

Financial Statements

[Certification of Financial Statements](#)

[Statement of Comprehensive Income](#)

[Statement of Financial Position](#)

[Statement of Changes in Equity](#)

[Statement of Cash Flows](#)

[Notes to the Financial Statements:](#)

[1. Basis of preparation](#)

[2. Use of our funding](#)

[3. Our funding sources](#)

[4. Key assets](#)

[5. Other assets and liabilities](#)

[6. Financing](#)

[7. Financial instruments and Contingencies](#)

[8. Other disclosures](#)

[9. Explanatory statements](#)

This page has been intentionally left blank.

Financial Statements

Certification of Financial Statements

For the financial year ended 30 June 2024

The accompanying financial statements of the Parliamentary Commissioner for Administrative Investigations have been prepared in compliance with the provisions of the *Financial Management Act 2006* 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 in the financial statements misleading or inaccurate.



Leyla Nowbakht
Chief Finance Officer

09 August 2024



David Robinson
Deputy Ombudsman
Acting as the Ombudsman under section
6A of the *Parliamentary Commissioner
Act 1971*

09 August 2024

Parliamentary Commissioner for Administrative Investigations Statement of Comprehensive Income

For the year ended 30 June 2024

	Notes	2024 \$	2023 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	2.1(a)	11,186,618	9,743,632
Supplies and services	2.2	1,160,877	1,243,895
Depreciation and amortisation expense	4.1, 4.2, 4.3	243,299	257,348
Accommodation expenses	2.2	1,319,548	1,223,173
Finance costs	6.2	3,741	1,100
Other expenses	2.2	291,254	141,372
Total cost of services		14,205,337	12,610,521
Income			
Other Income	3.2	2,711,108	2,684,988
Total Income		2,711,108	2,684,988
NET COST OF SERVICES		11,494,229	9,925,533
Income from State Government			
Service appropriation	3.1	12,481,000	10,944,000
Resources received	3.1	135,481	116,416
Total income from State Government		12,616,481	11,060,416
SURPLUS/(DEFICIT) FOR THE PERIOD		1,122,252	1,134,883
OTHER COMPREHENSIVE INCOME			
		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		1,122,252	1,134,883

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

Parliamentary Commissioner for Administrative Investigations

Statement of Financial Position

As at 30 June 2024

	Notes	2024 \$	2023 \$
ASSETS			
Current Assets			
Cash and cash equivalents	6.3	3,378,333	1,440,156
Restricted cash and cash equivalents	6.3	-	7,653
Receivables	5.1	29,594	6,330
Amounts receivable for services	5.2	208,000	208,000
Total Current Assets		3,615,927	1,662,139
Non-Current Assets			
Restricted cash and cash equivalents	6.3	-	272,507
Receivables	5.1	349,510	-
Amounts receivable for services	5.2	2,176,000	2,065,000
Plant and equipment	4.1	76,420	122,816
Intangible assets	4.2	150,965	284,471
Right-of-use assets	4.3	47,020	49,347
Total Non-Current Assets		2,799,915	2,794,141
TOTAL ASSETS		6,415,842	4,456,280
LIABILITIES			
Current Liabilities			
Payables	5.3	395,657	312,040
Employee related provisions	2.1(b)	2,459,199	2,033,334
Lease liabilities	6.1	3,973	6,391
Contract liabilities	5.4	58,422	77,066
Total Current Liabilities		2,917,251	2,428,831
Non-Current Liabilities			
Employee related provisions	2.1(b)	403,086	410,868
Lease liabilities	6.1	33,468	34,424
Contract liabilities	5.4	-	58,422
Total Non-Current Liabilities		436,554	503,714
TOTAL LIABILITIES		3,353,805	2,932,545
NET ASSETS		3,062,037	1,523,735
EQUITY			
Contributed equity		1,704,000	1,288,000
Accumulated surplus/(deficit)		1,358,037	235,735
TOTAL EQUITY		3,062,037	1,523,735

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

Parliamentary Commissioner for Administrative Investigations Statement of Changes in Equity

