



Department of
the Premier and Cabinet

2024

ANNUAL REPORT

Delivering a brighter future
for Western Australians



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The Department of the Premier and Cabinet

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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 the Aboriginal communities and their cultures; and to Elders both past and present.

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Department of the Premier and Cabinet

Statement of compliance

for the year ended 30 June 2024

Hon Roger Cook BA GradDipBus MBA MLA

Premier; Minister for State and Industry Development, Jobs, and Trade; Public Sector Management; Federal-State Relations.

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to the Parliament, the Annual Report for the Department of the Premier and Cabinet for the financial year ended 30 June 2024.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.



Emily Roper PSM

Director General

10 September 2024



Welcome

About Us

Performance and operations

Disclosures and legal compliance

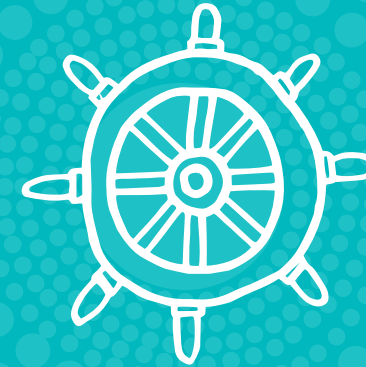
Audited financial statements

Key performance indicators

Who we are

The Department of the Premier and Cabinet provides trusted policy advice, fosters effective partnerships and delivers quality strategic services to achieve whole-of-Government priorities.

Our values of Leadership, Connection and Impact underpin the way we work.



LEADERSHIP

We lead with
professionalism,
courage and integrity



CONNECTION

We collaborate
with trust, empathy
and respect



IMPACT

We make a difference
through positive influence,
pragmatism and curiosity

At a glance



Infrastructure, Economy and Environment

\$750m

Resources Community Investment Initiative investment into infrastructure and community projects

\$662m

commitment to support Collie's transition



Aboriginal Engagement and Community Policy

\$2b

worth of benefits through Native Title settlement agreements

6

Native Title determinations



Office of Digital Government

\$1.3b+

104 initiatives funded by the Digital Capability Fund

\$74m

WA Student Assistance Payment to WA families via the ServiceWA App



State Services

50

cabinet meetings
and 708 submissions

46

bills introduced
in Parliament

1,779

Parliamentary
questions

62

Government
Gazette editions

2,007

Ministerial media
statements



Intergovernmental Relations and Strategic Priorities

5

National Cabinet
meetings

130

visits to the
WA Canberra Hub

8

Council for the
Australian Federation
First Ministers meetings

70

national Inquiries



Director General's foreword

Kaya

Connected. Collaborative. Impactful. These are just three words that describe our work to deliver a brighter future for Western Australians.

This year we embarked on an exciting journey with the launch of our Strategic Plan 2023-2026, which introduces a new vision and core values that underpin how we work.

The plan defines our Department's approach to collaboration across government to make a positive impact on the community.

Sitting at the heart of the public sector, we take the lead on policy initiatives that directly impact Western Australians; cost of living, energy, economic diversification, Aboriginal engagement and cyber security.

Providing a whole-of-Government lens, we join the dots across agencies and portfolios and lean into our long-standing relationships with industry and community to achieve significant milestones.

I'm proud of our Department and our ability this year to flex and respond to changing circumstances and identify critical opportunities. The highlights are long and varied.


Through our Aboriginal Engagement Directorate, we continued our focus on the resolution of native title claims and implementation of native title agreements. We led engagement with Aboriginal community leaders and organisations to co-design policy and program outcomes to improve the wellbeing of Aboriginal people, including for a whole-of-Government Aboriginal Community Controlled Organisation (ACCO) strategy.

In September 2023, the WA Government established the Family and Domestic Violence Taskforce to guide the State's efforts to address family and domestic violence. As Taskforce co-chair, I witnessed the tremendous cooperation and contribution across government, the sector and people with lived experience. It's important work and I'm pleased we have a lead role.



We continue to make significant progress on a range of projects across our Infrastructure, Economy and Environment portfolio, including addressing the ongoing challenges and opportunities to decarbonise our economy. From continuing to support workers, industries and communities through implementation of the Collie Just Transition, to attracting major projects and bringing new industries to town, our team is helping the move away from carbon-intensive industries.

The Department has led the implementation of the Government's 'Team WA' approach to intergovernmental relations and Canberra Strategy, highlighted by the opening of a new home base for Western Australians representing the State in the national capital. At the time of writing, the WA Canberra Hub has welcomed more than 130 visitors who have used the facilities to support their engagements. As part of the Canberra Strategy, we also prepare and coordinate whole-of-Government advice to support Ministers and Parliamentary Secretaries in their advocacy with the Commonwealth on behalf of WA.



A key focus in 2023-24 was continuing to lead digital transformation across the sector. This included publishing the first WA Government Artificial Intelligence Policy and Assurance Framework and implementing the WA Government Cyber Security Policy. Our Office of Digital Government also launched PeopleWA, a game-changing linked data platform that provides a secure e-research environment for government, the research sector and non-profit organisations.

Through all our achievements, our State Services division has been central to providing the Premier and Cabinet with timely and quality support and advice. From delivering a range of events on behalf of the WA Government, including diplomatic visits to providing training and civics education to our public sector and broader community.

Of course, none of our achievements would have been possible without the innovation and courage from our most important asset - our people. I'm also proud that we are investing in our workforce as we continue to strive to be a workplace of choice. In February 2024, we launched our new Speaker Series initiative, bringing together a diverse range of thought-leaders to inspire our people and build our internal leadership skills and capabilities. And our Graduate Program received national recognition, with our Department ranking as a top Graduate Employer for 2024.

I congratulate our team for their dedication and professionalism across 2023-24 and thank our Corporate Executive for their support and collaboration. I would also like to acknowledge the Department's productive working relationship with the Premier, the Hon Roger Cook MLA, and our Ministers, the Hon Dr Tony Buti MLA and the Hon Stephen Dawson MLC.

Our Department remains focused on driving excellence in policy and service delivery, providing quality executive support and delivering visible progress for the WA Community. I look forward to another productive year ahead.



Emily Roper

Emily Roper PSM

Director General

Department of the Premier and Cabinet







Photo: Shabnam Sarjami, Business Intelligence Analyst



Welcome

About us

Performance and operations

Disclosures and legal compliance

Audited financial statements

Key performance indicators

Our ministers and legislation

Responsible ministers

The Department reports to the Premier, the **Hon Roger Cook BA GradDipBus MBA MLA**, in his capacity as Premier; Minister for State and Industry Development, Jobs and Trade; Public Sector Management; Federal-State Relations.

The Department also supports the **Hon Stephen Dawson MLC** in his role as Minister for Innovation and the Digital Economy and the **Hon Dr Tony Buti BPE(Hons) DipEd MIR LLB(Hons) DPhil MLA** as Minister for Aboriginal Affairs

Enabling legislation

The Department of the Premier and Cabinet was established in 2001 under the *Public Sector Management Act 1994 (WA)*.





Our strategy

Leading a connected WA Government

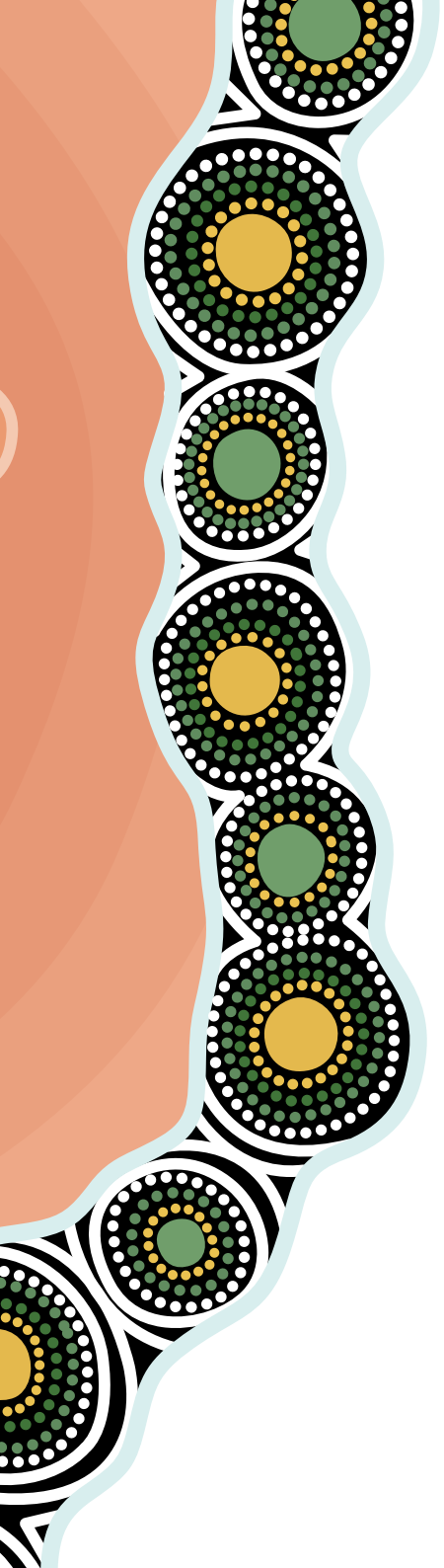
Our vision

A connected government that delivers a brighter future for Western Australians.

Our role

We provide trusted policy advice, foster effective partnerships and deliver high quality strategic services to achieve whole-of-Government priorities.





Our objectives

Policy direction

We lead whole-of-Government policy analysis, development and innovation.

Strategic partnerships

We partner with key stakeholders to extend the impact of the public sector.

Service delivery

We create the conditions for a strong, accountable government.

Our capabilities

People and culture

We value diversity and inclusion, nurture our talent and leverage our expertise to meet big challenges.

Relationships and resources


We manage our partnerships and assets with the highest of accountability and integrity.

Systems and processes

We work in ways that empower our people to succeed.

Our organisational structure

for the year ending 30 June 2024



Director General
Emily Roper



Deputy Director General

Intergovernmental Relations and Strategic Priorities
Amanda Pickrell



Deputy Director General

Aboriginal Engagement and Community Policy
Fiona Hunt



Government Chief Information Officer

Office of Digital Government
Greg Italiano



Deputy Director General

Infrastructure, Economy and Environment
Julian Wright



Assistant Director General

State Services
Sonja O'Leary



Notes on the organisational chart

- Infrastructure, Economy and Recovery changed to Infrastructure, Economy and Environment (July 2023).
- State Services: Damien Stewart was Assistant Director General State Services until 17 January 2024. Sonja O’Leary was Assistant Director General State Services from 22 January 2024.
- Infrastructure, Economy and Environment: Chris Clark was Deputy Director General Infrastructure, Economy and Environment until 27 August 2023. Julian Wright was A/Deputy Director General from 28 August 2023.



Our divisions

Intergovernmental Relations and Strategic Priorities

Our Intergovernmental Relations and Strategic Priorities Division consists of three directorates – Intergovernmental Relations, Strategic Priorities and Strategic Communications.

The Division is responsible for:

- leading the WA Government's engagement with the Australian Government, and states and territories, including providing advice to support the Premier's participation in National Cabinet.
- leading policy development and collaborating across agencies to deliver projects on key government priorities.
- providing strategic advice and support for government policy relating to the State's security and emergency management activities.
- managing arrangements with the Australian Government for WA to provide services to the Indian Ocean Territories.
- providing whole-of-Government strategic communications on key government priorities.

Aboriginal Engagement and Community Policy

Our Aboriginal Engagement and Community Policy Division consists of three directorates - Aboriginal Engagement, Native Title and Community Policy.

The Division is responsible for:

- providing policy advice on Aboriginal affairs to embed strategic whole-of-Government approaches to engage with Aboriginal people and communities.
- driving systemic change across Government to improve the economic, health, social and cultural wellbeing of Aboriginal people and communities in WA.
- leading native title and land-based negotiations and coordination across relevant public sector agencies to resolve claims and leverage community defined opportunities.
- implementing native title agreements and settlements.
- leading engagement with Aboriginal community leaders to build effective relationships, delivering co-design policy and program outcomes.
- providing advice and coordinating the development of cross-government policies on social policy matters, with a focus on long-term social challenges, at-risk cohorts and strategic social priorities.



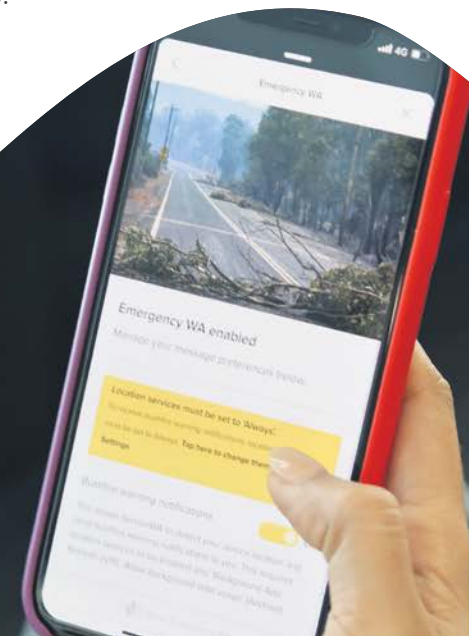


Office of Digital Government

Our Office of Digital Government consists of four directorates – Cyber Security, Digital Transformation and Strategy, Digital Transformation and Technology and Data.

The Division is responsible for:

- leading and coordinating digital transformation across government to improve service delivery and reduce regulatory burden for Western Australian people and businesses.
- leading and coordinating whole-of-Government cyber security efforts to protect the WA Government's information, assets and service delivery from cyber threats.
- delivering digital and data analytics services and advice across the public sector.
- providing guidance and direction to agencies on how to accelerate their digital transformation.
- developing and building whole-of-Government digital platforms, architectures and frameworks.
- progressing priority initiatives, such as the WA Government's commitment to introducing Privacy and Responsible Information Sharing legislation for WA and investigating strategies to reduce the digital divide.
- reporting on digital initiatives that are delivered under the Digital Strategy for the Western Australian Government 2021-2025, as part of the WA Government's Digital Strategy Roadmaps.



Infrastructure, Economy and Environment

Our Infrastructure, Economy and Environment Division consists of three directorates – Infrastructure and the Regions, Economic, Environment and Industry and the Collie Delivery Unit.

The Division is responsible for:

- providing strategic advice and support for Government policy initiatives relating to the State's economy, infrastructure projects, energy and the environment.
- leading the delivery of the WA Government's commitments in Collie, including the implementation of the Collie Just Transition Plan, and supporting Collie's economic and social adjustment as it transitions away from coal-fired energy generation.
- providing strategic advice and oversight regarding the WA Government's energy decarbonisation program and projects.
- implementing the Resources Community Investment Initiative, a major partnership between the WA Government and the resources sector to facilitate investment in iconic state infrastructure projects and community initiatives across WA.





State Services

Our State Services Division consists of five directorates – Corporate Services, Executive Government Services, People Services, Information Technology and Governance and Strategy.

The Division is responsible for:

- providing strategic advice and coordination to support delivery of the Government’s legislative and Parliamentary agenda.
- supporting the functions of Executive Council, Executive Government and Cabinet.
- delivering executive services to the Premier, Ministers and Ministerial Office staff, Members of Parliament and Parliamentary Electorate Office staff.
- supporting the Premier’s key events and ceremonial occasions and coordinating foreign visits to WA.
- supporting the Department’s broader role through services including corporate governance, audit and risk, finance, procurement, human resource management, organisational development, payroll services, information and technology, information management and civics education.



Photo: Silmara Powell, Senior Executive Assistant

Our leadership team



Emily Roper PSM
Director General



Emily Roper commenced in the role of Director General in May 2021.

As the head of the Department, Emily is responsible for leading the public sector in providing whole-of-Government advice and support to the Premier and Cabinet in their service of the Western Australian community.

Emily has held various leadership positions in both state and Australian Governments, with experience spanning a 25-year period across a range of areas including national security, intelligence and reform.

Emily recently co-chaired the Family and Domestic Violence (FDV) Taskforce, established by the WA Government to identify reforms to strengthen responses to FDV in Western Australia, and is an ex officio member of the Infrastructure WA Board.

Emily is a graduate of Murdoch University with a Bachelor of Arts (Honours) majoring in Psychology.

In 2023, Emily was awarded a Public Service Medal for outstanding public service through leadership and management in response to the COVID-19 pandemic.



Amanda Pickrell PSM

Deputy Director General • Intergovernmental Relations and Strategic Priorities

Amanda is responsible for leading engagement with the Australian and other state and territory governments, state security and emergency management policy and responding to current or emerging priority policy issues.

Amanda's experience spans both federal and state public sectors, with experience covering environment, education, international relations, national security, defence, innovation and economic development.

Amanda holds a Bachelor of Arts (Political Science/Asian Studies) and a Masters in International Affairs.

In 2023, Amanda was awarded a Public Service Medal for outstanding public service through leadership and management in response to the COVID-19 pandemic.



Fiona Hunt

Deputy Director General • Aboriginal Engagement and Community Policy

Fiona Hunt joined the Department in June 2021 to lead the Aboriginal Engagement and Community Policy Division.

Prior to this role, Fiona held senior leadership positions in the Department of Justice, Department of Education and the Department of Health. Fiona has overseen system-wide governance and integrity reforms at the Departments of Justice and Education, and has been responsible for delivering organisational governance, professional standards and assurance and risk services.

Fiona is a graduate of the University of Western Australia and holds a Bachelor of Health Sciences (Honours) majoring in Population Health.



Greg Italiano

Government Chief Information Officer • Office of Digital Government

Greg Italiano was appointed Government Chief Information Officer in December 2018 and is responsible for leading the Office of Digital Government and its delivery of services across the Western Australian public sector.

Greg brings 20 years of public sector experience to the position and has previously held senior executive roles in the Western Australian Police Force, the Department of Health, the Department of Justice and the Department of Treasury.

Greg has a Bachelor of Business and a Bachelor of Arts (Honours) in Politics and Government and is an alumnus of the Australian and New Zealand School of Government Executive Fellows Program.



Julian Wright

A/Deputy Director General • Infrastructure, Economy and Environment

Julian leads the Infrastructure, Economy and Environment division, which provides strategic policy advice to Government and oversees key cross-government efforts with respect to key infrastructure initiatives, economic and environmental priorities, and the State's transition toward renewable energy. This includes support for the transition of Collie's economy, workforce and community away from coal-fired power generation.

Julian has worked in state and local government, in Western Australia and Victoria, with experience in areas including housing, urban planning, health, human services, economic policy, climate change and energy.

Julian holds a Bachelor of Arts (Honours), a Postgraduate Diploma in Policy Studies (City Policy) and a Graduate Diploma in Property.



Sonja O'Leary
Assistant Director General • State Services

Sonja O'Leary joined the Department in January 2024 to lead the State Services Division.

Prior to this role, Sonja held senior leadership positions in the Public Sector Commission, Western Australia Police Force, Corruption and Crime Commission and the Department of Justice. Sonja has overseen the development of major reform and improvement initiatives for the public sector including the Agency Capability Review Program, and has been responsible for delivering organisational strategy, policy, governance and asset management.

Sonja has a Bachelor of Arts (Criminal Justice Administration), Executive Master of Public Administration and is a Fellow of Leadership Western Australia and the Australian Institute of Company Directors.

