



Disclosures

Ministerial Directives

Treasurer's Instruction 903 (12) requires the Department to disclose information on any ministerial directives relevant to the setting or achievement of desired outcomes or operational objectives, investment activities, and financing activities.

No ministerial directives were received during this financial year.

Other Financial Disclosures

Pricing policies of services provided

The Department's fees and charges were reviewed in 2018-19 in accordance with the State Government's policy. Increases were introduced to achieve full cost recovery.

Aside from the Department's retained fees and charges, the Department collects fees and taxes on behalf of a range of State Government and other agencies with costings set by the respective agency pricing policies and approval processes.

Capital works

In 2018-19, Finance spent a total of \$94.47 million on capital investments. The key capital projects included in this figure are detailed below:

Project	Expected completion date	Actual expenditure 2017-18 \$000	Actual expenditure 2018-19 \$000	Estimated cost to complete \$000	Estimated total cost \$000
State Fleet annual vehicle acquisition program	2019	77,924	62,399	-	-
Revenue Systems Consolidation and Enhancement Program	2019	6,881	6,693	-	33,792
Decentralisation of office accommodation to Joondalup	2019	645	16,112	-	19,198
New public sector offices for Fremantle	2020	35	1,358	41,216	42,609

Employment and industrial relations

Comparative full-time equivalent (FTE) allocation by category

The number of FTE employees has reduced with internal efficiencies, staff turnover and finalising of a number of projects.

The workforce profile has changed following completion of the fixed term contract conversion to permanency process.

Notes:

- Part time = hours less than full time hours of 37.5 per week.
- Both full-time and part-time employees seconded out of and paid by the Department have been included in the "On Secondment" category.
- Approved FTE target for 2018-19 was 1,016.

	2018	2019
FULL-TIME PERMANENT	728	722
FULL-TIME CONTRACT	144	106
PART-TIME MEASURED ON A FTE BASIS	80	82
ON SECONDMENT	6	9
TOTAL	958	919

Source data: 2018-19 HR MOIR data¹

Industrial relations

The majority of Department of Finance staff are employed under the Public Service Award 1992 and Public Service and Government Officers CSA General Agreement 2017. Four senior officers are employed under the conditions of the *Salaries and Allowances Tribunal Act 1975*.

The Department also has an Agency Specific Agreement in place with provisions for a wellness program, motor vehicle allowance for business use and flexible working arrangements.

¹The dataset which is collected from WA State Government Sector agencies is known as the Human Resource Minimum Obligatory Information Requirements (HR MOIR).

Workers' compensation

In accordance with Treasurer's Instruction 903 (13), the Department had the following workers' compensation disclosures.

Claims	2016-17	2017-18	2018-19
Workers' Compensation	4	5	6*
Lost time injuries	2	3	4

*Liability on one lost time claim included in this calculation had not yet been decided as at 30 June 2019. The employee has commenced on a graduated Return to Work program.

Three of the five workers' compensation claims approved were estimated lost time claims. These claims were provided with specialised injury management assistance and two have returned to pre-injury capacity whilst one is currently engaged in a Return to Work program.

Unauthorised use of credit cards

The Department of Finance uses corporate credit cards as a purchasing tool to reduce the cost of invoice payments.

There is a strong control framework in place to support the use of purchasing cards across the Department, including supervisor approval of all staff transactions.

Processes are in place to ensure the early detection of inadvertent/accidental personal misuse of Department of Finance purchasing cards, and timely repayment of associated costs.

This year, there were 15 instances of inadvertent use of credit cards. The Department total credit

card expenses accumulated to \$2.8 million, of which, \$512.41 was identified as not related to departmental operations. These transactions represent less than 0.02 per cent of the Department's total credit card transactions completed during the year.

Measure	2018-19 (\$)
Aggregate amount of personal use expenditure for the reporting period	512.41
Aggregate amount of personal use expenditure settled by the due date (within 5 working days)	313.27
Aggregate amount of personal use expenditure settled after the period (after 5 working days)	199.14
Aggregate amount of personal use expenditure outstanding at balance date	0

The matters were not referred for disciplinary action as the Chief Finance Officer noted prompt advice and settlement of the personal use amount, and that the nature of the expenditure was immaterial and characteristic of an honest mistake.