
Total audit cost (attest and non-attest) per \$ million of total public sector expenditure .....	\$551	\$587	\$589	\$625	
Total attest audit cost per \$ million of total public sector expenditure .....	\$450	\$454	\$466	\$470	
State attest audit cost per \$ million of total public sector expenditure .....	\$338	\$335	\$352	\$357	
Local government attest audit cost per \$ million of total public sector expenditure .....	\$112	\$119	\$114	\$113	
Total non-attest audit cost per \$ million of total public sector expenditure .....	\$101	\$133	\$123	\$155	
Average number of days taken after balance date to issue financial audit opinions for government entities .....	90.1	68	73	68	2
Average number of days taken after legislated submission date to issue financial audit opinions for local government entities <sup>(a)</sup> .....	n.a.	68	79	68	2

(a) A new indicator was added in 2023-24 for the average number of days taken after legislated submission date to issue financial audit opinions for local government entities. This is unable to be retrospectively reported as data is not available.

### Explanation of Significant Movements

(Notes)

- The increase in the Total Cost of Service between the 2023-24 Estimated Actual and the 2024-25 Budget Target is mainly a result of the contract audit firm price increments. Additionally, the implementation of new Auditing Standards requires additional resourcing at the outset to ensure the updated standards are incorporated into the Office's audit methodology.
- The average number of days is five days higher for State government, and 11 days higher for local government agencies in the 2023-24 Estimated Actual than the 2023-24 Budget. This is due primarily to increasingly complex auditing and reporting issues, including qualifications and significant findings, that the Office is identifying across both sectors. The 2024-25 Budget Target recognises the efforts and commitment of accountable authorities to resolve these qualified matters and findings and the Office's support to the sector to improve audit readiness and strict approach to finalising audits by due dates.

## Asset Investment Program

1. The Office's Asset Investment Program provides for the replacement of ICT systems and equipment.

	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
<b>WORKS IN PROGRESS</b>							
Computer Hardware and Software - 2023-24 Program .....	1,826	1,326	1,326	500	-	-	-
<b>COMPLETED WORKS</b>							
Computer Hardware and Software - 2022-23 Program .....	4,809	4,809	1,392	-	-	-	-
<b>NEW WORKS</b>							
Computer Hardware and Software							
2024-25 Program .....	690	-	-	690	-	-	-
2025-26 Program .....	690	-	-	-	690	-	-
2026-27 Program .....	690	-	-	-	-	690	-
2027-28 Program .....	690	-	-	-	-	-	690
<b>Total Cost of Asset Investment Program .....</b>	<b>9,395</b>	<b>6,135</b>	<b>2,718</b>	<b>1,190</b>	<b>690</b>	<b>690</b>	<b>690</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			300	300	300	300	300
Holding Account .....			390	390	390	390	390
Internal Funds and Balances .....			883	500	-	-	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund .....			1,145	-	-	-	-
<b>Total Funding .....</b>			<b>2,718</b>	<b>1,190</b>	<b>690</b>	<b>690</b>	<b>690</b>

## Financial Statements

### Income Statement

#### Expenses

- Total Cost of Services is estimated to increase by \$6.3 million in the 2024-25 Budget Year compared to the 2023-24 Budget. This is mainly due to an increase in the cost of service delivery for financial and information systems, and forensic audits.

#### Income

- The increase in total income and Total Income from Government in the 2024-25 Budget Year (relative to the 2023-24 Budget) reflects the increase in funding associated with the cost of service delivery for financial and information systems, and forensic audits. The allocation between other revenue (local government financial audit fees) and Government revenue will be reviewed to confirm that the cost recovery allocation remains appropriate.

**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			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits (b) .....	26,788	30,578	30,922	32,080	32,642	33,349	34,161
Supplies and services .....	15,092	12,370	15,918	16,995	19,303	19,428	19,877
Accommodation .....	1,710	2,096	2,096	2,148	2,202	2,257	2,257
Depreciation and amortisation .....	385	769	777	730	748	765	784
Finance and interest costs .....	6	7	10	11	10	10	8
Other expenses .....	1,549	1,685	1,685	1,817	1,862	1,909	1,998
<b>TOTAL COST OF SERVICES .....</b>	<b>45,530</b>	<b>47,505</b>	<b>51,408</b>	<b>53,781</b>	<b>56,767</b>	<b>57,718</b>	<b>59,085</b>
<b>Income</b>							
Other revenue .....	10,685	11,325	12,451	12,505	13,244	13,546	13,884
<b>Total Income .....</b>	<b>10,685</b>	<b>11,325</b>	<b>12,451</b>	<b>12,505</b>	<b>13,244</b>	<b>13,546</b>	<b>13,884</b>
<b>NET COST OF SERVICES .....</b>	<b>34,845</b>	<b>36,180</b>	<b>38,957</b>	<b>41,276</b>	<b>43,523</b>	<b>44,172</b>	<b>45,201</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	13,543	13,666	14,010	14,736	14,909	14,841	15,152
Resources received free of charge .....	22	467	467	467	467	467	467
Other revenues .....	20,753	22,132	24,554	26,147	28,245	28,980	29,706
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>34,318</b>	<b>36,265</b>	<b>39,031</b>	<b>41,350</b>	<b>43,621</b>	<b>44,288</b>	<b>45,325</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>(527)</b>	<b>85</b>	<b>74</b>	<b>74</b>	<b>98</b>	<b>116</b>	<b>124</b>

(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 201, 235 and 255 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			
<b>CURRENT ASSETS</b>							
Cash assets.....	3,272	3,010	2,432	1,928	1,945	1,980	2,011
Holding Account receivables .....	-	390	-	-	-	-	-
Receivables .....	14,385	13,121	14,388	14,438	14,520	14,601	14,692
Other.....	492	533	492	492	492	492	492
<b>Total current assets.....</b>	<b>18,149</b>	<b>17,054</b>	<b>17,312</b>	<b>16,858</b>	<b>16,957</b>	<b>17,073</b>	<b>17,195</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	5,696	5,680	6,075	6,437	6,799	7,161	7,523
Property, plant and equipment.....	554	1,593	1,122	1,198	1,265	1,362	1,683
Intangibles .....	3,394	4,520	4,874	5,264	5,102	4,940	4,578
Restricted cash.....	642	544	642	642	642	642	642
<b>Total non-current assets.....</b>	<b>10,286</b>	<b>12,337</b>	<b>12,713</b>	<b>13,541</b>	<b>13,808</b>	<b>14,105</b>	<b>14,426</b>
<b>TOTAL ASSETS .....</b>	<b>28,435</b>	<b>29,391</b>	<b>30,025</b>	<b>30,399</b>	<b>30,765</b>	<b>31,178</b>	<b>31,621</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	4,880	4,278	4,880	4,880	4,880	4,880	4,880
Payables.....	1,633	1,829	1,633	1,633	1,633	1,633	1,633
Borrowings and leases .....	36	38	49	54	48	55	50
Other.....	1,712	1,167	1,712	1,712	1,712	1,712	1,712
<b>Total current liabilities.....</b>	<b>8,261</b>	<b>7,312</b>	<b>8,274</b>	<b>8,279</b>	<b>8,273</b>	<b>8,280</b>	<b>8,275</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	1,472	1,250	1,472	1,472	1,472	1,472	1,472
Borrowings and leases .....	101	88	112	107	81	71	95
<b>Total non-current liabilities.....</b>	<b>1,573</b>	<b>1,338</b>	<b>1,584</b>	<b>1,579</b>	<b>1,553</b>	<b>1,543</b>	<b>1,567</b>
<b>TOTAL LIABILITIES .....</b>	<b>9,834</b>	<b>8,650</b>	<b>9,858</b>	<b>9,858</b>	<b>9,826</b>	<b>9,823</b>	<b>9,842</b>
<b>EQUITY</b>							
Contributed equity.....	13,352	14,843	14,844	15,144	15,444	15,744	16,044
Accumulated surplus/(deficit).....	5,249	5,898	5,323	5,397	5,495	5,611	5,735
<b>Total equity .....</b>	<b>18,601</b>	<b>20,741</b>	<b>20,167</b>	<b>20,541</b>	<b>20,939</b>	<b>21,355</b>	<b>21,779</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>28,435</b>	<b>29,391</b>	<b>30,025</b>	<b>30,399</b>	<b>30,765</b>	<b>31,178</b>	<b>31,621</b>

(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			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	12,768	12,897	13,241	13,984	14,157	14,089	14,399
Capital appropriation.....	347	347	347	300	300	300	300
Holding Account drawdowns .....	390	390	390	390	390	390	390
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund .....	3,079	1,145	1,145	-	-	-	-
Other.....	20,160	21,817	24,239	26,147	28,245	28,938	29,663
<b>Net cash provided by Government .....</b>	<b>36,744</b>	<b>36,596</b>	<b>39,362</b>	<b>40,821</b>	<b>43,092</b>	<b>43,717</b>	<b>44,752</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(25,888)	(30,494)	(30,838)	(32,081)	(32,642)	(33,349)	(34,160)
Supplies and services.....	(14,622)	(12,079)	(15,627)	(17,001)	(19,329)	(19,471)	(19,948)
Accommodation.....	(1,688)	(1,645)	(1,645)	(1,697)	(1,751)	(1,806)	(1,806)
GST payments.....	(3,662)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)
Finance and interest costs.....	(6)	(7)	(10)	(11)	(10)	(10)	(8)
Other payments.....	(1,510)	(1,637)	(1,637)	(1,766)	(1,810)	(1,855)	(1,944)
<b>Receipts (b)</b>							
GST receipts.....	3,850	1,800	1,800	1,800	1,800	1,800	1,800
Other receipts.....	9,733	11,189	12,315	12,464	13,203	13,546	13,884
<b>Net cash from operating activities .....</b>	<b>(33,793)</b>	<b>(34,673)</b>	<b>(37,442)</b>	<b>(40,092)</b>	<b>(42,339)</b>	<b>(42,945)</b>	<b>(43,982)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets.....	(3,417)	(1,835)	(2,718)	(1,190)	(690)	(690)	(690)
<b>Net cash from investing activities .....</b>	<b>(3,417)</b>	<b>(1,835)</b>	<b>(2,718)</b>	<b>(1,190)</b>	<b>(690)</b>	<b>(690)</b>	<b>(690)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(34)	(35)	(42)	(43)	(46)	(47)	(49)
<b>Net cash from financing activities .....</b>	<b>(34)</b>	<b>(35)</b>	<b>(42)</b>	<b>(43)</b>	<b>(46)</b>	<b>(47)</b>	<b>(49)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>(500)</b>	<b>53</b>	<b>(840)</b>	<b>(504)</b>	<b>17</b>	<b>35</b>	<b>31</b>
Cash assets at the beginning of the reporting period .....	4,414	3,501	3,914	3,074	2,570	2,587	2,622
<b>Cash assets at the end of the reporting period .....</b>	<b>3,914</b>	<b>3,554</b>	<b>3,074</b>	<b>2,570</b>	<b>2,587</b>	<b>2,622</b>	<b>2,653</b>

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

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

**NET APPROPRIATION DETERMINATION (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			
<b>GST Receipts</b>							
GST Input Credits .....	574	170	170	170	170	170	170
GST Receipts on Sales .....	3,276	1,630	1,630	1,630	1,630	1,630	1,630
<b>Other Receipts</b>							
Audit Fees .....	29,893	33,006	36,554	38,611	41,448	42,484	43,546
<b>TOTAL .....</b>	<b>33,743</b>	<b>34,806</b>	<b>38,354</b>	<b>40,411</b>	<b>43,248</b>	<b>44,284</b>	<b>45,346</b>

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



## Division 13 Finance

### Part 3 Financial Administration

#### Appropriations, Expenses and Cash Assets

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>DELIVERY OF SERVICES</b>							
Item 45 Net amount appropriated to deliver services .....	216,656	209,759	204,957	<b>217,818</b>	213,825	218,012	222,793
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975.....	1,612	1,617	1,617	<b>1,622</b>	1,671	1,713	1,756
Total appropriations provided to deliver services .....	218,268	211,376	206,574	<b>219,440</b>	215,496	219,725	224,549
<b>ADMINISTERED TRANSACTIONS</b>							
Item 46 Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....	226,679	283,382	241,381	<b>246,826</b>	248,274	263,815	282,310
<b>Amount Authorised by Other Statutes</b>							
- First Home Owners Grant Act 2000 .....	44,412	34,697	39,128	<b>54,221</b>	71,309	82,796	82,957
- Petroleum (Submerged Lands) Act 1982 ...	-	339	278	<b>211</b>	-	-	-
<b>CAPITAL</b>							
Item 132 Capital Appropriation .....	10,815	75,064	59,450	<b>28,833</b>	-	-	-
<b>TOTAL APPROPRIATIONS</b> .....	<b>500,174</b>	<b>604,858</b>	<b>546,811</b>	<b>549,531</b>	<b>535,079</b>	<b>566,336</b>	<b>589,816</b>
<b>EXPENSES</b>							
Total Cost of Services .....	1,651,781	1,689,382	1,687,838	<b>1,883,564</b>	1,953,502	1,862,551	1,818,022
Net Cost of Services <sup>(a)</sup> .....	1,612,992	1,671,339	1,668,663	<b>1,864,411</b>	1,934,830	1,843,877	1,799,347
<b>CASH ASSETS</b> <sup>(b)</sup> .....	149,917	155,032	146,246	<b>121,637</b>	120,829	124,883	130,617

(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
<b>New Initiatives</b>					
Cyber Security Enhancements .....	-	1,112	1,554	597	616
Land Tax Assessment Act 2002 Amendments .....	225	-	-	-	-
Sectoral Emissions Reduction Scheme - Electrical Vehicle Fleet Target .....	163	332	976	1,924	3,207
Western Australian Public Sector Learning Initiative .....	-	-	(134)	(252)	(289)
<b>Ongoing Initiatives</b>					
Aboriginal Business Capability Building Program .....	-	400	400	-	-
Cost of Living - Household Electricity Credit .....	-	2,597	-	-	-
Government Office Accommodation .....	2,498	425	(591)	(663)	(534)
Regional Workers Incentives Allowance Payments .....	(29)	(29)	(29)	(29)	77
RevenueWA Systems Underspends .....	(2,575)	-	-	-	-
Revision of Capital Works Turnover .....	(50,000)	477,000	604,000	338,000	287,000
South West Native Title Settlement .....	(68)	74	-	-	-
<b>Other</b>					
Government Regional Officer Housing .....	69	75	79	76	82
Land Tax Liability Enquiry Fees .....	1,132	1,505	735	735	735
Salaries and Allowances Tribunal .....	-	-	8	9	52
ServiceWA Extension .....	-	-	571	-	-

## Significant Issues Impacting the Agency

1. The Department is leading, in collaboration with a number of key government agencies including Treasury, a whole-of-government strategy to increase the State's market capacity to support the delivery of the Government's Asset Investment Program. The Department has commenced extensive consultation with local, interstate and international building construction companies with the aim to promote the significant pipeline of works in Western Australia, attract more contractors to the State for the long-term, and identify options to increase capacity of local Tier 2 operators.
2. With the Government investing in record levels of infrastructure, the Department has significantly increased its annual program of work by over 40% in recent years. Since mid-2021, \$1.5 billion worth of non-residential infrastructure projects have been delivered, including election commitments and significant upgrades to community infrastructure that deliver on the Government's objectives and support positive health, education and community outcomes. While market conditions have been challenging, with labour shortages and supply chain disruptions impacting projects, the 2023-24 period is showing signs of improvements within the supply chain and market pricing.
3. The implementation of the Asset Management Reform Program is continuing across the sector, with the Program aiming to improve agency building asset management maturity while also delivering a range of office accommodation initiatives to generate significant savings and space utilisation improvements. Since the Program's implementation in July 2022, the Department has achieved \$37.7 million in savings against the \$48 million savings target by 30 June 2026.
4. In November 2023, the original 25% Government fleet Electric Vehicle (EV) target was revised to 50% in support of the Government's Sectoral Emission Reduction Strategy. Under the revised EV target, the Department's State Fleet Unit will direct government agencies to apply the 50% EV target to new vehicle orders in eligible categories from 1 July 2025. Funding of \$830,000 over the period 2023-24 to 2025-26 was approved to fund a project team to implement critical activities required to support the increased target.

5. The Aboriginal Business Capability Building Program (the ABCB Program) aims to increase the ability of Aboriginal businesses to successfully contract with government agencies by developing their businesses' capability. Growing the Aboriginal business sector not only supports Government and agencies in achieving the mandated targets for the awarding of contracts to registered Aboriginal businesses under the Aboriginal Procurement Policy, but, more importantly, provides increased economic opportunities for Aboriginal businesses. The funding of \$800,000 will support the extension of the ABCB Program for a further two financial years.

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	Due and payable revenue is collected and eligible grants, subsidies and rebates paid.	1. Revenue Assessment and Collection, and Grants and Subsidies Administration
	Value for money from public sector procurement.	2. Development and Management of Common Use Contract Arrangements, State Fleet Leasing and Disposal, and Providing Facilitation Service for Agency Specific Contracts
	Value for money from the management of the Government's non-residential buildings and public works.	3. Leads the Planning, Delivery, Management and Maintenance of Government Buildings, Projects and Office Accommodation

### 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. Revenue Assessment and Collection, and Grants and Subsidies Administration.....	76,256	82,697	77,048	80,629	76,157	75,573	77,037
2. Development and Management of Common Use Contract Arrangements, State Fleet Leasing and Disposal, and Providing Facilitation Service for Agency Specific Contracts.....	79,099	78,364	76,334	73,736	73,990	75,149	77,274
3. Leads the Planning, Delivery, Management and Maintenance of Government Buildings, Projects and Office Accommodation.....	1,496,426	1,528,321	1,534,456	1,729,199	1,803,355	1,711,829	1,663,711
<b>Total Cost of Services.....</b>	<b>1,651,781</b>	<b>1,689,382</b>	<b>1,687,838</b>	<b>1,883,564</b>	<b>1,953,502</b>	<b>1,862,551</b>	<b>1,818,022</b>

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
<b>Outcome: Due and payable revenue is collected and eligible grants, subsidies and rebates paid:</b>					
Debt as a percentage of revenue raised .....	0.72%	0.81%	0.76%	0.81%	
Extent to which correct grants, subsidies and rebates are paid.....	100%	100%	100%	100%	
<b>Outcome: Value for money from public sector procurement:</b>					
Average annual vehicle net capital cost:					
Per passenger vehicle .....	\$2,543	\$3,200	\$3,152	\$3,500	1
Per commercial vehicle.....	\$3,119	\$3,100	\$3,545	\$4,000	2
Extent to which client agencies agree that their agency contracts and common use arrangements achieved value for money .....	94%	92%	88%	88%	
<b>Outcome: Value for money from the management of the Government's non-residential buildings and public works:</b>					
Percentage of new building projects, valued over \$5 million, delivered within the approved budget.....	100%	100%	100%	100%	
Average office accommodation floor space per work point .....	13.23 m <sup>2</sup>	13.3 m <sup>2</sup>	13.26 m <sup>2</sup>	13.22 m <sup>2</sup>	

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

**Explanation of Significant Movements**

(Notes)

1. The 2024-25 Budget Target has been revised to reflect the expected softening of resale prices for passenger vehicles following post-COVID-19 market changes.
2. The 2023-24 Estimated Actual is higher than the 2023-24 Budget due to softer resale prices for commercial vehicles during the period. The 2024-25 Budget Target is reflective of the resale prices returning to similar levels to the pre-COVID-19 market.

## Services and Key Efficiency Indicators

### 1. Revenue Assessment and Collection, and Grants and Subsidies Administration

The assessment and collection of a range of statutory-based revenue, including duties, land tax, payroll tax, mining royalties and betting tax and those that are collected on behalf of other agencies or other jurisdictions (for example, collection of a range of taxes for the Commonwealth Government in the Indian Ocean Territories). RevenueWA is also involved in the assessment and payment of a range of grants and subsidies under both statutory and administrative schemes. The major payments relate to the First Home Owner Grant scheme, as well as concessions on water rates, local government rates and the emergency services levy for pensioners and seniors.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service <sup>(a)</sup> .....	\$'000 76,256	\$'000 82,697	\$'000 77,048	\$'000 80,629	
Less Income .....	4,488	5,179	6,476	6,449	1
Net Cost of Service <sup>(a)</sup> .....	71,768	77,518	70,572	74,180	
<b>Employees (Full-Time Equivalents) .....</b>	<b>364</b>	<b>392</b>	<b>372</b>	<b>398</b>	
<b>Efficiency Indicators</b>					
Average cost per revenue determination <sup>(a)</sup> .....	\$33.35	\$34.18	\$33.61	\$33.74	
Average cost per grant or subsidy determination <sup>(a)</sup> .....	\$20.13	\$24.38	\$15.47	\$15.20	2

(a) The 2022-23 Actual results have been revised for comparability purposes to reflect changes to the Department's Outcome Based Management (OBM) Framework in 2023-24.

### Explanation of Significant Movements

(Notes)

1. The increase from 2022-23 Actual to 2023-24 Budget and beyond is due to additional income received from the Land Tax Liability Enquiry Fees as a result of increased activity in the housing market.
2. The 2023-24 Estimated Actual costs were lower than the 2023-24 Budget mainly due to the winding down of the more complex housing grant schemes.

**2. Development and Management of Common Use Contract Arrangements, State Fleet Leasing and Disposal, and Providing Facilitation Service for Agency Specific Contracts**

The Department provides a whole-of-government approach to procurement that efficiently meets the business needs of government agencies, manages risk and delivers value for money.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service <sup>(a)</sup> .....	79,099	78,364	76,334	73,736	
Less Income .....	15,602	7,816	7,510	7,511	1
Net Cost of Service <sup>(a)</sup> .....	63,497	70,548	68,824	66,225	
<b>Employees (Full-Time Equivalents) .....</b>	188	217	218	219	
<b>Efficiency Indicators</b>					
Cost of facilitating the development and management of agency specific contracts as a percentage of the contract award value <sup>(a)</sup> .....	1%	1.1%	1.1%	1.1%	
Average administrative cost per vehicle for financing and managing the State Fleet service <sup>(a)</sup> .....	\$121	\$120	\$122	\$120	
Cost of developing and managing whole-of-government common use contract arrangements as a percentage of the total annual value of purchases through the arrangements <sup>(a)</sup> .....	0.7%	0.8%	0.8%	0.8%	

(a) The 2022-23 Actual results have been revised for comparability purposes to reflect changes to the Department's OBM Framework in 2023-24.

**Explanation of Significant Movements**

(Notes)

1. The 2023-24 Budget, and beyond, is reflective of expected sale proceeds from used vehicles returning to pre-COVID-19 market values.

### 3. Leads the Planning, Delivery, Management and Maintenance of Government Buildings, Projects and Office Accommodation

Leads the planning, delivery and management of a property portfolio that supports the delivery of government services to the community, including the delivery of new building works, maintenance programs for existing buildings and office accommodation.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service <sup>(a)</sup> .....	1,496,426	1,528,321	1,534,456	1,729,199	1
Less Income .....	18,699	5,048	5,189	5,193	2
Net Cost of Service <sup>(a)</sup> .....	1,477,727	1,523,273	1,529,267	1,724,006	
<b>Employees (Full-Time Equivalents) .....</b>	<b>511</b>	<b>576</b>	<b>575</b>	<b>576</b>	
<b>Efficiency Indicators</b>					
Percentage of new building projects, valued over \$5 million, delivered within the approved timeframes .....	96%	85%	85%	90%	
Percentage of high priority breakdown repairs completed within agreed timeframes .....	73%	75%	68%	75%	3
The cost of managing government buildings including the planning, project delivery, and maintenance thereof, as a percentage of services delivered <sup>(a)</sup> .....	8.17%	7.86%	8%	8%	

(a) The 2022-23 Actual results have been revised for comparability purposes to reflect changes to the Department's OBM Framework in 2023-24.

#### Explanation of Significant Movements

(Notes)

- The 2024-25 Budget Target is higher than the 2023-24 Estimated Actual due to a forecast increase in capital works turnover program.
- The 2022-23 Actual is higher than the 2023-24 Budget due to an increase in Commonwealth Government grants received and a revaluation of fixed assets.
- The decrease between the 2023-24 Budget and the 2023-24 Estimated Actual is primarily due to supply chain disruptions and difficulties gaining access to secure facilities which are expected to improve in 2024-25.

#### Asset Investment Program

- The Department's Asset Investment Program in 2024-25 is \$132.3 million comprising mainly of:
  - Parliamentary Precinct Office Accommodation, 1 Midland Square, and Kununurra Office fit-out projects;
  - May Holman Building fire system upgrade works;
  - office fit-outs associated with government office accommodation leases, funded through lease incentives from landlords;
  - maintaining effective RevenueWA systems through the Digital Transformation Program and ongoing software upgrades to support implementation of initiatives;
  - the Vehicle Acquisition Program, managed by State Fleet, which facilitates the purchase, servicing and disposal of government vehicles; and
  - office fit-out works to enable the relocation and consolidation of more staff into existing leased premises at Kings Square, Fremantle.

	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
<b>WORKS IN PROGRESS</b>							
Accommodation Fit-Out Projects							
1 Midland Square Fit-Out.....	14,598	1,898	1,151	12,700	-	-	-
Kununurra Office Fit-Out.....	9,506	1,006	1,006	8,500	-	-	-
May Holman Building - Fire System Upgrades.....	2,200	1,200	1,200	1,000	-	-	-
Parliamentary Precinct Office Accommodation.....	26,533	25,153	20,566	1,380	-	-	-
Software Development							
Digital Transformation Program.....	20,795	17,810	3,695	2,985	-	-	-
Household Electricity Credits.....	1,753	823	823	930	-	-	-
Royalties Management System.....	1,575	1,246	994	329	-	-	-
<b>COMPLETED WORKS</b>							
Accommodation Fit-Out Projects							
55 St Georges Terrace - Office Fit-Out.....	325	325	325	-	-	-	-
Bunbury Tower Fit-out.....	230	230	26	-	-	-	-
Fremantle Co-Working Hub.....	300	300	300	-	-	-	-
Lease Incentive Funded - Office Fit-Outs.....	162,060	162,060	5,000	-	-	-	-
May Holman Building - Electrical System Upgrades.....	850	850	850	-	-	-	-
ICT Replacement - 2023-24 Program.....	109	109	109	-	-	-	-
Procurement Systems Replacement - 2023-24 Program.....	431	431	431	-	-	-	-
Software Development - Off-the-Plan Duty							
Concession - Systems Enhancements.....	717	717	717	-	-	-	-
Vehicle Acquisitions - 2023-24 Program.....	127,201	127,201	127,201	-	-	-	-
<b>NEW WORKS</b>							
Accommodation Fit-Out Projects - Department of Communities Consolidation at Kings Square.....							
	2,500	-	-	2,500	-	-	-
ICT Replacement							
2024-25 Program.....	109	-	-	109	-	-	-
2025-26 Program.....	109	-	-	-	109	-	-
2026-27 Program.....	109	-	-	-	-	109	-
2027-28 Program.....	109	-	-	-	-	-	109
Lease Incentive Funded Office Fit-Outs							
2024-25 Program.....	5,050	-	-	5,050	-	-	-
2025-26 Program.....	5,000	-	-	-	5,000	-	-
2026-27 Program.....	5,000	-	-	-	-	5,000	-
2027-28 Program.....	5,000	-	-	-	-	-	5,000
Procurement Systems Replacement							
2024-25 Program.....	431	-	-	431	-	-	-
2025-26 Program.....	431	-	-	-	431	-	-
2026-27 Program.....	431	-	-	-	-	431	-
2027-28 Program.....	431	-	-	-	-	-	431
Vehicle Acquisitions							
2024-25 Program.....	96,414	-	-	96,414	-	-	-
2025-26 Program.....	89,929	-	-	-	89,929	-	-
2026-27 Program.....	91,819	-	-	-	-	91,819	-
2027-28 Program.....	91,819	-	-	-	-	-	91,819
<b>Total Cost of Asset Investment Program.....</b>	<b>763,874</b>	<b>341,359</b>	<b>164,394</b>	<b>132,328</b>	<b>95,469</b>	<b>97,359</b>	<b>97,359</b>
<b>FUNDED BY</b>							
Asset Sales.....			47,369	30,239	30,239	30,239	30,239
Capital Appropriation.....			22,801	28,833	-	-	-
Holding Account.....			540	540	540	540	540
Internal Funds and Balances.....			92,834	72,716	64,690	66,580	66,580
Major Treasurer's Special Purpose Account(s) Asset Maintenance Fund.....			850	-	-	-	-
<b>Total Funding.....</b>			<b>164,394</b>	<b>132,328</b>	<b>95,469</b>	<b>97,359</b>	<b>97,359</b>



## Financial Statements

### Income Statement

#### *Expenses*

1. The increase in supplies and services between the 2023-24 Estimated Actual, the 2024-25 Budget Year and the outyears is due to the forecast increase to the Department's capital works turnover program.

#### *Income*

2. The increase in other revenues from government between the 2023-24 Estimated Actual and the 2024-25 Budget Year reflects the expected increase in revenue from client agencies for capital works.

### Statement of Financial Position

3. The decrease in cash assets between the 2023-24 Budget and the 2024-25 Budget Year is due to the carryover of asset investment projects.
4. The increase in non-current holding account receivables between the 2023-24 Budget and the 2024-25 Budget Year is due to increases of right-of-use asset balances.
5. The increase in non-current borrowings and leases in the 2024-25 Budget Year is due to increases in long-term lease liability amounts for right-of-use assets.

### Statement of Cashflows

6. The decrease in capital appropriation from the 2023-24 Budget to the 2024-25 Budget Year is due to one-off funding for the Perth Children's Hospital Settlement and public sector wages policy received in 2023-24.
7. The reduction of proceeds from sale of non-current assets from the 2023-24 Estimated Actual to the 2024-25 Budget Year reflects an expectation that used vehicle sales margins will return to pre-COVID-19 levels.

**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			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits (b) .....	136,802	151,007	148,364	153,646	151,434	154,463	158,276
Grants and subsidies (c) .....	17	-	-	-	-	-	-
Supplies and services .....	1,170,887	1,179,016	1,184,653	1,370,780	1,445,701	1,348,641	1,298,079
Accommodation .....	38,728	34,119	33,778	34,529	34,612	35,707	36,295
Depreciation and amortisation .....	236,206	267,008	263,452	266,148	263,567	265,229	266,515
Finance and interest costs .....	60,677	50,909	50,923	50,946	51,150	51,427	51,721
Other expenses .....	8,464	7,323	6,668	7,515	7,038	7,084	7,136
<b>TOTAL COST OF SERVICES .....</b>	<b>1,651,781</b>	<b>1,689,382</b>	<b>1,687,838</b>	<b>1,883,564</b>	<b>1,953,502</b>	<b>1,862,551</b>	<b>1,818,022</b>
<b>Income</b>							
Sale of goods and services .....	4,689	4,982	6,114	6,087	5,594	5,596	5,596
Grants and subsidies .....	9,096	4,700	4,700	4,700	4,700	4,700	4,700
Other revenue .....	25,004	8,361	8,361	8,366	8,378	8,378	8,379
<b>Total Income .....</b>	<b>38,789</b>	<b>18,043</b>	<b>19,175</b>	<b>19,153</b>	<b>18,672</b>	<b>18,674</b>	<b>18,675</b>
<b>NET COST OF SERVICES .....</b>	<b>1,612,992</b>	<b>1,671,339</b>	<b>1,668,663</b>	<b>1,864,411</b>	<b>1,934,830</b>	<b>1,843,877</b>	<b>1,799,347</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	218,268	211,376	206,574	219,440	215,496	219,725	224,549
Resources received free of charge .....	13,873	14,676	14,676	14,676	14,676	14,676	14,676
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	-	850	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund .....	77	106	77	77	77	77	77
Other appropriations .....	-	-	-	1,823	-	-	-
Other revenues .....	1,401,651	1,453,026	1,457,837	1,646,574	1,733,425	1,644,860	1,596,345
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>1,633,869</b>	<b>1,679,184</b>	<b>1,680,014</b>	<b>1,882,590</b>	<b>1,963,674</b>	<b>1,879,338</b>	<b>1,835,647</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>20,877</b>	<b>7,845</b>	<b>11,351</b>	<b>18,179</b>	<b>28,844</b>	<b>35,461</b>	<b>36,300</b>

- (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 1,063, 1,165 and 1,193 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			
Sponsorship .....	17	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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			
<b>CURRENT ASSETS</b>							
Cash assets.....	145,264	147,946	141,193	116,584	115,776	119,830	125,564
Restricted cash.....	1,644	4,084	1,644	1,644	1,644	1,644	1,644
Holding Account receivables.....	540	732	540	540	540	540	540
Receivables.....	40,357	36,281	40,357	40,357	40,357	40,357	40,357
Other.....	69,544	60,870	69,544	69,544	69,544	69,544	69,544
<b>Total current assets.....</b>	<b>257,349</b>	<b>249,913</b>	<b>253,278</b>	<b>228,669</b>	<b>227,861</b>	<b>231,915</b>	<b>237,649</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	813,278	879,112	879,299	949,420	1,019,541	1,089,662	1,159,783
Property, plant and equipment.....	2,048,065	1,963,183	1,991,026	2,076,054	2,048,876	2,028,011	2,005,828
Receivables.....	1,064	594	1,064	1,064	1,064	1,064	1,064
Intangibles.....	38,431	40,972	40,252	34,713	29,240	23,767	18,294
Restricted cash.....	3,009	3,002	3,409	3,409	3,409	3,409	3,409
Other.....	31	103	31	31	31	31	31
<b>Total non-current assets.....</b>	<b>2,903,878</b>	<b>2,886,966</b>	<b>2,915,081</b>	<b>3,064,691</b>	<b>3,102,161</b>	<b>3,145,944</b>	<b>3,188,409</b>
<b>TOTAL ASSETS.....</b>	<b>3,161,227</b>	<b>3,136,879</b>	<b>3,168,359</b>	<b>3,293,360</b>	<b>3,330,022</b>	<b>3,377,859</b>	<b>3,426,058</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	31,567	29,482	31,567	31,473	31,379	31,285	31,191
Payables.....	77,216	81,898	77,822	78,438	79,044	79,650	80,256
Borrowings and leases.....	214,009	202,252	213,964	214,025	213,982	214,015	213,980
Other.....	41,071	42,072	41,362	34,635	34,635	34,635	34,635
<b>Total current liabilities.....</b>	<b>363,863</b>	<b>355,704</b>	<b>364,715</b>	<b>358,571</b>	<b>359,040</b>	<b>359,585</b>	<b>360,062</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	6,131	5,556	6,131	6,131	6,131	6,131	6,131
Borrowings and leases.....	1,530,627	1,446,622	1,456,975	1,534,610	1,534,438	1,540,268	1,546,074
Other.....	1,913	2,531	1,616	1,616	1,616	1,616	1,616
<b>Total non-current liabilities.....</b>	<b>1,538,671</b>	<b>1,454,709</b>	<b>1,464,722</b>	<b>1,542,357</b>	<b>1,542,185</b>	<b>1,548,015</b>	<b>1,553,821</b>
<b>TOTAL LIABILITIES.....</b>	<b>1,902,534</b>	<b>1,810,413</b>	<b>1,829,437</b>	<b>1,900,928</b>	<b>1,901,225</b>	<b>1,907,600</b>	<b>1,913,883</b>
<b>EQUITY</b>							
Contributed equity.....	1,036,504	1,150,404	1,105,376	1,140,707	1,148,228	1,154,229	1,159,845
Accumulated surplus/(deficit).....	222,189	176,062	233,546	251,725	280,569	316,030	352,330
<b>Total equity.....</b>	<b>1,258,693</b>	<b>1,326,466</b>	<b>1,338,922</b>	<b>1,392,432</b>	<b>1,428,797</b>	<b>1,470,259</b>	<b>1,512,175</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>3,161,227</b>	<b>3,136,879</b>	<b>3,168,359</b>	<b>3,293,360</b>	<b>3,330,022</b>	<b>3,377,859</b>	<b>3,426,058</b>

(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			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	149,701	144,815	140,013	148,779	144,835	149,064	153,888
Capital appropriation.....	10,815	75,064	59,450	28,833	-	-	-
Holding Account drawdowns .....	540	540	540	540	540	540	540
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	-	850	-	-	-	-
Digital Capability Fund .....	-	3,260	3,260	1,498	2,521	1,001	616
Royalties for Regions Fund							
Regional Community Services Fund .....	77	106	77	77	77	77	77
Receipts paid into Consolidated Account .....	-	-	(348)	-	-	-	-
Other.....	1,377,017	1,461,732	1,466,543	1,655,281	1,742,134	1,653,568	1,604,995
Administered appropriations .....	-	-	-	1,823	-	-	-
<b>Net cash provided by Government .....</b>	<b>1,538,150</b>	<b>1,685,517</b>	<b>1,670,385</b>	<b>1,836,831</b>	<b>1,890,107</b>	<b>1,804,250</b>	<b>1,760,116</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(134,158)	(151,011)	(148,368)	(153,740)	(151,528)	(154,557)	(158,370)
Grants and subsidies .....	(17)	(6,301)	-	(6,801)	-	-	-
Supplies and services.....	(1,074,886)	(1,094,971)	(1,100,608)	(1,286,553)	(1,361,208)	(1,264,128)	(1,213,566)
Accommodation.....	(38,731)	(34,963)	(34,190)	(34,928)	(35,456)	(36,551)	(37,139)
GST payments.....	(153,529)	(133,858)	(133,858)	(133,858)	(133,858)	(133,858)	(133,858)
Finance and interest costs .....	(59,795)	(50,304)	(50,313)	(50,335)	(50,613)	(50,890)	(51,184)
Other payments .....	(97,262)	(100,843)	(100,693)	(101,662)	(101,006)	(101,072)	(101,124)
<b>Receipts (b)</b>							
Grants and subsidies .....	8,900	4,700	4,700	4,700	4,700	4,700	4,700
Sale of goods and services.....	4,689	4,115	5,247	5,218	4,451	4,453	4,453
GST receipts.....	153,089	134,464	134,464	134,464	134,464	134,464	134,464
Other receipts .....	3,924	7,376	7,376	7,381	7,393	7,393	7,394
<b>Net cash from operating activities .....</b>	<b>(1,387,776)</b>	<b>(1,421,596)</b>	<b>(1,416,243)</b>	<b>(1,616,114)</b>	<b>(1,682,661)</b>	<b>(1,590,046)</b>	<b>(1,544,230)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(97,425)	(177,909)	(164,394)	(132,328)	(95,469)	(97,359)	(97,359)
Proceeds from sale of non-current assets .....	33,687	47,369	47,369	30,239	30,239	30,239	30,239
Other receipts .....	-	8,308	8,308	5,000	5,000	5,000	5,000
<b>Net cash from investing activities .....</b>	<b>(63,738)</b>	<b>(122,232)</b>	<b>(108,717)</b>	<b>(97,089)</b>	<b>(60,230)</b>	<b>(62,120)</b>	<b>(62,120)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(159,416)	(153,046)	(153,087)	(153,380)	(153,167)	(153,173)	(153,175)
Other proceeds .....	10,016	5,143	5,143	5,143	5,143	5,143	5,143
<b>Net cash from financing activities .....</b>	<b>(149,400)</b>	<b>(147,903)</b>	<b>(147,944)</b>	<b>(148,237)</b>	<b>(148,024)</b>	<b>(148,030)</b>	<b>(148,032)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>(62,764)</b>	<b>(6,214)</b>	<b>(2,519)</b>	<b>(24,609)</b>	<b>(808)</b>	<b>4,054</b>	<b>5,734</b>
Cash assets at the beginning of the reporting period .....	212,681	161,246	149,917	146,246	121,637	120,829	124,883
Net cash transferred to/from other agencies .....	-	-	(1,152)	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>149,917</b>	<b>155,032</b>	<b>146,246</b>	<b>121,637</b>	<b>120,829</b>	<b>124,883</b>	<b>130,617</b>

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

## NET APPROPRIATION DETERMINATION (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			
<b>Grants and Subsidies</b>							
Indian Ocean Territories Commonwealth Grant.....	8,900	4,700	4,700	4,700	4,700	4,700	4,700
<b>Sale of Goods and Services</b>							
Contract Services .....	1,031,588	1,116,262	1,120,641	1,304,132	1,385,552	1,290,275	1,240,034
Electronic Lodgement Network Fee.....	-	-	-	225	225	225	225
Land Tax Liability Enquiry Fee .....	4,085	3,400	4,532	4,280	3,510	3,510	3,510
Merchant Fees.....	338	500	500	500	500	500	500
<b>GST Receipts</b>							
GST Input Credits .....	8,720	12,374	12,374	12,374	12,374	12,374	12,374
GST Receipts on Sales .....	144,369	122,090	122,090	122,090	122,090	122,090	122,090
<b>Other Receipts</b>							
Government Office Accommodation Lease Receipts .....	295,699	277,560	277,992	278,050	277,605	277,605	277,605
Other Receipts.....	4,644	17,597	17,597	17,245	17,245	17,245	17,245
Paid Parental Leave Receipts .....	138	-	-	-	-	-	-
Receipt of Employee Contributions - Government Regional Officer Housing .....	98	127	127	132	144	144	145
State Fleet Revenue .....	49,040	57,777	57,777	63,316	69,197	75,910	77,578
<b>TOTAL .....</b>	<b>1,547,619</b>	<b>1,612,387</b>	<b>1,618,330</b>	<b>1,807,044</b>	<b>1,893,142</b>	<b>1,804,578</b>	<b>1,756,006</b>

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

**DETAILS OF ADMINISTERED TRANSACTIONS**

	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			
<b>INCOME</b>							
<b>Taxation</b>							
Betting Tax.....	127,208	115,668	122,222	110,850	111,820	113,374	115,398
Commonwealth Mirror Taxes.....	60,803	62,803	68,727	73,222	76,393	80,169	84,037
Foreign Buyers Surcharge Duty.....	29,423	23,068	30,099	32,023	35,481	36,003	36,003
Insurance Duty.....	947,105	994,715	979,703	1,031,459	1,085,611	1,142,605	1,202,592
Land Tax.....	786,707	842,455	836,693	888,869	912,493	925,146	937,109
Landholder Duty.....	317,755	119,904	336,524	194,578	194,578	194,578	194,578
Metropolitan Region Improvement Tax.....	89,160	97,240	94,958	101,036	103,748	105,154	106,560
Payroll Tax.....	5,013,409	4,976,811	5,466,423	5,820,987	6,082,775	6,386,255	6,705,575
Transfer Duty.....	2,115,307	1,849,553	2,472,193	2,363,367	2,350,060	2,336,926	2,329,825
Vehicle Licence Duty.....	671,094	575,315	762,125	542,611	470,273	482,524	494,625
<b>Royalties</b>							
Alumina.....	110,281	114,844	108,518	98,813	94,956	101,524	108,443
Copper.....	57,014	57,923	55,562	46,868	58,476	61,304	58,581
Gold.....	457,350	544,396	533,352	608,880	616,212	580,596	525,720
Iron Ore.....	9,079,269	5,972,341	9,850,175	6,329,049	5,856,453	5,743,562	5,692,857
Lithium.....	1,042,637	928,431	422,031	377,539	519,666	607,462	623,130
Nickel.....	137,501	173,811	104,901	88,187	94,887	93,646	95,051
Other.....	144,748	180,432	148,272	189,971	213,199	228,714	229,244
Petroleum - State Component.....	16,331	9,789	20,127	33,322	34,164	29,045	25,133
<b>Other Revenue</b>							
Office Lease Rental Revenue.....	39,262	39,700	40,123	40,123	40,123	40,123	40,123
Other Income.....	61,192	68,069	69,319	70,212	72,477	75,124	76,809
<b>Appropriations</b>							
Administered Grants and Transfer							
Payments.....	226,679	283,382	241,381	246,826	248,274	263,815	282,310
<i>First Home Owner Grant Act 2000</i> .....	44,412	34,697	39,128	54,221	71,309	82,796	82,957
<i>Petroleum (Submerged Lands) Act 1982</i> .....	-	339	278	211	-	-	-
<b>TOTAL ADMINISTERED INCOME</b> .....	<b>21,574,647</b>	<b>18,065,686</b>	<b>22,802,834</b>	<b>19,343,224</b>	<b>19,343,428</b>	<b>19,710,445</b>	<b>20,046,660</b>
<b>EXPENSES</b>							
<b>Grants and Subsidies</b>							
Building Bonus Homebuyers Grant.....	26,940	36,040	12,000	500	500	-	-
Energy Concession Extension Scheme.....	2,183	2,439	2,913	3,037	3,163	3,294	3,430
Energy Concessions - \$400 Household							
Electricity Credit for Non-Synergy and							
Horizon Power Customers.....	6,707	-	-	-	-	-	-
Household Electricity Credit (2023-24).....	-	11,900	7,500	-	-	-	-
Household Electricity Credit (2024-25).....	-	-	-	6,600	-	-	-
First Home Owner Scheme.....	44,412	34,697	39,128	54,221	71,309	82,796	82,957
Life Support Equipment Subsidy Scheme.....	1,375	1,343	1,485	1,548	1,612	1,679	1,748
National Partnership on Homebuilder.....	27,205	5,000	5,000	3,740	660	-	-
Off-the-Plan Duty Rebate Scheme.....	4,720	10,447	1,270	500	500	-	-
Payroll Tax Rebates Scheme.....	35	50	50	50	50	50	50
Pensioner Concessions							
Emergency Services Levy.....	23,098	25,612	25,612	27,631	29,810	32,161	34,697
Local Government Rates.....	113,299	130,827	130,827	141,142	152,270	164,275	177,226
<i>Petroleum (Submerged Lands) Act 1982</i> .....	-	339	278	211	-	-	-
Small Business Payroll Tax Grant.....	-	-	-	-	-	-	-
South West Native Title							
Settlement - Cultural Centre.....	-	54	-	54	-	-	-
Thermoregulatory Dysfunction Energy							
Subsidy.....	1,911	2,049	2,049	2,128	2,209	2,293	2,380
<b>Other Expenses</b>							
Expected Credit Losses Expense.....	13,403	-	-	-	-	-	-
Other Expenses.....	61,326	68,069	69,319	70,212	72,477	75,124	76,809
Payments to Consolidated Account.....	21,621,484	18,970,927	22,883,228	19,532,936	18,956,238	19,298,248	19,625,831
Refund of Past Years Tax Revenue.....	19,226	50,675	50,675	52,950	55,500	58,063	60,779
Refunds of Past Years Royalties Revenues.....	-	2,000	2,000	2,000	2,000	2,000	2,000
<b>TOTAL ADMINISTERED EXPENSES</b> .....	<b>21,967,324</b>	<b>19,352,468</b>	<b>23,233,334</b>	<b>19,899,460</b>	<b>19,348,298</b>	<b>19,719,983</b>	<b>20,067,907</b>

# Insurance Commission of Western Australia

## Part 3 Financial Administration

### Interactions with the Consolidated Account, Dividend Payout Ratio and Government Trading Enterprise Information

	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
<b>INSURANCE COMMISSION OF WESTERN AUSTRALIA</b>							
<b>REVENUE TO GENERAL GOVERNMENT SECTOR</b>							
National Tax Equivalent Regime - Income Tax...	24,679	22,197	54,893	18,714	14,703	7,126	1,610
Dividends <sup>(a)</sup> .....	63,500	58,211	172,411	54,271	54,824	54,606	53,670
<b>RATIOS</b>							
Dividend Payout Ratio (%) <sup>(b)</sup> .....	75	75	75	75	75	75	75
<b>GOVERNMENT TRADING ENTERPRISE INFORMATION</b>							
Revenue from Operations .....	1,531,179	1,480,672	1,507,783	1,613,089	1,662,191	1,724,467	1,808,457
Total Expenses <sup>(c)</sup> .....	850,154	1,238,222	1,286,763	1,396,533	1,467,424	1,550,091	1,640,739
<b>NET PROFIT AFTER TAX</b> .....	509,392	169,715	115,590	151,590	136,353	122,094	117,439
<b>CASH ASSETS</b> <sup>(d)</sup> .....	616,327	404,103	560,869	614,927	669,592	723,430	778,364
<b>RISKCOVER FUND</b>							
<b>GOVERNMENT TRADING ENTERPRISE INFORMATION</b>							
Revenue from Operations .....	541,970	587,389	601,759	667,392	700,472	747,332	792,894
Total Expenses.....	563,175	544,378	581,358	628,715	663,443	705,009	746,465
<b>PROFIT/(LOSS)</b> .....	(21,205)	43,011	20,401	38,677	37,029	42,323	46,429
<b>CASH ASSETS</b> <sup>(d)</sup> .....	11,194	18	1	1	2	9	9

(a) In determining dividend payments to general government, Net Profit After Tax may be adjusted based on other factors as permitted by relevant legislation.

(b) The dividend ratio is adjusted based on the need to maintain appropriate capital adequacy and other factors or circumstances taken into account by the Board of the Commission.

(c) Excludes current tax expense, deferred tax expense and dividend payments.

(d) As at 30 June each financial year.

### Financial Changes

Net operating balance impact of adjustments, 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 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
2024-25 Tariff, Fees and Charges.....	-	(908)	(2,284)	(3,444)	(3,624)
Investment Income, Capital, Lease and Other Activities .....	19,691	1,724	2,776	1,194	2,494
Special Final Dividend for 2022-23 Financial Year.....	109,723	-	-	-	-
Underwriting Activities - Revised Claims Expense Forecasts <sup>(a)</sup> .....	13,595	(921)	(2,303)	(2,893)	(5,175)

(a) Based on revised vehicle growth rates by Treasury and valuations provided by the independent actuary (dated September 2023).

## Significant Issues Impacting the Government Trading Enterprise

1. The Commission seeks to price its insurance products to reflect the full cost of claims and scheme running costs, and to minimise reliance on subsidisation from investment returns.
2. Motor injury insurance premiums in Western Australia remain affordable at \$446.77 (including GST, and \$491.44 including insurance duty) for a family vehicle. This compares favourably to motor vehicle insurance premiums in other parts of Australia.
3. Premium rates, claims estimates and investment returns have major impacts on the Commission's profit, solvency and capital adequacy. Actuarial and investment forecasts are both highly sensitive to external influences outside the direct control of the Commission. Economic factors can materially affect both investment returns and the value of claims liabilities.
4. In determining the amount of any recommended dividend or capital return, the Commission's Board takes into account its capital adequacy position and the extent to which the Commission has the liquidity to support those payments.
5. In December 2023, the Insurance Commission paid a final dividend of \$36 million to Government for the 2023 financial year. In light of strong financial performance during 2023, the Insurance Commission also paid a special dividend of \$109.7 million; this is in addition to the interim dividend of \$63.5 million that was paid in June 2023. The total dividend paid for the 2023 financial year is \$209.2 million.
6. In 2023-24, the Commission transferred, from the Third Party Insurance Fund (TPIF), \$146 million and \$55.2 million to the Government Insurance Fund and RiskCover Fund respectively. These transfers are to mainly fund historic child sexual abuse claims that would otherwise have to be funded from the Consolidated Account. The transfer to the Government Insurance Fund (GIF) has eliminated the Government's related liability. The GIF is now in a positive net asset position.
7. Over recent years, the government workers' compensation class of insurance has experienced an increase in the number and cost of workers' compensation claims. Contributions to the growth in new claim volume include growth in full-time equivalents insured and the proportion of long duration claims increasing from 21% of all new claims for 2018-19 to 31% for 2022-23. In addition, the property and liability classes have also experienced an increase in the number of large claims and average size of claim. The Commission continues to work with government agencies to assist them identify and manage risks and incidents that lead to these claims.
8. Challenging insurance market conditions for property catastrophe reinsurance were encountered in early 2023, where reinsurance renewals were unpredictable and saw reduced capacity, changes in coverage and attachment points and significant price increases. Conditions in early 2024 indicate that markets have mostly stabilised.
9. The *Workers' Compensation and Injury Management Act 2023* (the Act) passed through Parliament on 11 October 2023 with an effective date of 1 July 2024. The Act extends the Catastrophic Injury Support Scheme (the Scheme) to include workers catastrophically injured in the workplace. WorkCover WA estimates premiums across the Scheme will increase 2.83% per annum as a result of the proposed changes. For the RiskCover Fund, the impact on premiums is anticipated to be at least 3% or an additional \$8.6 million in 2024-25. The Commission has a project in place to ensure all systems and processes are prepared to meet its requirements under the Act effective 1 July 2024.
10. The Government introduced legislation to Parliament on 30 November 2023 to address the practice of harvesting insurance claims. This practice is estimated to account for approximately 27% of all motor injury insurance claims received in the 2022-23 financial year and is actuarially estimated to contribute approximately \$14 per policy to the cost of motor injury insurance. The key provisions in the Insurance Legislation Amendment (Motor Vehicle Claims Harvesting) Bill 2023 (the Bill) are to prohibit payment or consideration for claim referrals or approaching or contacting individuals to solicit or entice them to make a claim. The Bill also imposes obligations for claimants and the Commission to engage in pre-action conferences and exchange settlement offers before litigating the matter in Court. Provisions are also made for information sharing with, and an effective means of investigation and enforcement by, relevant agencies including the Legal Practice Board; Department of Energy, Mines, Industry Regulation and Safety; Department of Transport; and the Commission. This Bill, if enacted, will align Western Australia with similar legislation introduced in other jurisdictions.



## 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).

## Objectives, Outcomes and Key Performance Information

### Relationship to Government Goals

Broad government goals are supported at Government Trading Enterprise (GTE) level by objectives and outcomes. The following table illustrates the relationship between the Commission's objectives and outcomes and the Government Goal it contributes to. The key performance indicators measure the extent of the impact of desired outcomes on the achievement of the GTE objectives.

Government Goal	Strategic Objectives	Desired Outcomes
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	Deliver sustainable financial outcomes.	1. Sustainable financial resources to meet our objectives 2. Fully funded TPIF, Catastrophic Injuries Fund (CIF) and RiskCover Fund
	Provide quality and affordable insurance products and services. Operate effectively and efficiently. Develop a high-performance culture.	3. Provide efficient, timely and affordable insurance services that deliver care and compensation to claimants and agencies

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
<b>Outcome: Sustainable financial resources to meet our objectives:</b>					
Solvency level .....	139.8%	133.2%	134.5%	133%	
Main Investment Fund:					
Investment rolling 7-year return .....	6.5%	4.8%	6.3%	5.8%	
Annual investment rate of return .....	8.2%	4.6%	6.2%	6%	1
Investment management expense ratio .....	0.5%	0.6%	0.6%	0.5%	
CIF:					
Investment rolling 7-year return .....	4.8%	5%	6.5%	6%	
Annual investment rate of return .....	8.2%	5.1%	6.5%	6.3%	1
Investment management expense ratio .....	0.6%	0.5%	0.6%	0.5%	
<b>Outcome: Fully funded TPIF, Catastrophic Injuries Fund (CIF) and RiskCover Fund:</b>					
TPIF:					
Solvency level .....	151.5%	145.7%	140.4%	137.6%	2
Net loss ratio .....	81.4%	98%	98.6%	107.7%	
Net expense ratio .....	7.5%	7.7%	7.7%	7.9%	
Net combined ratio .....	88.9%	105.7%	106.3%	115.6%	3
CIF:					
Solvency level .....	143.4%	128.5%	149.8%	144.8%	
Net loss ratio .....	28.8%	90%	64.7%	99.6%	
Net expense ratio .....	5.4%	6.2%	6%	6%	
Net combined ratio .....	34.2%	96.2%	70.7%	105.6%	4
RiskCover Fund:					
Solvency level .....	105.3%	126.6%	111.2%	113.7%	5
Net loss ratio .....	113.2%	95.6%	104.8%	101.9%	
Net expense ratio .....	10.1%	9.5%	8.7%	8.8%	
Net combined ratio .....	123.3%	105.1%	113.5%	110.7%	5
<b>Outcome: Provide efficient, timely and affordable insurance services that deliver care and compensation to claimants and agencies:</b>					
Motor Injury Insurance (MII):					
Affordability Index <sup>(b)</sup> .....	23%	27.5%	27.5%	25%	
Proportion of claims payments made for the direct benefit of claimants .....	94.4%	95%	95%	95%	
Timeliness of liability determination .....	86.4%	80%	80%	80%	
Claim administration costs as a ratio of gross claims paid .....	7.1%	6.1%	7%	7.2%	
Customer satisfaction .....	60.5%	65%	65%	65%	
Median claim duration .....	18.7 months	17.5 months	17.5 months	17.5 months	
RiskCover Fund:					
Affordability Index <sup>(c)</sup> .....	1.64%	1.5%	1.5%	1.45%	
Proportion of claims payments made for the direct benefit of claimants .....	90.6%	90%	90%	90%	
Timeliness of liability determination .....	97.9%	90%	90%	90%	
Claim administration costs as a ratio of gross claims paid .....	12%	10.5%	10.2%	9.7%	
Customer satisfaction .....	70%	75%	78%	80%	
Median claim duration .....	6 months	4.8 months	5.2 months	4.8 months	

(a) Further details in support of the key performance indicators are provided in the Commission's Annual Report.

(b) The MII Affordability Index calculates the MII premium for the average family vehicle as a percentage of one week's worth of Western Australia's average weekly earnings.

(c) The RiskCover Fund's Affordability Index is calculated as workers' compensation agency premiums as a percentage of total agency wages.

## Explanation of Significant Movements

(Notes)

1. The Commission's investment portfolio performed strongly and delivered positive investment returns of 8.2% for both the Main Investment Fund and CIF in the 2022-23 Actual. The 2022-23 year was marked by global inflation peaking at 10.4% in November 2022, as prices were boosted by continued high levels of demand and COVID-19 pandemic-induced supply chain bottlenecks. Central banks acted to curb inflation by increasing interest rates at the fastest pace in four decades, in the hope of reducing demand. The Commission's investment portfolio is forecast to deliver positive returns of 6.2% and 6.5% for the Main Investment Fund and CIF respectively in the 2023-24 Estimated Actual. The 2024-25 Budget Target was prepared using the investment objective target return of the Consumer Price Index (CPI) +3% for the Main Investment Fund and CPI +3.25% for the CIF.
2. The solvency level of 151.5% for the TPIF reflects a better than expected underwriting performance and strong investment returns in the 2022-23 Actual. The TPIF's solvency level is forecast to decrease to 140.4% in the 2023-24 Estimated Actual, and to further decrease to 137.6% in the 2024-25 Budget Target. These movements reflect the flow-on impact of the Fund's dividend payments of \$172.4 million and fund transfers of \$146 million and \$55.2 million to the GIF and RiskCover Fund respectively in the 2023-24 Estimated Actual.
3. The net combined ratio of 115.6% for the TPIF reflects the TPIF's higher forecast underwriting loss in the 2024-25 Budget Target, compared to the 2022-23 Actual and 2023-24 Estimated Actual. The forecast loss is largely a result of an increase in future claims costs, due to larger average claim size driven by higher inflation rates (whilst partly offset by an increase in discount rates) than previously forecast by the Commission's actuary. The 2022-23 Actual of 88.9% reflects the TPIF's underwriting profit for the financial year.
4. The CIF's net combined ratio is projected to increase to 70.7% in the 2023-24 Estimated Actual compared to the 2022-23 Actual, and to then increase to 105.6% in the 2024-25 Budget Target. The 2022-23 Actual of 34.2% reflects the strong underwriting profit for the year. This result was mainly arising from a lower than expected increase in claims liabilities, driven by an increase in long-term discount rates and fewer new scheme participants with catastrophic injuries than anticipated. These movements reflect the financial volatility experienced by the CIF as it continues to grow.
5. The solvency level for the RiskCover Fund is forecast to improve from 105.3% in the 2022-23 Actual to 113.7% in the 2024-25 Budget Target, following a transfer of \$55.2 million from the TPIF to fund historic child sexual abuse claims in the 2023-24 Estimated Actual. The RiskCover Fund's net combined ratio is also forecast to decrease to 110.7% in the 2024-25 Budget Target, compared to the 2022-23 Actual of 123.3%. This ratio reflects the RiskCover Fund's large underwriting loss for the financial year, driven by a higher than expected claims costs in the property class of insurance arising from an atypical number of large claims received during the year.

## Asset Investment Program

1. The Commission's Asset Investment Program across the forward estimates period totals \$21.5 million. The major components include:
  - 1.1. \$12.7 million for ICT software, incorporating systems developed for use by the Commission's customers, application development software, performance monitoring applications, core insurance system enhancements, general desktop applications and expenditure to upgrade a range of systems identified in the Commission's strategic planning; and
  - 1.2. \$5.5 million for ICT hardware, including scheduled replacement of desktop workstations, laptops, storage catering for operational capacity requirements, continual ICT security enhancements and enhanced disaster recovery capability.

	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
<b>COMPLETED WORKS</b>							
ICT Hardware - 2023-24 Program .....	1,010	1,010	1,010	-	-	-	-
ICT Software - 2023-24 Program .....	3,345	3,345	3,345	-	-	-	-
Motor Vehicles - 2023-24 Program .....	545	545	545	-	-	-	-
Other Fixed Assets - 2023-24 Program .....	100	100	100	-	-	-	-
Plant and Equipment - 2023-24 Program .....	15	15	15	-	-	-	-
<b>NEW WORKS</b>							
<b>ICT Hardware</b>							
2024-25 Program .....	2,820	-	-	2,820	-	-	-
2025-26 Program .....	905	-	-	-	905	-	-
2026-27 Program .....	905	-	-	-	-	905	-
2027-28 Program .....	905	-	-	-	-	-	905
<b>ICT Software</b>							
2024-25 Program .....	2,910	-	-	2,910	-	-	-
2025-26 Program .....	3,250	-	-	-	3,250	-	-
2026-27 Program .....	3,250	-	-	-	-	3,250	-
2027-28 Program .....	3,250	-	-	-	-	-	3,250
<b>Motor Vehicles</b>							
2024-25 Program .....	328	-	-	328	-	-	-
2025-26 Program .....	800	-	-	-	800	-	-
2026-27 Program .....	800	-	-	-	-	800	-
2027-28 Program .....	800	-	-	-	-	-	800
<b>Other Fixed Assets</b>							
2024-25 Program .....	35	-	-	35	-	-	-
2025-26 Program .....	120	-	-	-	120	-	-
2026-27 Program .....	120	-	-	-	-	120	-
2027-28 Program .....	120	-	-	-	-	-	120
<b>Plant and Equipment</b>							
2024-25 Program .....	15	-	-	15	-	-	-
2025-26 Program .....	60	-	-	-	60	-	-
2026-27 Program .....	60	-	-	-	-	60	-
2027-28 Program .....	60	-	-	-	-	-	60
<b>Total Cost of Asset Investment Program .....</b>	<b>26,528</b>	<b>5,015</b>	<b>5,015</b>	<b>6,108</b>	<b>5,135</b>	<b>5,135</b>	<b>5,135</b>
<b>FUNDED BY</b>							
Internal Funds and Balances .....			5,015	6,108	5,135	5,135	5,135
<b>Total Funding .....</b>			<b>5,015</b>	<b>6,108</b>	<b>5,135</b>	<b>5,135</b>	<b>5,135</b>

## Financial Statements

### Insurance Commission of Western Australia

#### Income Statement

##### *Revenue*

1. Total revenue is forecast to decrease by \$23.4 million in the 2023-24 Estimated Actual compared to the 2022-23 Actual, and to then increase by \$105.3 million in the 2024-25 Budget Year. These movements reflect the Commission's investment income of \$529.1 million in the 2022-23 Actual, compared to investment income forecasts for the 2023-24 Estimated Actual and 2024-25 Budget Year. Investment income in the outyears is based on forecast returns of CPI +3% for the Main Investment Fund and CPI +3.25% for the CIF.
2. Revenue from motor injury insurance premiums is forecast to increase from \$985.1 million in the 2023-24 Estimated Actual to \$1 billion in the 2024-25 Budget Year. This increase primarily reflects the additional premiums to be received from the extended Catastrophic Injuries Support scheme to cover catastrophically injured workers starting 1 July 2024.

##### *Expenses*

3. Total expenses are estimated to increase by \$436.6 million in the 2023-24 Estimated Actual compared to the 2022-23 Actual, and by a further \$109.8 million in the 2024-25 Budget Year. The significant movement in the 2023-24 Estimated Actual mainly reflects changes in claims expenses and a transfer of \$130.4 million to the GIF, to fund historic child sexual abuse claims.
4. Claims expenses are forecast to increase by \$273.7 million in the 2023-24 Estimated Actual compared to the 2022-23 Actual, and by a further \$219.3 million in the 2024-25 Budget Year. Claims expenses in the 2022-23 Actual were lower than expected as a result of increases in the discount rate (based on Government Bond rates) along with fewer new catastrophic injury claims than expected, which reduced estimated future claim costs. For the 2024-25 Budget Year, larger average claim size driven by higher inflation rates (whilst partly offset by an increase in discount rates) has resulted in an upward revision to the actuary's assessment of future claims payments.
5. Dividends will increase by \$108.9 million in the 2023-24 Estimated Actual compared to the 2022-23 Actual, and then decrease by \$118.1 million in the 2024-25 Budget Year. The 2023-24 Estimated Actual reflects a large dividend payment of \$172.4 million, in light of the strong financial performance in the 2022-23 Actual.

#### Statement of Financial Position

6. Total equity is forecast to decrease by \$112.1 million in the 2023-24 Estimated Actual compared to the 2022-23 Actual, and then increase by \$97.3 million in the 2024-25 Budget Year. The decrease in the 2023-24 Estimated Actual is largely due to dividend payments outlined above and a transfer of \$55.2 million to RiskCover Fund to fund historic child sexual abuse claims that would otherwise have to be funded from the Consolidated Account.

#### Statement of Cashflows

7. The 2024-25 Budget Year closing cash assets balance of \$614.9 million represents an increase of \$54.1 million from the 2023-24 Estimated Actual. This movement primarily reflects returns from investing activities, partially offset by dividend payments to Government and the cash transfer to the RiskCover Fund.

**INCOME STATEMENT <sup>(a)</sup>**  
**(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			
<b>REVENUE</b>							
<b>Revenue from operations</b>							
Premium revenue .....	941,018	962,393	985,079	1,047,009	1,087,483	1,131,367	1,175,249
Other revenue.....	590,161	518,279	522,704	566,080	574,708	593,100	633,208
<b>TOTAL REVENUE .....</b>	<b>1,531,179</b>	<b>1,480,672</b>	<b>1,507,783</b>	<b>1,613,089</b>	<b>1,662,191</b>	<b>1,724,467</b>	<b>1,808,457</b>
<b>Expenses</b>							
Claim expenses .....	632,830	989,928	906,524	1,125,816	1,189,982	1,264,312	1,340,977
Employee benefits <sup>(b)</sup> .....	49,497	53,953	54,354	58,655	60,057	61,560	63,380
Accommodation.....	300	300	300	300	307	315	323
Depreciation and amortisation .....	5,298	5,654	5,898	6,818	7,100	4,774	4,758
Finance and interest costs .....	73,955	82,466	82,466	93,485	92,719	95,603	102,732
Other expenses .....	88,274	105,921	237,221	111,459	117,259	123,527	128,569
<b>TOTAL EXPENSES .....</b>	<b>850,154</b>	<b>1,238,222</b>	<b>1,286,763</b>	<b>1,396,533</b>	<b>1,467,424</b>	<b>1,550,091</b>	<b>1,640,739</b>
<b>NET PROFIT/(LOSS) BEFORE TAX .....</b>	<b>681,025</b>	<b>242,450</b>	<b>221,020</b>	<b>216,556</b>	<b>194,767</b>	<b>174,376</b>	<b>167,718</b>
National Tax Equivalent Regime							
Current tax equivalent expense .....	24,679	22,197	54,893	18,714	14,703	7,126	1,610
Deferred tax equivalent expense .....	146,954	50,538	50,537	46,252	43,711	45,156	48,669
<b>NET PROFIT/(LOSS) AFTER TAX .....</b>	<b>509,392</b>	<b>169,715</b>	<b>115,590</b>	<b>151,590</b>	<b>136,353</b>	<b>122,094</b>	<b>117,439</b>
<b>Dividends .....</b>	<b>63,500</b>	<b>58,211</b>	<b>172,411</b>	<b>54,271</b>	<b>54,824</b>	<b>54,606</b>	<b>53,670</b>

(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 436, 467 and 471 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			
<b>CURRENT ASSETS</b>							
Cash assets.....	616,327	404,103	560,869	614,927	669,592	723,430	778,364
Receivables.....	67,672	81,245	54,756	54,740	54,724	54,708	54,695
Other investments.....	4,668,742	5,207,369	5,093,581	5,516,869	5,944,463	6,365,180	6,794,389
Government securities.....	285,284	186,619	311,264	337,149	363,298	389,025	415,272
Other.....	14,066	18,567	14,066	14,066	14,066	14,066	14,066
Total current assets.....	5,652,091	5,897,903	6,034,536	6,537,751	7,046,143	7,546,409	8,056,786
<b>NON-CURRENT ASSETS</b>							
Property, plant and equipment.....	10,519	8,537	8,116	6,894	4,250	4,028	3,893
Intangibles.....	12,881	12,238	14,182	14,478	14,861	15,148	15,364
Receivables.....	402,255	390,565	284,093	307,692	331,414	355,012	378,726
Other investments.....	1,453,769	1,528,162	1,586,159	1,718,066	1,851,315	1,982,422	2,116,175
Total non-current assets.....	1,879,424	1,939,502	1,892,550	2,047,130	2,201,840	2,356,610	2,514,158
<b>TOTAL ASSETS</b> .....	<b>7,531,515</b>	<b>7,837,405</b>	<b>7,927,086</b>	<b>8,584,881</b>	<b>9,247,983</b>	<b>9,903,019</b>	<b>10,570,944</b>
<b>CURRENT LIABILITIES</b>							
Outstanding claims.....	643,157	622,697	643,157	643,157	643,157	643,157	643,157
Employee provisions.....	9,199	8,658	9,161	9,177	9,193	9,210	9,227
Payables.....	45,749	3,377	168,107	165,358	154,314	133,150	107,916
Borrowings and leases.....	3,679	3,910	3,910	2,762	-	-	-
Other.....	1,312,828	1,425,480	1,502,617	1,625,935	1,771,279	1,918,742	2,075,303
Total current liabilities.....	2,014,612	2,064,122	2,326,952	2,446,389	2,577,943	2,704,259	2,835,603
<b>NON-CURRENT LIABILITIES</b>							
Outstanding claims.....	3,227,883	3,772,920	3,506,817	3,954,797	4,407,249	4,866,924	5,336,109
Employee provisions.....	7,347	7,130	7,450	7,556	7,665	7,776	7,890
Borrowings and leases.....	6,673	2,762	2,762	-	-	-	-
Other.....	130,378	50,536	50,537	46,252	43,710	45,156	48,669
Total non-current liabilities.....	3,372,281	3,833,348	3,567,566	4,008,605	4,458,624	4,919,856	5,392,668
<b>TOTAL LIABILITIES</b> .....	<b>5,386,893</b>	<b>5,897,470</b>	<b>5,894,518</b>	<b>6,454,994</b>	<b>7,036,567</b>	<b>7,624,115</b>	<b>8,228,271</b>
<b>NET ASSETS</b> .....	<b>2,144,622</b>	<b>1,939,935</b>	<b>2,032,568</b>	<b>2,129,887</b>	<b>2,211,416</b>	<b>2,278,904</b>	<b>2,342,673</b>
<b>EQUITY</b>							
Contributed equity.....	-	-	(55,233)	(55,233)	(55,233)	(55,233)	(55,233)
Accumulated surplus/(deficit).....	2,119,446	1,917,241	2,062,625	2,159,944	2,241,473	2,308,961	2,372,730
Reserves.....	25,176	22,694	25,176	25,176	25,176	25,176	25,176
<b>TOTAL EQUITY</b> .....	<b>2,144,622</b>	<b>1,939,935</b>	<b>2,032,568</b>	<b>2,129,887</b>	<b>2,211,416</b>	<b>2,278,904</b>	<b>2,342,673</b>

(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			
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Premium receipts .....	1,063,518	1,083,047	1,112,617	1,182,303	1,228,417	1,276,242	1,325,936
GST receipts .....	137,489	136,444	137,585	146,695	154,226	162,236	170,435
Other receipts .....	230,660	274,790	278,539	329,405	351,307	362,920	387,375
<b>Payments</b>							
Claim payments .....	(527,716)	(644,058)	(627,590)	(677,836)	(737,530)	(804,637)	(871,791)
Employee benefits .....	(48,530)	(53,841)	(54,235)	(58,533)	(59,932)	(61,432)	(63,250)
Accommodation .....	(295)	(300)	(300)	(300)	(308)	(315)	(323)
GST payments .....	(138,578)	(136,444)	(137,585)	(146,695)	(154,226)	(162,236)	(170,435)
Finance and interest costs .....	(73,955)	(82,466)	(82,466)	(93,485)	(92,719)	(95,603)	(102,732)
Other payments .....	(188,605)	(213,246)	(217,056)	(228,625)	(238,994)	(250,001)	(259,969)
<b>Net cash from operating activities .....</b>	<b>453,988</b>	<b>363,926</b>	<b>409,509</b>	<b>452,929</b>	<b>450,241</b>	<b>427,174</b>	<b>415,246</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
Proceeds from sale of non-current assets .....	140	236	236	202	296	296	296
Other receipts .....	2,637,996	3,136,510	3,307,152	3,396,589	3,582,145	3,757,863	3,947,572
<b>Payments</b>							
Purchase of non-current assets .....	(6,382)	(5,015)	(5,015)	(6,108)	(5,135)	(5,135)	(5,135)
Other payments .....	(2,654,295)	(3,333,639)	(3,486,000)	(3,659,387)	(3,843,295)	(3,999,754)	(4,177,376)
<b>Net cash from investing activities .....</b>	<b>(22,541)</b>	<b>(201,908)</b>	<b>(183,627)</b>	<b>(268,704)</b>	<b>(265,989)</b>	<b>(246,730)</b>	<b>(234,643)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
<b>Payments</b>							
Repayment of borrowings and leases .....	(3,467)	(3,693)	(3,696)	(3,896)	(2,763)	-	-
<b>Net cash from financing activities .....</b>	<b>(3,467)</b>	<b>(3,693)</b>	<b>(3,696)</b>	<b>(3,896)</b>	<b>(2,763)</b>	<b>-</b>	<b>-</b>
<b>CASHFLOWS FROM GOVERNMENT</b>							
<b>Payments</b>							
Dividends to Government .....	(63,500)	(58,211)	(172,411)	(54,271)	(54,824)	(54,606)	(53,670)
National Tax Equivalent Regime - Income Tax .....	(137,781)	(71,999)	(50,000)	(72,000)	(72,000)	(72,000)	(71,999)
<b>Net cash provided to Government .....</b>	<b>201,281</b>	<b>130,210</b>	<b>222,411</b>	<b>126,271</b>	<b>126,824</b>	<b>126,606</b>	<b>125,669</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>226,699</b>	<b>28,115</b>	<b>(225)</b>	<b>54,058</b>	<b>54,665</b>	<b>53,838</b>	<b>54,934</b>
Cash assets at the beginning of the reporting period <sup>(b)</sup> .....	389,628	375,988	561,094	560,869	614,927	669,592	723,430
<b>Cash assets at the end of the reporting period .....</b>	<b>616,327</b>	<b>404,103</b>	<b>560,869</b>	<b>614,927</b>	<b>669,592</b>	<b>723,430</b>	<b>778,364</b>

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

(b) The 2023-24 Estimated Actual includes the transfer of funds to the RiskCover Fund of \$55.2 million.



## RiskCover Fund

### Income Statement

#### Revenue

1. Total revenue is forecast to increase by \$59.8 million in the 2023-24 Estimated Actual compared to the 2022-23 Actual, and to further increase by \$65.6 million in the 2024-25 Budget Year.
2. Revenue from premiums charged to agencies is forecast to increase from \$441.7 million in the 2022-23 Actual to \$567.3 million in the 2024-25 Budget Year, rising to \$677.7 million by the end of the forward estimates period. This reflects increases in the number and size of workers' compensation, liability and property insurance claims.
3. The RiskCover Fund is forecast to receive investment income of \$82.3 million in the 2023-24 Estimated Actual, compared to investment income of \$73.7 million in the 2022-23 Actual. The 2024-25 Budget Year includes investment income of \$93.4 million.

