



WESTERN AUSTRALIA
STATE BUDGET 2018-19

BUDGET PAPER NO.2



BUDGET STATEMENTS
VOLUME 1



2018-19 BUDGET

BUDGET STATEMENTS

Budget Paper No. 2
Volume 1

**PRESENTED TO THE LEGISLATIVE ASSEMBLY
ON 10 MAY 2018**

2018-19 Budget Statements
(Budget Paper No. 2 Volume 1)
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2018-19 BUDGET

BUDGET STATEMENTS

TABLE OF CONTENTS

	Volume	Page
Chapter 1: Consolidated Account Expenditure Estimates.....	1	1
Chapter 2: Net Appropriation Determinations.....	1	21
Chapter 3: Agency Information in Support of the Estimates.....	1	25
PART 1		
PARLIAMENT		
Parliament	1	29
Parliamentary Commissioner for Administrative Investigations	1	48
PART 2		
GOVERNMENT ADMINISTRATION		
Premier and Cabinet	1	57
Public Sector Commission	1	70
Governor's Establishment	1	78
Western Australian Electoral Commission	1	84
Salaries and Allowances Tribunal	1	92
Commissioner for Equal Opportunity	1	98
Commissioner for Children and Young People	1	105
Office of the Information Commissioner	1	112
WorkCover WA Authority	1	118
Registrar, Western Australian Industrial Relations Commission	1	119
PART 3		
FINANCIAL ADMINISTRATION		
Treasury	1	129
Western Australian Treasury Corporation	1	145
Office of the Auditor General.....	1	146
Finance	1	153
Insurance Commission of Western Australia	1	168
Gold Corporation	1	169
PART 4		
JOBS AND ECONOMIC DEVELOPMENT		
Jobs, Tourism, Science and Innovation	1	173
Primary Industries and Regional Development.....	1	188
Mines, Industry Regulation and Safety	1	207
Western Australian Meat Industry Authority.....	1	220
Small Business Development Corporation.....	1	221
Rural Business Development Corporation	1	229
Economic Regulation Authority	1	235
Forest Products Commission	1	241
Racing and Wagering Western Australia	1	242
Western Australian Greyhound Racing Association	1	243
Burswood Park Board	1	244

PART 5 HEALTH

WA Health	1	247
Mental Health Commission	1	270
Western Australian Health Promotion Foundation	1	286
Animal Resources Authority	1	287

PART 6 EDUCATION AND TRAINING

Education	1	291
Training and Workforce Development.....	1	309
TAFE Colleges	1	324
Building and Construction Industry Training Board	1	325

PART 7 COMMUNITY SAFETY

Western Australia Police Force	2	331
Justice	2	345
Legal Aid Commission of Western Australia	2	363
Fire and Emergency Services	2	364
Office of the Director of Public Prosecutions.....	2	378
Corruption and Crime Commission	2	386
Chemistry Centre (WA)	2	393
Office of the Inspector of Custodial Services	2	401
Parliamentary Inspector of the Corruption and Crime Commission	2	407

PART 8 COMMUNITY SERVICES

Communities	2	415
Keystart Housing Scheme Trust	2	445
Local Government, Sport and Cultural Industries	2	446
Western Australian Sports Centre Trust	2	475
Western Australian Institute of Sport.....	2	485
Lotteries Commission.....	2	486
Metropolitan Cemeteries Board	2	487

PART 9 TRANSPORT

Transport.....	2	491
Commissioner of Main Roads	2	508
Public Transport Authority of Western Australia	2	525
Provision for METRONET Projects Under Development	2	541
Fremantle Port Authority	2	542
Kimberley Ports Authority.....	2	544
Mid West Ports Authority.....	2	545
Pilbara Ports Authority	2	546
Southern Ports Authority	2	547

PART 10 ENVIRONMENT

Water and Environmental Regulation	2	551
Biodiversity, Conservation and Attractions.....	2	569

PART 11
PLANNING AND LAND USE

Planning, Lands and Heritage	2	589
Western Australian Planning Commission	2	611
Western Australian Land Authority	2	621
Western Australian Land Information Authority	2	623
Metropolitan Redevelopment Authority	2	634
Heritage Council of Western Australia	2	635
National Trust of Australia (WA)	2	642

PART 12
UTILITIES

Synergy	2	653
Western Power	2	655
Horizon Power	2	658
Water Corporation	2	659
Bunbury Water Corporation	2	661
Busselton Water Corporation	2	662

CHAPTER 1

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 1 - PARLIAMENT		
1	1	Parliament
		Legislative Council
	1	- Net amount appropriated to deliver services.....
		- Salaries and Allowances Act 1975.....
1	1	Legislative Assembly
	2	- Net amount appropriated to deliver services.....
		- Salaries and Allowances Act 1975.....
1	1	Parliamentary Services
	3	- Net amount appropriated to deliver services.....
	86	- Capital Appropriation.....
		Total.....
1	2	Parliamentary Commissioner for Administrative Investigations
	4	- Net amount appropriated to deliver services.....
		- Parliamentary Commissioner Act 1971.....
		Total.....
TOTAL - PART 1.....		
PART 2 - GOVERNMENT ADMINISTRATION		
1	3	Premier and Cabinet
	5	- Net amount appropriated to deliver services.....
	6	- Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....
		- Salaries and Allowances Act 1975.....
		Total.....
1	4	Public Sector Commission
	7	- Net amount appropriated to deliver services.....
		- Salaries and Allowances Act 1975.....
		Total.....
1	5	Governor's Establishment
	8	- Net amount appropriated to deliver services.....
	87	- Capital Appropriation.....
		- Governor's Establishment Act 1992.....
		- Salaries and Allowances Act 1975.....
		Total.....
1	6	Western Australian Electoral Commission
	9	- Net amount appropriated to deliver services.....
		- Electoral Act 1907.....
		- Industrial Relations Act 1979.....
		- Salaries and Allowances Act 1975.....
		Total.....

2016-17 Actual \$' 000	2017-18 Budget \$' 000	2017-18 Estimated Actual \$' 000	2018-19 Budget Estimate \$' 000	2019-20 Forward Estimate \$' 000	2020-21 Forward Estimate \$' 000	2021-22 Forward Estimate \$' 000
5,844	5,889	5,545	5,494	5,862	5,943	6,118
13,579	13,277	13,276	13,504	13,547	14,334	13,551
5,888	6,134	6,134	6,040	6,049	6,126	6,086
22,174	21,376	21,375	21,493	21,514	22,690	21,589
16,704	17,522	17,444	17,453	17,569	17,809	18,014
1,000	1,000	1,000	1,000	1,000	1,000	1,000
65,189	65,198	64,774	64,984	65,541	67,902	66,358
7,507	7,060	7,200	6,751	6,722	6,780	6,839
659	659	659	659	659	659	661
8,166	7,719	7,859	7,410	7,381	7,439	7,500
73,355	72,917	72,633	72,394	72,922	75,341	73,858
178,375	130,972	132,114	126,732	126,021	125,450	126,091
6,469	5,839	-	5,839	-	-	-
2,365	2,065	2,065	2,065	2,065	2,065	2,071
187,209	138,876	134,179	134,636	128,086	127,515	128,162
25,730	24,360	24,272	23,632	23,506	23,629	23,843
906	906	791	791	791	791	793
26,636	25,266	25,063	24,423	24,297	24,420	24,636
1,529	1,457	1,457	1,430	1,594	1,592	1,593
-	1,400	4,000	1,900	-	-	-
3,244	3,288	3,283	3,456	3,525	3,582	3,639
570	570	616	575	575	575	579
5,343	6,715	9,356	7,361	5,694	5,749	5,811
25,803	7,127	7,108	6,470	6,842	25,512	7,135
4,800	200	-	800	1,600	4,498	-
116	116	116	116	116	116	116
429	429	429	429	429	429	434
31,148	7,872	7,653	7,815	8,987	30,555	7,685