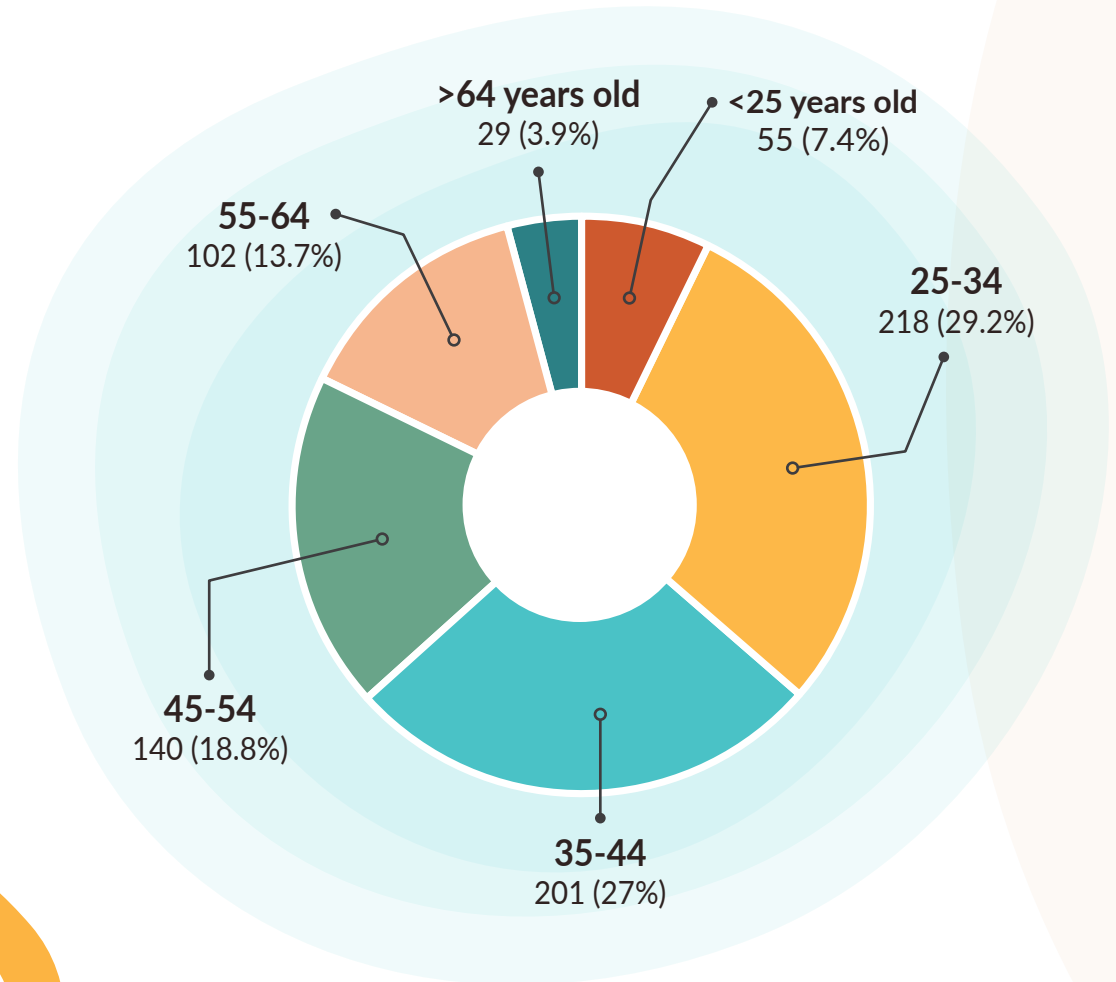
Our people

Diversity distribution

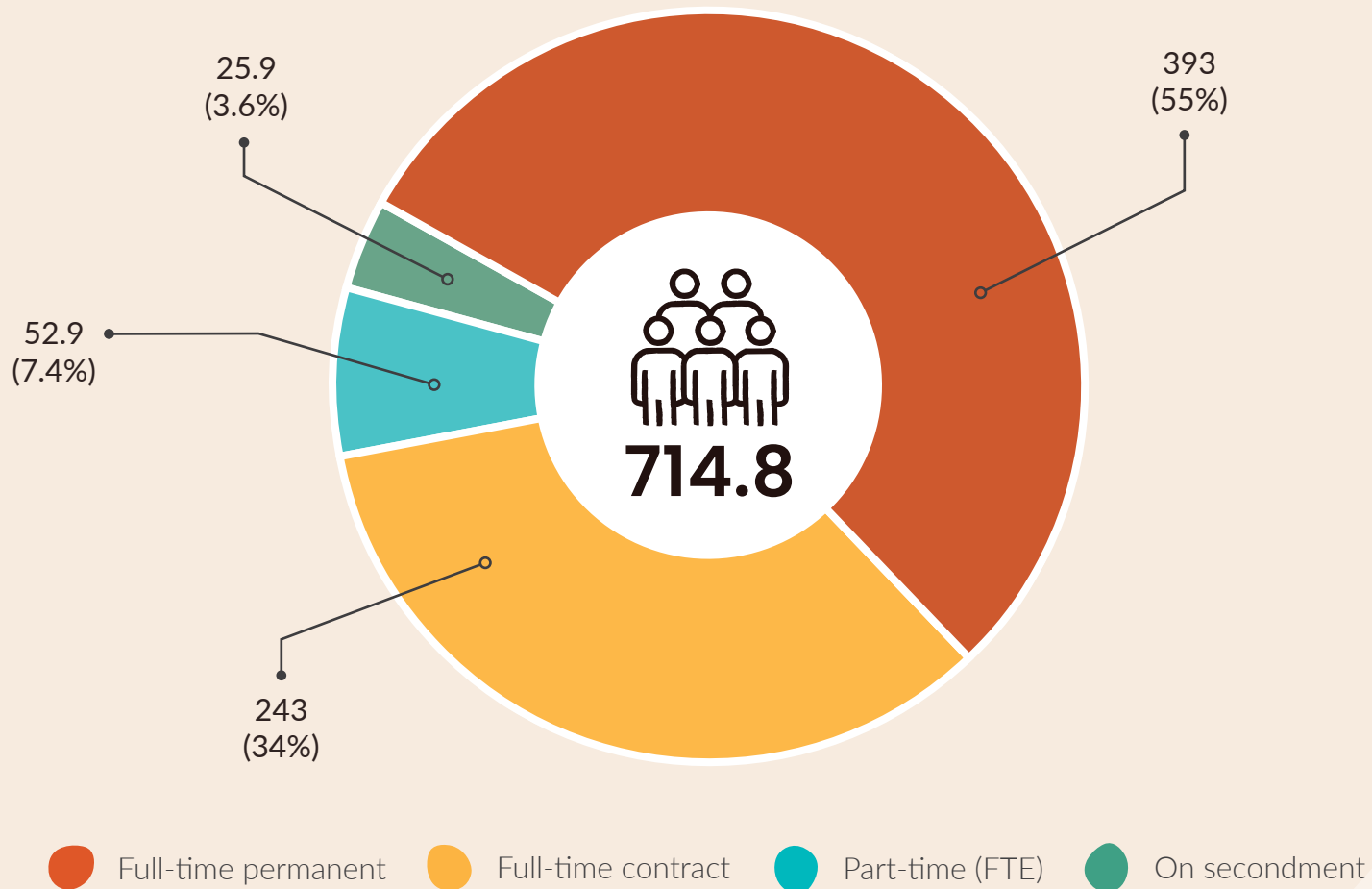
Diversity Group	Representation
Female	61.8%
Youth (<25 years old)	7.4%
Culturally & Linguistically Diverse	15.8%
People with Disability	3.5%
Aboriginal & Torres Strait Islander	1.7%

Information on employees who identify as Culturally and Linguistically Diverse, People with Disability and Aboriginal and Torres Strait Islanders is collected through a survey to staff – disclosure is voluntary.

Age distribution



Employment and industrial relations



All reporting on Departmental distribution include those employed in the Department as well as those employed in Ministerial Offices. It does not include those engaged within Parliamentary Electorate Offices.

Administered legislation

The following is a list of the Acts of Parliament that are the responsibility of the Premier and are administered by the Department.

Alteration of Statutory Designations Act 1974

Armorial Bearings Protection Act 1979

Constitution Act 1889

Constitution Acts Amendment Act 1899

COVID-19 Response and Economic Recovery Omnibus Act 2020

Daylight Saving Act 2006

Deputy Governor's Powers Act 1911

Discharged Servicemen's Badges Act 1967

Election of Senators Act 1903

Indian Ocean Territories (Administration of Laws) Act 1992

Machinery of Government (Miscellaneous Amendments) Act 2006

Members of Parliament (Financial Interests) Act 1992

Ministers' Titles Act 1925

Mutual Recognition (Western Australia) Act 2020

Noongar (Koorah, Nitja, Boordahwan) (Past, Present, Future)

Recognition Act 2016

Parliamentary and Electorate Staff (Employment) Act 1992

Parliamentary Papers Act 1891

Parliamentary Privileges Act 1891

Public Sector Management Act 1994 (Part 4 only; remainder of Act administered by the Minister for Public Sector Management principally assisted by the Public Sector Commission)

Returned Servicemen's Badges Act 1953

Royal Commission (Custody of Records) Act 1992

Royal Commission into Commercial Activities of Government Act 1992

Royal Commissions Act 1968

Royal Powers Act 1953

Royal Style and Titles Act 1947

Standard Time Act 2005

State Flag Act 2006

Succession to the Crown Act 2015

Taxation (Staff Arrangements) Act 1969

Terrorism (Commonwealth Powers) Act 2002

Trans-Tasman Mutual Recognition (Western Australia) Act 2007

Western Australia Day (Renaming) Act 2012

Other key legislation impacting our operations include:

Corruption, Crime and Misconduct Act 2003

Disability Services Act 1993

Electoral Act 1907

Equal Opportunity Act 1984

Financial Management Act 2006

Freedom of Information Act 1992

Industrial Relations Act 1979

Minimum Conditions of Employment Act 1993

Parliamentary Commissioner Act 1971

Procurement Act 2020

Public and Bank Holidays Act 1972

Public Interest Disclosure Act 2003

Public Sector Management Act 1994

Salaries and Allowances Act 1975

State Records Act 2000

Work Health and Safety Act 2020

Workers' Compensation and Injury Management Act 1981

The following Act of Parliament is the responsibility of the Minister for Aboriginal Affairs and is administered by the Department.

Aboriginal Affairs Planning Authority Act 1972





Welcome

About us

Performance and operations

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Key performance indicators

Leading a connected WA Government

In 2023 we launched our new Strategic Plan 2023-2026 which lays the foundation for how our Department will work across government to deliver a brighter future for Western Australians. Our new Strategic Plan is our way forward in ensuring we make a positive impact that stretches right across this State. Strengthening our partnerships across government and with our external stakeholders expands and amplifies our reach across communities, across the State and for our collective future. We do this by empowering others and coming together in partnership and respect to ensure the highest accountability.



Policy
Direction



Strategic
Partnerships



Service
Delivery



People
and Culture

Policy direction

Our Department leads whole-of-Government policy analysis, development, and innovation. To do this, we look at the whole picture to ensure government policy making benefits the community, economy, and the environment. From coordinating whole-of-Government effort on policies that empower Aboriginal People and communities to advocating for WA's strategic interests on a national and international level, we consider the opportunities, risks, feasibility and impact to realise the best outcomes. We identify future challenges and lead the design of innovative solutions.

WA Government Artificial Intelligence Policy and Assurance Framework

As Artificial Intelligence (AI) is increasingly integrated into our everyday lives, public sector agencies are both interested in the transformative benefits of AI to service delivery, productivity and innovation and the risks relating to privacy, security and safety.

To create an enabling environment which manages these benefits and risks, the WA Government published an Artificial Intelligence Policy and Government AI Assurance Framework in March 2024. The Policy was developed through the WA Government AI Working Group and our Office of Digital Government. It outlines general principles that WA Government organisations must follow when developing and using AI tools ethically and safely.

The Framework supports the Policy to help the sector design, build and use AI tools appropriately. It provides an approach to assessing and managing risk in specific AI use cases and establishes clear governance and accountability.



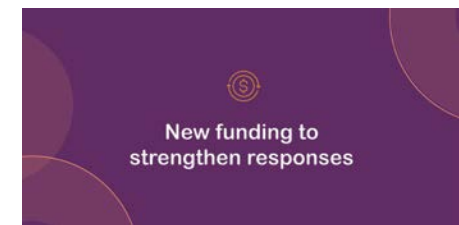
Family and Domestic Violence Taskforce

In WA, an estimated 305,400 women (30%) have experienced physical, emotional or economic abuse by a cohabiting partner since the age of 15. WA has the second highest rate of family and domestic violence (FDV) offences, per population, in Australia.

In response to family violence homicides, the Centre for Women's Safety and Wellbeing convened a FDV summit on 31 August 2023. At the Summit, the sector called for an immediate and comprehensive response to FDV in WA, with a focus on strategic vision, leadership, accountability and governance.

The WA Government established the FDV Taskforce in September 2023, co-chaired by Professor Colleen Hayward AM, and Emily Roper PSM, Director General of our Department. Other members included Directors General and representatives from peak organisations, the Aboriginal Community Controlled Organisation (ACCO) sector and academia.

The Taskforce was convened for six months to guide the State's efforts to address FDV, providing advice on strengthening system responses. The initial focus of the Taskforce was on 'current state' issues and opportunities, including a focus on Aboriginal Family Safety, before moving to priority areas for strategic reform. Significant stakeholder engagement workshops held with government, the community sector, ACCOs and people with lived experience informed the Taskforce's work.



CASE STUDY: Family and Domestic Violence System Reform Plan

Our Community Policy Unit played a critical role in supporting the efforts of the FDV Taskforce, working closely with the Department of Communities to provide strategic coordination and policy advice under tight deadlines. In March 2024, the Taskforce presented the Government with the Family and Domestic Violence System Reform Plan. Organised around four interlinked pillars of information sharing, risk assessment, risk management and workforce development, the Plan envisages a system which is collaborative, connected and organised around victim-survivor safety and recovery. An investment of \$96.4 million was also announced to support the delivery of the Plan and vital services, in addition to the \$72.6 million announced during the 16 days in WA campaign. The Plan also commits to the preliminary design of a Central Information Point through the Office of Digital Government, to enable better information sharing across the family and domestic violence system.



- From left to right: Mike Rowe (Director General, Department of Communities); Kylie Maj (Director General, Department of Justice), Louise Giolitto (CEO, Western Australian Council of Social Service), Emily Roper (Director General, Department of the Premier and Cabinet; Taskforce Co-Chair), Maureen Lewis (Mental Health Commissioner), Hon. Roger Cook (Premier), Barbara Henry (Director, Noongar Family Safety and Wellbeing Council), Hon. Sabine Winton (Minister for Prevention of Family and Domestic Violence), Dr David Russell-Weisz (Director General, Department of Health), Professor Colleen Hayward (Taskforce Co-Chair); Dr Alison Evans (CEO, Centre for Women's Safety and Wellbeing).

The Canberra Strategy: Enhancing engagement with the Commonwealth

WA's geographic position and unique characteristics present opportunities and challenges due to the State's size, diversity and distance from Australia's capital and other jurisdictions.

In this context, strong and effective engagement with the Commonwealth is important in achieving outcomes for all Western Australians, as is increasing the profile of the State's interests on the national stage. This year, the Department supported the Government's engagement with the Commonwealth by preparing and operationalising the Canberra Strategy, which the Premier launched in August 2023.

The Canberra Strategy facilitates coordinated influence and advocacy in Canberra, with a focus on important priorities for the State including WA's unique decarbonisation journey as part of the national 2050 Net Zero Plan, a streamlined national environmental approval system, maximising WA's competitive advantages and opportunities in national defence and maintaining the current GST arrangements.

The Department prepares and coordinates whole-of-Government advice on these and other important issues to support Ministers, Parliamentary Secretaries and senior officials in their engagement with the Commonwealth. Industry groups, peak bodies and non-government stakeholders provide integral insights that informs this advice. These views are vital to support the WA Government to influence decision-makers in Canberra.

In March 2024, as part of the Canberra Strategy, the Premier opened the WA Government Canberra Hub to enable proactive engagement and increased advocacy, and to create a 'home base' for WA organisations visiting Canberra. At the time of writing, the Hub has welcomed and assisted over 130 visits.

The Premier, Minister Papalia and Minister Beazley at the WA Canberra Hub as part of the Premier-led delegation to the east coast in June 2024.



CASE STUDY: WA's home base in Canberra

Our Department led the Hub concept and design which includes a meeting room with digital accessibility, open space, kitchenette and hot-desking facilities.

Since opening, WA Government, non-government organisations, local governments, peak bodies, trade unions and WA businesses have used the Canberra Hub to engage with stakeholders, work between meetings and hold events.

In June 2024, the Hub was used as a home base for the Canberra meetings and events of a Premier-led delegation to the eastern states. Our Department worked with the Department of Jobs, Tourism, Science and Innovation to support the delegation and its collective advocacy on Canberra Strategy priorities – a Team WA approach in action.



- Ashley Sakala, Principal Policy Officer, and Julian Wright, A/Deputy Director General, at the Hub

Navigating the challenges and opportunities of the State's energy transition

Our Department is playing a pivotal role in supporting the transition of our economy to net zero emissions, confronting climate change and ensuring a just transition for impacted workers and communities.

In 2023-24, we strengthened the governance arrangements that determine our decarbonisation pathways for the South-West Interconnected System (SWIS) and North-West Interconnected System. This involved establishing the Energy Decarbonisation Expenditure Review Sub-Committee and working with agencies to refine existing arrangements that support decision-makers to manage risks and realise opportunities from the energy transition.

We also lead the coordination of Government's response to the coal industry as the energy system transitions.

We continued the delivery of the Collie Transition Package and work with the Just Transition Working Group on the implementation of the internationally recognised Just Transition Plan. This provides the framework for Collie's transition from its economic dependence on coal. As part of the Collie Transition Package, the \$200 million Collie Industrial Transition Fund is creating a pipeline of local industry opportunities that will cement Collie its strong place as a leading industrial hub driving Western Australia's energy future.



Some members of the Collie Delivery Unit



Strategic partnerships

Our Department partners with key stakeholders to extend the impact of the public sector. We unite government agencies and others to maximise the influence of the public service. We provide timely advice to agencies and engage with industry to understand and deliver on key priorities. Across our Department, we bring together all capabilities of government and coordinate multi-agency forums to consider unique perspectives and create shared objectives.

Uplifting the Cyber Security Capability of the WA Government

Our Cyber Security Unit (CSU) leads and supports whole-of-Government efforts to protect the WA Government's information, assets and service delivery from cyber threats. In 2023-24, CSU's Capability and Uplift team delivered a range of support and services to raise cyber security maturity and resilience across the government sector and support the implementation of the WA Government Cyber Security Policy.

The Capability and Uplift team successfully completed 23 engagements, working onsite with entities to accelerate security controls and providing recommendations to enhance cyber security posture. The CSU delivered cyber security training and awareness courses to over 700 public sector attendees and developed 140 pieces of cyber security awareness materials. CSU also conducted 15 penetration tests across 10 entities to evaluate their network security.

In collaboration with cyber security vendors and the Department of Finance, the CSU designed work packages to assist entities with improving their cyber security maturity. 30 projects worth \$1.2 million were completed in 2023, with another 27 projects worth \$1.1 million underway.

31 entities have benefited to date.



Whole-of-Government Aboriginal Community Controlled Organisation (ACCO) Strategy to support Aboriginal-led solutions

Aboriginal Community Controlled Organisations (ACCO) play a vital role in our community. When ACCOs are involved in planning, designing and delivering community services, Aboriginal people are more likely to engage with those services and experience better outcomes.