#### Expenses

4. Total expenses are estimated to increase by \$18.2 million in the 2023-24 Estimated Actual compared to the 2022-23 Actual, and to then increase by \$47.4 million in the 2024-25 Budget Year mainly reflecting higher claims costs due to an increase in the number and average size of new claims in the workers' compensation, liability and property classes. This adverse claims' experience forecast by the Commission's actuary has resulted in a forecast increase in premiums received from agencies for the 2024-25 Budget Year.
5. The projected increase in workers' compensation claims and associated premiums also reflects recent changes to the Act following the passing of the Workers' Compensation and Injury Management Bill 2023 in October 2023. The new Act is expected to commence on 1 July 2024 and will introduce provisional payments and increase some entitlements.

### Statement of Financial Position

6. Total equity is forecast to increase by \$75.6 million in the 2023-24 Estimated Actual compared to the 2022-23 Actual, and by a further \$38.7million in the 2024-25 Budget Year. These movements reflect a projected increase in investment assets arising from a capital transfer of \$55.2 million received from the Commission in the 2023-24 Estimated Actual and the flow-on impact of positive investment returns. This increase is partially offset by an increase in future outstanding claims liabilities.

#### INCOME STATEMENT <sup>(a)</sup> (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
<b>REVENUE</b>							
<b>Revenue from operations</b>							
Premium revenue .....	441,655	495,667	508,825	567,260	602,574	639,982	677,723
Other revenue .....	100,315	91,722	92,934	100,132	97,898	107,350	115,171
<b>TOTAL REVENUE .....</b>	<b>541,970</b>	<b>587,389</b>	<b>601,759</b>	<b>667,392</b>	<b>700,472</b>	<b>747,332</b>	<b>792,894</b>
<b>Expenses</b>							
Claim expenses .....	486,037	461,009	489,203	528,134	555,008	587,084	620,559
Other expenses .....	77,138	83,369	92,155	100,581	108,435	117,925	125,906
<b>TOTAL EXPENSES .....</b>	<b>563,175</b>	<b>544,378</b>	<b>581,358</b>	<b>628,715</b>	<b>663,443</b>	<b>705,009</b>	<b>746,465</b>
<b>PROFIT/(LOSS) .....</b>	<b>(21,205)</b>	<b>43,011</b>	<b>20,401</b>	<b>38,677</b>	<b>37,029</b>	<b>42,323</b>	<b>46,429</b>

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

**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			
<b>CURRENT ASSETS</b>							
Cash assets.....	11,194	18	1	1	2	9	9
Receivables.....	21,667	33,471	63,919	60,684	55,699	56,513	57,303
Other investments.....	941,320	1,044,675	1,113,772	1,218,961	1,345,106	1,474,169	1,611,441
Other.....	38,732	7,976	7,606	7,606	7,606	7,606	7,606
<b>Total current assets.....</b>	<b>1,012,913</b>	<b>1,086,140</b>	<b>1,185,298</b>	<b>1,287,252</b>	<b>1,408,413</b>	<b>1,538,297</b>	<b>1,676,359</b>
<b>NON-CURRENT ASSETS</b>							
Receivables.....	144,470	150,126	144,470	144,470	144,470	144,470	144,470
<b>Total non-current assets.....</b>	<b>144,470</b>	<b>150,126</b>	<b>144,470</b>	<b>144,470</b>	<b>144,470</b>	<b>144,470</b>	<b>144,470</b>
<b>TOTAL ASSETS.....</b>	<b>1,157,383</b>	<b>1,236,266</b>	<b>1,329,768</b>	<b>1,431,722</b>	<b>1,552,883</b>	<b>1,682,767</b>	<b>1,820,829</b>
<b>CURRENT LIABILITIES</b>							
Outstanding claims.....	380,991	308,682	380,991	380,991	380,991	380,991	380,991
Payables.....	41,285	68,917	41,285	41,285	41,285	41,285	41,285
<b>Total current liabilities.....</b>	<b>422,276</b>	<b>377,599</b>	<b>422,276</b>	<b>422,276</b>	<b>422,276</b>	<b>422,276</b>	<b>422,276</b>
<b>NON-CURRENT LIABILITIES</b>							
Outstanding claims.....	676,923	712,684	773,674	836,951	921,083	1,008,644	1,100,277
<b>Total non-current liabilities.....</b>	<b>676,923</b>	<b>712,684</b>	<b>773,674</b>	<b>836,951</b>	<b>921,083</b>	<b>1,008,644</b>	<b>1,100,277</b>
<b>TOTAL LIABILITIES.....</b>	<b>1,099,199</b>	<b>1,090,283</b>	<b>1,195,950</b>	<b>1,259,227</b>	<b>1,343,359</b>	<b>1,430,920</b>	<b>1,522,553</b>
<b>NET ASSETS.....</b>	<b>58,184</b>	<b>145,983</b>	<b>133,818</b>	<b>172,495</b>	<b>209,524</b>	<b>251,847</b>	<b>298,276</b>
<b>EQUITY</b>							
Contributed equity.....	(379,021)	(379,020)	(323,788)	(323,788)	(323,788)	(323,788)	(323,788)
Accumulated surplus/(deficit).....	437,205	525,003	457,606	496,283	533,312	575,635	622,064
<b>TOTAL EQUITY.....</b>	<b>58,184</b>	<b>145,983</b>	<b>133,818</b>	<b>172,495</b>	<b>209,524</b>	<b>251,847</b>	<b>298,276</b>

(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			
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Premium receipts .....	411,194	495,666	501,220	567,260	602,574	639,982	677,723
GST receipts .....	50,941	64,813	66,402	75,238	79,724	85,101	90,372
Other receipts .....	81,439	89,866	89,513	101,819	101,119	104,539	112,194
<b>Payments</b>							
Claim payments .....	(343,069)	(385,664)	(392,452)	(464,856)	(470,875)	(499,524)	(528,925)
GST payments .....	(51,034)	(64,812)	(66,402)	(75,239)	(79,724)	(85,100)	(90,373)
Other payments .....	(77,138)	(81,950)	(92,255)	(99,033)	(106,672)	(115,928)	(123,719)
<b>Net cash from operating activities .....</b>	<b>72,333</b>	<b>117,919</b>	<b>106,026</b>	<b>105,189</b>	<b>126,146</b>	<b>129,070</b>	<b>137,272</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
Other payments .....	(67,565)	(117,910)	(172,452)	(105,189)	(126,145)	(129,063)	(137,272)
<b>Net cash from investing activities .....</b>	<b>(67,565)</b>	<b>(117,910)</b>	<b>(172,452)</b>	<b>(105,189)</b>	<b>(126,145)</b>	<b>(129,063)</b>	<b>(137,272)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>4,768</b>	<b>9</b>	<b>(66,426)</b>	<b>-</b>	<b>1</b>	<b>7</b>	<b>-</b>
Cash assets at the beginning of the reporting period <sup>(b)</sup> .....	6,426	9	66,427	1	1	2	9
<b>Cash assets at the end of the reporting period .....</b>	<b>11,194</b>	<b>18</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>9</b>	<b>9</b>

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

(b) The 2023-24 Estimated Actual includes the transfer of funds from the Commission of \$55.2 million.



## Part 4

### Jobs and Economic Development

#### Introduction

The Jobs and Economic Development portfolio is creating jobs for Western Australians and promoting a strong and diverse economy that delivers benefits to all areas of the State. The portfolio facilitates investment in the State, supports the development of export markets and opportunities, and promotes the State as an attractive tourist destination. It also has a focus on innovation and technological developments and overall support for businesses around the State.

#### Summary of Recurrent and Asset Investment Expenditure

Agency	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
<b>Jobs, Tourism, Science and Innovation</b>		
– Total Cost of Services .....	490,467	613,842
– Asset Investment Program .....	1,315	2,451
<b>Primary Industries and Regional Development</b>		
– Total Cost of Services .....	639,904	665,244
– Asset Investment Program .....	(22,280)	65,745
<b>Energy, Mines, Industry Regulation and Safety</b>		
– Total Cost of Services .....	433,276	442,585
– Asset Investment Program .....	11,244	9,711
<b>Gold Corporation</b>		
– Asset Investment Program .....	32,477	23,337
<b>Western Australian Meat Industry Authority</b>		
– Asset Investment Program .....	450	524

Agency	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Small Business Development Corporation		
– Total Cost of Services .....	17,908	19,528
– Asset Investment Program .....	-	665
Rural Business Development Corporation		
– Total Cost of Services .....	446	384
Economic Regulation Authority		
– Total Cost of Services .....	16,798	19,826
– Asset Investment Program .....	-	700
Infrastructure WA		
– Total Cost of Services .....	6,712	6,300
Forest Products Commission		
– Asset Investment Program .....	60,080	29,515
Racing and Wagering Western Australia		
– Asset Investment Program .....	23,672	17,688
Western Australian Greyhound Racing Association		
– Asset Investment Program .....	444	300
The Burswood Park Board		
– Asset Investment Program .....	4,905	3,380

## Ministerial Responsibilities

Minister	Agency	Services
<p>Premier; Minister for State and Industry Development, Jobs and Trade; Public Sector Management; Federal-State Relations</p> <p>Deputy Premier; Treasurer; Minister for Transport; Tourism</p> <p>Minister for Emergency Services; Innovation and the Digital Economy; Science; Medical Research; Minister Assisting the Minister for State and Industry Development, Jobs and Trade</p> <p>Minister for Police; Corrective Services; Racing and Gaming; Defence Industry; Veterans Issues</p> <p>Minister for Culture and the Arts; Sport and Recreation; International Education; Heritage</p> <p>Minister for Agriculture and Food; Forestry; Small Business</p>	Jobs, Tourism, Science and Innovation	<ol style="list-style-type: none"> <li>1. International Engagement, Trade and Investment</li> <li>2. Project Facilitation</li> <li>3. Industry Development</li> <li>4. Science and Innovation</li> <li>5. Destination Marketing</li> <li>6. Event Tourism</li> <li>7. Tourism Destination Development</li> </ol>
<p>Minister for Agriculture and Food; Forestry; Small Business</p> <p>Minister for Regional Development; Disability Services; Fisheries; Seniors and Ageing; Volunteering</p>	Primary Industries and Regional Development	<ol style="list-style-type: none"> <li>1. Regional Industry and Community Development Investment Facilitation</li> <li>2. Corporate and Business Development Services Provided by the Department to Support Regional Development Commissions</li> <li>3. Regional Technical and Technological Development</li> <li>4. Regional Skills and Knowledge Development</li> <li>5. Regional Social Amenity Development</li> <li>6. Agricultural and Fisheries Biosecurity and Integrity</li> <li>7. Agricultural and Fisheries Natural Resource Management</li> </ol>
<p>Minister for Energy; Environment; Climate Action</p> <p>Minister for Mines and Petroleum; Ports; Road Safety; Minister Assisting the Minister for Transport</p> <p>Minister for Finance; Commerce; Women's Interests</p> <p>Minister for Training and Workforce Development; Water; Industrial Relations</p>	Energy, Mines, Industry Regulation and Safety	<ol style="list-style-type: none"> <li>1. Resource and Environmental Regulation</li> <li>2. WorkSafe</li> <li>3. Industry Regulation and Consumer Protection</li> <li>4. Labour Relations</li> <li>5. Energy Policy</li> </ol>
<p>Minister for Mines and Petroleum; Ports; Road Safety; Minister Assisting the Minister for Transport</p>	Gold Corporation	n.a.
<p>Minister for Agriculture and Food; Forestry; Small Business</p>	Western Australian Meat Industry Authority	n.a.
<p>Minister for Agriculture and Food; Forestry; Small Business</p>	Small Business Development Corporation	<ol style="list-style-type: none"> <li>1. Information, Guidance, Referral and Business Development Services</li> <li>2. Access to Justice for Small Business</li> </ol>
<p>Minister for Agriculture and Food; Forestry; Small Business</p>	Rural Business Development Corporation	<ol style="list-style-type: none"> <li>1. Promote Rural Industry Development and Investment Facilitation</li> </ol>
<p>Deputy Premier; Treasurer; Minister for Transport; Tourism</p>	Economic Regulation Authority	<ol style="list-style-type: none"> <li>1. Submissions to the Economic Regulation Authority's Governing Body</li> </ol>

<b>Minister</b>	<b>Agency</b>	<b>Services</b>
Premier; Minister for State and Industry Development, Jobs and Trade; Public Sector Management; Federal-State Relations	Infrastructure WA	<ol style="list-style-type: none"> <li>1. Provision of Infrastructure Advice to Government</li> <li>2. Assessment of Major Infrastructure Proposals</li> </ol>
Minister for Agriculture and Food; Forestry; Small Business	Forest Products Commission	n.a.
Minister for Police; Corrective Services; Racing and Gaming; Defence Industry; Veterans Issues	Racing and Wagering Western Australia	n.a.
	Western Australian Greyhound Racing Association	n.a.
	The Burswood Park Board	n.a.



# Division 14 **Jobs, Tourism, Science and Innovation**

## Part 4 **Jobs and Economic Development**

### 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			
<b>DELIVERY OF SERVICES</b>							
Item 47 Net amount appropriated to deliver services .....	390,521	398,035	315,853	<b>364,336</b>	343,559	258,941	273,413
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	1,533	1,538	1,612	<b>1,619</b>	1,720	1,806	1,899
Total appropriations provided to deliver services .....	392,054	399,573	317,465	<b>365,955</b>	345,279	260,747	275,312
<b>ADMINISTERED TRANSACTIONS</b>							
Item 48 Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....	28,405	21,691	23,986	<b>14,281</b>	8,240	8,208	8,199
<b>CAPITAL</b>							
Item 133 Capital Appropriation .....	2,889	5,741	2,336	<b>2,336</b>	2,336	2,336	2,336
<b>TOTAL APPROPRIATIONS</b> .....	<b>423,348</b>	<b>427,005</b>	<b>343,787</b>	<b>382,572</b>	<b>355,855</b>	<b>271,291</b>	<b>285,847</b>
<b>EXPENSES</b>							
Total Cost of Services .....	420,041	636,461	490,467	<b>613,842</b>	493,523	366,654	359,522
Net Cost of Services <sup>(a)</sup> .....	416,467	629,256	440,218	<b>584,398</b>	486,995	363,245	356,113
<b>CASH ASSETS</b> <sup>(b)</sup> .....	151,117	78,717	137,438	<b>70,546</b>	31,622	23,292	21,011

(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	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
<b>New Initiatives</b>					
Aboriginal Economic Development Advisory Board .....	-	100	100	-	-
Approvals Reform.....	1,113	4,205	4,806	4,913	4,977
Builders' Support Facility .....	619	952	956	748	765
Commonwealth Tourism Grants <sup>(a)</sup> .....	800	3,000	-	-	-
Founders Factory <sup>(b)</sup> .....	-	2,400	2,400	2,400	-
Innovation Research Centre.....	-	250	250	250	250
Kimberley Tourism Support Program .....	2,560	100	100	-	-
Lower Carbon Grants and GreenTech Hub <sup>(a)</sup> .....	1,579	14,793	13,008	8,320	2,300
Metro Events Program .....	-	1,800	1,800	-	-
Outdoor Adventure Tourism Package - Tourism Attraction Feasibility .....	-	500	-	-	-
Sectoral Emissions Reduction Strategies: Carbon Capture Utilisation and Storage Action Plan.....	646	1,779	1,050	819	840
Strategic Industries Fund.....	-	6,000	5,000	5,000	5,000
Tourism Investment Committee of Cabinet .....	381	528	285	293	300
Western Australian Public Sector Learning Initiative .....	-	-	(59)	(112)	(129)

	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
<b>Ongoing Initiatives</b>					
Affordable Airfares Program <sup>(b)</sup> .....	-	3,000	-	-	-
Australia-China Natural Gas Technology Partnership .....	(70)	283	-	-	-
Collie Coal Rehabilitation Assessment .....	250	-	-	-	-
Collie Futures Fund <sup>(c)</sup> .....	1,422	-	-	-	-
Cruise Tourism .....	-	250	260	250	250
Defence West <sup>(b)</sup> .....	10,000	4,502	1,211	-	-
Destination Marketing .....	-	12,200	12,200	-	-
Digital Industries Acceleration Strategy .....	-	364	600	-	-
Election Commitment - Global Advanced Industries Hub .....	1,000	1,000	1,000	1,000	1,000
Election Commitment - Wind Turbine Manufacturing Initiative <sup>(b)</sup> .....	8,000	-	-	-	-
Event Tourism .....	6,979	26,847	5,769	5,133	1,653
Global Marketing Campaign .....	2,438	7,142	985	836	857
International Education .....	-	1,850	100	-	-
Invest and Trade Western Australia .....	625	3,138	3,885	3,941	3,662
Investment Attraction Fund <sup>(c)</sup> .....	2,000	50,000	30,000	30,000	-
Local Capability Fund .....	-	1,200	1,200	1,200	1,200
Native Forestry Transition Plan .....	-	290	-	-	-
Onslow Community Development Fund <sup>(a)</sup> .....	(2,730)	4,284	619	(1,173)	-
Pilbara Hydrogen Hub <sup>(a)</sup> .....	2,545	14,955	-	-	-
Science and STEM Programs .....	(65)	10,761	4,285	5,041	1,713
Space Industry <sup>(b)</sup> .....	1,000	4,200	1,700	1,200	1,200
Tourism Industry Capability .....	-	345	394	384	434
Tourism Workforce Development .....	-	1,989	1,794	541	554
Western Australian Industry Participation Strategy .....	-	428	429	430	432
<b>Other</b>					
Animal Resources Authority - Wind-Up Costs .....	350	-	-	-	-
Grants Administration <sup>(b)</sup> .....	1,373	4,265	5,121	5,966	5,990
Right-of-Use Lease Assets - Depreciation and Interest .....	924	928	925	921	916

(a) This spending is either partly or fully funded by the Commonwealth Government or industry.

(b) Existing Department spending has been reprioritised to meet some or all of the costs of this initiative.

(c) This spending is either partly or fully funded by the transfer of appropriation from Primary Industries and Regional Development.

## Significant Issues Impacting the Agency

### Diversifying the Western Australian Economy

- The Department is the lead agency for the implementation of Diversify WA and Future State: Accelerating Diversify WA, the Government's economic development framework and targeted diversification strategy. As part of this work, the Department:
  - drives the development of Western Australian industries to grow the economy and create jobs across key priority sectors, including energy, tourism, events, creative industries, international education, defence industries, mining and mining equipment, technology and services, space industries, health and medical life sciences, and primary industries; and
  - promotes the State as a place to visit, work, study and invest, which includes attracting international students, tourists, skilled workers and investors to Western Australia.
- In a relatively short period of time, the Department has seen rapid growth and increasing complexity in its program of works, stemming from the Government's commitment to diversify and decarbonise the State's economy. As a result, the Department will spend \$22.7 million over the forward estimates period to support the delivery of its strategic priorities and key deliverables, including by enhancing key operational functions such as grants administration and corporate service support.

### Major Projects, Infrastructure and Project Ready Land

- The Department is responsible for the activation of the State's Strategic Industrial Areas (SIAs) and facilitating a range of complex major priority projects, delivered in a timely manner, and with appropriate oversight, to drive economic outcomes for the State. As part of this work, the Department is:
  - supporting the delivery of infrastructure required to activate SIAs as part of the Government's investment in this Budget to establish the \$500 million Strategic Industries Fund;

- 3.2. facilitating new economic development opportunities across Western Australia, in partnership with key government and industry stakeholders;
- 3.3. working with the Commonwealth Government through key initiatives such as Hydrogen Headstart, the National Reconstruction Fund, and the Powering the Regions Fund to attract co-investment into critical and common user infrastructure; and
- 3.4. administering State Agreements and facilitating the development of major projects by fast-tracking priority regulatory assessments and improving regulatory processes. The Government is investing \$36.4 million in this Budget to accelerate regulatory reforms and improve cross-agency collaboration, with \$9.6 million allocated to the Department for staff resourcing.

### **Defence Industry and Supporting Veterans**

4. Significant strategic changes to the Commonwealth Government's defence strategy have highlighted the critical role of Western Australia's defence industries and maritime infrastructure in supporting national and regional security. The Department, through Defence West, is working to harness emerging defence opportunities by:
  - 4.1. collaborating with the Commonwealth Government on key infrastructure and industry development initiatives, including supporting the delivery of Australia's AUKUS nuclear-powered submarine pathway and driving the State's participation in the construction and sustainment of Australia's new submarine and surface fleet; and
  - 4.2. promoting the Western Australian defence industry at major national and international trade expositions.
5. Defence West also manages the Veterans Issues portfolio, which supports the veteran community by assisting ex-service personnel and organisations.

### **Industry Development**

6. The Department is supporting the development of the diverse range of industries identified in Diversify WA. As part of this work, the Department is:
  - 6.1. enhancing overall industry capability and capacity through the Local Capability Fund and Western Australian Industry Participation Strategy initiatives;
  - 6.2. supporting local participation in wind energy supply chains to capitalise on opportunities in the growing green energy economy; and
  - 6.3. supporting the international education sector by investing \$1.5 million to support the activities of the Western Australian Technical Vocational Education and Training Consortium, which promotes overseas opportunities for Western Australian international education providers.

### **Growing the State's Science and Innovation Capabilities**

7. Science, innovation and technology are identified as cross-sector enablers in Future State: Accelerating Diversify WA that underpins the State's economic development, productivity, resilience and competitiveness. The Department is:
  - 7.1. working with the Commonwealth Government through key initiatives, including the National Collaborative Research Infrastructure Strategy, to identify co-funding opportunities to enhance the State's research infrastructure;
  - 7.2. developing and implementing the 10-year Science and Technology Plan to support the State's science, research and technology capability and performance over the next decade;
  - 7.3. facilitating growth in the Western Australian space industry by developing a Space Industry Strategy and co-investing in the Australian Remote Operations for Space and Earth's Trailblazer Stage 2 project;
  - 7.4. driving digital transformation and technological uplift across Western Australian businesses by investing \$1 million to finalise and implement the Digital Industries Acceleration Strategy; and

- 7.5. supercharging research and development commercialisation by collaborating with international innovation partners such as Founders Factory.

### **Tourism**

8. Tourism Western Australia supports the growth of the State's tourism industry through promoting Western Australia as a holiday and events destination and attracting national and international visitors. This support includes:
  - 8.1. increasing the Major Events Fund by an additional \$44.4 million over the forward estimates period to secure blockbuster events and drive visitation to the State;
  - 8.2. building Western Australia's density and diversity of attractions and accommodation by investing \$500,000 to explore the feasibility of new tourism attractions and investing \$1 million to grow the State's cruise tourism program;
  - 8.3. investing \$4.9 million over the forward estimates period to implement the Tourism Workforce Development Plan, building the capabilities needed to deliver optimal services to visitors and raising the profile of careers in tourism; and
  - 8.4. creating a new \$3.6 million Metro Events Program to focus on creating iconic homegrown Western Australian events to activate the city and attract visitors.

### **Global Marketing**

9. The Department is promoting opportunities within the State's priority sectors through a further investment of \$12.3 million to continue global marketing efforts to drive awareness of Western Australia, attract international students, promote investment opportunities in Western Australia and connect critical skilled workers with local industry.

### **Investment and Trade**

10. Through Invest and Trade Western Australia and its overseas office network, the Department is assisting exporters to access international markets and promoting Western Australia as an attractive investment destination. As part of this work, the Department is:
  - 10.1. implementing a range of initiatives to support conversion of investor interest into economic development outcomes for Western Australia, including expanding the capacity of Invest and Trade Western Australia through investment of \$14.4 million over the forward estimates period;
  - 10.2. driving collaboration across the Western Australian investment and trade ecosystem, including by continuing a partnership with the Perth USAsia Centre and establishing a new Investment and Trade Commissioner in Singapore;
  - 10.3. continuing to promote and manage the Investment Attraction Fund to support businesses seeking to establish and grow in Western Australia; and
  - 10.4. advocating for the State's interests in free trade agreement negotiations and supporting government agencies on reporting and compliance in relation to *Australia's Foreign Relations (State and Territory Arrangements) Act 2020* (Cth).

## 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
WA Jobs Plan: Diversifying the WA economy, creating local jobs for the future.	Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs.	1. International Engagement, Trade and Investment 2. Project Facilitation 3. Industry Development 4. Science and Innovation
	Increased competitiveness and viability of the Western Australia Tourism industry.	5. Destination Marketing 6. Event Tourism 7. Tourism Destination Development

### 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. International Engagement, Trade and Investment .....	89,734	203,226	112,089	134,839	139,369	87,216	65,660
2. Project Facilitation .....	29,537	37,547	37,172	58,354	36,200	34,948	34,995
3. Industry Development.....	107,617	173,292	114,199	134,950	114,742	78,339	81,333
4. Science and Innovation .....	49,225	49,425	53,101	84,493	62,610	56,149	44,108
5. Destination Marketing .....	63,847	73,671	63,477	72,753	69,567	50,315	39,401
6. Event Tourism .....	60,180	74,912	89,272	101,910	53,408	49,629	83,681
7. Tourism Destination Development.....	19,901	24,388	21,157	26,543	17,627	10,058	10,344
<b>Total Cost of Services.....</b>	<b>420,041</b>	<b>636,461</b>	<b>490,467</b>	<b>613,842</b>	<b>493,523</b>	<b>366,654</b>	<b>359,522</b>

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
<b>Outcome: Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs:</b>					
Stakeholder satisfaction with the Department's effectiveness in providing leadership in the development of Western Australian industry sectors <sup>(b)</sup> .....	7.5	7.5	7.5	7.5	
Growth in key industries for economic diversification <sup>(c)</sup> .....	8.1%	4.3%	3.9%	3.9%	
Share of Western Australia's merchandise exports in key markets for diversification .....	11.7%	11.5%	11%	11.5%	
Western Australia's share of Australia's international student enrolments .....	7%	6.5%	7.4%	7.4%	
<b>Outcome: Increased competitiveness and viability of the Western Australia Tourism industry:</b>					
Total dollar amount spent by visitors in Western Australia .....	\$14 billion	\$14.9 billion	\$17.7 billion	\$18.5 billion	1
Total overnight visitors to/within Western Australia .....	10.9 million	11.5 million	11.9 million	12.1 million	
Western Australia's market share of international visitor spend in Australia .....	8.3%	8%	8.2%	8%	
Number of tourism filled jobs (direct and indirect) in Western Australia <sup>(c)</sup> .....	89,100	94,000	110,800	113,400	2
Percentage of visitors very likely to recommend visiting Western Australia ...	86%	84%	75%	86%	3
Ratio of funds provided by the tourism industry to Tourism WA's investment in co-operative marketing .....	1.2:1	1:1	1.1:1	1:1	
Ratio of direct economic return to Tourism WA's investment, for major events sponsored <sup>(d)</sup> .....	4:1	1.5:1	1.6:1	2.3:1	4

(a) Further detail in support of the key effectiveness indicators is provided in the Department's and Tourism WA's Annual Reports.

(b) Expressed as a rating out of 10 and based on the average rating of survey respondents.

(c) This indicator is reported with a one-year time lag due to the timing of the release of Commonwealth data.

(d) This indicator was previously reported as the direct economic impact of major events sponsorship. The indicator has been updated to instead report the ratio of direct economic return to Tourism WA's investment for major events sponsored. This has the effect of improving comparability between periods, improving the key effectiveness indicator as a measure of effectiveness of the Government's investment, and allowing the target to remain relevant if events are added or cancelled after the target is set.

**Explanation of Significant Movements**

(Notes)

1. The increase from the 2023-24 Budget to the 2023-24 Estimated Actual is largely the result of a higher than anticipated visitor spend from all source markets, particularly the domestic market.
2. The number of tourism filled jobs (direct and indirect) in Western Australia is expected to increase from the 2023-24 Budget to 2023-24 Estimated Actual as the job market continues to recover from the impacts of the COVID-19 pandemic on tourism.
3. While the 2023-24 Estimated Actual is lower than was expected at the 2023-24 Budget, the increase in the 2024-25 Budget Target reflects the percentage of visitors very likely to recommend visiting Western Australia returning to the levels observed in 2022-23.
4. Growth in the 2024-25 Budget Target compared to the 2023-24 Estimated Actual is due to a larger number of secured events in 2024-25. These events are expected to realise greater return on investment.

## Services and Key Efficiency Indicators

### 1. International Engagement, Trade and Investment

The Department works to continuously strengthen the State's relationship with key international partners, attract investment and increase trade in products and services. Key activities include offshore market research and reporting, international marketing, attracting international students, coordinating Ministerial visits, enhancing the export capabilities of Western Australian businesses and managing international trade and investment opportunities.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 89,734	\$'000 203,226	\$'000 112,089	\$'000 134,839	1, 2
Less Income .....	182	262	845	230	
Net Cost of Service .....	89,552	202,964	111,244	134,609	
<b>Employees (Full-Time Equivalents) .....</b>	<b>86</b>	<b>94</b>	<b>102</b>	<b>108</b>	
<b>Efficiency Indicators</b>					
Ratio of Total Cost of Services to Gross State Product <sup>(a)</sup> .....	1:1,594	1:821	1:1,421	1:943	3, 4

(a) For this efficiency indicator, the Total Cost of Services comprises Services 1 to 4.

### Explanation of Significant Movements

(Notes)

1. The decrease in the 2023-24 Estimated Actual compared to the 2023-24 Budget is largely due to the deferral of grants from the Investment Attraction Fund from 2023-24 to future years.
2. Expenditure in the 2024-25 Budget Target is expected to be higher than the 2023-24 Estimated Actual due to Investment Attraction Fund spending that has been deferred from 2022-23 to 2024-25.
3. The increase in the 2023-24 Estimated Actual compared to the 2023-24 Budget is driven by both a decrease in Total Cost of Services for Services 1 to 4 and higher than expected nominal Gross State Product.
4. The decrease in the 2024-25 Budget Target compared to the 2023-24 Estimated Actual is largely due to an increase in Total Cost of Services for Services 1 to 4.

## 2. Project Facilitation

This service develops, coordinates and facilitates State significant projects and infrastructure to create jobs and grow regional development. Key activities include negotiating and coordinating State Agreements for large energy and mineral projects, managing the State's SIAs and providing project facilitation services to strategically important ventures.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	29,537	37,547	37,172	58,354	1
Less Income .....	587	407	404	418	
Net Cost of Service .....	28,950	37,140	36,768	57,936	
<b>Employees (Full-Time Equivalents) .....</b>	<b>104</b>	<b>111</b>	<b>133</b>	<b>147</b>	<b>2</b>

### Explanation of Significant Movements

(Notes)

- Total Cost of Services is expected to be higher in the 2024-25 Budget Target compared to the 2023-24 Estimated Actual largely due to increased spending on Approvals Reform and the Oakajee SIA Access Road.
- Full-time equivalents (FTEs) in the 2023-24 Estimated Actual and 2024-25 Budget Target have increased compared to the 2023-24 Budget primarily due to additional staff for the Approvals Reform program.

## 3. Industry Development

Working with government agencies and the private sector to increase the employment of local workers and the involvement of Western Australian business in the supply chain for government and private industry works and contracts. Of particular focus is growing and promoting the Western Australian defence industry by enhancing the capabilities of local businesses, identifying future infrastructure requirements and facilitating collaborative research.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	107,617	173,292	114,199	134,950	1, 2
Less Income .....	1,169	4,682	4,538	23,939	3
Net Cost of Service .....	106,448	168,610	109,661	111,011	
<b>Employees (Full-Time Equivalents) .....</b>	<b>93</b>	<b>94</b>	<b>111</b>	<b>107</b>	

### Explanation of Significant Movements

(Notes)

- Compared to the 2023-24 Budget, the 2023-24 Estimated Actual has decreased, largely as a result of deferred spending for the Collie Industrial Transition Fund.
- The increase in the 2024-25 Budget Target compared to the 2023-24 Estimated Actual is largely due to higher expected spending from the Collie Industrial Transition Fund and on Renewable Hydrogen and Native Forestry Transition programs.
- The significant increase in income from the 2023-24 Estimated Actual to the 2024-25 Budget Target is largely the result of increased revenue from Commonwealth Government contributions to the Pilbara Hydrogen Hub and industry contributions to the Onslow Community Development Fund.



#### 4. Science and Innovation

Diversifying the State's economy by promoting and enhancing science, technology and innovation-related industries and workforce skills. This includes encouraging investment and science business growth, facilitating research partnerships, increasing student participation in science, technology, engineering and mathematics (STEM) subjects and strengthening the State's capability in the space industry sector.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	49,225	49,425	53,101	84,493	1
Less Income .....	507	514	40,441	517	2
Net Cost of Service .....	48,718	48,911	12,660	83,976	
<b>Employees (Full-Time Equivalents) .....</b>	<b>35</b>	<b>40</b>	<b>46</b>	<b>53</b>	<b>3</b>

#### Explanation of Significant Movements

(Notes)

1. The increase in the 2024-25 Budget Target compared to the 2023-24 Estimated Actual is largely due to increased spending on the Lower Carbon Grants and GreenTech Hub program, Science and STEM programs, innovation grants and the deferral of spending from 2023-24 to 2024-25.
2. Industry contributions towards the Lower Carbon Grants and GreenTech Hub program are primarily driving the increase from the 2023-24 Estimated Actual to the 2023-24 Budget.
3. The increase in FTEs in the 2023-24 Estimated Actual and 2024-25 Budget Target compared to the 2023-24 Budget is largely the result of increased staffing to deliver the Lower Carbon Grants and GreenTech Hub, Science and STEM Capability programs and Digital Industries Acceleration Strategy programs.

#### 5. Destination Marketing

In partnership with the tourism and travel industry, Regional Tourism Organisations, Business Events Perth, Western Australian Indigenous Tourism Operators Council and Tourism Australia, Tourism WA promotes Western Australia as a desirable holiday destination in core intrastate, interstate and international markets and undertakes marketing strategies that maximise the economic benefit to the State.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	63,847	73,671	63,477	72,753	1
Less Income .....	652	979	943	946	
Net Cost of Service .....	63,195	72,692	62,534	71,807	
<b>Employees (Full-Time Equivalents) .....</b>	<b>62</b>	<b>59</b>	<b>58</b>	<b>58</b>	
<b>Efficiency Indicators</b>					
Ratio of Tourism WA's Total Cost of Services to total visitor spend in Western Australia. ....	1:97	1:86	1:102	1:92	2

#### Explanation of Significant Movements

(Notes)

1. The decrease in the 2023-24 Estimated Actual compared to the 2023-24 Budget and the subsequent increase in the 2024-25 Budget Target, is largely due to the deferral of spending from the Aviation Recovery Fund and Affordable Airfares program.
2. The increase in the 2023-24 Estimated Actual compared to the 2023-24 Budget reflects an increase in spending by visitors in Western Australia from a forecast \$14.9 billion to a 2023-24 Estimated Actual of \$17.7 billion.

## 6. Event Tourism

Tourism WA develops, attracts and supports events that generate social and economic benefit to the State, and markets Western Australia nationally and internationally.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	60,180	74,912	89,272	101,910	1
Less Income .....	189	153	200	195	
Net Cost of Service .....	59,991	74,759	89,072	101,715	
<b>Employees (Full-Time Equivalents) .....</b>	<b>21</b>	<b>23</b>	<b>32</b>	<b>32</b>	<b>2</b>

### Explanation of Significant Movements

(Notes)

1. The increase in the 2023-24 Estimated Actual and 2024-25 Budget Target compared to the 2023-24 Budget is largely the result of an uplift in funding for the major events programs.
2. Increased FTEs from the 2023-24 Budget to the 2023-24 Estimated Actual reflects additional staffing to deliver major events programs.

## 7. Tourism Destination Development

This service focuses on tourism supply-side issues; working across government and industry to determine the needs of destinations in terms of access, accommodation, attractions, workforce and amenities, and facilitating the filling of gaps through private or public investment and policy settings.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	19,901	24,388	21,157	26,543	1, 2
Less Income .....	288	208	2,878	3,199	3
Net Cost of Service .....	19,613	24,180	18,279	23,344	
<b>Employees (Full-Time Equivalents) .....</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>33</b>	

### Explanation of Significant Movements

(Notes)

1. The decrease in the 2023-24 Estimated Actual compared to the 2023-24 Budget is primarily due to deferred spending on the National Parks Tourism Experience Development program.
2. Commonwealth Government funding for industry support packages has driven an increase from the 2023-24 Budget to the 2023-24 Estimated Actual.
3. The increase in the 2024-25 Budget Target compared to the 2023-24 Estimated Actual is largely the result of deferred spending from 2023-24 to 2024-25 and an increase in spending on Aboriginal tourism (funded by the Commonwealth Government) and the Tourism Workforce Development Program.

## 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
<b>WORKS IN PROGRESS</b>							
Rolling Asset Replacement Program.....	10,393	5,712	1,315	2,451	625	635	970
<b>Total Cost of Asset Investment Program .....</b>	<b>10,393</b>	<b>5,712</b>	<b>1,315</b>	<b>2,451</b>	<b>625</b>	<b>635</b>	<b>970</b>
<b>FUNDED BY</b>							
Capital Appropriation.....			150	150	150	150	150
Holding Account .....			1,500	820	475	485	820
Internal Funds and Balances.....			(335)	1,481	-	-	-
<b>Total Funding.....</b>			<b>1,315</b>	<b>2,451</b>	<b>625</b>	<b>635</b>	<b>970</b>

## Financial Statements

### Income Statement

#### Expenses

- The \$146 million decrease in the Total Cost of Services from the 2023-24 Budget to the 2023-24 Estimated Actual is largely due to the deferral of spending to across the forward estimates period to realign expected delivery for a number of programs, including the Investment Attraction Fund and Collie Industrial Transition Fund.
- The \$123 million increase in the Total Cost of Services from the 2023-24 Estimated Actual to the 2024-25 Budget Year reflects the deferral of spending from 2023-24 and additional spending relating to science and innovation programs and event tourism.
- The projected deficits for 2023-24 onwards are largely the result of equity contributions (in particular, from the Climate Action Fund) to fund expenses.

#### Income

- Grants and subsidies income in 2023-24 reflects \$40 million in industry contributions to the Lower Carbon Grants and GreenTech Hub, and Commonwealth Government grants.
- Grants and subsidies income in 2024-25 consists of Commonwealth Government contributions to the Pilbara Hydrogen Hub and Aboriginal tourism infrastructure projects.
- Significant other revenues over the forward estimates period are largely the result of industry contributions, including from Chevron Australia Pty Ltd under the Ashburton North State Development Agreement.

### Statement of Cashflows

- Significant other payments for operating activities over the forward estimates period are largely for marketing activities.
- As with other revenues, significant other receipts over the forward estimates period are largely due to industry contributions.

**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			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits (b) .....	65,394	69,048	74,693	82,770	85,076	82,793	83,715
Grants and subsidies (c) .....	181,523	343,602	197,106	273,793	234,892	145,976	116,462
Supplies and services .....	143,805	203,663	198,444	232,568	159,838	124,140	145,605
Accommodation .....	4,604	5,284	5,354	5,875	6,413	6,445	6,445
Depreciation and amortisation .....	2,332	2,478	3,337	3,338	3,339	3,339	3,339
Finance and interest costs .....	88	169	234	237	233	229	224
Other expenses .....	22,295	12,217	11,299	15,261	3,732	3,732	3,732
<b>TOTAL COST OF SERVICES .....</b>	<b>420,041</b>	<b>636,461</b>	<b>490,467</b>	<b>613,842</b>	<b>493,523</b>	<b>366,654</b>	<b>359,522</b>
<b>Income</b>							
Grants and subsidies .....	456	20	45,859	17,975	20	20	20
Other revenue .....	3,118	7,185	4,390	11,469	6,508	3,389	3,389
<b>Total Income .....</b>	<b>3,574</b>	<b>7,205</b>	<b>50,249</b>	<b>29,444</b>	<b>6,528</b>	<b>3,409</b>	<b>3,409</b>
<b>NET COST OF SERVICES .....</b>	<b>416,467</b>	<b>629,256</b>	<b>440,218</b>	<b>584,398</b>	<b>486,995</b>	<b>363,245</b>	<b>356,113</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	392,054	399,573	317,465	365,955	345,279	260,747	275,312
Resources received free of charge .....	2,036	1,164	1,164	1,164	1,164	1,164	1,164
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund .....	27,102	36,265	32,213	34,835	14,364	14,717	12,681
Other appropriations .....	4,492	38,395	36,899	54,768	25,054	21,153	2,265
Other revenues .....	600	600	2,600	600	600	600	600
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>426,284</b>	<b>475,997</b>	<b>390,341</b>	<b>457,322</b>	<b>386,461</b>	<b>298,381</b>	<b>292,022</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>9,817</b>	<b>(153,259)</b>	<b>(49,877)</b>	<b>(127,076)</b>	<b>(100,534)</b>	<b>(64,864)</b>	<b>(64,091)</b>

(a) Full audited financial statements are published in the Department's and Tourism WA's Annual Reports.

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 433, 514 and 538 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			
2023 Total Solar Eclipse.....	6,940	-	-	-	-	-	-
Industry Development							
Call Centre and Back Office Processing							
Scheme.....	3,200	3,020	1,485	2,580	7,751	4,584	-
Climate Adaptation Research.....	-	100	100	100	-	-	-
Collie Emergency Services Vehicle							
Manufacturing.....	25	-	-	-	-	-	-
Collie Futures Fund.....	3,049	4,000	5,422	1,000	-	-	-
Collie Industrial Transition Fund.....	5,000	63,040	8,500	18,575	48,500	50,000	59,029
Defence Industry.....	388	400	10,400	6,400	400	400	400
Defence Science Centre.....	1,034	970	970	970	970	970	970
Edith Cowan University Inner City Campus ...	15,000	-	-	15,000	19,000	-	-
Local Capability Fund.....	3,296	3,125	2,919	3,866	3,125	2,290	2,000
Local Manufacturing Investment Fund.....	-	12,000	9,724	2,276	-	-	-
Native Forestry Transition Plan							
Business Transition Program.....	23,446	1,500	3,048	400	-	-	-
Industry and Community Development							
Program.....	4,916	19,000	12,794	12,300	-	-	-
Workforce Transition Program.....	3,958	11,550	4,820	10,540	-	-	-
Onslow Community Development Fund.....	-	4,000	1,270	8,284	3,119	-	-
Orbital Corporation Limited.....	4,500	1,500	1,500	2,486	-	-	-
Other Industry Development Grants.....	154	-	-	-	-	-	-
Renewable Hydrogen.....	7,421	11,817	10,698	17,755	6,364	500	-
Wind Turbine Manufacturing.....	-	-	8,000	100	100	100	-
International Engagement, Trade and							
Investment							
International Education.....	39,322	11,125	11,125	3,375	1,625	1,625	1,625
Invest and Trade Western Australia.....	1,119	-	100	-	-	-	-
Investment Attraction Fund.....	7,552	140,928	53,055	72,972	90,328	40,315	19,174
Perth USAsia Centre.....	800	800	800	800	800	800	400
Project Facilitation							
Centre for Decommissioning Australia.....	2,000	2,000	2,000	500	500	-	-
Future Energy Exports Cooperative							
Research Centre.....	1,000	1,200	1,200	1,200	1,200	1,200	1,200
Gorgon Gas Carbon Dioxide Injection Project ...	100	100	100	100	100	100	100
Liquified Natural Gas Operators Skills							
Framework.....	150	-	-	-	-	-	-
Oakajee Strategic Industrial Area Access							
Road.....	-	7,000	2,000	17,150	-	-	-
Other Project Facilitation Grants.....	172	-	-	-	-	-	-
Science and Innovation							
Australian Remote Operations for Space and							
Earth.....	5,455	1,050	1,050	1,000	600	50	-
Binar Space Program.....	1,190	500	500	500	450	50	-
Brandon BioCatalyst.....	210	110	110	110	110	110	110
COVID-19 Research - Western Australian							
Universities.....	-	100	100	-	-	-	-
Lower Carbon Grants and GreenTech Hub ...	-	-	1,000	14,200	12,400	7,700	2,300
National Collaborative Research							
Infrastructure Strategy.....	110	100	100	8,468	2,795	3,586	-
New Industries Fund.....	4,708	7,302	7,302	7,217	-	-	-
Other Innovation Grants.....	-	-	-	2,650	2,650	2,650	250
Perth Observatory.....	400	400	400	360	440	400	400
Science and Agribusiness Connect Program....	-	40	229	-	-	-	-
Science Grants.....	21,547	23,591	22,576	25,622	25,857	26,838	26,796
Space Industry.....	1,368	647	1,387	4,470	700	200	200
STEM.....	500	-	-	1,177	108	108	108
University Sector Review.....	400	289	289	-	-	-	-
WA Health and Medical Life Sciences							
Industry Strategy Implementation.....	383	956	666	790	500	-	-
WA Life Sciences Innovation Hub.....	820	600	600	600	600	600	600
Tourism WA							
Aboriginal Tourism.....	3,887	2,750	2,750	2,750	-	-	-
Affordable Airfares.....	2,450	5,192	2,207	3,000	3,000	-	-
Kimberley Support Programs.....	933	-	1,660	-	-	-	-
National Parks Tourism Experience							
Development.....	-	-	1,350	1,350	-	-	-
Other Tourism Industry Grants and							
Contributions.....	739	800	800	800	800	800	800
Tourism Industry Support Programs.....	1,881	-	-	-	-	-	-
<b>TOTAL.....</b>	<b>181,523</b>	<b>343,602</b>	<b>197,106</b>	<b>273,793</b>	<b>234,892</b>	<b>145,976</b>	<b>116,462</b>

**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			
<b>CURRENT ASSETS</b>							
Cash assets.....	136,748	75,928	91,638	44,357	18,441	18,431	18,450
Restricted cash.....	12,893	1,711	44,324	24,713	11,705	3,385	1,085
Holding Account receivables .....	820	820	820	820	820	820	820
Receivables.....	6,685	3,535	6,685	6,685	6,685	6,685	6,685
Other.....	8,684	10,600	6,315	6,315	6,315	6,315	6,315
<b>Total current assets.....</b>	<b>165,830</b>	<b>92,594</b>	<b>149,782</b>	<b>82,890</b>	<b>43,966</b>	<b>35,636</b>	<b>33,355</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	13,485	15,105	15,284	17,764	20,590	23,406	25,887
Property, plant and equipment.....	5,099	9,281	6,201	6,814	5,600	4,481	3,703
Intangibles .....	559	702	559	559	559	559	559
Restricted cash.....	1,476	1,078	1,476	1,476	1,476	1,476	1,476
Other.....	2,624	3,782	2,624	4,624	8,624	10,624	12,624
<b>Total non-current assets.....</b>	<b>23,243</b>	<b>29,948</b>	<b>26,144</b>	<b>31,237</b>	<b>36,849</b>	<b>40,546</b>	<b>44,249</b>
<b>TOTAL ASSETS .....</b>	<b>189,073</b>	<b>122,542</b>	<b>175,926</b>	<b>114,127</b>	<b>80,815</b>	<b>76,182</b>	<b>77,604</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	12,101	9,636	12,101	12,101	12,101	12,101	12,101
Payables.....	16,138	15,961	15,586	15,323	15,060	14,797	14,540
Borrowings and leases .....	1,972	1,854	1,968	1,968	1,968	1,968	1,968
Other.....	279	269	279	279	279	279	279
<b>Total current liabilities.....</b>	<b>30,490</b>	<b>27,720</b>	<b>29,934</b>	<b>29,671</b>	<b>29,408</b>	<b>29,145</b>	<b>28,888</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	2,655	1,921	2,655	2,655	2,655	2,655	2,655
Borrowings and leases .....	2,194	2,632	3,142	2,462	1,782	1,187	592
Other.....	104	104	104	104	104	104	104
<b>Total non-current liabilities.....</b>	<b>4,953</b>	<b>4,657</b>	<b>5,901</b>	<b>5,221</b>	<b>4,541</b>	<b>3,946</b>	<b>3,351</b>
<b>TOTAL LIABILITIES .....</b>	<b>35,443</b>	<b>32,377</b>	<b>35,835</b>	<b>34,892</b>	<b>33,949</b>	<b>33,091</b>	<b>32,239</b>
<b>EQUITY</b>							
Contributed equity.....	103,899	226,135	140,237	206,457	274,622	335,711	402,076
Accumulated surplus/(deficit).....	49,584	(136,008)	(293)	(127,369)	(227,903)	(292,767)	(356,858)
Reserves .....	147	38	147	147	147	147	147
<b>Total equity .....</b>	<b>153,630</b>	<b>90,165</b>	<b>140,091</b>	<b>79,235</b>	<b>46,866</b>	<b>43,091</b>	<b>45,365</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>189,073</b>	<b>122,542</b>	<b>175,926</b>	<b>114,127</b>	<b>80,815</b>	<b>76,182</b>	<b>77,604</b>

(a) Full audited financial statements are published in the Department's and Tourism WA's Annual Reports.

**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			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	389,614	397,133	314,166	362,655	341,978	257,446	272,011
Capital appropriation.....	2,889	5,741	2,336	2,336	2,336	2,336	2,336
Holding Account drawdowns .....	820	820	1,500	820	475	485	820
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund.....	89,315	112,533	33,448	52,398	59,120	51,973	59,029
Digital Capability Fund .....	-	2,771	991	2,796	1,709	1,780	-
Royalties for Regions Fund							
Regional Community Services Fund .....	27,102	36,265	32,213	34,835	14,364	14,717	12,681
Strategic Industries Fund .....	-	-	-	6,000	5,000	5,000	5,000
Receipts paid into Consolidated Account .....	(15,038)	-	-	-	-	-	-
Other.....	600	600	2,600	600	600	600	600
Administered appropriations .....	4,492	38,395	36,899	54,768	25,054	21,153	2,265
<b>Net cash provided by Government .....</b>	<b>499,794</b>	<b>594,258</b>	<b>424,153</b>	<b>517,208</b>	<b>450,636</b>	<b>355,490</b>	<b>354,742</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(61,838)	(69,048)	(74,693)	(82,770)	(85,076)	(82,793)	(83,715)
Grants and subsidies .....	(171,094)	(342,102)	(195,606)	(271,307)	(234,892)	(145,976)	(116,462)
Supplies and services.....	(109,591)	(143,045)	(144,637)	(179,486)	(105,755)	(81,872)	(114,187)
Accommodation.....	(4,645)	(5,040)	(5,110)	(5,631)	(6,169)	(6,201)	(6,201)
GST payments.....	(21,234)	(4,827)	(4,827)	(4,827)	(4,827)	(4,827)	(4,827)
Finance and interest costs .....	(86)	(163)	(228)	(231)	(227)	(223)	(218)
Other payments.....	(57,128)	(71,625)	(63,957)	(69,133)	(60,605)	(46,790)	(35,940)
<b>Receipts (b)</b>							
Grants and subsidies .....	436	20	45,859	17,975	20	20	20
GST receipts.....	18,353	4,827	4,827	4,827	4,827	4,827	4,827
Other receipts .....	2,217	6,836	4,041	11,120	5,955	2,836	2,836
<b>Net cash from operating activities .....</b>	<b>(404,610)</b>	<b>(624,167)</b>	<b>(434,331)</b>	<b>(579,463)</b>	<b>(486,749)</b>	<b>(360,999)</b>	<b>(353,867)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	-	(6,116)	(1,315)	(2,451)	(625)	(635)	(970)
Proceeds from sale of non-current assets .....	97	-	-	-	-	-	-
<b>Net cash from investing activities .....</b>	<b>97</b>	<b>(6,116)</b>	<b>(1,315)</b>	<b>(2,451)</b>	<b>(625)</b>	<b>(635)</b>	<b>(970)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	-	(1,591)	(2,186)	(2,186)	(2,186)	(2,186)	(2,186)
Other payments .....	(1,920)	-	-	-	-	-	-
<b>Net cash from financing activities .....</b>	<b>(1,920)</b>	<b>(1,591)</b>	<b>(2,186)</b>	<b>(2,186)</b>	<b>(2,186)</b>	<b>(2,186)</b>	<b>(2,186)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>93,361</b>	<b>(37,616)</b>	<b>(13,679)</b>	<b>(66,892)</b>	<b>(38,924)</b>	<b>(8,330)</b>	<b>(2,281)</b>
Cash assets at the beginning of the reporting period .....	97,756	116,333	151,117	137,438	70,546	31,622	23,292
Net cash transferred to/from other agencies .....	(40,000)	-	-	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>151,117</b>	<b>78,717</b>	<b>137,438</b>	<b>70,546</b>	<b>31,622</b>	<b>23,292</b>	<b>21,011</b>

(a) Full audited financial statements are published in the Department's and Tourism WA's Annual Reports.

(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			
<b>Grants and Subsidies</b>							
Commonwealth Grants							
Australian Marine Complex Studies .....	145	-	-	-	-	-	-
Choose Tourism Program .....	-	-	800	-	-	-	-
Defence Science Centre .....	270	270	270	270	270	270	270
Indigenous Tourism Fund .....	-	-	-	3,000	-	-	-
Pilbara Hydrogen Hub .....	-	-	2,545	14,955	-	-	-
Safe Transition Industry Support Package....	-	-	2,494	-	-	-	-
Department of Health - WA Life Sciences							
Innovation Hub .....	600	600	600	600	600	600	600
Department of Primary Industries and							
Regional Development - Barramundi							
Aquaculture .....	-	-	2,000	-	-	-	-
<b>GST Receipts</b>							
GST Receipts .....	18,353	4,827	4,827	4,827	4,827	4,827	4,827
<b>Other Receipts</b>							
Defence Science Centre .....	200	200	200	200	200	200	200
Gorgon Carbon Dioxide Gas Injection Project ...	100	100	100	100	100	100	100
Interest Receipts - Tourism .....	895	250	250	250	250	250	250
Lower Carbon Grants and GreenTech Hub .....	-	-	40,000	-	-	-	-
Onslow Community Development Fund .....	-	4,000	1,270	8,284	3,119	-	-
Other Receipts .....	589	834	834	834	834	834	834
Other Receipts - Tourism .....	151	800	800	800	800	800	800
Premier's Science Awards and Innovator of							
the Year .....	303	402	337	402	402	402	402
<b>TOTAL .....</b>	<b>21,606</b>	<b>12,283</b>	<b>57,327</b>	<b>34,522</b>	<b>11,402</b>	<b>8,283</b>	<b>8,283</b>

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



## DETAILS OF ADMINISTERED TRANSACTIONS

	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			
<b>INCOME</b>							
<b>Other</b>							
Appropriations.....	28,405	21,691	23,986	14,281	8,240	8,208	8,199
Ashburton North Social and Critical Infrastructure Funds (Onslow Wheatstone).....	-	33,486	48,300	-	5,886	-	-
Interest Received - CSIRO Loan.....	188	223	223	223	170	-	-
Loan Discount Unwinding - CSIRO.....	411	311	311	216	113	-	-
Loan Discount Unwinding - Millennium Chemicals .....	133	133	133	134	133	67	-
<b>TOTAL ADMINISTERED INCOME.....</b>	<b>29,137</b>	<b>55,844</b>	<b>72,953</b>	<b>14,854</b>	<b>14,542</b>	<b>8,275</b>	<b>8,199</b>
<b>EXPENSES</b>							
<b>Grants to Charitable and Other Public Bodies</b>							
Ashburton North Social and Critical Infrastructure Funds (Onslow Wheatstone).....	-	33,486	48,300	-	5,886	-	-
Ozgene ARC Pty Ltd.....	-	-	3,500	-	-	-	-
Qantas Hub Infrastructure.....	299	3,215	3,215	-	-	-	-
<b>Statutory Authorities</b>							
Pilbara Ports Authority - Burrup Port Infrastructure Subsidy .....	8,698	8,699	6,994	6,981	6,940	6,908	6,899
The ANZAC Day Trust.....	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Water Corporation - Burrup Water System Subsidy .....	11,407	11,692	11,692	-	-	-	-
<b>Other</b>							
Legal Settlement.....	40,000	-	-	-	-	-	-
Loan Discounting .....	758	-	-	-	-	-	-
Payments to Consolidated Account Builders' Support Facility - Loan Repayments .....	-	-	-	-	-	7,500	2,500
CSIRO Principal and Interest Receipts ....	1,836	1,939	1,939	1,998	2,058	-	-
Millennium Chemicals Principal.....	-	-	-	-	-	6,350	-
Ozgene ARC Pty Ltd.....	-	3,500	-	-	-	-	-
<b>TOTAL ADMINISTERED EXPENSES.....</b>	<b>64,298</b>	<b>63,831</b>	<b>76,940</b>	<b>10,279</b>	<b>16,184</b>	<b>22,058</b>	<b>10,699</b>

## Agency Special Purpose Account Details

## AUSTRALIA-CHINA NATURAL GAS TECHNOLOGY PARTNERSHIP FUND

Account Purpose: To deliver a practical demonstration of the desire of Australia and China to establish genuine and long-term partnerships across the energy sector. It is intended to deliver positive outcomes relevant to the natural gas sector, including LNG, through activities including training and education programs, partnerships, workshops and research.

	2022-23	2023-24	2023-24	2024-25
	Actual	Budget	Estimated	Budget
	\$'000	\$'000	Actual	Year
			\$'000	\$'000
Opening Balance.....	478	250	466	286
Receipts:				
Other .....	-	-	-	-
Appropriations .....	-	-	-	-
	478	250	466	286
Payments .....	12	250	180	286
<b>CLOSING BALANCE.....</b>	<b>466</b>	<b>-</b>	<b>286</b>	<b>-</b>

**SPECIAL PROJECTS FUND**

Account Purpose: To hold funds for participating in significant projects with other countries, the Commonwealth Government and/or the private sector, to the mutual benefit of the other participants and the State.

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Opening Balance .....	522	522	522	522
Receipts:				
Other .....	-	-	-	-
Appropriations .....	-	-	-	-
	522	522	522	522
Payments .....	-	-	-	-
<b>CLOSING BALANCE</b> .....	522	522	522	522

**DEFENCE SCIENCE CENTRE**

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

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Opening Balance .....	234	-	164	164
Receipts:				
Appropriations .....	500	500	500	500
Other .....	470	470	470	470
	1,204	970	1,134	1,134
Payments .....	1,040	970	970	970
<b>CLOSING BALANCE</b> .....	164	-	164	164

**ASHBURTON NORTH SOCIAL INFRASTRUCTURE FUND (ONSLow COMMUNITY DEVELOPMENT FUND)**

Account Purpose: To quarantine funds received and paid in relation to social infrastructure under the Ashburton North State Development Agreement (Wheatstone Project) in the township of Onslow. Funds can be received from Chevron Australia Pty Ltd and the Government.

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Opening Balance.....	324	-	-	-
Receipts:				
Appropriations .....	-	-	-	-
Other .....	-	4,000	1,270	8,284
	324	4,000	1,270	8,284
Payments .....	324	4,000	1,270	8,284
<b>CLOSING BALANCE.....</b>	-	-	-	-

**LOWER CARBON GRANTS PROGRAM AND GREENTECH HUB FUND**

Account Purpose: To receive and hold financial contributions from Chevron Australia Pty Ltd for the delivery of the Lower Carbon Grants Program and GreenTech Hub Funding Agreement between the State of Western Australia and Chevron Australia Pty Ltd to be applied for the administration and operation of the Lower Carbon Grants Fund, GreenTech Hub and Administrative Funding.

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Opening Balance.....	-	-	-	38,421
Receipts:				
Appropriations .....	-	-	-	-
Other .....	-	-	40,000	-
	-	-	40,000	38,421
Payments .....	-	-	1,579	14,793
<b>CLOSING BALANCE.....</b>	-	-	38,421	23,628

# Division 15 Primary Industries and Regional Development

## Part 4 Jobs and Economic Development

### 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			
<b>DELIVERY OF SERVICES</b>							
Item 49 Net amount appropriated to deliver services .....	226,220	249,698	265,146	<b>266,306</b>	227,001	221,640	208,747
<b>Amount Authorised by Other Statutes</b>							
- Biosecurity and Agriculture Management Act 2007 .....	3,124	3,378	3,378	<b>3,475</b>	3,574	3,574	3,574
- Salaries and Allowances Act 1975 .....	3,210	3,222	3,222	<b>3,439</b>	3,707	3,952	4,118
Total appropriations provided to deliver services .....	232,554	256,298	271,746	<b>273,220</b>	234,282	229,166	216,439
<b>ADMINISTERED TRANSACTIONS</b>							
Item 50 Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....	1,550	1,550	1,550	<b>1,550</b>	1,550	1,550	1,550
<b>CAPITAL</b>							
Item 134 Capital Appropriation .....	13,910	74,886	19,811	<b>66,660</b>	139,426	141,904	24,839
<b>TOTAL APPROPRIATIONS</b> .....	<b>248,014</b>	<b>332,734</b>	<b>293,107</b>	<b>341,430</b>	<b>375,258</b>	<b>372,620</b>	<b>242,828</b>
<b>EXPENSES</b>							
Total Cost of Services .....	515,931	657,334	639,904	<b>665,244</b>	507,682	481,936	409,949
Net Cost of Services <sup>(a)</sup> .....	384,790	545,125	518,181	<b>551,619</b>	396,763	378,462	309,084
<b>CASH ASSETS</b> <sup>(b)</sup> .....	<b>141,705</b>	<b>87,467</b>	<b>94,521</b>	<b>72,165</b>	<b>76,819</b>	<b>74,179</b>	<b>88,948</b>

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

(b) As at 30 June each financial year.

### Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 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			
<b>New Initiatives</b>					
Cockburn Sound Artificial Reef .....	200	690	10	-	-
Dung Beetle Soil Health Grants Initiative .....	-	500	-	-	-
Election Commitment - Southern Ocean Surf Reef .....	550	4,200	-	-	-
International Conference - South West Development Commission .....	150	350	518	536	-
Investment Attraction Fund Contribution - Tassal Grant .....	2,000	-	-	-	-
Laboratory Information Management Systems Replacement .....	-	102	-	-	-
Magnium - Magnesium Refinery .....	2,000	-	-	-	-
Mobile Network Hardening Program - Round 2 .....	870	-	-	-	-
Northern Australia Plant Capacity and Response Network .....	805	-	-	-	-
Outdoor Adventure Tourism Package					
Houtman Abrolhos Islands Sustainable Development Activation Plan .....	-	207	431	40	40
Kalbarri Foreshore and Beaches Revitalisation Phase 1 .....	-	4,100	4,000	-	-
Peel Regional Trails Program .....	240	3,250	2,010	2,500	-
Regional Traineeship Program .....	600	-	-	-	-

	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
Vertebrate Pest Management Program .....	-	1,000	1,000	1,000	-
Western Australian Public Sector Learning Initiative .....	-	-	(159)	(299)	(344)
<b>Ongoing Initiatives</b>					
2023 Perth Royal Show .....	1,930	-	-	-	-
2023 Total Solar Eclipse .....	(1,537)	-	-	-	-
Biosecurity Incident and Emergency Response .....	30,032	22,473	5,974	5,109	-
Buccaneer Archipelago Marine Parks .....	-	(1,873)	-	-	-
Carnarvon Flood Mitigation Works - Stage 2 .....	300	-	-	-	-
Collie Industry Attraction and Development Fund .....	2,278	(2,650)	-	-	-
Coral Bay Workers Accommodation Facility .....	455	77	-	-	-
Ex-Tropical Cyclone Ellie - Disaster Recovery Programs .....	3,687	3,008	-	-	-
Fisheries Digital Transformation Program - Stage 2 .....	-	1,957	2,043	-	-
Help Grain Growers to Better Manage Risk .....	300	100	100	-	-
Information System Development Rolling Program .....	1,069	-	-	-	-
Marlamamu On-Country Residential Youth Program .....	3,200	-	-	-	-
North West Aboriginal Housing Initiative .....	-	-	(142)	(2,089)	117
Northern Goldfields Digital Connectivity Project <sup>(a)</sup> .....	(1,031)	-	-	-	-
Ord Expansion Project Environmental and Associated Obligations .....	446	-	-	-	-
Regional Development Commission Small Grants .....	766	900	-	-	-
Regional Men's Health .....	80	80	80	80	880
Regional Telecommunications Project .....	870	-	-	-	-
Regional Workers Incentives Allowance Payments .....	(113)	(113)	(113)	(113)	388
Shark Hazard Mitigation .....	-	-	5,656	5,761	5,865
Voluntary Fisheries Adjustment Scheme - West Coast Demersal Scalegfish Resource .....	1,600	-	-	-	-
Western Australian Regional Digital Connectivity Program .....	949	11,507	13,000	-	-
<b>Other</b>					
2024-25 Tariffs, Fees and Charges .....	-	339	273	274	441
Election Commitment - Carnarvon One Mile Jetty <sup>(b)</sup> .....	(4,500)	-	-	-	-
Election Commitment - Dawesville Community Centre .....	-	3,237	-	-	-
Government Office Accommodation .....	(297)	(166)	(167)	(167)	(9)
Government Regional Officer Housing .....	940	750	1,031	374	3,113
RiskCover Fund Insurance Premiums .....	-	996	-	-	-
Salaries and Allowances Tribunal .....	-	204	391	553	719
State Fleet Updates .....	(1,563)	(1,032)	111	102	138
Yamatji Nation Indigenous Land Use Agreement .....	122	2	2	1	34

(a) The Northern Goldfields Digital Connectivity Project was cancelled in December 2023, with funding returned to the State Agricultural Telecommunication Infrastructure Fund.

(b) Funding for this initiative has been reallocated to the Department of Transport.

## Significant Issues Impacting the Agency

1. Regional Western Australia is a driver of the State's economy. With Regional Development Commissions, the Department is supporting regional businesses and communities to increase economic diversity and growth, deliver improved outcomes for Aboriginal people, and enhance the State's regions as vibrant places to live and work. The Department, with the Regional Development Commissions, maintain a key role in supporting regional economic recovery in the event of natural disasters, such as flooding in the Fitzroy Valley caused by Ex-Tropical Cyclone Ellie.
2. The Department continues to address the challenges and opportunities presented by climate change for Western Australia's primary industries and regions. The Department is leading the development of management practices to support climate resilience and aligning its broader climate change responses to whole-of-government climate change objectives.
3. Primary industries is Western Australia's second largest export sector, behind the minerals and energy resources sector, and provides the vast majority of Western Australia's fresh food. Investment in research and development underpins growth, production and profitability of the State's primary industries.
4. Biosecurity threats to the Western Australian economy continue to increase. The Department is responding to incursions and outbreaks of significant pests, including Polyphagous Shot-hole Borer (PSHB) which is impacting trees throughout metropolitan Perth and could have significant long-term impacts if not eradicated. Major Government investment is ongoing in early warning and detection of emergency pests and diseases, biosecurity emergency response capacity and capability, and modern traceability including enhancing electronic mechanisms for tracing livestock movement.

5. Reliable and cost-effective high-speed broadband in the State's regions is critical for both households and businesses. Continuing investment in statewide digital networks underpins regional amenity, connection and opportunities for innovation, economic growth, and diversification. The Department works with the Commonwealth Government and broadband providers to expand mobile broadband and other digital solutions across regional Western Australia.
6. Commercial, recreational and charter fishing are all significant contributors to the State's economy and lifestyle, particularly in regional locations. The Department undertakes monitoring, assessment, management, and compliance activities to ensure the long-term sustainability of Western Australia's fisheries and aquatic resources.
7. Supporting Aboriginal people, communities, and businesses to access and benefit from economic opportunities in primary industries and the State's regions (under the National Agreement on Closing the Gap), remains a priority for the Department and the Regional Development Commissions. The Department and the Regional Development Commissions are delivering on commitments under the South West Native Title Settlement, Yamatji Nation Indigenous Land Use Agreement and Tjiwarl Palyakuwa (Agreement) Indigenous Land Use Agreement.

## 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
WA Jobs Plan: Diversifying the WA economy, creating local jobs for the future.	Regional Western Australia has the investment to grow and create jobs.	1. Regional Industry and Community Development Investment Facilitation 2. Corporate and Business Development Services Provided by the Department to Support Regional Development Commissions
	Regional Western Australia has the technology to grow and create jobs.	3. Regional Technical and Technological Development
	Regional Western Australia has the skills and knowledge to grow and create jobs.	4. Regional Skills and Knowledge Development
	Regional Western Australia has the social amenity, through recreational fisheries, to grow and create jobs.	5. Regional Social Amenity Development
	Western Australia agriculture and fishing protect their biosecurity advantages and integrity.	6. Agricultural and Fisheries Biosecurity and Integrity
	Western Australia agriculture and fishing protect the sustainability of the natural resources on which they rely and impact.	7. Agricultural and Fisheries Natural Resource 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. Regional Industry and Community Development Investment Facilitation .....	115,363	190,423	182,757	166,466	110,217	129,614	105,178
2. Corporate and Business Development Services Provided by the Department to Support Regional Development Commissions .....	35,458	41,738	40,809	47,731	43,972	36,426	27,435
3. Regional Technical and Technological Development .....	100,011	117,798	110,430	108,481	74,942	82,558	66,037
4. Regional Skills and Knowledge Development .....	43,553	48,028	45,988	50,530	39,342	33,140	32,375
5. Regional Social Amenity Development.....	17,704	42,092	27,363	64,232	30,197	24,455	21,313
6. Agricultural and Fisheries Biosecurity and Integrity.....	87,474	116,450	131,442	127,914	114,951	94,132	85,983
7. Agricultural and Fisheries Natural Resource Management .....	116,368	100,805	101,115	99,890	94,061	81,611	71,628
<b>Total Cost of Services.....</b>	<b>515,931</b>	<b>657,334</b>	<b>639,904</b>	<b>665,244</b>	<b>507,682</b>	<b>481,936</b>	<b>409,949</b>

**Outcomes and Key Effectiveness Indicators (a)**

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
<b>Outcome: Regional Western Australia has the investment to grow and create jobs:</b>					
Ratio of the value of grants awarded from the Department for industry and community development initiatives to the value of co-contributions committed from non-Government recipients .....	1:1.63	1:1	1:1	1:1	
<b>Outcome: Regional Western Australia has the technology to grow and create jobs:</b>					
Percentage of clients satisfied with the Department's technology initiatives.....	94%	80%	80%	80%	
<b>Outcome: Regional Western Australia has the skills and knowledge to grow and create jobs:</b>					
Percentage of clients satisfied with the Department's capability initiatives.....	70%	70%	70%	70%	
<b>Outcome: Regional Western Australia has the social amenity, through recreational fisheries, to grow and create jobs:</b>					
Percentage of clients satisfied with the Department's management of recreational fishing.....	83%	85%	85%	85%	
<b>Outcome: Western Australia agriculture and fishing protect their biosecurity advantages and integrity:</b>					
Percentage of exotic terrestrial weed, pest and disease threats resolved appropriately .....	37.5%	60%	22%	60%	1
Percentage of invasive aquatic pests and exotic diseases resolved appropriately .....	0%	60%	0%	60%	2
<b>Outcome: Western Australia agriculture and fishing protect the sustainability of the natural resources on which they rely and impact:</b>					
Percentage change in the spatial extent of the southwest cropping region that maintains sufficient year-round ground cover for protecting and improving soil health .....	2.4%	0%	6.6%	0%	
Number of soil health extension workshops held .....	84	30	40	30	3
Proportion of fish stocks identified as not being at risk or vulnerable through exploitation .....	96%	95%	94%	95%	
Percentage of commercial and recreational fisheries where acceptable catches (or effort levels) are achieved .....	92%	90%	88%	90%	

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

## Explanation of Significant Movements

(Notes)

1. Seven exotic terrestrial weed, pest and disease threats are still subject to ongoing response activities and will continue into 2024-25. The increasing number and scale of responses year on year makes it increasingly difficult and unlikely to achieve the 60% resolved target.
2. There is only one declared aquatic incident in 2023-24, which is subject to ongoing management and/or response activities that will continue into 2024-25.
3. It is anticipated that the 2024-25 Budget Target of 30 soil health workshops will be met acknowledging the benefit of ongoing climate resilience and soil carbon projects that involve Government funding for soil activity and community outreach events. Based on preliminary estimates, there are likely to be approximately 40 soil health-related workshop events delivered by Department staff (or sponsored by the Department) through 2023-24.

## Services and Key Efficiency Indicators

### 1. Regional Industry and Community Development Investment Facilitation

This service facilitates high-impact regional development and primary industry initiatives that contribute to economic growth, diversification, job creation and strong communities, with a focus on attracting the investment needed to grow regional 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 .....	115,363	190,423	182,757	166,466	1, 2
Less Income .....	14,703	20,181	20,135	17,102	
Net Cost of Service .....	100,660	170,242	162,622	149,364	
<b>Employees (Full-Time Equivalents) .....</b>	<b>312</b>	<b>305</b>	<b>305</b>	<b>306</b>	
<b>Efficiency Indicators</b>					
Average cost per hour to deliver regional industry and community development investment facilitation .....	\$222.31	\$370.10	\$363.15	\$330.24	1

## Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service from the 2022-23 Actual to the 2023-24 Budget of \$75.1 million is primarily due to additional spending on Ex-Tropical Cyclone Ellie Disaster Recovery Programs and retiming of spending into 2023-24 for projects such as the Regional Recovery Partnership Food Organics Compost Facility, Carnarvon One Mile Jetty, Southern Forests Irrigation Scheme, Regional Economic Development Grant scheme, Agrifood Activation Fund - Food Technology Facility Project and the National Water Grid program as a result of delays. This has a flow-on impact on the average cost per hour to deliver regional industry and community development investment facilitation.
2. The decrease in Total Cost of Service from the 2023-24 Estimated Actual to the 2024-25 Budget Target of \$16.3 million is primarily due to the movement of expenses from 2024-25 into the forward estimates period for a number of programs, including the Myalup-Wellington project and the Southern Forests Irrigation Scheme, as well as a reduction in spending for 2024-25 compared to 2023-24 for the Agrifood Activation Fund, and the completion of the Ex-Tropical Cyclone Ellie and Severe Tropical Cyclone Seroja Disaster Recovery Assistance Packages.



**2. Corporate and Business Development Services Provided by the Department to Support Regional Development Commissions**

This service focuses on the Department providing operational resources and services to the nine Regional Development Commissions.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	35,458	41,738	40,809	47,731	1
Less Income .....	843	267	394	726	2
Net Cost of Service .....	34,615	41,471	40,415	47,005	
<b>Employees (Full-Time Equivalents) .....</b>	122	124	124	124	
<b>Efficiency Indicators</b>					
Average cost per hour to deliver corporate and business development services to support Regional Development Commissions .....	\$176.96	\$199.40	\$199.46	\$233.28	1

**Explanation of Significant Movements**

(Notes)

1. The Regional Grants and Community Chest Grants Schemes were closed during 2023-24, with the remaining funding of \$1.4 million reallocated as additional grant funding and \$942,000 operational funding carried over from 2022-23, increasing the 2024-25 Total Cost of Service. An additional \$900,000 in small grants will also be provided in 2024-25 to fund local community initiatives in the regions. The increase in the Total Cost of Service has resulted in an increase in the average cost per hour to deliver corporate and business development services to support Regional Development Commissions.
2. Ticket sales, sponsorships and other contributions for the International Conference being hosted by the South West Development Commission will increase income in 2024-25, with corresponding expenditure being incurred across 2023-24 and 2024-25.

**3. Regional Technical and Technological Development**

This service provides research, development and innovation to catalyse primary industry and regional growth.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	100,011	117,798	110,430	108,481	1
Less Income .....	30,668	25,100	22,326	21,271	
Net Cost of Service .....	69,343	92,698	88,104	87,210	
<b>Employees (Full-Time Equivalents) .....</b>	378	351	453	437	2
<b>Efficiency Indicators</b>					
Average cost per hour to deliver regional technical and technological development .....	\$160.13	\$198.79	\$147.67	\$150.62	1

### Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service from the 2022-23 Actual to the 2023-24 Budget is due to the commencement of the Future Drought Fund Program Extension and retiming of expenditure to reflect project delivery timelines for projects including the Greenbushes Lithium Supply Chain and Processed Oats Industry Growth Partnership. This has a flow-on impact on the average cost per hour to deliver regional technical and technological development.
2. Full-time equivalents (FTEs) are increasing from the 2023-24 Budget to the 2023-24 Estimated Actual as a result of the Building WA Grains Program budget reclassification from contract and services to employee benefits.