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
1	7	Salaries and Allowances Tribunal
		10 - Net amount appropriated to deliver services.....
		Total.....
1	8	Commissioner for Equal Opportunity
		11 - Net amount appropriated to deliver services.....
		- Salaries and Allowances Act 1975.....
		Total.....
1	9	Commissioner for Children and Young People
		12 - Net amount appropriated to deliver services.....
		- Salaries and Allowances Act 1975.....
		Total.....
1	10	Office of the Information Commissioner
		13 - Net amount appropriated to deliver services.....
		- Freedom of Information Act 1992.....
		Total.....
1	11	Registrar, Western Australian Industrial Relations Commission
		14 - Net amount appropriated to deliver services.....
		- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
TOTAL - PART 2.....		
PART 3 - FINANCIAL ADMINISTRATION		
1	12	Treasury
		15 - Net amount appropriated to deliver services.....
		16 - Bunbury Water Corporation.....
		17 - Busselton Water Corporation.....
		18 - Electricity Generation and Retail Corporation (Synergy).....
		19 - Forest Products Commission.....
		20 - Mid West Ports Authority.....
		21 - Public Transport Authority.....
		22 - Regional Power Corporation (Horizon Power).....
		23 - Southern Ports Authority.....
		24 - Water Corporation of Western Australia.....
		25 - Western Australian Land Authority.....
		26 - Goods and Services Tax (GST) Administration Costs.....
		27 - Health and Disability Services Complaints Office.....
		28 - Metropolitan Redevelopment Authority.....
		29 - Minerals Research Institute.....
		30 - Provision for Unfunded Liabilities in the Government Insurance Fund.....
		31 - Provision for Voluntary Targeted Separation Scheme.....
		32 - Refund of Past Years Revenue Collections – Public Corporations.....
		33 - Resolution of Native Title in the South West of Western Australia (Settlement).....
		34 - Royalties for Regions.....
		35 - State Property – Emergency Services Levy.....

2016-17 Actual \$' 000	2017-18 Budget \$' 000	2017-18 Estimated Actual \$' 000	2018-19 Budget Estimate \$' 000	2019-20 Forward Estimate \$' 000	2020-21 Forward Estimate \$' 000	2021-22 Forward Estimate \$' 000
1,084	1,091	1,086	1,101	1,093	1,095	1,091
1,084	1,091	1,086	1,101	1,093	1,095	1,091
3,847	3,694	3,678	3,502	3,426	3,458	3,482
47	115	115	300	300	300	302
3,894	3,809	3,793	3,802	3,726	3,758	3,784
2,878	2,822	2,807	2,814	2,796	2,810	2,847
255	255	255	255	255	255	256
3,133	3,077	3,062	3,069	3,051	3,065	3,103
2,058	2,039	2,026	2,027	2,010	2,020	2,036
278	278	278	278	278	278	279
2,336	2,317	2,304	2,305	2,288	2,298	2,315
10,015	9,263	9,352	9,334	9,447	9,505	9,584
2,077	-	-	-	-	-	-
2,441	2,441	2,441	2,441	2,441	2,441	2,447
14,533	11,704	11,793	11,775	11,888	11,946	12,031
275,316	200,727	198,289	196,287	189,110	210,401	188,618
62,514	63,936	54,475	61,124	56,292	52,892	51,689
703	666	703	692	705	717	730
552	647	629	671	686	701	714
380,911	249,004	251,192	113,901	119,089	110,119	96,384
1,451	-	833	1,667	-	-	-
5,445	4,994	4,994	2,442	-	-	-
798,772	838,550	812,104	834,456	878,481	905,322	858,066
48,892	20,200	20,200	9,730	9,403	9,458	9,696
560	439	439	295	159	88	-
464,225	468,778	408,928	464,299	281,792	197,579	161,601
39,294	45,305	52,815	27,668	25,423	25,496	25,571
73,866	66,800	66,200	62,800	49,300	49,300	49,600
2,701	2,797	2,871	2,651	2,671	2,692	2,747
13,195	37,288	45,666	10,351	-	-	-
-	-	-	1,000	1,500	1,500	1,500
3,238	3,246	2,763	1,870	1,736	1,753	1,474
-	300,000	42,054	55,820	15,520	11,640	5,820
6,456	10,000	10,000	10,000	10,000	10,000	10,000
-	-	-	60,000	83,428	83,196	76,796
419,019	491,841	473,294	574,807	762,883	787,995	850,247
16,000	16,000	17,539	19,187	19,663	19,717	19,594

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 3 - FINANCIAL ADMINISTRATION - continued		
36	-	All Other Grants, Subsidies and Transfer Payments..... <i>Comprising:</i> <ul style="list-style-type: none"> - Acts of Grace..... - First Home Owners' Boost Recoveries..... - Incidentals..... - Interest on Public Moneys Held in Participating Trust Fund Accounts..... - Administration Costs – National Tax Equivalent Regime Scheme..... - Town of Cambridge..... - Western Australian Treasury Corporation Management Fees.....
	-	Bell Group Administration Wind-up and Associated Costs.....
	-	Department of Justice.....
	-	National Disability Insurance Scheme – Trial Sites.....
	-	Service Priority Review – Provision for SES Compensation Payments.....
	-	Capital Appropriation.....
88	-	Animal Resources Authority.....
89	-	Department of Education.....
90	-	Department of Finance.....
91	-	Department of Justice.....
92	-	Department of Local Government, Sport and Cultural Industries.....
93	-	Department of Transport.....
94	-	Electricity Networks Corporation (Western Power).....
95	-	Kimberley Ports Authority.....
96	-	Metropolitan Redevelopment Authority.....
97	-	Pilbara Ports Authority.....
98	-	Provision for the Metropolitan Redevelopment Authority.....
99	-	Regional Power Corporation (Horizon Power).....
100	-	Royalties for Regions.....
101	-	Southern Ports Authority.....
102	-	WA Health.....
103	-	Western Australian Land Authority..... <ul style="list-style-type: none"> - Forest Products Commission..... - Independent Market Operator.....
104	-	Perth Stadium Account.....
105	-	Western Australian Future Fund..... <ul style="list-style-type: none"> - Judges' Salaries and Pensions Act 1950..... <i>Comprising:</i> <ul style="list-style-type: none"> - Benefit Payments..... - Administration Expenses..... - Parliamentary Superannuation Act 1970..... <i>Comprising:</i> <ul style="list-style-type: none"> - Benefit Payments..... - Administration Expenses..... - State Superannuation Act 2000..... <i>Comprising:</i> <ul style="list-style-type: none"> - Pension Scheme..... <i>Comprising:</i> <ul style="list-style-type: none"> - Benefit Payments..... - Administration Expenses..... - Gold State Super..... <i>Comprising:</i> <ul style="list-style-type: none"> - Benefit Payments..... - Administration Expenses..... - Government Services..... - West State Super.....