For the year ended 30 June 2024

	Contributed equity \$	Accumulated surplus/(deficit) \$	Total equity \$
Balance at 1 July 2022	1,267,000	(899,148)	367,852
Surplus/(Deficit)	-	1,134,883	1,134,883
Total comprehensive income for the period	-	1,134,883	1,134,883
Transactions with owners in their capacity as owners:			
Capital appropriations	21,000	-	21,000
Total	21,000	-	21,000
Balance at 30 June 2023	1,288,000	235,735	1,523,735
Balance at 1 July 2023	1,288,000	235,735	1,523,735
Changes in accounting policy or correction of prior period error ^(a)	-	50	50
Restated Balance at 1 July 2023	1,288,000	235,785	1,523,785
Surplus/(Deficit)	-	1,122,252	1,122,252
Total comprehensive income for the period		1,122,252	1,122,252
Transactions with owners in their capacity as owners:			
Capital appropriations	416,000	-	416,000
Total	416,000	-	416,000
Balance at 30 June 2024	1,704,000	1,358,037	3,062,037

(a) This relates to a minor adjustment to June 2023 Business Activity Statement in October 2023.

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

Parliamentary Commissioner for Administrative Investigations Statement of Cash Flows

For the year ended 30 June 2024

	Notes	2024 \$	2023 \$
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		12,162,000	10,707,000
Holding account drawdown		208,000	208,000
Capital appropriations		416,000	21,000
Net cash provided by State Government		12,786,000	10,936,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(11,067,040)	(9,647,710)
Supplies and services		(1,109,817)	(1,183,777)
Finance costs		(3,741)	(1,100)
Accommodation		(1,304,579)	(1,210,029)
GST payments on purchases		(275,592)	(248,857)
GST payments to taxation authority		(26,288)	(99,175)
Other payments		(166,814)	(70,173)
Receipts			
GST receipts on sales		279,573	272,630
GST receipts from taxation authority		-	56,934
Other receipts		3,036,875	2,684,988
Net cash provided by (used in) operating activities		(10,637,423)	(9,446,269)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(125,144)	(238,645)
Net cash provided by (used in) investing activities		(125,144)	(238,645)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal elements of lease payments		(15,905)	(21,772)
Net cash provided by (used in) financing activities		(15,905)	(21,772)
Net increase/(decrease) in cash and cash equivalents		2,007,527	1,229,314
Cash and cash equivalents at the beginning of the period		1,720,316	491,002
Adjustment for the reclassification of accrued salaries account		(349,510)	
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6.3	3,378,333	1,720,316

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

Parliamentary Commissioner for Administrative Investigations

Notes to the Financial Statements

for the year ended 30 June 2023

1. Basis of preparation

The Office is a WA Government not-for-profit entity controlled by the State of Western Australia, which is the ultimate parent.

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 Office on 09 August 2024.

Statement of compliance

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.

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 Office 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, to be designated as contributions by owners (at the time of, or prior to, transfer) before such transfers can 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.

Comparative information

Except when an Australian Accounting Standard 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.

Judgements 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 Office'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 Office in achieving its objectives and the relevant notes are:

	Notes
Employee benefits expenses	2.1(a)
Employee related provisions	2.1(b)
Other expenditure	2.2

2.1(a) Employee benefits expense

	2024 \$	2023 \$
Employee benefits	9,954,176	8,602,091
Superannuation - defined contribution plans	1,097,893	918,491
Other related expenses	134,549	223,050
Employee benefits expenses	11,186,618	9,743,632
Add: AASB 16 Non-monetary benefits	19,059	14,380
Employee Contributions (per Note 3.2 Other Income).	(16,400)	(14,545)
Total employee benefits provided	11,189,277	9,743,467

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 Office 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: is the amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, the GESB schemes, or other superannuation funds.

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

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

Note 2.1(b) Employee related provisions

	2024	2023
	\$	\$
Current		
<i>Employee benefits provisions</i>		
Annual leave	967,104	750,953
Long service leave	1,476,495	1,254,693
Purchased leave scheme	4,886	18,591
	2,448,485	2,024,237
<i>Other provisions</i>		
Employment on-costs	10,714	9,097
	10,714	9,097
Total current employee related provisions	2,459,199	2,033,334
	2024	2023
	\$	\$
Non-current		
<i>Employee benefits provisions</i>		
Long service leave	401,251	409,030
	401,251	409,030
<i>Other provisions</i>		
Employment on-costs	1,835	1,838
	1,835	1,838
Total non-current employee related provisions	403,086	410,868
Total employee related provisions	2,862,285	2,444,202

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

Annual leave liabilities are 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 end of the reporting period.