#### 4. Regional Skills and Knowledge Development

This service aims to develop the capability of people in the primary industry and regional development sectors through training and education programs and providing information in a range of user-friendly formats.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	43,553	48,028	45,988	50,530	1
Less Income .....	5,750	6,823	9,413	9,645	
Net Cost of Service .....	37,803	41,205	36,575	40,885	
<b>Employees (Full-Time Equivalents) .....</b>	<b>107</b>	<b>96</b>	<b>89</b>	<b>87</b>	<b>2</b>
<b>Efficiency Indicators</b>					
Average cost per hour to deliver regional skills and knowledge development .....	\$246.76	\$295.61	\$314.94	\$353.63	1

### Explanation of Significant Movements

(Notes)

1. The decrease in Total Cost of Service from the 2023-24 Budget to the 2023-24 Estimated Actual of \$2 million is primarily due to changes in the delivery and timing of the Western Australian Agricultural Research Collaboration program, resulting in spending subsequently increasing in 2024-25 and the outyears and an increase in the average cost per hour to deliver regional skills and knowledge development.
2. The decrease in FTEs from the 2023-24 Budget to the 2023-24 Estimated Actual is due to a shift in the delivery of the program from the engagement of Departmental employees to the provision of a grant to collaborators to directly engage resources.

### 5. Regional Social Amenity Development

This service focuses on facilitating the development of amenities, in areas such as recreational fishing, education, health and connectivity, to support regional growth and resilience. This involves working collaboratively across governments, industries and communities to identify, define, champion and support development initiatives.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	17,704	42,092	27,363	64,232	1, 2
Less Income .....	2,111	11,461	10,435	12,959	2
Net Cost of Service .....	15,593	30,631	16,928	51,273	
<b>Employees (Full-Time Equivalents) .....</b>	<b>23</b>	<b>112</b>	<b>112</b>	<b>112</b>	
<b>Efficiency Indicators</b>					
Average cost per hour to deliver regional social amenity development .....	\$472.48	\$223.44	\$146.75	\$332.05	3

### Explanation of Significant Movements

(Notes)

1. The decrease in Total Cost of Service from the 2023-24 Budget to the 2023-24 Estimated Actual of \$14.7 million is primarily due to the carryover of expenditure into 2024-25 for projects including the Collie Industry Attraction and Development Fund, Busselton Jetty Marine Discovery Centre and Dampier Peninsula Activation programs. New initiatives in the 2024-25 Budget for the Kalbarri Foreshore and Beaches Revitalisation and the Peel Regional Trails Program have also contributed to the Total Cost of Service increase of \$36.9 million from the 2023-24 Estimated Actual to the 2024-25 Budget Target.
2. The increase in the Total Cost of Service from the 2022-23 Actual to the 2023-24 Budget is due to the carryover of expenditure from 2022-23 to 2023-24 for the Busselton Jetty Marine Discovery Centre and a realignment of resources between services.
3. The increase in average cost per hour to deliver regional social amenity development from the 2023-24 Estimated Actual to the 2024-25 Budget Target is primarily due to retiming and new initiatives (as identified in Note 1).

### 6. Agricultural and Fisheries Biosecurity and Integrity

This service focuses on maintaining and enhancing Western Australia's biosecurity status and meeting national and international commitments. It also includes integrity matters such as animal welfare regulatory obligations.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	87,474	116,450	131,442	127,914	1, 2
Less Income .....	17,384	25,489	32,043	33,189	1
Net Cost of Service .....	70,090	90,961	99,399	94,725	
<b>Employees (Full-Time Equivalents) .....</b>	<b>463</b>	<b>479</b>	<b>480</b>	<b>482</b>	
<b>Efficiency Indicators</b>					
Average cost per hour to deliver agricultural and fisheries biosecurity and integrity .....	\$114.27	\$143.90	\$166.28	\$163.26	3

## Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service from the 2022-23 Actual to the 2023-24 Budget is largely related to the additional spending on biosecurity incidents and emergency responses, including implementation of the sheep and goat electronic identification, emergency animal disease preparedness and a realignment of resources between services.
2. The increase in Total Cost of Service from the 2023-24 Budget to the 2023-24 Estimated Actual of \$15 million is attributable to the increase in expenditure to address biosecurity incidents and emergency responses in Western Australia including PSHB and Queensland fruit fly, as well as the State's contribution to incident responses in other jurisdictions under national cost-sharing arrangements.
3. The increase in the average cost per hour to deliver agricultural and fisheries biosecurity and integrity from the 2022-23 Actual to the 2023-24 Budget is primarily due to a corresponding realignment of resources. The increase from the 2023-24 Budget to the 2023-24 Estimated Actual is mainly attributable to the increase in expenditure to address biosecurity incidents and emergency responses in Western Australia and nationally.

## 7. Agricultural and Fisheries Natural Resource Management

This service supports the sustainable management of the natural resources that underpin Western Australia's primary industries.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 116,368	\$'000 100,805	\$'000 101,115	\$'000 99,890	
Less Income .....	59,682	22,888	26,977	18,733	1
Net Cost of Service .....	56,686	77,917	74,138	81,157	
<b>Employees (Full-Time Equivalents) .....</b>	<b>458</b>	<b>331</b>	<b>332</b>	<b>338</b>	
<b>Efficiency Indicators</b>					
Average cost per hour to deliver agricultural and fisheries natural resource management.....	\$153.72	\$180.53	\$185.11	\$181.03	

## Explanation of Significant Movements

(Notes)

1. The decrease in the gross value product of managed fisheries, largely due to reduced access to the Chinese market post-COVID-19 has resulted in a corresponding decrease in commercial access fees. Additional funding to offset the reduced fees has been provided to maintain the Department's services.

## Asset Investment Program

1. The Department's Asset Investment Program (AIP) provides for the replacement, maintenance, upgrade and expansion of assets that support the delivery of services throughout the State. These assets include, but are not limited to, buildings and infrastructure, progressive replacement of marine vessels, information systems and operational equipment.
2. The approved AIP for 2024-25 is \$116.1 million (excluding the Royalties for Regions Program - Asset Investment Underspend Provision), which includes the following:
  - 2.1. \$40.5 million for the Department's new metropolitan facility, to be located at Murdoch University's Perth campus, featuring modern laboratory and technical workspaces to help protect and grow Western Australia's primary industries for future generations. The Government has committed \$320 million for this project;
  - 2.2. \$15 million for the Collie Industry Attraction and Development Fund;

- 2.3. a total rolling program of \$8.1 million, comprising:
  - 2.3.1. the replacement of equipment (\$5.3 million);
  - 2.3.2. information system development (\$950,000);
  - 2.3.3. small boats and trailers (\$1.6 million); and
  - 2.3.4. the upgrade of facilities at the Abrolhos Islands (\$300,000);
- 2.4. \$9.2 million for vessels and laboratory infrastructure to enable the Department to safely service the Buccaneer Archipelago Marine Parks (BAMPs), including undertaking long-range sea patrols across all areas of the BAMPs and North Kimberley;
- 2.5. \$8 million (as part of an overall \$140 million State and Commonwealth commitment), towards the construction of the Pilbara Hydrogen Hub to develop a hydrogen or ammonia pipeline to connect strategic industrial areas, the creation of a Clean Energy Training and Research Centre, and port upgrades to facilitate export opportunities;
- 2.6. \$5.9 million in quarantine checkpoints and stockyards to deliver robust biosecurity surveillance, and for the Katanning research station sheds to conduct critical important agricultural research;
- 2.7. \$5 million for the Large Vessel Replacement Program to replace the Department's ageing Patrol Vessel Walcott;
- 2.8. \$3.8 million for the activation of sustainable tourism at the Houtman Abrolhos Islands;
- 2.9. \$3.1 million to provide ongoing maintenance to the Kensington site;
- 2.10. \$3 million to complete the Ord-East Kimberley Expansion Project obligations and optimise economic, environmental, and social outcomes;
- 2.11. \$2.8 million to upgrade the Shark Notification and Response System;
- 2.12. \$2.4 million to rationalise, optimise and modernise the Department's ICT environment;
- 2.13. \$2.3 million for a livestock truck washdown facility for biosecurity mitigation;
- 2.14. \$1.9 million for the Department's diagnostic laboratory services equipment in relation to emergency animal disease preparedness;
- 2.15. \$1.5 million for the Modern Biosecurity and Product Integrity project to complete the replacement of glasshouses at the Kensington site (\$500,000) and for the development of a system to meet national and international traceability requirements, and the policy and regulatory arrangements for effective traceability and product integrity across all major agricultural food sectors (\$1 million);
- 2.16. \$1.4 million for the completion of additional infrastructure increasing Albany Shellfish Hatchery production capacity to meet industry demand;
- 2.17. \$1.1 million for the Building Grains Research and Development Capacity project;
- 2.18. \$1 million for the delivery of the Wild Dog Action Plan 2022-25; and
- 2.19. \$75,000 for the Aquaculture Development Plan for Western Australia to continue infrastructure works.

Primary Industries and Regional Development - continued

	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
<b>WORKS IN PROGRESS</b>							
Abrolhos Islands Rolling Program .....	4,044	2,844	908	300	300	300	300
Albany Shellfish Hatchery.....	3,733	2,323	1,900	1,410	-	-	-
Aquaculture Development Plan for Western Australia.....	1,000	775	775	75	75	75	-
Buccaneer Archipelago Marine Parks Vessel.....	9,393	180	180	9,213	-	-	-
Building Grains Research and Development Capacity.....	9,951	5,879	1,586	1,072	1,000	1,000	1,000
Emergency Animal Disease Preparedness - Diagnostics and Laboratory Services.....	2,550	390	390	1,870	290	-	-
Equipment Replacement Program .....	62,087	45,815	2,905	5,271	3,667	3,667	3,667
Information Systems Program							
Digital Foundations Program .....	5,817	3,426	588	2,391	-	-	-
Information System Development Rolling Program .....	7,004	4,404	-	950	550	550	550
Laboratory Upgrades - Kensington Site .....	18,114	14,968	17	3,146	-	-	-
Large Vessel Replacement Program.....	11,473	3,743	3,743	4,991	2,739	-	-
Modern Biosecurity and Product Integrity.....	4,750	2,250	2,250	1,500	1,000	-	-
New Metropolitan Facility .....	319,981	7,982	6,896	40,517	123,756	133,767	13,959
Royalties for Regions Program - Asset Investment							
Underspend Provision .....	(162,596)	(87,049)	(59,062)	(50,346)	(12,236)	(12,965)	-
Shark Notification and Response System Upgrade.....	3,930	1,087	1,087	2,843	-	-	-
Small Boats and Trailers Rolling Program.....	23,226	16,982	2,473	1,561	1,561	1,561	1,561
Wild Dog Action Plan.....	15,089	11,089	2,430	1,000	1,000	1,000	1,000
<b>COMPLETED WORKS</b>							
Abrolhos Island Activation .....	250	250	250	-	-	-	-
Frank Wise Tropical Research Institute Refurbishment .....	1,449	1,449	691	-	-	-	-
Information Systems Program - Shark Monitoring Network .....	1,753	1,753	372	-	-	-	-
Katanning Research Facility.....	300	300	300	-	-	-	-
Northern Beef Industry Strategy .....	1,487	1,487	967	-	-	-	-
Plant and Equipment - Externally Funded Projects .....	3,527	3,527	1,249	-	-	-	-
Regional Natural Resource Management Program.....	13,813	13,813	3,694	-	-	-	-
Royalties for Regions Program - Boosting Biosecurity							
Defence .....	631	631	631	-	-	-	-
Southern Rangelands Revitalisation Project Expansion.....	150	150	150	-	-	-	-
West Coast Demersal Scalefish Recovery Plan Digital Reporting .....	350	350	350	-	-	-	-
<b>NEW WORKS</b>							
Collie Industry Attraction and Development Fund .....	15,000	-	-	15,000	-	-	-
Eucla and Kununurra Checkpoints and Katanning Chemical and Fertiliser Sheds.....	8,250	-	-	5,901	2,349	-	-
Houtman Abrolhos Islands Sustainable Development Activation Plan .....	7,418	-	-	3,780	3,638	-	-
Ord - Environmental Obligations Project .....	3,000	-	-	3,000	-	-	-
Pilbara Hydrogen Hub (Administered).....	64,233	-	-	8,000	20,000	36,233	-
Truck Washdown Facilities - Foot-and-Mouth Disease and Lumpy Skin Disease .....	2,300	-	-	2,300	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>463,457</b>	<b>60,798</b>	<b>(22,280)</b>	<b>65,745</b>	<b>149,689</b>	<b>165,188</b>	<b>22,037</b>
<b>FUNDED BY</b>							
Administered Funding - Pilbara Hydrogen Hub .....			-	8,000	20,000	36,233	-
Capital Appropriation.....			14,130	59,905	131,723	134,067	14,259
Holding Account .....			6,690	6,178	5,778	5,778	5,778
Internal Funds and Balances.....			6,637	1,604	-	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....			-	5,901	2,349	-	-
Climate Action Fund .....			450	-	-	-	-
Digital Capability Fund .....			1,087	2,843	-	-	-
Royalties for Regions Fund .....			7,788	31,660	2,075	2,075	2,000
Royalties for Regions - Underspend Provision (Administered) .....			(59,062)	(50,346)	(12,236)	(12,965)	-
<b>Total Funding.....</b>			<b>(22,280)</b>	<b>65,745</b>	<b>149,689</b>	<b>165,188</b>	<b>22,037</b>

## Financial Statements

### Income Statement

#### *Expenses*

1. The \$25.3 million increase in the Total Cost of Services from the 2023-24 Estimated Actual to the 2024-25 Budget Year is largely due to the carryover of expenditure relating to the delays in delivery of Royalties for Regions funded and other projects, as well as new spending on Southern Ocean Surf Reef, Kalbarri Foreshore and Beaches Revitalisation Phase 1 and the Peel Regional Trails program.

#### *Income*

2. The anticipated \$9.5 million increase in income from the 2023-24 Budget to the 2023-24 Estimated Actual mainly relates to the expected increase in revenue of \$12.9 million from cost-sharing arrangements relating to biosecurity and emergency management responses, \$7.8 million relating to the Commonwealth Future Drought program, partially offset by a reduction of \$6.9 million in Fisheries commercial access fees and a reduction in grants and subsidies received of \$4.3 million.
3. The reduction of \$8.1 million in total income from 2023-24 Estimated Actual to the 2024-25 Budget Year mainly relates to Commonwealth Government revenue and comprises \$5.2 million for the completion of the National Water Grid projects and \$7.8 million relating to the completion of the Future Drought Fund, partially offset by an increase of \$3.3 million from cost-sharing arrangements relating to biosecurity and emergency management responses and an increase of \$1.6 million in various other items of income.
4. The main reason for the reduction in total income from Government from the 2023-24 Budget to the 2023-24 Estimated Actual relates to the Royalties for Regions Regional Community Services Fund, Regional Infrastructure and Headworks Fund and Regional and State-wide Initiatives experiencing difficulties in accessing contractors and materials due to the worldwide impact of the COVID-19 pandemic on supplies. Funding of \$60.9 million has been recashflowed across the forward estimates period, with the carryover being the main reason for the increase in income from the 2023-24 Estimated Actual to the 2024-25 Budget Year. This is partially offset by an increase in service appropriations of \$15.4 million, including \$8.7 million relating to biosecurity incident and emergency response funding requirements, \$2 million for the Fisheries Digital Transformation Program - Stage 2, \$1.6 million additional funding in 2023-24 for the West Coast Demersal Scalefish Resource Managed Fishery Voluntary Fisheries Adjustment Scheme and other minor items, together with other revenues of \$14.3 million relating to the receipt of Disaster Recovery Funding Arrangement Western Australia grants for recovery efforts for Ex-Tropical Cyclone Ellie and Tropical Cyclone Ilsa as well as moneys from the Regional Reform Fund for the Marlamanu On-Country Youth Program.

### Statement of Financial Position

5. The increase in current assets from the 2023-24 Budget to the 2023-24 Estimated Actual relates to increases in cash assets as a result of Commonwealth Government and other grants received, which will be spent in 2024-25 and receivables relating to the cost-sharing claims for biosecurity emergency and incident responses, which will be collected in 2024-25.
6. The decrease in current assets from the 2023-24 Estimated Actual to the 2024-25 Budget Year relates to a material decrease in restricted cash assets mainly relating to Royalties for Regions Regional Community Services Fund, Regional Infrastructure and Headworks Fund and Regional and State-wide initiatives where projects have received funding however due to delays in project timings will now be spent in 2024-25 and completed projects which will return cash to the Royalties for Regions Fund.
7. The decrease in total non-current assets of \$35 million from the 2023-24 Budget to the 2023-24 Estimated Actual relates mainly to delays in the delivery of programs in the AIP arising from the difficulty in accessing contractors and materials as a consequence of the continuing impact of the COVID-19 pandemic on supply chains. These underspends have been recashflowed to 2024-25 and the outyears.
8. The increase in total non-current assets of \$110.8 million from the 2023-24 Estimated Actual to the 2024-25 Budget Year relates mainly to the increase in property, plant and equipment, partially as a result of the delays mentioned above and partially as a result of the approval of new works such as \$5.9 million for the Eucla and Kununurra quarantine checkpoints and Katanning chemical and fertiliser sheds, \$3.8 million for the activation of sustainable tourism at the Houtman Abrolhos Islands and \$2.3 million for a truck washdown facility to reduce the risk of foot-and-mouth and lumpy skin disease being transferred from the other States and Territories.

**Statement of Cashflows**

9. The decrease in cash assets from the 2022-23 Actual to the 2023-24 Budget and the 2023-24 Estimated Actual mainly relates to the reduction in revenue from the Regional Community Services Fund as cash held for current projects is spent first, as well as the budgeted spend on the AIP.

**INCOME STATEMENT <sup>(a)</sup>  
(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			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	243,971	244,767	255,075	253,918	244,563	240,003	204,611
Grants and subsidies <sup>(c)</sup> .....	89,002	157,876	128,544	191,874	93,981	87,669	39,574
Supplies and services .....	120,285	186,069	184,594	149,316	104,789	92,606	117,396
Accommodation .....	25,615	17,593	16,546	17,577	16,635	17,092	16,875
Depreciation and amortisation .....	18,102	23,634	23,087	23,938	24,075	23,138	11,672
Finance and interest costs .....	605	689	523	653	777	708	666
Other expenses .....	18,351	26,706	31,535	27,968	22,862	20,720	19,155
<b>TOTAL COST OF SERVICES .....</b>	<b>515,931</b>	<b>657,334</b>	<b>639,904</b>	<b>665,244</b>	<b>507,682</b>	<b>481,936</b>	<b>409,949</b>
<b>Income</b>							
Sale of goods and services .....	11,461	9,040	9,040	9,062	9,082	9,171	9,400
Regulatory fees and fines .....	51,347	52,347	45,431	45,985	52,732	52,904	53,082
Grants and subsidies .....	40,433	44,006	47,510	35,845	34,149	34,639	32,139
Other revenue .....	27,900	6,816	19,742	22,733	14,956	6,760	6,244
<b>Total Income .....</b>	<b>131,141</b>	<b>112,209</b>	<b>121,723</b>	<b>113,625</b>	<b>110,919</b>	<b>103,474</b>	<b>100,865</b>
<b>NET COST OF SERVICES .....</b>	<b>384,790</b>	<b>545,125</b>	<b>518,181</b>	<b>551,619</b>	<b>396,763</b>	<b>378,462</b>	<b>309,084</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	232,554	256,298	271,746	273,220	234,282	229,166	216,439
Resources received free of charge .....	1,805	1,849	1,849	1,849	1,849	1,849	1,849
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	-	-	5,901	2,349	-	-
Royalties for Regions Fund							
Regional and State-wide Initiatives .....	55,747	59,451	54,603	63,450	60,969	61,061	61,061
Regional Community Services Fund .....	79,998	146,547	102,353	162,736	98,431	80,724	41,706
Regional Infrastructure and Headworks Fund .....	9,874	21,200	9,369	20,051	1,415	-	117
Other appropriations .....	-	429	908	611	728	734	-
Other revenues .....	309	14,610	28,878	6,526	1,588	1,578	1,578
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>380,287</b>	<b>500,384</b>	<b>469,706</b>	<b>534,344</b>	<b>401,611</b>	<b>375,112</b>	<b>322,750</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>(4,503)</b>	<b>(44,741)</b>	<b>(48,475)</b>	<b>(17,275)</b>	<b>4,848</b>	<b>(3,350)</b>	<b>13,666</b>

- (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 1,863, 1,895 and 1,886 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			
2022 and 2023 Perth Royal Show.....	1,940	1,990	1,990	-	-	-	-
2023 Total Solar Eclipse.....	1,045	3,090	2,813	-	-	-	-
Aboriginal Governance and Leadership Development Program.....	500	1,318	1,318	1,318	1,385	1,055	-
Carbon Farming and Land Restoration Program.....	279	3,421	-	5,454	44	-	-
Carnarvon Flood Mitigation Works - Stage 2....	1,388	-	1,222	-	-	-	-
Collie Futures Fund.....	373	1,400	745	1,040	-	-	-
Collie Industry Attraction and Development Fund.....	-	2,595	-	10,928	-	-	-
Collie Visitor's Centre Upgrade Project.....	-	500	-	500	-	-	-
Dampier Peninsula Activation.....	-	1,860	-	1,860	-	-	-
Dung Beetle Soil Health Grants Initiative.....	-	-	-	500	-	-	-
Election Commitment							
Agrifood Activation Fund - Food Technology Facility Project.....	2,707	6,527	6,527	1,500	1,500	-	-
Albany Trails.....	-	1,500	1,500	1,700	-	-	-
Animal Welfare Small Grants Program.....	670	1,100	1,220	1,100	-	-	-
Backing North Wanneroo Agriculture.....	56	850	762	700	-	-	-
Busselton Jetty Marine Discovery Centre.....	575	7,100	-	8,725	-	-	-
Carnarvon One Mile Jetty.....	-	4,500	-	-	-	-	-
Dawesville Community Centre.....	1,000	1,700	1,700	3,237	-	-	-
Full Circle Therapy Centre (Paediatric Allied Health Services).....	-	2,267	200	2,567	-	-	-
Halls Creek Town Development Masterplan....	1,500	600	1,900	100	-	-	-
Kalgoorlie-Boulder Youth Precinct and Hub Project.....	-	1,600	1,600	500	-	-	-
Ravenswood Community Centre.....	1,316	-	-	-	-	-	-
Royal Society for the Prevention of Cruelty to Animals - Inspectorate Services.....	580	580	580	580	580	580	-
Small Commitments Program.....	1,556	2,400	2,400	-	-	-	-
Waroona Town Centre Revitalisation.....	1,100	3,220	3,220	-	-	-	-
Western Australian Wine Industry Export Growth Partnership.....	694	720	775	635	-	-	-
Yalgorup National Park Ecotourism Development.....	-	1,500	200	1,500	-	-	-
Ex-Tropical Cyclone Ellie - Disaster Recovery Programs.....	3,057	-	2,432	2,975	-	-	-
Export Market Success.....	138	750	750	750	750	750	750
Fisheries Research and Development Corporation Contributions.....	1,109	1,448	1,166	1,174	1,448	1,448	1,448
Food and Beverage Value-Add Fund.....	1,506	3,650	3,756	2,996	-	-	-
Green Steel - Collie Electric Arc Furnace Steel Mill.....	-	-	1,500	1,205	-	-	-
Greenbushes Lithium Supply Chain.....	-	-	1,000	2,800	-	-	-
Gwoonwardu Mia Aboriginal Heritage and Cultural Centre.....	1,400	882	933	1,161	1,167	-	-
Horticultural Netting Infrastructure Scheme - Pome Fruit Industry.....	1,347	2,373	2,373	-	-	-	-
Investment Attraction Fund Contribution - Tassal Grant.....	-	-	2,000	-	-	-	-
Kalbarri Foreshore and Beaches Revitalisation Phase 1.....	-	-	-	4,100	4,000	-	-
Kimberley Community Action Package.....	810	1,345	971	183	-	-	-
Kimberley On-Country Residential Youth Facility.....	508	-	3,200	-	-	-	-
Koojan Downs Road Upgrade.....	800	-	200	-	-	-	-
Leonora Ageing in Place Project.....	1,200	500	500	-	-	-	-
Magnium - Magnesium Refinery.....	-	-	666	1,334	-	-	-
Myalup-Wellington Project.....	52	2,750	1,250	5,776	10,152	15,647	-
National Biosecurity Funding Contribution.....	1,221	3,559	3,559	9,173	9,519	8,716	3,545
National Water Grid.....	3,572	-	-	-	-	-	-
Newman Wastewater Treatment Plant.....	-	-	1,000	-	-	-	-

Primary Industries and Regional Development - continued

	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			
Northern Native Seeds Initiative .....	-	1,519	-	1,400	-	-	-
Ord Channel Upgrade .....	298	-	1,581	300	-	-	-
Other Grants and Subsidies .....	19,288	2,621	6,809	13,953	12,283	10,236	7,705
Peel Regional Trails .....	-	150	1,347	3,162	1,919	2,282	-
Pilbara Aboriginal Town-Based Reserves .....	510	11,163	3,718	11,561	-	-	-
Primary Industries Workers Regional Travel and Accommodation Support Scheme .....	5,944	-	-	-	-	-	-
Puntukurnu Aboriginal Medical Service Jiji Program .....	-	387	787	-	-	-	-
Recfishwest .....	936	1,430	1,490	1,490	1,490	1,490	1,490
Recreational Fishing Initiatives Fund (includes Fishability) .....	322	2,483	2,483	2,483	2,483	2,483	2,483
Recreational Fishing Recovery .....	101	500	500	-	-	-	-
Regional Development Commission Grants .....	1,322	-	1,145	2,299	-	-	-
Regional Development Leverage Fund .....	212	3,961	3,961	4,750	4,750	5,000	5,000
Regional Economic Development Grants .....	4,274	5,000	8,608	7,892	5,739	5,147	5,298
Regional Men's Health .....	800	800	880	880	880	880	880
Regional Recovery Partnerships .....	1,500	4,500	1,000	4,160	-	-	-
Residential Facility for Martu Students (Newman) .....	-	1,750	750	750	250	-	-
Riverview Residents - Upgrade to Over 55's Estate .....	-	2,000	-	2,000	-	-	-
Royal Society for the Prevention of Cruelty to Animals - Inspectorate Services - Funding Boost .....	580	580	580	580	580	580	-
Severe Tropical Cyclone Seroja Assistance Package .....	2,253	2,205	2,205	-	-	-	-
Shark Hazard Mitigation Services .....	4,129	4,583	4,583	4,623	4,700	4,800	4,900
Sheep and Goat Electronic Identification .....	815	11,555	6,591	6,540	8,077	1,105	-
Southern Ocean Surf Reef .....	-	-	550	2,000	2,200	-	-
Southern Rangeland Revitalisation Project Extension .....	-	800	800	800	700	700	-
WA Open for Business .....	776	2,750	2,750	2,750	2,750	2,750	2,750
WA Regional Digital Connectivity Program .....	8,537	23,254	11,572	32,459	6,415	16,500	-
Western Australia Agricultural Research Collaboration .....	-	-	2,200	-	1,700	-	-
Western Australia Fishing Industry Council .....	2,406	2,895	2,331	2,346	2,895	2,895	2,895
Western Rock Lobster Industry Levy .....	-	200	200	430	430	430	430
WaterSmart Farms - Phase 2 - Industry Growth .....	-	-	-	-	1,000	1,000	-
Wild Dogs Action Plan .....	-	1,195	1,195	1,195	1,195	1,195	-
Yerrimilup Agribusiness Precinct Activation .....	-	-	-	3,000	1,000	-	-
<b>TOTAL .....</b>	<b>89,002</b>	<b>157,876</b>	<b>128,544</b>	<b>191,874</b>	<b>93,981</b>	<b>87,669</b>	<b>39,574</b>

**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			
<b>CURRENT ASSETS</b>							
Cash assets.....	14,081	1,024	6,899	14,246	21,556	20,956	36,091
Restricted cash.....	122,925	83,380	82,923	53,220	50,564	48,524	48,158
Holding Account receivables .....	7,447	5,743	7,447	7,447	7,447	7,447	7,447
Receivables .....	18,983	8,333	15,881	15,737	15,737	15,737	15,737
Other.....	14,149	12,691	14,149	14,131	14,131	13,131	13,131
Assets held for sale .....	-	2,240	-	-	-	-	-
<b>Total current assets.....</b>	<b>177,585</b>	<b>113,411</b>	<b>127,299</b>	<b>104,781</b>	<b>109,435</b>	<b>105,795</b>	<b>120,564</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	213,671	234,803	231,649	250,308	274,055	296,865	308,537
Property, plant and equipment.....	385,171	445,257	404,087	490,696	612,507	734,686	750,756
Intangibles .....	3,729	3,748	3,672	10,180	10,474	10,193	9,912
Restricted cash.....	4,699	3,063	4,699	4,699	4,699	4,699	4,699
Other.....	43,325	34,636	42,325	41,325	40,824	40,824	40,824
<b>Total non-current assets.....</b>	<b>650,595</b>	<b>721,507</b>	<b>686,432</b>	<b>797,208</b>	<b>942,559</b>	<b>1,087,267</b>	<b>1,114,728</b>
<b>TOTAL ASSETS .....</b>	<b>828,180</b>	<b>834,918</b>	<b>813,731</b>	<b>901,989</b>	<b>1,051,994</b>	<b>1,193,062</b>	<b>1,235,292</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	57,155	51,602	57,155	57,155	57,155	57,155	57,155
Payables.....	13,853	9,135	13,868	12,937	11,508	11,213	11,220
Borrowings and leases .....	4,346	4,685	5,857	5,486	6,912	5,646	6,449
Other.....	33,608	21,593	33,608	33,608	33,608	33,608	33,608
<b>Total current liabilities.....</b>	<b>108,962</b>	<b>87,015</b>	<b>110,488</b>	<b>109,186</b>	<b>109,183</b>	<b>107,622</b>	<b>108,432</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	8,483	8,346	8,483	8,483	8,483	8,483	8,483
Borrowings and leases .....	7,927	7,820	6,616	7,845	6,799	6,175	6,155
Other.....	5,807	3,507	3,523	2,103	1,583	1,347	1,099
<b>Total non-current liabilities.....</b>	<b>22,217</b>	<b>19,673</b>	<b>18,622</b>	<b>18,431</b>	<b>16,865</b>	<b>16,005</b>	<b>15,737</b>
<b>TOTAL LIABILITIES .....</b>	<b>131,179</b>	<b>106,688</b>	<b>129,110</b>	<b>127,617</b>	<b>126,048</b>	<b>123,627</b>	<b>124,169</b>
<b>EQUITY</b>							
Contributed equity.....	638,469	763,068	674,138	781,141	927,866	1,074,705	1,101,544
Accumulated surplus/(deficit).....	(35,717)	(83,409)	(84,091)	(101,366)	(96,518)	(99,868)	(86,202)
Reserves .....	94,249	48,571	94,574	94,597	94,598	94,598	95,781
<b>Total equity .....</b>	<b>697,001</b>	<b>728,230</b>	<b>684,621</b>	<b>774,372</b>	<b>925,946</b>	<b>1,069,435</b>	<b>1,111,123</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>828,180</b>	<b>834,918</b>	<b>813,731</b>	<b>901,989</b>	<b>1,051,994</b>	<b>1,193,062</b>	<b>1,235,292</b>

(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			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	207,713	229,896	247,078	248,383	204,757	200,578	198,989
Capital appropriation.....	13,910	74,886	19,811	66,660	139,426	141,904	24,839
Holding Account drawdowns .....	4,635	6,974	6,690	6,178	5,778	5,778	5,778
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	-	-	5,901	2,349	-	-
Climate Action Fund.....	2,774	5,756	5,756	5,738	5,224	2,860	-
Digital Capability Fund .....	3,900	5,956	5,013	2,945	-	-	-
Royalties for Regions Fund							
Regional and State-wide Initiatives .....	55,747	59,451	55,234	63,450	60,969	61,061	61,061
Regional Community Services Fund .....	82,531	149,997	104,395	167,108	100,431	82,724	43,706
Regional Infrastructure and Headworks							
Fund .....	10,274	33,449	14,484	47,339	1,490	75	117
Receipts paid into Consolidated Account .....	-	-	(499)	-	-	-	-
Other.....	309	14,243	31,613	6,178	1,240	1,230	1,578
Administered appropriations .....	-	429	908	611	728	734	-
<b>Net cash provided by Government .....</b>	<b>381,793</b>	<b>581,037</b>	<b>490,483</b>	<b>620,491</b>	<b>522,392</b>	<b>496,944</b>	<b>336,068</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(236,846)	(244,487)	(254,795)	(253,413)	(242,554)	(237,994)	(204,611)
Grants and subsidies .....	(89,003)	(160,010)	(130,674)	(194,344)	(95,507)	(88,245)	(39,849)
Supplies and services.....	(102,684)	(180,405)	(178,962)	(144,264)	(97,160)	(84,474)	(108,425)
Accommodation.....	(25,615)	(17,593)	(16,546)	(17,577)	(16,635)	(17,092)	(16,875)
GST payments.....	(24,777)	(16,025)	(16,025)	(16,265)	(16,509)	(16,509)	(16,509)
Finance and interest costs .....	(112)	(522)	(353)	(525)	(701)	(663)	(632)
Other payments .....	(23,917)	(27,157)	(31,867)	(28,559)	(23,513)	(21,371)	(19,155)
<b>Receipts (b)</b>							
Regulatory fees and fines.....	53,106	52,347	45,431	45,985	52,732	52,904	53,082
Grants and subsidies .....	34,723	44,032	47,536	35,871	34,140	34,630	32,139
Sale of goods and services.....	11,461	9,059	9,059	9,062	9,082	9,171	9,400
GST receipts.....	24,976	16,025	16,025	16,265	16,509	16,509	16,509
Other receipts .....	29,402	3,053	15,697	18,992	11,237	3,041	5,989
<b>Net cash from operating activities .....</b>	<b>(349,286)</b>	<b>(521,683)</b>	<b>(495,474)</b>	<b>(528,772)</b>	<b>(368,879)</b>	<b>(350,093)</b>	<b>(288,937)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(12,775)	(97,175)	(36,782)	(108,091)	(141,925)	(141,920)	(22,037)
Other payments.....	(3,844)	-	-	-	-	-	-
Proceeds from sale of non-current assets .....	-	255	255	255	255	255	255
<b>Net cash from investing activities .....</b>	<b>(16,619)</b>	<b>(96,920)</b>	<b>(36,527)</b>	<b>(107,836)</b>	<b>(141,670)</b>	<b>(141,665)</b>	<b>(21,782)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(5,108)	(5,508)	(4,974)	(17,755)	(18,204)	(13,837)	(10,580)
Proceeds from borrowings.....	-	-	-	10,000	10,000	5,000	-
Other proceeds .....	-	1,508	1,508	1,516	1,015	1,011	-
<b>Net cash from financing activities .....</b>	<b>(5,108)</b>	<b>(4,000)</b>	<b>(3,466)</b>	<b>(6,239)</b>	<b>(7,189)</b>	<b>(7,826)</b>	<b>(10,580)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>10,780</b>	<b>(41,566)</b>	<b>(44,984)</b>	<b>(22,356)</b>	<b>4,654</b>	<b>(2,640)</b>	<b>14,769</b>
Cash assets at the beginning of the reporting period .....	139,786	129,033	141,705	94,521	72,165	76,819	74,179
Net cash transferred to/from other agencies .....	(8,861)	-	(2,200)	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>141,705</b>	<b>87,467</b>	<b>94,521</b>	<b>72,165</b>	<b>76,819</b>	<b>74,179</b>	<b>88,948</b>

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

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

## NET APPROPRIATION DETERMINATION (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			
<b>Regulatory Fees and Fines</b>							
Regulatory Fees .....	14,131	9,102	8,679	9,061	9,487	9,659	9,837
<b>Grants and Subsidies</b>							
Direct Grants and Subsidies Receipts							
Commonwealth - Recurrent .....	3,395	7,597	7,837	7,377	6,347	6,837	4,311
Disaster Relief Funding Agreement							
Western Australia Grants .....	-	-	19,278	3,008	-	-	-
Other Recurrent Grants .....	23,584	43,076	32,636	29,183	27,803	27,793	27,828
Regional Reform Fund - Recurrent .....	-	-	3,200	550	-	-	-
<b>Sale of Goods and Services</b>							
Sale of Goods and Services .....	11,461	9,059	9,059	9,062	9,082	9,171	9,400
<b>GST Receipts</b>							
GST Input Credits .....	21,092	9,467	9,467	9,609	9,753	9,753	9,753
GST Receipts on Sales .....	3,884	6,558	6,558	6,656	6,756	6,756	6,756
<b>Other Receipts</b>							
Interest Received .....	230	1,515	1,515	1,487	1,487	1,487	1,468
National Partnership Payments							
Capital - National Water Grid Fund .....	3,600	5,373	5,373	160	-	-	-
Future Drought Fund - Regional Drought							
Resilience Planning .....	-	-	7,796	-	-	-	-
Managing Established Pest Animals and							
Weeds .....	-	218	218	415	-	-	-
National Plant Health Surveillance Program ...	-	126	126	126	-	-	-
National Water Infrastructure Development							
Fund - Feasibility Component - Southern							
Forests Irrigation Scheme .....	-	450	650	-	-	-	-
Northern Australia Plant Capacity and							
Response Network .....	-	-	570	-	-	-	-
Pest and Disease Preparedness and							
Response Programs .....	1,713	132	132	-	-	-	-
Recurrent - Ehrlichia Canis Pilot Program .....	75	-	-	-	-	-	-
Other Receipts .....	29,348	1,691	14,365	17,610	9,770	2,198	5,493
Receipts of Employee							
Contributions - Housing Leased .....	-	1,150	1,150	1,125	1,210	586	606
<b>TOTAL</b> .....	<b>112,513</b>	<b>95,514</b>	<b>128,609</b>	<b>95,429</b>	<b>81,695</b>	<b>74,240</b>	<b>75,452</b>

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

**DETAILS OF ADMINISTERED TRANSACTIONS**

	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			
<b>INCOME</b>							
Appropriation.....	1,550	1,550	1,550	1,550	1,550	1,550	1,550
Interest Revenue.....	1,427	753	1,116	1,220	718	507	404
Other Revenue.....	606	-	-	-	-	-	-
Regulatory Fees.....	266	-	-	-	-	-	-
Royalties for Regions Fund							
Revenue from Regional and State-wide							
Initiatives - Recurrent.....	4,000	(101,585)	(216,332)	(117,783)	(33,162)	(42,987)	15,587
Revenue from Regional Community							
Services Fund - Recurrent.....	7,375	6,600	5,012	6,750	6,750	6,200	6,836
Revenue from Regional Infrastructure							
and Headworks Fund - Recurrent.....	-	-	28	-	-	-	-
<b>TOTAL ADMINISTERED INCOME.....</b>	<b>15,224</b>	<b>(92,682)</b>	<b>(208,626)</b>	<b>(108,263)</b>	<b>(24,144)</b>	<b>(34,730)</b>	<b>24,377</b>
<b>EXPENSES</b>							
<b>Grants to Charitable and Other Public Bodies</b>							
Develop Serviced Land at Lumsden Point ....	-	-	-	-	-	-	5,587
East Kimberley Transitional Housing .....	-	1,161	1,844	1,026	969	1,038	-
Essential and Municipal Services							
Improvement in Remote Aboriginal							
Communities .....	20,517	1,731	4,018	3,122	-	-	-
Hedland Transitional Housing Project.....	-	1,633	3,133	587	-	-	-
Jalbi Jiya (Your Home) Program .....	-	359	359	404	346	-	-
Kimberley Schools Project .....	4,742	151	-	550	-	-	-
Leedal - Fitzroy Affordable Housing Project....	-	1,428	-	404	4,097	8,255	-
Marlamanu On-Country Youth Program .....	800	5,000	3,200	7,307	3,424	3,786	-
North West Aboriginal Housing .....	2,309	5,302	-	-	-	-	-
Other.....	-	-	135	1,376	1,402	1,402	1,402
Pilbara Hydrogen Hub.....	-	833	833	834	-	-	-
Regional Reform Fund.....	-	-	-	-	-	-	5,925
Regional Telecommunications Project							
Continuation.....	-	-	1,930	-	-	-	-
Royalties for Regions Program Global							
Provision .....	-	20,000	3,179	18,600	18,930	10,000	10,000
State Contribution to Natural Resource							
Management .....	6,622	8,150	9,059	8,300	8,300	7,750	8,386
Western Australia Regional Digital							
Connectivity Program .....	-	9,897	7,444	-	1,198	-	-
Western Ground Parrot Recovery.....	111	-	-	-	-	-	-
<b>Other</b>							
Royalties for Regions Program							
Underspend Provision .....	-	(132,315)	(229,718)	(137,724)	(54,214)	(54,573)	-
Supplies and Services.....	1,506	209	279	283	148	153	170
Western Australia Co-Operatives Loan							
Scheme - Interest Expense to							
Western Australian Treasury Corporation ....	762	544	837	937	570	354	234
<b>TOTAL ADMINISTERED EXPENSES.....</b>	<b>37,369</b>	<b>(75,917)</b>	<b>(193,468)</b>	<b>(93,994)</b>	<b>(14,830)</b>	<b>(21,835)</b>	<b>31,704</b>

## Agency Special Purpose Account Details

### FISHERIES ADJUSTMENT SCHEMES SPECIAL PURPOSE ACCOUNT

Account Purpose: The Fisheries Adjustment Schemes Special Purpose Account was established under the *Fisheries Adjustment Schemes Act 1987* (the Act). The purpose of this account is to hold funds in accordance with section 5 of the Act, which shall be applied by the Minister for the purposes prescribed by section 6 of the Act. It is mainly utilised to fund the payment of compensation agreed under the Fisheries Adjustment Scheme.

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Opening Balance .....	824	1,500	183	2,187
Receipts:				
Appropriations .....	-	5,500	6,100	5,500
Other .....	1,512	1,080	1,075	1,080
	2,336	8,080	7,358	8,767
Payments .....	2,153	7,580	5,171	6,580
<b>CLOSING BALANCE</b> .....	183	500	2,187	2,187

### FISHERIES RESEARCH AND DEVELOPMENT SPECIAL PURPOSE ACCOUNT

Account Purpose: The Fisheries Research and Development Special Purpose Account was continued under the *Fish Resources Management Act 1994* (the FRM Act). It is utilised to fund the management of commercial, fish and fish habitat protection and pearling and aquaculture activities.

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Opening Balance .....	100	7,542	5,870	3,500
Receipts:				
Appropriations .....	20,151	51,368	33,094	56,477
Other .....	48,088	29,980	34,150	26,992
	68,339	88,890	73,114	86,969
Payments .....	62,469	83,390	69,614	83,469
<b>CLOSING BALANCE</b> .....	5,870	5,500	3,500	3,500

### RECREATIONAL FISHING SPECIAL PURPOSE ACCOUNT

Account Purpose: The Recreational Fishing Special Purpose Account was established under the FRM Act. The purpose of the account is to hold funds, which may be applied by the Minister to any of the purposes prescribed by section 239 of the FRM Act. The funds support activity relating to recreational fishing.

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Opening Balance.....	500	500	535	500
Receipts:				
Appropriations .....	15,945	5,155	18,182	13,738
Other .....	9,031	9,247	6,061	9,932
	25,476	14,902	24,778	24,170
Payments .....	24,941	14,402	24,278	23,670
<b>CLOSING BALANCE.....</b>	<b>535</b>	<b>500</b>	<b>500</b>	<b>500</b>

### ROYALTIES FOR REGIONS REGIONAL REFORM FUND

Account Purpose: The account will fund strategic reform initiatives in regional Western Australia designed to support Government objectives over time.

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Opening Balance.....	42,593	8,362	18,225	5,536
Receipts:				
Appropriations .....	4,000	17,552	-	8,733
	46,593	25,914	18,225	14,269
Payments .....	28,368	16,765	12,689	14,269
<b>CLOSING BALANCE.....</b>	<b>18,225</b>	<b>9,149</b>	<b>5,536</b>	<b>-</b>



Division 16 **Energy, Mines, Industry Regulation and Safety**

Part 4 **Jobs and Economic Development**

**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			
<b>DELIVERY OF SERVICES</b>							
Service Appropriation							
Base Component .....	152,094	169,811	180,749	<b>182,981</b>	163,279	162,185	167,304
Services to Industry Component (Mining Tenement Rentals) <sup>(a)</sup> .....	29,139	35,399	35,399	<b>37,838</b>	38,873	38,892	38,892
<b>Item 51 Net amount appropriated to deliver services</b> .....	<b>181,233</b>	<b>205,210</b>	<b>216,148</b>	<b>220,819</b>	<b>202,152</b>	<b>201,077</b>	<b>206,196</b>
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975 .....	1,789	1,795	1,795	<b>1,523</b>	1,569	1,608	1,648
Total appropriations provided to deliver services .....	183,022	207,005	217,943	<b>222,342</b>	203,721	202,685	207,844
<b>ADMINISTERED TRANSACTIONS</b>							
<b>Item 52 Amount provided for Administered Grants, Subsidies and Other Transfer Payments</b> <sup>(b)</sup> .....	38,318	19,045	48,017	<b>126,769</b>	75,511	17,299	17,299
<b>CAPITAL</b>							
<b>Item 135 Capital Appropriation</b> .....	3,698	3,906	3,978	<b>2,035</b>	1,552	1,352	1,354
<b>TOTAL APPROPRIATIONS</b> .....	<b>225,038</b>	<b>229,956</b>	<b>269,938</b>	<b>351,146</b>	<b>280,784</b>	<b>221,336</b>	<b>226,497</b>
<b>EXPENSES</b>							
Total Cost of Services .....	358,863	397,155	433,276	<b>442,585</b>	438,951	434,887	423,340
Net Cost of Services <sup>(c)</sup> .....	157,708	223,402	252,850	<b>260,166</b>	250,635	244,760	230,979
<b>CASH ASSETS</b> <sup>(d)</sup> .....	540,955	498,224	535,149	<b>535,135</b>	532,366	536,187	542,533

- (a) The Department collects revenue from Mining Tenement Rentals (MTR) which enables continued promotion and investment in the State and the delivery of services more effectively in response to industry needs. Further details on MTR appear in the Details of Administered Transactions table.
- (b) The increases in Administered Transactions for the 2023-24 Estimated Actual, 2024-25 Budget Year and 2025-26 Outyear when compared to the 2023-24 Budget are mainly due to the implementation of the Nickel Financial Assistance Program, WA Rent Relief Program and the establishment of the Critical Minerals Advanced Processing Common User Facility.
- (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
<b>New Initiatives</b>					
Approvals Reform - Cross-Government Triage Team .....	-	780	809	831	858
Bentley Site (John Street) Demolition and Contamination Remediation.....	65	675	-	-	-
Cyber Security Enhancement.....	-	1,554	1,134	-	-
Establishment of a Specialist Gas Network Regulation Team.....	-	749	774	799	822
Heritage Survey Assistance Program.....	177	367	378	390	402
Implementation of the Pilbara Energy Transition Plan.....	1,672	3,741	3,638	3,641	3,585
Office Accommodation Consolidation.....	-	357	470	1,477	1,484
PoweringWA.....	3,343	2,155	2,229	2,300	2,361
Residential Tenancies Legislation Amendments - Commissioner's Determinations Dispute Resolution Functions .....	-	3,334	1,827	1,854	1,905
Road Repairs at the Kalgoorlie State Explosives Facility .....	-	797	-	-	-
Short-Term Rental Accommodation (STRA) Incentive Scheme .....	1,353	1,378	-	-	-
Social Housing Energy Performance Initiative - Co-Investment .....	-	522	8,112	15,485	-
STRA Registration Scheme.....	2,468	1,511	896	920	941
Streamlining Licensing Services.....	-	2,982	-	-	-
Vacant Property Rental Incentive Scheme .....	340	5,000	-	-	-
Western Australian Public Sector Learning Initiative .....	-	-	(225)	(425)	(488)
<b>Ongoing Initiative</b>					
Mining Rehabilitation Fund - Abandoned Mines Program .....	21,048	20,053	30,767	24,402	21,793
<b>Other</b>					
Compliance and Regulation System Transformation Program.....	2,672	-	-	-	-
Election Commitment - Building and Construction Consultative Committee.....	-	250	250	250	250
Electricity System Security Demand Management Measures <sup>(a)</sup> .....	-	-	-	-	-
Energy Safety Business Plan Update.....	-	2,036	1,966	7,271	7,745
Government Regional Officer Housing.....	34	23	23	19	24
Greenhouse and Energy Minimum Standards Contract Renewal .....	173	-	-	-	-
New Public Sector Wages Policy - Resourcing .....	254	1,020	-	-	-
Government Office Accommodation.....	(40)	(40)	(40)	(41)	-
Royalties for Regions Program Update .....	(17)	(17)	(17)	(17)	189
State Administrative Tribunal.....	500	1,000	1,000	-	-
Workplace Electric Vehicle Charging Infrastructure Grants.....	-	329	340	-	-

(a) Commercial-in-confidence.

## Significant Issues Impacting the Agency

### Key Government Reforms

- The Department will continue to progress reform to the *Residential Tenancies Act 1987* throughout 2024-25. The reform will include simplifying the bond disposal process, limiting rent increases and prohibiting rent bidding. The legislation will also allow the Commissioner for Consumer Protection to make determinations on most disputes relating to bonds, pets and minor modifications to rental properties. To assist in the effective implementation of the reform, an industry and community campaign will also be undertaken.
- The Department has progressed significant legislation reforms through the drafting and introduction of amendments to the *Electricity Industry Act 2004* (the Act). The Electricity Industry Amendment (Distributed Energy Resources) Bill 2023 received Royal Assent on 7 March 2024 and the amendments represent a major update of the regulatory framework for the electricity sector in the State.
  - Further changes to the Act have also been progressed through introduction of the Government's Electricity Industry (Alternative Electricity Services) Bill 2023, which was passed by Parliament on 16 April 2024. These reforms will establish a new regulatory framework to ensure customer protections are extended to new and emerging electricity services.

3. On 20 December 2023, the Government announced the Building Better reform package, which outlines the most significant reforms to the State's building-related laws in more than a decade. The reforms aim to provide greater consumer confidence, avoid the impacts of costly defects and improve construction quality. These reforms are in response to the national Building Confidence Report and builds on the registration scheme for building engineers in Western Australia which commences on 1 July 2024. The Department has also commenced work on the final phase of regulatory reform, which is the implementation of registration requirements for fire system installers and general building designers.
4. The *Short-Term Rental Accommodation Act 2024* (the Act), which was passed by Parliament on 16 April 2024, will enable the regulation of the Short-Term Rental Accommodation (STRA) sector at a State level. The Act will ensure a more consistent set of rules for STRA properties across Western Australia, while supporting STRA in regional areas. A STRA Register is also being developed to collect information on the STRA sector. The Register is expected to commence operations in mid-2024 while all STRA will be required to be registered by 1 January 2025. The new Register will assist the Government to make more informed policy and regulatory decisions.
5. The Department is working with the Commonwealth Government and other States and Territories on the establishment of a nationally harmonised labour hire licensing framework with State-based legislation and a single national regulator. Regulating labour hire providers reduces the risk of worker exploitation and unscrupulous business practices in the labour hire industry.
6. The Aboriginal Empowerment Unit continues to embed itself into the Department, with the creation of four teams with responsibility for Aboriginal procurement, cultural responsiveness (staff training and development), Aboriginal outcomes (policy review) and Aboriginal engagement, including officers based in Kalgoorlie, Geraldton and Karratha. The Unit will continue recruitment and collaborative work throughout 2024-25.

### **Protecting Workers and Supporting Consumers**

7. The Government announced a new principles-based wages policy in December 2023. There are 46 industrial agreements covering approximately 163,000 public sector workers that have either expired or are due to expire in 2024-25. Negotiations for a range of occupational groups will be complex and resource intensive.
8. In December 2023, the Government and all other jurisdictions across Australia announced a prohibition on the use of engineered stone, with most jurisdictions commencing the prohibition from July 2024. The ban will impact engineered stone manufacturers and installers and may affect housing supply chains during the transition to alternative products. WorkSafe has significant activity underway, including national discussions on implementing the ban, stakeholder briefings, regulatory changes for engineered stone and other silica-containing products.
9. The Inquiry into the Agricultural Industry in Western Australia report and the WorkSafe Commissioner's response were published in April 2023. WorkSafe is actioning key recommendations from the report, including establishing a specialist agricultural team of inspectors, increasing proactive and reactive farm inspections and publishing additional guidance and communications.
10. In December 2023, the Government committed \$24.4 million to fund the WA Rent Relief Program (the Program) aimed to assist Western Australians at risk of eviction and experiencing rental stress. The Program is a partnership between the community services sector and government. Program funds are being administered and distributed to the community services sector (Anglicare WA and Vinnies WA) by the Department under grant agreements developed in accordance with the Delivering Community Services in Partnership Policy.
11. The Department continues to progress the Mental Awareness, Respect and Safety program with other key stakeholders and partners. In response to reports of sexual harassment and assaults in the mining industry, the Department has delivered a website with guidance and support resources and a SPEAK UP, REPORT IT awareness campaign, as part of WorkSafe's Sexual Harassment Awareness Reporting Engagement Strategy.

12. Mines statutory positions are prescribed in work health and safety laws to carry out specific functions in relation to the operations of a mine. Prerequisites to be appointed depend on the type of position and may include requirements for a qualification, risk management training, a specialist course, minimum level of experience and passing a legislation examination. WorkSafe will progress a regulatory amendment to extend the transition period to complete the mines statutory position certification from 30 March 2025 to 30 March 2026. The extended transition period will ensure that applicants have the opportunity to attend a legislation examination. The legislation examinations are hosted by WorkSafe, who will be expanding the venues and examination places to make sufficient places available to meet demand, which is estimated at 25,000 statutory positions on mining operations.

### **Supporting Western Australia's Energy Transformation and Economic Growth**

13. Strong forecast electricity demand and emission-reduction commitments by Government and industry have created the need for increased renewable energy generation, storage capacity and the transmission network to connect them.
14. In November 2023, the Government established PoweringWA to coordinate the delivery of new electricity infrastructure needed for decarbonisation. PoweringWA will streamline development of transmission, renewable electricity generation and storage projects, ensure robust foundations are in place for investment in electricity infrastructure, and help the Government meet its decarbonisation commitments, while maintaining electricity system security and reliability.
15. The Department is leading the implementation of the Pilbara Energy Transition Plan in partnership with industry and Traditional Owners. The Plan seeks to facilitate common use transmission infrastructure in the Pilbara to enable decarbonisation and support the growth of new industries. A key element of the Plan is to assist proponents in accessing up to \$3 billion in concessional finance through the Commonwealth's Rewiring the Nation program.

### **Build a Sustainable and Responsible Resources Industry**

16. The five-year election commitment Geoscience Data Transformation Program continues to run on time and within budget, with much of the analysis phase for an improved approach to data integration and internal management of geoscientific data coming to an end. The Program has transitioned into the design and build phase and includes activities that will deliver improvements to lodgement and discovery of data for industry with the potential for a new Data Discovery Portal. The digitisation of legacy geoscience datasets continues with migration into the current cloud storage environment, supported through the development of naming standards and a data ownership and quality governance framework.
17. The Department is progressing and on track to deliver the Fast Tracking Mining Approvals Strategy within the allocated budget. The Strategy is an election commitment by the Government to transform the regulation of resources projects. A new secure digital solution Resources Online will be introduced, replacing the existing legacy system.
18. The Department continues to progress the WA Array project, with Region 1 (South West region) seismometer data collection completed on time and on budget. Processing of the data will begin in April 2024 with tier one products scheduled for release in December 2024. Deployment of Region 2 (Geraldton through the Goldfields to Esperance) is underway with land access negotiations for access into Region 3 (Central East of Western Australia) progressing well.
19. The Western Australia Magnetotelluric (MT) Project will acquire continental-scale conductivity data from across the State, coincident with measurements from the WA Array project. Parts of Region 1 (the same area as Region 1 of the WA Array project) have been completed by Geoscience Australia with assistance from the Department under the national Australian Lithospheric Architecture Magnetotelluric Project (AusLAMP). A single-year contract commenced in March 2024 to allow the collection of MT data in Region 2 (Esperance - Eastern Goldfields region). Procurement processes have been initiated for a five-year contract to allow for the longer-term collection of MT data across the rest of Western Australia.
20. Cabinet approved the Heritage Survey Assistance Program in September 2023, in recognition of increasing heritage survey costs reported by industry and the impact of changes in the Aboriginal heritage legislative framework. The Program provides support to eligible holders of exploration licences or prospecting licences to conduct Aboriginal heritage surveys within Western Australia. The Program will run for a period of five years and apply from 2023-24 to 2027-28. Since the Program became live in November 2023, the Department has received 64 applications for heritage survey assistance.

21. The Government collected royalty revenues (including North West Shelf grants) of \$12.8 billion over the past financial year, the second highest amount ever received. The heightened level of activity in the resource sector has been supported by an increase in mining tenement and petroleum title applications and grants.
22. The Department has finalised drafting of the Petroleum Legislation Amendment Bill 2023 and Petroleum and Geothermal Energy Safety Levies Amendment Bill 2023. These legislative amendments introduce a new regulatory framework for greenhouse gas storage and transport, and the exploration of naturally occurring hydrogen. The bills passed the Legislative Assembly on 13 March 2024.

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

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

Government Goals	Desired Outcomes	Services
WA Jobs Plan: Diversifying the WA economy, creating local jobs for the future.	Promoting a sustainable and regulated resources sector.	1. Resource and Environmental Regulation
	Driving safe and healthy workplaces.	2. WorkSafe
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Fostering a competitive, safe and fair marketplace for consumers and businesses.	3. Industry Regulation and Consumer Protection
	Supporting fair employment conditions.	4. Labour Relations
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Facilitating secure, reliable, sustainable and affordable energy services for WA households and businesses.	5. Energy Policy

### Service Summary <sup>(a)</sup>

Expense	2022-23 <sup>(a)</sup>	2023-24 <sup>(a)</sup>	2023-24 <sup>(a)</sup>	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. Resource and Environmental Regulation ...	121,992	138,032	159,104	164,927	175,562	167,725	167,182
2. WorkSafe.....	84,549	89,429	89,482	86,706	79,294	79,166	80,557
3. Industry Regulation and Consumer Protection .....	113,307	119,004	123,371	137,601	129,251	130,589	133,122
4. Labour Relations .....	10,808	11,593	11,805	12,920	11,972	12,239	12,460
5. Energy Policy.....	28,207	39,097	49,514	40,431	42,872	45,168	30,019
<b>Total Cost of Services.....</b>	<b>358,863</b>	<b>397,155</b>	<b>433,276</b>	<b>442,585</b>	<b>438,951</b>	<b>434,887</b>	<b>423,340</b>

(a) The services reflect the creation of a new Outcome Based Management structure for the Department. For comparative purposes, Total Cost of Services have been recast where practical.

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
<b>Outcome: Promoting a sustainable and regulated resources sector:</b>					
Percent of Resource and Environmental Regulation customers satisfied with service provided <sup>(b)(c)(d)</sup> .....	n.a.	n.a.	n.a.	75%	
Percent of Resource and Environmental Regulation compliance activities conducted as planned <sup>(c)(d)</sup> .....	n.a.	n.a.	80%	80%	
<b>Outcome: Driving safe and healthy workplaces:</b>					
Percent of WorkSafe customers satisfied with service provided <sup>(b)(c)(d)</sup> .....	n.a.	n.a.	n.a.	75%	
Percent of WorkSafe compliance activities completed as planned <sup>(c)</sup> .....	75%	n.a.	74%	80%	1
Percent of WorkSafe-related licensing and registration services delivered within target timeframes <sup>(c)(d)</sup> .....	n.a.	n.a.	50%	80%	2
<b>Outcome: Fostering a competitive, safe and fair marketplace for consumers and businesses:</b>					
Percent of Industry Regulation and Consumer Protection customers satisfied with service provided <sup>(b)(c)(d)</sup> .....	n.a.	n.a.	n.a.	75%	
Percent of Building and Energy compliance activities completed as planned <sup>(c)(d)</sup> .....	n.a.	n.a.	94%	80%	
Percent of Consumer Protection compliance activities completed within agreed timeframes <sup>(c)</sup> .....	80%	n.a.	72%	80%	1
Percent of Industry Regulation and Consumer Protection-related licensing and registration services delivered within target timeframes <sup>(c)(d)</sup> .....	n.a.	n.a.	67%	80%	
<b>Outcome: Supporting fair employment conditions:</b>					
Percent of Private Sector Labour Relations regulatory activities completed within agreed timeframes <sup>(c)</sup> .....	84%	n.a.	76%	80%	1
<b>Outcome: Facilitating secure, reliable, sustainable and affordable energy services for WA households and businesses:</b>					
Stakeholder satisfaction with Energy Policy engagement <sup>(b)(c)(d)</sup> .....	n.a.	n.a.	n.a.	70%	
Progress toward delivery of policy milestones for Energy Policy <sup>(c)(d)</sup> .....	n.a.	n.a.	71%	80%	

(a) Further detail in support of the key effectiveness indicators is provided in the Department's Annual Report.  
 (b) Surveys will commence in 2024-25, therefore no 2023-24 Estimated Actual is available.  
 (c) As this is a new indicator, no target was set as part of the 2023-24 Budget process.  
 (d) This is a new key effectiveness indicator and has not been reported previously, therefore no 2022-23 Actual is available.

**Explanation of Significant Movements**

(Notes)

1. The 2022-23 Actual has been recast for comparative purposes.
2. The current estimated performance is lower than the 2024-25 Budget Target due to a significant increase in demand for these licences. A number of strategies are being implemented to improve timeliness.

## Services and Key Efficiency Indicators

### 1. Resource and Environmental Regulation

Regulate the resources sector and provide geoscience and resource information to reduce exploration risk and increase the attractiveness of Western Australia as a destination of choice for resource companies. This is achieved through regulating the mining industry to ensure environmental compliance, rehabilitation, geology and geophysics, exploration, mapping and software, mining tenure, land access and prospecting, petroleum, geothermal energy and CO<sub>2</sub> storage in Western Australia.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 121,992	\$'000 138,032	\$'000 159,104	\$'000 164,927	1
Less Income .....	59,853	50,921	57,594	55,097	2
Net Cost of Service .....	62,139	87,111	101,510	109,830	
<b>Employees (Full-Time Equivalents) .....</b>	590	675	681	695	3
<b>Efficiency Indicators</b>					
Average cost of resource regulation per live title <sup>(a)</sup> .....	\$4,693	n.a.	\$6,007	\$5,950	4

(a) As this is a new indicator, no target was set as part of the 2023-24 Budget process. For comparative purposes, the 2022-23 Actual and 2023-24 Estimated Actual have been recast where practical.

### Explanation of Significant Movements

(Notes)

1. The increase from the 2022-23 Actual to the 2023-24 Estimated Actual (30%) is mainly due to the increased program of works for the Abandoned Mines Program. Expenditure will increase further into the 2024-25 Budget Target mainly due to additional initiatives including Sustainable Geoscience Investments, Service Improvements and Approvals Reform - Cross Government Triage Team.
2. The increase from the 2023-24 Budget to the 2023-24 Estimated Actual (13%) is due to a forecast increase in Mining Rehabilitation Fund Levy collections.
3. The increase from the 2022-23 Actual to the 2023-24 Estimated Actual (15%) is mainly due to an increase in the salary expenditure associated with the Abandoned Mines Program, Sustainable Geoscience Investments initiative and Heritage Survey Assistance Program and an anticipated improvement in employment levels.
4. The increase from the 2022-23 Actual to the 2023-24 Estimated Actual (28%) is due to an increase in the Total Cost of Service as detailed in Note 1 above.

## 2. WorkSafe

Regulate and support a healthy and safe work environment across all industries, where the rights of workers are protected. This is achieved through regulation and promotion of workplace health and safety in general industry, mining and petroleum and safety regulation for dangerous goods.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	84,549	89,429	89,482	86,706	
Less Income .....	58,112	52,494	52,494	52,415	1
Net Cost of Service .....	26,437	36,935	36,988	34,291	
<b>Employees (Full-Time Equivalents) .....</b>	<b>413</b>	<b>471</b>	<b>471</b>	<b>478</b>	<b>2</b>
<b>Efficiency Indicators</b>					
Average cost per regulatory transaction to deliver safety regulation services <sup>(a)</sup> .....	\$6,612	n.a.	\$8,360	\$7,302	3

(a) As this is a new indicator, no target was set as part of the 2023-24 Budget process. For comparative purposes, the 2022-23 Actual and 2023-24 Estimated Actual have been recast where practical.

### Explanation of Significant Movements

(Notes)

1. The decrease from the 2022-23 Actual to the 2023-24 Estimated Actual (10%) reflects a return to normalised level of Mines Safety Levy revenue following increased collections in 2022-23.
2. The increase from the 2022-23 Actual to the 2023-24 Estimated Actual (14%) is due to an anticipated easing of attraction and retention challenges affecting employment.
3. The increase from the 2022-23 Actual to the 2023-24 Estimated Actual (26%) is mainly due to an estimated reduction in the number of inspections and investigations undertaken.

## 3. Industry Regulation and Consumer Protection

Protecting the Western Australian community and facilitating growth through effective regulation. This is achieved through providing advice and information for Western Australian consumers, businesses, landlords and tenants, and overseeing the operations of the building, building surveying, electrical, gas, painting, and plumbing industries including the resolution of building service and payment disputes.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	113,307	119,004	123,371	137,601	1
Less Income .....	80,339	67,526	67,526	69,444	2
Net Cost of Service .....	32,968	51,478	55,845	68,157	
<b>Employees (Full-Time Equivalents) .....</b>	<b>521</b>	<b>613</b>	<b>623</b>	<b>675</b>	<b>3</b>
<b>Efficiency Indicators</b>					
Average cost per transaction to deliver industry regulation and consumer protection services <sup>(a)</sup> .....	\$244	n.a.	\$257	\$270	

(a) As this is a new indicator, no target was set as part of the 2023-24 Budget process. For comparative purposes, the 2022-23 Actual and 2023-24 Estimated Actual have been recast where practical.



## Explanation of Significant Movements

(Notes)

1. The increase from the 2023-24 Estimated Actual to the 2024-25 Budget Target (11%) is mainly due to the additional resources provided for the implementation of the Vacant Property Rental Incentive Scheme, Residential Tenancies Legislation Amendments - Commissioner's Determinations Dispute Resolution Functions and Energy Safety Business Plan update.
2. Income was higher in 2022-23 due to unbudgeted interest rate increases resulting in increased revenue received for the Real Estate and Settlement Agent Special Purpose Accounts.
3. The increase from the 2022-23 Actual to the 2023-24 Estimated Actual is due to an anticipated improvement in employment levels.

## 4. Labour Relations

The provision of labour relations and regulatory services to Western Australian workers and employers.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 10,808	\$'000 11,593	\$'000 11,805	\$'000 12,920	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	10,808	11,593	11,805	12,920	
<b>Employees (Full-Time Equivalents) .....</b>	60	68	69	75	2
<b>Efficiency Indicators</b>					
Average cost per regulatory transaction to deliver private sector labour relations services <sup>(a)</sup> .....	\$617	n.a.	\$712	\$745	3

(a) As this is a new indicator, no target was set as part of the 2023-24 Budget process. For comparative purposes, the 2022-23 Actual and 2023-24 Estimated Actual have been recast where practical.

## Explanation of Significant Movements

(Notes)

1. The increases from the 2022-23 Actual to the 2023-24 Estimated Actual (10%), and subsequently into the 2024-25 Budget Target (10%) are mainly due to an increase in resourcing to support Public Sector Industrial Agreements negotiations.
2. The increase from the 2022-23 Actual to the 2023-24 Estimated Actual is due to an anticipated improvement in employment levels. Full-time equivalents are expected to increase further in the 2024-25 Budget Target due to additional resourcing to support Public Sector Industrial Agreements negotiations.
3. The increase from the 2022-23 Actual to the 2023-24 Estimated Actual is mainly due to an increase in the Total Cost of Service as detailed in Note 1 above.

## 5. Energy Policy

Delivery of policy advice to the Government to facilitate the supply of secure, reliable, sustainable and affordable energy services to the Western Australian community through providing innovative and quality advice and initiatives that shape the energy sector for the benefit of Western Australians now and into the future.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	28,207	39,097	49,514	40,431	1
Less Income .....	2,851	2,812	2,812	5,463	2
Net Cost of Service .....	25,356	36,285	46,702	34,968	
<b>Employees (Full-Time Equivalents) .....</b>	69	75	96	104	3
<b>Efficiency Indicators</b>					
Average cost per Ministerial advice provided <sup>(a)</sup> .....	\$36,585	n.a.	\$74,794	\$56,154	4

(a) As this is a new indicator, no target was set as part of the 2023-24 Budget Process. For comparative purposes, the 2022-23 Actual and 2023-24 Estimated Actual have been recast where practical.

### Explanation of Significant Movements

(Notes)

1. The increase from the 2022-23 Actual to the 2023-24 Estimated Actual (76%) is mainly due to increased expenditure related to the Electricity System Security Demand Management Measures payments, PoweringWA and the Pilbara Energy Transition Plan.
2. The increase from the 2023-24 Estimated Actual to the 2024-25 Budget Target (94%) is due to increased recoveries from industry through the implementation of the Energy Transformation Strategy Next Steps initiative.
3. The increase from the 2022-23 Actual to the 2023-24 Estimated Actual (40%) is due to an increase in salary expenditure for PoweringWA and the Pilbara Energy Transition Plan, and an anticipated improvement in employment levels.
4. The increase from the 2022-23 Actual to the 2023-24 Estimated Actual (104%) is mainly due to an increase in the Total Cost of Service as detailed in Note 1 above.

## Asset Investment Program

1. The Department's Asset Investment Program in the 2024-25 Budget Year is \$9.7 million, comprising mainly of ongoing ICT works associated with the Compliance and Regulation System (CARS) Transformation Program and Fast Tracking Mining Approvals - Digital Transformation 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
<b>WORKS IN PROGRESS</b>							
ICT Infrastructure							
CARS Transformation Program .....	8,871	1,587	-	5,068	2,216	-	-
Fast Tracking Mining Approvals - Digital Transformation Program .....	7,971	4,136	3,371	2,994	841	-	-
Sustainable Geoscience Investments - Core Libraries Program of Works .....	3,276	2,300	2,300	735	241	-	-
<b>COMPLETED WORKS</b>							
Asset Replacement Program - Computer Hardware and Software - 2023-24 Program .....							
	914	914	914	-	-	-	-
ICT Infrastructure							
Geoscience Data Transformation Strategy .....	300	300	300	-	-	-	-
Strategic Information Plan .....	13,423	13,423	1,200	-	-	-	-
Mineral House and Kalgoorlie Complex Urgent Building							
Safety Remediation Works .....	4,700	4,700	2,350	-	-	-	-
ServiceWA App Program .....	1,736	1,736	809	-	-	-	-
<b>NEW WORKS</b>							
Asset Replacement Program - Computer Hardware and Software							
2024-25 Program .....	914	-	-	914	-	-	-
2025-26 Program .....	914	-	-	-	914	-	-
2026-27 Program .....	914	-	-	-	-	914	-
2027-28 Program .....	914	-	-	-	-	-	914
<b>Total Cost of Asset Investment Program .....</b>	<b>44,847</b>	<b>29,096</b>	<b>11,244</b>	<b>9,711</b>	<b>4,212</b>	<b>914</b>	<b>914</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			2,700	735	241	-	-
Holding Account .....			914	914	914	914	914
Internal Funds and Balances .....			3,218	-	-	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....			430	-	-	-	-
Digital Capability Fund .....			3,982	8,062	3,057	-	-
<b>Total Funding .....</b>			<b>11,244</b>	<b>9,711</b>	<b>4,212</b>	<b>914</b>	<b>914</b>

## Financial Statements

### Income Statement

#### *Expenses*

1. Employee benefits increased \$3.5 million between 2023-24 Budget and 2023-24 Estimated Actual and \$19.9 million from the 2023-24 Estimated Actual to the 2024-25 Budget Year. This is mainly due to STRA initiatives, PoweringWA, the Pilbara Energy Transition Plan, Options for Streamlining Licensing Services and Residential Tenancies Legislation Amendments - Commissioner's Determinations Dispute Resolution Functions.
2. Grants and subsidies increase by \$5.6 million from 2023-24 Estimated Actual to 2024-25 Budget Year mainly due to the Vacant Property Rental Incentive Scheme grants.
3. Supplies and services increased from the 2023-24 Budget to the 2023-24 Estimated Actual by \$36.2 million. This is mainly due to the Abandoned Mines Program, STRA initiatives, CARS Transformation Program, PoweringWA and the Pilbara Energy Transition Plan.
4. The increase in full-time equivalents from the 2022-23 Actual to the 2023-24 Estimated Actual is due to an anticipated improvement in employment levels.

#### *Income*

5. Regulatory fees and fines increased \$6.5 million from the 2023-24 Budget to the 2023-24 Estimated Actual due to additional revenue raised from the Mining Rehabilitation Fund (MRF) Levy.
6. Service Appropriations increased \$10 million from the 2023-24 Budget to the 2023-24 Estimated Actual mainly due to STRA initiatives, PoweringWA and the Pilbara Energy Transition Plan.

### Statement of Financial Position

7. Total Assets increased by \$6.1 million between the 2023-24 Estimated Actual and the 2024-25 Budget Year. This is mainly due to an increase in intangibles reflecting ongoing ICT initiatives.

### Statement of Cashflows

8. Net increase in cash held for the 2022-23 Actual was higher than expected mainly due to the increased cash balances in the Mine Safety Levy and MRF Accounts.