2016-17 Actual \$' 000	2017-18 Budget \$' 000	2017-18 Estimated Actual \$' 000	2018-19 Budget Estimate \$' 000	2019-20 Forward Estimate \$' 000	2020-21 Forward Estimate \$' 000	2021-22 Forward Estimate \$' 000
5,821	18,836	17,612	6,552	6,752	7,127	7,327
200	300	300	300	300	300	300
14	-	-	-	-	-	-
-	240	240	240	240	240	240
4,677	5,510	4,370	5,060	5,260	5,635	5,835
-	100	100	100	100	100	100
-	11,750	11,750	-	-	-	-
930	936	852	852	852	852	852
6,754	1,305	2,875	-	-	-	-
22,434	11,509	1,389	-	-	-	-
44,600	-	-	-	-	-	-
-	13,000	-	-	-	-	-
-	10	10	-	-	-	-
800	1,320	1,870	800	-	-	-
-	51,400	43,400	38,400	48,500	28,000	21,300
-	1,200	1,200	5,200	-	-	-
4,009	25,560	11,682	52,119	42,904	-	-
-	-	-	6,500	-	-	-
-	-	-	200	1,700	1,700	-
51,628	182,684	168,584	109,235	100,525	95,451	99,037
-	-	375	2,500	-	-	-
-	-	-	100,224	2,420	-	-
5,112	53,703	60,735	34,650	19,161	3,476	-
-	-	-	62,776	-	-	-
1,638	32,918	32,918	1,118	1,118	1,118	-
329,259	403,512	357,495	360,011	232,860	195,584	108,886
2,210	2,346	2,346	2,489	1,624	640	-
11,279	55,616	37,934	54,904	33,297	50,070	49,631
-	-	192	44,355	6,975	22,154	61,047
2,100	-	1,300	-	-	-	-
-	40	40	-	-	-	-
370,000	122,226	127,920	739	-	-	-
38,400	52,100	52,100	50,600	50,100	50,400	50,500
15,526	16,478	16,484	17,352	18,258	19,224	20,235
15,339	16,262	16,262	17,124	18,031	18,986	19,993
187	216	222	228	227	238	242
12,891	10,184	10,191	10,199	10,495	10,815	11,135
12,665	9,931	9,931	9,931	10,229	10,536	10,851
226	253	260	268	266	279	284
569,399	649,733	649,980	615,746	593,723	581,973	515,079
191,396	185,826	185,825	177,255	160,697	152,580	144,395
189,644	184,037	184,037	175,608	159,051	150,986	142,894
1,752	1,789	1,788	1,647	1,646	1,594	1,501
318,668	404,803	405,026	379,591	374,376	371,011	370,684
313,309	399,195	399,195	374,234	369,246	366,053	365,967
5,083	5,193	5,416	4,933	4,702	4,518	4,267
276	415	415	424	428	440	450
59,335	59,104	59,129	58,900	58,650	58,382	-

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 3 - FINANCIAL ADMINISTRATION - continued		
		- Western Australian Health Promotion Foundation Act 2016.....
		- Unclaimed Money Act 1990.....
		- Loan Acts – Interest.....
		- Loans (Co-operative Companies) Act 2004.....
		- Loan Acts – Repayment of Borrowings.....
		- Salaries and Allowances Act 1975.....
		Total.....
1	13	Office of the Auditor General
	37	- Net amount appropriated to deliver services.....
	106	- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
1	14	Finance
	38	- Net amount appropriated to deliver services.....
	39	- Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....
	107	- Capital Appropriation.....
		- First Home Owners Grant Act 2000.....
		- Salaries and Allowances Act 1975.....
		Total.....
TOTAL - PART 3.....		
PART 4 - JOBS AND ECONOMIC DEVELOPMENT		
1	15	Jobs, Tourism, Science and Innovation
	40	- Net amount appropriated to deliver services.....
	41	- Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....
	108	- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
1	16	Primary Industries and Regional Development
	42	- Net amount appropriated to deliver services.....
	43	- Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....
	109	- Capital Appropriation.....
		- Biosecurity and Agriculture Management Act 2007.....
		- Salaries and Allowances Act 1975.....
		Total.....
1	17	Mines, Industry Regulation and Safety
	44	- Net amount appropriated to deliver services.....
	45	- Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....
		- Capital Appropriation.....
		- Petroleum (Submerged Lands) Act 1982.....
		- Salaries and Allowances Act 1975.....
		Total.....

2016-17 Actual \$' 000	2017-18 Budget \$' 000	2017-18 Estimated Actual \$' 000	2018-19 Budget Estimate \$' 000	2019-20 Forward Estimate \$' 000	2020-21 Forward Estimate \$' 000	2021-22 Forward Estimate \$' 000
23,037	23,614	23,614	24,204	24,750	24,994	25,026
1,331	1,331	1,331	1,331	1,331	1,331	1,331
645,828	741,000	743,000	837,000	956,000	1,064,000	1,135,000
13,050	3,400	4,400	-	-	-	-
88,599	229,654	97,722	355,180	62,106	41,548	38,412
1,382	1,382	1,382	1,382	1,382	1,382	1,389
4,604,881	5,326,552	4,737,780	5,111,197	4,534,712	4,471,152	4,367,564
6,428	6,886	6,831	6,958	7,245	7,620	7,665
250	300	300	300	300	300	300
753	753	753	753	753	753	755
7,431	7,939	7,884	8,011	8,298	8,673	8,720
153,959	150,906	149,089	151,149	158,941	146,661	147,710
158,751	171,391	171,967	176,426	188,539	201,648	214,436
28,763	15,932	14,902	11,820	4,001	-	-
78,295	88,291	93,492	76,200	73,394	72,713	72,788
1,601	1,601	1,601	1,601	1,601	1,601	1,607
421,369	428,121	431,051	417,196	426,476	422,623	436,541
5,033,681	5,762,612	5,176,715	5,536,404	4,969,486	4,902,448	4,812,825
139,202	156,931	142,782	151,419	148,813	143,816	141,120
17,471	21,983	21,983	22,236	22,494	22,759	22,759
640	150	150	150	150	150	150
1,224	976	684	681	687	687	692
158,537	180,040	165,599	174,486	172,144	167,412	164,721
167,143	179,776	185,232	166,301	156,821	150,144	149,143
1,600	1,600	1,600	1,550	1,550	1,550	1,550
2,606	1,085	1,085	285	85	85	-
1,944	3,673	4,393	5,397	5,375	3,824	5,311
3,183	3,182	3,182	3,182	3,182	3,182	3,198
176,476	189,316	195,492	176,715	167,013	158,785	159,202
135,733	126,275	127,928	125,068	127,806	125,135	124,572
31,393	49,801	57,101	43,630	17,572	17,192	15,512
7,714	350	350	-	-	-	-
318	52	632	232	184	153	130
2,160	2,160	1,827	1,494	1,494	1,494	1,502
177,318	178,638	187,838	170,424	147,056	143,974	141,716