- Launch at CASWA's inaugural ACCO Gathering.
- From left to right, CASWA CEO James Christian; Minister for Aboriginal Affairs Tony Buti; Coalition of Peaks Chair Pat Turner; AHCWA Chair Vicki O'Donnell; and event MC Luke Carroll

In May 2024, the WA Government released a whole-of-Government ACCO Strategy. The ACCO Strategy sets out the policy direction to support ACCOs to take on delivery of services for Aboriginal people and empower Aboriginal people to access place-based, community-led and culturally secure services that are planned, designed and delivered by strong and sustainable ACCOs.

The ACCO Strategy was developed in partnership between our Aboriginal Engagement Directorate and our Coalition of Peaks partners, including the Council of Aboriginal Services WA (CASWA) and the Aboriginal Health Council of WA. It sets out the approach for agencies to fulfil the commitments of the Aboriginal Empowerment Strategy and the National Agreement on Closing the Gap.



Aboriginal Advisory Council of Western Australia

The Aboriginal Advisory Council of Western Australia (AACWA) provides strategic advice to the Government on policy matters and priorities which affect Aboriginal people at a local, state or federal level. Comprised of WA Aboriginal leaders, AACWA members reflect a diversity of regions, expertise and genders and present a significant step forward to a more inclusive and contemporary partnership between Aboriginal people and the WA Government.

AACWA members meet at least four times per calendar year with typically six meetings scheduled to support continuity and regular engagement. Secretariat support is provided by the Department of the Premier and Cabinet.



- AACWA meeting. Left to right: AACWA members
- Danny Brown, Corina Martin, Merle Carter, Gail Beck,
- Preston Thomas, Rowena Leslie, Martin Sibosado,
- Vicki O'Donnell and centre Premier Roger Cook

CASE STUDY: Closing the Gap

AACWA is a strategic partner to the WA Government in the implementation of Closing the Gap priorities, providing guidance and critical advice to Government on its commitments under the National Agreement on Closing the Gap. AACWA was integral to the delivery of key achievements over the year, including the WA Aboriginal Expenditure Review 2022-23, the WA Closing the Gap Implementation Plan 2023-25, the Annual Report on Closing the Gap 2023, the Aboriginal Community Controlled Organisation Strategy and the establishment of the Council of Aboriginal Services Western Australia.

Building institutional trust and connection – the Executive Government Services Training and Engagement Program

Our Executive Government Services (EGS) directorate delivers education, training and networking seminars to agencies, Ministerial Offices, students and other groups in the community. The training and engagement program reflects our role in building strong foundations for a high performing government and efficient public administration by providing stakeholders with knowledge and skills to navigate complex processes effectively.

In 2023-24 EGS delivered civics education programs to 6500 school students face-to-face and 4000 participants online, alongside professional development for pre-service teachers and outreach to culturally and linguistically diverse community groups.

EGS also launched the WA Legislative Policy Community of Practice to foster collaboration, knowledge-sharing and professional development among practitioners involved in legislative projects. Over 140 practitioners from 30 agencies attended a workshop on legislative drafting instructions, the first in a series of planned events to connect practitioners, learn and develop skills and provide a platform for collaborative problem-solving across the field of legislative policy practice.



- WA Legislative Policy Community of Practice,
- Legislative Drafting seminar

Official visits and events

Our Department continued to coordinate foreign dignitary visits to WA and deliver a range of events on behalf of the Premier. We build on our close relationships with local, state and federal government stakeholders to achieve these.

Notable engagements in 2023-24 included:

- Guest of Government visit by His Excellency Mr Li Qiang, Premier of the State Council of the People's Republic of China.
- Official opening of the Western Australia Canberra Hub.
- Indian Ocean Conference Reception and associated Bilateral Meetings.
- Reception for the Western Australian Consular Corps.
- Community Cabinet events in the electorates of Kalgoorlie, Scarborough-Kingsley, Albany, South Perth-Riverton and Hillarys-Joondalup.



- Consular Corps Reception



- Site visit to Tianqi Lithium with Chinese Premier, His Excellency Mr Li Qiang (*credit to Tianqi for photograph)



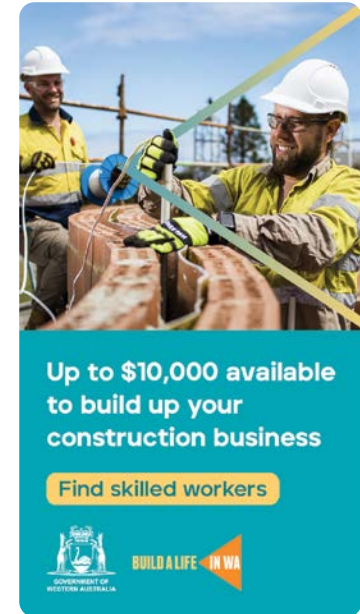
- The Premier greeting Dr Subrahmanyam Jaishankar, Indian Minister of External Affairs, at the Indian Ocean Conference event

Build a Life in WA campaign

Following the announcement of the Construction Visa Subsidy Program (CVSP) in July 2023, our Department's Strategic Communications Unit, in collaboration with the Department of Training and Workforce Development, successfully delivered phase 3 of the Build a Life in WA campaign to support skilled migration in Western Australia.

The CVSP provides grant payments of up to \$10,000 to support skilled migration visa pathways for workers and help offset expenses such as visa application fees, migration agent fees, and relocation costs.

The six-month national campaign launched in January 2024 with advertising on radio, digital display and social media. Engaging video and social media content was created showcasing the benefits of living and working in Western Australia as a skilled migrant. The campaign targeted migrants living nationally and WA business owners.



CASE STUDY: Supporting skilled migration

During the six-month campaign, online video content had a high engagement rate, reaching more than 1,430,060 people, radio adverts reached 439,251 males and social media reached 418,000 individuals. Additionally, the Build a Life in WA website was viewed by 52,226 people.

The campaign achieved the objectives of raising awareness and encouraging eligible workers to apply for the CVSP, and employers and individuals to register for the Skilled Migrant Employment Register. With 1,100 grants available to skilled migrants, the campaign resulted in a significant increase in the number of grant claims, jumping from 356 in January 2024 to 1,046 in June 2024 – almost 95 per cent of the available grants.

Service delivery

Our Department creates the conditions for a strong, accountable government through service delivery. From leading the digital transformation of the WA public sector to facilitating WA's participation in intergovernmental activities, we provide the foundation for a high performing government that delivers better and more inclusive outcomes for Western Australians.

Delivering cost of living relief

As cost-of-living pressures continued to affect the State, our Office of Digital Government partnered with the Department of Education to deliver payments direct to WA parents through the ServiceWA App.

In 2023-24, the WA Student Assistance Payment (WASAP) delivered more than \$70 million in cost-of-living relief to the families of nearly 400,000 students across the State. Claims were open for Term 2 of the school year. Parents and guardians could apply for a one-off payment for each child in their care via the ServiceWA App. Payments of either \$150 or \$250 were made for each primary or secondary student respectively.

More than 200,000 claims, equating to 81% of all payments, were made through the ServiceWA App. The implementation of a digital payment via the App provided a quick and efficient way to help families dealing with rising costs of education related expenses. Almost 50,000 claims were made in the first 24 hours of the program with users giving the program 99.5 percent positive feedback.



The graphic features the Government of Western Australia logo and the ServiceWA logo at the top left. The main text reads: **WA Student Assistance Payment now available to claim through the ServiceWA app**. Below this, it says: **To learn how, visit wa.gov.au/servicewaapp**. The bottom right corner shows a photograph of two children, a girl and a boy, both wearing school uniforms and backpacks, standing next to a bicycle.


Native title claims and determinations

Our Native Title Negotiations team is at the forefront of native title agreement making and implementation, delivering positive social, economic, cultural and community outcomes for Traditional Owners in Western Australian. Our team consists of policy, legal and anthropological experts, who instruct the State Solicitor's Office in responding to native title claims in the Federal Court and advise the Premier and the Minister for Aboriginal Affairs on strategic issues around native title, land and heritage. The team works closely with the State Solicitor's Office and the Department of Planning, Lands and Heritage to ensure the State's interests are represented in all litigated and mediated outcomes.

In 2023-24, the proportion of WA's landmass covered by determined native title claims crossed the 90% threshold, with a further six determinations of native title made in the year. This is a key milestone and represents the culmination of many years of work by the parties, experts and lawyers. Some of the key determinations this year include breakthroughs in the Goldfields region, such as the Nyalpa Pirniku, Upurli Upurli Nguratja and Kakarra Part B determinations. A range of rights flow from native title determinations, such as the right to camp, hunt, take resources, perform ceremonies, teach law and engage in cultural activities, as well as procedural rights in relation to future land development.

The undetermined areas that remain throughout the State are a key workstream for the team, alongside the emerging work of whole-of-Government native title compensation negotiations.



Open Court: 
Middimia Determination



Driving data-led decision making in Western Australia with PeopleWA

In August 2023, our Office of Digital Government launched PeopleWA, a whole-of-Government linked data asset, connecting de-identified information about individual interactions with services across the WA public sector. The asset holds over 75 million unique records of both current and archival data, providing a robust resource to tackle the State's most complex social, health, environmental, and economic challenges.

PeopleWA has been used by government agencies, researchers such as Telethon Kids Institute and the University of Western Australia, community services such as Youth Focus, and Aboriginal Community Controlled Organisations such as the Pilbara Aboriginal Health Alliance, to inform innovative research, policy design and evidence-based approaches in the WA community.

PeopleWA has received accreditation as both a User and Data Service Provider under the Office of the National Data Commissioner Data Availability and Transparency Act 2022 (Cth) (DATA) Scheme. This enables our Office of Digital Government to request access to and integrate sensitive and/or identifiable Commonwealth data into PeopleWA for population-level research and analysis.

CASE STUDY: Meeting the demand for data

Driven by the escalating need for data-informed decision-making and service delivery, the demand for access to linked data has surged. Linked data is critical to informing whole-of-Government responses to the State's most challenging issues.

In 2023-24, PeopleWA received a total of 22 applications for access to data including for:

- Monitoring progress against key targets under the National Agreement on Closing the Gap in the Pilbara region.
- Children's health and development by determining the diseases and child health service burdens affected by climate change.
- Mental health to compare rates of youth mental health presentations to emergency departments in the general population with community services sector clients.
- Criminal justice to investigate the long-term outcomes for children of incarcerated mothers and the impact of 'family friendly' prison policies.
- Public health to understand trends and risk factors in health-related incidents, such as alcohol and other drugs related events.

Led by Professor Rebecca Glauert, the University of Western Australia's Australian Child and Youth Wellbeing Atlas (ACYWA) is an interactive map that uses PeopleWA as an ongoing data source to provide holistic information on child wellbeing and development. In May 2024, ACYWA was the first project to publish research outputs from PeopleWA data and is now available to policymakers and researchers.



• Associate Professor Glauert with
• Minister Dawson.



Our people and culture

Our Department is committed to fostering a culture that values diversity and inclusion. We know that by embracing different perspectives, we can leverage our expertise to deliver high quality outcomes that improve the lives of Western Australians. We aspire to be a workplace of choice by nurturing and supporting our people to grow and realise their potential.

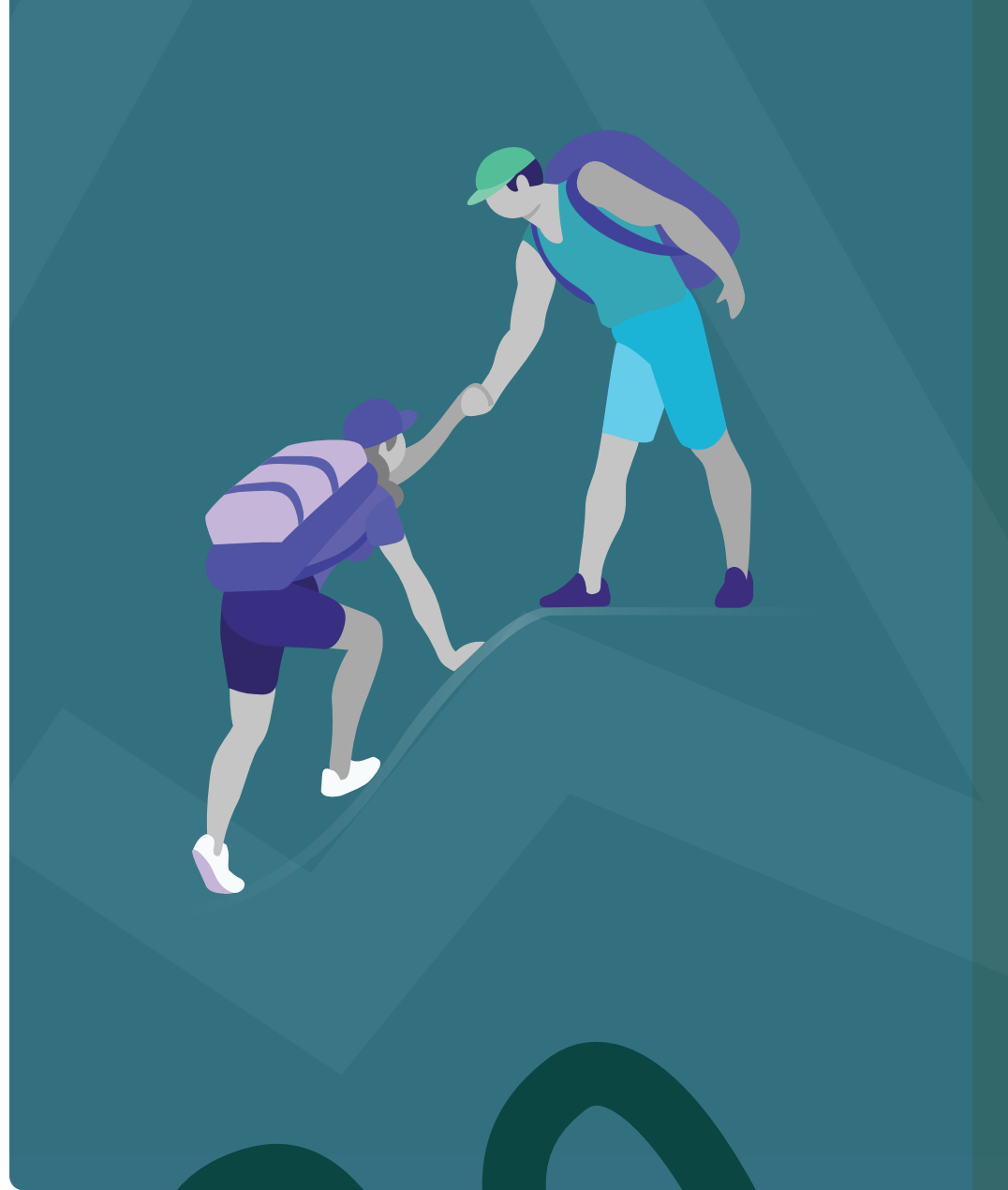
A central learning hub supporting a connected WA government

Our Department remains committed to providing our people and partner offices with opportunities to develop and enhance their capabilities through learning. On 23 August 2023, we introduced a new learning management system called ASPIRE. This central hub offers online learning and development courses empowering employees to 'Train, Learn, Develop and Grow'.

ASPIRE has been rolled out to over 1000 employees across our Department, Infrastructure WA, Ministerial Offices, and Parliamentary Electorate Offices, and currently hosts 22 online courses and manages enrolments for 11 face-to-face courses.

Since its release in August 2023, 655 employees have accessed a variety of online learning and face-to-face courses.

ASPIRE is fundamental to our ability to scale learning opportunities and ensure our partners have access to learning and development opportunities supporting a connected WA Government.





Speaker Series inspiring new ways of working

The Speaker Series was a new initiative launched in February 2024 featuring a diverse range of thought leaders to inspire colleagues and public sector guests to explore new ways of thinking. The series aims to develop and strengthen knowledge and skills to help our people achieve their objectives, manage challenges and contribute to the strategic role of our Department.

The Speaker Series is run in partnership with Leadership WA and coordinated by our Strategic Communications Unit in the Intergovernmental Relations and Strategic Priorities division.

Guest speakers who have presented as part of the Speaker Series during the financial year include:

- Honourable Victor Dominello, former New South Wales Minister for Customer Service and Digital and an advocate for digital government advancement.
- Mechelle Turvey, WA's 2024 Australian of the Year, using her lived experience to be an advocate for victims of crime, working with the Western Australian Police Force.
- Siriana Nair, US Consul General to Perth who shared her take on diplomacy, politics and personal values.



A purple-themed promotional graphic for a 'Speaker Series' event. It features the Western Australian Government logo and the text 'Department of the Premier and Cabinet'. The speaker is identified as 'Mechelle Turvey', an Advocate & WA's Australian of the Year. The event is an 'International Women's Day event' on 'Wednesday 6 March 2024' from '11am - 12pm' in the 'Main Hall' at the 'Constitutional Centre'. A portrait of Mechelle Turvey is shown on the right side of the graphic.



● US Consul General, Siriana Nair, with our Department's Director General, Emily Roper, at the Speaker Series in April 2024.



Top class graduate program

Our Department has recruited 30 graduates since 2021 to support the development of skills and knowledge in policy advice and development. Graduates undertake a structured 12-month program, giving them on-the-job training, networking opportunities and professional learning experiences.

In 2024, our Graduate Program was featured in the Australian Association of Graduate Employers Top Graduate Employers List. The rankings serve as a definitive guide to the best places for new graduates to start their careers.

This recognition highlights our commitment to nurturing young, diverse talent in the public sector and building an innovative, future-ready workforce.

Graduate feedback has been instrumental in this recognition. Katrina D'Monte, a 2023 Graduate Officer, stated, "I have been pushed out of my comfort zone and supported in areas I never thought possible. There is ample support for graduates, opportunities to ask questions, seek help, and learn. Graduate coordination ensures beneficial rotations and regularly checks in on progress."

Our graduates gain valuable insights to the workings of the public sector and government and a clear idea of how they can make an impact on the lives of Western Australians.

CASE STUDY: Providing opportunities for digital graduates

In 2024, the WA Government established a new interagency ICT graduate program to create diverse and rewarding opportunities for ICT graduates looking to kick start their digital career.

Led by our Office of Digital Government, the Digital Public Sector Graduate Program offers graduates the chance to work on a range of statewide digital projects through a whole-of-Government rotational structure. The program provides graduates with professional training and development through the Public Sector Launch Program and a diverse support network.

The 2024 Digital Public Sector Graduate Program received 290 applications in its first year. On 5 February 2024, 26 ICT Graduates commenced work across 16 participating agencies within one of four specialised streams; Cyber Security, Data Security, ICT Operations and ICT Project Management.



- The 2024 Digital Public Sector Graduate Program with Emily Roper Director General and Greg Italiano Government Chief Information Officer. From left to right back row, Charles Owuama, Mark Rathjen, Calvin Tate, James Pope, Mike Sturt, Oscar Vanhanen, Michael Ponds, Khai Zhen, Hamish Waller, Kai Sweeting, Mitchell Burton, Michael Greif, Cahil Youngs Salah Mohamad. From left to right middle row, Lydia Rock, Nicholas Bradford, Matthew Heerey, Joe Lao, Emily Roper (DG), Greg Italiano (CGO), Allan Zheng, Keith Tian, Natasha Williams (Program Lead). From left to right front row, Sean Peralta Garcia, William Taylor, Sidra Qureshi, Caitlin Broadfoot, Keeley Sinclair.



- Left to right: Jet Bernal, Simon Aplin, Emily Roper our Department's Director General, Rachel Wei Lim and Katrina D'Monte.