**INCOME STATEMENT <sup>(a)</sup>**  
**(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			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	216,062	240,323	243,862	263,792	261,969	268,053	274,681
Grants and subsidies <sup>(c)</sup> .....	26,451	37,183	32,235	37,869	25,754	20,772	20,772
Supplies and services .....	67,992	78,341	114,561	97,528	102,036	89,336	84,719
Accommodation .....	19,440	21,615	21,640	22,286	21,615	21,611	21,652
Depreciation and amortisation .....	4,255	3,195	3,268	4,907	5,318	5,324	5,325
Finance and interest costs .....	99	226	229	235	259	236	235
Other expenses .....	24,564	16,272	17,481	15,968	22,000	29,555	15,956
<b>TOTAL COST OF SERVICES</b> .....	<b>358,863</b>	<b>397,155</b>	<b>433,276</b>	<b>442,585</b>	<b>438,951</b>	<b>434,887</b>	<b>423,340</b>
<b>Income</b>							
Sale of goods and services .....	40	855	855	855	855	855	855
Regulatory fees and fines							
Mines Safety and Inspection Levy .....	44,200	34,000	34,000	34,000	34,000	34,000	34,000
Mining Rehabilitation Fund Levy .....	40,912	34,500	41,000	38,500	38,500	38,500	38,500
Other .....	109,458	96,920	96,920	98,927	101,169	102,968	105,258
Grants and subsidies .....	135	3,153	3,326	5,803	5,803	5,803	5,803
Other revenue .....	6,410	4,325	4,325	4,334	7,989	8,001	7,945
<b>Total Income</b> .....	<b>201,155</b>	<b>173,753</b>	<b>180,426</b>	<b>182,419</b>	<b>188,316</b>	<b>190,127</b>	<b>192,361</b>
<b>NET COST OF SERVICES</b> .....	<b>157,708</b>	<b>223,402</b>	<b>252,850</b>	<b>260,166</b>	<b>250,635</b>	<b>244,760</b>	<b>230,979</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	183,022	207,005	217,943	222,342	203,721	202,685	207,844
Resources received free of charge .....	3,015	3,107	3,107	3,107	3,107	3,107	3,107
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	-	495	675	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund .....	189	206	189	189	189	189	189
Other appropriations .....	-	-	-	522	8,112	15,485	-
Other revenues .....	19,612	8,280	15,503	22,156	21,706	22,237	23,262
<b>TOTAL INCOME FROM GOVERNMENT</b> .....	<b>205,838</b>	<b>218,598</b>	<b>237,237</b>	<b>248,991</b>	<b>236,835</b>	<b>243,703</b>	<b>234,402</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> .....	<b>48,130</b>	<b>(4,804)</b>	<b>(15,613)</b>	<b>(11,175)</b>	<b>(13,800)</b>	<b>(1,057)</b>	<b>3,423</b>

(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 1,653, 1,940 and 2,027 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			
Asbestos Disease Society .....	125	100	100	150	150	150	150
Australian Building Codes Board .....	519	650	650	650	650	650	650
Australian Energy Market Commission .....	1,474	1,300	1,300	1,300	1,400	1,400	1,400
Circle Green Community Legal .....	430	430	430	430	430	430	430
Co-Funded Drilling (Exploration Incentive Scheme) .....	8,199	6,800	6,800	6,800	6,800	6,800	6,800
Co-Funded Geophysics .....	2,030	2,000	2,000	2,200	2,200	2,200	2,200
Consumer Advocacy Grants .....	244	200	78	93	78	93	93
Council of Australian Governments Energy Council .....	301	300	300	300	330	330	330
Electric Vehicle Charging Infrastructure							
Local Governments .....	-	3,750	2,000	2,000	1,000	-	-
Small Business and Charities .....	8	7,500	2,992	3,000	4,000	-	-
Household Energy Efficiency Scheme .....	1,000	4,000	5,300	5,700	-	-	-
Initiatives Enhancing Consumer Rights .....	-	68	68	68	68	68	68
Mental Awareness Respect and Safety							
Program .....	3,110	332	750	336	-	-	-
Mental Health Prevention in the Workplace .....	999	1,000	1,000	1,000	1,000	1,000	1,000
Other Grants .....	174	100	100	100	100	100	100
Property Industry Grants .....	5,355	6,470	6,470	6,470	6,470	6,470	6,470
Resources Sector Research .....	56	48	48	48	48	48	48
Safe Farms WA Inc .....	70	70	70	140	140	140	140
Service Improvement - Second Perth Mining Warden .....	-	886	-	-	-	-	-
Short-Term Rental Accommodation Incentive Scheme .....	-	-	600	900	-	-	-
State Underground Power Program .....	2,057	-	-	-	-	-	-
Sustainable Geoscience Investments .....	-	879	879	884	890	893	893
Vacant Property Rental Incentive Scheme .....	-	-	-	5,000	-	-	-
Work Health and Safety Act 2020 - Stakeholder Engagement .....	300	300	300	300	-	-	-
<b>TOTAL .....</b>	<b>26,451</b>	<b>37,183</b>	<b>32,235</b>	<b>37,869</b>	<b>25,754</b>	<b>20,772</b>	<b>20,772</b>

**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			
<b>CURRENT ASSETS</b>							
Cash assets.....	18,560	10,232	12,091	11,636	11,724	11,180	10,636
Restricted cash.....	516,956	483,757	517,619	518,060	515,203	519,568	526,458
Holding Account receivables .....	914	906	910	906	902	898	894
Receivables.....	19,060	15,929	19,150	19,240	19,330	19,420	19,472
Other.....	9,350	6,142	9,350	9,350	9,350	9,350	9,350
<b>Total current assets.....</b>	<b>564,840</b>	<b>516,966</b>	<b>559,120</b>	<b>559,192</b>	<b>556,509</b>	<b>560,416</b>	<b>566,810</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	37,789	36,125	36,437	36,724	37,422	38,126	38,831
Property, plant and equipment.....	171,896	143,274	175,548	174,596	172,820	170,251	167,964
Intangibles .....	2,917	9,925	4,926	8,671	9,564	8,241	6,918
Restricted cash.....	5,439	4,235	5,439	5,439	5,439	5,439	5,439
Other.....	-	5,286	3,371	6,365	7,206	7,206	7,206
<b>Total non-current assets.....</b>	<b>218,041</b>	<b>198,845</b>	<b>225,721</b>	<b>231,795</b>	<b>232,451</b>	<b>229,263</b>	<b>226,358</b>
<b>TOTAL ASSETS .....</b>	<b>782,881</b>	<b>715,811</b>	<b>784,841</b>	<b>790,987</b>	<b>788,960</b>	<b>789,679</b>	<b>793,168</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	50,068	44,488	49,670	49,272	48,874	48,476	48,078
Payables.....	8,369	12,563	8,512	8,655	8,798	8,941	9,084
Borrowings and leases .....	5,423	6,312	5,515	5,458	5,566	5,479	5,514
Other.....	30,063	26,376	30,063	30,063	30,063	30,063	30,063
<b>Total current liabilities.....</b>	<b>93,923</b>	<b>89,739</b>	<b>93,760</b>	<b>93,448</b>	<b>93,301</b>	<b>92,959</b>	<b>92,739</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	8,500	7,586	8,650	8,800	8,950	9,100	9,250
Borrowings and leases .....	1,629	2,305	1,629	1,682	1,641	1,208	934
Other.....	4,366	5,962	4,366	4,366	4,366	4,366	4,366
<b>Total non-current liabilities.....</b>	<b>14,495</b>	<b>15,853</b>	<b>14,645</b>	<b>14,848</b>	<b>14,957</b>	<b>14,674</b>	<b>14,550</b>
<b>TOTAL LIABILITIES .....</b>	<b>108,418</b>	<b>105,592</b>	<b>108,405</b>	<b>108,296</b>	<b>108,258</b>	<b>107,633</b>	<b>107,289</b>
<b>EQUITY</b>							
Contributed equity.....	283,628	289,588	301,527	319,240	331,335	334,020	334,714
Accumulated surplus/(deficit).....	258,838	199,504	243,042	231,706	217,734	216,505	219,756
Reserves .....	131,997	121,127	131,867	131,745	131,633	131,521	131,409
<b>Total equity .....</b>	<b>674,463</b>	<b>610,219</b>	<b>676,436</b>	<b>682,691</b>	<b>680,702</b>	<b>682,046</b>	<b>685,879</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>782,881</b>	<b>715,811</b>	<b>784,841</b>	<b>790,987</b>	<b>788,960</b>	<b>789,679</b>	<b>793,168</b>

(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			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	182,602	207,520	218,385	221,145	202,113	201,071	206,229
Capital appropriation.....	3,698	3,906	3,978	2,035	1,552	1,352	1,354
Holding Account drawdowns .....	914	914	914	914	914	914	914
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	-	495	675	-	-	-
Climate Action Fund.....	2,297	1,320	1,320	323	327	169	-
Digital Capability Fund .....	11,899	18,972	13,261	16,015	10,876	1,824	-
Royalties for Regions Fund							
Regional Community Services Fund .....	189	206	189	189	189	189	189
Other.....	16,959	7,899	15,122	21,775	21,325	21,856	22,881
Administered appropriations .....	-	-	-	522	8,112	15,485	-
<b>Net cash provided by Government .....</b>	<b>218,558</b>	<b>240,737</b>	<b>253,664</b>	<b>263,593</b>	<b>245,408</b>	<b>242,860</b>	<b>231,567</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(211,875)	(240,571)	(244,110)	(264,036)	(262,213)	(268,297)	(274,925)
Grants and subsidies .....	(26,451)	(37,183)	(32,235)	(37,869)	(25,754)	(20,772)	(20,772)
Supplies and services.....	(63,443)	(74,433)	(110,653)	(93,595)	(97,595)	(84,297)	(78,922)
Accommodation.....	(21,291)	(21,547)	(21,572)	(22,231)	(21,560)	(21,556)	(21,597)
GST payments.....	(18,064)	(7,507)	(7,507)	(7,507)	(7,507)	(7,507)	(7,507)
Finance and interest costs.....	(99)	(226)	(229)	(235)	(259)	(236)	(235)
Other payments .....	(29,715)	(17,235)	(18,444)	(16,918)	(23,458)	(31,611)	(18,732)
<b>Receipts (b)</b>							
Regulatory fees and fines							
Mines Safety Inspection Levy .....	41,573	34,000	34,000	34,000	34,000	34,000	34,000
Mining Rehabilitation Fund Levy .....	40,912	34,500	41,000	38,500	38,500	38,500	38,500
Other.....	112,334	96,920	96,920	98,927	101,169	102,968	105,258
Grants and subsidies .....	135	3,153	3,326	5,803	5,803	5,803	5,803
Sale of goods and services.....	48	1,248	1,248	1,248	1,248	1,248	1,248
GST receipts.....	18,165	7,507	7,507	7,507	7,507	7,507	7,507
Other receipts .....	8,114	3,801	3,801	3,810	7,465	7,477	7,421
<b>Net cash from operating activities.....</b>	<b>(149,657)</b>	<b>(217,573)</b>	<b>(246,948)</b>	<b>(252,596)</b>	<b>(242,654)</b>	<b>(236,773)</b>	<b>(222,953)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(2,947)	(13,513)	(11,244)	(9,711)	(4,212)	(914)	(914)
Proceeds from sale of non-current assets .....	1	-	-	-	-	-	-
<b>Net cash from investing activities .....</b>	<b>(2,946)</b>	<b>(13,513)</b>	<b>(11,244)</b>	<b>(9,711)</b>	<b>(4,212)</b>	<b>(914)</b>	<b>(914)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(7,247)	(1,206)	(1,278)	(1,300)	(1,311)	(1,352)	(1,354)
Proceeds from borrowings.....	2,500	-	-	-	-	-	-
<b>Net cash from financing activities .....</b>	<b>(4,747)</b>	<b>(1,206)</b>	<b>(1,278)</b>	<b>(1,300)</b>	<b>(1,311)</b>	<b>(1,352)</b>	<b>(1,354)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>61,208</b>	<b>8,445</b>	<b>(5,806)</b>	<b>(14)</b>	<b>(2,769)</b>	<b>3,821</b>	<b>6,346</b>
Cash assets at the beginning of the reporting period .....	473,168	489,779	540,955	535,149	535,135	532,366	536,187
Net cash transferred to/from other agencies .....	6,579	-	-	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>540,955</b>	<b>498,224</b>	<b>535,149</b>	<b>535,135</b>	<b>532,366</b>	<b>536,187</b>	<b>542,533</b>

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

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



**NET APPROPRIATION DETERMINATION (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			
<b>Regulatory Fees and Fines</b>							
Licences and Other Regulatory Fees .....	60,142	17,287	17,287	18,646	19,992	24,822	27,112
Proceeds from Petroleum Permits and Licences .....	5,782	5,579	5,579	5,579	5,579	5,579	5,579
Proceeds from Prospecting, Exploration and Other Mining Licences .....	10,792	7,338	7,338	7,338	7,338	7,338	7,338
Regulatory Fees and Fines .....	35,618	66,716	66,716	67,364	68,260	65,229	65,229
<b>Grants and Subsidies</b>							
Grants and Subsidies .....	235	3,253	3,426	5,903	5,903	5,903	5,903
<b>Sale of Goods and Services</b>							
Sale of Goods and Services .....	48	3,929	3,929	3,929	3,929	3,929	3,929
<b>GST Receipts</b>							
GST Input Credits .....	18,165	7,507	7,507	7,507	7,507	7,507	7,507
<b>Other Receipts</b>							
Other Industry Regulation Receipts .....	8,482	5,316	5,653	9,334	8,007	7,705	7,756
Other Resources Sector Receipts .....	8,114	1,305	1,305	1,305	4,943	4,946	4,890
<b>TOTAL .....</b>	<b>147,378</b>	<b>118,230</b>	<b>118,740</b>	<b>126,905</b>	<b>131,458</b>	<b>132,958</b>	<b>135,243</b>

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

## DETAILS OF ADMINISTERED TRANSACTIONS

	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			
<b>INCOME</b>							
<b>Commonwealth Grants</b>							
Indian Ocean Territories.....	293	-	-	-	-	-	-
<b>Fines</b>							
Regulatory Fines.....	215	254	254	254	254	254	254
<b>Other</b>							
Appropriations <sup>(a)</sup> .....	38,318	19,045	48,017	126,769	75,511	17,299	17,299
Home Indemnity Insurance (HII).....	33,557	34,369	27,673	31,245	35,051	37,411	35,001
<b>Mining Tenement Rentals (MTR)</b>							
MTR Base Component.....	125,769	111,426	140,402	124,366	123,922	124,164	124,164
MTR Services to Industry Component <sup>(b)</sup> .....	32,165	42,724	42,724	55,934	56,378	56,136	56,136
Other Revenue.....	158	204	204	204	204	204	204
Rental Accommodation Account (RAA).....	10,840	2,476	11,539	16,092	18,063	19,703	21,431
<b>TOTAL ADMINISTERED INCOME.....</b>	<b>241,315</b>	<b>210,498</b>	<b>270,813</b>	<b>354,864</b>	<b>309,383</b>	<b>255,171</b>	<b>254,489</b>
<b>EXPENSES</b>							
<b>Aboriginal Heritage Survey Assistance</b>							
Program.....	-	-	3,592	3,705	3,817	2,324	2,396
<b>Aboriginal Lands Trust - Remuneration for</b>							
Mining on Aboriginal Lands.....	470	406	406	406	406	406	406
HII.....	57,700	31,608	38,275	31,685	35,903	38,187	27,364
<b>Koolyanobbing Mine Financial Assistance</b>							
Program.....	50,460	-	6,587	-	-	-	-
<b>Minerals Research Institute of</b>							
Western Australia (MRIWA).....	6,364	6,404	6,904	6,443	6,456	6,393	6,393
<b>Mining Tenement Refunds.....</b>							
MRIWA - Critical Minerals Advanced	737	9,000	5,408	5,295	5,183	6,676	6,604
Processing (CMAP) Common User Facility....	-	-	-	48,000	49,000	1,500	1,500
Other Administered Expenses.....	341	-	-	-	-	-	-
Potash Financial Assistance Program.....	27	795	85	-	-	-	-
RAA.....	11,569	11,627	11,627	14,961	11,014	11,041	11,092
<b>Receipts Paid into the Consolidated</b>							
Account.....	158,800	155,291	184,267	180,758	215,420	215,420	180,758
South West Hub.....	31	-	-	-	-	-	-
WA Rent Relief Program.....	-	-	9,053	15,347	-	-	-
<b>TOTAL ADMINISTERED EXPENSES.....</b>	<b>286,499</b>	<b>215,131</b>	<b>266,204</b>	<b>306,600</b>	<b>327,199</b>	<b>281,947</b>	<b>236,513</b>

(a) The increases in appropriations for the 2023-24 Estimated Actual, 2024-25 Budget Year and 2025-26 Outyear when compared to the 2023-24 Budget are mainly due to the implementation of the Nickel Financial Assistance Program, WA Rent Relief Program and the establishment of the CMAP Common User Facility.

(b) The Department will collect additional revenue for MTR from 2024-25 onwards. The increased revenue will fund the CMAP Common User Facility. This enables the Department and MRIWA to promote continued investment in the State and deliver services more effectively in response to industry needs.

## Agency Special Purpose Account Details

### MINING REHABILITATION FUND

Account Purpose: The MRF is a pooled fund contributed to by Western Australian mining operators. Funds can be used to undertake rehabilitation activities where a tenement operator fails to meet rehabilitation obligations. Interest earnings are used to fund administration of the MRF and for rehabilitation works on abandoned mine sites.

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Opening Balance .....	253,820	284,320	291,189	315,325
Receipts:				
Other .....	47,245	34,500	50,184	50,665
	301,065	318,820	341,373	365,990
Payments .....	9,876	5,000	26,048	25,053
<b>CLOSING BALANCE.....</b>	<b>291,189</b>	<b>313,820</b>	<b>315,325</b>	<b>340,937</b>

# Gold Corporation

## Part 4 Jobs and Economic Development

### Interactions with the Consolidated Account, Dividend Payout Ratio and Government Trading Enterprise Information

	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
<b>REVENUE TO GENERAL GOVERNMENT SECTOR</b>							
National Tax Equivalent Regime - Income Tax...	16,340	2,527	1,374	3,253	7,095	7,641	8,162
Local Government Rates Equivalent .....	208	82	210	212	214	216	219
Dividends <sup>(a)(b)</sup> .....	-	11,820	-	6,761	10,051	16,773	17,729
<b>RATIOS</b>							
Dividend Payout Ratio (%) .....	75	75	75	75	75	75	75
<b>GOVERNMENT TRADING ENTERPRISE INFORMATION</b>							
Revenue from Operations .....	23,193,233	26,448,492	25,520,527	28,467,618	29,319,181	29,949,152	29,920,573
Total Expenses <sup>(c)</sup> .....	23,140,567	26,440,071	25,507,649	28,448,475	29,287,230	29,915,385	29,885,065
<b>NET PROFIT AFTER TAX</b> .....	36,826	5,894	9,014	13,400	22,366	23,636	24,856
<b>CASH ASSETS</b> <sup>(d)</sup> .....	41,324	180,548	60,329	63,817	79,237	94,305	114,109

(a) The Corporation will retain 2023-24 dividend payments to contribute to funding future infrastructure investment. Refer to Significant Issues Impacting the Government Trading Enterprise (GTE) for further detail.

(b) In determining dividend payments to general government, Net Profit After Tax may be adjusted based on other factors as permitted by relevant legislation.

(c) Excludes current tax expense, deferred tax expense and dividend payments.

(d) As at 30 June each financial year.

### Financial Changes

Net operating balance impact of adjustments, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Corporation'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
2023-24 Retained Dividend .....	(27,620)	-	-	-	-
Trade Update .....	14,775	1,711	2,472	3,247	4,853

## Significant Issues Impacting the Government Trading Enterprise

### Economic Environment

1. The state of the global economy impacts on the Corporation through the international supply of, and demand for, precious metals. As gold is considered a safe haven asset, demand for many of the Corporation's products and services tends to be inversely correlated with worldwide economic sentiment. From early 2020, the global impact of COVID-19 gave rise to unusually volatile trading conditions, which in turn heightened demand for precious metal products. Over the course of the following years, high levels of inflation in many of the world's biggest economies, heightened geopolitical tensions and bank failures in the United States of America (USA) and Europe resulted in demand for the Corporation's products remaining elevated through to the end of 2022-23. During 2023-24, the Corporation experienced a reduction in demand for its products consistent with its industry peers. While it is not possible to estimate when conditions will begin to normalise, precious metal markets have historically reverted to the mean across the cycle.
2. The Corporation purchases all precious metal prior to refining and subsequently sells that metal once it has been refined and manufactured into a finished product. As such, the \$US gold price (and the \$A/\$US exchange rate which drives the \$A value of that gold) has a significant impact on the Corporation's sales of goods and services revenue and its supplies and services expense, which can drive significant variations in revenue and cost of sales across periods. These risks are managed through the Corporation's hedging program. However, the Corporation manages its metal price exposures within very tight limits and as such the movements in these two accounts offset each other and have no meaningful impact on underlying profitability.

### Retained Dividend

3. The Corporation retained its forecast 2023-24 dividend payment of \$27.6 million to fund future infrastructure investment. These funds have been quarantined with spending subject to Government approval of a business case.
4. Of previously retained dividends, the Corporation will spend \$50.6 million on equipment upgrades and replacements.

### Australian Transaction Reports and Analysis Centre (AUSTRAC)

5. On 30 August 2022, AUSTRAC ordered the appointment of an external auditor by the Corporation under section 162(2) of the *Anti-Money Laundering and Counter-Terrorism Financing Act 2006* (Cth) (AML/CTF Act). The external auditor was appointed by the Corporation and authorised by AUSTRAC to assess the Corporation's compliance with the AML/CTF Act and Anti-Money Laundering and Counter-Terrorism Financing Rules Instrument 2007 (No.1). Following careful consideration of the audit findings, including the nature and seriousness of the non-compliance and the Corporation's willingness to cooperate and proactively work to comply with its AML/CTF obligations, AUSTRAC determined that an Enforceable Undertaking was the most appropriate regulatory response, and on 22 November 2023 AUSTRAC accepted an Enforceable Undertaking from the Corporation. The Enforceable Undertaking binds the Corporation to complete an agreed remediation program under enhanced oversight from AUSTRAC and an independent third-party expert, with the remediation to be completed by April 2025. The remediation program continues to progress in line with the required schedule and, as such, the Corporation has formed the view that the likelihood of any financial penalties from AUSTRAC is remote.

## 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).

## Objectives, Outcomes and Key Performance Information

### Relationship to Government Goals

Broad government goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between the Corporation's objectives and outcomes and the Government Goal it contributes to. The key performance indicators measure the extent of the impact of desired outcomes on the achievement of the GTE objectives.

Government Goals	Strategic Objectives	Desired Outcomes
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	Earn a commercial return on capital.	1. Maximisation of the value added to, and income derived from, precious metal coins and other products and services
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Promote Western Australia's heritage and maintain The Perth Mint's position as a premier tourist destination.	2. Preservation and promotion of The Perth Mint's heritage assets and history

### Outcomes and Key Performance Indicators

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
<b>Outcome: Maximisation of the value added to, and income derived from, precious metal coins and other products and services:</b>					
Global market share of Australian gold bullion coins <sup>(a)</sup> .....	13%	12%	12%	12%	
Coins and bars:					
Total premium income (\$ million) <sup>(b)</sup> .....	166.6	64.5	137.2	140.3	1, 2
Premiums as a % of precious metal value <sup>(b)</sup> .....	4.3%	4.2%	4.2%	4.2%	
Estimated % of Australian gold doré production refined <sup>(c)</sup> .....	78%	80%	80%	80%	
Return on equity <sup>(d)</sup> .....	24.5%	4.6%	5.8%	8.3%	3
<b>Outcome: Preservation and promotion of The Perth Mint's heritage assets and history:</b>					
Visitors to Perth Mint Exhibition.....	79,000	75,000	75,000	75,000	
Visitors' satisfaction level.....	97.1%	99.9%	99.9%	99.9%	

(a) The figures are based on Gold Fields Mineral Services data for the previous calendar year.

(b) The calculation is the total premium income (amount of income received above metal cost) for all legal tender coins and bar sales, which is expressed as a percentage of the value of the precious metal value of the coins and bars. The key performance indicator includes all Australian legal tender coins and bars, as well as coins produced for other countries.

(c) This calculation is based on the refinery's records and an estimate of the total Australian gold doré production.

(d) The percentages show the Corporation's return on equity, based on ordinary activities before income tax. This performance measure is referred to in the *Gold Corporation Act 1987*.

## Explanation of Significant Movements

(Notes)

1. The increase in premium income in the 2023-24 Estimated Actual relative to the 2023-24 Budget is due to higher demand for the Corporation's products than initially forecast (albeit this demand has reduced in year-on-year terms from 2022-23). This ongoing demand is driven by high levels of inflation in many of the world's biggest economies and heightened geopolitical tensions.
2. The 2024-25 Budget Target is only slightly higher than the 2023-24 Estimated Actual, reflecting that the global market conditions (outlined in Note 1) have since softened and are now expected to remain relatively stable.
3. The reduced return on equity for the 2023-24 Budget, 2023-24 Estimated Actual and 2024-25 Budget Target compared to the 2022-23 Actual is largely due to net profit before tax in 2023-24 and 2024-25 reducing relative to 2022-23 (which was a historically strong financial result).

## Asset Investment Program

### Computer Software Replacement Program

1. This program relates to the ongoing uplift of existing business technology infrastructure and platforms in order to further improve security, reduce risks, facilitate automations and associated cost savings, centralise information and improve the customer experience.

### Plant and Equipment Replacement Program

2. This program includes a number of initiatives, including:
  - 2.1. projects at the Corporation's refinery, which are expected to create efficiencies and result in future cost savings;
  - 2.2. projects at the Corporation's manufacturing facility. Existing manufacturing operations are constrained due to the age of the current equipment. The addition of new manufacturing assets will replace equipment at the end of its economic life and increase the capacity of the manufacturing operations; and
  - 2.3. other routine expenditure, which is managed as part of a rolling 10-year capital plan. This supports the replacement of equipment due to wear and tear, technology upgrades, efficiency improvements, waste reduction and safety and security enhancements.

	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
<b>WORKS IN PROGRESS</b>							
Computer Software Replacement Program .....	8,718	8,118	842	300	300	-	-
Plant and Equipment Replacement Program .....	166,160	103,690	31,635	23,037	17,209	13,342	8,882
<b>Total Cost of Asset Investment Program .....</b>	<b>174,878</b>	<b>111,808</b>	<b>32,477</b>	<b>23,337</b>	<b>17,509</b>	<b>13,342</b>	<b>8,882</b>
<b>FUNDED BY</b>							
Internal Funds and Balances .....			32,477	23,337	17,509	13,342	8,882
<b>Total Funding .....</b>			<b>32,477</b>	<b>23,337</b>	<b>17,509</b>	<b>13,342</b>	<b>8,882</b>

## Financial Statements

### Income Statement

1. Both total revenue and total expenses are increasing by 10% in the 2023-24 Estimated Actual relative to the 2022-23 Actual, and are forecast to increase a further 12% in the 2024-25 Budget Year compared to the 2023-24 Estimated Actual. These increases largely reflect that gold prices are elevated and expected to remain so across 2024-25, reflecting ongoing geopolitical tensions and expectations that major central banks will soon start reducing interest rates, thereby increasing gold's relative appeal to investors as a secure asset. With movement in revenue and expenses relatively commensurate, underlying profitability is not materially impacted by these assumptions.
2. Net profit before tax in the 2023-24 Estimated Actual is higher than initially forecast at the 2023-24 Budget (reflecting higher than expected demand) albeit less than the 2022-23 Actual. The Corporation's 2022-23 financial result was historically strong, largely driven by high levels of inflation in many of the world's biggest economies and bank failures in the USA and Europe, which significantly increased demand for gold in that year. During 2023-24, the Corporation (consistent with its industry peers) experienced a reduction in demand for its products, which resulted in a reduced net profit before tax in the 2023-24 Estimated Actual relative to the 2022-23 Actual. Net profit before tax is forecast to increase in the 2024-25 Budget Year compared to the 2023-24 Estimated Actual.
3. The Corporation retained its revised 2023-24 dividend payment of \$27.6 million (up from \$11.8 million in the 2023-24 Budget) to fund future asset investment.

### Revenue

4. The movement in sale of goods and services between both the 2024-25 Budget Year and the 2023-24 Estimated Actual, and the 2023-24 Estimate Actual and the 2022-23 Actual is driven by changes in gold and silver price assumptions and \$A/\$US exchange rate assumptions.
5. The movement in other revenue between the 2023-24 Budget and the 2023-24 Estimated Actual is primarily a result of higher than expected interest revenue earned on cash holdings.

### Expenses

6. The movement in supplies and services between both the 2024-25 Budget Year and the 2023-24 Estimated Actual, and the 2023-24 Estimates Actual and the 2022-23 Actual is driven by changes in gold and silver price assumptions and \$A/\$US exchange rate assumptions.
7. The decrease in depreciation and amortisation in the 2023-24 Estimated Actual compared to the 2023-24 Budget is due to lower than budgeted capital expenditure in 2022-23, which has resulted in lower depreciation expenses. The increases in the 2024-25 Budget Year and the outyears relative to the 2023-24 Estimated Actual is primarily due to increased capital expenditure across 2023-24 and 2024-25.
8. The movement in finance and interest costs between the 2023-24 Budget and the 2023-24 Estimated Actual is primarily a result of higher than expected finance costs on precious metal borrowings (albeit these costs are lower than the 2022-23 Actual).
9. The movements in National Tax Equivalent Regime - Current tax equivalent expense reflect movements in underlying profitability. The higher tax expense in the 2022-23 Actual compared to the 2023-24 Estimated Actual and the 2024-25 Budget Year reflects the Corporation's historically high financial performance in 2022-23 (largely driven by additional demand for the Corporation's products in that year).

### Statement of Financial Position

10. Due largely to the flow-through effects of the Corporation's profitability, modest equity growth is forecast for each period from 2022-23 to 2027-28.
11. The decrease in inventories - precious metals in the 2023-24 Budget compared to the 2022-23 Actual is primarily due to a decrease in expected gold inventory, offset by changes in gold price assumptions.
12. The increase in non-current assets between the 2022-23 Actual and 2023-24 Estimated Actual reflects increased capital expenditure, slightly offset by depreciation. For more information on this movement, refer to the Asset Investment Program.



13. The increase in total assets between the 2023-24 Budget and the 2023-24 Estimated Actual is primarily due to the retention of the dividend payment.

### Statement of Cashflows

14. The movement in sale of goods and services between the 2023-24 Budget and the 2023-24 Estimated Actual is primarily due to a reduction in the portion of customers who choose to settle transactions in currency rather than settling in unallocated ounces. It is also being impacted by changes in gold and silver price assumptions and \$A/\$US exchange rate assumptions.
15. The movements in other receipts, employee benefits, finance and interest costs, and other payments between the 2023-24 Budget and the 2023-24 Estimated Actual is in line with the movements in the Income Statement.
16. The movement in supplies and services between the 2023-24 Budget and the 2023-24 Estimated Actual is primarily due to a reduction in the portion of customers who choose to settle transactions in currency rather than settling in unallocated ounces. It is also being impacted by changes in gold and silver price assumptions and \$A/\$US exchange rate assumptions.
17. The movement in National Tax Equivalent Regime between the 2022-23 Actual and the 2023-24 Estimated Actual is in line with movements in the Income Statement.

### INCOME STATEMENT <sup>(a)</sup> (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
<b>REVENUE</b>							
<b>Revenue from operations</b>							
Sale of goods and services.....	23,182,624	26,445,187	25,510,633	28,457,724	29,309,287	29,939,258	29,910,679
Other revenue.....	10,609	3,305	9,894	9,894	9,894	9,894	9,894
<b>TOTAL REVENUE</b> .....	<b>23,193,233</b>	<b>26,448,492</b>	<b>25,520,527</b>	<b>28,467,618</b>	<b>29,319,181</b>	<b>29,949,152</b>	<b>29,920,573</b>
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	80,577	55,586	80,428	82,382	84,384	86,057	87,748
Supplies and services.....	22,976,598	26,315,046	25,344,531	28,277,115	29,110,334	29,734,902	29,702,102
Accommodation.....	4,374	3,333	3,461	3,496	3,530	3,566	3,602
Depreciation and amortisation .....	8,610	12,130	10,586	16,042	18,904	20,062	20,157
Finance and interest costs.....	7,162	4,522	5,156	5,261	5,200	5,230	5,191
Other expenses .....	63,246	49,454	63,487	64,179	64,878	65,568	66,265
<b>TOTAL EXPENSES</b> .....	<b>23,140,567</b>	<b>26,440,071</b>	<b>25,507,649</b>	<b>28,448,475</b>	<b>29,287,230</b>	<b>29,915,385</b>	<b>29,885,065</b>
<b>NET PROFIT/(LOSS) BEFORE TAX</b> .....	<b>52,666</b>	<b>8,421</b>	<b>12,878</b>	<b>19,143</b>	<b>31,951</b>	<b>33,767</b>	<b>35,508</b>
National Tax Equivalent Regime							
Current tax equivalent expense .....	16,340	2,527	1,374	3,253	7,095	7,641	8,162
Deferred tax equivalent expense .....	(500)	-	2,490	2,490	2,490	2,490	2,490
<b>NET PROFIT/(LOSS) AFTER TAX</b> .....	<b>36,826</b>	<b>5,894</b>	<b>9,014</b>	<b>13,400</b>	<b>22,366</b>	<b>23,636</b>	<b>24,856</b>
<b>Dividends</b> .....	<b>-</b>	<b>11,820</b>	<b>-</b>	<b>6,761</b>	<b>10,051</b>	<b>16,773</b>	<b>17,729</b>

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 695, 724 and 711 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			
<b>CURRENT ASSETS</b>							
Cash assets.....	41,324	144,671	6,700	20,705	42,767	64,635	86,489
Cash assets - Retained dividends .....	-	35,877	53,629	43,112	36,470	29,670	27,620
Receivables .....	579,321	354,924	574,471	590,568	588,558	596,460	596,460
Inventories - Precious metals .....	7,023,423	6,182,025	6,344,004	6,477,262	6,398,914	6,452,928	6,452,928
Other.....	24,957	23,491	25,206	25,459	25,712	25,968	26,227
<b>Total current assets.....</b>	<b>7,669,025</b>	<b>6,740,988</b>	<b>7,004,010</b>	<b>7,157,106</b>	<b>7,092,421</b>	<b>7,169,661</b>	<b>7,189,724</b>
<b>NON-CURRENT ASSETS</b>							
Property, plant and equipment.....	122,894	131,038	145,344	152,257	150,901	144,207	132,949
Intangibles .....	640	1,784	395	777	737	710	692
Other.....	12,450	13,280	9,960	7,470	4,980	2,490	-
<b>Total non-current assets.....</b>	<b>135,984</b>	<b>146,102</b>	<b>155,699</b>	<b>160,504</b>	<b>156,618</b>	<b>147,407</b>	<b>133,641</b>
<b>TOTAL ASSETS .....</b>	<b>7,805,009</b>	<b>6,887,090</b>	<b>7,159,709</b>	<b>7,317,610</b>	<b>7,249,039</b>	<b>7,317,068</b>	<b>7,323,365</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	8,793	7,326	8,969	9,148	9,331	9,518	9,709
Payables.....	182,950	172,208	61,286	64,116	64,388	64,517	64,654
Borrowings and leases .....	7,356,624	6,496,639	6,838,997	6,988,198	6,907,891	6,969,864	6,969,925
Other.....	11,973	-	-	-	-	-	-
<b>Total current liabilities.....</b>	<b>7,560,340</b>	<b>6,676,173</b>	<b>6,909,252</b>	<b>7,061,462</b>	<b>6,981,610</b>	<b>7,043,899</b>	<b>7,044,288</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	429	333	438	447	456	465	474
Borrowings and leases .....	17,886	16,541	17,584	16,541	15,412	14,193	12,877
Other.....	11,263	8,996	8,563	8,649	8,735	8,822	8,910
<b>Total non-current liabilities.....</b>	<b>29,578</b>	<b>25,870</b>	<b>26,585</b>	<b>25,637</b>	<b>24,603</b>	<b>23,480</b>	<b>22,261</b>
<b>TOTAL LIABILITIES .....</b>	<b>7,589,918</b>	<b>6,702,043</b>	<b>6,935,837</b>	<b>7,087,099</b>	<b>7,006,213</b>	<b>7,067,379</b>	<b>7,066,549</b>
<b>NET ASSETS .....</b>	<b>215,091</b>	<b>185,047</b>	<b>223,872</b>	<b>230,511</b>	<b>242,826</b>	<b>249,689</b>	<b>256,816</b>
<b>EQUITY</b>							
Contributed equity.....	31,603	31,603	31,603	31,603	31,603	31,603	31,603
Accumulated surplus/(deficit).....	163,849	136,859	172,863	179,502	191,817	198,680	205,807
Reserves .....	19,639	16,585	19,406	19,406	19,406	19,406	19,406
<b>TOTAL EQUITY .....</b>	<b>215,091</b>	<b>185,047</b>	<b>223,872</b>	<b>230,511</b>	<b>242,826</b>	<b>249,689</b>	<b>256,816</b>

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

**STATEMENT OF CASHFLOWS <sup>(a)</sup>**  
**(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			
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Sale of goods and services.....	15,064,649	16,005,990	13,016,986	14,489,755	14,917,526	15,234,796	15,224,973
Other receipts .....	38,572	29,430	36,019	36,280	36,544	36,811	37,080
<b>Payments</b>							
Employee benefits .....	(73,685)	(55,510)	(85,424)	(82,194)	(84,192)	(85,861)	(87,548)
Supplies and services.....	(15,080,191)	(15,897,478)	(12,836,495)	(14,335,531)	(14,745,225)	(15,057,354)	(15,043,582)
Accommodation <sup>(b)</sup> .....	(4,166)	(3,251)	(3,251)	(3,284)	(3,316)	(3,350)	(3,383)
Finance and interest costs.....	(6,237)	(4,522)	(5,156)	(5,261)	(5,200)	(5,230)	(5,191)
Other payments .....	(62,614)	(49,454)	(63,487)	(64,179)	(64,878)	(65,568)	(66,265)
<b>Net cash from operating activities .....</b>	<b>(123,672)</b>	<b>25,205</b>	<b>59,192</b>	<b>35,586</b>	<b>51,259</b>	<b>54,244</b>	<b>56,084</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
Purchase of non-current assets.....	(11,456)	(20,837)	(32,477)	(23,337)	(17,509)	(13,342)	(8,882)
<b>Net cash from investing activities .....</b>	<b>(11,456)</b>	<b>(20,837)</b>	<b>(32,477)</b>	<b>(23,337)</b>	<b>(17,509)</b>	<b>(13,342)</b>	<b>(8,882)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
<b>Payments</b>							
Repayment of borrowings and leases.....	(1,124)	(1,205)	(1,241)	(1,370)	(1,290)	(1,250)	(1,331)
<b>Net cash from financing activities .....</b>	<b>(1,124)</b>	<b>(1,205)</b>	<b>(1,241)</b>	<b>(1,370)</b>	<b>(1,290)</b>	<b>(1,250)</b>	<b>(1,331)</b>
<b>CASHFLOWS FROM GOVERNMENT</b>							
<b>Payments</b>							
Dividends to Government .....	-	(11,820)	-	(6,761)	(10,051)	(16,773)	(17,729)
National Tax Equivalent Regime - Income Tax ....	(14,253)	(2,879)	(6,259)	(418)	(6,775)	(7,595)	(8,119)
Local Government Rates Equivalent .....	(208)	(82)	(210)	(212)	(214)	(216)	(219)
<b>Net cash provided to Government.....</b>	<b>14,461</b>	<b>14,781</b>	<b>6,469</b>	<b>7,391</b>	<b>17,040</b>	<b>24,584</b>	<b>26,067</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>(150,713)</b>	<b>(11,618)</b>	<b>19,005</b>	<b>3,488</b>	<b>15,420</b>	<b>15,068</b>	<b>19,804</b>
Cash assets at the beginning of the reporting period .....	192,037	192,166	41,324	60,329	63,817	79,237	94,305
<b>Cash assets at the end of the reporting period .....</b>	<b>41,324</b>	<b>180,548</b>	<b>60,329</b>	<b>63,817</b>	<b>79,237</b>	<b>94,305</b>	<b>114,109</b>

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

(b) Payment of Local Government Rates Equivalent is included within accommodation expense on the Income Statement; however, within the Statement of Cashflows it is recorded as a payment to government and not as a payment from operating activities.

# Western Australian Meat Industry Authority

## Part 4 Jobs and Economic Development

### Asset Investment Program

1. The Authority's Asset Investment Program supports the delivery of services at the Muchea Livestock Centre. A total of \$524,000 will be invested in 2024-25 for plant and equipment to improve biosecurity outcomes, worker health and safety, and operational efficiency.

	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
<b>COMPLETED WORKS</b>							
Saleyard - 2023-24 Program .....	450	450	450	-	-	-	-
<b>NEW WORKS</b>							
Saleyard							
2024-25 Program .....	524	-	-	524	-	-	-
2025-26 Program .....	450	-	-	-	450	-	-
2026-27 Program .....	450	-	-	-	-	450	-
2027-28 Program .....	450	-	-	-	-	-	450
<b>Total Cost of Asset Investment Program .....</b>	<b>2,324</b>	<b>450</b>	<b>450</b>	<b>524</b>	<b>450</b>	<b>450</b>	<b>450</b>
<b>FUNDED BY</b>							
Internal Funds and Balances .....			450	524	450	450	450
<b>Total Funding .....</b>			<b>450</b>	<b>524</b>	<b>450</b>	<b>450</b>	<b>450</b>

# Division 17 **Small Business Development Corporation**

## Part 4 **Jobs and Economic Development**

### 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			
<b>DELIVERY OF SERVICES</b>							
Item 53 Net amount appropriated to deliver services .....	15,259	15,459	16,984	17,251	16,895	16,613	16,183
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	262	284	284	329	339	347	356
Total appropriations provided to deliver services .....	15,521	15,743	17,268	17,580	17,234	16,960	16,539
<b>CAPITAL</b>							
Item 136 Capital Appropriation .....	73	74	74	60	-	-	-
<b>TOTAL APPROPRIATIONS</b> .....	15,594	15,817	17,342	17,640	17,234	16,960	16,539
<b>EXPENSES</b>							
Total Cost of Services .....	17,918	16,764	17,908	19,528	17,774	17,490	17,069
Net Cost of Services <sup>(a)</sup> .....	17,675	16,442	17,796	19,378	17,624	17,340	16,919
<b>CASH ASSETS</b> <sup>(b)</sup> .....	4,188	4,784	4,827	3,620	3,625	3,629	3,633

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Corporation'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 Corporation'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			
<b>New Initiatives</b>					
Administration of the Builders' Support Facility <sup>(a)</sup> .....	290	88	-	-	-
Approvals Reform - Small Business Friendly Approvals Program.....	-	687	688	688	-
Evolving Business Model - Supporting Increased Demand .....	-	800	803	803	803
Western Australian Public Sector Learning Initiative .....	-	-	(8)	(15)	(18)
<b>Other</b>					
Finance Platform Upgrade.....	96	96	-	-	-
Grant Program					
Ex-Tropical Cyclone Ellie and Ilsa .....	411	-	-	-	-
Small Business Electricity Credit .....	1,034	500	-	-	-
Salaries and Allowances Tribunal .....	-	-	10	18	27
Service Delivery Platform Upgrade .....	-	287	310	310	310
State Fleet Updates.....	-	-	2	1	1
Strategic Policy, Investigations and Dispute Services .....	201	201	201	201	201

(a) The Corporation administers the application process for the Builders' Support Facility. Loan payments and repayments are facilitated by Jobs, Tourism, Science and Innovation.

## Significant Issues Impacting the Agency

1. As the State's primary agency supporting small and medium businesses in Western Australia, the Corporation plays a vital role in ensuring the needs and value of Western Australian Small and Medium Enterprises are understood and considered by all levels of government. A robust small business sector is critical for creating jobs, diversifying the economy, and generating economic growth. In Western Australia, small businesses represent 97% of all businesses, comprising almost 239,000 GST-registered businesses. Almost half a million Western Australians work in a small business, equating to nearly 40% of the State's private sector workforce. In 2024, the Corporation celebrates its 40<sup>th</sup> anniversary of providing support to Western Australia.
2. The primary role of the Corporation is to facilitate and assist small businesses in Western Australia to start well, survive and thrive. This is achieved by providing practical advice, information, and guidance to small business owners. The Corporation also offers dispute resolution services, delivers skills development workshops and investigates and advocates in regard to activities that have an unfair impact on small businesses across the State. The Corporation works closely with many government agencies to improve the operating environment for small businesses, making it easier to do business in Western Australia. This has never been needed more, as businesses face challenges from a range of factors including high interest rates, increased operating costs, and labour shortages.
3. There are also significant opportunities for local businesses as our economy diversifies and access to global markets is improved through the evolution of supply chains and digital platforms. The Corporation provides a range of business advisory and skill development services to assist business owners to improve their resilience, as well as their business acumen, so they can take advantage of these emerging opportunities. The services are provided throughout Western Australia and are delivered across digital and in-person channels. The Corporation is anticipating increases in demand, particularly across its digital service channels, to efficiently service this large and diverse sector. During 2022-23, a strategic review of the Corporation's operating environment was undertaken. The review indicated a need to realign resources and strengthen the underlying structure, operating model, and capability. The Corporation will implement its revised business model over 2024-25 to support service delivery.
4. Building on the highly successful methodology and program developed for the Small Business Friendly Approvals Program (delivered across 20 local governments from 2021 to 2023), the Corporation will work closely with government regulators in 2024-25 to help unlock economic value across the small business sector. This work will mobilise our learnings and experience to seek similar outcomes in government approvals processes which impact upon small businesses. This also aligns with the in-development ServiceWA for Business initiative approved at the 2023-24 Budget that seeks to improve how small businesses and government connect, particularly in a digital environment, to enhance both service delivery and efficiency.
5. In regional Western Australia, the Corporation ensures on-the-ground business advisory services are provided in ways that best suit the needs of the local small business communities and are delivered free of charge by advisors with local knowledge and expertise. An extensive stakeholder review was undertaken in 2023 that reinforced the importance of the Corporation's regional service delivery program and provided insights to develop this service to meet the ever-evolving needs of its regional small businesses and stakeholders. The regional service delivery program will be refreshed in 2024-25 to ensure small businesses and stakeholders across the State continue to benefit from these services.
6. The Corporation continues to collaborate with several government agencies in the delivery of grant programs in response to emergencies and Government priorities. These programs improve the Corporation's understanding and capacity to support best-practice grants administration into the future, providing more efficient and effective application and assessment processes to deliver better outcomes for both government and grant recipients.

## 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 Corporation's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Services
WA Jobs Plan: Diversifying the WA economy, creating local jobs for the future.	A strong and enterprising small business sector that contributes to the State's economy through job creation and business investment.	1. Information, Guidance, Referral and Business Development Services 2. Access to Justice for Small Business

### 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. Information, Guidance, Referral and Business Development Services .....	15,327	14,183	14,539	16,230	14,259	14,044	13,507
2. Access to Justice for Small Business .....	2,591	2,581	3,549	3,298	3,515	3,446	3,562
<b>Total Cost of Services.....</b>	<b>17,918</b>	<b>16,764</b>	<b>17,908</b>	<b>19,528</b>	<b>17,774</b>	<b>17,490</b>	<b>17,069</b>

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

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
<b>Outcome: A strong and enterprising small business sector that contributes to the State's economy through job creation and business investment:</b>					
The extent to which the information or guidance provided was useful .....	92%	95%	95%	95%	
The extent to which the information or guidance provided contributed to a decision to start or buy a business.....	73%	82%	82%	82%	
Total value of capital inflow to the State from the Business Migration program .....	\$192 million	\$180 million	\$315 million	\$200 million	1
Number of jobs created through the Business Migration program.....	81	65	65	60	2

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

### Explanation of Significant Movements

(Notes)

- The 2023-24 Estimated Actual exceeds the 2023-24 Budget due to several migrants who finalised their business investments which have yielded higher returns than anticipated. The 2024-25 Budget Target reflects anticipated capital inflow into the State of current business migration applicants.
- The 2024-25 Budget Target is lower than the 2023-24 Budget and 2023-24 Estimated Actual because of the reduction of Business Migration Visa allocations by the Commonwealth Government and is reflective of current business migration applicants.

## Services and Key Efficiency Indicators

### 1. Information, Guidance, Referral and Business Development Services

The Corporation provides specialised information, referral, and business facilitation services for the effective development of enterprises in Western Australia.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 15,327	\$'000 14,183	\$'000 14,359	\$'000 16,230	
Less Income .....	222	310	104	142	
Net Cost of Service .....	15,105	13,873	14,255	16,088	
<b>Employees (Full-Time Equivalents) .....</b>	59	55	46	54	1
<b>Efficiency Indicators</b>					
Cost per client serviced directly by the Corporation .....	\$46.43	\$26.26	\$41.42	\$36.22	2
Cost per client serviced through third party delivery .....	\$190.48	\$159.20	\$179.79	\$198.24	3
Cost of policy development, advice and reform projects as a percentage of the total cost of service .....	11.95%	10.17%	13.42%	26.95%	4

### Explanation of Significant Movements

(Notes)

- The 2023-24 Estimated Actual is lower than the 2023-24 Budget due to a revised reallocation model for full-time equivalents (FTE) applied from 2023-24, to improve the application of FTE associated with the Corporation's overheads. The 2024-25 Budget Target is higher than 2023-24 Estimated Actual due to additional FTE approved as part of the Corporation's Evolving Business Model - Supporting Increased Demand.
- The 2023-24 Estimated Actual exceeds the 2023-24 Budget because the Corporation's grant expenditure represents a higher cost of service per client. The 2024-25 Budget Target includes only the Small Business Electricity Credit program.
- The 2023-24 Estimated Actual is higher than the 2023-24 Budget due to additional Enterprise Skills workshops being held during the 2023-24 financial year than originally anticipated. The 2024-25 Budget Target is reflective of historical patterns of client services delivered and reflects cost pressures of service delivery in regional Western Australia.
- The 2024-25 Budget Target exceeds the 2023-24 Budget and 2023-24 Estimated Actual as result of the funding provided for the Small Business Friendly Approvals Program.

### 2. Access to Justice for Small Business

The Corporation provides access to justice through the dispute resolution and investigative service.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 2,591	\$'000 2,581	\$'000 3,549	\$'000 3,298	
Less Income .....	21	12	8	8	
Net Cost of Service .....	2,570	2,569	3,541	3,290	
<b>Employees (Full-Time Equivalents) .....</b>	12	12	18	16	1
<b>Efficiency Indicators</b>					
Cost per client serviced directly in the provision of dispute resolution .....	\$1,394.86	\$1,502.87	\$1,800.27	\$1,785.52	2
Cost of subcontractor support services as a percentage of the total cost of service .....	41.55%	36.54%	44.7%	40.98%	3



**Explanation of Significant Movements**

(Notes)

1. The 2023-24 Estimated Actual and the 2024-25 Budget Target is higher than the 2023-24 Budget due to a revised reallocation model for FTE applied from 2023-24, to improve the application of FTE associated with the Corporation’s overheads.
2. The 2023-24 Estimated Actual and 2024-25 Budget Target are greater than the 2023-24 Budget and 2022-23 Actual due to additional FTE associated with the delivery of grant programs under Service 1.
3. The 2023-24 Budget is lower than the 2022-23 Actual due to budgeted allocation of overheads to Service 1 in 2023-24, due to additional support required for ServiceWA for Business and the Government Grant Administration Review projects. The 2023-24 Estimated Actual is higher than the 2023-24 Budget due to a rollover of funds into the 2024-25 period for these projects.

**Asset Investment Program**

1. The Corporation’s Asset Investment Program (AIP) provides for the replacement of corporate applications, ICT infrastructure and office equipment.
2. The AIP reflects a number of reflows between projects, resulting from the updated 2024-25 Strategic Asset Plan. A key project for the 2024-25 financial year is the development and implementation of a new service delivery platform (through the Corporation Application Renewal project) which has been partially funded through the Digital Capability Fund (DCF).

	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
<b>NEW WORKS</b>							
Corporate Application Renewal - 2024-25 Program .....	650	-	-	650	-	-	-
ICT Infrastructure Renewal							
2024-25 Program .....	15	-	-	15	-	-	-
2025-26 Program .....	40	-	-	-	40	-	-
2027-28 Program .....	15	-	-	-	-	-	15
Office Equipment Renewal - 2025-26 Program .....	110	-	-	-	110	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>830</b>	<b>-</b>	<b>-</b>	<b>665</b>	<b>150</b>	<b>-</b>	<b>15</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			-	60	-	-	-
Holding Account .....			-	75	150	-	15
Internal Funds and Balances .....			-	307	-	-	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund .....			-	223	-	-	-
<b>Total Funding .....</b>			<b>-</b>	<b>665</b>	<b>150</b>	<b>-</b>	<b>15</b>

## **Financial Statements**

### **Income Statement**

#### *Expenses*

1. The increase in employee benefits in 2024-25 is due to the combined impact of a carryover of expenses from 2023-24 to 2024-25, as well as additional resourcing provided as part of the Evolving Business Model - Supporting Increased Demand and the Small Business Friendly Approvals Program. The decrease in employee benefits in 2025-26 is due to a number of programs expected to be finalised in 2024-25, including the ServiceWA for Business and the Government Grant Administration Review projects.
2. Grants and subsidies reflect the Ex-Tropical Cyclone Ellie and Ilsa Recovery Grant program and the Small Business Electricity Credit program for 2023-24 and 2024-25.

#### *Income*

3. Sales of goods and services is lower than the 2023-24 Budget due to the reduction in the Business Migration Visa allocations made by the Commonwealth Government for the 2023-24 period. The 2024-25 Budget Year and forward estimates period have been adjusted accordingly.

### **Statement of Financial Position**

4. The increase in intangibles and contributed equity relates to the Corporation's replacement of its service delivery platform. The acquisition of the new service delivery platform is anticipated to occur in 2024-25. The replacement platform and associated licensing expenses has been funded via the DCF. The nature of DCF funding is capital and, as such, the Corporation's contributed equity balance has increased across the forward estimates period.

### **Statement of Cashflows**

5. The cash movement for 2024-25 reflects the carryover of funding for ServiceWA for Business and the Government Grant Administration Review projects from the 2023-24 to 2024-25 financial year.

**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			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits (b) .....	9,287	8,856	9,354	10,564	9,606	9,272	9,281
Grants and subsidies (c) .....	-	-	1,011	400	-	-	-
Supplies and services .....	6,850	5,944	5,663	6,501	6,052	6,111	5,681
Accommodation .....	1,449	1,515	1,515	1,562	1,562	1,562	1,562
Depreciation and amortisation .....	89	155	75	145	196	186	186
Finance and interest costs .....	2	3	3	2	4	3	3
Other expenses .....	241	291	287	354	354	356	356
<b>TOTAL COST OF SERVICES .....</b>	<b>17,918</b>	<b>16,764</b>	<b>17,908</b>	<b>19,528</b>	<b>17,774</b>	<b>17,490</b>	<b>17,069</b>
<b>Income</b>							
Sale of goods and services .....	136	292	82	112	112	112	112
Other revenue .....	107	30	30	38	38	38	38
<b>Total Income .....</b>	<b>243</b>	<b>322</b>	<b>112</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>NET COST OF SERVICES .....</b>	<b>17,675</b>	<b>16,442</b>	<b>17,796</b>	<b>19,378</b>	<b>17,624</b>	<b>17,340</b>	<b>16,919</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	15,521	15,743	17,268	17,580	17,234	16,960	16,539
Resources received free of charge .....	116	190	190	130	130	130	130
Other revenues .....	24	-	411	-	-	-	-
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>15,661</b>	<b>15,933</b>	<b>17,869</b>	<b>17,710</b>	<b>17,364</b>	<b>17,090</b>	<b>16,669</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>(2,014)</b>	<b>(509)</b>	<b>73</b>	<b>(1,668)</b>	<b>(260)</b>	<b>(250)</b>	<b>(250)</b>

- (a) Full audited financial statements are published in the Corporation's Annual Report.
- (b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 71, 64 and 70 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			
<b>Grant Program</b>							
Ex-Tropical Cyclone Ellie and Ilsa .....	-	-	411	-	-	-	-
Small Business Electricity Credit .....	-	-	600	400	-	-	-
<b>TOTAL .....</b>	<b>-</b>	<b>-</b>	<b>1,011</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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			
<b>CURRENT ASSETS</b>							
Cash assets.....	4,188	4,784	4,827	3,620	3,625	3,629	3,633
Holding Account receivables .....	60	60	15	210	60	75	60
Receivables .....	343	349	343	343	343	343	343
Other.....	551	320	588	619	650	681	712
<b>Total current assets.....</b>	<b>5,142</b>	<b>5,513</b>	<b>5,773</b>	<b>4,792</b>	<b>4,678</b>	<b>4,728</b>	<b>4,748</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	1,153	1,266	1,308	1,215	1,416	1,602	1,803
Property, plant and equipment.....	191	198	113	63	180	124	111
Intangibles .....	48	-	46	631	501	371	241
<b>Total non-current assets.....</b>	<b>1,392</b>	<b>1,464</b>	<b>1,467</b>	<b>1,909</b>	<b>2,097</b>	<b>2,097</b>	<b>2,155</b>
<b>TOTAL ASSETS .....</b>	<b>6,534</b>	<b>6,977</b>	<b>7,240</b>	<b>6,701</b>	<b>6,775</b>	<b>6,825</b>	<b>6,903</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	2,044	1,814	2,095	2,146	2,197	2,248	2,299
Payables.....	-	3	-	-	-	-	-
Borrowings and leases .....	15	15	16	13	18	17	18
Other.....	388	447	388	388	388	388	388
<b>Total current liabilities.....</b>	<b>2,447</b>	<b>2,279</b>	<b>2,499</b>	<b>2,547</b>	<b>2,603</b>	<b>2,653</b>	<b>2,705</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	188	272	188	188	188	188	188
Borrowings and leases .....	33	16	17	19	32	17	28
<b>Total non-current liabilities.....</b>	<b>221</b>	<b>288</b>	<b>205</b>	<b>207</b>	<b>220</b>	<b>205</b>	<b>216</b>
<b>TOTAL LIABILITIES .....</b>	<b>2,668</b>	<b>2,567</b>	<b>2,704</b>	<b>2,754</b>	<b>2,823</b>	<b>2,858</b>	<b>2,921</b>
<b>EQUITY</b>							
Contributed equity.....	1,770	2,370	2,367	3,446	3,711	3,976	4,241
Accumulated surplus/(deficit).....	2,096	2,040	2,169	501	241	(9)	(259)
<b>Total equity .....</b>	<b>3,866</b>	<b>4,410</b>	<b>4,536</b>	<b>3,947</b>	<b>3,952</b>	<b>3,967</b>	<b>3,982</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>6,534</b>	<b>6,977</b>	<b>7,240</b>	<b>6,701</b>	<b>6,775</b>	<b>6,825</b>	<b>6,903</b>

(a) Full audited financial statements are published in the Corporation'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			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	15,353	15,573	17,098	17,403	17,033	16,759	16,338
Capital appropriation.....	73	74	74	60	-	-	-
Holding Account drawdowns .....	60	60	60	75	150	-	15
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund .....	-	523	523	1,019	265	265	265
Other.....	-	-	411	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>15,486</b>	<b>16,230</b>	<b>18,166</b>	<b>18,557</b>	<b>17,448</b>	<b>17,024</b>	<b>16,618</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(9,112)	(8,805)	(9,303)	(10,513)	(9,555)	(9,221)	(9,230)
Grants and subsidies .....	-	-	(1,011)	(400)	-	-	-
Supplies and services .....	(6,927)	(5,785)	(5,504)	(6,532)	(6,083)	(6,142)	(5,712)
Accommodation.....	(1,429)	(1,515)	(1,515)	(1,432)	(1,432)	(1,432)	(1,432)
GST payments.....	(862)	(690)	(690)	-	-	-	-
Finance and interest costs.....	(2)	(3)	(4)	(2)	(4)	(3)	(3)
Other payments .....	(224)	(291)	(287)	(354)	(354)	(356)	(356)
<b>Receipts</b>							
Sale of goods and services.....	115	292	82	112	112	112	112
GST receipts.....	894	690	690	-	-	-	-
Other receipts .....	84	30	30	38	38	38	38
<b>Net cash from operating activities .....</b>	<b>(17,463)</b>	<b>(16,077)</b>	<b>(17,512)</b>	<b>(19,083)</b>	<b>(17,278)</b>	<b>(17,004)</b>	<b>(16,583)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets.....	(49)	(120)	-	(665)	(150)	-	(15)
<b>Net cash from investing activities .....</b>	<b>(49)</b>	<b>(120)</b>	<b>-</b>	<b>(665)</b>	<b>(150)</b>	<b>-</b>	<b>(15)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(17)	(14)	(15)	(16)	(15)	(16)	(16)
<b>Net cash from financing activities .....</b>	<b>(17)</b>	<b>(14)</b>	<b>(15)</b>	<b>(16)</b>	<b>(15)</b>	<b>(16)</b>	<b>(16)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>(2,043)</b>	<b>19</b>	<b>639</b>	<b>(1,207)</b>	<b>5</b>	<b>4</b>	<b>4</b>
Cash assets at the beginning of the reporting period .....	6,231	4,765	4,188	4,827	3,620	3,625	3,629
<b>Cash assets at the end of the reporting period .....</b>	<b>4,188</b>	<b>4,784</b>	<b>4,827</b>	<b>3,620</b>	<b>3,625</b>	<b>3,629</b>	<b>3,633</b>

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

# Division 18 **Rural Business Development Corporation**

## Part 4 **Jobs and Economic Development**

### 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
<b>DELIVERY OF SERVICES</b>							
Item 54 Net amount appropriated to deliver services .....	315	315	315	323	314	317	317
Total appropriations provided to deliver services .....	315	315	315	323	314	317	317
<b>TOTAL APPROPRIATIONS</b> .....	315	315	315	323	314	317	317
<b>EXPENSES</b>							
Total Cost of Services .....	447	446	446	384	377	380	382
Net Cost of Services <sup>(a)</sup> .....	447	446	446	384	377	380	382
<b>CASH ASSETS</b> <sup>(b)</sup> .....	4,896	5,265	4,809	4,810	4,811	4,812	4,875

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Corporation'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 Corporation'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
2024-25 Streamlined Budget Process Incentive Funding .....	-	9	-	-	-

### Significant Issues Impacting the Agency

1. The Corporation administers approved assistance schemes and undertakes research to support the State's rural businesses and regional communities.
2. Consistent with other industries, global supply chain pressures and input costs have impacted primary producers and regional businesses. The Corporation continues to engage with agricultural and regional stakeholders to monitor industry operating conditions and the financial health of businesses and relevant sectors.
3. The Corporation is working closely with the Australian Government to explore opportunities to partner on financial schemes to support rural and regional Western Australia.
4. There are two remaining concessional loans administered by the Corporation on behalf of the Australian Government's Farm Finance Concessional Loan Scheme with a total of \$620,000 in outstanding loan principal. These remaining loans are deemed irregular and are being closely managed.

## 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 Corporation'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.	Improved ecologically sustainable development of agri-industry.	1. Promote Rural Industry Development and Investment Facilitation

### 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. Promote Rural Industry Development and Investment Facilitation .....	447	446	446	384	377	380	382
<b>Total Cost of Services</b> .....	<b>447</b>	<b>446</b>	<b>446</b>	<b>384</b>	<b>377</b>	<b>380</b>	<b>382</b>

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

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
<b>Outcome: Improved ecologically sustainable development of agri-industry:</b>					
The proportion of eligible applications that are provided with assistance out of the total number of eligible applications <sup>(b)</sup> .....	89%	80%	80%	80%	

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

(b) The key effectiveness indicator has been changed for the 2023-24 financial year and comparatives restated accordingly.

## Services and Key Efficiency Indicators

### 1. Promote Rural Industry Development and Investment Facilitation

This service provides financial assistance to farmers who have been significantly impacted by exceptional seasonal events. It assists them to enhance their management skills to improve and sustain long-term profitability and be better equipped and prepared to manage the risks and challenges inherent in farming. The Corporation aims to implement the industry support within the funding guidelines to maximise the protection and sustainability of resources associated with the agri-industries.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 447	\$'000 446	\$'000 446	\$'000 384	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	447	446	446	384	
<b>Efficiency Indicators</b>					
The administration cost per application determined .....	\$36,090	\$28,719	\$28,719	\$10,855	2

### Explanation of Significant Movements

(Notes)

1. The reduction from the 2023-24 Estimated Actual to the 2024-25 Budget Target reflects the reduction in costs relating to the administration of the Farm Finance Concessional Loan Scheme, with only two loans outstanding which are currently deemed irregular and are being monitored closely.
2. The reduction from the 2022-23 Actual to the 2023-24 Budget, and the 2023-24 Estimated Actual, as well as the further reduction in the 2024-25 Budget Target, is the result of the increased number of applications determined.



## Financial Statements

### Income Statement

#### *Expenses*

1. The 2024-25 Budget Year Total Cost of Service is lower than the 2023-24 Budget and the 2023-24 Estimated Actual as the loan administration expenses relating to the Farm Finance Concessional Loan Scheme are expected to reduce to zero, with the expectation that all loans will be discharged by June 2024.

#### *Income*

2. The 2022-23 Actual is higher than the 2023-24 Estimated Actual and the 2024-25 Budget Year as other revenues reflect interest revenue based on actual 2022-23 interest rates, which are significantly higher than those estimated for 2023-24 and 2024-25.

### Statement of Financial Position

3. The increase in non-current assets from the 2023-24 Budget to the 2023-24 Estimated Actual relates to financial assistance advanced under the Carbon Farming and Land Restoration Program (CF-LRP), which may be settled through the issue of Australian carbon credit units. This is funded via a capital appropriation from Primary Industries and Regional Development and reflected as an equity contribution to the Corporation.

### Statement of Cashflows

4. The 2022-23 Actual other receipts is higher than the 2023-24 Estimated Actual and the 2024-25 Budget Year as this reflects interest receipts based on actual 2022-23 interest rates, which are significantly higher than those estimated for 2023-24 and 2024-25.
5. The other payments from operating activities relate to the service level agreement expenditure paid to Primary Industries and Regional Development, as the administration costs associated with the Farm Finance Concessional Loan Scheme was lower in the 2023-24 Budget and the 2023-24 Estimated Actual compared to the 2022-23 Actual due to the reduced number of loans outstanding. The 2024-25 Budget other payments reduces even further as it is expected that all remaining Farm Finance Concessional Loans are finalised by June 2024.
6. The 2022-23 Actual cashflows from investing activities and the 2023-24 Estimated Actual cashflows from financing activities relate to the second tranche of prepayments for the financial assistance advanced under the CF-LRP, which may be settled through the issue of Australian carbon credit units. This is funded via a capital appropriation from Primary Industries and Regional Development and reflected as net cash transferred to the Corporation.

**INCOME STATEMENT <sup>(a)</sup>**  
**(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
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Supplies and services .....	133	254	254	280	273	276	308
Depreciation and amortisation .....	96	-	-	-	-	-	-
Other expenses .....	218	192	192	104	104	104	74
<b>TOTAL COST OF SERVICES .....</b>	<b>447</b>	<b>446</b>	<b>446</b>	<b>384</b>	<b>377</b>	<b>380</b>	<b>382</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	315	315	315	323	314	317	317
Resources received free of charge .....	40	-	-	-	-	-	-
Other revenues .....	150	44	44	62	64	64	128
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>505</b>	<b>359</b>	<b>359</b>	<b>385</b>	<b>378</b>	<b>381</b>	<b>445</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD.....</b>	<b>58</b>	<b>(87)</b>	<b>(87)</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>63</b>

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

**STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>**  
**(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			
<b>CURRENT ASSETS</b>							
Cash assets.....	4,148	5,265	4,061	4,062	4,063	4,064	4,127
Restricted cash.....	748	-	748	748	748	748	748
Receivables.....	47	7	47	47	47	47	47
<b>Total current assets.....</b>	<b>4,943</b>	<b>5,272</b>	<b>4,856</b>	<b>4,857</b>	<b>4,858</b>	<b>4,859</b>	<b>4,922</b>
<b>NON-CURRENT ASSETS</b>							
Other.....	853	254	3,053	3,053	3,053	3,053	3,053
<b>Total non-current assets.....</b>	<b>853</b>	<b>254</b>	<b>3,053</b>	<b>3,053</b>	<b>3,053</b>	<b>3,053</b>	<b>3,053</b>
<b>TOTAL ASSETS.....</b>	<b>5,796</b>	<b>5,526</b>	<b>7,909</b>	<b>7,910</b>	<b>7,911</b>	<b>7,912</b>	<b>7,975</b>
<b>CURRENT LIABILITIES</b>							
Payables.....	66	-	66	66	66	66	66
Other.....	24	51	24	24	24	24	24
<b>Total current liabilities.....</b>	<b>90</b>	<b>51</b>	<b>90</b>	<b>90</b>	<b>90</b>	<b>90</b>	<b>90</b>
<b>EQUITY</b>							
Contributed equity.....	1,600	1,600	3,800	3,800	3,800	3,800	3,800
Accumulated surplus/(deficit).....	4,106	3,875	4,019	4,020	4,021	4,022	4,085
<b>Total equity.....</b>	<b>5,706</b>	<b>5,475</b>	<b>7,819</b>	<b>7,820</b>	<b>7,821</b>	<b>7,822</b>	<b>7,885</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>5,796</b>	<b>5,526</b>	<b>7,909</b>	<b>7,910</b>	<b>7,911</b>	<b>7,912</b>	<b>7,975</b>

(a) Full audited financial statements are published in the Corporation'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
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	315	315	315	323	314	317	317
Other.....	110	44	44	62	64	64	128
<b>Net cash provided by Government .....</b>	<b>425</b>	<b>359</b>	<b>359</b>	<b>385</b>	<b>378</b>	<b>381</b>	<b>445</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Supplies and services .....	(98)	(254)	(254)	(280)	(273)	(276)	(308)
GST payments.....	(31)	-	-	-	-	-	-
Other payments .....	(269)	(192)	(192)	(104)	(104)	(104)	(74)
<b>Receipts</b>							
GST receipts.....	29	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(369)</b>	<b>(446)</b>	<b>(446)</b>	<b>(384)</b>	<b>(377)</b>	<b>(380)</b>	<b>(382)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Other payments .....	(598)	-	-	-	-	-	-
<b>Net cash from investing activities .....</b>	<b>(598)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Other payments .....	-	-	(2,200)	-	-	-	-
<b>Net cash from financing activities .....</b>	<b>-</b>	<b>-</b>	<b>(2,200)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>							
	(542)	(87)	(2,287)	1	1	1	63
Cash assets at the beginning of the reporting period .....	5,438	5,352	4,896	4,809	4,810	4,811	4,812
Net cash transferred to/from other agencies .....	-	-	2,200	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>4,896</b>	<b>5,265</b>	<b>4,809</b>	<b>4,810</b>	<b>4,811</b>	<b>4,812</b>	<b>4,875</b>

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

## Division 19 **Economic Regulation Authority**

### Part 4 **Jobs and Economic Development**

#### 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
<b>DELIVERY OF SERVICES</b>							
Item 55 Net amount appropriated to deliver services .....	1,657	1,726	876	2,961	2,154	1,794	1,792
Total appropriations provided to deliver services .....	1,657	1,726	876	2,961	2,154	1,794	1,792
<b>CAPITAL</b>							
Item 137 Capital Appropriation .....	-	-	-	700	-	-	-
<b>TOTAL APPROPRIATIONS</b> .....	1,657	1,726	876	3,661	2,154	1,794	1,792
<b>EXPENSES</b>							
Total Cost of Services .....	14,489	17,868	16,798	19,826	20,180	20,793	21,225
Net Cost of Services <sup>(a)</sup> .....	4,189	5,533	4,429	6,313	5,492	5,598	5,595
<b>CASH ASSETS</b> <sup>(b)</sup> .....	9,175	8,337	9,399	9,689	10,062	10,442	10,796

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Authority'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 Authority'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
<b>New Initiatives</b>					
Alternative Electricity Services Registration Framework .....	-	750	830	943	944
Western Australian Public Sector Learning Initiative .....	-	-	(8)	(14)	(16)
<b>Ongoing Initiative</b>					
Licensing Scheme Amendments .....	-	76	74	80	78

#### Significant Issues Impacting the Agency

1. The transition to renewable energy has precipitated significant transformations in the Wholesale Energy Market (WEM). The most significant change has been the launch of a new WEM on 1 October 2023. Consequently, the scope and intricacy of the functions performed by the Authority have expanded. Considering the ongoing nature of the energy transition, it is anticipated that the enhanced role and increased complexity of the Authority will persist into the foreseeable future.
2. The introduction of the Alternative Electricity Service registration framework to extend customer protections will see regulation of new services providers, such as those operating embedded networks, thus increasing the level of regulation, costs and resource requirements. An additional \$3.5 million has been approved over the next four years for the development and administration of the registration framework for providers, including four additional full-time equivalents (FTEs) to administer the framework.

3. An additional \$308,000 has been approved over the next four years for an additional 0.5 FTE related to the Retailer of Last Resort component of broader legislative amendments to improve electricity and gas customer protections and enhance the efficiency of the energy licensing regime.

## 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 Authority'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
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	The efficient, safe and equitable provision of utility services in Western Australia.	1. Submissions to the Economic Regulation Authority Governing Body

### 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. Submissions to the Economic Regulation Authority's Governing Body .....	14,489	17,868	16,798	19,826	20,180	20,793	21,225
<b>Total Cost of Services</b> .....	14,489	17,868	16,798	19,826	20,180	20,793	21,225

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

	2022-23	2023-24	2023-24	2024-25	Note
	Actual	Budget	Estimated Actual	Budget Target	
<b>Outcome: The efficient, safe and equitable provision of utility services in Western Australia:</b>					
Number of submissions made to the Authority's Governing Body .....	193	200	220	220	
Rating by the Authority's Governing Body as to the content, accuracy and presentation of these submissions <sup>(b)</sup> .....	3.4	3	3.3	3	
Number (percentage) of submissions provided by the required deadline .....	100%	100%	100%	100%	
Rating by the Authority's Governing Body as to their perception of the timeliness of submissions <sup>(b)</sup> .....	3.4	3	3.1	3	

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

(b) Performance is rated as follows by the Authority's Governing Body: 1 = well below expectations; 2 = below expectations; 3 = satisfactory; 4 = above expectations; 5 = well above expectations.

## Services and Key Efficiency Indicators

### 1. Submissions to the Economic Regulation Authority Governing Body

The Authority regulates monopoly aspects of the gas, electricity and rail industries and licenses providers of gas, electricity and water services. The Authority also conducts inquiries into matters referred to it by the Government. In addition, the Authority has a range of responsibilities in the retailing of gas and surveillance of the WEM in Western Australia. The Authority's functions are designed to maintain a competitive, efficient and fair commercial environment, particularly where businesses operate as natural monopolies.

In making its decisions, the Authority strives to benefit the Western Australian community by promoting an efficient and customer-focused economy. The requirement for the Authority to prepare performance indicators is limited to its management functions under section 23 of the *Economic Regulation Authority Act 2003*. As such, the quantity, quality and cost per submission, which is prepared by the Authority's Secretariat for consideration by the Governing Body, is used to determine its performance and service efficiency.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	14,489	17,868	16,798	19,826	1, 2
Less Income .....	10,300	12,335	12,369	13,513	
Net Cost of Service .....	4,189	5,533	4,429	6,313	
<b>Employees (Full-Time Equivalents) .....</b>	62	83	73	94	3
<b>Efficiency Indicators</b>					
Cost per submission made to the Authority's Governing Body.....	\$75,072	\$89,340	\$76,355	\$90,118	4

### Explanation of Significant Movements

(Notes)

1. The 2023-24 Estimated Actual has reduced compared to the 2023-24 Budget due to the tight labour market, as the Authority was unable to recruit all approved FTE until the end of the financial period, which resulted in a reduction in expenditure. Further expense reductions, related to the Railways (Access) Code 2000, were due to timing of funding approvals.
2. The introduction of the Alternative Electricity Services registration framework and the Railways (Access) Code 2000 has increased the Authority's budget in 2024-25 when compared to 2023-24, with a flow-on effect on the FTE count and cost per submission.
3. The tight labour market saw difficulty recruiting early in 2023-24 resulting in a lower than anticipated average estimated full-year FTE count. Recruitment for vacant positions has escalated in the second half of 2023-24.
4. Due to the approval of the Railways (Access) Code 2000 changes and the cyclical reviews of gas access arrangements, there is an increase in the number of submissions being presented to the Governing Body. This results in a reduced estimated cost per submission in 2023-24.

## Asset Investment Program

- The Authority's 2024-25 Asset Investment Program focuses on the design, build and implementation of a compatible web-based portal for registration, ongoing data collection and compliance checking of the Alternative Electricity Services registration framework.

	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
<b>NEW WORKS</b>							
Alternative Electricity Services Web Portal.....	700	-	-	700	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNDED BY</b>							
Capital Appropriation.....			-	700	-	-	-
<b>Total Funding.....</b>			<b>-</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Financial Statements

### Income Statement

#### Expenses

- The Total Cost of Services in the 2024-25 Budget Year has grown due to the need for additional resources to complete the increasingly more complex functions of the Authority, such as Alternative Electricity Services registration framework and the revised Railways (Access) Code 2000, and the finalisation of recruitment processes from 2023-24, which took longer than expected due to the tight labour market.

#### Income

- Regulatory fees charged by the Authority are determined by costs. Industry funding regulations allow for the recovery of the core function costs of the Authority. An increase or decrease in budgeted costs will result in a commensurate impact on budgeted regulatory fees. The allocation of core function costs to the different functions is determined by the staff time allocated to each function. Regulatory fees charged to stakeholders will vary year on year, dependent on the work the Authority undertakes in a particular year.

### Statement of Financial Position

- The increase in cash assets over the forward estimates period relates to the retained interest revenue due to changes in the Reserve Bank of Australia's cash rate which, along with a small appropriation, is used to cover costs that cannot be charged to industry.

### Statement of Cashflows

- The increased resourcing to cover core functions has resulted in the changes to employee benefits expenditure.
- The one-off capital appropriation increase in 2024-25 relates to the operational costs of setting up the Alternative Electricity Services registration framework function which, once complete, will be funded by industry.