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
1	18	<p>Small Business Development Corporation</p> <p>46 - Net amount appropriated to deliver services.....</p> <p>110 - Capital Appropriation.....</p> <p>- Salaries and Allowances Act 1975.....</p> <p>Total.....</p>
1	19	<p>Rural Business Development Corporation</p> <p>47 - Net amount appropriated to deliver services.....</p> <p>Total.....</p>
1	20	<p>Economic Regulation Authority</p> <p>48 - Net amount appropriated to deliver services.....</p> <p>Total.....</p>
TOTAL - PART 4.....		
PART 5 - HEALTH		
1	21	<p>WA Health</p> <p>49 - Net amount appropriated to deliver services.....</p> <p>111 - Capital Appropriation.....</p> <p>- Lotteries Commission Act 1990.....</p> <p>- Salaries and Allowances Act 1975.....</p> <p>Total.....</p>
1	22	<p>Mental Health Commission</p> <p>50 - Net amount appropriated to deliver services.....</p> <p>51 - Mental Health Advocacy Service.....</p> <p>52 - Mental Health Tribunal.....</p> <p>53 - Office of the Chief Psychiatrist.....</p> <p>- Salaries and Allowances Act 1975.....</p> <p>Total.....</p>
TOTAL - PART 5.....		
PART 6 - EDUCATION AND TRAINING		
1	23	<p>Education</p> <p>54 - Net amount appropriated to deliver services.....</p> <p>55 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....</p> <p>112 - Capital Appropriation.....</p> <p>- Salaries and Allowances Act 1975.....</p> <p>Total.....</p>
1	24	<p>Training and Workforce Development</p> <p>56 - Net amount appropriated to deliver services.....</p> <p>- Capital Appropriation.....</p> <p>- Salaries and Allowances Act 1975.....</p> <p>Total.....</p>
TOTAL - PART 6.....		

2016-17 Actual \$' 000	2017-18 Budget \$' 000	2017-18 Estimated Actual \$' 000	2018-19 Budget Estimate \$' 000	2019-20 Forward Estimate \$' 000	2020-21 Forward Estimate \$' 000	2021-22 Forward Estimate \$' 000
12,446	12,179	10,491	11,851	11,570	11,619	11,673
60	60	60	60	60	60	60
260	260	260	260	260	260	261
12,766	12,499	10,811	12,171	11,890	11,939	11,994
236	235	235	235	233	233	233
236	235	235	235	233	233	233
2,704	2,640	2,627	2,056	1,592	1,642	1,650
2,704	2,640	2,627	2,056	1,592	1,642	1,650
528,037	563,368	562,602	536,087	499,928	483,985	479,516
5,017,639	4,918,427	4,932,645	4,819,236	4,855,561	4,930,989	5,113,191
157,810	186,194	200,255	114,920	100,904	38,465	19,903
120,000	133,081	123,978	127,678	127,670	128,582	128,939
716	716	716	716	716	716	717
5,296,165	5,238,418	5,257,594	5,062,550	5,084,851	5,098,752	5,262,750
684,179	705,954	695,682	706,647	702,987	715,665	730,299
2,654	2,627	2,627	2,668	2,719	2,806	2,883
2,653	2,630	2,660	2,590	2,601	2,635	2,646
2,912	2,943	2,943	3,029	3,127	3,211	3,305
809	809	809	809	809	809	811
693,207	714,963	704,721	715,743	712,243	725,126	739,944
5,989,372	5,953,381	5,962,315	5,778,293	5,797,094	5,823,878	6,002,694
3,963,927	4,058,388	4,055,463	4,041,976	4,021,386	4,084,758	4,169,580
449,237	450,593	449,980	451,223	462,150	471,952	474,026
152,706	250,313	226,226	251,781	194,144	89,680	77,041
1,845	1,845	1,538	1,538	1,538	1,538	1,538
4,567,715	4,761,139	4,733,207	4,746,518	4,679,218	4,647,928	4,722,185
350,482	351,736	364,206	354,238	322,048	327,841	335,930
12,216	237	237	-	-	-	-
2,990	1,815	1,815	1,815	1,815	1,815	1,825
365,688	353,788	366,258	356,053	323,863	329,656	337,755
4,933,403	5,114,927	5,099,465	5,102,571	5,003,081	4,977,584	5,059,940

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 7 - COMMUNITY SAFETY		
2	25	Western Australia Police Force
		57 - Net amount appropriated to deliver services.....
		113 - Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
2	26	Justice
		58 - Net amount appropriated to deliver services.....
		114 - Capital Appropriation.....
		- Children's Court of Western Australia Act 1988.....
		- Criminal Injuries Compensation Act 2003.....
		- District Court of Western Australia Act 1969.....
		- Judges' Salaries and Pensions Act 1950.....
		- Salaries and Allowances Act 1975.....
		- Solicitor General Act 1969.....
		- State Administrative Tribunal Act 2004.....
		- Suitor's Fund Act 1964.....
		Total.....
2	27	Fire and Emergency Services
		59 - Net amount appropriated to deliver services.....
		60 - Western Australia Natural Disaster Relief and Recovery Arrangements.....
		- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
2	28	Office of the Director of Public Prosecutions
		61 - Net amount appropriated to deliver services.....
		- Salaries and Allowances Act 1975.....
		Total.....
2	29	Corruption and Crime Commission
		62 - Net amount appropriated to deliver services.....
		- Corruption and Crime Commission Act 2003.....
		Total.....
2	30	Chemistry Centre (WA)
		63 - Net amount appropriated to deliver services.....
		115 - Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
2	31	Office of the Inspector of Custodial Services
		64 - Net amount appropriated to deliver services.....
		- Salaries and Allowances Act 1975.....
		Total.....