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

Long service leave liabilities are unconditional long service leave provisions and are classified as current liabilities as the Office 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 Office 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 Office 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.

Purchase leave liabilities are classified as current as they must be cleared or paid out within 12 months.

Employment on-costs 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 expenditure', Note 2.2 (apart from the unwinding of the discount (finance cost)), and are not included as part of the Office's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2024 \$
<u>Employment on-cost provision</u>	
Carrying amount at start of period	10,935
Additional provisions recognised	1,614
Carrying amount at end of period	12,549

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 Office'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 Other expenditure

	2024 \$	2023 \$
Supplies and services		
Communications	57,765	61,748
Consumables	59,521	69,731
Services and contracts	561,212	510,197
Services received free of charge	122,152	103,271
Insurance	40,075	22,513
Travel	63,550	266,670
Other	256,602	209,766
Total supplies and services expenses	1,160,877	1,243,895
Accommodation expenses		
Office Rental and outgoings	1,276,301	1,190,001
Repairs and maintenance	29,919	20,028
Services received free of charge	13,328	13,145
Total accommodation expenses	1,319,548	1,223,173
Other		
Employment on-costs	1,613	248
Audit fee	118,077	70,199
Bad debts	7,352	544
Loss on disposal on non-current assets	(210)	-
Other	164,422	70,381
Total other	291,254	141,372
Total other expenditure	2,771,679	2,608,441

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.

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

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

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

3. Our funding sources

How we obtain our funding

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

	Notes
Income from State Government	3.1
Other income	3.2

3.1 Income from State Government

	Notes	2024 \$	2023 \$
Appropriation received during the period:			
- Service appropriation		11,744,000	10,258,000
- Special Acts		737,000	686,000
Total service appropriation		12,481,000	10,944,000
Resources received from other public sector entities during the period:			
State Solicitor's Office	2.2	17,409	2,095
Department of the Premier and Cabinet	2.2	104,744	101,176
Department of Finance	2.2	13,328	13,145
Total resources received		135,481	116,416
Total income from State Government		12,616,481	11,060,416

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

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

Summary of consolidated account appropriations

For the year ended 30 June 2024

	2024 Budget \$	2024 Additional Funding* \$	2024 Revised Budget \$	2024 Actual \$	2024 Variance \$
<u>Delivery Services</u>					
Item 4 Net amount appropriated to deliver services	11,744,000			11,744,000	-
- Parliamentary Commissioner Act 1971	691,000	46,000		737,000	-
Total appropriations provided to deliver services	12,435,000	46,000	-	12,481,000	-
<u>Capital</u>					
Item 94 Capital appropriations	420,000		(4,000)	416,000	-
Total Consolidated account appropriations	12,855,000	46,000	(4,000)	12,897,000	-

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

3.2 Other income

	2024 \$	2023 \$
Employee contributions ^(a)	16,400	14,545
Other revenue - general	68,553	46,202
Other recoup ^(b)	2,626,155	2,624,241
Total other income	2,711,108	2,684,988

(a) Contributions made to the Office by employees towards employee benefits that have been provided by the Office under the Senior Officer Vehicle Scheme.

(b) Includes recoup for the costs of the functions of the Energy and Water Ombudsman Western Australia and services of the Office in relation to complaints involving the Indian Ocean Territories (see Note 8.7).

Revenue is recognised and measured at the fair value of consideration received or receivable.

4. Key assets

This section includes information regarding the key assets the Office 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
Plant and equipment	4.1
Intangibles	4.2
Right-of-use assets	4.3

4.1 Plant and equipment

	Furniture and Fittings	Computer Hardware	Office Equipment	Communications	Total
Year ended 30 June 2024	\$	\$	\$	\$	\$
1 July 2023					
Gross carrying amount	6,814	449,390	40,007	-	496,211
Accumulated depreciation	(6,814)	(345,240)	(21,342)	-	(373,396)
Carrying amount at start of period	-	104,150	18,665	-	122,816
Additions	-	-	23,805	-	23,805
Depreciation	-	(61,192)	(9,009)	-	(70,201)
Carrying amount at end of period	-	42,958	33,461	-	76,420
Gross carrying amount	6,814	449,390	63,812	-	520,016
Accumulated depreciation	(6,814)	(406,432)	(30,350)	-	(443,596)

Initial recognition

Items of plant and equipment, 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 plant and equipment 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).