**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			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	10,381	13,730	12,490	15,412	15,692	16,073	16,518
Grants and subsidies <sup>(c)</sup> .....	5	-	-	-	-	-	-
Supplies and services .....	2,420	2,555	2,770	2,544	2,548	2,548	2,548
Accommodation .....	919	990	860	1,008	1,037	1,064	1,092
Depreciation and amortisation .....	49	71	64	65	135	206	206
Finance and interest costs .....	1	5	3	4	3	3	2
Other expenses .....	714	517	611	793	765	899	859
<b>TOTAL COST OF SERVICES</b> .....	<b>14,489</b>	<b>17,868</b>	<b>16,798</b>	<b>19,826</b>	<b>20,180</b>	<b>20,793</b>	<b>21,225</b>
<b>Income</b>							
Regulatory fees and fines .....	10,048	12,090	12,124	13,278	14,453	14,976	15,411
Other revenue .....	252	245	245	235	235	219	219
<b>Total Income</b> .....	<b>10,300</b>	<b>12,335</b>	<b>12,369</b>	<b>13,513</b>	<b>14,688</b>	<b>15,195</b>	<b>15,630</b>
<b>NET COST OF SERVICES</b> .....	<b>4,189</b>	<b>5,533</b>	<b>4,429</b>	<b>6,313</b>	<b>5,492</b>	<b>5,598</b>	<b>5,595</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	1,657	1,726	876	2,961	2,154	1,794	1,792
Resources received free of charge .....	19	266	21	21	21	21	21
Other revenues .....	3,987	3,755	3,755	3,574	3,574	4,023	4,023
<b>TOTAL INCOME FROM GOVERNMENT</b> .....	<b>5,663</b>	<b>5,747</b>	<b>4,652</b>	<b>6,556</b>	<b>5,749</b>	<b>5,838</b>	<b>5,836</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> .....	<b>1,474</b>	<b>214</b>	<b>223</b>	<b>243</b>	<b>257</b>	<b>240</b>	<b>241</b>

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

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 62, 73 and 94 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			
Grant for Financial Counsellors Association of Western Australia Inc. ....	5	-	-	-	-	-	-
<b>TOTAL</b> .....	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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			
<b>CURRENT ASSETS</b>							
Cash assets.....	8,910	8,110	9,134	9,428	9,801	10,181	10,535
Restricted cash.....	36	38	36	32	32	32	32
Receivables.....	1,897	1,708	1,897	1,897	1,897	1,897	1,897
Other.....	2,287	2,637	2,287	2,287	2,287	2,287	2,287
<b>Total current assets.....</b>	<b>13,130</b>	<b>12,493</b>	<b>13,354</b>	<b>13,644</b>	<b>14,017</b>	<b>14,397</b>	<b>14,751</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	399	399	399	399	399	399	399
Property, plant and equipment.....	218	238	203	138	91	75	104
Intangibles.....	-	-	-	700	630	490	350
Restricted cash.....	229	189	229	229	229	229	229
Other.....	16	-	16	16	16	16	16
<b>Total non-current assets.....</b>	<b>862</b>	<b>826</b>	<b>847</b>	<b>1,482</b>	<b>1,365</b>	<b>1,209</b>	<b>1,098</b>
<b>TOTAL ASSETS.....</b>	<b>13,992</b>	<b>13,319</b>	<b>14,201</b>	<b>15,126</b>	<b>15,382</b>	<b>15,606</b>	<b>15,849</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	2,707	2,682	2,719	2,731	2,743	2,743	2,743
Payables.....	430	884	430	426	422	422	422
Borrowings and leases.....	14	15	17	18	17	17	16
Other.....	27	19	27	27	27	27	27
<b>Total current liabilities.....</b>	<b>3,178</b>	<b>3,600</b>	<b>3,193</b>	<b>3,202</b>	<b>3,209</b>	<b>3,209</b>	<b>3,208</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	421	434	423	425	427	427	427
Borrowings and leases.....	59	45	42	27	31	15	18
<b>Total non-current liabilities.....</b>	<b>480</b>	<b>479</b>	<b>465</b>	<b>452</b>	<b>458</b>	<b>442</b>	<b>445</b>
<b>TOTAL LIABILITIES.....</b>	<b>3,658</b>	<b>4,079</b>	<b>3,658</b>	<b>3,654</b>	<b>3,667</b>	<b>3,651</b>	<b>3,653</b>
<b>EQUITY</b>							
Contributed equity.....	708	736	694	1,380	1,366	1,366	1,366
Accumulated surplus/(deficit).....	9,626	8,504	9,849	10,092	10,349	10,589	10,830
<b>Total equity.....</b>	<b>10,334</b>	<b>9,240</b>	<b>10,543</b>	<b>11,472</b>	<b>11,715</b>	<b>11,955</b>	<b>12,196</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>13,992</b>	<b>13,319</b>	<b>14,201</b>	<b>15,126</b>	<b>15,382</b>	<b>15,606</b>	<b>15,849</b>

(a) Full audited financial statements are published in the Authority'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			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	1,657	1,726	876	2,961	2,154	1,794	1,792
Capital appropriation.....	-	-	-	700	-	-	-
Other.....	4,390	3,763	3,763	3,574	3,574	3,574	3,574
<b>Net cash provided by Government .....</b>	<b>6,047</b>	<b>5,489</b>	<b>4,639</b>	<b>7,235</b>	<b>5,728</b>	<b>5,368</b>	<b>5,366</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(10,293)	(13,769)	(12,529)	(15,411)	(15,692)	(16,072)	(16,517)
Grants and subsidies .....	(5)	-	-	-	-	-	-
Supplies and services .....	(2,667)	(2,285)	(2,615)	(2,609)	(2,613)	(2,659)	(2,659)
Accommodation .....	(907)	(1,003)	(1,003)	(921)	(952)	(978)	(1,005)
GST payments.....	(462)	(327)	(327)	(510)	(510)	(510)	(510)
Finance and interest costs.....	-	(5)	(5)	(4)	(3)	(3)	(3)
Other payments.....	(920)	(479)	(573)	(795)	(764)	(900)	(860)
<b>Receipts</b>							
Regulatory fees and fines .....	9,757	12,078	12,112	13,276	14,453	15,425	15,859
GST receipts.....	418	289	289	510	510	510	510
Other receipts .....	242	245	245	235	235	219	219
<b>Net cash from operating activities .....</b>	<b>(4,837)</b>	<b>(5,256)</b>	<b>(4,406)</b>	<b>(6,229)</b>	<b>(5,336)</b>	<b>(4,968)</b>	<b>(4,966)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	-	-	-	(700)	-	-	-
<b>Net cash from investing activities .....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(700)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(17)	(20)	(9)	(16)	(19)	(20)	(46)
<b>Net cash from financing activities .....</b>	<b>(17)</b>	<b>(20)</b>	<b>(9)</b>	<b>(16)</b>	<b>(19)</b>	<b>(20)</b>	<b>(46)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>1,193</b>	<b>213</b>	<b>224</b>	<b>290</b>	<b>373</b>	<b>380</b>	<b>354</b>
Cash assets at the beginning of the reporting period .....	7,982	8,124	9,175	9,399	9,689	10,062	10,442
<b>Cash assets at the end of the reporting period .....</b>	<b>9,175</b>	<b>8,337</b>	<b>9,399</b>	<b>9,689</b>	<b>10,062</b>	<b>10,442</b>	<b>10,796</b>

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

## Division 20 **Infrastructure WA**

### Part 4 **Jobs and Economic Development**

#### 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			
<b>DELIVERY OF SERVICES</b>							
Item 56 Net amount appropriated to deliver services .....	4,877	5,043	5,135	<b>5,492</b>	5,558	5,386	5,481
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975.....	369	370	724	<b>755</b>	777	796	816
Total appropriations provided to deliver services .....	5,246	5,413	5,859	<b>6,247</b>	6,335	6,182	6,297
<b>TOTAL APPROPRIATIONS</b> .....	5,246	5,413	5,859	<b>6,247</b>	6,335	6,182	6,297
<b>EXPENSES</b>							
Total Cost of Services .....	5,155	6,266	6,712	<b>6,300</b>	6,388	6,235	6,350
Net Cost of Services <sup>(a)</sup> .....	5,155	6,266	6,712	<b>6,300</b>	6,388	6,235	6,350
<b>CASH ASSETS</b> <sup>(b)</sup> .....	2,636	1,534	1,836	<b>1,836</b>	1,836	1,836	1,836

(a) Represents Total Cost of Services (expenses) less retained revenues applied to Infrastructure WA'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 Infrastructure WA'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			
<b>New Initiative</b>					
Western Australian Public Sector Learning Initiative .....	-	-	(2)	(4)	(5)
<b>Other</b>					
Increased Operational Expenditure .....	-	368	368	118	118
Public Sector Wages Policy.....	152	152	152	152	152
Salaries and Allowances Tribunal .....	294	316	328	338	358

#### Significant Issues Impacting the Agency

1. In 2023-24, Infrastructure WA completed and published the first annual Implementation Progress Report, which reports on the Government's progress in implementing the actions from its response to the State Infrastructure Strategy's recommendations. Planning for the next State Infrastructure Strategy will commence in 2024-25.
2. Infrastructure WA continues to assess major infrastructure proposals with a capital cost of \$100 million or more and provides relevant advice to the Government to inform investment decisions.

## 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 Infrastructure WA'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
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities. WA Jobs Plan: Diversifying the WA economy, creating local jobs for the future.	An informed government on infrastructure matters, needs and priorities.	1. Provision of Infrastructure Advice to Government
	Effective and efficient government infrastructure planning and coordination.	2. Assessment of Major Infrastructure Proposals

### Service Summary <sup>(a)</sup>

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Provision of Infrastructure Advice to Government.....	2,737	4,438	4,754	4,462	4,525	4,416	4,498
2. Assessment of Major Infrastructure Proposals.....	2,418	1,828	1,958	1,838	1,863	1,819	1,852
<b>Total Cost of Services.....</b>	<b>5,155</b>	<b>6,266</b>	<b>6,712</b>	<b>6,300</b>	<b>6,388</b>	<b>6,235</b>	<b>6,350</b>

(a) The Outcome Based Management (OBM) structure was updated in 2023-24 to reflect Infrastructure WA entering the business-as-usual operating phase. This change has resulted in a methodological update to realign full-time equivalent (FTE) numbers and Net Cost of Service across the two services. The 2022-23 Actual, 2023-24 Budget and 2023-24 Estimated Actual have been revised for comparability purposes.

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
<b>Outcome: An informed government on infrastructure matters, needs and priorities:</b>					
Undertaking of State Infrastructure Strategy functions .....	100%	100%	100%	100%	
Provision of other infrastructure advice to Government <sup>(b)</sup> .....	n.a.	n.a.	100%	100%	
<b>Outcome: Effective and efficient government infrastructure planning and coordination:</b>					
Undertaking of major infrastructure proposal assessment functions:					
Assessment of proposals.....	100%	100%	100%	100%	

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

(b) This new indicator has been added as part of the revised OBM structure. This cannot be retrospectively reported as data is not available.

**Services and Key Efficiency Indicators****1. Provision of Infrastructure Advice to Government**

Infrastructure WA provides expert infrastructure advice and assistance to the Government through the preparation of State infrastructure strategies, consultations on State infrastructure programs, advice and assistance to agencies in the preparation of infrastructure strategies, policies, and proposals, and performance of any other function at the Premier's request.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 2,737	\$'000 4,438	\$'000 4,754	\$'000 4,462	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	2,737	4,438	4,754	4,462	
<b>Employees (Full-Time Equivalents) .....</b>	<b>10</b>	<b>15</b>	<b>15</b>	<b>15</b>	
<b>Efficiency Indicators</b>					
Average cost per FTE to undertake State Infrastructure Strategy functions.....	\$287,000	\$298,000	\$320,000	\$300,000	1
Average cost per FTE to provide other infrastructure advice to Government.....	n.a.	n.a.	n.a.	\$300,000	2

**Explanation of Significant Movements**

(Notes)

- The increases in Total Cost of Service and the corresponding increases in the efficiency indicator between the 2023-24 Budget and the 2023-24 Estimated Actual mainly reflects cost escalation associated with the public sector wages policy, the Salaries and Allowances Tribunal determinations and realignment of FTE per the OBM revision.
- A new Key Efficiency Indicator (KEI) has been added as part of the revised OBM structure. However, as data is not available, this cannot be reported retrospectively. The expected unit cost to provide other infrastructure advice to the Government was set at \$300,000 in 2024-25, in line with the 2024-25 Budget Target for all other KEIs.

## 2. Assessment of Major Infrastructure Proposals

Infrastructure WA assesses major infrastructure proposals with a capital cost of \$100 million or more, in accordance with its responsibilities under the *Infrastructure Western Australia Act 2019*, and provides relevant advice to the Government to support informed investment decisions.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 2,418	\$'000 1,828	\$'000 1,958	\$'000 1,838	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	2,418	1,828	1,958	1,838	
<b>Employees (Full-Time Equivalents) .....</b>	<b>8</b>	<b>6</b>	<b>6</b>	<b>6</b>	
<b>Efficiency Indicators</b>					
Average cost per FTE to undertake major infrastructure proposal assessment functions .....	\$287,000	\$298,000	\$320,000	\$300,000	1

### Explanation of Significant Movements

(Notes)

- The increase in Total Cost of Service and the corresponding increase in the efficiency indicator from the 2023-24 Budget to the 2023-24 Estimated Actual mainly reflect cost escalation associated with the public sector wages policy, the Salaries and Allowances Tribunal determinations and realignment of FTE per the OBM revision.

## Financial Statements

### Income Statement

#### Expenses

- Supplies and services expense of \$800,000 has been repositioned from 2022-23 to 2023-24 to resource Infrastructure WA for the expected higher number and complexity of technical assessments of major infrastructure proposals.

### INCOME STATEMENT <sup>(a)</sup> (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
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	3,250	3,057	3,503	3,572	3,637	3,708	3,803
Supplies and services .....	1,331	2,810	2,810	2,208	2,231	2,007	2,023
Accommodation .....	363	242	242	363	363	363	367
Depreciation and amortisation .....	13	-	-	-	-	-	-
Other expenses .....	198	157	157	157	157	157	157
<b>TOTAL COST OF SERVICES .....</b>	<b>5,155</b>	<b>6,266</b>	<b>6,712</b>	<b>6,300</b>	<b>6,388</b>	<b>6,235</b>	<b>6,350</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	5,246	5,413	5,859	6,247	6,335	6,182	6,297
Resources received free of charge .....	19	53	53	53	53	53	53
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>5,265</b>	<b>5,466</b>	<b>5,912</b>	<b>6,300</b>	<b>6,388</b>	<b>6,235</b>	<b>6,350</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>110</b>	<b>(800)</b>	<b>(800)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(a) Full audited financial statements are published in Infrastructure WA's Annual Report.

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 18, 21 and 21 respectively.

**STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>  
(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			
<b>CURRENT ASSETS</b>							
Cash assets.....	2,557	1,467	1,757	1,757	1,757	1,757	1,757
Receivables.....	47	27	47	47	47	47	47
Other.....	115	227	115	115	115	115	115
<b>Total current assets.....</b>	<b>2,719</b>	<b>1,721</b>	<b>1,919</b>	<b>1,919</b>	<b>1,919</b>	<b>1,919</b>	<b>1,919</b>
<b>NON-CURRENT ASSETS</b>							
Property, plant and equipment.....	42	34	42	42	42	42	42
Restricted cash.....	79	67	79	79	79	79	79
<b>Total non-current assets.....</b>	<b>121</b>	<b>101</b>	<b>121</b>	<b>121</b>	<b>121</b>	<b>121</b>	<b>121</b>
<b>TOTAL ASSETS.....</b>	<b>2,840</b>	<b>1,822</b>	<b>2,040</b>	<b>2,040</b>	<b>2,040</b>	<b>2,040</b>	<b>2,040</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	890	823	890	890	890	890	890
Other.....	345	359	345	345	345	345	345
<b>Total current liabilities.....</b>	<b>1,235</b>	<b>1,182</b>	<b>1,235</b>	<b>1,235</b>	<b>1,235</b>	<b>1,235</b>	<b>1,235</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	200	127	200	200	200	200	200
Other.....	94	112	94	94	94	94	94
<b>Total non-current liabilities.....</b>	<b>294</b>	<b>239</b>	<b>294</b>	<b>294</b>	<b>294</b>	<b>294</b>	<b>294</b>
<b>TOTAL LIABILITIES.....</b>	<b>1,529</b>	<b>1,421</b>	<b>1,529</b>	<b>1,529</b>	<b>1,529</b>	<b>1,529</b>	<b>1,529</b>
<b>EQUITY</b>							
Accumulated surplus/(deficit).....	1,311	401	511	511	511	511	511
<b>Total equity.....</b>	<b>1,311</b>	<b>401</b>	<b>511</b>	<b>511</b>	<b>511</b>	<b>511</b>	<b>511</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>2,840</b>	<b>1,822</b>	<b>2,040</b>	<b>2,040</b>	<b>2,040</b>	<b>2,040</b>	<b>2,040</b>

(a) Full audited financial statements are published in Infrastructure WA's Annual Report.



**STATEMENT OF CASHFLOWS <sup>(a)</sup>**  
**(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			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	5,246	5,413	5,859	6,247	6,335	6,182	6,297
<b>Net cash provided by Government .....</b>	<b>5,246</b>	<b>5,413</b>	<b>5,859</b>	<b>6,247</b>	<b>6,335</b>	<b>6,182</b>	<b>6,297</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(3,095)	(3,057)	(3,503)	(3,572)	(3,637)	(3,708)	(3,803)
Supplies and services .....	(1,168)	(2,757)	(2,757)	(2,155)	(2,178)	(1,954)	(1,970)
Accommodation .....	(381)	(242)	(242)	(363)	(363)	(363)	(367)
GST payments .....	(136)	(256)	(256)	(256)	(256)	(256)	(256)
Other payments .....	(260)	(157)	(157)	(157)	(157)	(157)	(157)
<b>Receipts</b>							
GST receipts .....	118	256	256	256	256	256	256
<b>Net cash from operating activities .....</b>	<b>(4,922)</b>	<b>(6,213)</b>	<b>(6,659)</b>	<b>(6,247)</b>	<b>(6,335)</b>	<b>(6,182)</b>	<b>(6,297)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(22)	-	-	-	-	-	-
<b>Net cash from investing activities .....</b>	<b>(22)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	2,334	2,334	2,636	1,836	1,836	1,836	1,836
<b>Cash assets at the end of the reporting period .....</b>	<b>2,636</b>	<b>1,534</b>	<b>1,836</b>	<b>1,836</b>	<b>1,836</b>	<b>1,836</b>	<b>1,836</b>

(a) Full audited financial statements are published in Infrastructure WA's Annual Report.

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

	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			
<b>GST Receipts</b>							
GST Input Credits .....	118	256	256	256	256	256	256
<b>TOTAL .....</b>	<b>118</b>	<b>256</b>	<b>256</b>	<b>256</b>	<b>256</b>	<b>256</b>	<b>256</b>

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

# Forest Products Commission

## Part 4 Jobs and Economic Development

### Interactions with the Consolidated Account, Dividend Payout Ratio and Government Trading Enterprise Information

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Budget	Estimated	2024-25	2025-26	2026-27	2027-28
	\$'000	\$'000	Actual	Budget	Outyear	Outyear	Outyear
			\$'000	Year	\$'000	\$'000	\$'000
				\$'000			
<b>REVENUE TO GENERAL GOVERNMENT SECTOR</b>							
National Tax Equivalent Regime - Income Tax.....	(3,034)	-	-	<b>693</b>	2,286	1,950	1,716
Local Government Rates Equivalent.....	528	514	514	<b>597</b>	622	635	647
<b>EXPENSES FROM GENERAL GOVERNMENT SECTOR</b>							
Operating Subsidies <sup>(a)</sup> .....	220	-	-	-	-	-	-
Other Subsidies <sup>(b)</sup> .....	180	-	-	-	-	-	-
Major Treasurer's Special Purpose Account(s) <sup>(c)</sup> ....	1	-	20,884	<b>40,655</b>	43,067	45,972	45,977
<b>EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR</b>							
Equity Contributions <sup>(d)</sup> .....	2,876	-	15,858	-	-	-	-
Major Treasurer's Special Purpose Account(s) <sup>(e)</sup> ...	30,608	36,300	67,964	<b>36,732</b>	22,738	29,771	37,609
<b>RATIOS</b>							
Dividend Payout Ratio (%).....	75	75	75	<b>75</b>	75	75	75
<b>GOVERNMENT TRADING ENTERPRISE INFORMATION</b>							
Revenue from Operations.....	151,649	120,285	120,285	<b>125,731</b>	119,951	113,684	107,845
Revenue from Government.....	401	-	20,884	<b>40,655</b>	43,067	45,972	45,977
Total Expenses <sup>(f)</sup> .....	128,145	140,978	161,861	<b>164,077</b>	155,396	150,331	142,239
<b>NET PROFIT AFTER TAX.....</b>	<b>26,939</b>	<b>(14,575)</b>	<b>(14,574)</b>	<b>1,616</b>	<b>5,336</b>	<b>7,375</b>	<b>9,867</b>
<b>CASH ASSETS <sup>(g)</sup>.....</b>	<b>15,458</b>	<b>2,461</b>	<b>15,842</b>	<b>13,098</b>	<b>17,378</b>	<b>22,005</b>	<b>28,410</b>

- (a) An operating subsidy was provided to the Commission to meet the cost of expenditure associated with the retention of mature pines at the Dick Perry Reserve (as these pines provide a habitat for the endangered Carnaby's Cockatoo).
- (b) Refers to resources received free of charge.
- (c) Refers to the Ecological Thinning Program Account and the Royalties for Regions Regional Community Services Fund.
- (d) Equity contributions were provided to the Commission to offset reduced native forest revenue, resulting from the Government's decision to cease commercial harvesting of the State's native forests.
- (e) Refers to both the Softwood Plantation Expansion Account and the Digital Capability Fund.
- (f) Excludes current tax expense, deferred tax expense and dividend payments.
- (g) As at 30 June each financial year.

## Financial Changes

Net operating balance impact of adjustments, 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 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
<b>Key Adjustments</b>					
Forest Management Plan 2024-33 - Ecological Thinning Funding .....	(33,883)	(33,654)	(37,066)	(45,971)	(45,976)
Trade Revisions <sup>(a)</sup> .....	-	(5,496)	(4,775)	(5,510)	(4,700)
Western Australian Public Sector Learning Initiative .....	-	-	5	11	12
<b>Other</b>					
Regional Workers Incentives Allowance Payments.....	(1)	(1)	(1)	(1)	(1)

(a) Trade revisions relate to the movement in current tax equivalent, local government rates, dividends and services and contracts expenses.

## Significant Issues Impacting the Government Trading Enterprise

### Native Forest

1. The new Forest Management Plan (FMP) 2024-2033 came into effect on 1 January 2024 with native forest activities being segmented into two distinct operations:
  - 1.1. non-commercial ecological thinning for forest health activities undertaken for Biodiversity, Conservation and Attractions; and
  - 1.2. forest products made available from companies undertaking clearing ahead of approved mine site operations.
2. Ecological thinning for forest health under the FMP 2024-2033 is a new activity which requires different machinery and new methodologies for harvest.
3. The native sawlog production from approved mine site activities is not under the control of the Commission, as such any issues with mining company approvals or access to material will affect supply.

### Plantations

4. New investment funded from the \$350 million Softwood Plantation Investment Program is not expected to result in revenue streams until beyond the forward estimates period (as the trees planted are still juvenile).
5. While the underlying demand for construction materials for housing delivery remains strong, in the short-term there is a reduction of activity in the local market as the industry deals with the backlog of current housing completions and skilled trade worker shortages. Uncertainty around rising interest rates has also affected housing starts. This has flow-on impacts to demand for timber products generated from softwood plantations and has also resulted in a decline in softwood log prices.

### Sandalwood

6. The Sandalwood (Limitation of Removal of Sandalwood) Order 2015 (2) sets limits for the amount of sandalwood that may be taken in Western Australia. This Order expires in December 2026, as such the quantity of available sandalwood to the Commission beyond 2026 is unknown at this time.
7. Low market demand and falling sandalwood oil prices have meant that the Commission is not targeting to harvest the full quantity of sandalwood available. These falling prices coupled with an increasing availability of lower grade wood in the Agarbatti market from plantations is impacting sandalwood operations.

### Impacts of Climate Change

8. Climate change impacts, such as reduced rainfall, increased risk of wildfires, and biosecurity threats, are expected to continue to affect native forests and plantations in Western Australia and will continue to be managed. Fire mitigation measures are considered with all aspects of the Commission's operational planning and reviewed regularly to capture changes to forest structure and changing community risk profiles.

### 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).

### Objectives, Outcomes and Key Performance Information

#### Relationship to Government Goals

With the end of commercial native forestry in 2023 and the Commission's new operating model under the FMP 2024-2033, the Commission has updated its Outcome Based Management Framework, including key performance indicators (KPIs) for 2024-25 onwards. The updated indicators also align with the Government Trading Enterprises Regulations 2023 (albeit these regulations are not yet applicable to the Commission).

Government Goals	Strategic Objectives	Desired Outcomes
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	Perform functions in a responsible and cost-efficient manner.	1. Efficiency and Effectiveness 2. Occupational Safety and Health 3. Customer Service
WA Jobs Plan: Diversifying the WA economy, creating local jobs for the future.	Vibrant forest industry for local jobs.	4. People and Diversity
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Healthy forests, sequestering carbon.	5. Environmental Impact

## Outcomes and Key Performance Indicators

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
<b>Outcome: Efficiency and Effectiveness:</b>					
Return on Assets <sup>(a)</sup> .....	n.a.	n.a.	2%	1%	
Operating Margin <sup>(a)</sup> .....	n.a.	n.a.	5%	3%	
<b>Outcome: Occupational Safety and Health:</b>					
Lost Time Injury and Disease Frequency Rate <sup>(a)</sup> .....	n.a.	n.a.	7	7.4	
Lost Time Injury and Disease Severity Rate <sup>(a)</sup> .....	n.a.	n.a.	50%	0%	1
<b>Outcome: Customer Service:</b>					
Complaint Resolution Rate <sup>(a)</sup> .....	n.a.	n.a.	95%	100%	
<b>Outcome: People and Diversity:</b>					
Aggregated Diversity Score <sup>(a)</sup> .....	n.a.	n.a.	80	85	
Voluntary Turnover Rate <sup>(a)</sup> .....	n.a.	n.a.	12%	12%	
<b>Outcome: Environmental Impact:</b>					
Net Greenhouse Gas Emissions <sup>(a)(b)</sup> .....	n.a.	n.a.	n.a.	n.a.	

(a) This is a new key performance indicator since the 2023-24 Budget, as such there are no results for the 2022-23 Actual or the 2023-24 Budget.

(b) The Commission was provided an exemption from reporting the 2023-24 Estimated Actual. A 2024-25 Budget Target has not been set.

### Explanation of Significant Movements

(Notes)

1. The Lost Time Injury and Disease Severity Rate for the 2023-24 Estimated Actual is 50%, reflecting two incidents, one of which was severe (and incurred over 60 days of lost time). The 2024-25 Budget Target is 0%.

## Asset Investment Program

1. The Commission's Asset Investment Program for 2024-25 to 2027-28 totals \$88.3 million and provides investment in projects that support regional development and the economic growth of the State.
  - 1.1. The Commission will spend \$85.9 million over the forward estimates period on the acquisition of land and the establishment of plantations to support the expansion of its softwood plantation estate. The cost of this investment will be met from the \$350 million Softwood Plantation Expansion Account (a Treasurer's Special Purpose Account).
  - 1.2. The Commission will spend \$2.4 million over the forward estimates period to support the delivery of the Commission's services.

	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
<b>WORKS IN PROGRESS</b>							
Softwood Plantation Investment Program .....	176,559	90,665	59,880	27,701	14,640	21,673	21,880
<b>COMPLETED WORKS</b>							
Computers, Plant and Equipment.....	275	275	200	-	-	-	-
<b>NEW WORKS</b>							
Computers, Plant and Equipment.....	2,414	-	-	1,814	200	200	200
<b>Total Cost of Asset Investment Program .....</b>	<b>179,248</b>	<b>90,940</b>	<b>60,080</b>	<b>29,515</b>	<b>14,840</b>	<b>21,873</b>	<b>22,080</b>
<b>FUNDED BY</b>							
Internal Funds and Balances.....			200	723	200	200	200
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....			-	1,091	-	-	-
Softwood Plantation Expansion Account.....			59,880	27,701	14,640	21,673	21,880
<b>Total Funding.....</b>			<b>60,080</b>	<b>29,515</b>	<b>14,840</b>	<b>21,873</b>	<b>22,080</b>

## Financial Statements

### Income Statement

#### Revenue

1. The increase of \$5.4 million in sales of goods and services between the 2023-24 Estimated Actual and 2024-25 Budget Year is driven by increase in sales volumes in industrial wood products. The outyears sales of goods and services are forecast to decrease due to:
  - 1.1. lower sales for plantations' industrial wood products, as the Commission's thinning operations backlog is completed; and
  - 1.2. lower sales of sandalwood reflecting lower forecast market demand, coupled with falling sandalwood oil prices and the increasing availability of a cheaper wood alternative from plantations.
2. The revenue from Government - Ecological Thinning Program Account in the 2023-24 Estimated Actual is to fund ecological thinning activities for the first six months of the new FMP starting 1 January 2024.

#### Expenses

3. The \$6.2 million increase in employee benefits expenses in the 2023-24 Estimated Actual compared to 2023-24 Budget is largely due to additional expenses relating to ecological thinning (which commenced in 2023-24, as part of the new FMP). The 2023-24 Estimated Actual includes 12 months of employee expenses for commercial native forest activity (although this activity ended by 31 December 2023). This approach to the expenditure estimates accounts for the time it may take to transition employees from commercial native forest activities to other activities at the Commission (such as ecological thinning or plantations).

4. The \$8.2 million decrease in employee benefits expenses in the 2024-25 Budget Year compared to the 2023-24 Estimated Actual is due to the reduction of expenses related to commercial native forest logging.
5. The increase of \$13.2 million in supplies and services expenses from the 2023-24 Estimated Actual to the 2024-25 Budget Year predominantly reflect additional spend on ecological thinning activities for forest health.
6. The decrease in depreciation and amortisation expenses across the forward estimates period is due to the final amortisation of the Commission's native forest licence in 2023-24 and sandalwood licence in 2025-26 (both right-of-use assets).
7. The decrease in other expenses from the 2023-24 Estimated Actual to 2024-25 Budget Year is due to a reduction in expenditure to Biodiversity, Conservation and Attractions for forest management activities connected to commercial harvesting (as these activities are no longer required under the new FMP).

#### **Statement of Financial Position**

8. Both the \$59.2 million increase in property, plant and equipment from the 2022-23 Actual to the 2023-24 Estimated Actual, and the \$26 million increase in property, plant and equipment from the 2023-24 Estimated Actual to the 2024-25 Budget Year is due to additional land acquisitions as part of the Softwood Plantation Investment Program. Conditions for purchasing suitable land under this Program were particularly favourable in 2023-24, as such additional drawdowns from the Government's \$350 million Softwood Plantation Expansion Account were made (compared to what was forecast at the 2023-24 Budget).
9. The \$15.6 million increase in biological assets from the 2023-24 Estimated Actual to the 2024-25 Budget Year is due to plantation establishment on existing land and new land acquired as part of the Softwood Plantation Investment Program.
10. The increases in contributed equity from the 2022-23 Actual to the 2023-24 Estimated Actual and to the 2024-25 Budget Year largely reflects equity received for the Softwood Plantation Investment Program.

#### **Statement of Cashflows**

11. Payment relating to the purchase of non-current assets are outlined in the Commission's Asset Investment Program.
12. The movement in other payments from investing activities across the 2024-25 Budget Year and the Outyears is due to plantation establishment on existing lands and new lands acquired as part of the Softwood Plantation Investment Program.
13. Equity contributions of \$2.9 million in the 2022-23 Actual and \$15.9 million in the 2023-24 Estimated Actual were provided to the Commission to offset reduced native forest revenue resulting from the Government's decision to cease commercial harvesting of the State's native forests.
14. The increase in receipts from Government from the Softwood Plantation Expansion Account from the 2023-24 Budget to the 2023-24 Estimated Actual was to meet the cost of land acquisitions as part of the Softwood Plantation Investment Program.
15. Receipts from Government from the Ecological Thinning Program Account in the 2023-24 Estimated Actual will meet the cost of six months of ecological thinning activities. Receipts from this account double in the 2024-25 Budget compared to the 2023-24 Estimated Actual to meet the cost of 12 months of ecological thinning activities.

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

	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
<b>REVENUE</b>							
<b>Revenue from operations</b>							
Sale of goods and services.....	125,964	119,238	119,238	124,643	118,853	112,586	106,746
Other revenue.....	25,685	1,047	1,047	1,088	1,098	1,098	1,099
<b>Revenue from Government</b>							
Resources received free of charge.....	180	-	-	-	-	-	-
Operating subsidies.....	220	-	-	-	-	-	-
Major Treasurer's Special Purpose Account(s)							
Ecological Thinning Program Account.....	-	-	20,883	40,654	43,066	45,971	45,976
Royalties for Regions Fund							
Regional Community Services Fund.....	1	-	1	1	1	1	1
<b>TOTAL REVENUE</b> .....	<b>152,050</b>	<b>120,285</b>	<b>141,169</b>	<b>166,386</b>	<b>163,018</b>	<b>159,656</b>	<b>153,822</b>
<b>Expenses</b>							
Employee benefits (b) .....	20,853	26,429	32,656	24,424	22,725	22,260	22,060
Grants and subsidies.....	69	50	50	200	201	201	201
Supplies and services (c).....	87,153	96,112	110,756	123,921	118,779	114,045	105,890
Accommodation.....	1,527	2,141	2,141	2,032	2,067	2,074	2,067
Depreciation and amortisation.....	5,401	2,777	2,788	2,969	896	880	873
Finance and interest costs.....	338	417	418	361	303	298	294
Other expenses.....	12,804	13,052	13,052	10,170	10,425	10,573	10,854
<b>TOTAL EXPENSES</b> .....	<b>128,145</b>	<b>140,978</b>	<b>161,861</b>	<b>164,077</b>	<b>155,396</b>	<b>150,331</b>	<b>142,239</b>
<b>NET PROFIT/(LOSS) BEFORE TAX</b> .....	<b>23,905</b>	<b>(20,693)</b>	<b>(20,692)</b>	<b>2,309</b>	<b>7,622</b>	<b>9,325</b>	<b>11,583</b>
National Tax Equivalent Regime							
Current tax equivalent expense.....	(3,034)	-	-	693	2,286	1,950	1,716
Deferred tax equivalent expense.....	-	(6,118)	(6,118)	-	-	-	-
<b>NET PROFIT/(LOSS) AFTER TAX</b> .....	<b>26,939</b>	<b>(14,575)</b>	<b>(14,574)</b>	<b>1,616</b>	<b>5,336</b>	<b>7,375</b>	<b>9,867</b>

(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 156, 198 and 195 respectively.

(c) Includes ecological thinning activities costs.



**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			
<b>CURRENT ASSETS</b>							
Cash assets.....	15,458	2,461	15,842	13,098	17,378	22,005	28,410
Receivables.....	12,809	15,109	12,998	13,193	13,380	13,548	13,698
Biological asset.....	10,052	11,883	10,052	10,052	10,052	10,052	10,052
Other.....	12,421	9,908	12,539	12,592	12,592	12,592	12,592
<b>Total current assets.....</b>	<b>50,740</b>	<b>39,361</b>	<b>51,431</b>	<b>48,935</b>	<b>53,402</b>	<b>58,197</b>	<b>64,752</b>
<b>NON-CURRENT ASSETS</b>							
Property, plant and equipment.....	83,606	103,953	142,823	168,798	182,699	203,809	225,058
Intangibles.....	3,770	71	2,689	2,471	2,471	2,471	2,471
Biological asset.....	210,479	197,294	215,384	231,015	243,459	257,208	279,032
Other.....	-	10,639	6,118	5,425	3,139	1,189	-
<b>Total non-current assets.....</b>	<b>297,855</b>	<b>311,957</b>	<b>367,014</b>	<b>407,709</b>	<b>431,768</b>	<b>464,677</b>	<b>506,561</b>
<b>TOTAL ASSETS.....</b>	<b>348,595</b>	<b>351,318</b>	<b>418,445</b>	<b>456,644</b>	<b>485,170</b>	<b>522,874</b>	<b>571,313</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	4,544	3,940	4,544	4,544	4,544	4,544	4,544
Payables.....	6,724	8,921	6,724	6,727	6,727	6,727	6,727
Borrowings and leases.....	645	1,610	729	1,444	1,439	1,434	1,281
Borrowings.....	-	13	-	-	-	-	-
Other.....	9,648	13,253	9,641	9,618	9,959	10,228	10,444
<b>Total current liabilities.....</b>	<b>21,561</b>	<b>27,737</b>	<b>21,638</b>	<b>22,333</b>	<b>22,669</b>	<b>22,933</b>	<b>22,996</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	805	770	805	805	805	805	805
Borrowings and leases.....	1,463	1,204	1,730	645	669	693	808
Other.....	13,700	15,173	13,962	14,208	14,300	14,570	15,355
<b>Total non-current liabilities.....</b>	<b>15,968</b>	<b>17,147</b>	<b>16,497</b>	<b>15,658</b>	<b>15,774</b>	<b>16,068</b>	<b>16,968</b>
<b>TOTAL LIABILITIES.....</b>	<b>37,529</b>	<b>44,884</b>	<b>38,135</b>	<b>37,991</b>	<b>38,443</b>	<b>39,001</b>	<b>39,964</b>
<b>NET ASSETS.....</b>	<b>311,066</b>	<b>306,434</b>	<b>380,310</b>	<b>418,653</b>	<b>446,727</b>	<b>483,873</b>	<b>531,349</b>
<b>EQUITY</b>							
Contributed equity.....	323,993	378,515	407,815	444,547	467,285	497,056	534,665
Accumulated surplus/(deficit).....	(36,303)	(88,367)	(50,877)	(49,261)	(43,925)	(36,550)	(26,683)
Reserves.....	23,376	16,286	23,372	23,367	23,367	23,367	23,367
<b>TOTAL EQUITY.....</b>	<b>311,066</b>	<b>306,434</b>	<b>380,310</b>	<b>418,653</b>	<b>446,727</b>	<b>483,873</b>	<b>531,349</b>

(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			
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Sale of goods and services.....	128,124	119,238	119,238	124,643	118,853	112,586	106,746
Grants and subsidies.....	355	-	-	-	-	-	-
GST receipts.....	12,120	12,022	12,022	14,977	14,087	13,554	12,508
Other receipts.....	3,989	1,047	1,047	1,088	1,098	1,098	1,099
<b>Payments</b>							
Employee benefits.....	(20,357)	(26,443)	(32,669)	(24,423)	(22,724)	(22,259)	(22,059)
Supplies and services (b).....	(106,429)	(104,099)	(118,743)	(127,870)	(122,869)	(118,233)	(110,176)
Accommodation (c).....	(585)	(1,627)	(1,627)	(1,435)	(1,445)	(1,439)	(1,420)
GST payments.....	(11,677)	(12,022)	(12,022)	(14,977)	(14,087)	(13,554)	(12,508)
Finance and interest costs.....	(73)	(94)	(96)	(362)	(304)	(299)	(295)
Other payments.....	(3,304)	(3,353)	(3,353)	(3,392)	(3,575)	(3,653)	(3,865)
<b>Net cash from operating activities.....</b>	<b>2,163</b>	<b>(15,331)</b>	<b>(36,203)</b>	<b>(31,751)</b>	<b>(30,966)</b>	<b>(32,199)</b>	<b>(29,970)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
Purchase of non-current assets.....	(30,860)	(28,416)	(60,080)	(29,515)	(14,840)	(21,873)	(22,080)
Other payments.....	(4,945)	(6,905)	(6,905)	(17,631)	(14,443)	(15,749)	(23,824)
<b>Net cash from investing activities.....</b>	<b>(35,805)</b>	<b>(35,321)</b>	<b>(66,985)</b>	<b>(47,146)</b>	<b>(29,283)</b>	<b>(37,622)</b>	<b>(45,904)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Proceeds from borrowings.....	-	9,000	9,000	9,000	9,000	9,000	9,000
<b>Payments</b>							
Repayment of borrowings and leases.....	(1,085)	(9,609)	(9,620)	(9,637)	(9,654)	(9,660)	(9,660)
<b>Net cash from financing activities.....</b>	<b>(1,085)</b>	<b>(609)</b>	<b>(620)</b>	<b>(637)</b>	<b>(654)</b>	<b>(660)</b>	<b>(660)</b>
<b>CASHFLOWS FROM GOVERNMENT</b>							
<b>Receipts</b>							
Equity contributions.....	2,876	-	15,858	-	-	-	-
Operating subsidies.....	220	-	-	-	-	-	-
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....	-	300	300	1,091	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	1	-	1	1	1	1	1
Softwood Plantation Expansion Account.....	30,608	36,000	67,664	35,641	22,738	29,771	37,609
Ecological Thinning Program Account.....	-	-	20,883	40,654	43,066	45,971	45,976
<b>Payments</b>							
Local Government Rates Equivalent.....	(528)	(514)	(514)	(597)	(622)	(635)	(647)
<b>Net cash provided to Government.....</b>	<b>(33,177)</b>	<b>(35,786)</b>	<b>(104,192)</b>	<b>(76,790)</b>	<b>(65,183)</b>	<b>(75,108)</b>	<b>(82,939)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>(1,550)</b>	<b>(15,475)</b>	<b>384</b>	<b>(2,744)</b>	<b>4,280</b>	<b>4,627</b>	<b>6,405</b>
Cash assets at the beginning of the reporting period.....	17,008	17,936	15,458	15,842	13,098	17,378	22,005
<b>Cash assets at the end of the reporting period.....</b>	<b>15,458</b>	<b>2,461</b>	<b>15,842</b>	<b>13,098</b>	<b>17,378</b>	<b>22,005</b>	<b>28,410</b>

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

(b) Includes payments for ecological thinning activities.

(c) Payment of Local Government Rates Equivalent is included within accommodation expense on the Income Statement; however, within the Statement of Cashflows it is recorded as a payment to Government and not as a payment from operating activities.

# Racing and Wagering Western Australia

## Part 4 Jobs and Economic Development

### Asset Investment Program

1. The Authority's Asset Investment Program totals \$39.2 million across the forward estimates period and comprises:
  - 1.1. \$6.6 million for building improvements to the head office premises. These improvements include the refurbishment of the roof and electrical works and modernising the air conditioning and security systems. These improvements will continue to mitigate potential occupational health and safety risks;
  - 1.2. \$8 million for racing infrastructure improvements at various State-owned thoroughbred, harness and greyhound sites, as well as minor capital works; and
  - 1.3. \$24.6 million for the development of wagering systems and products, including investment in ICT and general plant and equipment. The spend reflects both ongoing asset replacement and necessary innovation to remain relevant in a competitive market.

	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
<b>WORKS IN PROGRESS</b>							
Building Improvements .....	11,458	4,834	4,834	6,599	25	-	-
Racing Systems, Infrastructure and Minor Capital .....	30,749	22,749	6,791	2,684	4,316	500	500
Wagering Systems and Products .....	83,019	58,420	11,247	8,405	5,398	5,398	5,398
<b>COMPLETED WORKS</b>							
Business Systems and Products .....	23,992	23,992	800	-	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>149,218</b>	<b>109,995</b>	<b>23,672</b>	<b>17,688</b>	<b>9,739</b>	<b>5,898</b>	<b>5,898</b>
<b>FUNDED BY</b>							
Internal Funds and Balances .....			23,672	17,688	9,739	5,898	5,898
<b>Total Funding .....</b>			<b>23,672</b>	<b>17,688</b>	<b>9,739</b>	<b>5,898</b>	<b>5,898</b>

# Western Australian Greyhound Racing Association

## Part 4      Jobs and Economic Development

### Asset Investment Program

1. The 2024-25 Asset Investment Program consists of operational plant and equipment replacement at the Cannington and Mandurah racetracks.

	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
<b>COMPLETED WORKS</b>							
Plant and Equipment							
Cannington - 2023-24 Program .....	150	150	150	-	-	-	-
Mandurah							
2022-23 Program .....	275	275	269	-	-	-	-
2023-24 Program .....	25	25	25	-	-	-	-
<b>NEW WORKS</b>							
Plant and Equipment							
Cannington							
2024-25 Program .....	150	-	-	150	-	-	-
2025-26 Program .....	150	-	-	-	150	-	-
2026-27 Program .....	150	-	-	-	-	150	-
2027-28 Program .....	150	-	-	-	-	-	150
Mandurah							
2024-25 Program .....	150	-	-	150	-	-	-
2025-26 Program .....	150	-	-	-	150	-	-
2026-27 Program .....	150	-	-	-	-	150	-
2027-28 Program .....	150	-	-	-	-	-	150
<b>Total Cost of Asset Investment Program .....</b>	<b>1,650</b>	<b>450</b>	<b>444</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>FUNDED BY</b>							
Internal Funds and Balances .....			444	300	300	300	300
<b>Total Funding .....</b>			<b>444</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>

# The Burswood Park Board

## Part 4 Jobs and Economic Development

### Asset Investment Program

1. The Board's Asset Investment Program includes the replacement of park assets including the park's playground, paving the way for a renewed and dynamic space created through a highly activated nature play and contemporary playground space for the purposes of ensuring quality public recreation and enjoyment.

	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
<b>WORKS IN PROGRESS</b>							
Asset Replacement Program.....	3,524	1,932	1,169	380	380	452	380
<b>COMPLETED WORKS</b>							
Asset Replacement - Charles Paterson Park ..... Master Plan	400	400	400	-	-	-	-
Principal Shared Path.....	3,601	3,601	2,899	-	-	-	-
Zipline Ablutions.....	300	300	300	-	-	-	-
Zipline Zone.....	227	227	137	-	-	-	-
<b>NEW WORKS</b>							
Playground Replacement.....	3,000	-	-	3,000	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>11,052</b>	<b>6,460</b>	<b>4,905</b>	<b>3,380</b>	<b>380</b>	<b>452</b>	<b>380</b>
<b>FUNDED BY</b>							
Internal Funds and Balances.....			4,905	3,380	380	452	380
<b>Total Funding.....</b>			<b>4,905</b>	<b>3,380</b>	<b>380</b>	<b>452</b>	<b>380</b>



## Part 5

### Health

#### Introduction

The Health portfolio delivers a safe, high quality and sustainable health system to help Western Australians live healthy lives. The portfolio has an increased emphasis on prevention and promotion in all areas of health and mental wellbeing.

#### Summary of Recurrent and Asset Investment Expenditure

Agency	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
WA Health		
– Total Cost of Services .....	12,617,131	12,800,781
– Asset Investment Program .....	444,350	864,178
Mental Health Commission		
– Total Cost of Services .....	1,354,785	1,453,154
– Asset Investment Program .....	-	6,967
Health and Disability Services Complaints Office		
– Total Cost of Services .....	4,453	4,454
– Asset Investment Program .....	22	-

## Ministerial Responsibilities

Minister	Agency	Services
Minister for Health; Mental Health Minister for Emergency Services; Innovation and the Digital Economy; Science; Medical Research; Minister Assisting the Minister for State and Industry Development, Jobs and Trade	WA Health	<ol style="list-style-type: none"> <li>1. Public Hospital Admitted Services</li> <li>2. Public Hospital Emergency Services</li> <li>3. Public Hospital Non-Admitted Services</li> <li>4. Mental Health Services</li> <li>5. Aged and Continuing Care Services</li> <li>6. Public and Community Health Services</li> <li>7. Pathology Services</li> <li>8. Community Dental Health Services</li> <li>9. Small Rural Hospital Services</li> <li>10. Health System Management - Policy and Corporate Services</li> <li>11. Health Support Services</li> </ol>
Minister for Health; Mental Health	Mental Health Commission	<ol style="list-style-type: none"> <li>1. Prevention</li> <li>2. Hospital Bed-Based Services</li> <li>3. Community Bed-Based Services</li> <li>4. Community Treatment</li> <li>5. Community Support</li> </ol>
	Health and Disability Services Complaints Office	<ol style="list-style-type: none"> <li>1. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints</li> <li>2. Education: Education and Training in the Prevention and Resolution of Complaints</li> </ol>



## Division 21 **WA Health**

### Part 5 **Health**

#### 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			
<b>DELIVERY OF SERVICES</b>							
Item 57 Net amount appropriated to deliver services .....	6,695,950	6,472,202	7,069,664	<b>7,261,614</b>	6,813,662	6,841,785	7,128,836
<b>Amount Authorised by Other Statutes</b>							
- Lotteries Commission Act 1990 .....	176,725	149,285	179,077	<b>158,416</b>	160,517	162,351	166,251
- Salaries and Allowances Act 1975 .....	1,185	1,188	1,272	<b>1,314</b>	1,350	1,384	1,419
Total appropriations provided to deliver services .....	6,873,860	6,622,675	7,250,013	<b>7,421,344</b>	6,975,529	7,005,520	7,296,506
<b>CAPITAL</b>							
Item 138 Capital Appropriation .....	230,733	339,985	270,074	<b>478,410</b>	287,783	225,518	69,931
<b>TOTAL APPROPRIATIONS</b> .....	<b>7,104,593</b>	<b>6,962,660</b>	<b>7,520,087</b>	<b>7,899,754</b>	<b>7,263,312</b>	<b>7,231,038</b>	<b>7,366,437</b>
<b>EXPENSES</b>							
Total Cost of Services <sup>(a)</sup> .....	12,250,731	11,782,410	12,617,131	<b>12,800,781</b>	12,544,204	12,812,877	13,360,009
Net Cost of Services <sup>(b)</sup> .....	8,634,602	8,082,177	8,745,964	<b>8,854,463</b>	8,403,781	8,462,325	8,769,060
<b>CASH ASSETS</b> <sup>(c)</sup> .....	<b>1,028,910</b>	<b>986,778</b>	<b>916,932</b>	<b>905,570</b>	<b>884,683</b>	<b>849,699</b>	<b>843,624</b>

- (a) Adjusted for the impact of time limited costs, the Total Cost of Services is projected to increase by 5.3% in the 2024-25 Budget Year.  
(b) Represents Total Cost of Services (expenses) less retained revenues applied to WA Health'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 WA Health'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			
<b>New Initiatives</b>					
Commonwealth Programs					
Expansion of Colonoscopy Triage Services .....	580	391	-	-	-
John Flynn Prevocational Doctor Program .....	2,070	2,378	-	-	-
Primary Care Pilot .....	5,854	-	-	-	-
Smoking and Vaping Cessation Activities .....	160	480	480	480	-
Implementation of Nurse/Midwife-to-Patient Ratios .....	1,128	-	-	-	-
Improving Access to Emergency Care					
Patient Transport Coordination Hub .....	-	2,964	3,203	-	-
WA Virtual Emergency Department .....	-	6,625	6,884	7,125	7,374
Respiratory Syncytial Virus Infant Immunisation Program .....	10,812	136	-	-	-
Ward 2K at Royal Perth Hospital - Design .....	1,000	-	-	-	-
Workforce					
Health Practitioner Regulatory Settings .....	-	4,610	-	-	-
Medical Workforce Recruitment System .....	489	405	330	330	330

	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
<b>Ongoing Initiatives</b>					
Adjustments to General Health Hospital Services .....	300,976	492,973	122,917	114,112	151,842
Adjustments to Non-Hospital Services .....	30,165	33,106	11,677	(3,805)	9,861
Ambulance and Patient Transport Services .....	6,632	33,692	26,688	18,698	21,430
Child Development Services .....	265	15,658	23,133	-	-
<b>Commonwealth Programs</b>					
Access to HIV Treatment .....	831	-	-	-	-
Aged Care Assessment Program .....	14,190	-	-	-	-
Commonwealth Home Support Program .....	9,601	-	-	-	-
Disability Support for Older Australians .....	130	-	-	-	-
Indigenous Australians' Health Programme .....	8,011	-	-	-	-
Multi-Purpose Service Agreements .....	50,246	-	-	-	-
National Blood Agreement .....	4,781	-	-	-	-
National Partnership Essential Vaccine .....	91	2,700	-	-	-
Newborn Bloodspot Screening Program .....	637	637	767	-	-
Public Dental Services for Adults .....	9,690	9,690	-	-	-
Rheumatic Fever Strategy .....	855	-	-	-	-
Stillbirth Autopsies and Investigations .....	522	535	-	-	-
Community Aids and Equipment Program and Continence Subsidy Scheme ...	12,000	12,000	12,000	12,000	12,000
Community-Based Clinical and Hospital Substitution Services .....	4,621	5,772	-	-	-
Cross Border Expenses and Revenue .....	13,946	-	-	-	-
<b>Digital Investment</b>					
Critical Health ICT Infrastructure Program .....	(1,533)	11,243	11,938	-	-
Electronic Medical Record - Digital Medical Record .....	1,165	3,488	5,298	-	-
Microsoft Enterprise Agreement .....	3,076	3,096	256	(557)	(709)
Free Influenza Vaccination Program .....	8,000	8,200	-	-	-
<b>Health Support Services</b>					
Adjustment to Health Support Services .....	(489)	48,752	48,067	14,096	14,617
Long Service Leave for Casuals Project .....	3,149	-	-	-	-
Real-time Demand Data Platform .....	-	5,184	5,337	5,434	5,598
<b>Improving Access to Emergency Care</b>					
Community Health in a Virtual Environment .....	-	4,259	4,304	-	-
From Hospital to Home Disability Transition Care Program .....	-	6,597	15,557	-	-
Integrated Older Adults Model of Care .....	-	1,071	-	-	-
Long Stay Patient Fund .....	-	2,890	2,890	-	-
Residential Care Line .....	-	1,100	-	-	-
Residential Respite Pilot Scheme .....	-	2,217	2,217	-	-
State Health Operations Centre .....	3,670	5,183	5,384	5,482	5,580
Transition Care Program Reform .....	31,471	28,467	30,400	32,111	-
<b>Mental Health Commission Initiatives</b>					
Adjustments to Mental Health Hospital Services .....	2,646	12,913	15,367	19,892	24,609
Other Mental Health Commission Initiatives .....	8,394	37,305	32,104	24,549	16,419
Peel Health Campus Transition Costs .....	12,104	5,858	-	-	-
Ronald McDonald House Expansion - Planning and Design .....	-	2,291	-	-	-
St John of God Geraldton Ongoing Hospital Clinical Services Agreement (a) ...	-	-	-	-	-
<b>Supporting Regional Health Services</b>					
Adjustments to Core Regional Services .....	180,837	165,537	25,316	9,796	10,280
Hospital Avoidance Program .....	-	4,372	4,513	-	-
Lions Eye Institute Services .....	-	1,747	1,845	-	-
Newman Renal Accommodation Facility .....	-	120	124	-	-
Patient Assisted Travel Scheme .....	4,755	5,332	6,350	7,451	8,569
Regional Palliative Care .....	-	6,273	6,480	-	-
Renal Care Support Services .....	-	1,133	306	-	-
Rural and Remote Nursing Posts .....	3,900	3,228	3,275	-	-
Specialist Cancer Services .....	-	5,344	5,518	-	-
Temporary Regional Incentives for Nurses and Midwives .....	10,076	16,824	-	-	-
<b>Sustainable Health Review</b>					
Health Navigator Program .....	-	3,248	3,346	-	-
Medical Respite Centre .....	-	2,112	1,461	-	-
Paediatric Palliative Care .....	-	325	-	-	-
Voluntary Assisted Dying .....	-	2,137	2,221	2,478	2,624
<b>Other</b>					
<b>Cross-Agency Initiatives</b>					
Early Years Partnership .....	-	1,743	716	716	735
<b>Investment in Family and Domestic Violence Programs</b>					
Clinical Forensic Model Pilot .....	640	921	867	-	-
Short-Stay, Mother-Baby Developmental, Behavioural and Parenting Interventions Pilot .....	-	240	250	-	-
Perth Children's Court - Therapeutic Programs - Health Navigator Pilot ....	-	878	877	-	-
Future Health Research and Innovation Fund .....	-	1,233	7,433	7,434	7,434
Non-Government Human Services Sector Indexation .....	5,252	8,868	12,125	11,324	34,091
RAT Sustainable Disposal Strategy .....	1,000	2,973	-	-	-

(a) The funding amounts are not being disclosed reflecting ongoing negotiations.

## Significant Issues Impacting the Agency

### WA Health System Overview

1. WA Health continues its recovery from the impacts of the COVID-19 pandemic, with strong improvement in numerous key performance measures such as emergency department (ED) transfer of care and reduced ambulance ramping, while record elective services admissions are contributing to reduced waitlists and wait times for elective surgery.
2. The realisation of these achievements has been enabled by significant investment in the Western Australian health system which has seen WA Health's annual budget grow by 45% between 2016-17 and 2024-25. In that same period, the State's health workforce has increased by more than 4,400 full-time nursing staff, and 1,800 full-time medical staff, which has been achieved at a time when there are significant national and worldwide issues with recruitment in health professions. Over 700 beds have been added across the system, with a further 550 beds in the pipeline, which is on top of the additional beds being added as part of the new Women and Babies Hospital.
3. Investment totalling \$672.5 million since the 2021-22 Budget in ED reform has ensured a cohesive and holistic approach to reduce ambulance ramping that focuses on addressing underlying causes and improving patient flow across the Western Australian health system. The 2024-25 Budget increases that investment by a further \$154.6 million, to a total of \$827.1 million, ensuring continuity of these important reforms.
4. Like all comparable health systems nationally and internationally, WA Health will continue to face the challenges of growing demand for health care not only due to population growth but also the complex and increasing challenges that come with an ageing population, growing rates of chronic disease, obesity and mental illness.
5. The principles and recommendations outlined in the Sustainable Health Review remain the blueprint for building an enduring healthcare system that ensures Western Australians have access to the high-quality health care they deserve now and for future generations.
6. Through the 2024-25 Budget, the Government continues its commitment to the health of the Western Australian community through investments that:
  - 6.1. further optimise emergency care and patient flow to alleviate ambulance ramping;
  - 6.2. ensure efficient access to health care through delivery of services in the right setting, including virtual care;
  - 6.3. use digitisation to support efficient, effective and sustainable health services;
  - 6.4. ensure a focus on early years to sustain and enhance the health and wellbeing of children and young people;
  - 6.5. deliver on Government commitments; and
  - 6.6. continue building on world-class health infrastructure.

### Transformation and Enhancements in Emergency Care through the Ramping Strategy

7. The root causes of issues with emergency care, such as ambulance ramping, extend far beyond the confines of the ED. The Government's Ramping Strategy encompasses the efficient management of patient flow throughout the entire hospital and seeks to shift the delivery of health care beyond traditional boundaries.
8. The development of virtual capabilities, supported by the provision of analytics based on real-time data, will transform services through enhanced care and discharge pathways and streamlined patient transport coordination. Building on investment to date, the 2024-25 Budget invests in further ED reform including:
  - 8.1. an additional \$10.2 million to enable transitional or temporary respite care in the community or in aged care facilities, optimising hospital capacity through more timely discharges of long-stay patients who no longer require acute care;

- 8.2. \$22.1 million to continue investment in the Hospital to Home Transitional Care Pilot, supporting continued focus on improving the health and wellbeing of people with a disability while the longer-term reforms to the National Disability Insurance Scheme are secured;
- 8.3. building on the Government's \$47.2 million investment in the State Health Operations Centre (SHOC), an additional \$28 million will be allocated towards the contemporary WA Virtual Emergency Department (WAVED) and \$6.2 million for the Patient Transport Coordination Hub. These SHOC services will support virtual triage that empowers clinicians to connect patients with timely care without the necessity to attend EDs. It will also enable efficient management of inter-hospital patient transfers through coordinated real-time tracking, clinical support and integrated health network and patient flow applications;
- 8.4. to support contemporary and consumer centric services for older adults, a further \$8.6 million will be invested to continue the Community Health in a Virtual Environment model. This geriatrician-led virtual service delivers comprehensive and coordinated clinical care across the entire continuum to older adults. Funding of \$2.2 million will expand the integrated older adult services and Residential Care Line, continuing multiple geriatrician and nurse practitioner-led initiatives including access to assessments, outreach to older adults in residential aged care, a care navigator service, and virtual support for aged care in regional and remote sites; and
- 8.5. \$75.9 million in Mental Health Commission-led initiatives including a \$7.9 million investment to support Stage 1 of the Mental Health Co-Response Ambulance Pilot. This program aims to provide a coordinated mental health crisis response pilot that prevents avoidable ED attendances and admissions by providing clinically appropriate alternative models of care.

### **Investing in Digital Capabilities for the Future**

9. The digitisation of the health system is recognised as a critical enabler of a safe, high quality and sustainable system in the Sustainable Health Review, the Independent Review of the WA Health System Governance and is a key objective of the State Infrastructure Strategy.
10. The Government is investing \$200 million through the Digital Capability Fund on:
  - 10.1. ongoing progress to establish a statewide Electronic Medical Record (EMR), including \$104.1 million to prepare and undertake procurement planning and design initiatives for this transformational program. An EMR will bring together a single, integrated view of a patient's record that delivers a suite of capabilities to support clinical decisions and workflows, including medication management and alerts for observations and analytics that are available to health professionals when and where it is critically required. This funding builds upon the roll-out of the Digital Medical Record across all health sites which sets a consistent and strong foundation for the implementation of the EMR across the State; and
  - 10.2. investment in the Critical Health ICT Infrastructure Program (CHIIP). The Government's investment of \$95.9 million will help to ensure that WA Health ICT systems are cyber safe and can support modern technologies. The CHIIP will uplift local area network equipment and migrate the network across more than 460 WA Health sites to implement fast and reliable wireless networks across hundreds of hospital locations.

### **Delivering Core Services to the Community**

11. The Government remains committed to investing in core health service delivery, public health measures and mental health services, and ensuring that individuals have equitable access to health care. Underpinning the delivery of these services is a focus on building a sustainable workforce pipeline for Western Australia.
12. To protect the health of the Western Australian community, the Government has invested an additional \$1.3 billion through the 2024-25 Budget to support core hospital<sup>1</sup> and non-hospital services across metropolitan and regional Western Australia. This investment will support:
  - 12.1. the delivery of an estimated 838,000 inpatient episodes of care, 1.13 million ED attendances and 3 million outpatient service events in the 2024-25 financial year; and

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<sup>1</sup> The price determined for 2024-25 activity in hospital services is \$6,746 per weighted activity unit, set using Government-endorsed cost parameters.

- 12.2. maintaining and enhancing services delivered outside of hospitals, covering prevention and health promotion, community-based services, patient transport services and Aboriginal health and other programs and other system oversight and support services.
13. In addition to the above, targeted investments include:
- 13.1. \$92.5 million to support increased demand for ICT, payroll, recruitment and supply services for frontline health service delivery;
- 13.2. \$107.1 million for the continuation and enhancement of emergency and non-emergency patient transport services across metropolitan and regional Western Australia; and
- 13.3. \$14 million for community-based services including continued support for the Medical Respite Centre which provides a cost-effective substitute for a long-stay hospital admission in a safe, community-based environment that provides homeless people with purposeful reconnection links to both housing and social support.
14. Regional communities face unique challenges in accessing medical care and such inequity can contribute to poorer health outcomes of rural Western Australians. The Government is committed to ensuring health care is both sustainable and accessible regardless of where individuals live.
15. The Government is investing \$405.5 million to support patient care and services in regional areas by ensuring safe and sustainable staffing, attempting to reduce the reliance on high-cost agency staff, supporting virtual care models and meeting growing costs associated with core service delivery in regional and remote Western Australia. Included within this investment is:
- 15.1. \$38.7 million to ensure continuity of timely and appropriate access to palliative care, renal care, eye treatments and cancer services for regional patients; and
- 15.2. \$32.5 million in additional funding for the Patient Assisted Travel Scheme.
16. In addition to major investments in regional hospitals, detailed under Building World-Class Infrastructure below, regional infrastructure investment within the 2024-25 Budget includes:
- 16.1. \$15 million to establish a new Magnetic Resonance Imaging (MRI) Unit at the Hedland Health Campus;
- 16.2. \$7.7 million to continue the WA Country Health Service Critical Staff Accommodation Program that supports staff attraction and retention through the provision of quality and safe housing; and
- 16.3. \$2.3 million for a four-chair renal dialysis unit within the Karratha Health Campus to provide timely access and support care closer to home.
17. Highlighting the Government's focus on prevention and public health to keep people out of hospital, the Budget supports:
- 17.1. \$10.9 million to proactively immunise infants against the highly infectious Respiratory Syncytial Virus (RSV) that can cause serious respiratory illnesses. The Western Australian RSV Infant Immunisation Program, which commenced in April 2024, will provide free monoclonal antibody Nirsevimab doses to combat this leading cause of infant hospitalisations; and
- 17.2. \$8.2 million to continue the free influenza vaccination program in 2025 to protect the community from influenza by strengthening vaccination rates and reducing hospitalisations.
18. WA Health is also entering into a three-year agreement to lease the 75-bed Cockburn Mental Health facility, previously operated by Bethesda Health Care, to further support the growing demand for mental health services.
19. A sustainable and supported workforce is critical in the delivery of healthcare services. The Government is investing \$4.6 million towards the national strategy to ease healthcare shortages by remediating barriers to entry, while ensuring that quality and safety standards designed to protect patients are maintained.

**Great Beginnings and a Dignified End of Life**

- 20. The Sustainable Health Review advocates the importance of positively influencing both the start and end-of-life stages.
- 21. The Government is addressing the growing demand for Child Development Services across metropolitan and regional Western Australia by investing \$39 million to increase the required specialised, multidisciplinary workforce. This investment recognises the need for an integrated approach, noting the changing policy and funding landscape for early childhood intervention under the National Disability Insurance Scheme and mainstream foundational supports.
- 22. A further \$6.6 million in funding will continue the successful Health Navigator pilot program by helping vulnerable, out-of-home-care children and young people to get the best start in life. Skilled health system navigators partner with carers, case workers and young adults to access comprehensive health assessments through collaborative cross-agency service delivery that maximises health and wellbeing benefits within a culturally safe environment. A further \$1.8 million has been provided for Justice’s In-Roads Health Navigator Pilot, which will provide continuity of healthcare services to a discrete cohort of youth aimed at intervention and offence reduction.
- 23. Community-centred service models are essential to drive optimal care, compassion, and support to individuals at the end of life. Since July 2021, Western Australia has empowered terminally ill people by providing them with respectful, compassionate and appropriate end-of-life choices through the *Voluntary Assisted Dying Act 2019*. The Government’s investment of \$9.5 million will ensure that Western Australia can continue to address demand for safe and equitable, patient-centred end-of-life choices for patients in metropolitan, remote and regional areas.
- 24. Ongoing support is provided as part of broader End of Life care services, with budgeted expenditure on palliative care across the forward estimates period outlined below.

	2024-25 Budget Estimate \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
Hospital-Based Palliative Care <sup>(a)</sup> .....	67,928	68,046	70,620	73,693
Community-Based Palliative Care <sup>(b)(c)</sup> .....	64,432	66,455	61,741	63,807
<b>Total <sup>(d)</sup>.....</b>	<b>132,361</b>	<b>134,501</b>	<b>132,362</b>	<b>137,500</b>

- (a) This estimation is modelled based on anticipated levels of palliative care activity and may not be representative of the actual cost of service delivery. The minimal growth in Hospital-based Palliative Care expenditure in 2025-26 reflects the impact of time-limited funding.
- (b) This includes community-based services in metropolitan and regional Western Australia.
- (c) The reduction in Community-based Palliative Care expenditure in 2026-27 reflects the impact of time-limited funding, with expenditure on base palliative care services increasing by 4.4% in 2026-27.
- (d) Capital expenditure relating to palliative care services is excluded.

**Driving Research and Innovation**

- 25. The Government is committed to advancing Western Australia as a leader in medical research and innovation, with a dedicated focus on leveraging research findings to improve the health and wellbeing of Western Australians.
- 26. The Future Health Research and Innovation (FHRI) Fund is driving Western Australia’s investment in health and medical research, innovation and commercialisation which will benefit future generations.
- 27. The FHRI Fund is investing in building the research and innovation ecosystem through programs that support maintaining and upgrading research services, equipment and facilities. These programs are designed to facilitate world-leading research collaborations within the Western Australian health system and provide innovative approaches to improving health outcomes for Western Australians. *The Challenge* has supported 10 finalists to prove their solutions to effectively address the pressing issue of health service delivery in the Pilbara while the Innovation Seed Fund continues to provide opportunities for Western Australians to increase the number of new health and medical start-up companies and advance the innovation maturity level in Western Australia.

28. A total of \$247 million will be available through the FHRI Fund as set out in the table below.

	2024-25 Budget Estimate \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
Future Health Research and Innovation Fund <sup>(a)</sup> .....	51,733	64,937	69,234	61,219
Other Medical Research Budgeted Expenditure <sup>(b)</sup> .....	13,306	13,623	13,948	14,281
<b>Total</b> .....	<b>65,039</b>	<b>78,560</b>	<b>83,182</b>	<b>75,500</b>

(a) This includes expenditure related to research grants and governance and other research-related funding which was previously included in other medical research budgeted expenditure.

(b) These are the current budgeted figures for health and medical research and are only a point-in-time estimate that is based on the best available data at the time.

29. The Government is also investing \$15.3 million to establish the Perth Health Innovation Hub as a dedicated centrally located and industry focused Hub that is accessible to the research, innovation and investment community. The Hub will attract skilled scientists whilst solidifying the State's position as a leader in research and innovation, supporting transformative change for health care and economic prosperity in Western Australia.

### Building World-Class Infrastructure

30. Health services within metropolitan and regional Western Australia are being delivered across 2.5 million square kilometres and more than 800 sites. These sites vary in complexity, ranging from tertiary hospitals to small community and health centres.

31. WA Health maintains its focus on delivering well planned, integrated, and strategic infrastructure investment across the Western Australian health system to ensure that all Western Australians have access to safe, high-quality health care in world-class health infrastructure. Over the forward estimates period, approximately \$3.3 billion is committed towards WA Health's Asset Investment Program, delivering a mixture of new investment, the improvement and expansion of existing assets, and planning for future projects.

32. A large number of major projects are currently in progress, including:

32.1. \$1.8 billion for the establishment of a new Women and Babies Hospital located on the Fiona Stanley Hospital precinct, a new family birth centre and the expansion of obstetrics, gynaecology and neonatal services at Osborne Park Hospital, and an expansion of neonatal services at Perth Children's Hospital;

32.2. \$451.1 million (including an additional \$173.2 million in the 2024-25 Budget) for the redevelopment of Bunbury Hospital, which has reached contract award stage;

32.3. \$281.4 million (including an additional \$12 million in the 2024-25 Budget) for the Joondalup Health Campus redevelopment which is jointly funded by the Commonwealth Government and is in its final stages of delivery;

32.4. \$204 million (out to 2028-29) has been allocated as part of the 2024-25 Budget for Murdoch Health and Knowledge Precinct Infrastructure;

32.5. \$186.7 million approved for the planning and development of contemporary mental health services as part of the Graylands Reconfiguration and Forensic Taskforce project;

32.6. \$167 million (including an additional \$17 million in the 2024-25 Budget) towards the construction of a new Surgicentre at Bentley Health Service in partnership with the Commonwealth Government;

32.7. \$166.1 million (including an additional \$43.4 million in the 2024-25 Budget) for the redevelopment of the Geraldton Health Campus, with the tender awarded in December 2023; and

32.8. \$152 million for the redevelopment and expansion of the Peel Health Campus that includes an additional \$2.6 million to support capital aspects of the Government's commitment to transition staff and services back into public hands.

33. In the 2024-25 Budget, the Government is investing a further \$240.8 million in targeted infrastructure initiatives to ensure that the Western Australian health system has the necessary infrastructure to continue to meet demand for services and its commitment to providing safe, high-quality and accessible health care to all Western Australians. This includes:

- 33.1. \$112.7 million investment to support Statewide Medical Equipment and Imaging Replacement and Minor Building Works Programs;
- 33.2. as part of the Government’s Asset Maintenance Fund, \$28.9 million for targeted maintenance works to address high-priority risks in support of service delivery across several WA Health public hospitals;
- 33.3. \$27.8 million to rectify ligature risks within Western Australian Public Mental Health inpatient units;
- 33.4. an additional \$18.9 million to progress the Sir Charles Gairdner Hospital Emergency Department upgrade and establish an Urgent Critical Care Toxicology unit; and
- 33.5. \$14.2 million in additional funding for the reconfiguration and refurbishment of the Perth Children’s Hospital Mental Health Inpatient Unit on Ward 5A.

### 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 Goals	Desired Outcomes	Services
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	Public hospital-based services that enable effective treatment and restorative health care for Western Australians.	1. Public Hospital Admitted Services 2. Public Hospital Emergency Services 3. Public Hospital Non-Admitted Services 4. Mental Health Services
	Prevention, health promotion and aged and continuing care services that help Western Australians to live healthy and safe lives.	5. Aged and Continuing Care Services 6. Public and Community Health Services 7. Pathology Services 8. Community Dental Health Services 9. Small Rural Hospital Services
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	Strategic leadership, planning and support services that enable a safe, high quality and sustainable Western Australian health system.	10. Health System Management - Policy and Corporate Services 11. Health Support 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. Public Hospital Admitted Services .....	5,406,673	5,275,837	5,582,887	5,796,658	5,665,920	5,840,998	6,132,537
2. Public Hospital Emergency Services .....	1,081,745	1,103,819	1,178,515	1,199,190	1,162,991	1,198,738	1,258,559
3. Public Hospital Non-Admitted Services .....	1,165,973	1,167,128	1,231,959	1,260,226	1,232,191	1,270,100	1,333,399
4. Mental Health Services .....	972,536	1,071,598	1,086,791	1,139,313	1,177,700	1,204,340	1,243,280
5. Aged and Continuing Care Services .....	434,890	385,323	549,879	473,452	461,307	445,114	460,939
6. Public and Community Health Services .....	1,664,455	1,348,300	1,425,639	1,388,468	1,385,162	1,407,999	1,438,196
7. Pathology Services .....	395,580	401,271	406,026	406,242	408,127	421,854	440,719
8. Community Dental Health Services .....	118,123	117,967	129,037	135,647	131,533	135,162	141,056
9. Small Rural Hospital Services .....	344,485	297,338	350,941	353,462	307,780	320,754	334,749
10. Health System Management - Policy and Corporate Services .....	250,029	226,303	275,022	234,339	225,528	230,254	233,507
11. Health Support Services .....	416,242	387,526	400,435	413,784	385,965	337,564	343,068
<b>Total Cost of Services</b> <sup>(a)</sup> .....	<b>12,250,731</b>	<b>11,782,410</b>	<b>12,617,131</b>	<b>12,800,781</b>	<b>12,544,204</b>	<b>12,812,877</b>	<b>13,360,009</b>

(a) Adjusted for the impact of time limited costs, the Total Cost of Services is projected to increase by 5.3% in the 2024-25 Budget Year.