2016-17 Actual \$' 000	2017-18 Budget \$' 000	2017-18 Estimated Actual \$' 000	2018-19 Budget Estimate \$' 000	2019-20 Forward Estimate \$' 000	2020-21 Forward Estimate \$' 000	2021-22 Forward Estimate \$' 000
1,303,670	1,331,702	1,305,103	1,367,361	1,322,042	1,329,044	1,347,298
53,531	29,451	36,093	18,582	19,337	54,914	17,497
4,825	4,825	4,825	4,825	4,825	4,825	4,843
1,362,026	1,365,978	1,346,021	1,390,768	1,346,204	1,388,783	1,369,638
1,172,671	1,195,808	1,205,244	1,177,286	1,167,422	1,150,506	1,129,255
43,406	24,887	19,237	18,859	13,684	17,604	18,965
405	405	405	405	405	405	406
38,210	40,707	40,707	31,817	31,817	31,817	31,817
12,210	12,602	12,602	13,098	13,098	13,098	13,133
11,137	10,836	10,836	10,836	10,836	10,836	10,862
33,027	33,027	33,027	33,701	33,763	33,763	33,867
647	594	594	594	594	594	595
5,088	5,878	5,878	5,878	5,878	5,878	5,899
38	31	31	31	31	31	31
1,316,839	1,324,775	1,328,561	1,292,505	1,277,528	1,264,532	1,244,830
24,012	25,943	26,983	22,771	23,438	23,536	23,548
45,300	102,900	102,900	45,000	45,000	45,000	45,000
-	1,531	1,531	-	-	-	-
1,041	1,041	1,041	1,041	1,041	1,041	1,045
70,353	131,415	132,455	68,812	69,479	69,577	69,593
31,342	33,554	34,488	36,046	31,602	31,758	32,160
3,715	3,715	3,715	3,740	3,315	3,315	3,325
35,057	37,269	38,203	39,786	34,917	35,073	35,485
29,612	29,381	28,961	26,565	26,818	27,038	27,177
502	502	502	502	502	502	503
30,114	29,883	29,463	27,067	27,320	27,540	27,680
7,126	6,943	6,411	6,476	6,540	6,606	6,673
1,848	940	1,740	1,000	1,000	1,000	1,000
251	251	251	251	251	251	252
9,225	8,134	8,402	7,727	7,791	7,857	7,925
3,370	3,310	3,295	3,307	3,292	3,312	3,368
247	247	247	247	247	247	249
3,617	3,557	3,542	3,554	3,539	3,559	3,617

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
2	32	Parliamentary Inspector of the Corruption and Crime Commission 65 - Net amount appropriated to deliver services..... - Corruption and Crime Commission Act 2003..... Total..... TOTAL - PART 7.....
PART 8 - COMMUNITY SERVICES		
2	33	Communities 66 - Net amount appropriated to deliver services..... 67 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments..... 116 - Capital Appropriation..... - Salaries and Allowances Act 1975..... Total.....
2	34	Local Government, Sport and Cultural Industries 68 - Net amount appropriated to deliver services..... 69 - Art Gallery of Western Australia..... 70 - Contribution to Community Sporting and Recreation Facilities Fund..... 71 - Library Board of Western Australia..... 72 - Perth Theatre Trust..... 73 - Western Australian Museum..... 74 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments..... 117 - Capital Appropriation..... 118 - Art Gallery of Western Australia..... - Library Board of Western Australia..... - Lotteries Commission Act 1990..... - Salaries and Allowances Act 1975..... Total.....
2	35	Western Australian Sports Centre Trust 75 - Net amount appropriated to deliver services..... 119 - Capital Appropriation..... Total..... TOTAL - PART 8.....
PART 9 - TRANSPORT		
2	36	Transport 76 - Net amount appropriated to deliver services..... 77 - Western Australian Coastal Shipping Commission..... 120 - Capital Appropriation..... - Salaries and Allowances Act 1975..... Total.....

2016-17 Actual \$' 000	2017-18 Budget \$' 000	2017-18 Estimated Actual \$' 000	2018-19 Budget Estimate \$' 000	2019-20 Forward Estimate \$' 000	2020-21 Forward Estimate \$' 000	2021-22 Forward Estimate \$' 000
547	553	528	518	516	518	519
199	179	179	179	179	179	180
746	732	707	697	695	697	699
2,827,977	2,901,743	2,887,354	2,830,916	2,767,473	2,797,618	2,759,467
1,458,279	1,617,475	1,629,348	1,720,787	1,760,224	1,632,312	1,683,845
300	300	300	300	300	300	300
3,945	32,818	5,779	2,106	4,618	2,130	2,130
701	701	516	492	492	492	493
1,463,225	1,651,294	1,635,943	1,723,685	1,765,634	1,635,234	1,686,768
117,263	101,281	115,618	110,262	104,192	100,913	101,171
9,199	8,881	8,935	8,239	8,223	8,184	8,244
18,000	15,119	15,119	19,000	12,000	12,000	12,000
29,739	32,460	31,455	31,432	31,352	31,069	29,563
9,090	9,297	9,278	8,154	8,061	7,866	7,680
22,531	22,303	22,692	22,225	24,731	38,502	38,519
48,960	57,086	53,238	56,152	57,442	58,921	60,107
40,312	113,930	90,618	153,965	56,358	2,800	4,179
218	10,218	10,218	218	218	218	218
75	75	-	-	-	-	-
30,000	33,268	31,036	31,918	31,916	32,144	32,234
1,410	1,768	1,019	530	530	530	532
326,797	405,686	389,226	442,095	335,023	293,147	294,447
52,430	74,618	75,393	80,038	79,235	73,553	75,241
4,152	14,694	14,651	13,778	14,238	15,320	16,841
56,582	89,312	90,044	93,816	93,473	88,873	92,082
1,846,604	2,146,292	2,115,213	2,259,596	2,194,130	2,017,254	2,073,297
56,500	63,839	56,517	77,301	184,717	37,023	31,694
100	100	100	100	100	100	100
16,107	19,037	18,287	17,489	15,945	15,992	19,968
1,257	1,257	1,257	1,257	1,257	1,257	1,260
73,964	84,233	76,161	96,147	202,019	54,372	53,022

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
2	37	Commissioner of Main Roads
		78 - Net amount appropriated to deliver services.....
		121 - Capital Appropriation.....
		- Road Traffic Act 1974 (Recurrent).....
		- Salaries and Allowances Act 1975.....
		- Road Traffic Act 1974 (Capital).....
		Total.....
2	38	Public Transport Authority of Western Australia
		- Salaries and Allowances Act 1975.....
		122 - Capital Appropriation.....
		123 - Capital Appropriation - METRONET Projects Under Development.....
		Total.....
TOTAL - PART 9.....		
PART 10 - ENVIRONMENT		
2	39	Water and Environmental Regulation
		79 - Net amount appropriated to deliver services.....
		124 - Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
2	40	Biodiversity, Conservation and Attractions
		80 - Net amount appropriated to deliver services.....
		125 - Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
TOTAL - PART 10.....		
PART 11 - PLANNING AND LAND USE		
2	41	Planning, Lands and Heritage
		81 - Net amount appropriated to deliver services.....
		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....
		126 - Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
2	42	Western Australian Planning Commission
		82 - Net amount appropriated to deliver services.....
		127 - Capital Appropriation.....
		- Metropolitan Region Improvement Tax Act 1959.....
		Total.....
2	43	Western Australian Land Information Authority
		83 - Net amount appropriated to deliver services.....
		- Salaries and Allowances Act 1975.....
		- Transfer of Land Act 1893.....
		Total.....