- Left to right: Minister Dawson (centre), DGov staff Jonas Petersen (Chief Data Officer) and Natasha Williams (Graduate Program Lead) (right) and the Public Sector ICT graduates





Welcome

About us

Performance and operations

Disclosures and legal compliance

Audited financial statements

Key performance indicators

Freedom of information

Our Department assisted the public to access available documents it holds at the lowest possible cost. In 2023-24, 48 new valid Freedom of Information (FOI) applications were received. 18 applications were carried over from the previous year.

The table below provides a breakdown of the FOI applications that were finalised during this period. A more comprehensive breakdown of our Department's statistics is provided in the Information Commissioner of Western Australia's Annual Report.

Additionally, we continued to assist and provide advice to ministerial offices on the processing of 72 FOI applications.

Summary of applications

Applications	Total
Carried Over	18
Received	48
Total	66
- Total Finalised	57
- Transferred	0
- Carried Forward	9

Outcome of applications

	Total	Personal Information	Non-Personal Information
Full Access	9	0	9
Edited Access	23	0	23
Deferred Access	0	0	0
Section 26 Refused Access*	15	1	14
Access Refused	9	0	9
Section 20 Refused Access**	1	0	1
Withdrawn	0	0	0
Total Decisions	57	1	56

* *Freedom of Information Act 1992, s26* – applicants are advised if documents cannot be found or do not exist.

** *Freedom of Information Act 1992, s20* – applicants are advised if the Department refuses to deal with an application because the work involved is unreasonable.

Government policy requirements

Boards and committees

Corporate governance committees

The Department's Corporate Governance Framework includes mechanisms for the management and operation of the Department in achieving organisational goals. It details governance practice and the measures in place for employees to meet their governance responsibilities. The Framework is critical in maintaining high standards of corporate governance and fostering a culture that values ethical behaviour, integrity and respect to protect internal and external stakeholders' interests at all times.

The following internal corporate governance committees support decision-making in the Department.

Corporate Executive Committee

The Corporate Executive Committee (CorpEx) drives our Department's strategic objectives and ensures accountable corporate performance.

In 2023-24, CorpEx supported the Director General in decision making, advising on matters of strategic importance, providing leadership across our Department and oversight of the budget and operations.

Work Health and Safety Committee

Our Work Health and Safety (WHS) Committee is the formal mechanism for consultation on WHS matters between employees and the Corporate Executive. The Committee comprises health and safety and management representatives and meets to discuss and resolve safety and health issues and review objectives, plans and procedures in line with our Department's WHS Management Plan.

Audit and Risk Management Committee

The Audit and Risk Management Committee (ARMC) provides the Director General with independent assurance and advice on our Department's risk, control and compliance frameworks. This applies to both financial and non-financial operations.

The ARMC is responsible and accountable to the Director General for its responsibilities and has no decision-making powers except those delegated to it by the Director General.

Oversight and monitoring of the risk and control environments continued to occur via the ARMC in 2023-24.

Membership to the Committee, including associated remuneration, is detailed below.

Position Title	Member Name	Type of Remuneration	Period of Membership	Term of Appointment	Rate	Gross Remuneration for the Financial Year
Chair	Peter Wilson	Annual	1 July 2023 - 30 June 2024	3 Years	\$24,750	\$ 16,875
Member	Kathlene Oliver	N/A	1 July 2023 - 30 June 2024	3 Years	N/A	\$0
Member	Judith Stewart	N/A	1 July 2023 - 30 June 2024	3 Years	N/A	\$0
Member	James Lin	N/A	1 July 2023 - 30 June 2024	3 Years	N/A	\$0
Member	Fiona Hunt	N/A	1 July 2023 - 30 June 2024	3 Years	N/A	\$0
Member	Chris Clark	N/A	1 July 2023 - 30 June 2024	3 Years	N/A	\$0

Resources Community Investment Initiative Advisory Committee

The Resources Community Investment Initiative (RCII) Advisory Committee provides strategic oversight of the RCII and endorses advice in relation to its operation.

The RCII is a partnership between the WA Government and resources sector to facilitate investment in state infrastructure projects and community initiatives.

Membership to the Committee, including associated remuneration, is detailed below.

Position Title	Member Name	Type of Remuneration	Period of Membership	Term of Appointment	Rate	Gross Remuneration for the Financial Year
Chair	Reg Howard-Smith	Annual	1 July 2023 - 30 June 2024	3 years	\$55,076	\$55,076
Member	Emily Roper	NA	1 July 2023 - 30 June 2024	3 years	\$0	\$0
Member	Michael Barnes	NA	1 July 2023 - 30 June 2024	3 years	\$0	\$0
Member	Jodi Cant	NA	1 July 2023 - 30 June 2024	3 years	\$0	\$0
Member	Rebecca Tomkinson	NA	1 July 2023 - 30 June 2024	3 years	\$0	\$0

Membership to the Committee in 2022-23, including associated remuneration, is detailed below.

Position Title	Member Name	Type of Remuneration	Period of Membership	Term of Appointment	Rate**	Gross Remuneration for the Financial Year
Chair	Reg Howard-Smith	Annual *	1 July 2022 - 30 June 2023	3 years	\$55,076	\$13,514
Member	Emily Roper	NA	1 July 2022 - 30 June 2023	3 years	\$0	\$0
Member	Michael Barnes	NA	1 July 2022 - 30 June 2023	3 years	\$0	\$0
Member	Jodi Cant	NA	1 July 2022 - 30 June 2023	3 years	\$0	\$0
Member	Rebecca Tomkinson	NA	1 July 2022 - 30 June 2023	3 years	\$0	\$0

* Annual stipend paid fortnightly through the Department payroll (\$2,111.54).

** Base salary excludes the applicable 10.5 per cent superannuation for 2022-23 (Actual for 2022-23 was \$1,418.95)

FOR NOTING: During the preparation of this Annual Report, it was identified that the RCII Advisory Committee and the related remuneration was inadvertently omitted in the 2022-23 financial period. The omission was unintentional and due to an oversight in our reporting process. Measures have been implemented to ensure all necessary disclosures are accurately reported in the future. The omission does not impact the overall financial statements presented in this report.

Aboriginal Affairs Coordinating Committee

The Aboriginal Affairs Coordinating Committee (AACC) is the coordinating body for Aboriginal affairs, policies, services and programs. The AACC comprises of representatives of the Aboriginal Advisory Council of Western Australia and Directors General from government agencies to assist the Minister for Aboriginal Affairs.

The AACC held three meetings in 2023-2024, providing whole-of-Government coordination to support Western Australia's Aboriginal Affairs agenda.

Membership to the Committee, including associated remuneration, is detailed below.

Position Title	Member Name	Type of Remuneration	Period of Membership	Term of Appointment	Gross Remuneration for the Financial Year
Member; Co-Chair Aboriginal Advisory Council WA (AACWA)	Martin Sibosado	Sitting fee	1 July 2023 - 30 June 2024	Ongoing	*Remuneration is included within remuneration for the Aboriginal Advisory Council.
Member; Co-Chair Aboriginal Advisory Council WA (AACWA)	Gail Beck	Sitting fee	1 July 2023 - 30 June 2024	Ongoing	*Remuneration is included within remuneration for the Aboriginal Advisory Council.
Member; Member Aboriginal Advisory Council WA (AACWA)	Vicki O'Donnell	Sitting Fee	1 July 2023 - 30 June 2024	5 years	*Remuneration is included within remuneration for the Aboriginal Advisory Council.

The AACC held three meetings in 2023-2024 with all members attending.

Aboriginal Advisory Council of Western Australia

The Aboriginal Advisory Council of Western Australia (AACWA) provides strategic advice to the Government on policy matters and priorities which affect Aboriginal people at a local, state or federal level. It supports genuine, respectful, and reciprocal relationships between Aboriginal people and the WA Government to achieve better economic, social and cultural outcomes for Aboriginal people living in Western Australia.

Membership to the Council, including associated remuneration, is detailed below.

Position Title	Member Name	Type of Remuneration	Period of Membership	Term of Appointment	Sitting Fee	Gross Remuneration for the Financial Year
Co-chair	Gail Beck	Sitting Fees	1 July 2023 - 30 June 2024	Ongoing	\$732 per day	\$9,188.00 *
Co-Chair	Martin Sibosado	Sitting Fees	1 July 2023 - 30 June 2024	Ongoing	\$732 per day	\$9,444.00 *
Member	Daniel Brown	Sitting Fees	1 July 2023 - 30 June 2024	5 years	\$476 per day	\$3,641.00
Member	Fabian Tucker**	Sitting Fees	1 July 2023 - 5 March 2024	2 years	\$476 per day	\$476.00
Member	Linda Dridi***	Sitting Fees	1 July 2023 - 3 August 2023	4 years	\$476 per day	Nil
Member	Mary Martin	Sitting Fees	1 July 2023 - 30 June 2024	5 years	\$476 per day	\$3,165.00
Member	Merle Carter	Sitting Fees	1 July 2023 - 30 June 2024	5 years	\$476 per day	\$2,856.00
Member	Preston Neil Thomas	Sitting Fees	1 July 2023 - 30 June 2024	Ongoing	\$476 per day	\$2,644.00

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Position Title	Member Name	Type of Remuneration	Period of Membership	Term of Appointment	Sitting Fee	Gross Remuneration for the Financial Year
Member	Rowena Leslie	Sitting Fees	1 July 2023 - 30 June 2024	Ongoing	\$476 per day	\$2,508.00
Member	Vicki O'Donnell	Sitting Fees	1 July 2023 - 30 June 2024	5 years	\$476 per day	\$5,662.00

In 2023–24, AACWA met seven times including six scheduled meetings and one out-of-session in September 2023. Sitting fee is per meeting attended.

* Members also remunerated for attendance at Aboriginal Affairs Coordinating Committee Meetings.

** Fabian Tucker resigned as a member of AACWA on 5 March 2024.

*** Linda Dridi resigned as a member of AACWA on 3 August 2023.

Supporting Communities Forum

The Supporting Communities Forum is a Government commitment to work with the community services sector to bring about positive reform that makes a real difference to vulnerable Western Australians. Since 2018, our Department has worked together with the WA Government and the community services sector, to enable the Forum to respond to current and critical issues for the community services sector and in alignment with the State Government's priorities and commitments.

The former membership of the Forum held its final meeting in November 2023. Membership of the new Forum was announced in early 2024, including 10 Directors General and Commissioners and 16 senior leaders from the community services sector. Chorus Australia Chief Executive Officer Daniel Minchin and Department of Local Government, Sport and Cultural Industries Director General Lanie Chopping have been appointed as the Co-Chairs.

Priorities for the new Forum include Implementation of the National Principles for Child Safe Organisations, Application of the *Carers Recognition Act 2004 (WA)* and Implementation of the State Commissioning Strategy for Community Services.

Membership to the Forum, including associated remuneration, is detailed below.

Position Title	Member Name	Type of Remuneration	Period of Membership	Term of Appointment*	Rate	Gross Remuneration for the Financial Year
Co-Chair	Daniel Minchin	Annual Fee	6 Mar 2024 – 30 Jun 2024	2 years	\$31,750	Annual remuneration is paid in December of each year
Co-Chair	Lanie Chopping	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Deputy Chair	Sandy McKiernan	Sitting Fees	6 Mar 2024 – 30 Jun 2024	2 years	\$860 per day \$560 per ½ day	\$1,680
Member	Louise Giolitto	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Member	Justine Colyer	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Member	Emma Jarvis	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Member	Melissa Perry	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Member	Kelda Oppermann	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Member	Mark Glasson	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0

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Position Title	Member Name	Type of Remuneration	Period of Membership	Term of Appointment*	Rate	Gross Remuneration for the Financial Year
Member	Tim Grey-Smith	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Member	Jenna Palumbo	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Member	Pauline Roberts	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Member	Jo Sadler	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Member	Vicki-Tree Stephens	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Member	Wendy Rose	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Member	James Christian	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Member	Jodi Cant	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Member	Emily Roper	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Member	Mike Rowe	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0

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Position Title	Member Name	Type of Remuneration	Period of Membership	Term of Appointment*	Rate	Gross Remuneration for the Financial Year
Member	Lisa Rodgers	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Member	Shirley Bowen**	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Member	Kylie Maj	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Member	Maureen Lewis	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Member	Sharyn O'Neill	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0
Member	Colin Smith ***	N/A	6 Mar 2024 – 30 Jun 2024	2 years	N/A	\$0

* Term of Appointment / tenure is for 2024 to 2025.

** Dr. Shirley Bowen appointed as de-facto government member of the Supporting Communities Forum from 6 May 2024 onwards. Dr. David Russell Wize was a member since early 2024 and retired from 1 April 2024 onwards.

*** Jeremy Hubble was a member since early 2024 and Colin Smith was appointed thereafter as a member from 13 May 2024 onwards.

Former Membership to the Forum, including associated remuneration, is detailed below.

Position title	Member Name	Type of Remuneration	Period of Membership	Term of Appointment*	Rate	Gross/actual Remuneration for Financial Year
Co-Chair	Michelle Scott	Annual Fee	1 Jul 2023 – 31 Dec 2023	3 years	\$31,750	\$31,750
Co-Chair	Jodi Cant	N/S	1 Jul 2023 – 31 Dec 2023	3 years	N/A	N/A
Deputy Chair	Kate George**	Sitting Fees	1 Jul 2023 – 31 Dec 2023	3 years	\$860 per day \$560 per ½ day	\$0
Member	Louise Giolitto	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0
Member	Daniel Minchin	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0
Member	Tricia Murray	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0
Member	Sandy McKiernan	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0
Member	Debra Zanella	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0
Member	Felicite Black	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0
Member	Justine Colyer	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0

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Position title	Member Name	Type of Remuneration	Period of Membership	Term of Appointment*	Rate	Gross/actual Remuneration for Financial Year
Member	Emma Jarvis	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0
Member	Melissa Perry	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0
Member	Denver D’Cruz	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0
Member	Kelda Oppermann	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0
Member	Emily Roper	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0
Member	Mike Rowe	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0
Member	Lisa Rodgers	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0
Member	Lannie Chopping	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0
Member	David Russell-Weisz	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0
Member	Adam Tomison	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0
Member	Maureen Lewis	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0

(continued on next page)

Position title	Member Name	Type of Remuneration	Period of Membership	Term of Appointment*	Rate	Gross/actual Remuneration for Financial Year
Member	Sharyn O'Neill	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0
Member	Ralph Addis	N/A	1 Jul 2023 – 31 Dec 2023	3 years	N/A	\$0

* Term of Appointment / tenure is for 2021 to 2023.

** Kate George was entitled to a sitting fee but chose not to claim it.

Occupational safety, health and injury management

Our Department is committed to providing a healthy, safe and accident-free workplace for all employees, contractors and visitors by complying with the *Work Health and Safety Act 2020 (WHS Act)* and the *Workers' Compensation and Injury Management Act 1981*.

Our focus on health and safety continued in 2023-24, with the establishment of a new health and safety team. This team supports the implementation of our Work Health and Safety (WHS) policy and obligations under the WHS Act.

Our Department undertook a WHS review in 2022 and is progressively implementing recommendations to improve WHS. As of 30 June 2024, 68% of recommendations have been implemented with the remaining on track to be completed by 31 December 2024.

Focus areas for the Work Health and Safety team this year included:

- Updating and implementing a new WHS policy, Incident Reporting Procedure and Injury Management Guideline.
- Reviewing processes and documentation to better support employees to return to meaningful and productive work. During the financial year, our Department achieved its target of returning 100% of injured workers to work within 13 weeks and 26 weeks respectively.
- Coordinating WHS training for managers which resulted in 97% of our Department's people leaders completing training, surpassing our target of 80%.
- Provision of training to health and safety representatives and 19 first aid officers to make the workplace safer and healthier.

	2021-22	2022-23	2023-24	Target	Comments
Number of fatalities	0	0	0	0	Target achieved
Lost time injury and disease incidence rate	0	0.23*	0.86	0 or 10% reduction in incidence rate	This target was not achieved, as there was an increase in lost time injury from 2 to 6.
Lost time injury and severity rate	0%	100%	67%	0 or 10% reduction in severity rate	Target achieved
Percentage of injured workers returned to work within 13 weeks	N/A	0	100%	Greater than or equal to 80%	Target achieved
Percentage of injured workers returned to work within 26 weeks	N/A	0	100%	Greater than or equal to 80%	Target achieved
Percentage of managers trained in occupational safety, health and injury management responsibilities, including refresher training within 3 years	55%	26.72%	97%	Greater than or equal to 80%	Target achieved

2023-2024 FTE as of 30 June 2024 is 697 (inclusive of Ministerial Office).

* Revised representation of the data without the percentage sign.

WA Multicultural Policy Framework

Our Department drafted a new Multicultural Action Plan 2024-2028 which aims to identify actions required to advance the priorities of the WA Multicultural Policy Framework (the Framework). Our people were engaged in developing the Plan and provided feedback on the draft goals to ensure actions captured reflect meaningful ways to achieve the Framework's priorities. Progress against the Plan will be reported annually to the Office of Multicultural Interests.

Throughout the year, we continued to work on actions focused on the three priority outcomes outlined in the Framework.

Key activities included:

- Facilitating and supporting introductory visits as well as foreign guest visits.
- Coordinating and raising awareness on key events including Harmony Week, Lunar New Year and Diwali.
- Sharing stories showcasing the diversity of our employees.
- Provision of training including Diverse WA and Unconscious Bias in recruitment and selection to raise awareness and build capability.

Other legal requirements

Personal use of Credit Cards

The following personal expenditure incurred on Government Purchasing Cards is disclosed in compliance with Treasurer's Instruction 321.

Detail	2023-24
The number of instances the Western Australian Government Purchasing Card has been used for personal purposes	29
The aggregate amount of personal use expenditure for the reporting period	\$2,044.00
The aggregate amount of personal use expenditure settled by a due date	\$1,753.53
The aggregate amount of personal use expenditure settled after the date	\$290.47
The aggregate amount of personal use expenditure outstanding at the end of the reporting period	-
The number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	-

Compliance with the *Electoral Act 1907*

In accordance with section 175ZE of the *Electoral Act 1907*, the agency incurred the following expenditure in relation to advertising agencies, market research organisations, polling organisations, direct mail organisations and media advertising organisations.

Total expenditure for 2023-24 was \$4,735,438.

Summary of Expenditure by Organisation Class 2023-24

Organisation Category	Expenditure
Advertising Agencies	\$1,558,574
Market Research Organisations	-
Polling Organisations	-
Direct Mail Organisations	-
Media Advertising Agencies	\$3,176,864
Total Expenditure under section 175ZE	\$4,735,438

Detail of Expenditure by Organisation Class 2023-24

Recipient	
Advertising Agencies	
303 Mullenlowe Australia Pty Ltd	\$965,643
Gatecrasher Advertising Pty Ltd	\$4,000
Nani Creative Pty Ltd	\$10,000
RARE Creativethinking	\$5,047
Sandbox Productions	\$24,744
The Brand Agency Pty Ltd	\$549,140
Sub-Total Advertising Agencies	\$1,558,574
Market Research Organisations	
Nil	\$0
Sub-Total Market Research Organisations	\$0

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Recipient	
Polling Organisations	
Nil	\$0
Sub-Total Polling Organisations	\$0
Direct Mail Organisations	
Nil	\$0
Sub-Total Direct Mail Organisations	\$0
Media Advertising Agencies	
Carat Australia Media Services Pty Limited	\$2,202,080
Collie Community Publishing Pty Ltd	\$1,907
Collie Community Radio	\$1,155
Initiative Media Australia Pty Ltd	\$971,723
Sub-Total Media Advertising Agencies	\$3,176,864
GRAND TOTAL EXPENDITURE UNDER SECTION 175ZE	\$4,735,438

Compliance with public sector standards and ethical codes

Our Department's Code of Conduct and Integrity Framework are important tools to ensure that integrity is embedded in everything we do for the benefit of our workplace and the trust of the community.