**Outcomes and Key Effectiveness Indicators (a)**

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual (b)	2024-25 Budget Target	Note
<b>Outcome: Public hospital-based services that enable effective treatment and restorative health care for Western Australians:</b>					
Percentage of elective wait list patients waiting over boundary for reportable procedures: (c)(d)					
Category 1 over 30 days.....	23.2%	nil	21.7%	nil	1
Category 2 over 90 days.....	33.3%	nil	30.4%	nil	1
Category 3 over 365 days.....	19.6%	nil	13.6%	nil	1
Survival rates for sentinel conditions: (d)(e)(f)(g)					
Stroke:					
0-49 years .....	95.7%	≥95.6%	94.6%	≥95.4%	
50-59 years .....	92.9%	≥95.1%	96.4%	≥94.8%	
60-69 years .....	94.2%	≥94.7%	94.9%	≥94.5%	
70-79 years .....	91.6%	≥92.7%	92.8%	≥92.6%	
80+ .....	85.8%	≥87.6%	84.5%	≥87.6%	
Acute Myocardial Infarction:					
0-49 years .....	99.1%	≥98.9%	98.6%	≥98.9%	
50-59 years .....	99.4%	≥99%	98.9%	≥98.8%	
60-69 years .....	98.2%	≥98.1%	98.3%	≥98.2%	
70-79 years .....	96.2%	≥97.1%	96.7%	≥97%	
80+ .....	94.2%	≥92.7%	91.6%	≥93.1%	
Fractured Neck of Femur:					
70-79 years .....	99.5%	≥98.9%	99.0%	≥98.8%	
80+ .....	96.7%	≥97.5%	95.2%	≥97.3%	
Percentage of live-born term infants with an Apgar score of less than 7 at five minutes post-delivery (d)(e)					
	1.5%	≤1.8%	1.46%	≤1.9%	
Readmissions to acute specialised mental health inpatient services within 28 days of discharge (c)(d)(e)(h)					
	14.5%	≤12%	13%	≤12%	
<b>Outcome: Prevention, health promotion and aged and continuing care services that help Western Australians to live healthy and safe lives:</b>					
Percentage of fully immunised children: (e)(i)					
12 months:					
Aboriginal .....	86.5%	≥95%	84.6%	≥95%	2
Non-Aboriginal .....	93.8%	≥95%	92.5%	≥95%	2
2 years:					
Aboriginal .....	81.1%	≥95%	81.6%	≥95%	
Non-Aboriginal .....	91.3%	≥95%	90.5%	≥95%	2
5 years:					
Aboriginal .....	93.8%	≥95%	94%	≥95%	
Non-Aboriginal .....	93.2%	≥95%	92.6%	≥95%	2
Percentage of eligible school children who are enrolled in the School Dental Service program .....					
	73%	≥78%	73%	≥78%	
<b>Outcome: Strategic leadership, planning and support services that enable a safe, high quality and sustainable WA health system:</b>					
Percentage of responses from health service providers and Department of Health who are satisfied or highly satisfied with the overall service provided by Health Support Services (i) .....					
	66.7%	≥66%	67%	≥66%	

(a) Further detail in support of the key effectiveness indicators is provided in WA Health’s Annual Report.  
 (b) The reported 2023-24 Estimated Actual may be adjusted for Annual Report information finalised after agency Budget Statements were prepared.  
 (c) Reported by NMHS, South Metropolitan Health Service (SMHS), East Metropolitan Health Service (EMHS), Child and Adolescent Health Service (CAHS) and WA Country Health Service (WACHS).  
 (d) Data for this indicator includes services delivered through State public hospitals and services contracted from selected private hospitals.  
 (e) This indicator is reported by calendar year.  
 (f) The annual Budget Target is the average Western Australian result for five most recent calendar year periods.  
 (g) Reported by NMHS, SMHS, EMHS and WACHS.  
 (h) This indicator is reported as a rate of readmission within 28 days.  
 (i) This is a State-wide service for Western Australia which is coordinated and reported by the Department.  
 (j) Reported by Health Support Services.

## Explanation of Significant Movements

(Notes)

1. To safeguard the public and the health system, the statewide COVID-19 response included several periods of reduced elective activity in public hospitals, which had a significant impact in historical key effectiveness indicators values. A concerted effort has been made to address the impacts and elective surgery has subsequently ramped up, resulting in a decrease in waiting times over the boundary.
2. Australia has a national aspirational coverage target of 95% with the aim of achieving herd immunity to prevent the spread of vaccine-preventable disease. Since 2020 Western Australia has seen a decline in childhood coverage for many reasons including increased vaccine hesitancy, decreased community confidence and vaccine fatigue. WA Health is currently developing the 2024-28 Immunisation Strategy in consultation with stakeholders which will help to further understand this issue.

## Services and Key Efficiency Indicators

### 1. Public Hospital Admitted Services

The provision of healthcare services to patients in metropolitan and major rural hospitals that meet the criteria for admission and receive treatment and/or care for a period of time, including public patients treated in private facilities under contract to WA Health. Admission to hospital and the treatment provided may include access to acute and/or subacute inpatient services, as well as hospital in the home services. Public Hospital Admitted Services includes teaching, training and research activities provided by the public health service to facilitate development of skills, and acquisition or advancement of knowledge related to admitted services. This service does not include any component of Service 4 - Mental Health Services.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	5,406,673	5,275,837	5,582,887	5,796,658	1
Less Income .....	1,999,529	2,189,686	2,240,119	2,332,362	
Net Cost of Service .....	3,407,144	3,086,151	3,342,768	3,464,296	
<b>Employees (Full-Time Equivalents) .....</b>	21,998	21,468	22,521	22,813	
<b>Efficiency Indicators</b>					
Average admitted cost per weighted activity unit.....	\$7,758	\$7,461	\$7,831	\$7,899	

## Explanation of Significant Movements

(Notes)

1. The increase in the 2023-24 Estimated Actual compared to 2023-24 Budget is primarily due to Government's additional investment to increase bed capacity and associated clinical workforce and to address growth in the cost of delivering health services in regional and remote locations.

## 2. Public Hospital Emergency Services

The provision of services for the treatment of patients in emergency departments of metropolitan and major rural hospitals, inclusive of public patients treated in private facilities under contract to WA Health. The services provided to patients are specifically designed to provide emergency care, including a range of pre-admission, post-acute and other specialist medical, allied health, nursing and ancillary services. Public Hospital Emergency Services includes teaching, training and research activities provided by the public health service to facilitate development of skills, and acquisition or advancement of knowledge related to emergency services. This service does not include any component of Service 4 - Mental Health Services.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 1,081,745	\$'000 1,103,819	\$'000 1,178,515	\$'000 1,199,190	1
Less Income .....	389,625	460,623	487,723	505,549	
Net Cost of Service .....	692,120	643,196	690,792	693,641	
<b>Employees (Full-Time Equivalents) .....</b>	<b>3,385</b>	<b>3,370</b>	<b>3,626</b>	<b>3,698</b>	
<b>Efficiency Indicators</b>					
Average emergency department cost per weighted activity unit.....	\$7,713	\$7,243	\$7,685	\$7,777	

### Explanation of Significant Movements

(Notes)

1. The increase in the 2023-24 Estimated Actual compared to 2023-24 Budget is primarily due to Government's additional investment to increase bed capacity and associated clinical workforce and to address growth in the cost of delivering health services in regional and remote locations.

## 3. Public Hospital Non-Admitted Services

The provision of metropolitan and major rural hospital services to patients who do not undergo a formal admission process, inclusive of public patients treated by private facilities under contract to WA Health. This service includes services provided to patients in outpatient clinics, community-based clinics or in the home, procedures, medical consultation, allied health or treatment provided by clinical nurse specialists. Public Hospital Non-Admitted Services includes teaching, training and research activities provided by the public health service to facilitate development of skills, and acquisition or advancement of knowledge related to non-admitted services. This service does not include any component of Service 4 - Mental Health Services.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 1,165,973	\$'000 1,167,128	\$'000 1,231,959	\$'000 1,260,226	1
Less Income .....	519,715	536,593	544,349	566,201	
Net Cost of Service .....	646,258	630,535	687,610	694,025	
<b>Employees (Full-Time Equivalents) .....</b>	<b>4,488</b>	<b>4,376</b>	<b>4,598</b>	<b>4,660</b>	
<b>Efficiency Indicators</b>					
Average non-admitted cost per weighted activity unit .....	\$7,729	\$7,325	\$7,662	\$7,903	

### Explanation of Significant Movements

(Notes)

1. The increase in the 2023-24 Estimated Actual compared to 2023-24 Budget is primarily due to Government's additional investment to increase bed capacity and associated clinical workforce and to address growth in the cost of delivering health services in regional and remote locations.

#### 4. Mental Health Services

The provision of inpatient services where an admitted patient occupies a bed in a designated mental health facility or a designated mental health unit in a hospital setting; and the provision of non-admitted services inclusive of community and ambulatory specialised mental health programs such as prevention and promotion, community support services, community treatment services, community bed-based services and forensic services. This service includes the provision of statewide mental health services such as perinatal mental health and eating disorder outreach programs, as well as the provision of assessment, treatment, management, care or rehabilitation of persons experiencing alcohol or other drug use problems or co-occurring health issues. Mental Health Services includes teaching, training and research activities provided by the public health service to facilitate development of skills and acquisition or advancement of knowledge related to mental health or alcohol and drug services. This service includes public patients treated in private facilities under contract to WA Health.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 972,536	\$'000 1,071,598	\$'000 1,086,791	\$'000 1,139,313	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	972,536	1,071,598	1,086,791	1,139,313	
<b>Employees (Full-Time Equivalents) .....</b>	<b>5,028</b>	<b>4,977</b>	<b>5,149</b>	<b>5,200</b>	
<b>Efficiency Indicators</b>					
Average cost per bed-day in specialised mental health inpatient services .....	\$1,888	\$1,768	\$1,807	\$1,896	
Average cost per treatment day of non-admitted care provided by mental health services .....	\$619	\$562	\$584	\$605	

#### 5. Aged and Continuing Care Services

The provision of aged and continuing care services and community-based palliative care services. Aged and continuing care services include programs that assess the care needs of older people, provide functional interim care or support for older, frail, aged and younger people with disabilities to continue living independently in the community and maintain independence, inclusive of the services provided by the Western Australian Quadriplegic Centre. Aged and Continuing Care Services is inclusive of community-based palliative care services that are delivered by private facilities under contract to WA Health, which focus on the prevention and relief of suffering, quality of life and the choice of care close to home for patients.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 434,890	\$'000 385,323	\$'000 549,879	\$'000 473,452	1
Less Income .....	162,329	86,054	130,688	100,743	1
Net Cost of Service .....	272,561	299,269	419,191	372,709	
<b>Employees (Full-Time Equivalents) .....</b>	<b>1,213</b>	<b>1,300</b>	<b>1,416</b>	<b>1,516</b>	
<b>Efficiency Indicators</b>					
Average cost of a transition care day provided by contracted non-government organisations/service providers .....	\$406	\$334	\$491	\$475	2
Average cost per bed-day for specified residential care facilities, flexible care (hostels) and nursing home type residents .....	\$696	\$437	\$841	\$475	1
Average cost per bed-day for Western Australian Quadriplegic Centre specialist accommodation .....	\$1,094	\$1,144	\$1,145	\$1,144	
Average cost per home-based hospital day of care .....	\$339	\$322	\$326	\$336	
Average cost per home-based occasion of service .....	\$141	\$149	\$157	\$165	
Average cost per client receiving contracted palliative care services .....	\$9,042	\$9,131	\$9,191	\$9,302	
Average cost per day of non-acute bed-based continuing support .....	\$828	\$814	\$814	\$834	
Average cost to support patients who suffer specific chronic illness and other clients who require continuing care .....	\$18	\$20	\$20	\$21	

**Explanation of Significant Movements**

(Notes)

1. The variances between the 2022-23 Actual, 2023-24 Budget, 2023-24 Estimated Actual and 2024-25 Budget Target are primarily due to the timing of funding allocations for Commonwealth Government programs and other specific programs, including the Multi-Purpose Service Agreement, Home Support and Aged Care Assessment Program, Community Aids and Equipment Program, Commonwealth Government Home Support Program and additional funding associated with the Transition Care Program.
2. The increase in the 2023-24 Estimated Actual compared to the 2023-24 Budget is primarily due to additional investment in the Transitional Care Program.

**6. Public and Community Health Services**

The provision of healthcare services and programs delivered to increase optimal health and wellbeing, encourage healthy lifestyles, reduce the onset of disease and disability, reduce the risk of long-term illness as well as detect, protect and monitor the incidence of disease in the population. Public and Community Health Services includes public health programs, Aboriginal health programs, disaster management, environmental health, the provision of grants to non-government organisations for public and community health purposes, emergency road and air ambulance services, services to assist rural-based patients travel to receive care, and statewide pathology services provided to external Western Australian agencies.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	1,664,455	1,348,300	1,425,639	1,388,468	1
Less Income .....	261,749	167,710	196,955	181,502	1
Net Cost of Service .....	1,402,706	1,180,590	1,228,684	1,206,966	
<b>Employees (Full-Time Equivalents) .....</b>	<b>3,641</b>	<b>3,867</b>	<b>3,871</b>	<b>3,930</b>	
<b>Efficiency Indicators</b>					
Average cost per person of delivering population health programs by population health units .....	\$144	\$115	\$139	\$147	1
Cost per person of providing preventive interventions, health promotion and health protection activities that reduce the incidence of disease or injury....	\$73	\$49	\$72	\$58	1
Average cost per breast screening .....	\$156	\$161	\$170	\$160	
Cost per trip for road-based patient transport services, based on the total accrued costs of these services for the total number of trips .....	\$652	\$673	\$666	\$659	
Cost per trip of patient emergency air-based transport, based on the total accrued costs of these services for the total number of trips <sup>(a)</sup> .....	\$8,270	\$7,508	\$7,499	\$7,781	
Average cost per trip of Patient Assisted Travel Scheme .....	\$658	\$499	\$553	\$558	2

(a) The 2024-25 Budget Target is based on a preliminary forecast for Emergency Air-Based Transport which is subject to the outcome of contract negotiations with the Royal Flying Doctor Services.

**Explanation of Significant Movements**

(Notes)

1. The variances between the 2023-24 Budget, 2023-24 Estimated Actual and 2024-25 Budget Target are primarily due to the timing of funding allocations for specific programs including the Commonwealth Government's Indigenous Australians' Health Programme, and Community Health and Hospitals Program.
2. The increase in the 2023-24 Estimated Actual compared to the 2023-24 Budget is due to additional costs associated with the Patient Assisted Travel Scheme, primarily related to increases in airfares.

## 7. Pathology Services

The provision of statewide external diagnostic services across the full range of pathology disciplines, inclusive of forensic biology and pathology services to other government agencies and services provided to the public by PathWest. This service also includes the operational costs of PathWest in delivering services to both Health Service Providers and the public.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 395,580	\$'000 401,271	\$'000 406,026	\$'000 406,242	
Less Income .....	58,063	70,180	64,928	59,489	1
Net Cost of Service .....	337,517	331,091	341,098	346,753	
<b>Employees (Full-Time Equivalents) .....</b>	1,964	1,933	2,006	2,007	
<b>Efficiency Indicators</b>					
Average cost of pathology services per test panel .....	\$17	\$25	\$24	\$23	

### Explanation of Significant Movements

(Notes)

- The variances between the 2023-24 Budget, 2023-24 Estimated Actual and 2024-25 Budget Target are primarily due to revised income estimates following the 2023-24 Budget and the timing of Commonwealth Government funding for genomic testing.

## 8. Community Dental Health Services

Community Dental Health Services include the school dental service (providing dental health assessment and treatment for school children); the adult dental service for financially, socially and/or geographically disadvantaged people and Aboriginal people; additional and specialist dental; and oral health care provided by the Oral Health Centre of Western Australia to holders of a Health Care Card. Services are provided through government-funded dental clinics, itinerant services and private dental practitioners participating in the metropolitan, country and orthodontic patient dental subsidy schemes.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 118,123	\$'000 117,967	\$'000 129,037	\$'000 135,647	1
Less Income .....	10,214	20,030	26,051	23,068	
Net Cost of Service .....	107,909	97,937	102,986	112,579	
<b>Employees (Full-Time Equivalents) .....</b>	661	752	645	647	2
<b>Efficiency Indicators</b>					
Average cost per patient visit of WA Health provided dental health programs for:					
School children .....	\$304	\$262	\$255	\$261	
Socioeconomically disadvantaged adults .....	\$368	\$280	\$328	\$343	1

### Explanation of Significant Movements

(Notes)

- The increase in the 2023-24 Estimated Actual and 2024-25 Budget Target is primarily due to the timing of Commonwealth Government funding allocations under the associated agreements for Dental Health Services.
- The decrease in the 2023-24 Estimated Actual from the 2023-24 Budget is primarily due to recruitment challenges for clinicians in both adult and school services.

**9. Small Rural Hospital Services**

Provides emergency care and limited acute medical/minor surgical services in locations 'close to home' for country residents/visitors, by small and rural hospitals classified as block funded. Include community care services aligning to local community needs.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	344,485	297,338	350,941	353,462	1
Less Income .....	129,736	132,184	142,980	139,158	
Net Cost of Service .....	214,749	165,154	207,961	214,304	
<b>Employees (Full-Time Equivalents) .....</b>	1,410	1,414	1,418	1,433	
<b>Efficiency Indicators</b>					
Average cost per rural and remote population (selected small rural hospitals).....	\$543	\$497	\$567	\$578	1

**Explanation of Significant Movements**

(Notes)

1. The increase in the 2023-24 Estimated Actual compared to 2023-24 Budget is primarily due to time-limited funding to address regional cost pressures and continued reliance on a higher cost agency workforce.

**10. Health System Management - Policy and Corporate Services**

The provision of strategic leadership, policy and planning services, system performance management and purchasing linked to the statewide planning, budgeting and regulation processes. Health System Management - Policy and Corporate Services includes corporate services inclusive of statutory financial reporting requirements, overseeing, monitoring and promoting improvements in the safety and quality of health services, and system-wide infrastructure and asset management services.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	250,029	226,303	275,022	234,339	1
Less Income .....	68,641	35,961	36,149	36,995	
Net Cost of Service .....	181,388	190,342	238,873	197,344	
<b>Employees (Full-Time Equivalents) .....</b>	961	1,095	1,034	1,081	
<b>Efficiency Indicators</b>					
Average cost of public health regulatory services per head of population.....	\$7	\$7	\$7	\$8	
Average cost for the Department of Health to undertake system manager functions per Health Service Provider full-time equivalent.....	\$5,075	\$4,752	\$5,498	\$4,516	

**Explanation of Significant Movements**

(Notes)

1. The variances between the 2023-24 Budget, 2023-24 Estimated Actual and 2024-25 Budget Target are primarily due to the timing for specific projects including Commonwealth-funded programs.



## 11. Health Support Services

The provision of purchased health support services to WA Health entities inclusive of corporate recruitment and appointment, employee data management, payroll services, workers compensation calculation and payments and processing of termination and severance payments. Health Support Services includes finance and business systems services, ICT services, workforce services, project management of system wide projects and programs and the management of the supply chain and whole-of-health contracts.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 416,242	\$'000 387,526	\$'000 400,435	\$'000 413,784	
Less Income .....	16,528	1,212	1,225	1,251	
Net Cost of Service .....	399,714	386,314	399,210	412,533	
<b>Employees (Full-Time Equivalents) .....</b>	<b>1,322</b>	<b>1,315</b>	<b>1,389</b>	<b>1,407</b>	
<b>Efficiency Indicators</b>					
Average cost of accounts payable services per transaction .....	\$6	\$6	\$6	\$6	
Average cost of payroll and support services to Health Support Services' clients .....	\$1,152	\$1,458	\$1,524	\$1,863	1
Average cost of supply services by purchasing transaction .....	\$82	\$40	\$40	\$41	
Average cost of providing ICT services to Health Support Services' clients...	\$5,345	\$5,771	\$5,383	\$5,479	

### Explanation of Significant Movements

(Notes)

- The increase in the 2024-25 Budget compared to the 2023-24 Estimated Actual is primarily due to timing of expenditure associated with development of WA Health's new Human Resource Management Information System in 2022-23.

### Asset Investment Program

- WA Health maintains its focus on delivering well planned, integrated, and strategic infrastructure investment across the Western Australian health system, ensuring all Western Australians have access to safe, high-quality health care in world-class health infrastructure through an Asset Investment Program worth \$6.4 billion. This is evident through an unprecedented number of major projects underway across the State. \$3.3 billion is currently committed across the forward estimates period, delivering a mixture of new investment, the improvement and expansion of existing assets, and planning for future projects.

	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
<b>WORKS IN PROGRESS</b>							
Equipment							
Australian Standard 5369 Reprocessing of Reusable Medical Devices .....	2,842	2,792	989	50	-	-	-
Medical Equipment and Imaging Replacement Program ...	705,562	602,085	57,139	52,767	50,710	-	-
Replacement of Biplanar Digital Angiography Units .....	3,794	59	-	2,422	1,313	-	-
Sir Charles Gairdner Hospital Computerised							
Tomography Scanner.....	12,890	445	425	9,621	2,824	-	-
Statewide 24/7 Telestroke Service .....	2,384	291	258	1,293	800	-	-
Hospitals, Health Centres and Community Facilities							
Bentley Health Service							
Redevelopment.....	7,125	6,993	263	132	-	-	-
Remediation of Immediate Ligature Point Risks .....	3,898	3,264	2,004	634	-	-	-
Secure Extended Care Unit .....	56,384	1,300	1,075	5,191	19,070	18,219	12,604
Surgicentre.....	167,002	300	300	900	30,000	35,000	51,902
Busselton Health Campus .....	114,764	113,185	200	1,263	316	-	-
Carnarvon Aged and Palliative Care Facility .....	17,413	15,965	100	1,448	-	-	-
Child and Adolescent Health Service Community							
Health Hub - Murdoch.....	2,616	1,580	1,122	1,036	-	-	-

	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
Children's Hospice WA .....	2,109	500	500	836	532	241	-
Cladding							
Fiona Stanley Hospital .....	14,642	1,342	1,243	5,000	8,300	-	-
Joondalup Health Campus .....	2,456	1,000	1,000	1,456	-	-	-
Queen Elizabeth II Medical Centre (QE II) .....	19,759	1,266	1,266	14,505	3,988	-	-
Critical Staff Accommodation Upgrade Program .....	20,857	10,710	5,867	10,147	-	-	-
East Metropolitan Health Service							
Anti-Ligature Remediation Program .....	4,999	4,401	4,163	598	-	-	-
Fire Safety Upgrades .....	6,964	4,521	583	1,261	1,182	-	-
Election Commitment							
Albany General Dental Clinic .....	10,490	72	-	650	7,800	1,968	-
Albany Health Campus Carpark .....	2,125	150	150	1,775	200	-	-
Armadale Mental Health Emergency Centre .....	15,563	777	524	1,666	6,243	6,440	437
Bunbury Hospital Redevelopment .....	451,147	30,012	13,505	60,414	89,798	120,722	150,201
Byford Health Hub .....	41,732	450	417	5,000	16,000	14,000	6,282
Collie Hospital Upgrade .....	14,740	13,740	287	1,000	-	-	-
Fremantle Mental Health Beds .....	60,060	26,861	16,650	21,523	11,676	-	-
Geraldton Health Campus Redevelopment .....	166,069	18,380	4,236	57,236	48,420	42,033	-
Geraldton Hospital Co-Location .....	2,000	641	200	1,359	-	-	-
Joondalup Health Campus Development Stage 2 .....	277,289	207,178	53,357	70,111	-	-	-
Meekatharra Hospital .....	48,987	1,319	852	1,500	12,851	33,317	-
Rockingham Mental Health Emergency Centre .....	11,236	16	16	4,371	4,165	2,684	-
Royal Perth Hospital							
Aseptic Unit .....	8,118	7,718	5,225	400	-	-	-
Intensive Care Unit (ICU) .....	24,818	24,476	1,212	342	-	-	-
Mental Health Observation Area .....	12,580	12,121	952	459	-	-	-
Fiona Stanley Hospital - Critical Works .....	2,927	2,531	1,655	396	-	-	-
Graylands Reconfiguration and Forensics Project .....	184,747	1,340	1,340	29,640	52,844	60,923	40,000
Harvey Health Campus Redevelopment .....	12,252	12,205	400	47	-	-	-
King Edward Memorial Hospital Critical Infrastructure .....	33,789	18,625	9,954	12,558	2,606	-	-
Laverton Hospital .....	26,810	212	67	1,000	19,598	6,000	-
Minor Building Works Program .....	215,020	171,306	19,013	18,714	25,000	-	-
New Women and Babies Hospital Project .....	1,784,755	19,981	14,197	50,689	133,514	344,333	478,136
Newman Health Service Redevelopment Project .....	62,920	57,472	1,200	5,448	-	-	-
North Metropolitan Health Service - Fit-Out NMHS							
Mental Health Hubs .....	6,483	5,483	5,483	1,000	-	-	-
Peel Health Campus							
Development Stage 1 .....	2,260	2,160	211	100	-	-	-
Expansion of Emergency Department .....	3,789	3,704	115	85	-	-	-
Redevelopment .....	142,697	3,381	3,381	17,013	40,000	82,303	-
Perth Children's Hospital							
State Rectified Defects and Design Changes .....	3,107	1,607	-	1,500	-	-	-
Theatre Shell Fit-Out .....	2,575	2,318	2,318	257	-	-	-
Ward 5A Reconfiguration .....	21,881	600	600	7,500	9,500	4,019	262
Pilbara Renal Service .....	2,300	350	350	1,950	-	-	-
Primary Health Centres Demonstration Program .....	31,612	27,224	250	250	1,000	3,138	-
Remote Indigenous Health .....	23,775	23,525	100	250	-	-	-
Renal Dialysis and Support Services .....	43,789	33,988	215	6,000	3,801	-	-
Royal Perth Hospital							
Fire Risk .....	9,588	5,219	376	2,100	2,269	-	-
Refurbishment of Ward 2K at Royal Perth Hospital .....	7,000	4,938	4,938	2,062	-	-	-
Sarich Neuroscience Research Institute Centre .....	35,210	34,392	-	818	-	-	-
Sir Charles Gairdner Hospital							
Emergency Department Upgrade Urgent Care							
Toxicology .....	48,972	3,562	1,162	26,964	18,424	22	-
GMP Laboratories and Cyclotron .....	35,782	32,030	19,013	3,752	-	-	-
ICU .....	23,382	2,773	2,000	12,379	8,230	-	-
Image Guided Theatre .....	12,099	1,668	1,271	10,431	-	-	-
Refurbishment Works for Biplanar Units .....	7,634	753	450	4,250	2,631	-	-
Special Needs Dental Clinic Relocation .....	3,270	1,214	844	2,056	-	-	-
St John of God Midland Mental Health Emergency Centre .....	6,021	935	-	-	5,086	-	-
Step Up/Step Down Facilities							
Karratha Step Up/Step Down Facility .....	7,743	400	400	2,500	4,843	-	-
Mental Health Commission (MHC) Youth Step Up/Step Down .....	6,088	4,606	4,606	1,482	-	-	-
Tom Price Hospital Redevelopment .....	32,822	374	20	77	100	6,741	25,530
Information and Communication Equipment and Infrastructure							
Critical Health ICT Infrastructure Program .....	97,205	9,584	9,046	51,031	36,590	-	-
Cyber Security Program .....	4,299	1,796	1,796	2,503	-	-	-
East Metropolitan Health Service - Health in a Virtual Environment .....	10,794	7,295	591	1,734	1,765	-	-
Electronic Medical Record Program .....	218,433	42,020	34,653	99,713	36,800	39,900	-
Human Resource Management Information System .....	223,847	134,966	69,517	86,077	2,804	-	-

	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
Outpatient Reform - Smart Referrals .....	4,372	3,934	3,934	151	287	-	-
Replacement of Medical Imaging System Picture Archiving and Communication System - Radiology Information System .....	38,030	36,490	5,608	1,540	-	-	-
State Health Operations Centre .....	18,529	1,444	1,444	17,085	-	-	-
WA Country Health Service - Picture Archiving and Communication System Regional Resource Centre .....	6,241	5,191	1,000	1,050	-	-	-
<b>COMPLETED WORKS</b>							
<b>Equipment</b>							
Albany Radiation Oncology .....	13,125	13,125	1,308	-	-	-	-
Automated Controlled Substance Storage .....	800	800	333	-	-	-	-
COVID-19 Medical Equipment .....	48,182	48,182	47	-	-	-	-
COVID-19 Vaccination System and Equipment .....	22,514	22,514	13	-	-	-	-
<b>Election Commitments</b>							
Country Ambulance Initiatives .....	1,606	1,606	123	-	-	-	-
Newman Renal Dialysis Service .....	1,300	1,300	1,300	-	-	-	-
Emergency Capital Works .....	8,040	8,040	3,145	-	-	-	-
Newborn Bloodspot Screening Program .....	620	620	620	-	-	-	-
Stop the Violence .....	3,159	3,159	36	-	-	-	-
Tympanometers .....	906	906	18	-	-	-	-
<b>Hospitals, Health Centres and Community Facilities</b>							
Cladding - Statewide .....	2,206	2,206	2,206	-	-	-	-
Dongara Aged Care .....	3,300	3,300	1,300	-	-	-	-
East Metropolitan Health Service - 50 COVID-19 Beds .....	1,367	1,367	469	-	-	-	-
<b>Election Commitments</b>							
Culturally Appropriate Housing Facility .....	462	462	17	-	-	-	-
Fiona Stanley Hospital - Birthing Centre .....	1,422	1,422	20	-	-	-	-
Osborne Park Hospital .....	21,792	21,792	552	-	-	-	-
Renal Dialysis Centre in Halls Creek .....	920	920	887	-	-	-	-
Fiona Stanley Hospital - Bridge (Murdoch Medihotel) .....	5,447	5,447	5,447	-	-	-	-
Fremantle Hospital - Optimisation of Beds .....	4,368	4,368	690	-	-	-	-
Kalamunda Hospital - Palliative Care Services .....	8,927	8,927	998	-	-	-	-
Meet and Greet .....	114	114	9	-	-	-	-
Modulars - 4 x 30-Bed Ward Units .....	133,591	133,591	335	-	-	-	-
<b>North Metropolitan Health Service</b>							
Adult Mental Health Unit .....	98	98	48	-	-	-	-
Critical Infrastructure Project .....	1,701	1,701	218	-	-	-	-
<b>PathWest</b>							
<b>Laboratory Equipment and Asset</b>							
Replacement/Maintenance .....	2,735	2,735	119	-	-	-	-
State Mortuary .....	8,175	8,175	841	-	-	-	-
Peel Health Campus - Transition .....	2,583	2,583	2,583	-	-	-	-
Refurbishment of TT Block at QE II Medical Centre .....	697	697	9	-	-	-	-
<b>Sir Charles Gairdner Hospital</b>							
24 Hospital Beds .....	22,224	22,224	4,551	-	-	-	-
Redevelopment of the Watling Walk Retail Precinct .....	3	3	3	-	-	-	-
South Metropolitan Health Service - 24 COVID-19 Beds .....	12,024	12,024	514	-	-	-	-
St John of God Midland - Cladding .....	1,838	1,838	482	-	-	-	-
<b>Step Up/Step Down Facilities - MHC Broome</b>							
Step Up/Step Down .....	10,900	10,900	10,900	-	-	-	-
Urgent Mental Health Works at Regional Hospitals .....	2,600	2,600	1,230	-	-	-	-
Voluntary Assisted Dying .....	95	95	95	-	-	-	-
<b>Information and Communication Equipment and Infrastructure</b>							
East Metropolitan Health Service - Wi-Fi Roll-Out .....	7,487	7,487	321	-	-	-	-
Election Commitment - Royal Perth Hospital Innovation Hub - Synapse .....	2,021	2,021	1,745	-	-	-	-
<b>Fiona Stanley Hospital</b>							
<b>Facilities Management Services Contract Asset</b>							
Solution .....	11,008	11,008	580	-	-	-	-
ICT Capital Replacement .....	36,838	36,838	389	-	-	-	-
ICT Pharmacy Automation .....	31	31	10	-	-	-	-
ICT Intensive Care Clinical Information Systems .....	3,735	3,735	6	-	-	-	-
<b>Picture Archiving and Communication System - Regional Information System - AGFA Remediation .....</b>							
6,367	6,367	30	-	-	-	-	
<b>Replacement of the Monitoring of Drugs and Dependence System .....</b>							
1,562	1,562	5	-	-	-	-	
South Emergency Care Navigation Centre .....	200	200	200	-	-	-	-
<b>NEW WORKS</b>							
Equipment - Nurse Call Systems Replacement Program .....	2,380	-	-	1,700	680	-	-
<b>Hospitals, Health Centres and Community Facilities</b>							
Anti-Ligature Remediation Program - Statewide .....	27,846	-	-	1,392	13,923	12,531	-
Bunbury BreastScreen WA (BSWA) Clinic Relocation .....	1,044	-	-	1,044	-	-	-

	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
Election Commitments							
Criminal Law (Mental Impairment) Reforms .....	435	-	-	435	-	-	-
Hedland Health Campus MRI .....	15,000	-	-	955	7,299	6,746	-
Fremantle Hospital - Safety, Fire Compliance and Critical Electrical Infrastructure .....	21,985	-	-	2,454	8,033	10,692	806
Geraldton Radiation Oncology .....	9,000	-	-	-	-	-	9,000
Integrated Older Adults Model of Care .....	59	-	-	59	-	-	-
Perth Health Innovation Hub .....	15,332	-	-	10,432	4,200	700	-
Royal Perth Hospital							
High Voltage Switchgear .....	3,000	-	-	2,500	500	-	-
Window Replacement .....	1,500	-	-	1,500	-	-	-
St John of God Midland							
Master Planning .....	3,000	-	-	3,000	-	-	-
Public Hospital Expansion .....	80,259	-	-	1,000	1,441	77,818	-
Step Up/Step Down Facilities - MHC South Hedland							
Step Up/Step Down .....	10,159	-	-	10,159	-	-	-
Other Projects - Rural and Remote Nursing Posts .....	5,030	-	-	5,030	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>6,395,382</b>	<b>2,258,596</b>	<b>444,350</b>	<b>864,178</b>	<b>759,956</b>	<b>930,490</b>	<b>775,160</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			236,019	391,189	261,539	202,243	46,601
Commonwealth Grants .....			16,400	29,800	30,500	17,450	-
Funding included in Department of Treasury - Administered Item .....			27,726	67,165	173,358	183,117	178,617
Internal Funds and Balances .....			(4,766)	48,672	33,740	44,194	23,300
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....			-	8,154	9,213	10,692	806
Digital Capability Fund .....			109,896	204,416	73,123	39,900	-
New Women and Babies Hospital Account .....			16,442	50,689	133,514	340,630	478,136
Royalties for Regions Fund .....			24,733	64,093	44,969	92,264	27,700
Other Grants and Subsidies .....			17,900	-	-	-	20,000
<b>Total Funding .....</b>			<b>444,350</b>	<b>864,178</b>	<b>759,956</b>	<b>930,490</b>	<b>775,160</b>

## Financial Statements

### Income Statement

#### Expenses

1. The Total Cost of Services increased by \$835 million (7.1%) between the 2023-24 Budget and the 2023-24 Estimated Actual, which is largely attributable to higher than budgeted hospital service levels and associated operational costs along with ongoing regional cost pressures.
2. The Total Cost of Services is projected to increase by \$184 million (1.5%) between the 2023-24 Estimated Actual and the 2024-25 Budget Year. Adjusted for the impact of time-limited costs, the Total Cost of Services is projected to increase by 5.3% in the 2024-25 Budget Year, which is largely attributed to the growth in core services expenditure.

### Statement of Financial Position

3. The estimated total equity increased by \$271 million (2.1%) from the 2023-24 Budget to the 2023-24 Estimated Actual. This is mainly attributed to appreciation in the value of land and buildings held by WA Health and movements in cash assets related to revised timing for the delivery of capital programs.
4. The estimated total equity is expected to increase by \$884 million (6.6%) between the 2023-24 Estimated Actual and the 2024-25 Budget Year, mainly attributable to the revaluation surplus and revised timing in the major health infrastructure projects currently in progress.

### Statement of Cashflows

5. The decrease of \$70 million between the 2023-24 Budget and 2023-24 Estimated Actual cash assets at the end of the reporting period is mainly due to increased cash outflows from operating activities offset by a decrease in cash demand reflecting revised timing of capital programs.

**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			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits (b) .....	6,939,987	6,574,048	7,000,118	7,242,370	7,187,990	7,348,546	7,682,941
Grants and subsidies (c) .....	106,290	106,535	118,983	100,301	95,416	99,498	103,324
Supplies and services .....	1,290,464	1,186,848	1,270,834	1,155,350	1,111,292	1,140,583	1,209,599
Accommodation .....	159,104	80,931	87,903	91,056	86,924	88,478	90,279
Depreciation and amortisation .....	435,417	413,373	433,942	438,228	433,813	429,484	428,597
Direct patient support costs .....	1,490,371	1,270,215	1,365,132	1,371,871	1,344,964	1,380,736	1,440,287
Indirect patient support costs .....	328,099	271,705	292,685	326,353	317,171	314,159	330,955
Visiting medical practitioner costs .....	174,163	168,059	175,928	183,139	182,958	188,291	196,386
Private sector contract costs .....	917,072	1,066,078	1,200,127	1,200,523	1,190,417	1,215,037	1,246,432
Finance and interest costs .....	4,988	3,335	3,413	3,432	3,020	2,925	2,896
Other expenses .....	404,776	641,283	668,066	688,158	590,239	605,140	628,313
<b>TOTAL COST OF SERVICES .....</b>	<b>12,250,731</b>	<b>11,782,410</b>	<b>12,617,131</b>	<b>12,800,781</b>	<b>12,544,204</b>	<b>12,812,877</b>	<b>13,360,009</b>
<b>Income</b>							
Sale of goods and services .....	335,165	374,247	348,584	359,042	368,018	377,218	386,649
Grants and subsidies .....	361,529	194,448	311,474	194,525	183,349	169,258	151,428
National Health Reform Agreement .....	2,416,157	2,641,262	2,690,862	2,846,009	3,042,989	3,245,758	3,462,000
Other revenue .....	463,003	439,342	469,313	495,808	495,133	507,384	539,938
Resources received free of charge - Commonwealth .....	40,275	50,934	50,934	50,934	50,934	50,934	50,934
<b>Total Income .....</b>	<b>3,616,129</b>	<b>3,700,233</b>	<b>3,871,167</b>	<b>3,946,318</b>	<b>4,140,423</b>	<b>4,350,552</b>	<b>4,590,949</b>
<b>NET COST OF SERVICES .....</b>	<b>8,634,602</b>	<b>8,082,177</b>	<b>8,745,964</b>	<b>8,854,463</b>	<b>8,403,781</b>	<b>8,462,325</b>	<b>8,769,060</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	6,873,860	6,622,675	7,250,013	7,421,344	6,975,529	7,005,520	7,296,506
Resources received free of charge .....	13,979	6,888	6,888	6,888	6,888	6,888	6,888
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	-	-	8,154	9,213	10,692	806
Royalties for Regions Fund							
Regional Community Services Fund .....	83,065	111,899	106,383	98,086	103,219	102,922	94,978
Regional Infrastructure and Headworks Fund .....	18,562	21,259	24,031	20,509	20,509	20,509	20,509
Other appropriations .....	41,125	50,887	28,758	27,826	12,266	12,279	12,279
Service Delivery Agreement .....	958,510	1,013,663	1,024,065	1,085,985	1,124,811	1,155,254	1,194,139
Other revenues .....	141,292	115,691	155,207	156,802	165,713	162,200	162,985
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>8,130,393</b>	<b>7,942,962</b>	<b>8,595,345</b>	<b>8,825,594</b>	<b>8,418,148</b>	<b>8,476,264</b>	<b>8,789,090</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>(504,209)</b>	<b>(139,215)</b>	<b>(150,619)</b>	<b>(28,869)</b>	<b>14,367</b>	<b>13,939</b>	<b>20,030</b>

(a) Full audited financial statements are published in WA Health's Annual Report.

(b) The full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 46,071, 47,673 and 48,392 respectively.

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

**DETAILS OF CONTROLLED GRANTS AND SUBSIDIES (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			
Aged and Continuing Care Services .....	7,503	2,900	3,001	7,059	6,716	7,003	7,272
Community Dental Health Services.....	582	798	826	547	521	543	564
Health Support Services.....	2,128	4,566	4,726	2,002	1,904	1,986	2,062
Health System Management - Policy and Corporate Services <sup>(b)</sup> .....	26,723	9,731	19,485	25,142	23,918	24,941	25,900
Mental Health Services.....	484	145	147	455	433	452	469
Pathology Services.....	-	25	26	-	-	-	-
Public and Community Health Services .....	66,914	82,084	84,233	63,191	60,113	62,684	65,095
Public Hospital Admitted Services.....	749	3,232	3,345	705	670	699	726
Public Hospital Emergency Services.....	398	7	7	375	356	372	386
Public Hospital Non-Admitted Services .....	103	591	612	97	92	96	100
Small Rural Hospital Services .....	706	2,456	2,575	728	693	722	750
<b>TOTAL .....</b>	<b>106,290</b>	<b>106,535</b>	<b>118,983</b>	<b>100,301</b>	<b>95,416</b>	<b>99,498</b>	<b>103,324</b>

(a) The 2023-24 Budget and 2023-24 Estimated Actual have been projected using a pre-COVID-19 actuals profile. The 2024-25 Budget and outyears have been projected on the 2022-23 Actual. All allocations are indicative, and the Health Service Providers have discretion in determining these amounts in future periods.

(b) The increase in the 2023-24 Estimated Actual compared to the 2023-24 Budget is primarily due to the MSWA Grant and Cancer Centre Grant.

**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			
<b>CURRENT ASSETS</b>							
Cash assets.....	391,517	206,153	313,549	307,560	271,533	225,706	200,773
Restricted cash.....	500,112	664,620	466,102	460,729	454,392	443,758	441,139
Receivables.....	307,886	311,756	307,886	307,886	307,886	307,886	307,886
Other.....	237,812	263,660	217,738	217,738	217,738	217,738	217,738
<b>Total current assets.....</b>	<b>1,437,327</b>	<b>1,446,189</b>	<b>1,305,275</b>	<b>1,293,913</b>	<b>1,251,549</b>	<b>1,195,088</b>	<b>1,167,536</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	5,214,802	5,626,093	5,626,093	6,060,825	6,491,142	6,917,130	7,342,231
Property, plant and equipment.....	8,670,627	8,386,216	8,766,413	9,221,195	9,533,114	9,981,997	10,200,639
Intangibles.....	336,588	223,126	304,606	302,801	330,957	397,012	538,865
Restricted cash.....	138,815	117,511	138,815	138,815	160,292	181,769	203,246
<b>Total non-current assets.....</b>	<b>14,360,832</b>	<b>14,352,946</b>	<b>14,835,927</b>	<b>15,723,636</b>	<b>16,515,505</b>	<b>17,477,908</b>	<b>18,284,981</b>
<b>TOTAL ASSETS.....</b>	<b>15,798,159</b>	<b>15,799,135</b>	<b>16,141,202</b>	<b>17,017,549</b>	<b>17,767,054</b>	<b>18,672,996</b>	<b>19,452,517</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	1,495,558	1,404,769	1,495,558	1,495,558	1,517,035	1,538,512	1,559,989
Payables.....	597,479	668,731	597,479	597,479	597,479	597,479	597,479
Borrowings and leases.....	30,959	30,761	28,539	25,207	28,071	30,935	33,888
Other.....	112,346	112,810	108,476	104,606	100,736	96,866	92,996
<b>Total current liabilities.....</b>	<b>2,236,342</b>	<b>2,217,071</b>	<b>2,230,052</b>	<b>2,222,850</b>	<b>2,243,321</b>	<b>2,263,792</b>	<b>2,284,352</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	292,738	280,961	292,738	292,738	292,738	292,738	292,738
Borrowings and leases.....	95,863	67,422	113,534	112,737	94,459	79,150	63,697
Other.....	14,931	14,931	14,931	14,931	14,931	14,931	14,931
<b>Total non-current liabilities.....</b>	<b>403,532</b>	<b>363,314</b>	<b>421,203</b>	<b>420,406</b>	<b>402,128</b>	<b>386,819</b>	<b>371,366</b>
<b>TOTAL LIABILITIES.....</b>	<b>2,639,874</b>	<b>2,580,385</b>	<b>2,651,255</b>	<b>2,643,256</b>	<b>2,645,449</b>	<b>2,650,611</b>	<b>2,655,718</b>
<b>EQUITY</b>							
Contributed equity.....	8,904,191	9,685,152	9,386,472	10,299,687	11,032,632	11,919,473	12,673,857
Accumulated surplus/(deficit).....	(7,114)	46,415	(157,733)	(186,602)	(172,235)	(158,296)	(138,266)
Reserves.....	4,261,208	3,487,183	4,261,208	4,261,208	4,261,208	4,261,208	4,261,208
<b>Total equity.....</b>	<b>13,158,285</b>	<b>13,218,750</b>	<b>13,489,947</b>	<b>14,374,293</b>	<b>15,121,605</b>	<b>16,022,385</b>	<b>16,796,799</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>15,798,159</b>	<b>15,799,135</b>	<b>16,141,202</b>	<b>17,017,549</b>	<b>17,767,054</b>	<b>18,672,996</b>	<b>19,452,517</b>

(a) Full audited financial statements are published in WA Health'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			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	6,458,923	6,211,384	6,838,722	6,986,612	6,545,212	6,579,532	6,871,405
Capital appropriation.....	230,733	339,985	270,074	478,410	287,783	225,518	69,931
Administered equity contribution.....	46,671	62,494	27,726	67,165	173,358	183,117	178,617
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	-	-	8,154	9,213	10,692	806
Digital Capability Fund .....	62,045	212,534	138,168	252,858	93,321	45,312	-
New Women and Babies Hospital Account...	9,487	60,735	16,442	50,689	133,514	340,630	478,136
Royalties for Regions Fund							
Regional Community Services Fund .....	84,384	111,899	106,383	98,086	103,219	102,922	94,978
Regional Infrastructure and Headworks Fund .....	47,108	96,243	48,764	84,602	65,478	112,773	48,209
Service Delivery Agreement .....	958,510	1,013,663	1,024,065	1,085,985	1,124,811	1,155,254	1,194,139
Other.....	138,728	115,691	155,207	156,802	165,713	162,200	162,985
Administered appropriations .....	41,125	50,887	28,758	27,826	12,266	12,279	12,279
<b>Net cash provided by Government .....</b>	<b>8,077,714</b>	<b>8,275,515</b>	<b>8,654,309</b>	<b>9,297,189</b>	<b>8,713,888</b>	<b>8,930,229</b>	<b>9,111,485</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(6,837,424)	(6,574,047)	(7,000,117)	(7,242,371)	(7,166,515)	(7,327,070)	(7,661,465)
Grants and subsidies .....	(96,301)	(106,535)	(118,983)	(100,301)	(95,416)	(99,498)	(103,324)
Supplies and services .....	(1,084,344)	(1,056,819)	(1,234,118)	(1,139,454)	(1,095,187)	(1,124,266)	(1,185,057)
Accommodation .....	(159,104)	(80,638)	(87,610)	(87,610)	(86,938)	(88,493)	(90,294)
Direct patient support costs .....	(1,244,761)	(1,222,593)	(1,317,510)	(1,323,837)	(1,297,337)	(1,333,609)	(1,393,160)
Indirect patient support costs .....	(248,751)	(271,720)	(292,700)	(326,323)	(317,141)	(314,129)	(330,925)
Visiting medical practitioner costs .....	(180,598)	(168,167)	(176,036)	(183,144)	(182,963)	(188,296)	(196,391)
Private sector contract costs .....	(917,072)	(1,066,233)	(1,200,282)	(1,200,461)	(1,190,355)	(1,214,974)	(1,254,384)
GST payments .....	(524,090)	(282,117)	(282,117)	(282,117)	(282,117)	(282,117)	(282,117)
Finance and interest costs .....	(4,988)	(3,335)	(3,413)	(3,432)	(3,020)	(2,925)	(2,896)
Other payments .....	(612,840)	(647,740)	(674,523)	(694,337)	(596,220)	(610,834)	(634,217)
<b>Receipts (b)</b>							
Grants and subsidies .....	353,297	194,448	311,474	194,525	183,349	169,258	151,428
National Health Reform Agreement .....	2,416,157	2,641,262	2,690,862	2,846,009	3,042,989	3,245,758	3,462,000
Sale of goods and services .....	322,936	374,247	348,584	359,042	368,018	377,218	386,649
Recoveries receipts .....	382,505	375,651	397,805	409,698	419,944	430,453	441,220
GST receipts .....	538,478	282,117	282,117	282,117	282,117	282,117	282,117
Other receipts .....	81,203	59,821	66,034	80,636	69,715	71,457	93,244
<b>Net cash from operating activities .....</b>	<b>(7,815,697)</b>	<b>(7,552,398)</b>	<b>(8,290,533)</b>	<b>(8,414,821)</b>	<b>(7,947,077)</b>	<b>(8,009,950)</b>	<b>(8,317,572)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(409,185)	(765,922)	(444,350)	(864,178)	(759,956)	(930,490)	(775,160)
<b>Net cash from investing activities .....</b>	<b>(409,185)</b>	<b>(765,922)</b>	<b>(444,350)</b>	<b>(864,178)</b>	<b>(759,956)</b>	<b>(930,490)</b>	<b>(775,160)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(45,467)	(32,740)	(35,421)	(29,552)	(27,742)	(24,773)	(24,828)
<b>Net cash from financing activities .....</b>	<b>(45,467)</b>	<b>(32,740)</b>	<b>(35,421)</b>	<b>(29,552)</b>	<b>(27,742)</b>	<b>(24,773)</b>	<b>(24,828)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>(192,635)</b>	<b>(75,545)</b>	<b>(115,995)</b>	<b>(11,362)</b>	<b>(20,887)</b>	<b>(34,984)</b>	<b>(6,075)</b>
Cash assets at the beginning of the reporting period .....	1,221,542	1,062,323	1,028,910	916,932	905,570	884,683	849,699
Net cash transferred to/from other agencies ....	3	-	4,017	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>1,028,910</b>	<b>986,778</b>	<b>916,932</b>	<b>905,570</b>	<b>884,683</b>	<b>849,699</b>	<b>843,624</b>

(a) Full audited financial statements are published in WA Health'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 WA Health. 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)(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			
<b>Grants and Subsidies</b>							
Commonwealth Grants .....	324,117	127,806	231,832	133,983	115,307	114,266	113,886
<b>National Health Reform Agreement</b>							
National Health Reform Agreement .....	2,416,157	2,641,262	2,690,862	2,846,009	3,042,989	3,245,758	3,462,000
<b>GST Receipts</b>							
GST Input Credits .....	79,284	91,613	76,641	92,984	112,812	136,867	166,052
GST Receipts on Sales .....	1,630	672	806	734	669	610	556
<b>Other Receipts</b>							
Proceeds from Services Provided by							
Environmental Health Services .....	4,162	3,592	3,743	3,795	3,848	3,848	3,872
Proceeds from Services Provided by							
Miscellaneous Services .....	15,642	16,273	22,706	19,348	19,355	19,297	19,229
<b>TOTAL .....</b>	<b>2,840,992</b>	<b>2,881,218</b>	<b>3,026,590</b>	<b>3,096,853</b>	<b>3,294,980</b>	<b>3,520,646</b>	<b>3,765,595</b>

(a) Includes only those cash receipts that can be retained by the Department of Health under the *Financial Management Act 2006*, and excludes all other receipts, such as revenue that can be retained by Health Service Providers under other Acts of Parliament.

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

## Agency Special Purpose Account Details

## STATE POOL SPECIAL PURPOSE ACCOUNT

Account Purpose: The State Pool Special Purpose Account provides a mechanism to receive Commonwealth funding for State hospitals and State funding for activity-based hospital services, as required under the National Health Reform Agreement.

	2022-23	2023-24	2023-24	2024-25
	Actual	Budget	Estimated	Budget
	\$'000	\$'000	Actual	Year
			\$'000	\$'000
Opening Balance .....	-	-	-	-
Receipts:				
State Contribution (WA Health) .....	3,760,967	3,288,547	3,302,116	3,495,570
State Contribution (Mental Health Commission) .....	284,588	274,167	261,194	276,754
Commonwealth Contribution .....	2,869,278	2,984,167	3,053,354	3,237,127
Cross Border Deposits .....	16,632	-	16,764	17,267
	6,931,465	6,546,881	6,633,428	7,026,718
Payments:				
Payments to Providers .....	6,503,090	6,119,774	6,176,482	6,555,298
Payments to State Managed Fund (WA Health) .....	244,747	253,758	251,068	259,043
Payments to State Managed Fund (Mental Health Commission) .....	166,996	173,349	184,862	190,730
Cross Border Payments .....	16,632	-	21,016	21,647
<b>CLOSING BALANCE .....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**STATE HEALTH FUNDING SPECIAL PURPOSE ACCOUNT**

Account Purpose: The State Health Funding Special Purpose Account provides a mechanism to receive Commonwealth funding from the State Pool Special Purpose Account for non-activity-based hospital services and State funding for non-activity-based hospital services, as required under the National Health Reform Agreement.

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Opening Balance.....	-	-	-	-
Receipts:				
State Contribution (WA Health).....	419,983	352,884	354,424	365,984
State Contribution (Mental Health Commission).....	326,453	353,029	367,214	378,878
Commonwealth Contribution (via State Pool Account).....	244,747	253,758	251,068	259,043
Commonwealth Contribution (State Managed Fund via Mental Health Commission).....	166,996	173,349	184,862	190,730
	1,158,179	1,133,020	1,157,568	1,194,635
Payments:				
Payments to Providers .....	1,158,179	1,133,020	1,157,568	1,194,635
<b>CLOSING BALANCE.....</b>	-	-	-	-

## Division 22 Mental Health Commission

### Part 5 Health

#### 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			
<b>DELIVERY OF SERVICES</b>							
Item 58 Net amount appropriated to deliver services .....	913,272	962,150	961,019	1,033,516	1,055,874	1,065,314	1,111,771
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	813	814	1,121	1,240	1,276	1,307	1,341
Total appropriations provided to deliver services .....	914,085	962,964	962,140	1,034,756	1,057,150	1,066,621	1,113,112
<b>ADMINISTERED TRANSACTIONS</b>							
Item 59 Mental Health Advocacy Service .....	3,696	5,701	4,779	7,106	6,843	7,055	7,319
Item 60 Mental Health Tribunal.....	3,700	3,932	3,681	3,860	4,010	4,196	4,386
Item 61 Office of the Chief Psychiatrist.....	4,122	4,699	4,730	5,008	5,287	5,473	5,716
<b>TOTAL ADMINISTERED TRANSACTIONS....</b>	<b>11,518</b>	<b>14,332</b>	<b>13,190</b>	<b>15,974</b>	<b>16,140</b>	<b>16,724</b>	<b>17,421</b>
<b>CAPITAL</b>							
Item 139 Capital Appropriation .....	16,224	24,277	6,049	309	5,061	62	63
<b>TOTAL APPROPRIATIONS .....</b>	<b>941,827</b>	<b>1,001,573</b>	<b>981,379</b>	<b>1,051,039</b>	<b>1,078,351</b>	<b>1,083,407</b>	<b>1,130,596</b>
<b>EXPENSES</b>							
Total Cost of Services .....	1,249,240	1,357,595	1,354,785	1,453,154	1,495,238	1,510,974	1,557,567
Net Cost of Services <sup>(a)</sup> .....	908,083	1,010,080	1,007,090	1,083,005	1,106,666	1,106,154	1,152,732
<b>CASH ASSETS <sup>(b)</sup>.....</b>	<b>116,706</b>	<b>55,665</b>	<b>100,969</b>	<b>94,519</b>	<b>93,335</b>	<b>93,117</b>	<b>91,390</b>

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

(b) As at 30 June each financial year.

#### Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commission's Income Statement since presentation of the 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			
<b>New Initiatives</b>					
Aboriginal Regional Governance Group Policy and Secretariat Team.....	-	856	886	914	-
Broome Sobering Up Centre .....	-	-	-	225	245
Infants, Children and Adolescents (ICA) Taskforce					
Great Southern Acute Care Response Team Pilot.....	-	1,631	2,146	2,214	1,141
North Metropolitan Acute Care Response Team Pilot.....	-	1,075	2,035	2,095	1,079
South Metropolitan Acute Care Response Team Pilot.....	-	1,075	2,035	2,095	1,079
Western Australian Country Health Service Brief Crisis Intervention.....	-	2,376	2,367	-	-
Private Psychiatric Hostels Staffing Requirements.....	-	3,237	3,350	3,454	3,561
Western Australian Public Sector Learning Initiative .....	-	-	(42)	(80)	(92)
Western Australian Virtual Emergency Department and Ambulance					
Co-Response Model.....	-	4,390	3,510	-	-

	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
<b>Ongoing Initiatives</b>					
Active Recovery Team Pilot Continuation .....	-	10,565	-	-	-
Community Contracts Uplift.....	-	4,985	5,160	-	-
Community Treatment Uplift.....	1,500	8,594	8,694	4,545	-
Election Commitment - Criminal Law (Mental Impairment) Reforms .....	-	3,696	4,610	4,275	4,382
Infants, Children and Adolescents Taskforce					
Child and Adolescent Mental Health Services' Crisis Connect .....	-	4,609	4,786	4,947	5,112
East Metropolitan Acute Care Response Team Continuation.....	-	-	-	1,814	935
Investing in Aboriginal Social and Emotional Wellbeing .....	-	3,343	8,988	-	-
Mental Health Hospital Services.....	2,646	12,913	15,367	19,892	24,609
Suicide Prevention .....	-	104	10,317	10,680	11,054
<b>Other</b>					
Non-Government Human Services Sector Indexation.....	2,082	3,286	4,251	3,777	11,100
Revisions to Own-Source Revenue Estimates					
Blood Borne Virus Treatment Service.....	140	-	-	-	-
Commonwealth Take Home Naloxone Program.....	180	185	191	-	-
LGBTIQA+SB Workforce .....	101	-	-	-	-
Mental Awareness, Respect and Safety Program .....	418	-	-	-	-
National Mental Health and Suicide Prevention Agreement .....	-	3,569	1,822	-	-
Road Trauma Trust Account - Alcohol Interlock Scheme .....	8	-	-	-	-

## Significant Issues Impacting the Agency

### Suicide Prevention

1. The Government is extending vital suicide prevention services, with a further \$32.2 million being invested through the 2024-25 Budget. This will see a continuation of initiatives under the existing Western Australian Suicide Prevention Framework 2021-2025 whilst the Commission plans for the next iteration of the Framework from 2025.
2. The Commitment to Aboriginal Youth Wellbeing (the Commitment) is the Government's response to the State Coroner's recommendations on the deaths of 13 children and young persons in the Kimberley and the 2016 Parliamentary Inquiry into Aboriginal youth suicide, Learnings from the Message Stick.
  - 2.1. Since the release of the Commitment in 2020, there has been significant whole-of-government coordination and collaboration with Aboriginal stakeholders and communities to identify and implement initiatives to address the high rates of suicide and intentional self-harm of Aboriginal young people. Activities include the development of a draft Partnership Agreement between Government agencies and Kimberley Aboriginal Community Controlled Organisations represented on the Aboriginal Regional Governance Group (ARGG).
  - 2.2. Under the Commitment, the Government will invest \$12.3 million over 18 months to continue the Aboriginal Social and Emotional Wellbeing (SEWB) 2021 election commitment and youth-specific SEWB programs, whilst a full evaluation is undertaken. A further \$2.7 million over three years will also be invested in a policy and secretariat team to support the Kimberley ARGG in the implementation of the Partnership Agreement.

### Infants, Children and Adolescents

3. The Government is continuing its commitment to implement all 32 recommendations of the Ministerial Taskforce into Public Mental Health Services for Infants, Children and Adolescents aged 0-18 years in Western Australia (ICA Taskforce). Through the 2024-25 Budget, a further \$60.9 million has been committed to progress the recommendations, including \$14.2 million to reconfigure Perth Children's Hospital Ward 5A by WA Health, bringing the Government's total investment in ICA Taskforce initiatives to \$143.6 million. The Commission will implement the following initiatives from 2024-25:
  - 3.1. \$22.4 million over the forward estimates period to establish new Acute Care Response Teams in the North and South Metropolitan areas and the Great Southern, and to extend the existing Acute Care Response Team pilot in the East Metropolitan area until 2027-28;
  - 3.2. \$19.5 million to extend the expansion of the Child and Adolescent Mental Health Services' Crisis Connect service workforce; and

- 3.3. \$4.7 million for a two-year extension of the WA Country Health Service's Brief Crisis Intervention Service to continue a vital post-emergency department follow-up service for children and their families and allow for a full evaluation of the service to be undertaken.

### **System Transformation**

4. Rebalancing the mental health and alcohol and other drug (AOD) systems away from a reliance on hospital-based services and into community-based and prevention services remains a priority of the Government.
5. As part of the Government's response to the Independent Governance Review (IGR) of the *Health Services Act 2016*, the Commission has commenced the development of a new five-year Mental Health and Alcohol and Other Drug Strategy (the Strategy) to commence in 2025. The Strategy will set the guiding vision for the future of the mental health and AOD sectors, identifying service gaps and where different types of services, such as community and hospital-based beds, are required.
6. Stemming from the IGR's recommendations, new sector governance arrangements were announced to improve the leadership, accountability, collaboration and coordination of the mental health and AOD systems. Included in the new governance arrangements is the Ministerial Advisory Group, to be co-chaired by the Minister for Mental Health and a lived experience leader, and the Joint Leadership Group, which contains members from the Commission, Department of Health, and Health Service Providers.
7. The Community Mental Health Treatment and Emergency Response Services project is progressing, with the Commission finalising the report for Government consideration. The project will provide the framework and future service configuration to transform public specialist community mental health and emergency response services to better meet the needs of youth and adults.
8. The following 2024-25 Budget initiatives demonstrate the Government's commitment to supporting people to stay well in the community:
  - 8.1. \$7.9 million for the establishment of an 18-month pilot to expand the existing WA Virtual Emergency Department service to include a mental health crisis ambulance co-response function. This will see triple zero calls triaged by mental health practitioners and, if necessary, a two-person mobile mental health team consisting of a paramedic and a mental health practitioner will be dispatched to provide treatment in the home wherever possible;
  - 8.2. \$13.6 million to ensure private psychiatric hostels can meet new mandatory minimum staffing requirements; and
  - 8.3. \$10.6 million for the continuation of the Active Recovery Teams (ART) pilot for a further 12 months. ART represents a partnership between community mental health teams and non-government organisations, providing recovery planning and crisis response for individuals with complex needs recovering from an acute or crisis episode. These teams aim to minimise future presentations to emergency departments and prolonged inpatient stays.

### **Alcohol and Other Drug Issues**

9. Harms from AOD use have a significant impact on the community and frontline services in Western Australia.
  - 9.1. Through the 2024-25 Budget, \$10.7 million will go towards the establishment of a new 26-bed Sobering Up Centre within the Broome town centre. The service will be easily accessible for individuals needing a safe environment to sober up.
  - 9.2. The Commission continues to progress the establishment of the Immediate Drug Assistance Coordination Centre, which will provide 24/7 immediate AOD support for individuals and families experiencing a crisis in relation to methamphetamine and other AOD use in the Perth metropolitan area.
  - 9.3. As part of the package of reforms announced following the IGR, the Commission is establishing an Office of Alcohol and Other Drugs, effective 1 July 2024, responsible for influencing future policy and strategy to strengthen action on AOD issues across Western Australia.

## **Forensic Mental Health**

10. Addressing the mental health needs of adults and children within the criminal justice system remains a priority of the Government.
  - 10.1. \$218.9 million was announced in the 2023-24 Budget to expand forensic mental health services (48 male forensic mental health beds and five forensic mental health beds for children) on the Graylands Hospital site as part of the first stage of works, contingent on the submission of an updated business case by the Department of Health.
  - 10.2. A new Child and Adolescent Forensic Service within the State Forensic Mental Health Service has been established to provide forensic mental health services to youth in custody and in the community.
  - 10.3. The East Metropolitan Health Service is leading the development of the pathways, policies and procedures required for youth in custody requiring admission to inpatient mental health care, in collaboration with the Health Service Providers, Commission and the Department of Health.
  - 10.4. The new *Criminal Law (Mental Impairment) Act 2023* (the CLMI Act) will come into effect on 1 September 2024. \$17 million has been provided to the Commission to deliver the mental health services required to successfully implement the CLMI Act reforms in the 2024-25 Budget.

## **Statutory Review of the *Mental Health Act 2014***

11. The Commission has progressed the review of the *Mental Health Act 2014* (the Act) as required under section 587 of the Act. The report on the statutory review and the Government's response has been tabled in Parliament. Once the parliamentary processes are complete, the Commission will consider the budget impacts as part of the implementation planning and drafting instructions.

## **Workforce Development**

12. Workforce challenges continue to impact the mental health and AOD sectors. To combat these challenges, the Commission continues to implement measures aiming to develop existing priority workforce groups.
  - 12.1. The Commission is supporting the growth and development of the Lived Experience (Peer) workforces. The Western Australian Lived Experience (Peer) Workforces Framework was released in October 2022. The Commission continues to progress work that will embed these key workforces across the sector through the creation of Peer roles within the public health system and the development of resources to support Peer workers and the organisations that seek to employ them.
  - 12.2. In collaboration with key stakeholders, the Commission is developing an Aboriginal Mental Health Worker Framework that will increase consistency in job descriptions, classification levels, training requirements and career pathways for Aboriginal Mental Health Workers.

## 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.	Improved mental health and wellbeing.	1. Prevention
	Reduced incidence of use and harm associated with alcohol and other drug use.	
	Accessible, high quality and appropriate mental health and alcohol and other drug treatments and supports.	2. Hospital Bed-Based Services 3. Community Bed-Based Services 4. Community Treatment 5. Community Support

### 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. Prevention .....	32,955	33,094	34,886	33,598	35,334	25,749	25,966
2. Hospital Bed-Based Services .....	518,142	550,250	557,951	583,582	606,219	630,904	650,693
3. Community Bed-Based Services .....	82,057	93,661	88,597	105,916	109,434	111,793	113,416
4. Community Treatment .....	553,949	613,788	601,801	657,128	669,753	668,022	690,841
5. Community Support .....	62,137	66,802	71,550	72,930	74,498	74,506	76,651
<b>Total Cost of Services.....</b>	<b>1,249,240</b>	<b>1,357,595</b>	<b>1,354,785</b>	<b>1,453,154</b>	<b>1,495,238</b>	<b>1,510,974</b>	<b>1,557,567</b>

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual <sup>(b)</sup>	2024-25 Budget Target	Note
<b>Outcome: Improved mental health and wellbeing:</b>					
Percentage of the population with high or very high levels of psychological distress <sup>(c)(d)</sup> .....	17.5%	≤14.2%	18%	≤18%	
<b>Outcome: Reduced incidence of use and harm associated with alcohol and other drug (AOD) use:</b>					
Percentage of the population aged 16 years and over reporting recent use of alcohol at a level placing them at risk <sup>(d)(e)</sup> .....	29.9%	≤35.1%	35.5%	≤35.1%	
Percentage of the population aged 16 years and over reporting recent use of illicit drugs <sup>(d)(f)</sup> .....	10.5%	≤7%	11.8%	≤11.8%	
Rate of hospitalisation for AOD use (per 100,000 population) <sup>(g)</sup> .....	820.8	<965.4	820.8	<965.4	1
<b>Outcome: Accessible, high quality and appropriate mental health and AOD treatments and supports:</b>					
Readmissions to acute specialised mental health inpatient services within 28 days of discharge <sup>(h)</sup> .....	16.3%	≤12%	14%	≤12%	
Percentage of post-discharge community care within seven days following discharge from acute specialised mental health inpatient services <sup>(i)</sup> .....	86.3%	≥75%	86.5%	≥75%	2
Percentage of closed AOD treatment episodes completed as planned <sup>(j)</sup> .....	70%	≥76%	72.3%	≥76%	
Percentage of the population receiving public clinical mental health care or AOD treatment <sup>(k)</sup> .....	2.8%	≥3.3%	3.6%	≥3.7%	

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

(b) Based on preliminary annual report data for 2023-24. Some aggregates may be adjusted for the Commission's Annual Report.

(c) This indicator utilises the Kessler Psychological Distress Scale (K10), which assesses non-specific psychological distress, such as negative emotional states, in individuals aged 18 years and older. The data is collected from the Health and Wellbeing Surveillance System (HWSS). Note that the data for the 2023-24 Estimated Actual is in the preliminary stage and subject to change. It pertains to the most recently available HWSS data for the 2023 calendar year.

(d) The 2022-23 Actual is not comparable to previously reported figures in the 2023-24 Budget and the Commission's 2022-23 Annual Report due to changes in data sources and collection methods.

(e) From 2023-24 this indicator replaces the previous indicator 'Percentage of the population aged 14 years and over reporting recent use of alcohol at a level placing them at risk of lifetime harm'. This indicator presents the prevalence of recent use (in the last year) of alcohol at a level placing the individual at risk for those aged 16 years and over based on 2020 National Health and Medical Research Council alcohol guidelines (NHMRC). Data is sourced from the HWSS, which is conducted annually. Starting in 2022, the system began collecting alcohol use data based on the 2020 NHMRC guidelines. Note that the data for the 2023-24 Estimated Actual is preliminary and subject to change. It pertains to the most recently available data for the 2023 calendar year.

(f) From 2023-24 this indicator replaces 'percentage of the population aged 14 years and over reporting recent use of illicit drugs'. This indicator presents the prevalence of recent use (in the last year) of illicit drugs for those aged 16 years and over. Data is sourced from the HWSS, which is conducted annually. Note that the data for the 2023-24 Estimated Actual is preliminary and subject to change. It pertains to the most recently available data for the 2023 calendar year.

(g) The 2023-24 Estimated Actual is based on the most recent available data for the 2022 calendar year. The reliability of the estimate depends on the quality assurance and coding of hospitalisation data.

(h) Data for the 2023-24 Estimated Actual relates to the most recent available data for the 2023 calendar year. The target for this indicator is aspirational and has been determined at a national level. Since 2014, readmission rates in Western Australia have been impacted by the introduction of new models of care such as Hospital in the Home and associated data recording and reporting practices. The Commission has implemented a monitoring program for this key effectiveness indicator and is regularly reviewing current results with the Western Australian health system to further improve performance and enhance data capture.

(i) This indicator reports on clients who were followed up by public mental health services within seven days following discharge from acute public mental health inpatient services only. Data for the 2023-24 Estimated Actual relates to the most recent available data for the 2023 calendar year.

(j) This is an indicator of the quality of AOD treatment supports and reports the percentage of closed episodes in AOD treatment services that were completed as planned. It provides an indication of the extent to which treatment objectives are likely to be achieved. Data for the 2023-24 Estimated Actual relate to the most recent available data.

(k) Data for the 2023-24 Estimated Actual relates to the most recent available data (2023 for mental health care and July 2021 to June 2022 for AOD treatment).



## Explanation of Significant Movements

(Notes)

1. This result is 15% below the target of less than 965.4. Achieving a lower result indicates a better performance. The 2023-24 Estimated Actual result is preliminary and subject to change due to coding delays. The result is expected to increase during the annual reporting period.
2. This result is 12 percentage points higher than the target of greater than or equal to 75%. Achieving a higher percentage indicates a better performance. The Commission's regular review and reporting of this indicator has assisted Health Service Providers to exceed the target in 2023-24.

## Services and Key Efficiency Indicators

### 1. Prevention

Prevention and promotion in the mental health and AOD sectors include activities to promote positive mental health, raise awareness of mental illness, suicide prevention, and the potential harms of AOD use in 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 .....	32,955	33,094	34,886	33,598	
Less Income .....	33	15	16	13	
Net Cost of Service .....	32,922	33,079	34,870	33,585	
<b>Employees (Full-Time Equivalents) .....</b>	35	31	32	34	
<b>Efficiency Indicators</b>					
Cost per capita spent on mental health and AOD prevention, promotion and protection activities .....	\$12.97	\$12.86	\$13.26	\$12.77	

### 2. Hospital Bed-Based Services

Hospital bed-based services include mental health acute inpatient units, sub-acute inpatient units, forensic units and Hospital in the Home. They also include the high medical AOD detoxification unit at Next Step.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	518,142	550,250	557,951	583,582	
Less Income .....	181,559	197,155	197,159	208,671	
Net Cost of Service .....	336,583	353,095	360,792	374,911	
<b>Employees (Full-Time Equivalents) .....</b>	107	105	108	106	
<b>Efficiency Indicators</b>					
Average cost per purchased bed-day in specialised mental health and AOD units .....	\$1,886	\$1,872	\$1,950	\$1,949	
Average cost per purchased bed-day in forensic mental health units .....	\$1,721	\$1,857	\$1,791	\$1,833	

### 3. Community Bed-Based Services

Community bed-based services are focused on providing recovery-oriented services and residential rehabilitation in a home-like environment.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	82,057	93,661	88,597	105,916	1,2
Less Income .....	40	42	40	41	
Net Cost of Service .....	82,017	93,619	88,557	105,875	
<b>Employees (Full-Time Equivalents) .....</b>	<b>23</b>	<b>24</b>	<b>23</b>	<b>23</b>	
<b>Efficiency Indicators</b>					
Average cost per purchased bed-day in mental health 24 hour and non-24 hour staffed community bed-based services .....	\$319	\$330	\$331	\$333	
Average cost per bed-day in mental health step up/step down community bed-based units .....	\$1,057	\$963	\$969	\$973	
Average cost per closed treatment episode in AOD residential rehabilitation and low medical withdrawal services .....	\$17,585	\$17,599	\$17,806	\$16,310	

#### Explanation of Significant Movements

(Notes)

1. The 2023-24 Budget is higher than the 2022-23 Actual and 2023-24 Estimated Actual primarily due to delayed construction of the Broome and Karratha Step Up/Step Down facilities, along with the Youth Mental Health and Homelessness service not being fully operational.
2. The 2024-25 Budget Target is higher than the 2023-24 Estimated Actual due to commencement of new services related to a 20-bed AOD Rehabilitation Facility in the Metropolitan Region and Step Up/Step Down services in Broome, Karratha, South Hedland and a youth-specific facility.

### 4. Community Treatment

Community treatment provides clinical care in the community for individuals with mental health and AOD problems. These services generally operate with multidisciplinary teams and include specialised and forensic community clinical services.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	553,949	613,788	601,801	657,128	1
Less Income .....	158,074	149,290	149,465	161,396	
Net Cost of Service .....	395,875	464,498	452,336	495,732	
<b>Employees (Full-Time Equivalents) .....</b>	<b>168</b>	<b>175</b>	<b>175</b>	<b>169</b>	
<b>Efficiency Indicators</b>					
Average cost per purchased treatment day of ambulatory care provided by public clinical mental health services .....	\$616	\$659	\$636	\$653	
Average cost per closed treatment episode in community treatment-based AOD services .....	\$2,669	\$2,797	\$2,924	\$2,916	

#### Explanation of Significant Movements

(Notes)

1. Variance between the 2022-23 Actual and the 2023-24 Budget is largely attributable to updating the mental health hospital services settings reflecting unavoidable cost pressures and a delay relating to the Immediate Drug Assistance Coordination Centre.

## 5. Community Support

Community support services provide individuals with mental health and AOD problems access to the help and support they need to participate in their community. These services include peer support, home in-reach, respite, recovery and harm reduction programs.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	62,137	66,802	71,550	72,930	
Less Income .....	1,451	1,013	1,015	28	1,2
Net Cost of Service .....	60,686	65,789	70,535	72,902	
<b>Employees (Full-Time Equivalents) .....</b>	12	10	12	12	
<b>Efficiency Indicators</b>					
Average cost per hour for community support provided to people with mental health issues .....	\$170	\$170	\$199	\$195	3
Average cost per episode of care in safe places for intoxicated people .....	\$585	\$669	\$707	\$710	4

### Explanation of Significant Movements

(Notes)

1. Variance between the 2022-23 Actual and the 2023-24 Budget is due to the recoup of unspent service provider funding from prior years.
2. Variance between 2023-24 Estimated Actual and the 2024-25 Budget Target is due to additional funding provided by the Western Australian Primary Health Alliance for the Commission under the Choices service model, which provides extended support to people with complex mental health and AOD issues post-discharge from the emergency department.
3. Variance between the 2023-24 Budget and the 2023-24 Estimated Actual is due to higher costs associated with increased licensing requirements at licensed psychiatric hostels, transitioning services to new service providers and fewer hours of community support from ongoing recruitment challenges.
4. Variance between 2022-23 Actual and 2023-24 Budget is due to higher activity in 2022-23 following the post-COVID-19 restrictions period. The activity for 2023-24 Budget was estimated to decrease on 2022-23 Actual levels of activity.

## Asset Investment Program

1. To support the delivery of mental health and AOD services, the planned Asset Investment Program (AIP) for the forward estimates period is \$21.3 million.
2. The AIP includes the continued delivery of the Government's 2021 election commitment to construct a 20-Bed AOD Rehabilitation Facility in the metropolitan region.
3. Other new works include the construction of the Broome Sobering Up Centre and maintenance of existing assets.