Subsequent measurement

Plant and equipment is stated at historical cost less accumulated depreciation and accumulated impairment losses.

Useful lives

All 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: years
Furniture and fittings	10 years
Plant and machinery	10 years
Computer hardware	3 years
Office equipment	5 years
Motor vehicles	3 - 5 years
Software ^(a)	3 years

(a) Software that is integral to the operation of related hardware.

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 and 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 Office 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.

4.2 Intangible assets

	Computer Software	Total
	\$	\$
Year ended 30 June 2024		
1 July 2023		
Gross carrying amount	2,483,405	2,483,405
Accumulated amortisation	(2,198,934)	(2,198,934)
Carrying amount at start of period	284,471	284,471
Additions	24,273	24,273
Amortisation	(157,780)	(157,780)
Carrying amount at 30 June 2024	150,965	150,965

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.

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.

4.2.1 Amortisation and impairment

Charge for the period

	2024	2023
	\$	\$
Computer software	157,780	163,532
Total amortisation for the period	157,780	163,532

As at 30 June 2024 there were no indications of impairment to intangible assets.

The Office held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

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 Office have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Asset	Useful life: years
Computer software ^(a)	3 years

(a) Software that is not integral to the operation of any related hardware.

Impairment of intangible assets

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.

4.3 Right of use assets

Charge for the period

	Vehicles \$	Total \$
Year ended 30 June 2024		
Carry amount at beginning of period	49,347	49,347
Additions	12,991	12,991
Depreciation	(15,318)	(15,318)
Net carrying amount as at end of period	47,020	47,020

The Office has leases for vehicles. The lease contracts are typically made for fixed periods of 5 years.

The Office 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 Office 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 corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 6.1 Lease liabilities.

The Office 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 Office 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.

5. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Office's controlled operations

	Notes
Receivables	5.1
Amounts receivable for services	5.2
Payables	5.3
Contract liabilities	5.4

5.1 Receivables

	2024 \$	2023 \$
Current		
Receivables	584	700
GST receivable	22,414	-
Purchased leave receivable	6,596	5,630
Total current	29,594	6,330
Non-current		
Accrued salaries account ^(a)	349,510	-
Total non - current	349,510	-
Total receivable at end of the period	379,104	6,330

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

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

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 accounts 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	2023
	\$	\$
Current	208,000	208,000
Non-current	2,176,000	2,065,000
Total Amounts receivable for services at end of period	2,384,000	2,273,000

Amounts receivable for services represent 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.

The amounts receivable for services are a financial assets at amortised costs, and are considered not impaired (i.e. there is no expected credit loss of the holding accounts).

5.3 Payables

	2024	2023
	\$	\$
<u>Current</u>		
Trade payables	35,403	-
Accrued expenses	102,423	78,106
Accrued salaries	232,049	209,045
Accrued superannuation	25,782	22,522
GST payable	-	2,367
Total payables at end of period	395,657	312,040

Payables are recognised at the amounts payable when the Office 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 Office considers the carrying amount of accrued salaries to be equivalent to its fair value.

5.4 Contract liabilities

	2024	2023
	\$	\$
<u>Current</u>		
Software contracts ^(a)	58,422	77,066
Total current	58,422	77,066
<u>Non-current</u>		
Software contracts ^(a)	-	58,422
Total non-current	-	58,422
Balance at end of period	58,422	135,487

(a) Software contracts for finance, records management, case management and email system that are over a period of 2 or more years.

6. Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of the Office.

	Notes
Lease liabilities	6.1
Finance costs	6.2
Cash and cash equivalents	6.3
Capital commitments	6.4

6.1 Lease liabilities

	Notes	2024 \$	2023 \$
Lease liabilities			
Not later than one year		3,973	6,391
Later than one year and not later than five years		33,468	34,424
Later than 5 years		-	-
		37,441	40,815
Current		3,973	6,391
Non-current		33,468	34,424
		37,441	40,815

At the commencement date of the lease, the Office 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 Office uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by the Office 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 rate initially measured using the index or rate 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 agency exercising an option to terminate the lease; and
- periods covered by extension or termination options are only included in the lease term by the Office 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 Office in profit and 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.