To comply with *Commissioner's Instruction 40 – Ethical Foundations* and embed our values of Leadership, Connection and Impact, we reviewed and refreshed our Code of Conduct in September 2023. We also updated our Integrity Framework in October 2023. The Framework outlines how we manage and account for integrity. This includes how we build the integrity knowledge of our people and ensure a culture where our people feel empowered to speak up about suspected wrongdoing and prevent misconduct and corruption. Both tools play a vital role in shaping our culture and underpin the conduct and behavioural standards expected from our people.

To continue to embed a culture of integrity in the Department, a new staff Onboarding Program was developed in the reporting period and includes training on our Code of Conduct and Accountable and Ethical Decision Making. These programs are designed to encourage open and continuous communication between employees and their managers about expected performance and behaviour.

Three breaches of public sector standards were lodged with our Department in 2023-24 and assessed by the Public Sector Commission. They were not finalised by 30 June 2024.

Disability access and inclusion plan outcomes

Our Department published a new Disability Access and Inclusion Plan (DAIP) 2023-2028 which includes key strategies for meeting the seven disability outcome areas identified in the *Disability Services Act 1993*. The DAIP continues our Department's commitment to ensuring people with a disability have the same access and opportunities as others. We report annually on our progress against the outcomes of our DAIP.

Compliance with the *State Records Act 2000*

Section 19 of the *State Records Act 2000* requires all agencies to have an approved Record Keeping Plan (RKP) that must be complied with by the organisation and its officers.

Our Department's RKP was approved in November 2023. The plan covers records of our Department, the Office of the Premier, the Cabinet, the Executive Council and all Ministers. Staff from these offices receive training to support compliance with the *State Records Act 2000*.

In accordance with State Records Commission Standard 2, Principle 6 the following compliance information is provided:

State Records Commission Requirements	Department Compliance Action
Whether the efficiency and effectiveness of the organisation's record keeping systems have been evaluated, or if not when such evaluation is proposed.	The Department has an approved and current Record Keeping Program (RKP). RKPs have been prepared and have been signed by all Ministers and the Parliamentary Secretary of the Cabinet. The next review of the RKP is scheduled for November 2028.
The nature and extent of the record keeping training program conducted by, or for, the organisation.	<p>All employees are required to complete online records awareness training (RAT) to provide them with a sound understanding of record keeping roles and responsibilities. This year 73 new or revised recordkeeping fact sheets, advice, training manuals and videos were uploaded to the intranet.</p> <p>A compliant records system captures electronic records; this year 1012 people used the system, and 383 records system training sessions were arranged.</p>
Whether the efficiency and effectiveness of the record keeping training program has been reviewed or alternatively when this is planned to be done.	<p>103 employees completed the online RAT course following recruitment.</p> <p>The training module has been reviewed and updated to ensure information is contemporary.</p>
Assurance that the organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's Record Keeping Plan.	<p>The Department's online induction program covers archives and record keeping responsibilities.</p> <p>The Department requires all employees to attend Accountable and Ethical Decision-Making training which is based on the Department's Code of Conduct. This training includes record keeping.</p> <p>All support materials including guidelines, user manuals and procedures are available on the Department's intranet for employees.</p>

Workforce inclusiveness requirements

Our Department acknowledges the value that diversity brings to its workplace and fosters an open and inclusive workplace culture where employees are empowered to reach their potential.

This is supported through a variety of initiatives including promoting a diversity and inclusion calendar, organising events, and creating awareness through regular communications. Our employees are encouraged to engage in events to foster an inclusive workforce. During the year, events and resources were developed for NAIDOC week, National Reconciliation Week, Indigenous Literacy Day, 16 Days in WA, PrideFEST, International Day of People with Disability, International Women's Day, Harmony Week, Neurodiversity Celebration Week, WA Youth Week, and International Day Against Homophobia, Biphobia and Transphobia.

Information collected during the most recent WA Public Sector Census has informed actions in our Department's Equal Employment Opportunity Management Plan, Census Action Plan, Multicultural Action Plan, Disability Access and Inclusion Plan, Reconciliation Action Plan and the work of the Ally Network.

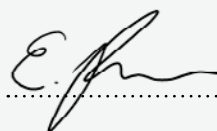
Special purpose statement (RCII)

The following special purpose account was created under section 16(1)(d) of the *Financial Management Act 2006* during 2023-24: Resources Community Investment Initiative Projects Account as an agency special purpose account for administration by the Department of the Premier and Cabinet. A copy of the Special Purpose Statements for this account is included.

RESOURCES COMMUNITY INVESTMENT INITIATIVE PROJECTS ACCOUNT

Name	An account titled the Resources Community Investment initiative Projects Account (the Account) shall be established and maintained as a special purpose account pursuant to section 16(1d) of the <i>Financial Management Act 2006</i> by the Department of the Premier and Cabinet.
Purpose	To receive and hold moneys that are required to be paid by resource companies upon relevant State Government agencies satisfying project milestones specified in the Resources Community Investment Initiative (RCII) Project Funding Agreement (the Agreement) for the particular project and as invoices by the Department of the Premier and Cabinet. Moneys held in the Account are to be credited to Consoudated Account bein reimbursement of project costs associated with the RCII projects and met initially from parliamentary appropriations.
Receipts	There shall be credited to the Account any money lawfully received for the purposes for which the Account is established.
Payments	Money standing to the credit of the Account shall be credited to the consougated necount in accordance with the purpose of the Account and relevant Agreement.
Accountability and governance	The Account shall be administered, accounted for and reported on by the Director General of the Department of the Premier and Cabinet in accordance with the <i>Financial Management Act 2006</i> , <i>Financial Management Regulations 2007</i> , Treasurer's Instructions and relevant Agreement.
Review	A detailed review of the Account is to be undertaken on an annual basis. This is to include an assessment of the payments and receipts to ensure compliance with the purpose outlined above.
Disposal of funds on cessation	Any balance standing to the credit of the Account upon cessation of operations for which the Account is established shall be credited to the Consolidated Account.

I have examined and agree to the provisions of this special purpose statement

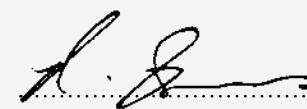


Emily Roper

Director General

Department of the Premier and Cabinet

4 April 2024



Rita Saffioti

Treasurer

10 April 2024





Welcome

About us

Performance and operations

Disclosures and legal compliance

Audited financial statements

Key performance indicators

Opinion of the Auditor General



Auditor General

INDEPENDENT AUDITOR'S REPORT 2024

Department of the Premier and Cabinet

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Department of the Premier and Cabinet (Department) which comprise:

- the Statement of Financial Position as at 30 June 2024, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Administered schedules comprising the Administered assets and liabilities as at 30 June 2024 and Administered income and expenses by service for the year then ended
- Notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Department of the Premier and Cabinet for the year ended 30 June 2024 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Director General for the financial statements

The Director General is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

In preparing the financial statements, the Director General is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Department.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Department of the Premier and Cabinet. The controls exercised by the Director General are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Department of the Premier and Cabinet are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2024, and the controls were implemented as designed as at 30 June 2024.

The Director General's responsibilities

The Director General is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

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Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 Assurance Engagements on Controls issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Department of the Premier and Cabinet for the year ended 30 June 2024 reported in accordance with *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Department of the Premier and Cabinet for the year ended 30 June 2024 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Department's performance and fairly represent indicated performance for the year ended 30 June 2024.

The Director General's responsibilities for the key performance indicators

The Director General is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal controls as the Director General determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Director General is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 904 Key Performance Indicators.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

My independence and quality management relating to the report on financial statements, controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Director General is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Matters relating to the electronic publication of the audited financial statements and key performance indicators

This auditor's report relates to the financial statements and key performance indicators of the Department of the Premier and Cabinet for the year ended 30 June 2024 included in the annual report on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
10 September 2024

Department of the Premier and Cabinet

Certification of Financial Statements

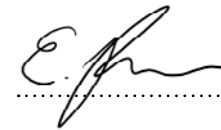
for the financial year ended 30 June 2024

The accompanying financial statements of the Department of the Premier and Cabinet have been prepared in compliance with the provisions of the *Financial Management Act 2006* (the Act) from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2024 and the financial position as at 30 June 2024.

At the date of signing we are not aware of any circumstances, which would render the particulars included within the financial statements misleading or inaccurate.



Meera Govindan
Chief Finance Officer
9 September 2024



Emily Roper
Accountable Authority
9 September 2024

Financial Statements

Statement of Comprehensive Income for the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Cost of Services			
Expenses			
Employee benefits expenses	2.1(a)	120,038	114,132
Supplies and services	2.3	46,668	50,481
Depreciation and amortisation expenses	4.1.1; 4.2; 4.3.1	2,279	2,441
Finance costs	6.2.1	53	41
Accommodation expenses	2.3	21,379	20,016
Grants and subsidies	2.2	17,898	25,666
Loss on disposal of non-current assets	2.4	(1)	13
Other expenses	2.3	6,286	6,587
Total cost of services		214,600	219,377

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	Notes	2024 \$'000	2023 \$'000
Income			
Sale of goods	3.2	77	73
Commonwealth grants	3.3	659	612
Other income	3.4	189	202
Total income		925	887
NET COST OF SERVICES		213,675	218,490
Income from State Government			
Service appropriation	3.1	184,644	184,585
Income from other public sector entities	3.1	2,904	1,568
Resources received	3.1	7,512	6,434
Royalties for Regions Fund	3.1	2,329	789
Total income from State Government		197,389	193,376
Surplus/ (deficit) for the period		(16,286)	(25,114)
TOTAL COMPREHENSIVE INCOME/ (LOSS) FOR THE PERIOD		(16,286)	(25,114)

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Statement of Financial Position as at 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Assets			
Current assets			
Cash and cash equivalents	6.1	39,667	37,678
Restricted cash and cash equivalents	6.1	11,583	11,929
Receivables	5.1	4,250	6,076
Amounts receivable for services	5.2	11,432	11,513
Other current assets	5.3	3,855	3,735
Total current assets		70,787	70,931
Non-current assets			
Restricted cash and cash equivalents	6.1	-	2,874
Receivables	5.1	3,585	-
Amounts receivable for services	5.2	31,843	28,672
Property, plant and equipment	4.1	3,813	5,383
Right-of-use assets	4.2	870	679
Intangible assets	4.3	794	645
Total non-current assets		40,905	38,253
Total assets		111,692	109,184

(continued on next page)

	Notes	2024 \$'000	2023 \$'000
Liabilities			
Current liabilities			
Payables	5.4	9,526	14,246
Employee related provisions	2.1(b)	24,391	21,567
Lease liabilities	6.2	351	265
Other liabilities	5.5	258	272
Total current liabilities		34,526	36,350
Non-current liabilities			
Lease liabilities	6.2	552	438
Employee related provisions	2.1(b)	3,432	4,128
Other Liabilities	5.5	8	29
Total non-current liabilities		3,992	4,595
Total liabilities		38,518	40,945
NET ASSETS		73,174	68,239
Equity			
Contributed equity		88,191	66,970
Accumulated Surplus		(15,017)	1,269
TOTAL EQUITY		73,174	68,239

The Statement of Financial Position should be read in conjunction with the accompanying notes.

Statement of Changes in Equity for the year ended 30 June 2024

Notes	Contributed equity \$'000	Accumulated surplus \$'000	Total equity \$'000
Balance at 1 July 2022	48,344	26,383	74,727
Surplus	-	(25,114)	(25,114)
Transactions with owners in their capacity as owners:			
- Capital appropriation	18,626	-	18,626
Total	18,626	(25,114)	(6,488)
Balance at 30 June 2023	66,970	1,269	68,239
Balance at 1 July 2023	66,970	1,269	68,239
Surplus / (Deficit)	-	(16,286)	(16,286)
Transactions with owners in their capacity as owners:			
- Capital appropriation	21,221	-	21,221
Total	21,221	(16,286)	4,935
BALANCE AT 30 JUNE 2024	88,191	(15,017)	73,174

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Statement of Cash Flows for the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Cash flows from State Government			
Service appropriation		181,473	181,970
Capital appropriation		21,221	18,626
Funds from other public sector entities		3,100	1,722
Holding account drawdown		81	81
Royalties for Regions fund		2,329	789
Net cash provided by State Government		208,204	203,188
Utilised as follows:			
Cash flows from operating activities			
Payments			
Employee benefits		(117,979)	(112,602)
Supplies and services		(37,403)	(46,562)
Finance costs		(53)	(41)
Accommodation		(21,271)	(18,892)
Grants and subsidies		(21,903)	(21,261)
GST payments on purchases		(7,654)	(8,999)
Other payments		(7,393)	(10,307)

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	Notes	2024 \$'000	2023 \$'000
Receipts			
Other income		190	203
Sale of goods		76	7
Commonwealth grants		659	612
GST receipts of sales		102	114
GST receipts from taxation authority		7,886	8,392
Other receipts		318	280
Net cash provided by/(used in) operating activities		(204,425)	(209,056)
Cash flows from investing activities			
Payments			
Purchase of non-current assets		(1,012)	(1,820)
Net cash used by/(used in) investing activities		(1,012)	(1,820)
Cash flows from financing activities			
Payments			
Principal elements of lease payments		(413)	(385)
Payment to accrued salaries account		(3,585)	-
Net cash used by/(used in) financing activities		(3,998)	(385)
Net increase in cash and cash equivalents		(1,231)	(8,073)
Cash and cash equivalents at the beginning of the period		52,481	60,554
Cash and cash equivalents at the end of the period	6.1	51,250	52,481

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

Administered income and expenses for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
Income from administered items		
Income		
Administered appropriation:		
- South West Native Title Settlement	71,932	68,655
- Yamatji Nation Indigenous Land Use Agreement	21,176	14,295
- Gibson Desert Nature Reserve Compensation Agreement	198	205
- Other ^(a)	-	5,000
- Griffin Coal Mining Company Financial Assistance	84,150	34,499
- Tjiwarl Native Title Settlement	2,751	21,455
Total administered income	180,207	144,109
Expenses		
Grants and subsidies:		
- Other ^(a)	-	5,000
- Griffin Coal Mining Company Financial Assistance	80,506	23,151
- Tjiwarl Native Title Settlement	-	24,065
- South West Native Title Settlement	586	-

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	2024 \$'000	2023 \$'000
Interest Expense:		
- South West Native Title Settlement	17,996	19,330
- Yamatji Nation Indigenous Land Use Agreement	9,276	9,221
- Gibson Desert Nature Reserve Compensation Agreement	27	30
- Tjiwarl Native Title Settlement	113	-
Revaluation of Native Title Agreements^(b):		
- South West Native Title Settlement	2,156	39,774
- Yamatji Nation Indigenous Land Use Agreement	5,532	18,893
- Gibson Desert Nature Reserve Compensation Agreement	4	126
- Tjiwarl Native Title Settlement	11	-
Total administered expenses	116,207	139,590

(a) Includes items subject to finalising confidential commercial arrangements, and/or ongoing negotiations and mediated settlements involving the State.

(b) This relates to the remeasurement of the liabilities in respect of CPI and the discount rate applied.

Administered assets and liabilities as at 30 June 2024

	2024 \$'000	2023 \$'000
Administered Assets		
Current assets		
Cash at Bank - Griffin Coal Mining Company Financial Assistance	27,592	11,348
Cash at Bank - Yamatji Nation Indigenous Land Use Agreement	496	788
Cash at Bank - Gibson Desert Nature Reserve Compensation Agreement	18	20
Cash at Bank - South West Native Title Settlement	(229)	-
Cash at Bank - Tjiwarl Native Title Settlement	2,751	-
Total current assets	30,928	12,156
TOTAL ADMINISTERED ASSETS	30,928	12,156
Administered Liabilities		
Current liabilities		
Provisions - South West Native Title Settlement	72,406	69,630
Provisions - Yamatji Nation Indigenous Land Use Agreement	20,031	19,195
Provisions - Gibson Desert Nature Reserve Compensation Agreement	179	203
Accrued Creditor - Tjiwarl Native Title Settlement	2,734	2,610
Accrued Creditor - The Griffin Coal Mining Company - Financial Assistance	12,600	-
Total current liabilities	107,950	91,638

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	2024 \$'000	2023 \$'000
Non-current liabilities		
Provisions - South West Native Title Settlement	493,968	548,168
Provisions - Yamatji Nation Indigenous Land Use Agreement	327,851	335,046
Provisions - Gibson Desert Nature Reserve Compensation Agreement	980	1,125
Total non-current liabilities	822,799	884,339
TOTAL ADMINISTERED LIABILITIES	930,749	975,977

Further explanation of variances is contained in note 9.2 “Explanatory statement for administered Items”.

Contingent Liabilities

South West Native Title Settlement

Under the South West Settlement (ILUAs), a State-managed Noongar Land Fund of up to a maximum of \$46.85 million (of which \$0.61 million has been included as a payable in Administered Liabilities) will, subject to meeting certain conditions, be used over 10 years to meet the Settlement’s land, joint management and heritage objectives through the development of effective partnerships between the Noongar Regional Corporations and the State’s key land/heritage agencies.

Yamatji Nation Indigenous Land Use Agreement

Under the Yamatji Nation Indigenous Land Use Agreement the State has agreed to provide the Trustee of the Charitable Trust on behalf of the Yamatji Nation, with an annual payment calculated as a percentage of rent received from mining tenements with the Agreement Area, for a period of 10 years between 1 July 2022 and 30 June 2032, to meet the Settlement’s economic development objectives. It is estimated that total payments will approximate \$12.25 million.

All the above items were considered to not meet the definition of a liability on the basis that the government maintains discretion with regards to disbursement of these funds.

Notes to the Financial Statements

1. Basis of preparation

The Department of the Premier and Cabinet (The Department) is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The Department is a not-for-profit entity (as profit is not its principal objective). A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Department on 9 September 2024.

Statement of compliance

These general purpose financial statements comply with Australian Accounting Standards – Simplified Disclosures. The financial statements constitute general purpose financial statements that have been prepared in accordance with Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by Treasurer's instructions. Several of these are modified by Treasurer's instructions to vary application, disclosure, format and wording.

The Act and Treasurer's instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$'000).

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- a) amount of GST incurred by the Agency as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- b) receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Contributed equity

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, as designated as contributions by owners (at the time of, or prior to, transfer) be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners made to Wholly-Owned Public Sector Entities* and have been credited directly to Contributed Equity.

Administered items

The Department administers, but does not control, certain activities and functions for and on behalf of Government that do not contribute to the Department's services or objectives. It does not have discretion over how it utilises the transactions in pursuing its own objectives.

Transactions relating to the administered activities are not recognised as the Department's income, expenses, assets and liabilities, but are disclosed in the accompanying schedules as 'Administered income and expenses', and 'Administered assets and liabilities'.

The accrual basis of accounting and applicable AASs have been adopted.

Comparative information

Except when an AAS permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Property, Plant and Equipment reconciliations;
- Intangible Asset reconciliations; and
- Right-of-Use Asset reconciliations.