2016-17 Actual \$' 000	2017-18 Budget \$' 000	2017-18 Estimated Actual \$' 000	2018-19 Budget Estimate \$' 000	2019-20 Forward Estimate \$' 000	2020-21 Forward Estimate \$' 000	2021-22 Forward Estimate \$' 000
321,199	331,154	328,860	323,019	357,775	375,225	377,849
61,045	-	-	3,000	3,750	5,500	6,500
602,286	565,298	545,113	659,253	748,048	771,025	810,905
425	425	425	425	425	425	425
246,676	316,371	336,556	260,253	204,577	204,572	189,572
1,231,631	1,213,248	1,210,954	1,245,950	1,314,575	1,356,747	1,385,251
359	359	359	359	359	359	360
576,384	190,431	164,825	484,555	543,782	550,908	349,798
-	-	-	526,700	35,700	63,200	103,400
576,743	190,790	165,184	1,011,614	579,841	614,467	453,558
1,882,338	1,488,271	1,452,299	2,353,711	2,096,435	2,025,586	1,891,831
87,915	90,200	92,490	82,407	82,185	85,670	86,099
14,642	11,329	10,264	4,654	6,228	6,060	6,582
613	613	402	402	402	402	402
103,170	102,142	103,156	87,463	88,815	92,132	93,083
241,143	251,029	253,090	239,344	239,362	238,373	240,737
1,377	2,427	2,427	3,762	5,855	5,581	5,581
375	375	375	375	375	375	377
242,895	253,831	255,892	243,481	245,592	244,329	246,695
346,065	355,973	359,048	330,944	334,407	336,461	339,778
123,982	114,083	112,541	92,293	89,273	88,776	88,843
89,714	-	-	-	-	-	-
5,283	2,391	2,391	2,485	2,610	3,473	3,647
1,228	1,228	975	722	722	722	725
220,207	117,702	115,907	95,500	92,605	92,971	93,215
6,038	5,936	5,936	5,848	5,849	5,850	5,850
6,000	5,504	5,504	5,400	5,400	5,400	5,400
95,959	94,572	93,050	84,649	91,109	93,452	95,789
107,997	106,012	104,490	95,897	102,358	104,702	107,039
31,029	31,436	31,303	34,452	32,868	32,361	33,860
337	337	337	337	337	337	338
225	-	-	-	-	-	-
31,591	31,773	31,640	34,789	33,205	32,698	34,198

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
2	44	Heritage Council of Western Australia
	84	- Net amount appropriated to deliver services.....
		Total.....
2	45	National Trust of Australia (WA)
	85	- Net amount appropriated to deliver services.....
	128	- Capital Appropriation.....
		Total.....
TOTAL - PART 11.....		
GRAND TOTAL.....		
Total Appropriation Bill No.1 - Recurrent Services.....		
Total Appropriation Bill No.2 - Capital Purposes.....		
Authorised by Other Statutes		
- Recurrent Services.....		
- Capital Purposes.....		
- Financing.....		
Total Authorised by Other Statutes.....		
GRAND TOTAL.....		

2016-17 Actual \$' 000	2017-18 Budget \$' 000	2017-18 Estimated Actual \$' 000	2018-19 Budget Estimate \$' 000	2019-20 Forward Estimate \$' 000	2020-21 Forward Estimate \$' 000	2021-22 Forward Estimate \$' 000
1,452	1,421	1,421	1,390	1,376	1,377	1,377
1,452	1,421	1,421	1,390	1,376	1,377	1,377
3,271	3,212	3,368	3,146	3,115	3,128	3,153
435	435	435	435	435	435	435
3,706	3,647	3,803	3,581	3,550	3,563	3,588
364,953	260,555	257,261	231,157	233,094	235,311	239,417
24,101,101	24,820,766	24,143,194	25,228,360	24,157,160	23,885,867	23,921,241
19,357,667	19,825,635	19,454,785	19,382,307	19,463,225	19,327,718	19,615,428
2,011,037	1,901,754	1,732,666	2,566,024	1,570,986	1,328,868	1,050,996
2,384,072	2,543,952	2,517,065	2,664,596	2,856,266	2,983,161	3,026,833
246,676	316,371	336,556	260,253	204,577	204,572	189,572
101,649	233,054	102,122	355,180	62,106	41,548	38,412
2,732,397	3,093,377	2,955,743	3,280,029	3,122,949	3,229,281	3,254,817
24,101,101	24,820,766	24,143,194	25,228,360	24,157,160	23,885,867	23,921,241

CHAPTER 2

NET APPROPRIATION DETERMINATIONS

NET APPROPRIATION DETERMINATIONS (a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
PART 1 - PARLIAMENT							
Legislative Council	200	130	130	130	130	130	130
Legislative Assembly	305	115	115	115	115	115	115
Parliamentary Services	1,683	565	565	565	565	565	565
Parliamentary Commissioner for Administrative Investigations	2,347	2,260	2,394	2,406	2,390	2,430	2,454
TOTAL - PART 1	4,535	3,070	3,204	3,216	3,200	3,240	3,264
PART 2 - GOVERNMENT ADMINISTRATION							
Premier and Cabinet	27,311	18,347	16,538	18,872	10,906	10,906	10,906
Public Sector Commission	1,797	895	895	1,034	1,034	1,034	1,034
Governor's Establishment	187	190	190	190	190	190	190
Western Australian Electoral Commission	1,529	3,115	6,235	810	6,235	884	6,319
Salaries and Allowances Tribunal	59	94	94	94	94	61	60
Commissioner for Equal Opportunity	309	294	294	296	299	302	302
Commissioner for Children and Young People	188	88	113	368	88	88	88
Office of the Information Commissioner	61	52	52	52	52	52	52
Registrar, Western Australian Industrial Relations Commission	910	583	583	583	583	583	583
TOTAL - PART 2	32,351	23,658	24,994	22,299	19,481	14,100	19,534
PART 3 - FINANCIAL ADMINISTRATION							
Treasury	4,243	4,490	2,568	4,205	3,030	2,379	2,381
Office of the Auditor General	20,036	18,918	18,866	20,651	23,830	25,107	26,021
Finance	1,460,981	1,465,748	1,470,403	1,426,993	1,098,659	967,353	970,725
TOTAL - PART 3	1,485,260	1,489,156	1,491,837	1,451,849	1,125,519	994,839	999,127
PART 4 - JOBS AND ECONOMIC DEVELOPMENT							
Jobs, Tourism, Science and Innovation	14,816	14,339	13,781	12,006	10,545	10,075	10,075
Primary Industries and Regional Development	100,217	92,468	99,859	81,807	66,951	60,635	52,411
Mines, Industry Regulation and Safety	105,000	116,675	106,465	118,135	117,724	118,528	119,078
Economic Regulation Authority	8,610	11,192	11,135	11,490	11,666	11,837	11,896
TOTAL - PART 4	228,643	234,674	231,240	223,438	206,886	201,075	193,460
PART 5 - HEALTH							
WA Health	477,607	472,034	467,915	210,902	165,003	166,944	163,754
Mental Health Commission	5,545	5,340	5,284	1,724	302	302	302
TOTAL - PART 5	483,152	477,374	473,199	212,626	165,305	167,246	164,056
PART 6 - EDUCATION AND TRAINING							
Education	956,766	1,074,762	1,087,042	1,145,672	1,205,874	1,309,194	1,411,876
Training and Workforce Development	279,383	236,149	217,040	223,917	227,861	232,451	237,280
TOTAL - PART 6	1,236,149	1,310,911	1,304,082	1,369,589	1,433,735	1,541,645	1,649,156