This section should be read in conjunction with note 4.3.

	2024 \$	2023 \$
Lease expenses recognised in the Statement of comprehensive income		
Lease interest expense	3,741	1,100

6.2 Finance costs

	2024	2023
	\$	\$
Finance costs		
Interest expense on Lease Liabilities	3,741	1,100
Total finance costs	3,741	1,100

Finance cost includes the interest component of lease liability repayments, and the increase in financial liabilities and non-employment provisions due to the unwinding of discounts to reflect the passage of time.

6.3 Cash and cash equivalents

	Notes	2024	2023
		\$	\$
Current			
Cash and cash equivalents		3,378,333	1,440,156
Restricted cash and cash equivalents			
– Indian Ocean Territories	8.7	(2,620)	7,653
– Contribution from appropriation ^(b)		2,620	
Non-current			
– Accrued salaries suspense account ^(a)		-	272,507
Balance at end of period		3,378,333	1,720,316

(a) Funds held in the suspense account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non-current for 10 out of 11 years.

(b) The actual number of complaints received were higher than budget. The contribution from the Office's appropriation will be adjusted by Commonwealth funding in 2024-25.

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 are subject to insignificant risk of changes in value.

6.4 Commitments

All commitments are presented inclusive of GST.

6.4 Capital commitments

	2024	2023
	\$	\$
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year ^(a)	-	14,928
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
	-	14,928

(a) Due to the timing of the replacement of Office assets, some assets were committed, but not paid in 2022-23.

7. Financial instruments and Contingencies

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

	Note
Financial instruments	7.1
Contingent assets and liabilities	7.2

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 period are:

	2024 \$	2023 \$
Financial Assets		
Cash and cash equivalents	3,378,333	1,720,316
Financial assets at amortised cost ^(a)	2,740,690	2,279,330
Total financial assets	6,119,023	3,999,646
Financial Liabilities		
Financial liabilities at amortised cost ^(b)	433,098	215,000
Total financial Liabilities	433,098	215,000

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

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

7.2 Contingent assets and liabilities

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.

The Office entered into an agreement with the Organisation for Economic Co-operation and Development (OECD) in September 2023.

The agreement is currently on hold due to the Corruption and Crime Commission into the circumstances in which the Ombudsman entered into the agreement.

Whilst this is acknowledged as a contingent liability of the Office, it has yet to be determined whether the Office will ultimately proceed with the agreement.

The maximum potential contingent liability for the OECD agreement at 30 June 2024 was \$208,455 (EUR 129,960.00).

8. Other disclosures

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

	Note
Events occurring after the end of the reporting period	8.1
Changes in accounting policy	8.2
Key management personnel	8.3
Related party transactions	8.4
Remuneration of auditors	8.5
Supplementary financial information	8.6
Indian Ocean Territories	8.7

8.1 Events occurring after the end of the reporting period

The Office is not aware of any event after the end of the reporting period that may have an impact on the financial statements.

8.2 Changes in accounting policy

The Office has adopted the following new Australian Accounting Standards in accordance with transitional provisions applicable to each standard:

AASB 2021-2 - Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates

AASB 2021-5 - Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transaction

AASB 2021-6 - Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

AASB 2021-7b - Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

AASB 2022-1 - Amendments to Australian Accounting Standards – Initial Application of AASB 17 and AASB 9 – Comparative Information

AASB 2022-7 - Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

AASB 2022-8 - Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments

AASB 2023-2 – Amendments to Australian Accounting Standards – International Tax Reform – Pillar Two Model Rules

AASB 2023-4 - Amendments to Australian Accounting Standards – International Tax Reform – Pillar Two Model Rules: Tier 2 Disclosures

The Office considers these standards do not have a material impact on the Office.