Judgments and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

2. Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the Department's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Department in achieving its objectives and the relevant notes are:

	Notes	2024 \$'000	2023 \$'000
Employee benefits expenses	2.1 (a)	120,038	114,132
Employee related provisions	2.1 (b)	27,823	25,695
Grants and subsidies	2.2	17,898	25,666
Other expenditure	2.3	74,333	77,084
Losses on disposal of assets	2.4	(1)	13

2.1 (a) Employee benefits expenses

	2024 \$'000	2023 \$'000
Employee benefits	107,926	102,611
Termination benefits	1,093	905
Superannuation – defined contribution plans	11,019	10,616
Total employee benefits expenses	120,038	114,132
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)	474	434
Less: Employee contributions (per the Statement of Comprehensive Income)	(185)	(194)
Net employee benefits	120,327	114,372

Employee Benefits

Include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Termination benefits

Payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Department is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

Superannuation

The amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the Gold State Super (concurrent contributions), the West State Super, the Government Employees Superannuation Board schemes or other superannuation funds.

AASB 16 Non-monetary benefits

Non-monetary employee benefits, predominantly relating to the provision of vehicle and housing benefits that are recognised under AASB 16 and are excluded from the employee benefits expense.

Employee contributions

Contributions made to the Department by employees towards employee benefits that have been provided by the Department. This includes both AASB 16 and non-AASB 16 employee contributions.

2.1 (b) Employee related provisions

Provision is made for benefits accruing to employees in respect of annual and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

	2024 \$'000	2023 \$'000
Current		
Employee benefits provisions:		
Annual leave	13,229	11,594
Long service leave	11,111	9,883
	24,340	21,477
Other provisions:		
Employment on-costs	51	90
Total current employee related provisions	24,391	21,567
Non-current		
Employee benefits provisions:		
Long service leave	3,425	4,111
Other provisions:		
Employment on-costs	7	17
Total non-current employee related provisions	3,432	4,128
Total employee related provisions	27,823	25,695

Annual leave liabilities

Classified as current as there is no right at the end of the reporting period to defer settlement for at least 12 months after the reporting period.

The provision for annual leave is calculated as the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

Long service leave liabilities

Unconditional long service leave provisions are classified as current liabilities as the Department does not have the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Department has the right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave is calculated at present value as the Department does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Employment on costs

These involve settlements of annual and long service leave liabilities which gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance premiums, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses, Note 2.3 (apart from the unwinding of the discount (finance cost))' and are not included as part of the Department's 'Employee benefits expenses'. The related liability is included in 'Employment on-costs provision'.

	2024 \$'000	2023 \$'000
Employment on-cost provision		
Carrying amount at start of the period	107	76
Additional/(reversals of) provisions recognised	(49)	31
Carrying amount at end of period	58	107

Key sources of estimation uncertainty – long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating the Department's long service leave provision. These include:

- Expected future salary rates;
- Discount rates;
- Employee retention rates; and
- Expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

2.2 Grants and subsidies

	2024 \$'000	2023 \$'000
Recurrent		
Subsidies and community grants	2,283	5,159
Government agency grants	3,080	9,024
Telethon donation	12,000	11,000
Other external grants	535	483
Total grants and subsidies	17,898	25,666

Transactions in which the Department provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant or subsidy expenses'. These payments or transfers are recognised at fair value at the time of the transaction and are recognised as an expense in the reporting period in which they are paid. They include transactions such as: grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, non-government schools, and community groups.

2.3 Other expenditure

	2024 \$'000	2023 \$'000
Supplies and services		
Professional services	19,818	19,164
Aircraft operating costs	5,816	6,227
Travel	3,291	3,500
Communications	2,437	2,119
Consumables	3,967	1,939
Lease of motor vehicles	232	329
Security	205	198
Advertising	4,545	10,184
Systems development and maintenance	4,943	5,738
Other administration costs	1,414	1,083
Total supplies and services	46,668	50,481
Accommodation expenses		
Office rentals		
Department of Finance	6,351	5,522
Other ^(a)	14,099	13,651
Repairs and maintenance	413	350
Contract - cleaning services	516	493
Total accommodation expenses	21,379	20,016

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	2024 \$'000	2023 \$'000
Other expenses		
Other staff costs	749	961
Computer software licenses	5,002	5,051
Employment on-cost ^(b)	253	283
Audit Fees - Internal/External	282	292
Total other expenses	6,286	6,587
Total Other Expenditure	74,333	77,084

(a) Contracts for Dumas House and Parliamentary Electorate Offices are with the Department of Finance Building Management and Works through Jones Lang Lasalle (WA) Pty Ltd as agents.

(b) Includes workers' compensation insurance.

Supplies and services

Supplies and services expenses are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Accommodation expenses

Office rental is expensed as incurred as Memorandum of Understanding Agreements between the Department and the Department of Finance for the leasing of office accommodation contain significant substitution rights. They include:

- i) Short-term leases with a lease term of 12 months or less;
- ii) Low-value leases with an underlying value of \$5,000 or less; and
- iii) Variable lease payments, recognised in the period in which the event or condition that triggers those payments occurs.

Repairs, maintenance and cleaning costs are recognised as expenses as incurred.

Other expenses

Other operating expenses generally represent the day-to-day running costs incurred in normal operations. Other staff costs include training and staff development.

Employee on-cost

Employee on-cost includes workers' compensation insurance and other employment on-costs. The on costs liability associated with the recognition of annual and long service leave liabilities is included at Note 2.1(b) 'Employee related provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Expected credit losses

Expected credit loss is recognised for movement in allowance for impairment of trade receivables. Please refer to Note 5.1 for more details.

2.4 Losses on disposal of non-current assets

	2024 \$'000	2023 \$'000
Net proceeds from disposal of non-current assets		
Right-of-use assets	1	5
Carrying amount of non-current assets disposed		
Right-of-use assets	-	(5)
Office equipment	-	(13)
Net gains/(losses) on disposal	1	(13)

Realised and unrealised gains are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets. Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised in profit or loss in the 'Statement of Comprehensive Income' (from the proceeds of sale).

3. Our funding sources

How we obtain our funding

This section provides additional information about how the Department obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Department and the relevant notes are:

	Notes	2024 \$'000	2023 \$'000
Income from State Government	3.1	197,389	193,376
Sale of goods	3.2	77	73
Commonwealth grants	3.3	659	612
Other income	3.4	189	202

3.1 Income from State Government

	2024 \$'000	2023 \$'000
Appropriation received during the period:		
- Service appropriations	184,644	184,585
Total service appropriation received	184,644	184,585
Income received from other public sector entities during the period:		
- Sale of goods from government gazette publishing	548	758
- Other revenue (expenditure recoup)	2,356	510
- Grants and subsidies	-	300
Total Income received from other public sector entities	2,904	1,568

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	2024 \$'000	2023 \$'000
Resources received from other public sector entities during the period		
Services received free of charge:		
– Department of Finance – lease administration services and depreciation on fit-outs	1,351	1,298
– State Solicitor’s Office – legal services	6,072	4,932
– Department of Education – communication representatives for COVID-19 pandemic unit	-	1
– Department of Primary Industries and Regional Development - support the Department in its obligations under applicable legislation	67	30
– Department of Planning, Lands and Heritage – provision of SAPPR public map viewer and Inquiry Access	10	10
– Lotterywest	3	152
– Landgate – Land dealings, land information, valuation services and other product	9	8
– Department of Water and Environmental Regulation – Director General representation at committee meeting	-	3
Total resources received	7,512	6,434
Royalties for Regions Fund:		
– Regional Community Services Account	2,329	789
Total Royalties for Regions Fund	2,329	789
Total income from State Government	197,389	193,376

Service appropriations are recognised as income at the fair value of consideration received in the period in which the Department gains control of the appropriated funds. The Department gains control of the appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at Treasury.

Income from other public sector entities is recognised as income when the Department has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when the Department receives the funds.

Grants and subsidies are recognised as grant income upon receipt during the year from Department of Health (COVID-19 communication and WA Health funding health awareness campaigns) and Department of Jobs, Tourism, Science and Innovation (Cyber Security Cooperative Research Centre).

Resources received from other public sector entities are recognised as income equivalent to the fair value of the assets received, or the fair value of services that can be reliably determined and which would have been purchased if not donated.

Regional Community Services Account is sub-fund within the over-arching 'Royalties for Regions Fund'. The recurrent funds are committed to projects and programs in WA regional areas and are recognised as revenue when the Department receives the funds. The Department has assessed Royalties for Regions agreements and concludes that they are not within the scope of AASB 15 as they do not meet the 'sufficiently specific' criterion.

Summary of Consolidated Account Appropriations for the year ended 30 June 2024

	2024 Budget \$'000	2024 Section 25 transfers \$'000	2024 Additional funding* \$'000	2024 Revised Budget \$'000	2024 Actual \$'000	2024 Variance \$'000
Delivery of Services						
Item 5 Net amount appropriated to deliver services	168,350	-	14,151	182,501	182,501	-
Section 25 Transfer of service appropriation	-	-	-	-	-	-
Amount Authorised by Other Statutes:						
- <i>Salaries and Allowances Act 1975</i>	1,645	-	498	2,143	2,143	-
Total appropriations provided to deliver services	169,995	-	14,649	184,644	184,644	-
Capital						
Item 95 Capital Appropriation	2,081	-	(4)	2,077	2,077	-
Administered Transactions						
Item 6 Administered grants, subsidies and other transfer payments	94,550	-	60,991	155,541	179,425	-
Total Administered transactions	94,550	-	60,991	155,541	179,425	-
Total consolidated account appropriations	266,626	-	75,636	342,262	366,146	-

* Additional funding includes supplementary funding and new funding authorised under section 27 of the Act and amendments to standing appropriations.

Note 9 'Explanatory Statements' provides details of significant variations between estimates and actual results for 30 June 2024.

3.2 Sale of Goods

	2024 \$'000	2023 \$'000
Sale of goods from the Government Gazette Publishing	77	73

Revenue is recognised at a point-in-time for the sale of goods from the Government Gazette Publishing. The performance obligations are satisfied when services have been provided.

3.3 Commonwealth grants

	2024 \$'000	2023 \$'000
Indian Ocean Territories ^(a)	659	612
Total Commonwealth grants	659	612

(a) The funding received from the Commonwealth Department of Infrastructure, Transport, Regional Development and Communications for Indian Ocean Territories is to fund the salaries and on-costs for a State Coordinator and an Administrative Officer. The arrangement between the Department and the Commonwealth Government requires the Department to:

- protect the State's legal, financial and political interests;
- provide a first point of contact in Indian Ocean Territories (IOT) matters for State Agencies; and to
- facilitate the Commonwealth Government's objective of comparability of rights, standards and services in the IOT consistent with those of Western Australia.

Recurrent grants are recognised as income when the grants are receivable. Capital grants are recognised as income when the Department achieves milestones specified in the grant agreement.

3.4 Other income

	2024 \$'000	2023 \$'000
Contributions by eligible officers to the Government's Vehicle Schemes	185	194
Services provided to other agencies	4	5
Miscellaneous funding	-	3
Total other revenue	189	202

Other income is recognised as income at fair value when services have been provided and the Department gains control over the resulting economic benefit.

4. Key Assets

This section includes information regarding the key assets the Department utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes	2024 \$'000	2023 \$'000
Property, plant and equipment	4.1	3,813	5,383
Right-of-use assets	4.2	870	679
Intangible assets	4.3	794	645

4.1 Property, plant and equipment

Year ended 30 June 2024	Computer Hardware \$'000	Furniture and Fittings \$'000	Aircraft \$'000	Office Equipment \$'000	Office Establishment \$'000	Artworks \$'000	Total \$'000
1 July 2023							
Gross carrying amount	2,299	133	5,936	945	12,821	-	22,134
Accumulated depreciation	(2,287)	(110)	(3,263)	(631)	(10,460)	-	(16,751)
Carrying amount at start of the period	12	23	2,673	314	2,361	-	5,383
Additions	-	-	-	145	197	9	351
Adjustments*	-	-	-	-	(220)	-	(220)
Disposals	-	-	-	-	-	-	-
Depreciation	(5)	(4)	(742)	(122)	(828)	-	(1,701)
Carrying amount at 30 June 2024	7	19	1,931	337	1,510	9	3,813
Gross carrying amount	2,299	133	5,936	1,026	12,798	9	22,201
Accumulated depreciation	(2,292)	(114)	(4,005)	(689)	(11,288)	-	(18,388)

* Reflects movement for contingencies related to office establishment.

Initial recognition

Items of property, plant and equipment and infrastructure, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment and infrastructure costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total).

Assets transferred as part of a machinery of government change are transferred at their fair value.

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

Subsequent measurement

The Department does not hold land, buildings or infrastructure assets. As such, items of property, plant and equipment are carried at historical cost less accumulated depreciation and accumulated impairment losses.

Significant assumptions and judgements

The most significant assumptions and judgements in estimating fair value are made in assessing whether to apply the existing use basis to assets and in determining estimated economic life.

4.1.1 Depreciation and impairment

Charge for the period

	2024 \$'000	2023 \$'000
Depreciation		
Computer hardware	5	3
Furniture and fittings	4	3
Aircraft	742	732
Office equipment	122	102
Office establishment	828	995
Total depreciation for the period	1,701	1,835

As at 30 June 2024 there were no indications of impairment to property, plant and equipment.

Useful lives

All property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

Depreciation is generally calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life
Computer hardware	3 years
Furniture and fittings	10 years
Aircraft	8 years
Office equipment	5 years
Office establishment	4 - 10 years
Artworks	50 years

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments should be made where appropriate.

Impairment

Non-financial assets, including items of plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the class of asset.

As the Department is a not-for-profit agency, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However, this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

4.2 Right-of-use assets

	Vehicles \$'000
Carry amount at beginning of period	679
Additions	642
Disposals	(30)
Depreciation	(421)
Net carrying amount as at end of period	870

The Department has leases for vehicles and offices. The lease contracts are typically made for fixed periods of 1-10 years with an option to renew after that date.

The Department has also entered into a Memorandum of Understanding Agreements with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

Initial recognition

At the commencement date of the lease, the Department recognises right-of-use assets and a corresponding lease liability for most leases. The right-of-use assets are measured at cost comprising of:

- the amount of the initial measurement of lease liability;
- any lease payments made at or before the commencement date less any lease incentives received;
- any initial direct costs; and
- restoration costs, including dismantling and removing the underlying asset.

The Department recognises leases as right-of-use assets and associated lease liabilities in the Statement of Financial Position.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in Note 6.2.

The Department has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to the Department at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in Note 4.1.1.

4.3 Intangible assets

	Computer Software \$'000
Year ended 30 June 2024	
1 July 2023	
Gross carrying amount	3,619
Accumulated amortisation	(2,974)
Carrying amount at start of period	645
Additions	472
Classified as expense	(166)
Amortisation expense	(157)
Carrying amount at end of period	794

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.

Acquired and internally generated intangible assets costing \$5,000 or more that comply with the recognition criteria of AASB 138 *Intangible Assets* (as noted above) are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- b) an intention to complete the intangible asset, and use or sell it;

- c) the ability to use or sell the intangible asset;
- d) the intangible asset will generate probable future economic benefit;
- e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Costs incurred in the research phase of a project are immediately expensed.

Website costs

Website costs are expensed when incurred unless they directly relate to the acquisition or development of an intangible asset. In this instance they may be capitalised and amortised. Generally, costs in relation to feasibility studies during the planning phase of a website, and ongoing costs of maintenance during the operating phase are expensed. Costs incurred in building or enhancing a website that can be reliably measured, are capitalised to the extent that they represent probable future economic benefits.

Computer software

Software that is an integral part of the related hardware is recognised as part of the tangible asset. Software that is not an integral part of the related hardware is recognised as an intangible asset. Software costing less than \$5,000 is expensed in the year of acquisition.

Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

Useful lives

Amortisation of finite life intangible assets is calculated on a straight-line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Department have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful life for software is 3-5 years.

	2024 \$'000	2023 \$'000
Charge for the period		
Computer software amortisation	157	212
Total amortisation for the period	157	212

The Department held no goodwill or intangible assets with an indefinite useful life during the reporting period and at reporting date there were no intangible assets not yet available for use.

Impairment

Intangible assets with indefinite useful lives are tested for impairment annually or when an indication of impairment is identified. As at 30 June 2024 there were no indications of impairment to intangible assets.

The policy in connection with testing for impairment is outlined in Note 4.1.1.

There were no indications of impairment of property, plant and equipment, and intangible assets at 30 June 2024.

5. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Department's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes	2024 \$'000	2023 \$'000
Receivables	5.1	7,835	6,076
Amounts receivable for services	5.2	43,275	40,185
Other current assets	5.3	3,855	3,735
Payables	5.4	9,526	14,246
Other liabilities	5.5	266	301

5.1 Receivables

	2024 \$'000	2023 \$'000
Current		
Trade receivables	3,182	4,670
Allowance for impairment of receivables	(13)	(13)
GST receivable	1,081	1,419
Total current	4,250	6,076
Non-current		
Accrued salaries account ^(a)	3,585	-
Total non-current	3,585	-
Total receivables at end of the period	7,835	6,076

(a) Funds transferred to Treasury for the purpose of meeting the 27th pay in a reporting period that generally occurs every 11 years. This account is classified as non-current except for the year before the 27th pay year.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

The Department recognises a loss allowance for expected credit losses (ECLs) on a receivable not held at fair value through profit or loss. The ECLs based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate. Individual receivables are written off when there are no reasonable expectations of recovering the contractual cash flows.

Accrued salaries account contains amounts paid annually into the Treasurer’s special purpose account. It is restricted for meeting the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

The account has been reclassified from ‘Cash and cash equivalents’ to ‘Receivables’ as it is considered that funds in the account are not cash but a right to receive the cash in future. Comparative amounts have also been reclassified.

5.2 Amounts receivable for services (Holding Account)

	2024 \$'000	2023 \$'000
Current	11,432	11,513
Non-current	31,843	28,672
Balance at end of the period	43,275	40,185

Amounts receivable for services represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

Amounts receivable for services are financial assets at amortised cost and are not considered impaired (i.e. there is no expected credit loss of the Holding Account).

5.3 Other current assets

	2024 \$'000	2023 \$'000
Prepayments	3,855	3,735
Total other current assets	3,855	3,735

Other current assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

5.4 Payables

	2024 \$'000	2023 \$'000
Current		
Trade payables	3,418	5,812
Accrued salaries	2,682	2,771
Accrued expenses	3,236	5,421
FBT liabilities	190	242
Total payables	9,526	14,246

Payables are recognised at the amounts payable when the Department becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value as settlement is generally within 15-20 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight after the reporting period. The Department considers the carrying amount of accrued salaries to be equivalent to its fair value.

5.5 Other liabilities

	2024 \$'000	2023 \$'000
Current		
Income in Advance	238	252
Office accommodation liability	20	20
Total current	258	272
Non-current		
Office accommodation liability	8	29
Total non-current	8	29
Balance at end of period	266	301

Other financial liabilities are recognised initially at fair value, net of transaction costs incurred, and are subsequently measured at amortised cost.

6. Financing

This section sets out the material balances and disclosures associated with the financing and cash flows of the Department.

	Notes
Cash and cash equivalents	6.1
Lease liabilities	6.2
Finance costs	6.2.1

6.1 Cash and cash equivalents

	2024 \$'000	2023 \$'000
Cash and cash equivalents	39,667	37,678
Restricted cash and cash equivalents	11,583	11,929
Balance at end of period	51,250	49,607
Restricted cash & cash equivalents		
Current		
Land and Equity Fund	3,435	4,182
Mineral Incentive Special Purpose Account (Note 8.5)	7,074	7,216
Royalties for Regions	1,074	531
Total Restricted cash & cash equivalents	11,583	11,929
Non-current		
Accrued salaries account ^(a)	-	2,874

(a) Funds held in the account for the purpose of meeting the 27th pay. The account has been reclassified to Receivables in the current year.