NET APPROPRIATION DETERMINATIONS ^(a)

	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PART 7 - COMMUNITY SAFETY							
Western Australia Police Force	87,878	80,164	87,381	82,068	81,541	81,572	81,572
Justice	230,995	216,622	215,994	218,359	215,404	216,695	217,525
Fire and Emergency Services	28,523	22,244	20,813	19,775	24,583	24,481	24,102
Office of the Director of Public Prosecutions	5,869	5,984	6,184	6,284	6,184	6,184	6,184
Office of the Inspector of Custodial Services	111	47	47	47	47	47	47
Parliamentary Inspector of the Corruption and Crime Commission.....	41	-	-	-	-	-	-
TOTAL - PART 7	353,417	325,061	330,419	326,533	327,759	328,979	329,430
PART 8 - COMMUNITY SERVICES							
Communities	92,949	91,335	99,437	99,070	94,712	69,419	70,371
Local Government, Sport and Cultural Industries	60,324	39,679	42,021	45,105	37,615	37,966	38,007
TOTAL - PART 8	153,273	131,014	141,458	144,175	132,327	107,385	108,378
PART 9 - TRANSPORT							
Transport	346,633	359,683	361,736	363,447	372,672	386,648	388,186
TOTAL - PART 9	346,633	359,683	361,736	363,447	372,672	386,648	388,186
PART 10 - ENVIRONMENT							
Water and Environmental Regulation	110,906	117,531	126,995	131,878	132,665	131,807	132,299
Biodiversity, Conservation and Attractions	90,947	90,341	90,341	90,512	90,650	90,750	90,850
TOTAL - PART 10	201,853	207,872	217,336	222,390	223,315	222,557	223,149
PART 11 - PLANNING AND LAND USE							
Planning, Lands and Heritage	53,938	64,815	62,940	64,422	62,673	63,006	63,006
TOTAL - PART 11	53,938	64,815	62,940	64,422	62,673	63,006	63,006
GRAND TOTAL	4,579,204	4,627,288	4,642,445	4,403,984	4,072,872	4,030,720	4,140,746

(a) For detailed Net Appropriation Determinations, please refer to individual Agency Budget Statements in Chapter 3: Agency Information in Support of the Estimates.

CHAPTER 3

AGENCY INFORMATION IN SUPPORT OF THE ESTIMATES

Part 1 - 6

Further information pertaining to the 2018-19 Budget Statements can be found in the associated Reader's Guide to the Budget Statements which can be accessed at the Western Australian State Budget website: <http://ourstatebudget.wa.gov.au>.

Part 1

Parliament

Summary of Portfolio Appropriations

Agency	2017-18 Budget \$'000	2017-18 Estimated Actual '000	2018-19 Budget Estimate '000
Legislative Council			
– Delivery of Services	19,166	18,821	18,998
Total	19,166	18,821	18,998
Legislative Assembly			
– Delivery of Services	27,510	27,509	27,533
Total	27,510	27,509	27,533
Parliamentary Services			
– Delivery of Services	17,522	17,444	17,453
– Capital Appropriation	1,000	1,000	1,000
Total	18,522	18,444	18,453
Parliamentary Commissioner for Administrative Investigations			
– Delivery of Services	7,719	7,859	7,410
Total	7,719	7,859	7,410
GRAND TOTAL			
– Delivery of Services	71,917	71,633	71,394
– Capital Appropriation	1,000	1,000	1,000
Total	72,917	72,633	72,394

Division 1 Parliament

Part 1 Parliament

Appropriations, Expenses and Cash Assets

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Legislative Council							
Item 1 Net amount appropriated to deliver services	5,844	5,889	5,545	5,494	5,862	5,943	6,118
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	13,579	13,277	13,276	13,504	13,547	14,334	13,551
Total appropriations provided to deliver services	19,423	19,166	18,821	18,998	19,409	20,277	19,669
Legislative Assembly							
Item 2 Net amount appropriated to deliver services	5,888	6,134	6,134	6,040	6,049	6,126	6,086
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	22,174	21,376	21,375	21,493	21,514	22,690	21,589
Total appropriations provided to deliver services	28,062	27,510	27,509	27,533	27,563	28,816	27,675
Parliamentary Services							
Item 3 Net amount appropriated to deliver services	16,704	17,522	17,444	17,453	17,569	17,809	18,014
Total appropriations provided to deliver services	16,704	17,522	17,444	17,453	17,569	17,809	18,014
CAPITAL							
Parliamentary Services							
Item 86 Capital Appropriation	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total Capital Appropriation	1,000	1,000	1,000	1,000	1,000	1,000	1,000
GRAND TOTAL	65,189	65,198	64,774	64,984	65,541	67,902	66,358

Division 1 Legislative Council

Part 1 Parliament

Appropriations, Expenses and Cash Assets

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 1 Net amount appropriated to deliver services	5,844	5,889	5,545	5,494	5,862	5,943	6,118
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	13,579	13,277	13,276	13,504	13,547	14,334	13,551
Total appropriations provided to deliver services	19,423	19,166	18,821	18,998	19,409	20,277	19,669
TOTAL APPROPRIATIONS	19,423	19,166	18,821	18,998	19,409	20,277	19,669
EXPENSES							
Total Cost of Services	19,515	20,199	20,018	20,276	20,352	21,220	20,612
Net Cost of Services ^(a)	19,483	20,199	20,018	20,276	20,352	21,220	20,612
CASH ASSETS ^(b)	2,516	1,551	1,140	1,146	1,146	1,146	1,146

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
2018-19 Streamlined Budget Process Incentive Funding	-	60	-	-	-
Government Office Accommodation Reform Program	(180)	(227)	(210)	(192)	(175)
New Public Sector Wages Policy	-	(99)	(164)	(183)	-
State Fleet Policy and Procurement Initiatives	(1)	(1)	(1)	(1)	(1)

Outcomes, Services and Key Performance Information

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

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

Desired Outcome	Services
The Legislative Council Members' requirements are met.	1. Support the Chamber Operations of the Legislative Council 2. Support the Committees of the Legislative Council

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Support the Chamber Operations of the Legislative Council.....	1,965	1,919	1,919	1,888	1,909	1,929	1,947
2. Support the Committees of the Legislative Council.....	3,325	3,970	3,790	3,824	3,836	3,897	3,953
3. Other Services ^(a)	1,048	1,033	1,033	1,060	1,060	1,060	1,161
4. Salaries and Allowances Act 1975	13,177	13,277	13,276	13,504	13,547	14,334	13,551
Total Cost of Services.....	19,515	20,199	20,018	20,276	20,352	21,220	20,612

(a) Other Services comprises of cost of services provided free of charge by the Parliamentary Services Department and Commonwealth Parliamentary Association (CPA) Grants expenses (2016-17 Actual and 2021-22 Forward Estimate).