8.3 Key management personnel

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

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

Compensation band (\$)	2024	2023
450,001 - 500,000	1	1
400,001 - 450,000	-	-
350,001 - 400,000	-	-
300,001 - 350,000	-	-
250,001 - 300,000	-	-
200,001 - 250,000	4	6
150,001 - 200,000	2	3
100,001 - 150,000	3	2
50,001 - 100,000	1	1
0 - 50,000	1	-
	2024	2023
	\$	\$
Total compensation of senior officers	2,181,696	2,670,247

8.4 Related party transactions

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

Related parties of the Office 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 other related parties

Other than superannuation payments to GESB (Note 2.1 (a)) 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.

8.5 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 \$	2023 \$
Auditing the accounts, financial statements, controls, and key performance indicators	61,600	56,000
	61,600	56,000

8.6 Supplementary financial information

(a) Write-offs

During the financial year, \$7,352 (2023: \$544) was written off under the authority of:

	2024 \$	2023 \$
The Accountable Authority	7,352	544
	7,352	544

(b) Losses through theft, defaults and other causes

There were no losses of public money and public and other property during the period.

(c) Forgiveness of debts

There were no debts waived during the period.

(d) Gifts of public property

There were no gifts of public property provided by the Office during the period.

8.7 Indian Ocean Territories

The Indian Ocean Territories Reimbursement Fund (**the Fund**) was established in March 1996 and became operational in July 1996. The purpose of the Fund is to meet the cost of the services of the Office in relation to complaints involving the Indian Ocean Territories. Any balance of the Fund at the end of the financial year is included in the Office's Operating Account. Any under or over expenditure at the end of the reporting period, for example, due to fluctuations in complaint numbers, is refunded or recouped from the Commonwealth Department of Infrastructure, Transport, Regional Development, Communications and the Arts (**DITRDCA**) in the subsequent reporting period. Where, by agreement with DITRDCA, any funds are retained for expenditure in the next year, this is treated as restricted cash. The figures presented below for the fund have been prepared on a cash basis.

	2024 \$	2023 \$
Opening Balance	7,653	4,630
Receipts	23,817	29,976
Payments	(34,090)	(26,953)
Closing Balance ^(a)	(2,620)	7,653

(a) The actual number of complaints received were higher than budget. The contribution from the Office's appropriation will be adjusted by Commonwealth funding in 2024-25.

9. Explanatory statements

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

	Note
Explanatory statement for controlled operations	<u>9.1</u>

9.1 Explanatory statement for controlled operations

This explanatory section explains variations in the financial performance of the Office 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 key major variances which vary more than 10% from their comparative and which are more than 1% of the:

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 \$15,620,000), and
- Total Assets of the annual estimates for the Statement of financial position (i.e. 1% of \$4,123,000).

2. Actual results between the current year and the previous year:

- Total Cost of Services of the previous year for the Statements of comprehensive income and Statement of cash flows (i.e. 1% of \$12,610,521); and
- Total Assets of the previous year for the Statement of financial position (i.e. 1% of \$4,456,280).

9.1.1 Statement of Comprehensive Income Variances

	Variance Note	Estimate 2024	Actual 2024	Actual 2023	Variance between estimate and actual	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
Statement of Comprehensive Income						
Employee benefits expense	A	11,272,000	11,186,618	9,743,632	(85,382)	1,442,986
Supplies and services	1	2,710,000	1,160,877	1,243,895	(1,549,123)	(83,018)
Depreciation and amortisation expense		319,000	243,299	257,348	(75,701)	(14,049)
Accommodation expenses	2	913,000	1,319,548	1,223,173	406,548	96,375
Finance costs		5,000	3,741	1,100	(1,259)	2,641
Other expenses	B	401,000	291,254	141,372	(109,746)	149,882
Total cost of services		15,620,000	14,205,337	12,610,521	(1,414,663)	1,594,816
Income						
Other Income		2,745,000	2,711,108	2,684,988	(33,892)	26,120
Total Income		2,745,000	2,711,108	2,684,988	(33,892)	26,120
NET COST OF SERVICES		12,875,000	11,494,229	9,925,533	(1,380,771)	1,568,696
Income from State Government						
Service appropriation	C	12,435,000	12,481,000	10,944,000	46,000	1,537,000
Resources received	3	440,000	135,481	116,416	(304,519)	19,065
Total income from State Government		12,875,000	12,616,481	11,060,416	(258,519)	1,556,065
SURPLUS/(DEFICIT) FOR THE PERIOD		-	1,122,252	1,134,883	1,122,252	(12,631)
OTHER COMPREHENSIVE INCOME						
		-	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		-	1,122,252	1,134,883	1,122,252	(12,631)