For the purpose of the Statement of Cash Flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

6.2 Lease Liabilities

	2024 \$'000	2023 \$'000
Not later than one year	351	265
Later than one year and not later than five years	542	429
Later than five years	10	9
	903	703
Current	351	265
Non-current	552	438
Total lease liabilities	903	703

Initial measurement

At the commencement date of the lease, the Department recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Department uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by the Department as part of the present value calculation of lease liability include:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the Department exercising an option to terminate the lease; and
- Periods covered by extension or termination options are only included in the lease term by the Department if the lease is reasonably certain to be extended (or not terminated).

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales, an index or a rate are recognised by the Department in profit or loss in the period in which the condition that triggers those payments occurs.

Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

Periods covered by extension or termination options are only included in the lease term if the lease is reasonably certain to be extended (or not terminated).

Variable lease payments that are not included in the measurement of the lease liability are recognised in the period in which the event or condition that triggers those payments occurs.

This section should be read in conjunction with Note 4.2.

6.2.1 Finance costs

	2024 \$'000	2023 \$'000
Lease expenses recognised in the Statement of Comprehensive Income		
Lease interest expense	53	41
Total lease expense	53	41

Finance cost includes the interest component of lease liability repayments.

7. Financial instruments and contingencies

This note sets out the key risk management policies and measurement techniques of the Department.

	Notes
Financial instruments	7.1
Contingent liabilities and assets	7.2
Commitments	7.3

7.1 Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting date are:

	2024 \$'000	2023 \$'000
Financial assets		
Cash and cash equivalents	51,250	49,607
Financial assets at amortised cost ^(a)	46,444	47,716
Total financial assets	97,694	97,323
Financial liabilities		
Financial liabilities at amortised cost ^(b)	6,654	11,233
Total financial liabilities	6,654	11,233

(a) The amount of financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).

(b) The amount of financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable).

7.2 Contingent liabilities and contingent assets

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position but are disclosed and, if quantifiable, are measured at the best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

7.2.1 Contingent liabilities

The Department has several contingent liabilities at 30 June 2024 relating to compensation obligations under the *Native Title Act 1993 (Cth) (NTA)*.

The Western Australian (WA) Government has a compensation obligation under the NTA, for acts which have extinguished or impacted Native Title rights. The WA Government is committed to resolving its compensation obligation under the NTA through genuine and collaborative negotiation with Native Title holding groups and is also responding to Native Title compensation claims lodged in the Federal Court.

There are two Native Title matters currently before the Federal Court. One is the subject of Federal Court mediation and likely to be resolved during the 2024/25 financial year. The other matter is progressing through Federal Court litigation. It is not expected to resolve during the 2024/25 financial year.

The Commonwealth's Native Title Act 1993, as amended, creates a potential liability for all jurisdictions for compensation for the loss or impairment of Native Title rights and interests that occurred after 31 October 1975. There are currently 26 Native Title claimant applications, and 142 Native Title determinations in Western Australia.

7.2.2 Contingent assets

There were no contingent assets at 30 June 2024 or 30 June 2023.

7.3 Commitments

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:

	2024 \$'000	2023 \$'000
Within 1 year	-	985
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
	-	985

8. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Events occurring after the end of the reporting period	8.1
Initial application of Australian Accounting Standards	8.2
Key management personnel	8.3
Related party transactions	8.4
Special purpose accounts	8.5
Remuneration of auditors	8.6
Supplementary financial information	8.7

8.1 Events occurring after the end of the reporting period

There were no significant events affecting the operations of the Department of the Premier and Cabinet after the reporting period.

8.2 Initial application of Australian Accounting Standards

There was no material impact from the initial application of an Australian Accounting Standard during the year.

8.3 Key management personnel

The Department has determined key management personnel to include cabinet ministers and senior officers of the Department. However, the Department does not incur expenditures to compensate Ministers and those disclosures may be found in the Annual Report on State Finances.

For the purpose of this note the Department has determined senior officers to include only those from Tier one and Tier two.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Department for the reporting period are presented within the following bands:

	2024	2023
Compensation Band (\$)		
100,001 – 150,000	1	-
200,001 – 250,000	-	1
250,001 – 300,000	-	1
300,001 – 350,000	3	1
350,001 – 400,000	2	1
400,001 – 450,000	1	1
550,001 – 600,000	1	1
	2024	2023
	\$'000	\$'000
Total compensation of senior officers	2,801	2,197

The total compensation includes the superannuation expense incurred by the Body Corporate in respect of senior officers.

8.4 Related party transactions

The Department is a wholly owned public sector entity that is controlled by the State of Western Australia.

Related parties of the Department include:

- all Cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other agencies and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

Material transactions with related parties

Outside of normal citizen type transactions with the Department, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities. (2023: Nil).

8.5 Special purpose accounts

Native Title Holder Incentive for Mineral Exploration and Land Access Account

The purpose of this account is 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.

	2024	2023
Balance at the start of the year	7,216	7,366
Receipts: Appropriations	25	25
Payments	(167)	(175)
Balance at the end of the year	7,074	7,216

The account was set up in September 2012.

Resources Community Investment Initiative Projects Account

The purpose of this account is to receive and hold funds that are required to be paid by resource companies upon relevant State Government agencies satisfying project milestones specified in the Resources Community Investment Initiative (RCII) Project Funding Agreement for the particular project and as invoiced by the Department of the Premier and Cabinet. Funds held in the account are to be credited to Treasury Consolidated Account being reimbursement of project costs associated with the RCII projects and met initially from parliamentary appropriations.

The account was set up in April 2024.

8.6 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2024 \$'000	2023 \$'000
Auditing the accounts, financial statements, controls and performance indicators	219	200
	219	200

8.7 Supplementary financial information

a) Write-offs

During the financial year Nil was written-off under the authority of section 48 of the FMA (2023: Nil).

b) Losses through theft, defaults and other causes

There were no losses through theft, defaults and other causes during the year (2023: Nil).

c) Forgiveness of debts

There was no forgiveness (or waiver) of debts by the Department during the year (2023: Nil).

d) Gifts of public property

	2024 \$'000	2023 \$'000
Gifts of public property provided by the Department	4	7
	4	7

9. Explanatory statement

This section explains variations in the financial performance of the Department.

	Notes
Explanatory statement for controlled operations	9.1
Explanatory statement for administered items	9.2

9.1 Explanatory statement for controlled operations

This explanatory section explains variations in the financial performance of the Department undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2024, and between the actual results for 2024 and 2023 are shown below. Narratives are provided for major variances which vary more than 10% from their comparative and that the variation is more than 1% of the dollar aggregate of:

- 1) Estimate and actual results for the current year:
 - Total Cost of Services of the annual estimates for the Statement of Comprehensive Income and Statement of Cash Flows (i.e. 1% of \$208,186,000 in the table below), and
 - Total Assets of the annual estimates for the Statement of Financial Position (i.e. 1% of \$95,913,000 in the table below).

2) For the previous year:

- Total Cost of Services of the previous year for the Statement of Comprehensive Income and Statement of Cash Flows (i.e. 1% of \$219,377,000 in the table below), and
- Total Assets of the previous year for the Statement of Financial Position (i.e. 1% of \$109,184,000 in the table below).

9.1.1 Statement of comprehensive income variances

	Variance Note	⁽ⁱ⁾ Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2023 and 2024 \$'000
Expenses						
Employee benefits expense		122,137	120,038	114,132	(2,099)	5,906
Supplies and services		46,358	46,668	50,481	310	(3,813)
Depreciation and amortisation expense		3,385	2,279	2,441	(1,106)	(162)
Finance costs		68	53	41	(15)	12
Accommodation expenses	A	19,058	21,379	20,016	2,321	1,363
Grants and subsidies	B, 1	15,151	17,898	25,666	2,747	(7,768)
Loss on disposal of non-current assets		-	(1)	13	(1)	(14)
Other expenses	C	2,029	6,286	6,587	4,257	(301)
Total cost of services		208,186	214,600	219,377	6,414	(4,777)

(continued on next page)

	Variance Note	⁽ⁱ⁾ Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2023 and 2024 \$'000
Income						
Sale of goods		476	77	73	(399)	4
Commonwealth grants		510	659	612	149	47
Other income		323	189	202	(134)	(13)
Total income		1,309	925	887	(384)	38
Net cost of services		206,877	213,675	218,490	6,798	(4,815)
Income from State Government						
Service appropriation		169,995	184,644	184,585	14,649	59
Income from other public sector entities		861	2,904	1,568	2,043	1,336
Services received free of charge		7,300	7,512	6,434	212	1,078
Royalties for Regions Fund		2,543	2,329	789	(214)	1,540
Total income from State Government		180,699	197,389	193,376	16,690	4,013
Surplus / (deficit) for the period		(26,178)	(16,286)	(25,114)	9,892	8,828
Total comprehensive income / (loss) for the period		(26,178)	(16,286)	(25,114)	9,892	8,828

(i) These estimates are published in the State Budget 2023-24, Budget Papers No.2 'Budget Statements'.

Major estimate and actual (2024) variance narratives:

- A. Accommodation expense is higher than estimates by \$2.3 million (12.2%) due to renewals and new lease arrangements.
- B. Grants and subsidies is higher than estimates by \$2.7 million (18.1%) due to increased contributions to the annual Telethon appeal.
- C. Other expenses is higher than estimates by \$4.3 million (209.8%) due to acquisition of computer software licenses.

Major actual (2024) and comparative (2023) variance narratives:

- 1. Grants and subsidies decreased by \$7.8 million (30.3%) mainly due to cessation of the Premier's payment for assistance to the community affected by Ex-Tropical Cyclone Ellie.

9.1.2 Statement of financial position variances

	Variance Note	⁽ⁱ⁾ Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2023 and 2024 \$'000
Assets						
Current assets						
Cash and cash equivalents		18,677	39,667	37,678	21,051	2,050
Restricted cash and cash equivalent		15,281	11,583	11,929	(3,759)	(407)
Receivables		11,513	4,250	6,076	(7,263)	(1,826)
Amounts receivable for services		2,542	11,432	11,513	8,890	(81)
Other current assets	D	5,524	3,855	3,735	(1,669)	120
Total current assets		53,537	70,787	70,931	17,250	(144)

(continued on next page)

	Variance Note	⁽ⁱ⁾ Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2023 and 2024 \$'000
Non-current assets						
Restricted cash and cash equivalent		2,762	-	2,874	(2,762)	(2,874)
Receivables		-	3,585	-	3,585	3,585
Amounts receivable for services		31,989	31,843	28,672	(146)	3,171
Property, plant and equipment	E, 2	7,527	3,813	5,383	(3,714)	(1,570)
Right-of-use assets		-	870	679	870	191
Intangible assets		98	794	645	696	149
Total non-current assets		42,376	40,905	38,253	(1,471)	2,652
Total assets		95,913	111,692	109,184	15,779	2,508
Liabilities						
Current liabilities						
Payables		8,542	9,526	14,246	984	(4,720)
Provisions	F, 3	20,731	24,391	21,567	3,660	2,824
Lease liabilities		424	351	265	(73)	86
Other liabilities	G	1,398	258	272	(1,140)	(14)
Total current liabilities		31,095	34,526	36,350	3,431	(1,824)

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	Variance Note	⁽ⁱ⁾ Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2023 and 2024 \$'000
Non-current liabilities						
Lease liabilities		507	552	438	45	114
Provisions	H	4,840	3,432	4,128	(1,408)	(696)
Other liabilities		-	8	29	8	(21)
Total non-current liabilities		5,347	3,992	4,595	(1,355)	(603)
Total Liabilities		36,442	38,518	40,945	2,076	(2,427)
NET ASSETS		59,471	73,174	68,239	13,703	4,935
Equity						
Contributed equity		88,359	88,191	66,970	(168)	21,221
Accumulated surplus / (deficit)		(28,888)	(15,017)	1,269	13,871	(16,286)
TOTAL EQUITY		59,471	73,174	68,239	13,703	4,935

(i) These estimates are published in the State Budget 2023-24, Budget Papers No.2 'Budget Statements'.

Major estimate and actual (2024) variance narratives:

- D. Other current assets is lower than estimates by \$1.669 million (30.2%) mainly due to provision for prepayments.
- E. Property, plant and equipment is lower than estimates by \$3.714 million (49.3%) mainly due to lower expenditure on electorate office fit-out and asset replacement upgrade.
- F. Current provisions is higher than estimates by \$3.660 million (17.7%) mainly due to provision for annual leave and long service leave as result of a revaluation.

G. Other liabilities is lower than estimates by \$1.140 million (81.5%) mainly due to the decrease in recognition of the revenue received in advance from another agency for ServiceWA project.

H. Non-current provisions is lower than estimates by \$1.408 million (29.1%) mainly due to long service leave as result of a revaluation.

Major actual (2024) and comparative (2023) variance narratives:

2. Property, plant and equipment decreased by \$1.570 million (29.2%) mainly due to on-going depreciation charges.
3. Current provision increased by \$2.824 million (13.1%) mainly due to provision for annual leave and long service leave as result of a revaluation.

9.1.3 Statement of cash flows variances

	Variance Note	⁽ⁱ⁾ Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2023 and 2024 \$'000
Cash flows from State Government						
Service appropriation		166,597	181,473	181,970	14,876	(497)
Funds from other public sector entities	I	861	3,100	1,722	2,239	1,378
Capital appropriation	4	21,326	21,221	18,626	(105)	2,595
Holding account drawdowns		81	81	81	-	-
Royalties for regions fund		2,543	2,329	789	(214)	1,540
Net cash provided by State Government		191,408	208,204	203,188	16,796	5,016

(continued on next page)

	Variance Note	⁽ⁱ⁾ Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2023 and 2024 \$'000
Cash flows from operating activities						
Payments						
Employee benefits		(122,137)	(117,979)	(112,602)	4,158	(5,377)
Supplies and services	5	(40,155)	(37,403)	(46,562)	2,752	9,159
Finance costs		(68)	(53)	(41)	15	(12)
Accommodation	J, 6	(18,091)	(21,271)	(18,892)	(3,180)	(2,379)
Grants and subsidies	K	(15,151)	(21,903)	(21,261)	(6,752)	(642)
GST payments on purchases		(7,049)	(7,654)	(8,999)	(605)	1,345
Other payments	L, 7	(1,879)	(7,393)	(10,307)	(5,514)	2,914
Receipts						
Other revenue		-	190	203	190	(13)
Sale		456	76	7	(380)	69
Commonwealth grants		510	659	612	149	47
GST receipts of sales		-	102	114	102	(12)
GST receipts from taxation authority		7,049	7,886	8,392	837	(506)
Other receipts		323	318	280	(5)	38
Net cash used in operating activities		(196,192)	(204,425)	(209,056)	(8,233)	4,631

(continued on next page)

	Variance Note	⁽ⁱ⁾ Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2023 and 2024 \$'000
Cash flows from investing activities						
Payments						
Purchase of non-current assets		(1,755)	(1,012)	(1,820)	743	808
Net cash used in investing activities		(1,755)	(1,012)	(1,820)	743	808
Cash flows from financing activities						
Payments						
Principal elements of lease payments		(394)	(413)	(385)	(19)	(28)
Payment to accrued salaries account		-	(3,585)	-	(3,585)	(3,585)
Net cash used in financing activities		(394)	(3,998)	(385)	(3,604)	(3,613)
Net increase/(decrease) in cash and cash equivalents		(6,933)	(1,231)	(8,073)	5,702	6,842
Cash and cash equivalents at the beginning of the period		43,653	52,481	60,554	8,828	(8,073)
Cash and cash equivalents at the end of the period		36,720	51,250	52,481	14,530	(1,231)

(i) These estimates are published in the State Budget 2023-24, Budget Papers No.2 'Budget Statements'.

Major estimate and actual (2024) variance narratives:

- I. Funds from other public sector entities is higher than estimates by \$2.239 million (260.0%) mainly due to the funding received from other public sectors for family and domestic violence campaign and approvals reform.
- J. Accommodations is higher than estimates by \$3.180 million (17.6%) mainly due to increased expenditure on lease rentals and outgoings.
- K. Grants and subsidies is higher than estimates by \$6.752 million (44.6%) mainly due to one-off \$6 million Telethon Donation in 2023-24 which is partially offset by reduction of Aboriginal Engagement Unit Grants.
- L. Other payments is higher than estimates by \$5.514 million (293.5%) mainly due to increased computer software licences.

Major actual (2024) and comparative (2023) variance narratives:

- 4. Capital appropriations increased by \$2.595 million (13.9%) mainly due to funding for Asset Replacement/Upgrade project.
- 5. Supplies and services decreased by \$9.159 million (19.7%) mainly due to reduced expenditure on advertisement (COVID 19) and consumables.
- 6. Accommodation increased by \$2.379 million (12.6%) mainly due to increase expenditure on lease rentals and outgoings.
- 7. Other payments decreased by \$2.914 million (28.3%) mainly due to prior year returned of excess administered appropriation to Treasury and computer software licences.

9.2 Explanatory statement for administered items

This explanatory section explains variations in the financial performance of the Department undertaking transactions that it does not control but has responsibility to the government for, as detailed in the administered schedules.

All variances between annual estimates and actual results for 2024, and between the actual results for 2024 and 2023 are shown below.

Narratives are provided for major variances which vary by more than 10% from their comparative and the variation is more than 1% of the Total Administered Income of the comparatives (i.e. 1% of \$180,207,000 for the current year and 1% of \$144,109,000 for the previous year in the table below).

	Variance Note	(i) Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2023 and 2024 \$'000
Income for administered items						
Income						
Administered appropriation:						
- South West Native Title Settlement	A, 1	76,658	71,932	68,655	(4,726)	3,277
- Yamatji Nation Indigenous Land Use Agreement	2	20,556	21,176	14,295	620	6,881
- Gibson Desert Nature Reserve Compensation Agreement		198	198	205	-	(7)
- Other (ii)	3	2,738	-	5,000	(2,738)	(5,000)

(continued on next page)

	Variance Note	⁽ⁱ⁾ Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2023 and 2024 \$'000
- Griffin Coal Mining Company Financial Assistance	B, 4	-	84,150	34,499	84,150	49,651
- Tjiwarl Native Title Settlement	5	-	2,751	21,455	2,751	(18,704)
Total administered income		100,150	180,207	144,109	80,057	36,098
Expenses						
Grants and subsidies:						
- Other ⁽ⁱⁱ⁾	3	128	-	5,000	(128)	(5,000)
- Griffin Coal Mining Company Financial Assistance	6	-	80,506	23,151	80,506	57,355
- Tjiwarl Native Title Settlement		-	-	24,065	-	(24,065)
- South West Native Settlement	C, 7	-	586	-	586	586
Interest expense:						
- South West Native Title Settlement	C, 7	22,910	17,996	19,330	(4,914)	(1,334)
- Yamatji Nation Indigenous Land Use Agreement	D, 8	9,984	9,276	9,221	(708)	55
- Gibson Desert Nature Reserve Compensation Agreement		25	27	30	2	(3)
- Tjiwarl Native Title Settlement		-	113	-	113	113

(continued on next page)

	Variance Note	⁽ⁱ⁾ Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2023 and 2024 \$'000
Revaluation of Native Title Agreements:						
- South West Native Title Settlement	C, 7	-	2,156	39,774	2,156	(37,618)
- Yamatji Nation Indigenous Land Use Agreement	D, 8	-	5,532	18,893	5,532	(13,361)
- Gibson Desert Nature Reserve Compensation Agreement		-	4	126	4	(122)
- Tjiwarl Native Title Settlement		-	11	-	11	11
Total administered expenses		33,047	116,207	139,590	83,160	(23,383)

(i) These estimates are published in the State Budget 2023-24, Budget Papers No.2 'Budget Statements'.