	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
<b>WORKS IN PROGRESS</b>							
Election Commitment - 20-Bed AOD Rehabilitation Facility in the Metropolitan Region.....	14,750	4,750	-	5,000	5,000	-	-
<b>NEW WORKS</b>							
AOD - Broome Sobering Up Centre .....	10,741	-	-	1,400	8,650	691	-
Maintenance Program Buildings.....	567	-	-	567	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>26,058</b>	<b>4,750</b>	<b>-</b>	<b>6,967</b>	<b>13,650</b>	<b>691</b>	<b>-</b>
<b>FUNDED BY</b>							
Capital Appropriation.....			-	250	5,000	-	-
Internal Funds and Balances.....			-	4,750	-	-	-
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....			-	567	-	-	-
Royalties for Regions Fund .....			-	1,400	8,650	691	-
Other .....			-	-	-	-	-
<b>Total Funding.....</b>			<b>-</b>	<b>6,967</b>	<b>13,650</b>	<b>691</b>	<b>-</b>

## Financial Statements

### Income Statement

#### Expenses

1. Total Cost of Services is estimated to increase by \$98.4 million in 2024-25 Budget Year compared to the 2023-24 Estimated Actual. This is primarily a result of an increase in purchased public mental health services and services purchased from non-government organisations for initiatives including ICA Taskforce initiatives, and Community Mental Health Treatment including Emergency Responses.

#### Income

2. Income from Government is anticipated to increase by \$80.1 million in the 2024-25 Budget Year compared to the 2023-24 Estimated Actual. This is primarily due to increased funding for purchased public and non-government mental health services.

### Statement of Financial Position

3. A reduction of property, plant and equipment from the 2023-24 Budget to the 2023-24 Estimated Actual of \$41.4 million is due to the transfer of the Youth Long-Term Housing and Support program to Communities and the Broome, Karratha, South Hedland and Youth Step Up/Step Down facilities to WA Health.
4. Property, plant and equipment is expected to increase by \$19.1 million over the forward estimates period due to the acquisition of the 20-Bed AOD Rehabilitation Facility and AOD Broome Sobering Up Centre. These are funded by equity contributions from the Government, including through the Royalties for Regions 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			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits (b) .....	50,768	53,014	53,744	55,062	55,190	55,294	56,679
Grants and subsidies (c) .....	1,978	228	610	315	318	128	128
Supplies and services .....	225,162	282,857	268,534	303,927	306,977	292,167	298,260
Accommodation .....	2,833	3,198	3,198	3,198	3,198	3,198	3,198
Depreciation and amortisation .....	784	475	477	477	477	703	722
Service Delivery Agreement - WA Health .....	958,242	1,013,663	1,024,065	1,085,984	1,124,811	1,155,254	1,194,139
Other expenses .....	9,473	4,160	4,157	4,191	4,267	4,230	4,441
<b>TOTAL COST OF SERVICES .....</b>	<b>1,249,240</b>	<b>1,357,595</b>	<b>1,354,785</b>	<b>1,453,154</b>	<b>1,495,238</b>	<b>1,510,974</b>	<b>1,557,567</b>
<b>Income</b>							
Grants and subsidies .....	1,800	3,071	3,251	6,591	4,992	-	-
National Health Reform Agreement .....	338,032	342,905	342,905	362,994	383,008	404,238	404,238
Other revenue .....	1,325	1,539	1,539	564	572	582	597
<b>Total Income .....</b>	<b>341,157</b>	<b>347,515</b>	<b>347,695</b>	<b>370,149</b>	<b>388,572</b>	<b>404,820</b>	<b>404,835</b>
<b>NET COST OF SERVICES .....</b>	<b>908,083</b>	<b>1,010,080</b>	<b>1,007,090</b>	<b>1,083,005</b>	<b>1,106,666</b>	<b>1,106,154</b>	<b>1,152,732</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	914,085	962,964	961,833	1,033,920	1,056,290	1,065,740	1,112,208
Resources received free of charge .....	2,668	4,221	4,221	4,305	4,391	4,391	4,501
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	-	-	567	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund .....	25,617	36,701	31,341	39,852	42,592	33,831	33,831
Other appropriations .....	-	197	-	-	-	-	-
Other revenues .....	3,574	2,792	3,459	2,319	1,824	1,829	1,829
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>945,944</b>	<b>1,006,875</b>	<b>1,000,854</b>	<b>1,080,963</b>	<b>1,105,097</b>	<b>1,105,791</b>	<b>1,152,369</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>37,861</b>	<b>(3,205)</b>	<b>(6,236)</b>	<b>(2,042)</b>	<b>(1,569)</b>	<b>(363)</b>	<b>(363)</b>

(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 345, 350 and 344 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			
<b>Non-Government Grants</b>							
Cardiff Model of Violence Prevention .....	-	100	60	187	190	-	-
Commitment to Aboriginal Youth Wellbeing .....	626	-	-	-	-	-	-
Community Services Grants .....	637	-	-	-	-	-	-
Other .....	279	128	550	128	128	128	128
Suicide Prevention Strategy .....	436	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>1,978</b>	<b>228</b>	<b>610</b>	<b>315</b>	<b>318</b>	<b>128</b>	<b>128</b>

**STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>**  
**(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			
<b>CURRENT ASSETS</b>							
Cash assets.....	104,906	51,445	95,415	90,268	89,905	91,248	89,179
Restricted cash.....	10,529	3,291	4,283	2,835	1,869	1,869	1,869
Receivables.....	561	703	561	561	561	561	561
Other.....	118	115	118	118	118	118	118
<b>Total current assets.....</b>	<b>116,114</b>	<b>55,554</b>	<b>100,377</b>	<b>93,782</b>	<b>92,453</b>	<b>93,796</b>	<b>91,727</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	7,886	8,361	8,363	8,840	9,317	10,020	10,742
Property, plant and equipment.....	21,883	62,794	21,428	27,968	41,212	41,250	40,548
Restricted cash.....	1,271	929	1,271	1,416	1,561	-	342
<b>Total non-current assets.....</b>	<b>31,040</b>	<b>72,084</b>	<b>31,062</b>	<b>38,224</b>	<b>52,090</b>	<b>51,270</b>	<b>51,632</b>
<b>TOTAL ASSETS.....</b>	<b>147,154</b>	<b>127,638</b>	<b>131,439</b>	<b>132,006</b>	<b>144,543</b>	<b>145,066</b>	<b>143,359</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	9,395	9,194	9,540	9,685	9,830	9,975	8,611
Payables.....	3,367	1,630	3,367	3,367	3,367	3,367	3,367
Borrowings and leases.....	45	38	38	38	38	38	38
<b>Total current liabilities.....</b>	<b>12,807</b>	<b>10,862</b>	<b>12,945</b>	<b>13,090</b>	<b>13,235</b>	<b>13,380</b>	<b>12,016</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	2,523	2,132	2,523	2,523	2,523	2,523	2,523
Borrowings and leases.....	110	71	89	90	111	110	78
<b>Total non-current liabilities.....</b>	<b>2,633</b>	<b>2,203</b>	<b>2,612</b>	<b>2,613</b>	<b>2,634</b>	<b>2,633</b>	<b>2,601</b>
<b>TOTAL LIABILITIES.....</b>	<b>15,440</b>	<b>13,065</b>	<b>15,557</b>	<b>15,703</b>	<b>15,869</b>	<b>16,013</b>	<b>14,617</b>
<b>EQUITY</b>							
Contributed equity.....	42,469	72,478	32,873	35,336	49,276	50,018	50,070
Accumulated surplus/(deficit).....	85,916	40,446	79,680	77,638	76,069	75,706	75,343
Reserves.....	3,329	1,649	3,329	3,329	3,329	3,329	3,329
<b>Total equity.....</b>	<b>131,714</b>	<b>114,573</b>	<b>115,882</b>	<b>116,303</b>	<b>128,674</b>	<b>129,053</b>	<b>128,742</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>147,154</b>	<b>127,638</b>	<b>131,439</b>	<b>132,006</b>	<b>144,543</b>	<b>145,066</b>	<b>143,359</b>

(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			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	913,606	962,489	961,356	1,033,443	1,055,813	1,065,037	1,111,486
Capital appropriation .....	16,224	24,277	6,049	309	5,061	62	63
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	-	-	567	-	-	-
Digital Capability Fund .....	430	1,951	2,309	764	240	-	-
Royalties for Regions Fund							
Regional Community Services Fund .....	25,617	38,263	31,341	39,852	42,592	33,831	33,831
Regional Infrastructure and Headworks							
Fund .....	-	6,142	6,142	1,400	8,650	691	-
Receipts paid into Consolidated Account .....	-	-	(9,179)	-	-	-	-
Other .....	3,705	2,792	3,459	2,319	1,824	1,829	1,829
Administered appropriations .....	-	197	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>959,582</b>	<b>1,036,111</b>	<b>1,001,477</b>	<b>1,078,654</b>	<b>1,114,180</b>	<b>1,101,450</b>	<b>1,147,209</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(49,839)	(52,856)	(53,586)	(54,933)	(55,061)	(55,165)	(58,059)
Grants and subsidies .....	(1,978)	(228)	(610)	(315)	(318)	(128)	(128)
Supplies and services .....	(222,338)	(278,780)	(264,457)	(299,737)	(302,701)	(287,891)	(293,874)
Accommodation .....	(2,596)	(3,167)	(3,167)	(3,167)	(3,167)	(3,167)	(3,167)
Service Delivery Agreement - WA Health .....	(958,242)	(1,013,663)	(1,024,065)	(1,085,984)	(1,124,811)	(1,155,254)	(1,194,139)
Other payments .....	(8,431)	(4,060)	(4,057)	(4,091)	(4,167)	(4,130)	(4,341)
<b>Receipts (b)</b>							
Grants and subsidies .....	1,798	3,071	3,251	6,591	4,992	-	-
National Health Reform Agreement .....	338,032	342,905	342,905	362,994	383,008	404,238	404,238
Recoveries receipts .....	209	234	234	235	236	237	243
Other receipts .....	1,219	1,305	1,305	329	336	345	354
<b>Net cash from operating activities .....</b>	<b>(902,166)</b>	<b>(1,005,239)</b>	<b>(1,002,247)</b>	<b>(1,078,078)</b>	<b>(1,101,653)</b>	<b>(1,100,915)</b>	<b>(1,148,873)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(907)	(35,355)	-	(6,967)	(13,650)	(691)	-
<b>Net cash from investing activities .....</b>	<b>(907)</b>	<b>(35,355)</b>	<b>-</b>	<b>(6,967)</b>	<b>(13,650)</b>	<b>(691)</b>	<b>-</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(38)	(48)	(59)	(59)	(61)	(62)	(63)
<b>Net cash from financing activities .....</b>	<b>(38)</b>	<b>(48)</b>	<b>(59)</b>	<b>(59)</b>	<b>(61)</b>	<b>(62)</b>	<b>(63)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>56,471</b>	<b>(4,531)</b>	<b>(829)</b>	<b>(6,450)</b>	<b>(1,184)</b>	<b>(218)</b>	<b>(1,727)</b>
Cash assets at the beginning of the reporting period .....	65,434	60,196	116,706	100,969	94,519	93,335	93,117
Net cash transferred to/from other agencies .....	(5,199)	-	(14,908)	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>116,706</b>	<b>55,665</b>	<b>100,969</b>	<b>94,519</b>	<b>93,335</b>	<b>93,117</b>	<b>91,390</b>

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

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

**NET APPROPRIATION DETERMINATION (a)**

	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
<b>Grants and Subsidies</b>							
Other Grant Funding.....	5,394	5,863	6,710	8,910	6,816	1,829	1,829
<b>National Health Reform Agreement</b>							
Commonwealth Grants.....	338,032	342,905	342,905	362,994	383,008	404,238	404,238
<b>Other Receipts</b>							
Other Revenue.....	1,537	1,539	1,539	564	572	582	597
<b>TOTAL</b> .....	<b>344,963</b>	<b>350,307</b>	<b>351,154</b>	<b>372,468</b>	<b>390,396</b>	<b>406,649</b>	<b>406,664</b>

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

**DETAILS OF ADMINISTERED TRANSACTIONS**

	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
<b>INCOME</b>							
<b>Other</b>							
Administered Appropriation.....	11,518	14,363	13,497	16,810	17,000	17,605	18,325
Other Revenue.....	434	-	422	-	-	-	-
Services Received Free of Charge.....	1,356	1,502	1,582	1,760	1,832	1,903	1,960
<b>TOTAL ADMINISTERED INCOME</b> .....	<b>13,308</b>	<b>15,865</b>	<b>15,501</b>	<b>18,570</b>	<b>18,832</b>	<b>19,508</b>	<b>20,285</b>
<b>EXPENSES</b>							
<b>Other</b>							
Mental Health Advocacy Service.....	4,952	6,240	5,740	7,734	7,521	7,754	8,039
Mental Health Tribunal.....	3,990	4,574	4,896	4,626	4,784	4,996	5,207
Office of the Chief Psychiatrist.....	4,424	5,251	5,332	6,210	6,527	6,758	7,040
<b>TOTAL ADMINISTERED EXPENSES (a)</b> .....	<b>13,366</b>	<b>16,065</b>	<b>15,968</b>	<b>18,570</b>	<b>18,832</b>	<b>19,508</b>	<b>20,286</b>

(a) The administered entities' full-time equivalents for 2022-23 Actual, 2023-24 Estimated Actual and 2024-25 Budget Year are 37, 40 and 52 respectively.

**Agency Special Purpose Account Details**

**STATE MANAGED FUND SPECIAL PURPOSE ACCOUNT**

Account Purpose: The State Managed Fund Special Purpose Account provides a mechanism to receive Commonwealth funding for mental health-related activity from the State Pool Special Purpose Account for non-activity-based hospital services and State funding for non-activity-based hospital services, as required under the National Health Reform Agreement.

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Opening Balance.....	-	-	-	-
Receipts:				
State Contributions.....	347,432	353,029	367,214	378,878
Commonwealth Contributions.....	166,996	173,349	184,862	190,730
	514,428	526,378	552,076	569,608
Payments.....	514,428	526,378	552,076	569,608
<b>CLOSING BALANCE</b> .....	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Division 23 Health and Disability Services Complaints Office**

**Part 5 Health**

**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
<b>DELIVERY OF SERVICES</b>							
Item 62 Net amount appropriated to deliver services .....	3,815	3,706	3,632	<b>3,691</b>	3,648	3,737	3,813
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975.....	240	242	339	<b>349</b>	359	367	376
Total appropriations provided to deliver services .....	4,055	3,948	3,971	<b>4,040</b>	4,007	4,104	4,189
<b>CAPITAL</b>							
Item 140 Capital Appropriation .....	4	4	4	<b>4</b>	4	4	4
<b>TOTAL APPROPRIATIONS</b> .....	<b>4,059</b>	<b>3,952</b>	<b>3,975</b>	<b>4,044</b>	<b>4,011</b>	<b>4,108</b>	<b>4,193</b>
<b>EXPENSES</b>							
Total Cost of Services .....	3,850	4,224	4,453	<b>4,454</b>	4,294	4,391	4,475
Net Cost of Services <sup>(a)</sup> .....	3,837	4,208	4,401	<b>4,424</b>	4,264	4,361	4,445
<b>CASH ASSETS</b> <sup>(b)</sup> .....	1,380	828	1,187	<b>1,059</b>	1,058	1,060	1,062

(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
<b>New Initiative</b>					
Western Australian Public Sector Learning Initiative .....	-	-	(3)	(5)	(6)
<b>Other</b>					
2024-25 Streamlined Budget Process Incentive Funding.....	-	99	-	-	-
Indian Ocean Territories Agreement .....	36	-	-	-	-
Public Sector Wages Policy.....	-	-	-	-	70
Salaries and Allowances Tribunal .....	16	18	23	24	33
State Fleet Updates.....	-	(2)	-	-	(1)
Superannuation .....	7	8	8	9	9

## 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.	Improvement in the delivery of health and disability services.	1. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints 2. Education: Education and Training in the Prevention and Resolution of Complaints

### 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. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints.....	2,719	2,930	2,942	2,929	2,893	2,958	3,014
2. Education: Education and Training in the Prevention and Resolution of Complaints.....	1,131	1,294	1,511	1,525	1,401	1,433	1,461
<b>Total Cost of Services.....</b>	<b>3,850</b>	<b>4,224</b>	<b>4,453</b>	<b>4,454</b>	<b>4,294</b>	<b>4,391</b>	<b>4,475</b>

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
<b>Outcome: Improvement in the delivery of health and disability services:</b>					
Proportion of service improvements resulting in implementation by service providers <sup>(b)</sup> .....	68%	80%	80%	n.a.	
Where recommendations are made for service improvements, the percentage of recommendations accepted by service providers <sup>(b)</sup> .....	n.a.	n.a.	n.a.	90%	

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

(b) Where recommendations are made for service improvements, the percentage of recommendations accepted by service providers is a new indicator that replaces proportion of service improvements resulting in implementation by services providers from 2024-25.

## Services and Key Efficiency Indicators

### 1. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints

The Office provides an impartial resolution service for complaints relating to health, disability and mental health services provided in Western Australia and the Indian Ocean Territories. The Office delivers complaint management services, through assessment, negotiated settlement, conciliation and investigation of complaints.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 2,719	\$'000 2,930	\$'000 2,942	\$'000 2,929	
Less Income .....	13	16	52	30	
Net Cost of Service .....	2,706	2,914	2,890	2,899	
<b>Employees (Full-Time Equivalents) .....</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	
<b>Efficiency Indicators</b>					
Percentage of complaints assessed within legislation timeframes .....	96%	90%	95%	95%	
Average cost per finalised complaint .....	\$1,003	\$992	\$1,103	\$1,087	1

### Explanation of Significant Movements

(Notes)

- The increase in the average cost per finalised complaint in the 2023-24 Estimated Actual and 2024-25 Budget Target is attributable to lower than anticipated complaint volumes in 2023-24.

### 2. Education: Education and Training in the Prevention and Resolution of Complaints

The Office is responsible for collaborating with stakeholders to review and identify the causes of complaints and suggesting ways to minimise those causes. The Office assists and educates providers to improve complaints management procedures and shares information about the Office's work with specific stakeholders and the public in general.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 1,131	\$'000 1,294	\$'000 1,511	\$'000 1,525	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	1,131	1,294	1,511	1,525	
<b>Employees (Full-Time Equivalents) .....</b>	<b>6</b>	<b>5</b>	<b>6</b>	<b>6</b>	
<b>Efficiency Indicators</b>					
Average cost per development, production and distribution of information ....	\$14,334	\$19,821	\$24,848	\$23,500	1
Average cost per presentation, awareness raising, consultation and networking activities.....	\$3,539	\$3,994	\$4,450	\$4,685	1

### Explanation of Significant Movements

(Notes)

- The increase from 2022-23 Actual to 2023-24 Budget, 2023-24 Estimated Actual and the 2024-25 Budget Target is primarily due to the timing and progression of the Statutory Review of the *Health and Disability Services (Complaints) Act 1995* and Part 6 of the *Disability Services Act 1993* which is expected to be finalised in December 2024, as well as the timing of the communication strategy to coincide with the implementation of the Code of Conduct for Certain Health Care Workers on 27 July 2023.

## 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
<b>COMPLETED WORKS</b>							
Case Management System .....	513	513	22	-	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>513</b>	<b>513</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNDED BY</b>							
Internal Funds and Balances .....			22	-	-	-	-
<b>Total Funding .....</b>			<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits (b) .....	3,022	3,273	3,371	3,406	3,390	3,477	3,555
Supplies and services .....	392	441	527	495	401	409	416
Accommodation .....	285	340	340	340	340	340	340
Depreciation and amortisation .....	54	56	56	56	56	56	56
Finance and interest costs .....	2	1	1	1	-	2	2
Other expenses .....	95	113	158	156	107	107	106
<b>TOTAL COST OF SERVICES .....</b>	<b>3,850</b>	<b>4,224</b>	<b>4,453</b>	<b>4,454</b>	<b>4,294</b>	<b>4,391</b>	<b>4,475</b>
<b>Income</b>							
Grants and subsidies .....	11	16	52	30	30	30	30
Other revenue .....	2	-	-	-	-	-	-
<b>Total Income .....</b>	<b>13</b>	<b>16</b>	<b>52</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>
<b>NET COST OF SERVICES .....</b>	<b>3,837</b>	<b>4,208</b>	<b>4,401</b>	<b>4,424</b>	<b>4,264</b>	<b>4,361</b>	<b>4,445</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	4,055	3,948	3,971	4,040	4,007	4,104	4,189
Resources received free of charge .....	170	257	257	257	257	257	257
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>4,225</b>	<b>4,205</b>	<b>4,228</b>	<b>4,297</b>	<b>4,264</b>	<b>4,361</b>	<b>4,446</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>388</b>	<b>(3)</b>	<b>(173)</b>	<b>(127)</b>	<b>-</b>	<b>-</b>	<b>1</b>

(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 22, 22 and 22 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			
<b>CURRENT ASSETS</b>							
Cash assets.....	1,325	749	1,132	1,004	1,003	1,005	1,007
Restricted cash.....	12	36	12	12	12	12	12
Holding Account receivables.....	-	6	1	2	2	2	2
Receivables.....	2	10	2	2	2	2	2
Other.....	46	74	46	46	46	46	46
<b>Total current assets.....</b>	<b>1,385</b>	<b>875</b>	<b>1,193</b>	<b>1,066</b>	<b>1,065</b>	<b>1,067</b>	<b>1,069</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	157	202	206	255	304	353	402
Property, plant and equipment.....	26	19	18	10	33	25	18
Intangibles.....	320	291	294	246	198	150	102
Restricted cash.....	43	43	43	43	43	43	43
<b>Total non-current assets.....</b>	<b>546</b>	<b>555</b>	<b>561</b>	<b>554</b>	<b>578</b>	<b>571</b>	<b>565</b>
<b>TOTAL ASSETS.....</b>	<b>1,931</b>	<b>1,430</b>	<b>1,754</b>	<b>1,620</b>	<b>1,643</b>	<b>1,638</b>	<b>1,634</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	584	498	584	584	584	584	584
Payables.....	5	5	5	5	5	5	5
Borrowings and leases.....	7	9	9	7	9	9	9
Other.....	32	49	32	32	32	32	32
<b>Total current liabilities.....</b>	<b>628</b>	<b>561</b>	<b>630</b>	<b>628</b>	<b>630</b>	<b>630</b>	<b>630</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	27	31	27	27	27	27	27
Borrowings and leases.....	16	5	6	-	20	13	6
<b>Total non-current liabilities.....</b>	<b>43</b>	<b>36</b>	<b>33</b>	<b>27</b>	<b>47</b>	<b>40</b>	<b>33</b>
<b>TOTAL LIABILITIES.....</b>	<b>671</b>	<b>597</b>	<b>663</b>	<b>655</b>	<b>677</b>	<b>670</b>	<b>663</b>
<b>EQUITY</b>							
Contributed equity.....	(531)	(522)	(527)	(526)	(525)	(523)	(521)
Accumulated surplus/(deficit).....	1,791	1,355	1,618	1,491	1,491	1,491	1,492
<b>Total equity.....</b>	<b>1,260</b>	<b>833</b>	<b>1,091</b>	<b>965</b>	<b>966</b>	<b>968</b>	<b>971</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>1,931</b>	<b>1,430</b>	<b>1,754</b>	<b>1,620</b>	<b>1,643</b>	<b>1,638</b>	<b>1,634</b>

(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			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	4,003	3,898	3,921	3,990	3,958	4,055	4,140
Capital appropriation.....	4	4	4	4	4	4	4
<b>Net cash provided by Government .....</b>	<b>4,007</b>	<b>3,902</b>	<b>3,925</b>	<b>3,994</b>	<b>3,962</b>	<b>4,059</b>	<b>4,144</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(2,882)	(3,263)	(3,361)	(3,406)	(3,390)	(3,477)	(3,555)
Supplies and services.....	(289)	(234)	(365)	(280)	(186)	(195)	(202)
Accommodation.....	(272)	(278)	(278)	(278)	(278)	(278)	(278)
Finance and interest costs.....	(2)	(1)	(1)	(1)	-	(2)	(2)
Other payments .....	(84)	(135)	(135)	(179)	(130)	(128)	(128)
<b>Receipts</b>							
Grants and subsidies .....	11	16	52	30	30	30	30
Other receipts .....	1	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(3,517)</b>	<b>(3,895)</b>	<b>(4,088)</b>	<b>(4,114)</b>	<b>(3,954)</b>	<b>(4,050)</b>	<b>(4,135)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets.....	-	-	(22)	-	-	-	-
<b>Net cash from investing activities .....</b>	<b>-</b>	<b>-</b>	<b>(22)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(6)	(8)	(8)	(8)	(9)	(7)	(7)
<b>Net cash from financing activities .....</b>	<b>(6)</b>	<b>(8)</b>	<b>(8)</b>	<b>(8)</b>	<b>(9)</b>	<b>(7)</b>	<b>(7)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>484</b>	<b>(1)</b>	<b>(193)</b>	<b>(128)</b>	<b>(1)</b>	<b>2</b>	<b>2</b>
Cash assets at the beginning of the reporting period .....	896	829	1,380	1,187	1,059	1,058	1,060
<b>Cash assets at the end of the reporting period .....</b>	<b>1,380</b>	<b>828</b>	<b>1,187</b>	<b>1,059</b>	<b>1,058</b>	<b>1,060</b>	<b>1,062</b>

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

## Part 6

### Education and Training

#### Introduction

The Education and Training portfolio delivers and regulates education for Western Australian students. This includes the early childhood education and care sector, primary and secondary schools in the government and non-government school sectors, and the TAFE sector. The portfolio ensures that all students across Western Australia have access to a quality education for a bright future, developing a skilled workforce that meets the State's economic and community needs.

#### Summary of Recurrent and Asset Investment Expenditure

Agency	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
<b>Education</b>		
– Total Cost of Services .....	6,608,828	6,833,203
– Asset Investment Program .....	621,076	607,831
<b>Training and Workforce Development</b>		
– Total Cost of Services .....	854,600	918,668
– Asset Investment Program .....	120,169	64,668
<b>TAFE Colleges</b>		
– Asset Investment Program .....	26,798	8,691
<b>Building and Construction Industry Training Board</b>		
– Asset Investment Program .....	1,699	500

## Ministerial Responsibilities

Minister	Agency	Services
Minister for Education; Aboriginal Affairs; Citizenship and Multicultural Interests Minister for Early Childhood Education; Child Protection; Prevention of Family and Domestic Violence; Community Services Minister for Culture and the Arts; Sport and Recreation; International Education; Heritage	Education	<ol style="list-style-type: none"> <li>1. Public Primary Education</li> <li>2. Public Secondary Education</li> <li>3. Regulation and Non-Government Sector Assistance</li> <li>4. Support to the School Curriculum and Standards Authority</li> </ol>
Minister for Training and Workforce Development; Water; Industrial Relations Minister for Culture and the Arts; Sport and Recreation; International Education; Heritage Minister for Local Government; Youth; Minister Assisting the Minister for Training and Workforce Development	Training and Workforce Development	<ol style="list-style-type: none"> <li>1. Vocational Education and Training Workforce Planning and Policy Development</li> <li>2. Jobs and Skills Centre Services</li> <li>3. Skilled Migration, Including Overseas Qualification Assessment</li> <li>4. Apprenticeship and Traineeship Administration and Regulation</li> <li>5. Procurement of Training</li> <li>6. Recruitment and Management of International Students</li> <li>7. Services to TAFE Colleges</li> <li>8. Regulatory Services to Registered Training Organisations</li> </ol>
	TAFE Colleges	n.a.
	Building and Construction Industry Training Board	n.a.



## Division 24 Education

### Part 6 Education and Training

#### 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			
<b>DELIVERY OF SERVICES</b>							
Item 63 Net amount appropriated to deliver services .....	4,856,908	4,842,345	4,941,830	5,174,492	5,215,195	5,303,890	5,430,351
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	1,863	1,914	1,963	2,033	2,101	2,150	2,201
Total appropriations provided to deliver services .....	4,858,771	4,844,259	4,943,793	5,176,525	5,217,296	5,306,040	5,432,552
<b>ADMINISTERED TRANSACTIONS</b>							
Item 64 Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....	449,088	462,240	563,817	497,984	523,883	547,046	567,758
<b>CAPITAL</b>							
Item 141 Capital Appropriation .....	474,952	564,515	537,518	513,138	414,862	249,329	128,202
<b>TOTAL APPROPRIATIONS</b> .....	5,782,811	5,871,014	6,045,128	6,187,647	6,156,041	6,102,415	6,128,512
<b>EXPENSES</b>							
Total Cost of Services .....	6,310,930	6,425,058	6,608,828	6,833,203	6,899,741	7,007,608	7,200,753
Net Cost of Services <sup>(a)</sup> .....	4,833,319	4,873,025	5,022,723	5,212,935	5,242,961	5,322,586	5,471,624
<b>CASH ASSETS</b> <sup>(b)</sup> .....	669,968	616,631	636,743	635,510	665,069	694,865	513,604

(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	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
<b>New Initiatives</b>					
Administration of the Western Australian Student Assistance Payment.....	7,189	947	-	-	-
Commonwealth Grants					
National Student Wellbeing Boost .....	16,520	-	-	-	-
Scaling Up Success in Remote Schools Program .....	1,822	3,247	3,279	1,652	-
Workload Reduction Fund .....	562	338	-	-	-
Cyber Security Enhancement Program .....	-	5,880	2,932	-	-
Improving Access to Swimming and Water Safety Programs.....	-	3,562	2,682	943	998
Secondary School Planning <sup>(a)</sup> .....	-	1,500	-	-	-
Temporary Regional Incentives for Teachers 2024.....	3,873	11,617	-	-	-
Western Australian Public Sector Learning Initiative .....	-	-	(290)	(547)	(628)
<b>Ongoing Initiatives</b>					
Adjustments to Existing Commonwealth Grants.....	2,778	3,492	698	310	302
Continuation of Challis Parent and Early Learning Centre Services.....	-	209	439	451	463
Expansion of Intensive English Centres .....	-	1,863	3,375	3,470	3,564
Higher Education Team for the University Sector Priorities and Reforms .....	-	557	577	593	607
Preventative Maintenance .....	220	4,753	2,591	-	-

	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
Provision of Menstrual Products in Public Primary Schools <sup>(a)</sup> .....	-	324	170	180	191
Revisions to Student Enrolment and Cost Growth Forecast.....	46,420	81,199	65,347	54,639	59,715
Therapeutic Student Support in In-Roads Court.....	-	193	197	-	-
<b>Other</b>					
2024-25 Tariffs, Fees and Charges.....	(704)	(1,649)	(1,434)	(1,768)	(1,302)
Actuarial Movement in Leave Liability .....	48,952	12,743	5,608	(1,383)	(355)
Adjustment to Security Services Contracts.....	1,064	1,596	682	-	-
Adjustments to State Grants.....	251	2	576	591	605
Casual Long Service Leave.....	775	-	-	-	-
Education Partnerships and Sponsorships.....	4,711	3,417	1,839	1,399	136
Government Regional Officer Housing.....	8,049	9,126	9,467	9,685	10,745
Non-Government Human Services Sector Indexation.....	932	1,361	1,942	2,403	3,667
Revision to Low Interest Loan Scheme .....	2,980	4,670	3,329	3,308	3,922
Revisions to Own-Source Revenue Estimates.....	10,911	-	-	-	-
RiskCover Fund Insurance Premiums.....	-	32,796	-	-	-
Salaries and Allowances Tribunal .....	49	67	82	83	82
State Fleet Updates.....	234	386	389	386	317

(a) Existing Department spending has been reprioritised to meet these costs.

## Significant Issues Impacting the Agency

1. The Department is committed to the success of Aboriginal students. The Department provides professional learning, advice and guidance to build the cultural responsiveness of staff, and continues to work with families, caregivers and communities to strengthen Aboriginal student outcomes. The recently established Aboriginal Advisory Body provides advice and guidance to the Department to support the creation of learning environments where Aboriginal students can reach their full potential.
2. The Department recognises the importance of mental health and wellbeing as a precondition for learning. It is committed to supporting positive mental health and wellbeing of all students. Advice, support and resources are being provided to schools to make clear expectations of staff and to help establish consistent, whole-school approaches to student health and wellbeing in all schools.
3. In 2024, a review of the *School Education Act 1999* (the Act) is being undertaken to identify opportunities to strengthen access and inclusion for students with disability. This acknowledges the evolving landscape since the Act's introduction in 1999 and emphasises the commitment to fostering a more inclusive and supportive educational environment.
4. The most important in-school factor affecting students' achievement is the quality of teaching. The Department's Quality Teaching Strategy complements successful programs such as the Kimberley Schools Project and supports new programs such as the Scaling up Success initiative and the Phonics initiative. The focus on quality teaching aims to help every teacher deliver effective classroom instruction that enables the success of every student.
5. Despite national workforce shortages, the Department has initiated a range of strategies, including the 2023 and 2024 Temporary Regional Incentive and an international recruitment campaign, to ensure it can attract the right people with the right skills to the right locations.
6. The Department is committed to delivering high-quality education through the delivery of upgrades to existing schools and an investment in new school facilities. Significant additional investment in school infrastructure has been made since the 2023-24 Budget, including:
  - 6.1. over \$100 million in additional funding for the new primary school program;
  - 6.2. an additional \$79.6 million, over two years, to purchase transportable buildings as part of the ongoing transportable accommodation program;
  - 6.3. \$73.2 million for the second stage of Piara Waters Senior High School;
  - 6.4. \$47.3 million for preventative maintenance and compliance works;

- 6.5. \$26.5 million to construct additional permanent accommodation for the Caversham Primary School expansion;
- 6.6. \$21.8 million to build a new education support facility and relocate the Mount Hawthorn Education Support Centre;
- 6.7. \$16.9 million to progress planning for upgrades and additions to primary and secondary schools;
- 6.8. \$15 million to progress planning and enabling works activities for Brabham Senior High School (planning name);
- 6.9. \$12 million for a new teaching and learning block at Highgate Primary School;
- 6.10. \$2.8 million for the inner-city primary school project definition plan;
- 6.11. \$650,000 to progress planning for upgrades and new facilities at Como Secondary College; and
- 6.12. \$650,000 to progress planning for upgrades and new facilities at Esperance Senior High School.
7. With the National School Reform (NSR) Agreement expiring on 31 December 2024, the State and Commonwealth Governments signed the Statement of Intent on 31 January 2024 expressing a shared commitment to Western Australia being the first state in Australia where public school education will be fully and fairly funded from 2026. Senior officials are working with the Commonwealth Government to negotiate a new Agreement and are also continuing to progress the implementation of the National Preschool Reform (NPR) Agreement.
8. In 2024, the Department will continue to support families of Western Australian school students through its administration of the Government's Western Australian Student Assistance Payment initiative. This initiative offers a one-off payment to families of eligible students to ease cost of living pressures by assisting with out-of-pocket school expenses.

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

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

Government Goal	Desired Outcome	Services
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	School students across Western Australia have access to high quality education.	<ol style="list-style-type: none"> <li>1. Public Primary Education</li> <li>2. Public Secondary Education</li> <li>3. Regulation and Non-Government Sector Assistance</li> <li>4. Support to the School Curriculum and Standards Authority</li> </ol>

## Service Summary

Expense	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Public Primary Education.....	3,653,204	3,702,209	3,809,358	3,925,029	3,961,819	4,006,082	4,110,414
2. Public Secondary Education.....	2,523,493	2,590,006	2,652,747	2,754,686	2,798,517	2,872,926	2,965,890
3. Regulation and Non-Government Sector Assistance <sup>(a)</sup> .....	92,847	86,349	98,025	95,810	83,801	78,521	76,679
4. Support to the School Curriculum and Standards Authority <sup>(b)</sup> .....	41,386	46,494	48,698	57,678	55,604	50,079	47,770
<b>Total Cost of Services.....</b>	<b>6,310,930</b>	<b>6,425,058</b>	<b>6,608,828</b>	<b>6,833,203</b>	<b>6,899,741</b>	<b>7,007,608</b>	<b>7,200,753</b>

(a) The Total Cost of Service for Regulation and Non-Government Sector Assistance is lower across 2025-26 to 2027-28, primarily due to the end of the current NPR Agreement in 2025. Once a new Agreement is signed, the Total Cost of Service from 2025-26 will be revised.

(b) The increases since 2022-23 are due to the phased implementation of the Australian Curriculum Version 9.0 in Western Australian Schools.

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

	2022-23	2023-24	2023-24	2024-25	
	Actual	Budget	Estimated Actual	Budget Target	Note
<b>Outcome: School students across Western Australia have access to high quality education:</b>					
Rate of participation in education (proportion of persons aged 15 to 17 years in some form of education) <sup>(b)</sup> .....	93.9%	96%	93.9%	94%	1
Retention in public schooling (proportion of Year 7 public school cohort studying in Year 12) <sup>(b)</sup> .....	75.7%	81%	74.4%	76%	2
Western Australian Certificate of Education achievement rate by Year 12 public school students <sup>(b)</sup> .....	80.7%	82%	82.5%	83%	
Year 3 public school students achieving Strong or Exceeding proficiency levels in:					
Reading <sup>(c)(d)</sup> .....	n.a.	n.a.	60.5%	61%	
Numeracy <sup>(c)(d)</sup> .....	n.a.	n.a.	59.8%	60%	
Year 5 public school students achieving Strong or Exceeding proficiency levels in:					
Reading <sup>(c)(d)</sup> .....	n.a.	n.a.	67.9%	68%	
Numeracy <sup>(c)(d)</sup> .....	n.a.	n.a.	63.1%	64%	
Year 7 public school students achieving Strong or Exceeding proficiency levels in:					
Reading <sup>(c)(d)</sup> .....	n.a.	n.a.	60.2%	61%	
Numeracy <sup>(c)(d)</sup> .....	n.a.	n.a.	60.7%	61%	
Year 9 public school students achieving Strong or Exceeding proficiency levels in:					
Reading <sup>(c)(d)</sup> .....	n.a.	n.a.	61.7%	62%	
Numeracy <sup>(c)(d)</sup> .....	n.a.	n.a.	62.6%	63%	

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

(b) The 2024-25 Budget Targets (other than NAPLAN) are based on the higher of the 2022-23 Actuals and 2023-24 Estimated Actuals and rounded up to the next integer.

(c) The 2023-24 Estimated Actuals for the NAPLAN-related key effectiveness indicators are based on NAPLAN proficiency levels (Exceeding, Strong, Developing and Needs Additional Support) introduced nationally in 2023. These supersede the Department's previous proficiency standards set in 2018-19. As a result, the 2022-23 Actual and the 2023-24 Budget previously reported are not comparable.

(d) The 2024-25 Budget Targets are based on the 2023-24 Estimated Actuals and rounded up to the next integer.

## Explanation of Significant Movements

(Notes)

1. The 2022-23 Actual participation rate reported here is different from that reported in the Department's 2022-23 Annual Report because this value incorporates updated university data and the Australian Bureau of Statistics' revised estimated residential population as at 30 June 2022 (released in March 2023). The final revised participation rate for 2022-23 will be reported in the Department's 2023-24 Annual Report.
2. The 2023-24 Estimated Actual retention in public schooling rate is lower than the 2023-24 Budget due to changes in net interstate and overseas migration, and the movement of students between school sectors, as well as between full-time school and alternatives such as training or employment.

## Services and Key Efficiency Indicators

### 1. Public Primary Education

This service provides access to education in public schools for persons aged generally from four years and six months to 11 years and six months.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	3,653,204	3,702,209	3,809,358	3,925,029	1
Less Income .....	871,666	921,947	940,069	959,963	2
Net Cost of Service .....	2,781,538	2,780,262	2,869,289	2,965,066	
<b>Employees (Full-Time Equivalents) .....</b>	<b>26,376</b>	<b>26,592</b>	<b>27,062</b>	<b>27,561</b>	
<b>Efficiency Indicators</b>					
Cost per student full-time equivalents (primary) .....	\$18,778	\$19,051	\$19,328	\$19,784	1

## Explanation of Significant Movements

(Notes)

1. The 2024-25 Budget Target for Total Cost of Service is higher than preceding years due to the higher student-centred funding rates and public primary school enrolments.
2. The increase in income in the 2023-24 Budget compared to the 2022-23 Actual is attributed to increased Commonwealth funding through the NSR Agreement, partially offset by lower interest income and one-off Commonwealth funding for the National Student Wellbeing Boost (NSWB) in 2022-23.

### 2. Public Secondary Education

This service provides access to education in public schools for persons aged generally from 11 years and six months. It includes the provision of accommodation, care and services for students from rural and remote areas who have to board away from home to attend a public school.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	2,523,493	2,590,006	2,652,747	2,754,686	1
Less Income .....	558,930	587,577	598,520	612,953	2
Net Cost of Service .....	1,964,563	2,002,429	2,054,227	2,141,733	
<b>Employees (Full-Time Equivalents) .....</b>	<b>16,581</b>	<b>16,746</b>	<b>17,003</b>	<b>17,326</b>	
<b>Efficiency Indicators</b>					
Cost per student full-time equivalents (secondary) .....	\$21,778	\$21,875	\$22,483	\$22,933	1

### Explanation of Significant Movements

(Notes)

1. The 2024-25 Budget Target for Total Cost of Service is higher than preceding years due to the higher student-centred funding rates and public secondary school enrolments.
2. The increase in income in the 2023-24 Budget compared to the 2022-23 Actual is attributed to increased Commonwealth funding through the NSR Agreement, partially offset by lower interest income and one-off Commonwealth funding for the NSWB in 2022-23.

### 3. Regulation and Non-Government Sector Assistance

This service provides regulatory and assistance services, as required by legislation or government policy, to support provision of quality services by non-government schools, universities and teachers across all Western Australian schools. It also includes the provision of accommodation, care and services for students from rural and remote areas who have to board away from home to attend a non-government school.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	92,847	86,349	98,025	95,810	1
Less Income .....	44,087	37,388	43,581	41,975	2
Net Cost of Service .....	48,760	48,961	54,444	53,835	
<b>Employees (Full-Time Equivalents) .....</b>	199	223	228	235	
<b>Efficiency Indicators</b>					
Cost of non-government school regulatory services per non-government school .....	\$6,132	\$7,694	\$7,461	\$7,528	3
Cost of teacher regulatory services per teacher .....	\$89	\$115	\$112	\$111	

### Explanation of Significant Movements

(Notes)

1. Relative to the Total Cost of Service at the 2023-24 Budget, the 2023-24 Estimated Actual and 2024-25 Budget Target are higher primarily due to increases in interest rates associated with the Revision to Low Interest Loan Scheme.
2. The 2023-24 Budget value for income is lower, reflecting a refinement after the 2023-24 Budget to more accurately recognise the revenue from non-government schools for the delivery of services from the School of Special Educational Needs (Medical, Mental Health and Sensory).
3. The 2022-23 Actual is lower than other years due to lower than expected salary costs which resulted from unanticipated staff vacancies associated with the delivery of regulatory services in that year.

#### 4. Support to the School Curriculum and Standards Authority

This service provides resources to the School Curriculum and Standards Authority to assist it to perform its statutory functions under the *School Curriculum and Standards Authority Act 1997*.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	41,386	46,494	48,698	57,678	1
Less Income .....	2,928	5,121	3,935	5,377	2
Net Cost of Service .....	38,458	41,373	44,763	52,301	
<b>Employees (Full-Time Equivalents) .....</b>	164	194	191	198	1
<b>Efficiency Indicators</b>					
Cost per student of support to the School Curriculum and Standards Authority .....	\$81	\$91	\$93	\$110	1

#### Explanation of Significant Movements

(Notes)

- The increases in the 2023-24 Budget, 2023-24 Estimated Actual and 2024-25 Budget Target compared to the 2022-23 Actual are due to the phased implementation of the Australian Curriculum Version 9.0 in Western Australian Schools.
- The higher levels of income in the 2023-24 Budget and 2024-25 Budget reflect the continued expansion of the International Education Program. The income forecast for the 2023-24 Estimated Actual has been revised down due to phased commencement in the number of overseas schools implementing the Western Australian curriculum.

#### Asset Investment Program

- The Department's planned Asset Investment Program in 2024-25 totals \$607.8 million. This significant capital investment will deliver new and improved educational facilities to meet enrolment growth, upgrade ageing infrastructure and enhance educational opportunities for all public school students.

#### 2021 Election Commitments

- Alkimos College - works continue on the Stage 2 build comprising new two-storey buildings for the arts, English and mathematics learning areas, student services and an auditorium, along with minor refurbishments to Stage 1 facilities (\$52.2 million).
- Balga Senior High School - construction will commence soon for a new performing arts centre and science, technology, engineering and mathematics (STEM) laboratory (\$7.7 million).
- Ballajura Primary School - work to provide a new early childhood block and a general learning classroom has commenced (\$2.5 million).
- Byford Secondary College - planning for a Stage 4 build providing classroom accommodation for a further 300 students and establishing a STEM laboratory has commenced (\$21.5 million).
- Camboon Primary School - construction is in progress to provide a new early childhood block (\$3 million).
- Clifton Hills Primary School - construction on a new undercover area and fire safety upgrade is complete (\$2 million).
- Darling Range Sports College - planning continues for refurbishments, site improvements and additions, including five science laboratories (\$12 million).
- Dianella Primary College - construction on a new Kindergarten block is underway (\$1.5 million).

10. Duncraig Senior High School - construction of the new two-storey specialist classroom block, upgrades to existing specialist classrooms and a STEM laboratory continues (\$41.1 million).
11. Edney Primary School - works to provide a new carpark, toilet upgrades and a covered structure for existing hard courts will commence (\$1.5 million).
12. Greenwood College - construction to commence on a new sports hall and a new STEM laboratory (\$18.4 million).
13. Huntingdale Primary School - classroom refreshments and air-conditioning upgrades have commenced (\$1.5 million).
14. Illawarra Primary School - construction to commence on a new early childhood education block (\$2 million).
15. John Curtin College of the Arts - construction underway on new music studios and STEM laboratory (\$27.3 million).
16. Warwick Senior High School - construction will commence to provide a new performing arts centre, refurbished dance studio, STEM laboratory and fire service upgrades (\$7.9 million).
17. John Forrest Secondary College - major redevelopment with new classroom blocks and specialist facilities and refurbished student accommodation have reached practical completion (\$51.1 million).
18. Kewdale Primary School - works to upgrade the undercover assembly area and provide new covered links between facilities are in progress (\$1 million).
19. Kelmscott Senior High School - construction on a new sports hall and refurbishment to establish a performing arts centre and a STEM laboratory to commence (\$10.4 million).
20. Melville Senior High School - construction in progress on the new sports hall and STEM laboratory (\$9 million).
21. Roleystone Community College - planning is underway for a new sports hall and refurbishments of classrooms, including establishing a STEM laboratory (\$14.6 million).
22. Mount Lawley Senior High School - construction continues on the new classroom block to provide additional accommodation for 350 students (\$15 million).
23. Scarborough Primary School - construction is complete on the new two-storey classroom block and roof replacement (\$11.9 million).
24. Springfield Primary School - planning is progressing for the redevelopment of the school for 380 students (\$18.9 million).
25. Yanchep Secondary College - planning to commence on Stage 3 additional accommodation (\$1 million).
26. Primary School Science Program - this program is assisting primary schools to deliver the science curriculum. The first tranche is complete, the second tranche is underway, and the remainder of the program is being rolled out over 2024-25 (\$10.4 million).
27. Rossmoyne Senior High School - construction on the first stage of redevelopment has commenced. The redevelopment includes a new general learning classroom block, and new multi-storey block with six science and two STEM laboratories (\$43.5 million).
28. Schools Clean Energy Technology Fund - delivery of the Solar Energy initiative is underway to power greener schools across the State, including remote and regional Western Australian locations (\$35.2 million).

### **Royalties for Regions**

29. Albany Senior High School - construction to commence shortly to develop a new English and mathematics classroom block, upgrade the administration block and deliver a repurposed STEM laboratory (\$9.9 million).
30. Baler Primary School - planning for new Kindergarten/Pre-primary classrooms is progressing (\$6.1 million).



31. Baynton West Primary School - construction has completed, providing a new general learning classroom block and a new early childhood block (\$7.2 million).
32. Broome Senior High School - construction on upgrades to the canteen and a new STEM laboratory has commenced (\$4.4 million).
33. Cassia Primary School - planning for a new general learning classroom block continues (\$6.3 million).
34. Dampier Primary School - construction will commence to refurbish the music hall (\$1 million).
35. Donnybrook District High School - works to refurbish classrooms is complete (\$1 million).
36. Eaton Community College - construction on the new design and technology block is underway (\$8.2 million).
37. Halls Creek District High School - construction is in progress to complete a new primary classroom block and administration upgrade (\$10 million).
38. South Bunbury Education Support Centre - the new early childhood block is complete (\$3.4 million).

### **Other Works in Progress**

39. Agricultural Schools and Farm Schools' Lifecycle Replacement - funding is provided for lifecycle replacements at agricultural colleges and farm schools to ensure our schools continue to deliver a quality agricultural education in fit-for-purpose facilities (\$6.8 million).
40. Western Australian College of Agriculture - Cunderdin - planning for the temporary piggery domes has commenced (\$407,000).
41. Western Australian College of Agriculture - Cunderdin - planning for the compliance works on the piggery ponds has commenced (\$1.2 million).
42. Residential Colleges - a number of additions and improvements will commence throughout the year to improve the facilities at residential colleges (\$3.5 million).

### **Additions and Improvements to Education Support Facilities**

43. Castlereagh School - refurbishment of toilet facilities is in planning (\$1.2 million).
44. West Coast Education Support Centre - construction is underway on pool renovations, new pool changerooms and associated access for students with disability (\$2 million).
45. Mount Hawthorn Education Support Centre - planning for the relocation to the Lake Monger Primary School site will commence (\$21.8 million).
46. Waggrakine Primary School - a new low-to-moderate needs Education Support Facility funded from the Royalties for Regions Fund is in construction (\$9 million).

### **Additions and Improvements to Primary Schools**

47. Anne Hamersley Primary School - construction of additional student accommodation and early childhood classrooms continues (\$16.6 million).
48. Brabham Primary School - construction is underway to provide additional permanent classroom accommodation for 400 students and a new high needs education support facility (\$37.4 million).
49. Brabham Primary School - Stage 2 of a temporary offsite early childhood education centre is underway (\$15.1 million).
50. Burns Beach Primary School - construction of a new low-to-moderate needs Education Support Centre is now complete (\$2.8 million).
51. Caversham Valley Primary School - development of new classroom blocks to provide additional student accommodation has commenced (\$12.3 million).

52. Harrisdale Primary School - construction is underway to provide additional accommodation for 400 students and a new early childhood education block (\$25 million).
53. Highgate Primary School - planning work has commenced for the new two-storey modular classroom build (\$12 million).
54. Lesmurdie Primary School - redevelopment works have reached practical completion (\$20.2 million).
55. Westminster Primary School - combining the junior primary school and primary school into one contemporary school that integrates Kindergarten to Year 6 and improving education support facilities is almost complete (\$15.1 million).

### **Additions and Improvements to Secondary Schools**

56. Ashdale Secondary College - the establishment of two new specialist classroom blocks to increase enrolment capacity, upgrade specialist facilities and build a new STEM laboratory is in planning (\$29.4 million).
57. Bob Hawke College - construction on Stage 2 to provide additional accommodation and specialist classrooms is complete (\$53.9 million).
58. Carine Senior High School - work to deliver a new sports hall and a three-storey building with general learning classrooms to increase student accommodation is now complete (\$32 million).
59. Derby District High School - major upgrades including three new classroom blocks, and canteen and business education refurbishments, are under construction (\$27.9 million).
60. Hedland Senior High School - major upgrade and refurbishment of existing student and education facilities are complete (\$18 million).
61. Joseph Banks Secondary College - the new two-storey teaching block for specialist programs, including STEM and science laboratories, astronomy rooms and a rooftop telescope deck, are now complete (\$21 million).
62. Kalamunda Senior High School - construction is underway on a new classroom block to increase permanent student accommodation and improve education support facilities (\$38.4 million).
63. Karratha Senior High School - the new specialist classroom block and refurbishment of existing specialist learning areas is complete (\$31.7 million).
64. Lakeland Senior High School - refurbishment of existing performing arts spaces to create music, drama and dance studios (\$5.7 million).
65. Lynwood Senior High School - additional student accommodation, including a new sports hall, refurbishment of existing spaces and a new performing arts centre, are completed (\$24 million).
66. Ocean Reef Senior High School - construction continues on the new sports hall (\$8.2 million).
67. Piara Waters Senior High School - the first stage of the new secondary school opened for the beginning of the 2023 school year, with some facilities completed in 2023 (\$59.4 million).
68. Rockingham Senior High School and Rockingham Senior High School Education Support Centre - planning for major redevelopment works at the high school and upgrades to the education support centre are in progress (\$60 million).
69. Roebourne District High School - construction has commenced on the redevelopment of the school to create a social and culturally led learning environment for Roebourne students, with specific programs to engage Aboriginal children and young people. This is part-funded from the Royalties for Regions Fund (\$72.4 million).
70. Safety Bay Senior High School - planning continues for the major upgrades, including general classrooms, specialist facilities and refurbishment of existing facilities (\$40 million).
71. Science, Technology, Engineering and Mathematics (STEM) - works are well underway to deliver new and repurposed laboratories and facilities across 67 secondary schools to provide flexible learning environments to inspire critical and creative thinking in the STEM field (\$85.8 million).

72. Shenton College Modular Build - works on the innovative modular construction to provide additional accommodation continue (\$15 million).
73. Wanneroo Secondary College - planning will commence for a new low-to-moderate needs secondary student education support facility (\$12.4 million).
74. Willetton Senior High School - additional accommodation to increase student capacity and an inclusive education classroom is now complete (\$15.6 million).

### **New Primary Schools**

75. Brabham East Primary School (planning name) - construction is underway for the new primary school to open in 2025 (\$39.9 million).
76. Eglinton South West Primary School (planning name) - construction continues to ensure the new primary school is ready to open in 2025 (\$41.2 million).
77. Henley Brook Primary School - the new primary school opened in 2024 (\$28.1 million).
78. Hillarys Primary School - the major redevelopment, designed to be delivered over three stages to provide significantly improved accommodation in a contemporary learning environment, continues (\$22.8 million).
79. Inner City Primary School - planning has commenced on the project definition plan for the new inner city school (\$2.8 million).
80. Jilbup Primary School - the new primary school is completed and opened in 2024 (\$27.3 million).
81. Landsdale Gardens Primary School - the new primary school was completed and opened in 2023 (\$23.3 million).
82. Wellard East Primary School - construction on the new primary school to open in 2026 has commenced (\$43.8 million).
83. Wellard Village Primary School - construction of this new primary school that opened in 2023 is complete (\$37.6 million).
84. Wungong Primary School - works have commenced on the construction of a new primary school to open in 2026 (\$47 million).
85. New primary schools (2027-2030) - funding has been allocated to plan and construct new primary schools over the forward estimates period (\$233.2 million).

### **Preventative Maintenance and Compliance**

86. Additional capital funding has been provided over 2024-25 and 2025-26 to mitigate critical health and safety risks in schools, including fire services upgrade (\$16.9 million), roof replacement (\$10.5 million), plaster glass and plaster tile ceiling replacement and remediation (\$6.6 million).

### **Transportable Classrooms**

87. Additional funding has been provided to construct and locate new transportable classrooms and buildings to assist schools in meeting temporary, short to medium-term fluctuations in student enrolments (\$79.6 million).

### **New Works**

88. Bicton Primary School - planning for the new school hall will commence (\$1 million).
89. Brabham Senior High School (planning name) - planning will commence for a new secondary school in the Brabham area (\$15 million).
90. Caversham Primary School - planning will commence for additional accommodation for up to 400 students (\$26.5 million).
91. Como Secondary College - planning to commence for upgrades and new facilities at the college (\$650,000).

92. Esperance Senior High School - planning to commence for upgrades and new facilities at the school (\$650,000).

93. Piara Waters Senior High School - Stage 2 planning to provide additional accommodation and specialist classrooms will commence (\$73.2 million).

94. Planning to commence for upgrades and additions to primary and secondary schools (\$16.9 million).

	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
<b>WORKS IN PROGRESS</b>							
Additional Stages at Secondary Schools							
Bob Hawke College Stage 2 .....	53,890	49,890	4,092	4,000	-	-	-
Election Commitments							
Alkimos College Stage 2 .....	52,247	45,327	32,684	4,570	2,350	-	-
Byford Secondary College Stage 4 .....	21,500	1,212	735	4,196	13,150	2,942	-
Yanchep Secondary College Stage 3 .....	1,000	975	4	25	-	-	-
Additions and Improvements to Agricultural Colleges							
Agricultural Schools and Farm Schools' Lifecycle							
Replacement .....	6,847	2,825	2,825	907	2,011	1,104	-
Western Australian College of Agriculture - Cunderdin							
Piggery Domes .....	407	50	50	357	-	-	-
Piggery Ponds .....	1,212	50	50	1,162	-	-	-
Additions and Improvements to District High Schools							
Election Commitment - Roleystone Community College ....	14,608	740	480	5,518	8,010	340	-
Roebourne District High School .....	72,400	43,522	39,508	15,506	4,328	9,044	-
Additions and Improvements to Education Support							
Facilities							
Disability Access Program - Castlereagh School .....	1,232	15	15	1,217	-	-	-
Election Commitment - West Coast Education Support Centre .....	2,000	1,760	1,599	225	15	-	-
Additions and Improvements to Primary Schools							
Anne Hamersley Primary School - Additional							
Accommodation .....	16,590	9,089	8,285	3,711	3,790	-	-
Brabham Primary School - Additional Accommodation							
including Education Support Centre .....	37,366	7,481	6,854	13,588	7,098	9,199	-
Brabham Primary School - Off-Site Early Childhood							
Centre .....	15,110	4,656	4,262	9,954	500	-	-
Burns Beach Primary School Education Support Facility ...	2,820	2,805	49	15	-	-	-
Caversham Valley Primary School - Additional							
Accommodation .....	12,260	5,900	5,391	3,418	2,942	-	-
Election Commitments							
Ballajura Primary School .....	2,500	1,906	1,716	219	375	-	-
Bull Creek Primary School .....	400	-	-	400	-	-	-
Camboon Primary School .....	3,000	1,660	1,432	1,030	310	-	-
Clifton Hills Primary School .....	2,000	1,800	134	200	-	-	-
Dianella Primary College .....	1,500	925	847	375	200	-	-
Edney Primary School .....	1,500	645	531	705	150	-	-
Huntingdale Primary School .....	1,500	810	714	690	-	-	-
Illawarra Primary School .....	2,000	974	814	796	230	-	-
Kewdale Primary School .....	1,000	596	504	280	124	-	-
Primary School Science Program .....	10,390	8,990	4,245	1,400	-	-	-
Scarborough Primary School .....	11,871	11,191	7,185	680	-	-	-
Springfield Primary School .....	18,900	942	650	5,650	10,750	1,558	-
Harrisdale Primary School - Additional Accommodation ....	24,970	6,700	5,955	10,620	4,000	3,650	-
Highgate Primary School - Two Storey Modular							
Classroom Block .....	12,000	450	450	3,800	7,750	-	-
Lesmurdie Primary School .....	20,176	19,241	3,304	820	115	-	-
Waggrakine Primary School - Education Support Facility .....	9,000	391	391	4,015	4,572	22	-
Westminster Primary School .....	15,064	14,064	7,733	1,000	-	-	-
Additions and Improvements to Residential Colleges							
Minor Works .....	3,458	1,482	1,119	494	494	494	494
Additions and Improvements to Secondary Schools							
Ashdale Secondary College .....	29,350	1,064	900	3,900	14,500	8,000	1,886
Carine Senior High School .....	32,000	31,000	5,153	1,000	-	-	-
Derby District High School .....	27,948	27,168	14,839	780	-	-	-
Election Commitments							
Balga Senior High School .....	7,700	1,073	669	3,765	1,130	1,732	-
Darling Range Sports College .....	12,000	965	256	2,891	6,980	690	474
Duncraig Senior High School .....	41,148	28,977	27,144	9,250	2,921	-	-
Greenwood College .....	18,401	954	500	8,794	6,159	2,494	-
John Curtin College of the Arts .....	27,331	6,107	4,526	7,696	12,528	1,000	-
John Forrest Secondary College - Redevelopment .....	51,096	49,796	5,482	1,300	-	-	-
Kelmscott Senior High School .....	10,377	893	405	7,035	1,824	625	-
Melville Senior High School .....	9,000	7,157	6,602	1,843	-	-	-

	Estimated Total Cost	Estimated Expenditure to 30-6-24	2023-24 Estimated Expenditure	2024-25 Budget Year	2025-26	2026-27	2027-28
	\$'000	\$'000	\$'000	\$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Mount Lawley Senior High School .....	15,000	13,670	10,653	1,330	-	-	-
Rossmoyne Senior High School .....	43,461	23,300	21,564	15,650	4,511	-	-
Science, Technology, Engineering and Mathematics ...	85,802	33,192	23,499	32,210	20,400	-	-
Warwick Senior High School New Performing Arts, STEM and Dance Studio .....	7,920	486	200	5,208	2,226	-	-
Hedland Senior High School .....	18,000	17,600	101	400	-	-	-
Joseph Banks Secondary College .....	21,002	20,254	2,629	748	-	-	-
Kalamunda Senior High School .....	38,365	21,217	15,618	13,249	3,899	-	-
Karratha Senior High School .....	31,706	30,240	8,408	1,466	-	-	-
Lakeland Senior High School .....	5,674	5,274	3,558	400	-	-	-
Lynwood Senior High School .....	24,000	23,474	3,746	526	-	-	-
Ocean Reef Senior High School .....	8,200	8,038	4,729	162	-	-	-
Rockingham Senior High School and Education Support Centre .....	60,000	3,400	3,400	21,000	20,800	12,800	2,000
Safety Bay Senior High School .....	40,000	2,600	2,600	17,000	19,200	1,200	-
Shenton College - Modular Build .....	15,000	11,819	11,091	3,181	-	-	-
Wanneroo Secondary College - Education Support Facility .....	12,400	526	526	5,480	6,365	29	-
Willetton Senior High School .....	15,560	15,190	2,009	370	-	-	-
Miscellaneous							
Compliance Programs							
Aluminium Composite Panels .....	3,302	-	-	3,302	-	-	-
Fire Services Upgrade .....	28,724	9,844	7,183	9,440	9,440	-	-
Plaster Glass Ceiling Replacement and Remediation ....	52,697	40,100	5,909	6,291	6,306	-	-
Land Acquisition							
General .....	36,870	26,951	5,088	9,919	-	-	-
Land for Primary Schools .....	84,829	61,329	16,772	5,000	5,500	6,000	7,000
Air-Conditioning Replacement Program .....	35,000	20,500	3,272	5,500	3,000	3,000	3,000
Commonwealth's Schools Upgrade Fund .....	26,744	2,974	2,974	13,872	9,898	-	-
Election Commitment - Schools Clean Energy Program ....	35,200	19,253	14,928	12,447	3,500	-	-
Gas Heater Replacement Program .....	9,000	5,270	800	1,480	750	750	750
Infrastructure Power Upgrades .....	35,815	20,815	6,107	4,000	4,000	4,000	3,000
Interim Schools .....	3,450	2,090	1,187	415	315	315	315
Metal Strip Ceiling Remediation .....	4,440	2,220	2,220	2,220	-	-	-
Power Supply Upgrade .....	4,647	3,395	693	313	313	313	313
Remote Community Schools .....	9,968	5,668	1,832	1,525	925	925	925
Roof Replacement .....	36,439	20,689	4,956	7,850	7,900	-	-
Sewer Connections .....	8,174	4,974	831	1,000	1,000	600	600
Small Asset Capital Purchases .....	623,163	438,278	46,603	46,603	46,094	46,094	46,094
Specialist Learning Program - Capital Component .....	4,060	2,600	2,600	1,200	260	-	-
Universal Access Program .....	51,268	49,068	651	2,200	-	-	-
Ventilation Program .....	11,600	9,100	6,425	2,500	-	-	-
Yale Primary School Fire - Replacement Building .....	2,000	1,862	1,722	138	-	-	-
New Primary Schools							
Brabham East Primary School .....	39,900	11,500	10,858	22,150	6,250	-	-
Eglington South West Primary School .....	41,150	12,870	12,127	21,730	3,060	3,490	-
Henley Brook Primary School .....	28,112	27,130	16,140	982	-	-	-
Hillarys Primary School (Rebuild) .....	22,795	20,618	8,649	2,177	-	-	-
Inner City Primary School .....	2,821	1,800	1,800	1,021	-	-	-
Jilbup Primary School .....	27,299	23,359	16,799	3,560	380	-	-
Landsdale Gardens Primary School .....	23,337	23,335	346	2	-	-	-
Wellard East Primary School .....	43,815	1,173	1,173	13,080	26,942	2,620	-
Wellard Village Primary School .....	37,615	36,465	4,786	1,150	-	-	-
Wungong Primary School .....	47,020	2,991	2,991	14,172	27,015	2,842	-
New Primary Schools (2027-2030) Locations to be Determined .....	338,012	12	-	5,100	49,895	113,093	65,112
New Secondary Schools - Piara Waters Senior High School .....	59,369	58,939	5,529	430	-	-	-
Other School Facilities							
Administration Upgrade .....	19,141	11,041	1,275	2,025	2,025	2,025	2,025
Camp Operations and Maintenance .....	1,665	333	333	832	500	-	-
Canteens .....	2,045	1,225	619	205	205	205	205
Covered Assembly Areas .....	13,924	11,861	2,129	-	-	-	2,063
Early Childhood Program .....	15,755	8,955	3,021	2,300	1,500	1,500	1,500
Ground Developments .....	3,431	2,199	761	308	308	308	308
Library Resource Centres .....	15,798	11,149	2,054	-	1,000	1,584	2,065
Student Services Improvements .....	13,571	8,439	1,972	2,033	1,033	1,033	1,033
Toilet Replacement Program .....	17,642	12,282	2,893	1,340	1,340	1,340	1,340
Royalties for Regions							
Election Commitments							
Albany Senior High School .....	9,900	1,320	1,080	7,680	900	-	-
Baler Primary School .....	6,115	2,180	2,051	3,163	772	-	-
Baynton West Primary School .....	7,236	7,056	1,382	180	-	-	-
Broome Senior High School .....	4,401	319	100	-	2,952	330	800
Cassia Primary School .....	6,316	700	500	5,419	197	-	-

Education - continued

	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
Dampier Primary School .....	1,000	900	900	100	-	-	-
Donnybrook District High School .....	1,000	690	483	310	-	-	-
Eaton Community College .....	8,196	6,451	5,810	1,745	-	-	-
Halls Creek District High School .....	10,013	7,958	7,595	2,055	-	-	-
South Bunbury Education Support Centre .....	3,370	3,320	899	50	-	-	-
Transportable Classrooms .....	194,921	72,796	16,124	67,546	45,353	4,613	4,613
<b>COMPLETED WORKS</b>							
Additions and Improvements to District High Schools							
Beverley District High School - Fire Remediation .....	415	415	394	-	-	-	-
Election Commitments							
Jurien Bay District High School .....	400	400	394	-	-	-	-
Kellerberrin District High School - Science and Home Economics .....	498	498	498	-	-	-	-
Exmouth District High School - Home Economics Room Upgrade .....	940	940	940	-	-	-	-
Wyndham District High School .....	2,600	2,600	176	-	-	-	-
Additions and Improvements to Education Support Facilities - Joondalup Education Support Centre .....							
	300	300	30	-	-	-	-
Additions and Improvements to Primary Schools							
Election Commitments							
Beaumaris Primary School .....	390	390	39	-	-	-	-
Beldon Primary School .....	400	400	155	-	-	-	-
Ellen Stirling Primary School .....	300	300	7	-	-	-	-
Redcliffe Primary School .....	300	300	50	-	-	-	-
Hawker Park Primary School .....	1,482	1,482	35	-	-	-	-
Heathridge Primary School .....	1,455	1,455	45	-	-	-	-
High Wycombe Primary School .....	2,512	2,512	50	-	-	-	-
Highgate Primary School .....	1,600	1,600	1,600	-	-	-	-
Kyilla Primary School .....	6,200	6,200	347	-	-	-	-
Mount Helena Primary School .....	1,900	1,900	99	-	-	-	-
Nollamara Primary School .....	1,761	1,761	50	-	-	-	-
Spring Hill Primary School .....	1,867	1,867	357	-	-	-	-
Victoria Park Primary School .....	6,630	6,630	29	-	-	-	-
Wattle Grove Primary School .....	2,000	2,000	77	-	-	-	-
Wickham Primary School .....	3,735	3,735	235	-	-	-	-
Additions and Improvements to Secondary Schools							
Albany Senior High School .....	8,986	8,986	366	-	-	-	-
Australind Senior High School .....	15,000	15,000	947	-	-	-	-
Dianella Secondary College .....	6,090	6,090	25	-	-	-	-
Duncraig Senior High School .....	1,110	1,110	31	-	-	-	-
Eastern Hills Senior High School .....	2,211	2,211	19	-	-	-	-
Election Commitments							
Balcatta Senior High School - Redevelopment .....	48,918	48,918	119	-	-	-	-
Kiara College Upgrades .....	11,770	11,770	361	-	-	-	-
Girrawheen Senior High School .....	1,354	1,354	30	-	-	-	-
Greenwood College .....	2,455	2,455	21	-	-	-	-
Margaret River Senior High School New Oval .....	12	12	12	-	-	-	-
Melville Senior High School .....	735	735	15	-	-	-	-
Pinjarra Senior High School .....	11,859	11,859	1,605	-	-	-	-
Ridge View Secondary College Stage 2 .....	29,997	29,997	2,916	-	-	-	-
Swan View Senior High School .....	962	962	40	-	-	-	-
Warwick Senior High School .....	2,000	2,000	500	-	-	-	-
Miscellaneous							
Compliance Programs - Asbestos Containing Materials							
Removal and/or Replacement .....	1,730	1,730	1,113	-	-	-	-
Broome Primary School .....	277	277	277	-	-	-	-
Esperance Energy Transition Project .....	1,449	1,449	509	-	-	-	-
High Priority Maintenance and Minor Works Program							
Capital Component .....	43,320	43,320	294	-	-	-	-
Safer Buildings - Upgrade for Fire Safety .....	2,986	2,986	2,986	-	-	-	-
School Alarm System Upgrades .....	10,180	10,180	5,144	-	-	-	-
Swimming Pool Upgrades .....	1,350	1,350	694	-	-	-	-
New Primary Schools							
Dayton Primary School .....	24,968	24,968	1,132	-	-	-	-
Election Commitments							
Burns Beach Primary School .....	17,111	17,111	27	-	-	-	-
Yanchep Lagoon Primary School .....	14,299	14,299	64	-	-	-	-
Yarralinka Primary School Stage 2 .....	13,415	13,415	166	-	-	-	-
Madora Bay Primary School .....	26,094	26,094	1,681	-	-	-	-
Riva Primary School .....	20,492	20,492	66	-	-	-	-
Shorehaven Primary School .....	21,800	21,800	147	-	-	-	-
Treeby Primary School .....	17,140	17,140	182	-	-	-	-
New Secondary Schools - Alkimos College .....	42,625	42,625	113	-	-	-	-

	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
<b>Other School Facilities</b>							
Central Reserve Schools .....	615	615	401	-	-	-	-
Malibu School .....	2,081	2,081	10	-	-	-	-
<b>Royalties for Regions</b>							
<b>Election Commitments</b>							
Solar Schools Program .....	4,573	4,573	863	-	-	-	-
Tambrey Primary School .....	750	750	622	-	-	-	-
<b>Secondary Schools - Public Private Partnership Retained Costs .....</b>	<b>27,505</b>	<b>27,505</b>	<b>572</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NEW WORKS</b>							
<b>Additional Stages at Secondary Schools - Piara Waters</b>							
Senior High School Stage 2 .....	73,224	-	-	737	3,420	23,093	40,154
<b>Additions and Improvements to Primary Schools</b>							
Bicton Primary School - Hall Project .....	953	-	-	953	-	-	-
Caversham Primary School - Additional Accommodation .....	26,459	-	-	2,117	10,055	12,436	1,851
<b>Additions and Improvements to Secondary Schools</b>							
Como Secondary College - Planning .....	650	-	-	650	-	-	-
Esperance Senior High School - Planning .....	650	-	-	650	-	-	-
<b>Mount Hawthorn Education Support Centre Relocation to Lake Monger Primary School .....</b>	<b>21,751</b>	<b>53</b>	<b>53</b>	<b>1,187</b>	<b>5,155</b>	<b>12,202</b>	<b>1,501</b>
<b>New Secondary Schools - Brabham Senior High School .....</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>
<b>Planning to Progress Additions and Improvements to Primary and Secondary Schools .....</b>	<b>16,900</b>	<b>-</b>	<b>-</b>	<b>8,300</b>	<b>8,000</b>	<b>600</b>	<b>-</b>
<b>Total Cost of Asset Investment Program .....</b>	<b>3,966,725</b>	<b>2,248,801</b>	<b>621,076</b>	<b>607,831</b>	<b>504,165</b>	<b>302,234</b>	<b>191,421</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			484,681	458,133	360,294	194,442	72,824
Commonwealth Grants .....			26,744	-	-	-	-
Funding included in Department of Treasury - Administered Item .....			1,000	11,137	21,420	23,693	40,154
Holding Account .....			17,323	21,179	24,949	24,549	24,549
Internal Funds and Balances .....			57,382	68,281	56,252	47,094	46,094
<b>Major Treasurer's Special Purpose Account(s)</b>							
Asset Maintenance Fund .....			2,372	13,333	24,146	-	-
Royalties for Regions Fund .....			26,565	30,768	11,604	6,456	800
Other .....			4,500	5,000	5,500	6,000	7,000
Other Grants and Subsidies .....			509	-	-	-	-
<b>Total Funding .....</b>			<b>621,076</b>	<b>607,831</b>	<b>504,165</b>	<b>302,234</b>	<b>191,421</b>

## Financial Statements

### Income Statement

#### Expenses

1. The Total Cost of Services for the 2024-25 Budget Year is \$408.1 million (6.4%) higher compared to 2023-24 Budget primarily due to:
  - 1.1. revised forecast student enrolments and cost growth;
  - 1.2. increase in RiskCover Fund insurance premiums; and
  - 1.3. increases to depreciation and leave liability (non-cash items).

#### Income

2. Total income for the 2024-25 Budget Year is \$68.2 million (4.4%) higher than the 2023-24 Budget primarily due to the increase in Commonwealth Government funding under the NSR Agreement Quality Schools Funding.

### Statement of Financial Position

3. The total equity is expected to increase by \$2.6 billion (14.3%) between the 2023-24 Budget and 2024-25 Budget Year. This increase is primarily attributable to a \$2.1 billion revaluation of the Department's assets recorded at 30 June 2023, in accordance with Treasurer's instruction 954: Revaluation of Non-Current Physical Assets and AASB 13: *Fair Value Measurement*.

### Statement of Cashflows

4. The \$635.5 million closing balance for cash assets in the 2024-25 Budget Year is forecast to be \$34.5 million (5.1%) lower than the 2022-23 Actual. This is mainly due to timing differences between receipts and payments associated with the Commonwealth's NSWB and a recashflow of the Asset Investment Program in response to market conditions.