Major estimate and actual (2024) variance narratives

- 1) The variance in supplies and services expense is primarily due to expenses included in accommodation expenses in actual to reflect the nature of expenses more accurately.
- 2) The variance in accommodation expenses is primarily due to a portion of expenses included in supplies and services in estimate and lower cost of resources received free of charge than estimate.
- 3) The variance in resources received free of charge is primarily due to lower cost of resources received free of charge than estimate

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

- A) The variance in employee benefit expenses is primarily due to an increase in salary cost in line with approved additional funding for the various functions delivered by the Office.
- B) The variance in other expenses is primarily due to purchase of computer equipment due to the increase in the number of full time equivalent and increase in the audit costs.
- C) The variance in service appropriation is primarily due to fund being received for Reportable Conduct Scheme for Western Australia, Oversight by the Parliamentary Commissioner under Part 5AA (Protected Entertainment Precincts) of the Liquor Control Act 1988 and Investigations by the Parliamentary Commissioner under the Charitable Trust Act 2022.

9.1.2 Statement of Financial Position Variances

	Variance Note	Estimate 2024 \$	Actual 2024 \$	Actual 2023 \$	Variance between estimate and actual \$	Variance between actual results for 2024 and 2023 \$
Statement of Financial Position						
ASSETS						
Current Assets						
Cash and cash equivalents		247,000	3,378,333	1,440,156	3,131,333	1,938,177
Restricted cash and cash equivalents		5,000	-	7,653	(5,000)	(7,653)
Other current assets		16,000	-	-	(16,000)	-
Receivables		460,000	29,594	6,330	(430,406)	23,264
Amounts receivable for services		208,000	208,000	208,000	-	-
Total Current Assets		936,000	3,615,927	1,662,139	2,679,927	1,953,788
Non-Current Assets						
Restricted cash and cash equivalents		232,000	-	272,507	(232,000)	(272,507)
Receivables		-	349,510	-	349,510	349,510
Amounts receivable for services		2,176,000	2,176,000	2,065,000	-	111,000
Plant and equipment	4	232,000	76,420	122,816	(155,580)	(46,396)
Intangible assets	4	473,000	150,965	284,471	(322,035)	(133,506)
Right-of-use assets		74,000	47,020	49,347	(26,980)	(2,327)
Total Non-Current Assets		3,187,000	2,799,915	2,794,141	(387,085)	5,774
TOTAL ASSETS		4,123,000	6,415,842	4,456,280	2,292,842	1,959,562
LIABILITIES						
Current Liabilities						
Payables		449,000	395,657	312,040	(53,343)	83,617
Employee related provisions	5,D	2,104,000	2,459,199	2,033,334	355,199	425,865
Lease liabilities		24,000	3,973	6,391	(20,027)	(2,418)
Contract liabilities	6	144,000	58,422	77,066	(85,578)	(18,644)
Total Current Liabilities		2,721,000	2,917,251	2,428,831	196,251	488,420
Non-Current Liabilities						
Employee related provisions	5	541,000	403,086	410,868	(137,914)	(7,782)
Lease liabilities		53,000	33,468	34,424	(19,532)	(956)
Contract liabilities	E	-	-	58,422	-	(58,422)
Total Non-Current Liabilities		594,000	436,554	503,714	(157,446)	(67,160)
TOTAL LIABILITIES		3,315,000	3,353,805	2,932,545	38,805	421,260
NET ASSETS		808,000	3,062,037	1,523,735	2,254,037	1,538,302
EQUITY						
Contributed equity		1,706,000	1,704,000	1,288,000	(2,000)	416,000
Accumulated surplus/(deficit)		(898,000)	1,358,037	235,735	2,256,037	1,122,302
TOTAL EQUITY		808,000	3,062,037	1,523,735	2,254,037	1,538,302

Major estimate and actual (2024) variance narratives

- 4) The variance in plant and equipment and intangible assets is primarily due to the timing of asset replacement which fluctuates year by year.
- 5) The variance in employee related provisions is primarily due to the transfer of leave provision of additional employees arising from the new functions for the Office and some staff long service leave liability becoming due during the financial year.
- 6) The variance in contract liabilities is primarily due to the timing of asset replacement of intangible assets.