(ii) Includes items subject to finalising confidential commercial arrangements, and/or ongoing negotiations and mediated settlements involving the State.

This explanatory section explains variations in the financial performance of the Department undertaking transactions that it does not control but has responsibility to the government for, as detailed in the administered schedules.

Major estimate and actual (2024) variance narratives:

- A. South West Native Title Settlement is lower than estimates by \$4.7 million due to deferral of the Noongar Land Fund.
- B. Griffin Coal Mining Company Financial Assistance is lower than estimates by \$3.6 million of net movement due to Variation Agreement being executed with Griffin's receivers and managers to ensure energy security for Western Australia and greater certainty for the Collie workforce and community.
- C. The South West Native Title Settlement net variance of \$2.2 million (\$4.9 million decrease and \$2.7 million increase) relates to the remeasurement of the administered liabilities in respect to CPI and the discount rate applied.

D. The Yamatji Nation Indigenous Land Use Agreement net variance of \$4.8 million relates to the remeasurement of the administered liabilities in respect to CPI and the discount rate applied.

Major actual (2024) and comparative (2023) variance narratives:

1. The South West Native Title Settlement income is higher than prior year by \$3.3 million (5%) as this reflects funding to administer cash outflows for the native title arrangement. Actual expenditure represents the additional value of the required payments, grants and subsidies during the current year as well as the interest expense.
2. The Yamatji Nation Indigenous Land Use Agreement income is higher than prior year by \$6.9 million (48%) as this reflects funding to administer cash outflows for the native title arrangement. Actual expenditure represents the additional value of the required payments, grants and subsidies during the current year as well as the interest expense.
3. Other income and expense relate to Esperance Tjaltjraak Native Title Aboriginal Corporation is lower by \$5 million (100%) due to one-off payments in 2022-23 for the State's final compensation liability for the Esperance Nyungar Native Title determination.
4. Griffin Coal Mining Company Financial Assistance is higher than prior year by \$49.7 million due to a Variation Agreement being executed with Griffin's receivers and managers to ensure energy security for Western Australia and greater certainty for the Collie workforce and community.
5. The Tjiwarl Native Title Settlement revenue is lower by \$18.7 million due to one-off Monetary compensation payment was disbursed to the Tjiwarl Aboriginal Corporation under the obligation of Tjiwarl Palyakuwa Agreement, an Indigenous Land Use Agreement in the northern Goldfields region of Western Australia during 2022-23.
6. Griffin Coal Mining Company Financial Assistance expense is \$57.4 million higher than prior year due to a Variation Agreement being executed with Griffin's receivers and managers to ensure energy security for Western Australia and greater certainty for the Collie workforce and community.
7. The South West Native Title Settlement net variance of \$38.4 million relates to the remeasurement of the administered liabilities in respect to CPI and the discount rate applied.
8. The Yamatji Nation Indigenous Land Use Agreement net variance of \$13.3 million relates to the remeasurement of the administered liabilities in respect to CPI and the discount rate applied.

South West Native Title Settlement

The South West Native Title Settlement is a landmark Native Title agreement, negotiated between the Noongar people and the Western Australian Government. The Settlement is a significant step towards self-determination and includes six Indigenous Land Use Agreements (ILUAs). The Settlement is the most comprehensive of its kind in Australia to date. The Settlement involves around 30,000 Noongar people and covers approximately 200,000 km² of the State's south west region. Legal challenges to the Settlement were dismissed by the High Court in November 2020 and the six ILUAs came into effect in late February 2021.

The Settlement package is a long-term investment in the Noongar people and will provide sustainable assets and options for developing Noongar interests, including opportunities for the State Government to work in partnership with the Noongar people to elevate economic, social and community outcomes.

Yamatji Nation Indigenous Land Use Agreement

The Yamatji Nation Indigenous Land Use Agreement settles Native Title claims over 48,000 km² of land and water in the Geraldton region. The Agreement was finalised in April 2021.

The Agreement aims to build a sustainable economic foundation, focuses on Aboriginal empowerment and recognition, and includes a broad range of benefits including a cash component, economic development package, heritage agreements, land transfers, jointly managed conservation estate and robust governance framework.

Gibson Desert Nature Reserve Compensation Agreement

The Gibson Desert Nature Reserve Compensation and Lurrtjurrululu Palakitjalu Settlement Agreement covers an area of approximately 18,900 km² in central Western Australia. The Agreement resolves the WA Government's liability arising from the extinguishment of native title by the creation of the reserve and was finalised on 29 October 2020.

The settlement package includes annual payments to the Warnpurru Aboriginal Corporation and to support joint management activities over the reserve, providing meaningful work and training opportunities for the Traditional Owners, the renaming of the area to the Pila Nature Reserve and the recognition of native title rights and interests over the Reserve.

Griffin Coal Mining Company Financial Assistance

Griffin Coal (Griffin) is financially stressed, and receivers and liquidators were appointed in September 2022. Griffin is the sole supplier to Bluewaters Power Station (Bluewaters) which is essential for energy system security in the South West Interconnected System. Griffin also supplies South32's Worsley Refinery.

The State Government has been providing funding to Griffin since January 2023 under financial assistance agreements between the State and Griffin's receivers and managers to stabilise mine operations and ensure continuity of coal supply. In December 2023, Government publicly announced \$220 million in funding for Griffin to June 2026 which is considered sufficient time to reduce the electricity system's reliance on coal from Griffin. Griffin is currently funded under a financial assistance agreement, termed the Process Agreement, which is expected to remain in place to June 2026.

Funding for Griffin is held in a Treasury Administered Global provision and the Department draws down funds from the provision when required. Payments made by the Department using funds from the Global Provision are at the discretion of the State Government.

Tjiwarl Palyakuwa (Agreement)

The Tjiwarl Palyakuwa (Agreement) is an Indigenous land use agreement between the Western Australian Government and Tjiwarl Aboriginal Corporation (Tjiwarl AC) (on behalf of the Tjiwarl native title holders) that resolves the State's native title compensation liability in the Tjiwarl native title determination area.

The Agreement provides the Tjiwarl people with a package of benefits designed to support the cultural, social and economic aspirations of the Tjiwarl people, including monetary compensation of \$25.574 million, land estate, joint management, mining and heritage processes, partnership and other non-monetary commitments.

Stolen wages

On 17 October 2023, the WA Government reached a settlement of the Stolen Wages Class Action for a total sum of up to \$180.4 million.

The settlement supports Aboriginal and Torres Strait Islander people who worked in Western Australia for little or no wages between 1936 and 1972.

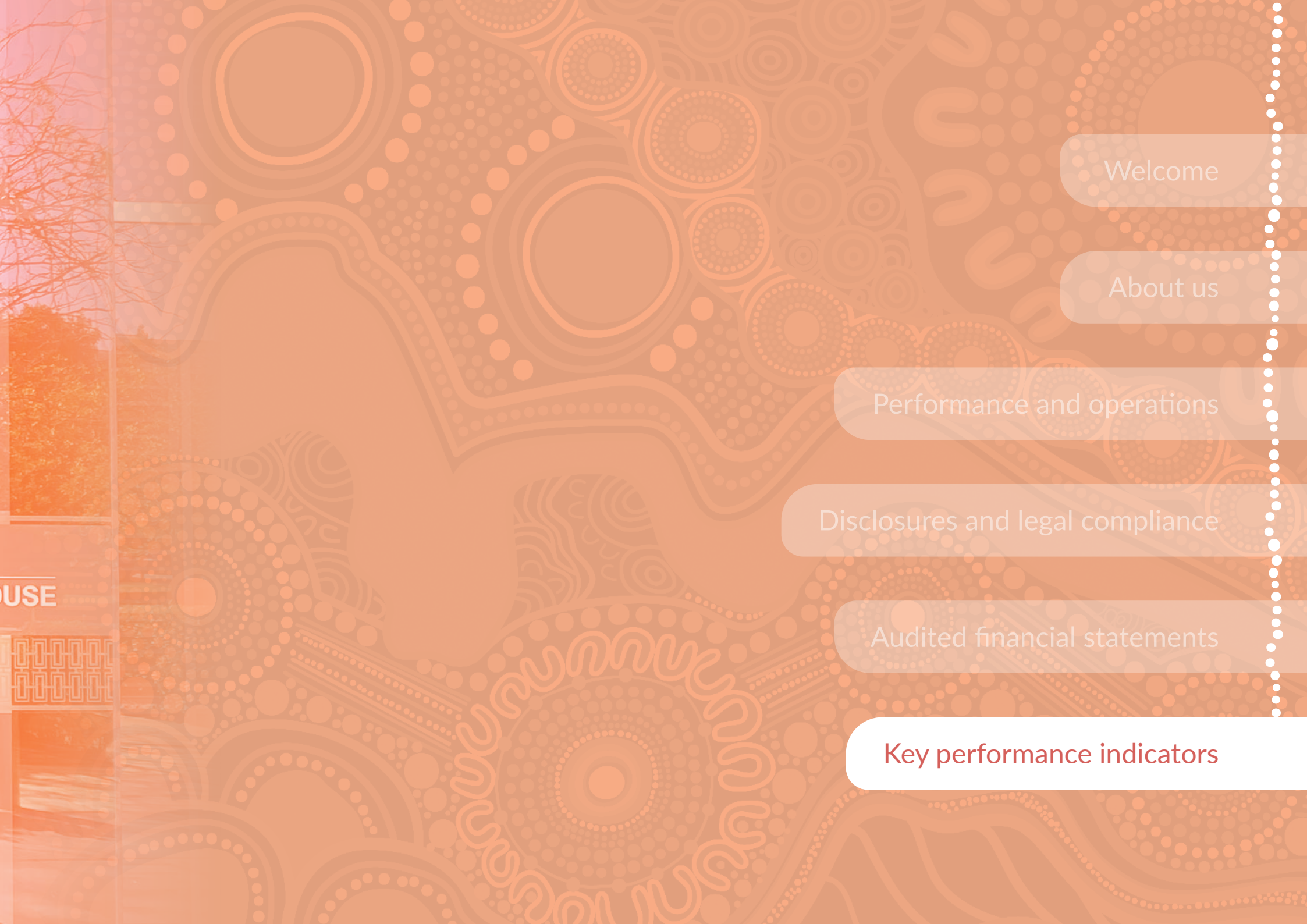
The settlement, which is subject to Federal Court approval, provides for individual payments to be made up to a total of \$165 million if there are 10,000 or more eligible claimants. An additional sum of up to \$15.4 million is set aside for some of the Applicant's legal costs.

On 28 November 2023, the Premier made a formal apology in Parliament to Aboriginal people who worked between 1936 and 1972 for little or no pay.

the QR code using your
camera to know more
the story behind
a Collard's artwork.



**WELCOME
DUMAS HO**



USE

Welcome

About us

Performance and operations

Disclosures and legal compliance

Audited financial statements

Key performance indicators

Audited key performance indicators

Certification of key performance indicators

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Department of the Premier and Cabinet's performance, and fairly represent the performance of the Department for the financial year ended 30 June 2024.

A handwritten signature in black ink, appearing to read 'E. Roper', is positioned above a horizontal dotted line.

Emily Roper PSM

Accountable Authority

9 September 2024

Performance indicators

The Department's Outcome Based Management (OBM) structure consists of two agency-level outcomes, and five agency-level services, which are:

Outcomes

- 1) Executive Government, Leader of the Opposition Party, Leader of the Non-Government Party and Members of Parliament receive appropriate support.
- 2) The Premier and Ministers receive high quality, rigorous and timely policy advice.

Services

- 1) Administration of Executive Government Services
- 2) Administration of Parliamentary Support
- 3) Government Policy Management – Whole-of-Government
- 4) Government Policy Management – Aboriginal Affairs
- 5) Government Policy Management – Digital Economy

Key effectiveness indicators

Outcome 1 – Executive Government, Leader of the Opposition Party, Leader of the Non-Government Party and Members of Parliament receive appropriate support.

1.1 Targets for support services are met or exceeded

This indicator reports support services (email correspondence, Ministerial merit panels, air charter requests and monthly Ministerial reports) provided by the Department to Executive Government (Premier and Ministers), Leaders of the Opposition parties and Members of Parliament. To measure the extent to which the Department delivers appropriate support to these groups, the timeliness of these services is measured. All services measured are of equal rank, with all results for the performance indicators averaged to determine the total result.

1.2 Service recipients' confirmation that services provided enable the obligations of Executive Government and Members of Parliament to be met

This indicator reports the satisfaction levels of Executive Government, Leaders of the Opposition parties, Members of Parliament and their staff for corporate services delivered by the Department that enable them to meet their Parliamentary obligations.

Outcome 1 – Annual Comparison

	2021	2022	2023	2024	
	Actual	Actual	Actual	Target	Actual
1.1 Targets for support services are met or exceeded	99%	99%	99%	99%	99%
1.2 Service recipients' confirmation that services provided enable the obligations of Executive Government and Members of Parliament to be met.	3.8	3.9	4.0	4.0	4.0

Outcome 2 – The Premier and Ministers receive high quality and timely policy advice

This indicator reports the satisfaction levels of the Premier and Ministers for policy services delivered by the Department.

Outcome 2 – Annual Comparison

	2021	2022	2023	2024	
	Actual	Actual	Actual	Target	Actual
2.1 Service recipients' confirmation that high quality and timely policy advice is provided	3.2	3.5	3.7	3.0	3.9

Note: Outcome 3 (Reported previously, will not be reported as this was discrete in nature)

Key efficiency indicators

Service 1 – Administration of Executive Government Services

1.1 Average operating cost per Ministerial Offices (including the Premier's Office and Leader of the Opposition)

The purpose of this indicator is to highlight the operating cost per Ministerial Office, the Leader of the Opposition Party and the Leader of the Non-Government Party offices and seek to measure the efficiency of the costs associated with administering each office.

The Department is responsible for the administration of salaries, office accommodation and air charter related expenditure for Ministerial Offices.

This indicator reports the average operational expense for each Ministerial Office (but also includes the Leader of the Opposition and Leader of the Non-Government offices) plus a proportion of the cost of corporate support allocated on an FTE basis.

1.2 The average cost of support provided per Ministerial Offices (including the Premier's Office and Leader of the Opposition)

The purpose of this indicator is to highlight the central administrative support cost per Ministerial Office and seek to measure the efficiency of the costs associated with administering each Ministerial Office.

The Department is responsible for providing central administration to Ministerial Offices, which includes executive transport, media monitoring, cabinet secretariat and state ceremonial events.

This indicator reports the average operational expense for each Ministerial Office (but also includes the Leader of the Opposition and Leader of the Non-Government offices) plus a proportion of the cost of corporate support allocated on an FTE basis.

Service 1 – Annual Comparison

	2021	2022	2023	2024	
	Actual \$'000	Actual \$'000	Actual \$'000	Actual \$'000	Actual \$'000
1.1 Average operating cost per Ministerial Office (including the Premier's Office and Leader of the Opposition)	3,053	3,156	3,372	3,051	3,473
1.2 The average cost of support provided per Ministerial Office (including the Premier's Office and Leader of the Opposition)	662	625	578	564	495

Service 2 – Administration of Parliamentary Support

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

2.1 Average cost of entitlements per Member of Parliament

This indicator has been designed to measure the Department's ability to efficiently administer costs of entitlements per Member of Parliament.

The Department is responsible for the administration of entitlements to Members of Parliament and former Premiers in accordance with the Salaries and Allowances Tribunal. Entitlements include parliamentary electorate office staff, office accommodation and associated costs, as well as intra-state electorate travel for regional Members of Parliament.

This indicator reports the average cost of entitlements per Member of Parliament.

2.2 Average cost of support per Member of Parliament

This indicator has been designed to measure the Department's central administrative costs to support Members of Parliament including expenses associated with the salaries and related costs for the Government Whip.

The indicator reports the average cost of support provided per Member of Parliament.

Service 2 – Annual Comparison

	2021	2022	2023	2024	
	Actual \$'000	Actual \$'000	Actual \$'000	Actual \$'000	Actual \$'000
2.1 Average cost of Entitlements per Member of Parliament	365	349	360	368	373
2.2 Average cost of Support per Member of Parliament	27	30	32	27	35

Services 3–5

The Department is not required to report on key efficiency indicators for the following services in the annual report under section 61 (1)(b) of the *Financial Management Act 2006* from 2022-23 financial year or any subsequent financial year:

- Service 3: Government Policy Management – Whole-of-Government
- Service 4: Government Policy Management – Aboriginal Affairs
- Service 5: Government Policy Management – Digital Economy

The direction was issued as in its role as a central agency, and as the Department provides policy focused services to Government, the Department's key efficiency indicators do not help users to assess its performance in a meaningful manner.

Service 3 – Government Policy Management – Whole-of-Government

3.1 Average cost to deliver policy advice per applicable Full Time Equivalent

The purpose of this indicator is to identify the average cost to deliver policy advice services.

This indicator reports the average cost to deliver policy advice per applicable FTE and is calculated by dividing the total cost to deliver policy advice by the number of FTEs in the general Policy Management area including corporate support.

Service 3 – Annual Comparison

	2021	2022	2023	2024 ⁽¹⁾	
	Actual \$'000	Actual \$'000	Actual \$'000	Actual \$'000	Actual \$'000
3.1 Average cost to deliver policy advice per applicable Full Time Equivalent	246	352	N/A	N/A	N/A

1 In line with a direction received under section 61 (1)(b) of the *Financial Management Act 2006*, the Department is no longer required to report this key efficiency indicator.

Service 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 approvals and Aboriginal issues.

4.1 Average cost to deliver policy advice per applicable Full Time Equivalent

The purpose of this indicator is to identify the average cost to deliver policy advice for Aboriginal affairs.

This indicator reports the average cost to deliver policy advice per applicable FTE and is calculated by dividing the total cost to deliver policy advice by the number of FTEs involved in Aboriginal affairs including corporate support.

Service 4 – Annual Comparison

	2021	2022	2023	2024 ⁽¹⁾	
	Actual \$'000	Actual \$'000	Actual \$'000	Actual \$'000	Actual \$'000
4.1 Average cost to deliver policy advice per applicable Full Time Equivalent	309	271	N/A	N/A	N/A

1 In line with a direction received under section 61 (1)(b) of the *Financial Management Act 2006*, the Department is no longer required to report this key efficiency indicator

Service 5 – Government Policy Management – Digital Economy

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

5.1 Average cost to deliver policy advice per applicable Full Time Equivalent

The purpose of this indicator is to identify the average cost to deliver policy advice for Innovation and ICT.

This indicator reports the average cost to deliver policy advice per applicable FTE and is calculated by dividing the total cost to deliver policy advice by the number of FTEs in the Office of Digital Government including corporate support.

Service 5 – Annual Comparison

	2021	2022	2023	2024 ⁽¹⁾	
	Actual \$'000	Actual \$'000	Actual \$'000	Actual \$'000	Actual \$'000
5.1 Average cost to deliver policy advice per applicable Full Time Equivalent	233	257	N/A	N/A	N/A

1 In line with a direction received under section 61 (1)(b) of the *Financial Management Act 2006*, the Department is no longer required to report this key efficiency indicator



Photo: Ben Jones, Cyber Security Project Coordinator