**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			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits (b) .....	4,859,296	4,985,223	5,085,669	5,287,209	5,408,515	5,515,073	5,691,179
Supplies and services .....	1,072,253	1,054,794	1,117,254	1,131,509	1,094,718	1,096,141	1,112,485
Grants and subsidies (c) .....	39,975	31,647	36,520	33,545	26,715	20,247	17,958
Accommodation .....	20,335	18,559	18,559	18,907	19,263	19,625	19,903
Depreciation and amortisation .....	262,319	288,675	298,640	310,727	300,279	306,744	309,213
Finance and interest costs .....	48,578	38,099	44,125	43,621	42,566	42,093	42,330
Other expenses .....	8,174	8,061	8,061	7,685	7,685	7,685	7,685
<b>TOTAL COST OF SERVICES .....</b>	<b>6,310,930</b>	<b>6,425,058</b>	<b>6,608,828</b>	<b>6,833,203</b>	<b>6,899,741</b>	<b>7,007,608</b>	<b>7,200,753</b>
<b>Income</b>							
User contributions, charges and fees .....	126,917	145,666	144,513	145,836	150,155	154,228	157,247
Grants and subsidies .....	106,215	79,031	116,635	81,944	54,612	28,892	21,593
Quality Schools Funding .....	1,120,351	1,216,607	1,192,900	1,275,139	1,333,805	1,382,699	1,430,126
Other revenue .....	105,283	93,105	106,950	100,161	101,110	101,871	102,584
Interest .....	18,845	17,624	25,107	17,188	17,098	17,332	17,579
<b>Total Income .....</b>	<b>1,477,611</b>	<b>1,552,033</b>	<b>1,586,105</b>	<b>1,620,268</b>	<b>1,656,780</b>	<b>1,685,022</b>	<b>1,729,129</b>
<b>NET COST OF SERVICES .....</b>	<b>4,833,319</b>	<b>4,873,025</b>	<b>5,022,723</b>	<b>5,212,935</b>	<b>5,242,961</b>	<b>5,322,586</b>	<b>5,471,624</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	4,858,771	4,844,259	4,943,793	5,176,525	5,217,296	5,306,040	5,432,552
Grants from government agencies .....	8,909	3,707	4,429	3,456	3,456	3,461	3,461
Resources received free of charge .....	16,571	15,597	15,597	15,597	15,597	15,597	15,597
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	-	2,492	18,086	26,737	-	-
National Redress Scheme .....	7,345	-	308	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund .....	22,354	27,648	27,657	26,850	26,994	23,153	23,153
Other appropriations .....	-	540	-	-	-	-	-
Other revenues .....	15,886	17,798	18,209	19,508	20,059	20,996	21,975
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>4,929,836</b>	<b>4,909,549</b>	<b>5,012,485</b>	<b>5,260,022</b>	<b>5,310,139</b>	<b>5,369,247</b>	<b>5,496,738</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>96,517</b>	<b>36,524</b>	<b>(10,238)</b>	<b>47,087</b>	<b>67,178</b>	<b>46,661</b>	<b>25,114</b>

(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 43,320, 44,484 and 45,320 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			
Contributions to National Bodies .....	4,579	4,440	5,548	5,155	4,961	4,951	4,943
Election Commitment - Support Scheme for School-Based Apprenticeships .....	-	382	382	394	394	394	394
Indian Ocean Territories .....	1,792	1,668	1,668	1,695	1,722	1,749	1,766
National Student Wellbeing Program (NSWP) to Non-Government Schools <sup>(a)</sup> .....	2,469	2,469	2,575	2,575	2,575	2,575	-
NPR Agreement to Non-Government Sector <sup>(b)</sup> .....	11,975	11,460	12,131	12,447	6,349	-	-
NSWB to Non-Government Sector <sup>(c)</sup> .....	6,200	-	150	-	-	-	-
Other .....	6,658	4,329	7,167	4,336	3,724	3,539	3,786
Scholarships/Sponsorships .....	896	978	978	978	978	978	978
Student Allowances .....	5,406	5,921	5,921	5,965	6,012	6,061	6,091
<b>TOTAL .....</b>	<b>39,975</b>	<b>31,647</b>	<b>36,520</b>	<b>33,545</b>	<b>26,715</b>	<b>20,247</b>	<b>17,958</b>

- (a) The NSWP is a funding agreement with the Commonwealth Government which supports the wellbeing of Australian school students from 2023 to 2027 school years, and replaces the National School Chaplaincy Program which expired in 2022. Expenditure figures from 2028 will be included once a new agreement is signed.
- (b) The NPR Agreement is a four-year funding agreement with the Commonwealth Government from 2022 to 2025. Expenditure figures from 2026 will be included once a new agreement is signed.
- (c) The NSWB is a one-off funding from the Commonwealth Government to support schools to respond to the impact of COVID-19 and successive lockdown on the mental health and wellbeing of their students.

**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			
<b>CURRENT ASSETS</b>							
Cash assets.....	516,921	463,707	460,119	455,395	464,486	472,765	472,741
Restricted cash.....	44,794	17,063	46,899	28,689	26,572	222,100	40,863
Holding Account receivables.....	22,397	18,793	22,323	26,093	25,693	25,693	25,693
Receivables.....	55,322	54,553	51,303	51,548	51,386	51,631	51,876
Loans to schools.....	41,363	44,887	44,196	46,202	48,677	51,667	53,759
Inventories.....	9,250	8,590	9,250	9,250	9,250	9,250	9,250
Other.....	27,944	25,829	32,616	33,076	23,869	23,869	23,869
Assets held for sale.....	2,988	-	-	-	-	-	-
<b>Total current assets.....</b>	<b>720,979</b>	<b>633,422</b>	<b>666,706</b>	<b>650,253</b>	<b>649,933</b>	<b>856,975</b>	<b>678,051</b>
<b>NON-CURRENT ASSETS</b>							
Restricted cash.....	108,253	135,861	129,725	151,426	174,011	-	-
Loans to schools.....	331,569	346,142	337,251	342,260	344,439	343,990	341,661
Holding Account receivables.....	3,902,834	4,208,586	4,214,088	4,542,680	4,852,697	5,163,369	5,477,538
Property, plant and equipment.....	16,005,742	14,365,276	16,375,400	16,721,254	16,976,363	17,023,338	16,956,950
Right-of-use assets.....	375,808	376,745	379,867	369,874	362,288	359,329	364,608
Intangibles.....	2,353	2,010	2,082	1,811	1,540	1,269	998
Service concession assets.....	37,684	30,289	36,988	36,292	35,625	34,960	34,297
<b>Total non-current assets.....</b>	<b>20,764,243</b>	<b>19,464,909</b>	<b>21,475,401</b>	<b>22,165,597</b>	<b>22,746,963</b>	<b>22,926,255</b>	<b>23,176,052</b>
<b>TOTAL ASSETS.....</b>	<b>21,485,222</b>	<b>20,098,331</b>	<b>22,142,107</b>	<b>22,815,850</b>	<b>23,396,896</b>	<b>23,783,230</b>	<b>23,854,103</b>
<b>CURRENT LIABILITIES</b>							
Payables.....	167,929	164,804	171,803	196,382	222,101	248,644	85,888
Borrowings.....	41,364	44,887	44,197	46,203	48,678	51,668	53,760
Lease liabilities.....	34,952	45,738	37,820	37,461	36,097	35,545	37,799
Employee provisions.....	716,458	748,459	777,826	810,662	837,269	858,138	879,777
Other provisions.....	50,187	34,646	43,160	40,428	40,395	40,395	40,395
<b>Total current liabilities.....</b>	<b>1,010,890</b>	<b>1,038,534</b>	<b>1,074,806</b>	<b>1,131,136</b>	<b>1,184,540</b>	<b>1,234,390</b>	<b>1,097,619</b>
<b>NON-CURRENT LIABILITIES</b>							
Payables.....	2,635	2,071	2,635	2,635	2,635	2,635	2,635
Borrowings.....	356,645	375,290	369,385	380,282	388,703	394,135	397,476
Lease liabilities.....	361,529	346,449	358,679	346,059	338,461	334,763	336,317
Employee provisions.....	264,404	270,887	287,858	298,980	307,804	316,556	325,566
Other provisions.....	3,755	3,680	3,755	3,755	3,755	3,755	3,755
<b>Total non-current liabilities.....</b>	<b>988,968</b>	<b>998,377</b>	<b>1,022,312</b>	<b>1,031,711</b>	<b>1,041,358</b>	<b>1,051,844</b>	<b>1,065,749</b>
<b>TOTAL LIABILITIES.....</b>	<b>1,999,858</b>	<b>2,036,911</b>	<b>2,097,118</b>	<b>2,162,847</b>	<b>2,225,898</b>	<b>2,286,234</b>	<b>2,163,368</b>
<b>EQUITY</b>							
Contributed equity.....	15,749,758	16,356,123	16,316,228	16,877,156	17,327,973	17,607,310	17,775,933
Accumulated surplus/(deficit).....	(66,506)	(43,704)	(73,361)	(26,274)	40,904	87,565	112,679
Reserves.....	3,802,112	1,749,001	3,802,122	3,802,121	3,802,121	3,802,121	3,802,123
<b>Total equity.....</b>	<b>19,485,364</b>	<b>18,061,420</b>	<b>20,044,989</b>	<b>20,653,003</b>	<b>21,170,998</b>	<b>21,496,996</b>	<b>21,690,735</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>21,485,222</b>	<b>20,098,331</b>	<b>22,142,107</b>	<b>22,815,850</b>	<b>23,396,896</b>	<b>23,783,230</b>	<b>23,854,103</b>

(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			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	4,549,307	4,519,714	4,614,146	4,821,840	4,881,586	4,969,675	5,092,690
Capital appropriation.....	474,952	564,515	537,518	513,138	414,862	249,329	128,202
Administered equity contribution.....	-	2,000	1,000	11,137	21,420	23,693	40,154
Holding Account drawdowns .....	22,529	22,397	18,467	22,323	26,093	25,693	25,693
Government grants .....	9,326	3,707	4,429	3,456	3,456	3,461	3,461
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund .....	-	-	2,492	18,086	26,737	-	-
Digital Capability Fund .....	-	-	-	5,880	2,932	-	-
National Redress Scheme .....	7,345	-	308	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund .....	22,354	27,648	27,657	26,850	26,994	23,153	23,153
Regional Infrastructure and Headworks Fund .....	7,240	28,670	26,565	30,768	11,604	6,456	800
Other.....	16,395	17,798	18,209	19,508	20,059	20,996	21,975
Administered appropriations .....	-	540	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>5,109,448</b>	<b>5,186,989</b>	<b>5,250,791</b>	<b>5,472,986</b>	<b>5,435,743</b>	<b>5,322,456</b>	<b>5,336,128</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(4,835,529)	(4,945,119)	(4,996,972)	(5,218,718)	(5,347,411)	(5,458,955)	(5,823,332)
Supplies and services .....	(1,055,172)	(1,039,216)	(1,101,676)	(1,115,885)	(1,079,094)	(1,080,518)	(1,096,862)
Grants and subsidies .....	(19,197)	(18,559)	(18,559)	(18,907)	(19,263)	(19,625)	(19,903)
Accommodation.....	(40,983)	(31,647)	(36,520)	(33,545)	(26,715)	(20,247)	(17,958)
Finance and interest costs.....	(33,847)	(33,456)	(37,067)	(37,733)	(37,657)	(37,545)	(37,993)
GST payments.....	(158,973)	(151,193)	(151,193)	(151,193)	(151,193)	(151,193)	(151,193)
Loans advanced to non-government schools.....	(48,408)	(57,100)	(57,100)	(57,100)	(57,100)	(57,100)	(57,100)
Other payments .....	(273)	-	-	-	-	-	-
<b>Receipts (b)</b>							
User contributions, charges and fees .....	122,865	142,095	140,942	142,265	146,584	150,657	153,676
Grants and subsidies .....	101,136	74,484	115,267	80,260	64,193	28,892	21,593
Quality Schools Funding.....	1,120,351	1,216,607	1,192,900	1,275,139	1,333,805	1,382,699	1,430,126
Interest receipts .....	18,278	17,623	25,106	17,187	17,097	17,331	17,578
GST receipts.....	158,448	151,094	151,094	151,094	151,094	151,094	151,094
Repayments of loans by non-government schools.....	38,967	43,011	41,527	44,198	46,203	48,678	51,668
Other receipts .....	97,803	92,519	106,575	98,653	101,110	101,871	102,584
<b>Net cash from operating activities .....</b>	<b>(4,534,534)</b>	<b>(4,538,857)</b>	<b>(4,625,676)</b>	<b>(4,824,285)</b>	<b>(4,858,347)</b>	<b>(4,943,961)</b>	<b>(5,276,022)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(513,419)	(626,779)	(621,076)	(607,831)	(504,165)	(302,234)	(191,421)
Proceeds from sale of non-current assets .....	411	-	-	-	-	-	-
<b>Net cash from investing activities .....</b>	<b>(513,008)</b>	<b>(626,779)</b>	<b>(621,076)</b>	<b>(607,831)</b>	<b>(504,165)</b>	<b>(302,234)</b>	<b>(191,421)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Payment of lease liabilities .....	(46,766)	(49,236)	(52,837)	(55,005)	(54,568)	(54,887)	(55,378)
Repayment of borrowings.....	(38,967)	(78,443)	(78,443)	(78,456)	(78,358)	(78,250)	(78,250)
Proceeds from borrowings.....	48,408	92,532	94,016	91,358	89,254	86,672	83,682
<b>Net cash from financing activities .....</b>	<b>(37,325)</b>	<b>(35,147)</b>	<b>(37,264)</b>	<b>(42,103)</b>	<b>(43,672)</b>	<b>(46,465)</b>	<b>(49,946)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>							
	24,581	(13,794)	(33,225)	(1,233)	29,559	29,796	(181,261)
Cash assets at the beginning of the reporting period .....	645,594	630,425	669,968	636,743	635,510	665,069	694,865
Net cash transferred to/from other agencies .....	(207)	-	-	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>669,968</b>	<b>616,631</b>	<b>636,743</b>	<b>635,510</b>	<b>665,069</b>	<b>694,865</b>	<b>513,604</b>

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

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

## NET APPROPRIATION DETERMINATION (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			
<b>User Contributions, Charges and Fees</b>							
<b>Fees</b>							
Agricultural Colleges .....	4,463	4,867	4,867	5,020	5,031	5,094	5,220
Canning College .....	4,304	4,244	4,114	4,826	5,322	5,877	6,225
Other .....	1,696	5,102	5,165	5,147	5,159	5,461	5,566
Residential Colleges .....	6,146	7,585	6,775	7,182	7,574	7,865	8,142
Swimming Classes .....	1,074	1,283	904	-	974	1,046	1,128
TAFE International .....	3,211	4,626	5,075	5,771	6,308	7,230	8,195
Physical Education Camp School Receipts ...	310	410	424	428	434	445	454
Schools Charges and Fees .....	96,417	108,148	108,148	108,148	109,792	111,777	114,387
Teacher Registration Board of Western Australia Fees .....	6,911	6,994	7,083	7,294	7,645	8,433	7,992
<b>Grants and Subsidies</b>							
Indian Ocean Territories .....	14,809	16,973	17,613	17,384	17,791	18,208	18,637
NPR Agreement (b) .....	46,839	46,822	47,536	47,429	33,791	-	-
NSWB .....	22,300	-	420	-	-	-	-
NSWP (c) .....	7,729	7,728	7,728	7,728	7,728	7,728	-
Other Commonwealth Grants .....	5,021	2,961	14,876	7,719	4,883	2,956	2,956
Schools Upgrade Fund .....	4,438	-	27,094	-	-	-	-
<b>Quality Schools Funding</b>							
Quality Schools .....	1,120,351	1,216,607	1,192,900	1,275,139	1,333,805	1,382,699	1,430,126
<b>GST Receipts</b>							
GST Input Credits .....	152,881	144,093	144,093	144,093	144,093	144,093	144,093
GST Receipts on Sales .....	5,406	6,788	6,788	6,788	6,788	6,788	6,788
<b>Other Receipts</b>							
Developers Contribution .....	4,771	4,500	4,500	5,000	5,500	6,000	7,000
Interest Received .....	18,278	17,623	25,106	17,187	17,097	17,331	17,578
Other Receipts .....	42,497	34,546	46,009	40,326	41,700	41,369	40,226
Receipts from State Government Agencies .....	8,441	13,172	13,134	13,737	13,751	13,766	13,780
Repayment of Loans by Non-Government Schools .....	38,967	43,011	41,527	44,198	46,203	48,678	51,668
Schools - Donations .....	20,770	19,801	22,600	19,801	19,801	19,801	19,801
Schools - Other Receipts .....	31,076	32,013	32,013	32,013	32,539	33,074	33,872
<b>TOTAL .....</b>	<b>1,669,106</b>	<b>1,749,897</b>	<b>1,786,492</b>	<b>1,822,358</b>	<b>1,873,709</b>	<b>1,895,719</b>	<b>1,943,834</b>

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

(b) The NPR Agreement 2022-2025 is a four-year funding agreement with the Commonwealth, replacing the Universal Access Partnership.

(c) The NSWP supports the wellbeing of Australian school students from 2023-2027 school years and replaces the National School Chaplaincy Program which expired in 2022.

## 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			
<b>INCOME</b>							
<b>Other</b>							
Administered Appropriation.....	449,088	462,240	563,817	497,984	523,883	547,046	567,758
Resources Received Free of Charge <sup>(a)</sup> .....	70,169	-	-	-	-	-	-
<b>TOTAL ADMINISTERED INCOME</b> .....	<b>519,257</b>	<b>462,240</b>	<b>563,817</b>	<b>497,984</b>	<b>523,883</b>	<b>547,046</b>	<b>567,758</b>
<b>EXPENSES</b>							
<b>Grants to Charitable and Other Public Bodies</b>							
All Other Grants .....	92	93	93	94	95	96	97
Australian Music Examinations Board.....	181	181	181	199	199	199	199
Per Capita Grants to Non-Government Schools .....	399,930	411,460	410,525	433,029	453,118	469,782	483,199
Psychology Services Grant.....	6,039	6,817	6,817	7,460	7,460	7,460	7,460
Students at Risk.....	1,123	1,568	1,568	1,568	1,568	1,568	1,568
Supplementation Grants to Special Education Schools.....	33,363	33,759	41,921	47,272	53,081	59,579	66,873
Western Australian Student Assistance Payment (WASAP) <sup>(b)</sup> .....	-	-	94,350	-	-	-	-
<b>Other</b>							
Funding for School of Special Educational Needs - Medical, Mental Health and Sensory .....	4,862	4,862	4,862	4,862	4,862	4,862	4,862
Resources Distributed Free of Charge <sup>(a)</sup> ....	70,179	-	-	-	-	-	-
Superannuation - Higher Education Institutions .....	3,500	3,500	3,500	3,500	3,500	3,500	3,500
<b>TOTAL ADMINISTERED EXPENSES</b> .....	<b>519,269</b>	<b>462,240</b>	<b>563,817</b>	<b>497,984</b>	<b>523,883</b>	<b>547,046</b>	<b>567,758</b>

(a) The Department received Rapid Antigen Test (RAT) kits free of charge to distribute to critical workers and parents or carers of students of public and non-government schools as part of the Government's response to COVID-19.

(b) The Government provides WASAP in 2024 to support families of Western Australian school students with out-of-pocket school expenses.

## Agency Special Purpose Account Details

## STUDENT RESIDENTIAL COLLEGES FUND

Account Purpose: The purpose of this account is to hold funds received under section 213Y(3) of the *School Education Act 1999* for the payment of costs and expenses incurred in the performance of the functions of the student residential colleges. The special purpose account was established pursuant to section 16(1)(b) of the *Financial Management Act 2006*.

	2022-23	2023-24	2023-24	2024-25
	Actual	Budget	Estimated	Budget
	\$'000	\$'000	Actual	Year
			\$'000	\$'000
Opening Balance .....	1,343	1,277	1,846	1,846
Receipts:				
Appropriations .....	14,071	11,797	11,959	13,370
Other .....	7,513	8,401	7,555	7,998
	22,927	21,475	21,360	23,214
Payments .....	21,081	20,198	19,514	21,368
<b>CLOSING BALANCE</b> .....	<b>1,846</b>	<b>1,277</b>	<b>1,846</b>	<b>1,846</b>

**WESTERN AUSTRALIAN STUDENT ASSISTANCE PAYMENT FUND**

Account Purpose: To support Western Australian families with a one-off payment in 2024 to meet out of pocket schooling expenses for enrolled students in Western Australian registered schools.

	2022-23 Actual \$'000	2023-24 Budget \$'000	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000
Opening Balance .....	-	-	-	-
Receipts:				
Appropriations .....	-	-	94,350	-
Payments .....	-	-	94,350	-
<b>CLOSING BALANCE.....</b>	-	-	-	-

# Division 25 Training and Workforce Development

## Part 6 Education and Training

### 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			
<b>DELIVERY OF SERVICES</b>							
Item 65 Net amount appropriated to deliver services .....	482,450	519,007	518,962	<b>536,739</b>	545,202	549,323	549,570
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	1,809	1,830	1,898	<b>1,946</b>	2,004	2,040	2,081
Total appropriations provided to deliver services .....	484,259	520,837	520,860	<b>538,685</b>	547,206	551,363	551,651
<b>CAPITAL</b>							
Item 142 Capital Appropriation .....	58,007	87,765	104,913	<b>39,852</b>	3,252	94	94
<b>TOTAL APPROPRIATIONS</b> .....	<b>542,266</b>	<b>608,602</b>	<b>625,773</b>	<b>578,537</b>	<b>550,458</b>	<b>551,457</b>	<b>551,745</b>
<b>EXPENSES</b>							
Total Cost of Services .....	771,850	833,384	854,600	<b>918,668</b>	908,411	906,116	896,212
Net Cost of Services <sup>(a)</sup> .....	516,042	616,506	592,702	<b>654,837</b>	621,165	613,600	608,867
<b>CASH ASSETS</b> <sup>(b)</sup> .....	<b>231,396</b>	<b>168,457</b>	<b>194,771</b>	<b>116,464</b>	<b>84,397</b>	<b>67,891</b>	<b>52,145</b>

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

(b) As at 30 June each financial year.

### Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 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			
<b>New Initiatives</b>					
National Skills Agreement .....	9,316	58,443	60,008	73,773	72,777
Skilled Migration Initiatives <sup>(a)</sup> .....	-	1,388	1,037	852	869
<b>Ongoing Initiatives</b>					
Career Taster Program <sup>(a)</sup> .....	-	-	5,695	5,702	5,708
Construction Migration Office <sup>(a)</sup> .....	1,398	2,528	1,650	846	-
Construction Visa Subsidy Program .....	7,000	4,000	-	-	-
Fee-Free TAFE <sup>(a)</sup> .....	5,834	16,367	16,901	8,992	2,593
Group Training Organisation Wage Subsidy Program .....	(2,224)	8,259	12,750	17,284	6,931
Heavy Vehicle Driver Training Program <sup>(a)</sup> .....	-	1,700	2,100	2,200	1,200
Jobs and Skills Centres - Aboriginal Support <sup>(a)</sup> .....	-	1,200	1,200	1,200	600
Skilled Migrant Job Connect <sup>(a)</sup> .....	(400)	1,097	2,204	2,708	-
TAFE Colleges Temporary Regional Attraction and Retention Allowance Extension .....	739	2,216	-	-	-
TAFE Lecturer Return to Industry <sup>(a)</sup> .....	-	-	2,900	2,900	2,900
Training Delivery <sup>(a)</sup> .....	10,900	10,900	-	-	-
Workforce Support Collie Transition Package .....	(1,150)	1,150	-	-	2,835



	2023-24 Estimated Actual \$'000	2024-25 Budget Year \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000	2027-28 Outyear \$'000
<b>Other</b>					
Government Regional Officer Housing.....	-	92	27	26	25
Non-Government Human Services Sector Indexation.....	66	107	144	131	384
Public Sector Wages Policy.....	917	586	5,875	5,745	12,954
Revisions to Indexation for Non-Salary Expenses.....	-	-	-	-	2,278
Revisions to International Student Training Activity Estimates.....	1,873	(1,352)	(3,020)	(1,127)	2,342
Revisions to Lease Agreements.....	17	-	(14)	59	1
Salaries and Allowances Tribunal .....	68	94	141	170	170

(a) Existing agency spending has been used to meet some or all of these costs.

## Significant Issues Impacting the Agency

### Building a Skilled Workforce for the Future

1. The Government continues to prioritise developing a skilled local workforce by reducing the cost for students to undertake training in priority skill areas. Fee-free training will continue in 2024 and 2025 for over 130 courses and skill sets. Fee-free courses are being offered in a wide range of areas including construction, advanced manufacturing, digital technology, the health and care sector, hospitality and tourism, and defence. This is in addition to Lower Fees, Local Skills, which reduces fees by up to 72% for over 160 high-priority courses.
2. The Government will invest in a number of skilled migration initiatives, including extension of the assistance provided to the construction industry through the Construction Migration Office and the Skilled Migrant Connect Program to assist Australian employers to fill in-demand jobs and for migrants in Western Australia to gain employment in the local labour market that aligns with their formal overseas qualifications, skills and experience.
3. The successful Year 9 Career Taster Program will be embedded to inform students about potential career and study pathways and provide industry experiences at a cost of \$22.8 million over the forward estimates period.
4. The TAFE Lecturer Return to Industry program is being continued to enable TAFE lecturers to update their knowledge of current industry standards and practices to enable innovative and contemporary teaching.

### Skilling for Energy Transitions and a Diversifying Economy

5. A new National Skills Agreement has been finalised with the Commonwealth Government which will provide \$1.2 billion of flexible funding to deliver skills for critical and emerging industries. The new agreement also provides joint funding of up to \$234 million for specific policy initiatives, subject to further negotiation with the Commonwealth Government. The initiatives include Closing the Gap, Ensuring Access to Foundation Skills Training, TAFE Centres of Excellence, the National TAFE Network, Measures to Strengthen the Vocational Education and Training (VET) Workforce, Enhanced VET Data and Evidence, and Improved Completions, especially for priority groups.
6. Under the National Skills Agreement, the Government has lodged a proposal with the Commonwealth Government to establish a Clean Energy National Centre of Excellence to build Western Australia's clean energy workforce capability and capacity, and to position the State at the forefront of the national and global clean energy transition. This model will lead development of training and workforce initiatives to capitalise on clean energy investment and export opportunities in Western Australia and deliver the advanced skills base needed for the State's energy transition.
7. The Government has committed resources for clean energy and defence workforce planning to identify future advanced technical, trade, digital and science, technology, engineering and mathematics skills needed to position Western Australia to be the home of nuclear-powered submarines and deliver a workforce across the State to respond to the size, scale and diversity of clean energy projects across solar, wind, hydrogen and battery clean energy sectors.

### Creating Regional Jobs and Diversifying Regional Economies

8. This Budget continues to provide assistance through the Collie Transition Package to support workers impacted by the transition towards low carbon power generation. The Government is also supporting affected workers in other industries through an expanded network of Jobs and Skills Centres.
9. \$7.2 million is being allocated to continue the Heavy Vehicle Driver Training Program that is being delivered in the south of the State to address the nationally recognised shortage of suitably qualified truck drivers.
10. The Temporary Regional Attraction and Retention Allowance will continue to be paid to TAFE lecturers working in the Kimberley, the Pilbara and Kalgoorlie in 2024. This will enable TAFE Colleges to attract and retain a skilled teaching workforce and support regional communities to increase the pool of local skilled workers.

### Growing the Construction Workforce

11. To support the residential and commercial construction sectors, the Group Training Organisation Wage Subsidy Program will create 150 new apprentice and trainee jobs in 2024 through a joint funding model with the Construction Training Fund. This is in addition to the previous 450 places already achieved since 2022.
12. Support for construction businesses to employ skilled migrants through the Construction Visa Subsidy Program will continue through the Construction Migration Office.

### Improving Aboriginal Training and Employment Opportunities

13. The Closing the Gap Specific Policy Initiative under the National Skills Agreement will develop strategies to build capacity and capability of the Aboriginal Community Controlled and First Nations owned training sector, and grow the First Nations VET Workforce, in partnership with First Nations people.
14. \$4.2 million is being allocated to continue the dedicated Jobs and Skills Centres and staff who provide specialist services for Aboriginal people.

### Resource Agreement

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

### Outcomes, Services and Key Performance Information

#### Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the 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
WA Jobs Plan: Diversifying the WA economy, creating local jobs for the future.	A skilled workforce that meets the State's economic and community needs.	<ol style="list-style-type: none"> <li>1. VET Workforce Planning and Policy Development</li> <li>2. Jobs and Skills Centre Services</li> <li>3. Skilled Migration, Including Overseas Qualification Assessment</li> </ol>
	A flexible, responsive, innovative and quality training system.	<ol style="list-style-type: none"> <li>4. Apprenticeship and Traineeship Administration and Regulation</li> <li>5. Procurement of Training</li> <li>6. Recruitment and Management of International Students</li> <li>7. Services to TAFE Colleges</li> <li>8. Regulatory Services to Registered Training Organisations (RTOs)</li> </ol>

## 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. VET Workforce Planning and Policy Development .....	19,873	21,536	21,426	24,337	22,920	21,155	21,607
2. Jobs and Skills Centre Services .....	18,119	18,586	18,334	18,846	18,482	15,646	15,336
3. Skilled Migration, Including Overseas Qualification Assessment .....	4,440	5,626	16,986	15,378	9,405	8,282	3,999
4. Apprenticeship and Traineeship Administration and Regulation .....	48,985	59,563	57,222	62,904	65,540	64,085	50,967
5. Procurement of Training .....	611,682	650,017	660,156	720,373	716,702	718,545	721,270
6. Recruitment and Management of International Students .....	22,421	29,267	29,309	29,851	31,491	34,754	38,500
7. Services to TAFE Colleges .....	42,971	45,218	47,368	43,489	40,370	40,113	40,924
8. Regulatory Services to RTOs .....	3,359	3,571	3,799	3,490	3,501	3,536	3,609
<b>Total Cost of Services .....</b>	<b>771,850</b>	<b>833,384</b>	<b>854,600</b>	<b>918,668</b>	<b>908,411</b>	<b>906,116</b>	<b>896,212</b>

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

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
<b>Outcome: A skilled workforce that meets the State's economic and community needs:</b>					
Extent to which Jobs and Skill Centre services provided to individuals and businesses result in career, employment or training outcomes .....	71%	72%	71%	72%	
Proportion of State nominated skilled migrants employed in priority occupations after arrival .....	89%	82%	82%	82%	1
<b>Outcome: A flexible, responsive, innovative and quality training system:</b>					
Proportion of delivery in training aligned with State priority occupations .....	87%	86%	88%	89%	
Proportion of graduates satisfied with the overall quality of training .....	90%	90%	90%	90%	
Percentage of RTOs compliant with the Standards for RTOs 2015 .....	100%	100%	100%	100%	

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

## Explanation of Significant Movements

(Notes)

- The proportion of State nominated skilled migrants employed in priority occupations after arrival varies between the 2022-23 Actual and the 2023-24 Budget largely due to the Commonwealth Government's priority to process onshore visa applicants in 2022-23 as a result of COVID-19. Employability factors that affect migrants are not captured as part of the survey, and the strong labour market likely continues to contribute to the high proportion of State nominated skilled migrants employed in priority occupations after arrival.

## Services and Key Efficiency Indicators

### 1. VET Workforce Planning and Policy Development

The Department works closely with industry, the community and across government in gathering and analysing workforce data and intelligence to identify the State's workforce development and training priorities.

The Department develops policies and programs that promote the effective and efficient operation of the State's VET system. Policy and program development is aligned to the Department's strategic direction for workforce development and training including higher education and the school sector.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	19,873	21,536	21,426	24,337	1
Less Income <sup>(a)</sup> .....	42	54	37	56	
Net Cost of Service .....	19,831	21,482	21,389	24,281	
<b>Employees (Full-Time Equivalents) <sup>(b)</sup> .....</b>	<b>82</b>	<b>98</b>	<b>76</b>	<b>113</b>	<b>2</b>
<b>Efficiency Indicators</b>					
Cost of VET workforce planning and policy development per training place .....	\$116	\$128	\$114	\$133	3

(a) Income variances across the years are largely due to changes in own source revenue not linked to a specific service and allocated across services.

(b) The 2022-23 Actual and the 2023-24 Estimated Actual reflect average paid full-time equivalents (FTEs) for the period. The 2023-24 Budget and the 2024-25 Budget Target reflect the approved establishment.

### Explanation of Significant Movements

(Notes)

1. The Total Cost of Service increase between the 2022-23 Actual and the 2023-24 Budget is largely due to defence industry initiatives, the mature aged jobseekers and ex-offenders program, and vacant positions in 2022-23. The increase from 2023-24 Estimated Actual to the 2024-25 Budget Target is largely due to new initiatives introduced including enhanced Defence and Clean Energy workforce planning capability and the National Skills Agreement.
2. The increase in the number of employees (FTEs) between the 2022-23 Actual and the 2023-24 Budget is largely due to the filling of vacant positions. The decrease between the 2023-24 Budget and the 2023-24 Estimated Actual largely reflects vacant positions in 2023-24. The subsequent increase between the 2023-24 Estimated Actual and the 2024-25 Budget Target largely reflects those vacancies in 2023-24 and enhanced Defence and Clean Energy workforce planning capability and the National Skills Agreement.
3. The cost of VET workforce planning and policy development per training place increased between the 2022-23 Actual and the 2023-24 Budget, largely reflecting defence industry initiatives, the mature aged jobseekers and ex-offenders program, and vacant positions in 2022-23. The change of cost between the 2023-24 Estimated Actual and the 2024-25 Budget Target is largely due to vacancies in 2023-24, enhanced Defence and Clean Energy workforce planning capability and the National Skills Agreement.

## 2. Jobs and Skills Centre Services

Jobs and Skills Centre Services provide free education and training information, career guidance to the Western Australian community, as well as employment, training and mentoring services to Aboriginal people and communities.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	18,119	18,586	18,334	18,846	
Less Income <sup>(a)</sup> .....	6	8	6	7	
Net Cost of Service .....	18,113	18,578	18,328	18,839	
<b>Employees (Full-Time Equivalents) <sup>(b)</sup></b> .....	12	14	12	14	
<b>Efficiency Indicators</b>					
Average cost per Jobs and Skills Centre individual and business client contact .....	\$229	\$265	\$232	\$258	1

(a) Income variances across the years are largely due to changes in own source revenue not linked to a specific service and allocated across services.

(b) The 2022-23 Actual and the 2023-24 Estimated Actual reflect average paid FTEs for the period. The 2023-24 Budget and the 2024-25 Budget Target reflect the approved establishment.

### Explanation of Significant Movements

(Notes)

- The change in average cost per Jobs and Skills Centre individual and business client contacts across the years is largely due to fluctuations in the number of individual and business clients.

## 3. Skilled Migration, Including Overseas Qualification Assessment

Skilled Migration, including Overseas Qualification Assessment assesses applications from intending skilled migrants to Western Australia and post-secondary qualifications gained overseas for Western Australian residents. The service aims to facilitate skilled migration to Western Australia to supplement the local workforce and enable overseas trained residents to access education, training and employment through recognition of overseas qualifications.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	4,440	5,626	16,986	15,378	1
Less Income <sup>(a)</sup> .....	123	519	121	533	1
Net Cost of Service .....	4,317	5,107	16,865	14,845	
<b>Employees (Full-Time Equivalents) <sup>(b)</sup></b> .....	24	18	38	47	2
<b>Efficiency Indicators</b>					
Average cost to administer migration applications and overseas qualification assessments .....	\$320	\$414	\$3,341	\$2,746	3

(a) Income variances across the years are largely due to changes in own source revenue not linked to a specific service and allocated across services.

(b) The 2022-23 Actual and the 2023-24 Estimated Actual reflect average paid FTEs for the period. The 2023-24 Budget and the 2024-25 Budget Target reflect the approved establishment.

## Explanation of Significant Movements

(Notes)

1. The movement in the Total Cost of Service and income from the 2022-23 Actual to the 2023-24 Budget is largely due to the establishment of the Construction Migration Office. The increase between the 2023-24 Budget and the 2023-24 Estimated Actual reflects the commencement of the Construction Visa Subsidy Program. The decrease between the 2023-24 Estimated Actual and the 2024-25 Budget Target largely reflects the anticipated cashflows for the Construction Visa Subsidy Program.
2. The decrease in the number of FTEs between the 2022-23 Actual and the 2023-24 Budget largely reflects the Skilled Migrant Job Connect and Skilled Migration Employment Register programs partly offset by the Construction Visa Subsidy program. The increase between the 2023-24 Budget and the 2023-24 Estimated Actual largely reflects staff associated with increases in the number of State Nominated Migration applications and the Migration Support Office. The increase between the 2023-24 Estimated Actual and the 2024-25 Budget Target is largely due to filling vacant positions and implementation of skilled migration initiatives.
3. The average cost to administer migration applications and overseas qualification assessments increase between the 2022-23 Actual and the 2023-24 Budget is largely due to the introduction of the Construction Visa Subsidy Program. The cost increase between the 2023-24 Budget and the 2023-24 Estimated Actual is largely due to the reduction in the allocated number of State Nominated Migration places by the Commonwealth Government and the inclusion of the Construction Visa Subsidy Program. The decrease between the 2023-24 Estimated Actual and the 2024-25 Budget Target largely reflects the timing of the Construction Visa Subsidy Program and the allocated number of State Nominated Migration Program places by the Commonwealth Government.

### 4. Apprenticeship and Traineeship Administration and Regulation

Apprenticeship and Traineeship Administration and Regulation includes registration of training contracts and administration of contract variations, educating participants on training contract and legislation requirements, dispute resolution and monitoring of legislative compliance. The service includes the cost of grants and administration associated with the Employer Incentive Scheme.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	48,985	59,563	57,222	62,904	1
Less Income <sup>(a)</sup> .....	34	33	24	29	
Net Cost of Service .....	48,951	59,530	57,198	62,875	
<b>Employees (Full-Time Equivalents) <sup>(b)</sup> .....</b>	<b>56</b>	<b>60</b>	<b>50</b>	<b>58</b>	<b>2</b>
<b>Efficiency Indicators</b>					
Average cost per active training contract.....	\$283	\$535	\$514	\$654	3
Cost to administer the employer incentive scheme as a proportion of total incentive payments .....	8%	7%	6%	5%	4

(a) Income variances across the years are largely due to changes in own source revenue not linked to a specific service and allocated across services.

(b) The 2022-23 Actual and the 2023-24 Estimated Actual reflect average paid FTEs for the period. The 2023-24 Budget and the 2024-25 Budget Target reflect the approved establishment.

## Explanation of Significant Movements

(Notes)

1. The Total Cost of Service increase between the 2022-23 Actual and the 2023-24 Budget is largely due to a forecast increase in Employer Incentive payments. The decrease between the 2023-24 Budget and the 2023-24 Estimated Actual and subsequent increase between the 2023-24 Estimated Actual and the 2024-25 Budget Target largely reflects the timing of the Employer Incentive for adult apprentices, additional apprentices and trainees employed through Group Training Organisations and an increase in Employer Incentive payments.
2. The increase in the number of employees (FTEs) between the 2022-23 Actual and the 2023-24 Budget is due to vacant positions in 2022-23. The decrease between the 2023-24 Budget and the 2023-24 Estimated Actual largely reflects vacancies. The increase between the 2023-24 Estimated Actual and the 2024-25 Budget Target is largely due to vacancies in 2023-24.
3. The changes in the average cost per active training contract across the years largely reflect the timing of the Employer Incentive for adult apprentices, additional apprentices and trainees employed through Group Training Organisations programs.
4. The reductions in cost to administer the Employer Incentive Scheme as a proportion of total incentive payments decreases across all years, largely as a result of increases in the value of Employer Incentive payments.

## 5. Procurement of Training

Procurement of Training comprises the purchasing of training delivery services from the TAFE Colleges and private training providers in accordance with the State's priorities and the State Training Plan. The service is differentiated according to the major Jobs and Skills WA funding categories.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	611,682	650,017	660,156	720,373	1
Less Income <sup>(a)</sup> .....	236,264	195,468	238,791	237,577	2
Net Cost of Service .....	375,418	454,549	421,365	482,796	
<b>Employees (Full-Time Equivalents) <sup>(b)</sup> .....</b>	67	78	72	84	3
<b>Efficiency Indicators</b>					
Cost per student curriculum hour: .....	\$19.22	\$19.80	\$18.91	\$19.42	
Employment-based training .....	\$19.22	\$19.81	\$19.27	\$19.76	
Institutional-based training .....	\$19.22	\$19.80	\$18.77	\$19.29	

(a) Income variances across the years are largely due to changes in Commonwealth funding under the National Skills Agreement.

(b) The 2022-23 Actual and the 2023-24 Estimated Actual reflect average paid FTEs for the period. The 2023-24 Budget and the 2024-25 Budget Target reflect the approved establishment.

## Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service between the 2022-23 Actual and 2023-24 Budget largely reflects the introduction of the Fee-free Partnership Agreement with the Commonwealth Government. The increase between the 2023-24 Estimated Actual and the 2024-25 Budget Target largely reflects the National Skills Agreement.
2. Income decreased between the 2022-23 Actual and the 2023-24 Budget largely reflecting changes in funding under a range of Commonwealth Government Agreements. The increase from the 2023-24 Budget and the 2023-24 Estimated Actual largely reflects the Fee-free Partnership Agreement and the National Skills Agreement.
3. The fluctuations in employees (FTEs) across the years largely reflects changes in the organisational structure, vacant positions and FTEs to support new initiatives.

## 6. Recruitment and Management of International Students

Recruitment and Management of International Students involves the marketing of Western Australian TAFE Colleges and public schools offshore and onshore, and managing admissions, compliance and the welfare of international students according to relevant legislation.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	22,421	29,267	29,309	29,851	1
Less Income <sup>(a)</sup> .....	18,613	19,799	21,945	24,640	1
Net Cost of Service .....	3,808	9,468	7,364	5,211	
<b>Employees (Full-Time Equivalents) <sup>(b)</sup> .....</b>	39	51	46	51	2
<b>Efficiency Indicators</b>					
Average cost of recruitment and management per FTE international student....	\$1,577	\$2,318	\$1,604	\$1,637	3

(a) Income variances across the years are largely due to increasing international student enrolments.

(b) The 2022-23 Actual and the 2023-24 Estimated Actual reflect average paid FTEs for the period. The 2023-24 Budget and the 2024-25 Budget Target reflect the approved establishment.

### Explanation of Significant Movements

(Notes)

1. The Total Cost of Service and income increase from the 2022-23 Actual to the 2023-24 Budget is largely due to the Regional TAFE International Student Strategy and anticipated increases in international student numbers.
2. The increased number of employees (FTEs) between the 2022-23 Actual and the 2023-24 Budget is largely due to increased student activity. The decrease between the 2023-24 Budget and 2023-24 Estimated Actual and subsequent increase between the 2023-24 Estimated Actual and the 2024-25 Budget Target largely reflects vacant positions.
3. The average cost of recruitment and management per FTE international student increase between the 2022-23 Actual and the 2023-24 Budget is largely due to the Regional TAFE International Student Strategy, partly offset by an increase in the number of international students. The decrease between the 2023-24 Budget and the 2023-24 Estimated Actual largely reflects higher than anticipated growth in international student numbers.



## 7. Services to TAFE Colleges

Support Services to TAFE Colleges include the supply, management and maintenance of ICT, finance and human resource services. This also incorporates infrastructure management for TAFE Colleges including maintenance, administration and strategic development of land and buildings used to deliver publicly-funded training in campuses across the State.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 42,971	\$'000 45,218	\$'000 47,368	\$'000 43,489	1
Less Income <sup>(a)</sup> .....	105	105	84	99	
Net Cost of Service .....	42,866	45,113	47,284	43,390	
<b>Employees (Full-Time Equivalents) <sup>(b)</sup></b> .....	170	188	171	197	2
<b>Efficiency Indicators</b>					
Average cost to administer training infrastructure and support services per TAFE college .....	\$8,594,344	\$9,043,460	\$9,473,547	\$8,697,894	

(a) Income variances across the years are largely due to changes in own source revenue not linked to a specific service and allocated across services.

(b) The 2022-23 Actual and the 2023-24 Estimated Actual reflect average paid FTEs for the period. The 2023-24 Budget and the 2024-25 Budget Target reflect the approved establishment.

## Explanation of Significant Movements

(Notes)

- The increase in Total Cost of Service between the 2022-23 Actual and the 2023-24 Budget and 2023-24 Estimated Actuals largely reflects public sector wages policy, ICT projects and hosting costs, and maintenance. The reduction from 2023-24 Estimated Actual to the 2024-25 Budget Target is largely due to the completion of ICT projects.
- The number of employees (FTEs) varies between the 2023-24 Budget and the 2024-25 Budget Target largely due to vacant positions in 2023-24 and changes in the organisational structure.

## 8. Regulatory Services to RTOs

The Training Accreditation Council (the Council) has the statutory responsibility for providing regulatory services to RTOs operating solely in Western Australia. The Council is established under the *Vocational Education and Training Act 1996* and is supported by the Department through the services of the Council Secretariat. Regulatory Services to RTOs include quality assurance and recognition of VET services.

	2022-23 Actual	2023-24 Budget	2023-24 Estimated Actual	2024-25 Budget Target	Note
Total Cost of Service .....	\$'000 3,359	\$'000 3,571	\$'000 3,799	\$'000 3,490	1
Less Income <sup>(a)</sup> .....	621	892	890	890	1
Net Cost of Service .....	2,738	2,679	2,909	2,600	
<b>Employees (Full-Time Equivalents) <sup>(b)</sup></b> .....	15	18	16	16	2
<b>Efficiency Indicators</b>					
Cost of regulatory services per RTO .....	\$19,194	\$21,251	\$22,886	\$22,089	3

(a) Income variances across the years are largely due to volume and timing of RTO registrations.

(b) The 2022-23 Actual and the 2023-24 Estimated Actual reflect average paid FTEs for the period. The 2023-24 Budget and the 2024-25 Budget Target reflect the approved establishment.

## Explanation of Significant Movements

(Notes)

1. The Total Cost of Service, income and the cost of regulatory services per RTO movements across all years are largely due to changes in the timing and demand for RTO Registrations and Course Accreditation Applications.
2. The decrease in the number of employees (FTEs) between the 2023-24 Budget and the 2024-25 Budget Target largely reflects changes to the organisational structure and vacant positions.
3. The increase in the cost of regulatory services per RTO between the 2023-24 Budget and the 2024-25 Budget Target largely reflects decreases in the number of RTOs registered with the Training Accreditation Council.

## Asset Investment Program

### New Works

1. \$14.4 million has been made available for Aluminium Composite Panels cladding removal and replacement at Central Regional TAFE and North Metropolitan TAFE to mitigate the ongoing fire safety risks.

### Completed Works

2. Works that have been completed in 2023-24 include:
  - 2.1. \$820,000 for two dual control vehicles and trailers at North Regional TAFE to support the expansion of the Heavy Vehicle Driver Training Program;
  - 2.2. \$10.4 million for new buildings, new trades workshop, classrooms and specialist facilities at the Muresk Institute in Northam;
  - 2.3. \$1.5 million to modernise existing facilities, technology, and equipment at Central Regional TAFE's Northam Campus;
  - 2.4. \$4 million to upgrade the Maritime Training Vessel for South Metropolitan TAFE's Fremantle Campus and Central Regional TAFE's Geraldton Campus;
  - 2.5. \$12.3 million for North Regional TAFE to build a new Broome hospitality and student services centre;
  - 2.6. \$6 million for a new Health and Hospitality Training Centre at North Regional TAFE's Kununurra Campus;
  - 2.7. \$8 million for North Regional TAFE to upgrade a new classroom block at Roebourne (Minurmarghali Mia) Campus;
  - 2.8. \$17.2 million to build the new hospitality and tourism training centre at South Metropolitan TAFE's Mandurah Campus;
  - 2.9. \$670,000 to upgrade existing facilities, technology, and equipment at South Regional TAFE and to expand the current Jobs and Skills Centre in Collie; and
  - 2.10. \$5.4 million for the METRONET Trade Training Centre at North Metropolitan TAFE's Midland Campus to provide rail operations and signalling training supporting METRONET and other rail networks.

### Works in Progress

3. The Government has committed to invest \$25 million in a program to purchase new, state-of-the-art equipment across Western Australia's TAFE Colleges, enabling students, apprentices and trainees at TAFE to train on equipment that mirrors that used by industry, making them job-ready when they graduate. Around \$13 million will be procured directly by the TAFE Colleges and is not reflected in the Department's Asset Investment Program (AIP) and can instead be seen in the individual TAFE College AIPs.

### Rebuilding our TAFEs Program

4. The Department's planned AIP supports the Rebuilding our TAFEs program while generating a pipeline of jobs for Western Australians. This \$250 million capital investment is the largest TAFE AIP in Western Australia's history and is providing job opportunities for local communities across the State. Projects included in the program are:
  - 4.1. \$12.6 million for Central Regional TAFE to construct a new Heavy Plant/Engineering Trades Workshop at the Kalgoorlie Campus to expand and improve training opportunities supporting the creation of a more vibrant and diversified economy in the Region with a broader range of industries, investment and jobs;
  - 4.2. \$51.1 million to build a new multi-storey specialist teaching block at North Metropolitan TAFE's Balga Campus to provide technology enabled classrooms for training delivery in building and construction trades, community services, general education, hairdressing and adult migrant education, with an additional \$1 million to be spent directly by North Metropolitan TAFE;
  - 4.3. \$19.8 million for a specialist light automotive trade training workshop at North Metropolitan TAFE's Joondalup Campus to cater for emerging automotive and information and communications technologies, with an additional \$1.5 million to be spent directly by North Metropolitan TAFE;
  - 4.4. \$44.3 million for a major upgrade to North Regional TAFE's Pundulmurra Campus (South Hedland) to provide new workshop facilities and expand training for plant mechanic, engineering and auto electrical trades, and a new commercial cookery training kitchen focused on resource sector requirements;
  - 4.5. \$38.8 million for a new South Metropolitan TAFE Armadale Training Campus to deliver community services, childcare, mental health, business, education support and general education programs, and new specialist training in warehousing/logistics, ICT, emerging industries, and cyber security, with an additional \$1 million to be spent directly by South Metropolitan TAFE; and
  - 4.6. \$21.9 million for a new Trades Workshop at South Regional TAFE's Albany Campus to replace outdated workshops and provide contemporary training spaces for plumbing, electrical, automotive, metals and engineering, with an additional \$605,000 to be spent directly by South Regional TAFE.
5. Other works with estimated expenditure continuing in 2024-25 include the following projects:
  - 5.1. \$7.8 million for Collie Transitions to provide new buildings and onsite training facilities that focus on developing meaningful individual worker supports including career advice, skills assessment and training pathways;
  - 5.2. \$73.3 million for the Remedial Works Program (over 2023-24 to 2027-28), which will be used for a range of essential projects to upgrade ageing infrastructure and better equip TAFE Colleges so that students and industry have access to contemporary and industry relevant training infrastructure; and
  - 5.3. \$8.2 million has been made available under the Commonwealth TAFE Technology Fund for the following three projects:
    - 5.3.1. Bentley Commercial Kitchen (\$2 million);
    - 5.3.2. Midland Wind Turbine Training Centre (\$3.2 million); and
    - 5.3.3. Ellenbrook College Trade Training Centre (\$3 million).

	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
<b>WORKS IN PROGRESS</b>							
New Buildings and Additions at TAFE Colleges							
Central Regional TAFE - Kalgoorlie Heavy Plant/Engineering Trades Workshop .....	12,600	11,038	3,300	1,562	-	-	-
Collie Transitions Onsite Training Facilities .....	7,795	820	820	4,581	1,562	832	-
Election Commitment - Investing in Modern Equipment for TAFE (a) .....	11,656	11,156	6,405	500	-	-	-
North Metropolitan TAFE							
Balga Campus - Specialist Teaching Block .....	51,115	37,315	27,476	12,380	1,420	-	-
Joondalup Light Auto Workshop .....	19,808	17,456	10,332	2,352	-	-	-
North Regional TAFE - Pundulmurra Trade Expansion (South Hedland) .....							
South Metropolitan TAFE - Armadale Training Campus ....	38,849	34,969	22,932	2,683	1,197	-	-
South Regional TAFE - Albany Trade Workshop .....	21,871	20,334	10,985	1,537	-	-	-
Remedial Works Program .....	157,643	94,943	10,643	16,800	15,300	15,300	15,300
TAFE Technology Fund Projects .....	8,200	1,065	1,000	4,935	2,200	-	-
<b>COMPLETED WORKS</b>							
Expanded Heavy Vehicle Driver Training Program .....	820	820	820	-	-	-	-
New Buildings and Additions - Muresk Institute Northam - New Trades Workshop, Classrooms and Specialist Facilities .....							
	10,365	10,365	1,006	-	-	-	-
New Buildings and Additions at TAFE Colleges							
Central Regional TAFE - Northam Campus Workshop Modernisation .....	1,500	1,500	70	-	-	-	-
Maritime Training Vessel Upgrades - South Metropolitan TAFE Fremantle Campus and Central Regional TAFE Geraldton Campus .....							
	4,000	4,000	1	-	-	-	-
North Regional TAFE							
Broome Hospitality and Student Services Centre .....	12,336	12,336	914	-	-	-	-
Kununurra Health and Hospitality Trade Training Centre .....	6,000	6,000	529	-	-	-	-
Roebourne (Minurmarghali Mia) New Classroom Block .....	7,990	7,990	334	-	-	-	-
South Metropolitan TAFE - Mandurah Hospitality and Tourism Training Centre .....	17,215	17,215	245	-	-	-	-
South Regional TAFE - Collie Jobs and Skills Centre Upgrade .....	670	670	457	-	-	-	-
Revitalising TAFE Campuses - North Metropolitan TAFE - Midland Specialist Rail Trade Training Centre .....	5,413	5,413	721	-	-	-	-
<b>NEW WORKS</b>							
Remedial Works Program							
Central Regional TAFE - Aluminium Composite Panel Replacement .....	4,832	-	-	4,832	-	-	-
North Metropolitan TAFE - Aluminium Composite Panel Replacement .....	9,593	-	-	9,593	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>454,591</b>	<b>336,812</b>	<b>120,169</b>	<b>64,668</b>	<b>21,679</b>	<b>16,132</b>	<b>15,300</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			104,780	39,717	3,117	-	-
Commonwealth Grants .....			14,279	15,779	15,300	15,300	15,300
Internal Funds and Balances .....			1,110	6,091	1,700	475	-
Major Treasurer's Special Purpose Account(s) Climate Action Fund .....			-	3,081	1,562	357	-
<b>Total Funding .....</b>			<b>120,169</b>	<b>64,668</b>	<b>21,679</b>	<b>16,132</b>	<b>15,300</b>

(a) The following transfers totalling \$13.3 million from the Investing in Modern Equipment across TAFE Colleges project are reflected in the TAFE Colleges' AIPs where purchases are required at a local level to meet specific training requirements: North Metropolitan TAFE \$2.6 million, South Metropolitan TAFE \$6.6 million, North Regional TAFE \$841,000, South Regional TAFE \$2.4 million, and Central Regional TAFE \$844,000.

## Financial Statements

### Income Statement

#### *Expenses*

1. The \$61.5 million increase in the Total Cost of Services between the 2022-23 Actual and 2023-24 Budget is largely due to the timing of skillsets training delivery, the timing of expenditure under Commonwealth Government partnership agreements and lower than anticipated expenditure redirected towards other priorities in 2022-23.
2. The \$21.2 million increase in the Total Cost of Services between the 2023-24 Budget and 2023-24 Estimated Actual largely reflects increases in training demand.
3. The \$64 million increase in the Total Cost of Services between the 2023-24 Estimated Actual and the 2024-25 Budget Year is largely due to funding received under the National Skills Agreement.

#### *Income*

4. The \$38.9 million decrease in Total Income between the 2022-23 Actual and 2023-24 Budget is largely due to the timing of receipt of Commonwealth Government revenue under the Free in '23 Partnership Agreement.
5. The \$45 million increase in total income between the 2023-24 Budget and the 2023-24 Estimated Actual is largely due to the funding received under the National Skills Agreement and the extension of the Free in '23 Partnership Agreement.
6. The movement in surplus/deficit across the budget period largely reflects the timing of revenue and expenditure association with Commonwealth Government agreements.

### Statement of Financial Position

7. The \$223 million decrease in total assets between the 2023-24 Estimated Actual and the 2027-28 Outyear primarily reflects the transfer of completed capital works to the TAFE Colleges and the reduction in cash assets as a result of the timing of revenue and expenditure under Commonwealth Government partnership agreements.
8. Changes in total equity from the 2022-23 Actual largely reflect the movements in surplus/deficiency for the period (in the Income Statement) and the timing of asset investment projects.

### Statement of Cashflows

9. Movements in cash in the Statement of Cashflows reflect changes as noted above for the Statement of Financial Position.

**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			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits (b) .....	59,236	63,039	67,157	69,918	69,052	66,650	66,425
Grants and subsidies (c) .....	649,259	696,468	713,912	774,226	770,823	769,798	758,956
Supplies and services .....	32,589	34,033	32,444	37,127	31,937	30,530	28,726
Accommodation .....	5,167	5,993	5,993	6,001	6,008	6,017	6,026
Depreciation and amortisation .....	5,686	6,288	6,301	1,851	1,437	1,427	1,398
Finance and interest costs .....	10	11	14	12	12	10	9
Service Delivery Agreement - International student fees .....	12,405	14,753	16,453	18,442	20,605	23,271	26,222
Other expenses .....	7,498	12,799	12,326	11,091	8,537	8,413	8,450
<b>TOTAL COST OF SERVICES .....</b>	<b>771,850</b>	<b>833,384</b>	<b>854,600</b>	<b>918,668</b>	<b>908,411</b>	<b>906,116</b>	<b>896,212</b>
<b>Income</b>							
Sale of goods and services .....	458	639	639	639	639	639	639
Regulatory fees and fines .....	611	882	882	882	882	882	882
Grants and subsidies .....	235,653	194,220	237,151	235,960	256,506	258,243	249,160
International student course fees .....	17,179	19,466	21,813	24,449	27,318	30,851	34,763
Other revenue .....	1,907	1,671	1,413	1,901	1,901	1,901	1,901
<b>Total Income .....</b>	<b>255,808</b>	<b>216,878</b>	<b>261,898</b>	<b>263,831</b>	<b>287,246</b>	<b>292,516</b>	<b>287,345</b>
<b>NET COST OF SERVICES .....</b>	<b>516,042</b>	<b>616,506</b>	<b>592,702</b>	<b>654,837</b>	<b>621,165</b>	<b>613,600</b>	<b>608,867</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	484,259	520,837	520,860	538,685	547,206	551,363	551,651
Resources received free of charge .....	-	294	294	294	294	294	294
Major Treasurer's Special Purpose Account(s) Royalties for Regions Fund Regional Community Services Fund .....	46,787	47,200	46,787	46,787	46,787	46,787	46,787
Other revenues .....	10,323	7,664	9,627	10,802	11,027	11,305	9,586
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>541,369</b>	<b>575,995</b>	<b>577,568</b>	<b>596,568</b>	<b>605,314</b>	<b>609,749</b>	<b>608,318</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>25,327</b>	<b>(40,511)</b>	<b>(15,134)</b>	<b>(58,269)</b>	<b>(15,851)</b>	<b>(3,851)</b>	<b>(549)</b>

(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 465, 481 and 580 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			
Contracts and Agreements for the Delivery of Training and Employment Services by State Training Providers, Private Training Providers and the Western Australian Academy of Performing Arts at Edith Cowan University .....	578,975	609,073	626,299	678,851	681,745	688,980	691,690
Other Grants and Subsidies .....	70,284	87,395	87,613	95,375	89,078	80,818	67,266
<b>TOTAL .....</b>	<b>649,259</b>	<b>696,468</b>	<b>713,912</b>	<b>774,226</b>	<b>770,823</b>	<b>769,798</b>	<b>758,956</b>

**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			
<b>CURRENT ASSETS</b>							
Cash assets.....	196,507	139,273	160,086	81,779	49,712	33,206	17,460
Restricted cash.....	33,659	28,109	33,455	33,455	33,455	33,455	33,455
Receivables.....	4,330	3,059	4,451	4,451	4,451	4,476	4,476
Other.....	4,279	1,844	4,279	4,279	4,279	4,279	4,279
<b>Total current assets.....</b>	<b>238,775</b>	<b>172,285</b>	<b>202,271</b>	<b>123,964</b>	<b>91,897</b>	<b>75,416</b>	<b>59,670</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables.....	62,169	68,430	68,448	70,254	71,656	73,038	74,363
Property, plant and equipment.....	103,862	155,970	131,577	151,344	96,028	52,557	45,683
Intangibles.....	5,277	413	413	-	-	-	-
Restricted cash.....	1,230	1,075	1,230	1,230	1,230	1,230	1,230
Other.....	338	446	338	338	338	338	338
<b>Total non-current assets.....</b>	<b>172,876</b>	<b>226,334</b>	<b>202,006</b>	<b>223,166</b>	<b>169,252</b>	<b>127,163</b>	<b>121,614</b>
<b>TOTAL ASSETS.....</b>	<b>411,651</b>	<b>398,619</b>	<b>404,277</b>	<b>347,130</b>	<b>261,149</b>	<b>202,579</b>	<b>181,284</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions.....	9,779	9,690	10,078	10,377	9,411	9,855	10,069
Payables.....	140	871	140	140	140	140	140
Borrowings and leases.....	107	109	111	113	72	73	74
Other.....	22,675	18,696	22,675	22,554	22,412	22,291	22,122
<b>Total current liabilities.....</b>	<b>32,701</b>	<b>29,366</b>	<b>33,004</b>	<b>33,184</b>	<b>32,035</b>	<b>32,359</b>	<b>32,405</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions.....	4,452	3,965	4,452	4,452	4,452	4,452	4,452
Borrowings and leases.....	228	128	164	113	89	117	101
<b>Total non-current liabilities.....</b>	<b>4,680</b>	<b>4,093</b>	<b>4,616</b>	<b>4,565</b>	<b>4,541</b>	<b>4,569</b>	<b>4,553</b>
<b>TOTAL LIABILITIES.....</b>	<b>37,381</b>	<b>33,459</b>	<b>37,620</b>	<b>37,749</b>	<b>36,576</b>	<b>36,928</b>	<b>36,958</b>
<b>EQUITY</b>							
Contributed equity.....	4,642	40,221	12,163	13,156	(55,801)	(110,872)	(131,648)
Accumulated surplus/(deficit).....	366,029	323,454	350,895	292,626	276,775	272,924	272,375
Reserves.....	3,599	1,485	3,599	3,599	3,599	3,599	3,599
<b>Total equity.....</b>	<b>374,270</b>	<b>365,160</b>	<b>366,657</b>	<b>309,381</b>	<b>224,573</b>	<b>165,651</b>	<b>144,326</b>
<b>TOTAL LIABILITIES AND EQUITY.....</b>	<b>411,651</b>	<b>398,619</b>	<b>404,277</b>	<b>347,130</b>	<b>261,149</b>	<b>202,579</b>	<b>181,284</b>

(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			
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations .....	477,971	514,576	514,581	536,879	545,804	549,981	550,326
Capital appropriation.....	58,007	87,765	104,913	39,852	3,252	94	94
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund.....	1,619	2,836	2,836	5,735	3,433	3,179	-
Royalties for Regions Fund							
Regional Community Services Fund .....	46,787	47,200	46,787	46,787	46,787	46,787	46,787
Other.....	9,294	7,664	9,627	10,802	11,027	11,305	9,586
<b>Net cash provided by Government .....</b>	<b>593,678</b>	<b>660,041</b>	<b>678,744</b>	<b>640,055</b>	<b>610,303</b>	<b>611,346</b>	<b>606,793</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits .....	(58,490)	(62,976)	(67,094)	(69,855)	(70,254)	(66,467)	(66,437)
Grants and subsidies .....	(649,607)	(696,468)	(713,912)	(774,226)	(770,823)	(769,798)	(758,956)
Supplies and services.....	(34,647)	(34,108)	(32,569)	(37,949)	(32,875)	(31,347)	(29,354)
Accommodation.....	(5,181)	(6,168)	(6,168)	(6,176)	(6,183)	(6,192)	(6,201)
GST payments.....	(16,888)	(13,821)	(13,821)	(13,821)	(13,821)	(13,821)	(13,821)
Finance and interest costs.....	(10)	(11)	(14)	(12)	(12)	(10)	(9)
Service Delivery Agreement - International student fees .....	(12,267)	(14,753)	(16,387)	(17,702)	(19,750)	(22,547)	(25,715)
Other payments .....	(6,341)	(12,167)	(11,694)	(10,459)	(7,905)	(7,781)	(7,818)
<b>Receipts (b)</b>							
Regulatory fees and fines.....	514	882	882	882	882	882	882
Grants and subsidies .....	235,653	194,220	237,151	235,960	256,506	258,243	249,160
Sale of goods and services.....	462	639	639	639	639	639	639
GST receipts.....	16,889	13,821	13,821	13,821	13,821	13,821	13,821
Other receipts .....	20,887	21,137	23,226	26,350	29,219	32,752	36,664
<b>Net cash from operating activities .....</b>	<b>(509,026)</b>	<b>(609,773)</b>	<b>(585,940)</b>	<b>(652,548)</b>	<b>(620,556)</b>	<b>(611,626)</b>	<b>(607,145)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(97,348)	(109,321)	(120,169)	(64,668)	(21,679)	(16,132)	(15,300)
<b>Net cash from investing activities .....</b>	<b>(97,348)</b>	<b>(109,321)</b>	<b>(120,169)</b>	<b>(64,668)</b>	<b>(21,679)</b>	<b>(16,132)</b>	<b>(15,300)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(101)	(77)	(144)	(146)	(135)	(94)	(94)
<b>Net cash from financing activities .....</b>	<b>(101)</b>	<b>(77)</b>	<b>(144)</b>	<b>(146)</b>	<b>(135)</b>	<b>(94)</b>	<b>(94)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>(12,797)</b>	<b>(59,130)</b>	<b>(27,509)</b>	<b>(77,307)</b>	<b>(32,067)</b>	<b>(16,506)</b>	<b>(15,746)</b>
Cash assets at the beginning of the reporting period .....	254,445	229,587	231,396	194,771	116,464	84,397	67,891
Net cash transferred to/from other agencies ....	(10,252)	(2,000)	(9,116)	(1,000)	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>231,396</b>	<b>168,457</b>	<b>194,771</b>	<b>116,464</b>	<b>84,397</b>	<b>67,891</b>	<b>52,145</b>

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

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



**NET APPROPRIATION DETERMINATION (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			
<b>Regulatory Fees and Fines</b>							
Regulatory Fees .....	514	882	882	882	882	882	882
<b>Grants and Subsidies</b>							
Commonwealth Capital.....	15,300	15,300	15,300	15,300	17,760	15,300	15,300
Commonwealth Recurrent.....	220,353	178,920	221,851	220,660	238,746	242,943	233,860
Direct Grants and Subsidies Recurrent .....	7,805	6,112	6,112	6,112	6,112	6,112	6,112
<b>Sale of Goods and Services</b>							
Sale of Goods and Services .....	462	655	655	655	655	655	655
<b>GST Receipts</b>							
GST Receipts .....	16,889	13,821	13,821	13,821	13,821	13,821	13,821
<b>Other Receipts</b>							
Interest Receipts.....	1,159	905	1,200	1,200	1,200	1,200	1,200
International Student Delivery.....	19,849	19,466	21,813	24,449	27,318	30,851	34,763
Other Receipts.....	1,178	2,302	3,712	5,375	5,600	5,878	4,159
<b>TOTAL .....</b>	<b>283,509</b>	<b>238,363</b>	<b>285,346</b>	<b>288,454</b>	<b>312,094</b>	<b>317,642</b>	<b>310,752</b>

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

**DETAILS OF ADMINISTERED TRANSACTIONS**

	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			
<b>INCOME</b>							
Temporary Worker (Skilled) Visa Holder (Subclass 457) and Temporary Skill Shortage Visa Holder (Subclass 482) Child School Fees (a) .....	1,931	2,449	382	3,048	4,081	4,081	4,081
<b>TOTAL ADMINISTERED INCOME.....</b>	<b>1,931</b>	<b>2,449</b>	<b>382</b>	<b>3,048</b>	<b>4,081</b>	<b>4,081</b>	<b>4,081</b>
<b>EXPENSES</b>							
Payments to the Consolidated Account (a).....	1,931	2,449	382	3,048	4,081	4,081	4,081
<b>TOTAL ADMINISTERED EXPENSES.....</b>	<b>1,931</b>	<b>2,449</b>	<b>382</b>	<b>3,048</b>	<b>4,081</b>	<b>4,081</b>	<b>4,081</b>

(a) The movement in the 2023-24 Estimated Actual and the 2024-25 Budget Year is due to the waiver of tuition fees for children of specific visa holders enrolled in public school in 2024.

# TAFE Colleges

## Part 6 Education and Training

### Asset Investment Program

1. The five TAFE Colleges are undertaking Asset Investment Programs in 2024-25 comprising various refurbishments and improvements to accommodation and infrastructure, as well as the replacement of equipment for training and minor works.

	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
<b>CENTRAL REGIONAL TAFE</b>							
<b>WORKS IN PROGRESS</b>							
Asset Replacement Program.....	12,533	6,733	2,450	1,450	1,450	1,450	1,450
Election Commitment - Investing in Modern Equipment <sup>(a)</sup> ....	844	844	202	-	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>13,377</b>	<b>7,577</b>	<b>2,652</b>	<b>1,450</b>	<b>1,450</b>	<b>1,450</b>	<b>1,450</b>
<b>NORTH METROPOLITAN TAFE</b>							
<b>WORKS IN PROGRESS</b>							
Accommodation and Infrastructure - Building Renewal and Improvements .....	9,844	7,284	2,273	640	640	640	640
Asset Replacement Program.....	19,742	14,302	2,403	1,360	1,360	1,360	1,360
Election Commitment - Investing in Modern Equipment <sup>(a)</sup> ....	2,621	2,621	1,254	-	-	-	-
New Buildings and Additions at TAFE Colleges .....							
Balga Campus - Specialist Teaching Block Equipment ...	1,000	-	-	1,000	-	-	-
Joondalup Light Auto Workshop Equipment.....	1,525	1,525	1,525	-	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>34,732</b>	<b>25,732</b>	<b>7,455</b>	<b>3,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>NORTH REGIONAL TAFE</b>							
<b>WORKS IN PROGRESS</b>							
Asset Replacement Program.....	11,119	8,519	3,370	650	650	650	650
Election Commitment - Investing in Modern Equipment <sup>(a)</sup> ....	841	841	301	-	-	-	-
<b>COMPLETED WORKS</b>							
Technology Enabled Training Facilities .....	313	313	199	-	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>12,273</b>	<b>9,673</b>	<b>3,870</b>	<b>650</b>	<b>650</b>	<b>650</b>	<b>650</b>
<b>SOUTH METROPOLITAN TAFE</b>							
<b>WORKS IN PROGRESS</b>							
Asset Replacement Program.....	29,602	19,082	3,524	2,630	2,630	2,630	2,630
Election Commitment - Investing in Modern Equipment <sup>(a)</sup> ....	6,602	6,602	4,964	-	-	-	-
New Buildings and Additions at TAFE Colleges - Armadale Training Campus .....	1,000	1,000	1,000	-	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>37,204</b>	<b>26,684</b>	<b>9,488</b>	<b>2,630</b>	<b>2,630</b>	<b>2,630</b>	<b>2,630</b>

	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
<b>SOUTH REGIONAL TAFE WORKS IN PROGRESS</b>							
Asset Replacement Program.....	7,043	3,199	957	961	961	961	961
Election Commitment - Investing in Modern Equipment <sup>(a)</sup> ....	2,436	2,436	1,435	-	-	-	-
New Buildings and Additions at TAFE Colleges - Albany Trade Workshop.....	605	605	605	-	-	-	-
<b>COMPLETED WORKS</b>							
South Regional TAFE Esperance New Replacement Campus.....	250	250	250	-	-	-	-
Technology Enabled Training Facilities.....	400	400	86	-	-	-	-
<b>Total Cost of Asset Investment Program.....</b>	<b>10,734</b>	<b>6,890</b>	<b>3,333</b>	<b>961</b>	<b>961</b>	<b>961</b>	<b>961</b>
<b>Total Cost of TAFE Colleges Asset Investment Program.....</b>	<b>108,320</b>	<b>76,556</b>	<b>26,798</b>	<b>8,691</b>	<b>7,691</b>	<b>7,691</b>	<b>7,691</b>
<b>FUNDED BY</b>							
Internal Funds and Balances.....			26,798	8,691	7,691	7,691	7,691
<b>Total Funding.....</b>			<b>26,798</b>	<b>8,691</b>	<b>7,691</b>	<b>7,691</b>	<b>7,691</b>

(a) A total of \$13.3 million was transferred from Training and Workforce Development's Investing in Modern Equipment project to the Colleges' where purchases are required at a local level to meet specific training requirements.

# Building and Construction Industry Training Board

## Part 6 Education and Training

### Asset Investment Program

- The Board's 2024-25 Asset Investment Program allocates \$500,000 each year over the forward estimates period for the Construction Futures Centre Continuous Improvement Program to refresh and incorporate new technologies into exhibits.

	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
<b>WORKS IN PROGRESS</b>							
Construction Futures Centre - Exhibit Upgrades .....	2,500	500	500	500	500	500	500
<b>COMPLETED WORKS</b>							
Construction Futures Centre - Resource Sector Exhibit .....	1,405	1,405	1,199	-	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>3,905</b>	<b>1,905</b>	<b>1,699</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>FUNDED BY</b>							
Internal Funds and Balances .....			1,699	500	500	500	500
<b>Total Funding .....</b>			<b>1,699</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>



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Biodiversity, Conservation and Attractions ...	2	695	Office of the Information Commissioner .....	1	110
Building and Construction Industry			Office of the Inspector of Custodial		
Training Board.....	1	396	Services.....	2	488
Bunbury Water Corporation.....	2	817	Parliamentary Commissioner for		
Burswood Park Board.....	1	301	Administrative Investigations .....	1	47
Busselton Water Corporation .....	2	825	Parliamentary Inspector of the Corruption		
Chemistry Centre (WA) .....	2	479	and Crime Commission .....	2	494
Commissioner for Children and Young			Parliamentary Services Department .....	1	39
People .....	1	104	Pilbara Ports Authority .....	2	651
Commissioner of Main Roads .....	2	593	Planning, Lands and Heritage.....	2	717
Communities .....	2	503	Premier and Cabinet.....	1	59
Corruption and Crime Commission .....	2	471	Primary Industries and Regional		
DevelopmentWA .....	2	754	Development .....	1	212
Economic Regulation Authority .....	1	277	Public Sector Commission .....	1	73
Education .....	1	353	Public Transport Authority of		
Energy, Mines, Industry Regulation and			Western Australia .....	2	610
Safety .....	1	233	Racing and Wagering Western Australia .....	1	299
Finance.....	1	161	Registrar, Western Australian Industrial		
Fire and Emergency Services .....	2	449	Relations Commission .....	1	118
Forest Products Commission .....	1	290	Rural Business Development Corporation ....	1	270
Fremantle Port Authority.....	2	625	Salaries and Allowances Tribunal.....	1	98
Gold Corporation .....	1	252	Small Business Development Corporation....	1	261
Governor's Establishment .....	1	82	Southern Ports Authority.....	2	660
Health and Disability Services Complaints			State Solicitor's Office.....	2	441
Office.....	1	345	Synergy.....	2	777
Heritage Council of Western Australia.....	2	763	TAFE Colleges.....	1	394
Horizon Power.....	2	796	Training and Workforce Development.....	1	376
Infrastructure WA .....	1	284	Transport .....	2	575
Insurance Commission of			Treasury.....	1	127
Western Australia.....	1	175	WA Health.....	1	305
Jobs, Tourism, Science and Innovation.....	1	193	Water and Environmental Regulation .....	2	673
Justice .....	2	420	Water Corporation.....	2	807
Keystart Housing Scheme Trust.....	2	530	Western Australia Police Force.....	2	405
Kimberley Ports Authority .....	2	634	Western Australian Electoral Commission....	1	89
Legal Aid Commission of			Western Australian Greyhound Racing		
Western Australia.....	2	448	Association .....	1	300
Legislative Assembly .....	1	34	Western Australian Institute of Sport.....	2	567
Legislative Council .....	1	29	Western Australian Land Information		
Local Government, Sport and Cultural			Authority (Landgate) .....	2	743
Industries.....	2	531	Western Australian Meat Industry		
Lotteries Commission .....	2	568	Authority .....	1	260
Mental Health Commission.....	1	331	Western Australian Planning Commission ....	2	734
METRONET Projects Under Development...	2	624	Western Australian Sports Centre Trust .....	2	558
Metropolitan Cemeteries Board.....	2	569	Western Australian Treasury Corporation....	1	145
Mid West Ports Authority .....	2	642	Western Power .....	2	785
National Trust of Australia (WA).....	2	768	WorkCover WA Authority .....	1	117
Office of the Auditor General .....	1	152			
Office of the Director of Public					
Prosecutions .....	2	462			