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

- D) The variance in employee related provisions is primarily due to the transfer of leave provision of additional employees arising from the new functions for the Office.
- E) The variance in contract liabilities is primarily due to the Office not having a software contract which is longer than two years.

9.1.3 Statement of Cash Flows Variances

	Variance Note	Estimate 2024 \$	Actual 2024 \$	Actual 2023 \$	Variance between estimate and actual \$	Variance between actual results for 2024 and 2023 \$
Statement of Cash Flows						
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation	F	12,116,000	12,162,000	10,707,000	46,000	1,455,000
Holding account drawdown		208,000	208,000	208,000	-	-
Capital appropriations	G	420,000	416,000	21,000	(4,000)	395,000
Net cash provided by State Government		12,744,000	12,786,000	10,936,000	42,000	1,850,000
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits	H	(11,252,000)	(11,067,040)	(9,647,710)	184,960	(1,419,330)
Supplies and services	7	(1,956,000)	(1,109,817)	(1,183,777)	846,183	73,960
Finance costs		(5,000)	(3,741)	(1,100)	1,259	(2,641)
Accommodation	8	(913,000)	(1,304,579)	(1,210,029)	(391,579)	(94,550)
GST payments on purchases		(271,000)	(275,592)	(248,857)	(4,592)	(26,735)
GST payments to taxation authority		-	(26,288)	(99,175)	(26,288)	72,887
Other payments	9,I	(715,000)	(166,814)	(70,173)	548,186	(96,641)
Receipts						
GST receipts on sales		271,000	279,573	272,630	8,573	6,943
GST receipts from taxation authority		-	-	56,934	-	(56,934)
Other receipts	10,J	2,745,000	3,036,875	2,684,988	291,875	351,887
Net cash provided by (used in) operating activities		(12,096,000)	(10,637,423)	(9,446,269)	1,458,577	(1,191,154)
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current assets	11	(608,000)	(125,144)	(238,645)	482,856	113,501
Net cash provided by (used in) investing activities		(608,000)	(125,144)	(238,645)	482,856	113,501
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease payments		(20,000)	(15,905)	(21,772)	4,095	5,867
Net cash provided by (used in) financing activities		(20,000)	(15,905)	(21,772)	4,095	5,867
Net increase/(decrease) in cash and cash equivalents		20,000	2,007,527	1,229,314	1,987,527	778,213
Cash and cash equivalents at the beginning of the period		464,000	1,720,316	491,002	1,256,316	1,229,314
Adjustment for the reclassification of accrued salaries account		-	(349,510)	-	(349,510)	(349,510)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		484,000	3,378,333	1,720,316	2,894,333	1,658,017

Major estimate and actual (2024) variance narratives

- 7) The variance in supplies and services expense is primarily due to expenses included in accommodation expenses in actual to reflect the nature of expenses more accurately.
- 8) The variance in accommodation expenses is primarily due to a portion of expenses included in supplies and services in estimate.
- 9) The variance in other payments is primarily due to a portion of expenses included in other payments for the estimate, being included in accommodation for the actual.
- 10) The variance in other receipts is primarily due to the recoup of cost from prior year and employee leave transfer.
- 11) The variance in purchase of non-current assets relates in deferring the implementation of case management system.

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

- F) The variance in service appropriation is primarily due to fund being received for Reportable Conduct Scheme for Western Australia, Oversight by the Parliamentary Commissioner under Part 5AA (Protected Entertainment Precincts) of the Liquor Control Act 1988 and Investigations by the Parliamentary Commissioner under the Charitable Trust Act 2022.
- G) The variance in capital appropriation is primarily due to fund received for case management system.
- H) The variance in employee benefit expenses is primarily due to an increase in salary cost in line with approved additional funding for the various functions delivered by the Office.
- I) The variance in other payments is primarily due to purchase of computer equipment due to the increase in the number of full time equivalent.
- J) The variance in other receipts is primarily due to the recoup of cost from prior year and employee leave transfer