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: The Legislative Council Members' requirements are met:					
Average Member rating for procedural advice - House ^(b)	90%	85%	85%	85%	
Average Member rating for procedural advice - Committees ^(b)	87%	85%	85%	85%	
Average Member rating for administrative support ^(b)	88%	85%	85%	85%	
Proportion of Parliamentary documents produced and delivered within agreed timeframes established by the House ^(c)	100%	100%	100%	100%	

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

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

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

Services and Key Efficiency Indicators

1. Support the Chamber Operations of the Legislative Council ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 1,965	\$'000 1,919	\$'000 1,919	\$'000 1,888	
Less Income	12	-	-	-	
Net Cost of Service	1,953	1,919	1,919	1,888	
Employees (Full Time Equivalents)	10	11	11	11	
Efficiency Indicators					
Average Cost per Legislative Council Member per Sitting ^(b)	\$1,241	\$987	\$987	\$874	

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

(b) The number of sitting days varies from year to year. In 2016-17, the Legislative Council sat for 44 days. The 2017-18 Budget and 2017-18 Estimated Actual is 54 days. In 2018-19, the House is expected to sit for 60 days. There are 36 Members of the Legislative Council.

2. Support the Committees of the Legislative Council ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 3,325	\$'000 3,970	\$'000 3,790	\$'000 3,824	
Less Income	20	-	-	-	
Net Cost of Service	3,305	3,970	3,790	3,824	
Employees (Full Time Equivalents)	20	20	20	21	
Efficiency Indicators					
Average Cost of Providing Procedural and Administrative Support to Each Committee ^(b)	\$416,000	\$397,000	\$379,000	\$348,000	

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

(b) Costs have been calculated on 10 committees in the 2017-18 Estimated Actual and on 11 committees in the 2018-19 Budget Target. It is acknowledged that the House establishes the number of committees and the Legislative Council incurs significant fixed costs, irrespective of the number of committees.

Financial Statements

Statement of Financial Position

The reduction in cash assets in 2017-18 relates to the return of surplus cash of \$1.4 million to the Consolidated Account.

INCOME STATEMENT ^(a) (Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	16,627	17,219	17,219	17,478	17,589	18,420	17,694
Grants and subsidies ^(c)	97	-	-	-	-	-	101
Supplies and services	1,051	1,169	1,143	1,151	1,094	1,105	1,105
Accommodation	667	699	519	490	508	532	549
Depreciation and amortisation	17	-	-	-	-	-	-
Other expenses	1,056	1,112	1,137	1,157	1,161	1,163	1,163
TOTAL COST OF SERVICES	19,515	20,199	20,018	20,276	20,352	21,220	20,612
Income							
Other revenue	32	-	-	-	-	-	-
Total Income	32	-	-	-	-	-	-
NET COST OF SERVICES	19,483	20,199	20,018	20,276	20,352	21,220	20,612
INCOME FROM STATE GOVERNMENT							
Service appropriations	19,423	19,166	18,821	18,998	19,409	20,277	19,669
Resources received free of charge	960	1,033	1,033	1,060	1,060	1,060	1,060
TOTAL INCOME FROM STATE GOVERNMENT	20,383	20,199	19,854	20,058	20,469	21,337	20,729
SURPLUS/(DEFICIENCY) FOR THE PERIOD	900	-	(164)	(218)	117	117	117

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

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 30, 31 and 32 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Commonwealth Parliamentary Association Grant	97	-	-	-	-	-	101
TOTAL	97	-	-	-	-	-	101

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	2,502	1,515	1,108	1,096	1,078	1,060	1,060
Receivables.....	35	31	35	35	35	35	35
Other.....	59	105	60	60	60	60	60
Total current assets.....	2,596	1,651	1,203	1,191	1,173	1,155	1,155
NON-CURRENT ASSETS							
Holding account receivables.....	168	168	168	168	168	168	168
Property, plant and equipment.....	71	88	71	71	71	71	71
Restricted cash.....	14	36	32	50	68	86	86
Other.....	92	92	92	92	92	92	92
Total non-current assets.....	345	384	363	381	399	417	417
TOTAL ASSETS	2,941	2,035	1,566	1,572	1,572	1,572	1,572
CURRENT LIABILITIES							
Employee provisions.....	638	613	638	638	638	638	638
Payables.....	74	65	60	60	60	60	60
Other.....	135	66	274	280	280	280	192
Total current liabilities.....	847	744	972	978	978	978	890
NON-CURRENT LIABILITIES							
Employee provisions.....	84	180	84	84	84	84	84
Other.....	1	2	47	265	148	31	2
Total non-current liabilities.....	85	182	131	349	232	115	86
TOTAL LIABILITIES	932	926	1,103	1,327	1,210	1,093	976
EQUITY							
Contributed equity.....	-	-	(1,382)	(1,382)	(1,382)	(1,382)	(1,382)
Accumulated surplus/(deficit).....	1,977	1,077	1,813	1,595	1,712	1,829	1,946
Reserves	32	32	32	32	32	32	32
Total equity	2,009	1,109	463	245	362	479	596
TOTAL LIABILITIES AND EQUITY	2,941	2,035	1,566	1,572	1,572	1,572	1,572

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	19,423	19,166	18,821	18,998	19,409	20,277	19,669
Receipts paid into Consolidated Account	-	-	(1,382)	-	-	-	-
Net cash provided by State Government	19,423	19,166	17,439	18,998	19,409	20,277	19,669
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(16,605)	(17,176)	(17,176)	(17,425)	(17,589)	(18,420)	(17,694)
Grants and subsidies	(97)	-	-	-	-	-	(101)
Supplies and services	(1,043)	(1,169)	(1,143)	(1,151)	(1,094)	(1,105)	(1,105)
Accommodation	(606)	(699)	(355)	(272)	(613)	(637)	(654)
Other payments	(284)	(246)	(271)	(274)	(243)	(245)	(245)
Receipts ^(b)							
GST receipts	188	130	130	130	130	130	130
Other receipts	12	-	-	-	-	-	-
Net cash from operating activities	(18,435)	(19,160)	(18,815)	(18,992)	(19,409)	(20,277)	(19,669)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(10)	-	-	-	-	-	-
Net cash from investing activities	(10)	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	978	6	(1,376)	6	-	-	-
Cash assets at the beginning of the reporting period	1,538	1,545	2,516	1,140	1,146	1,146	1,146
Cash assets at the end of the reporting period	2,516	1,551	1,140	1,146	1,146	1,146	1,146

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
GST Receipts							
GST Input Credits	181	130	130	130	130	130	130
GST Receipts on Sales	7	-	-	-	-	-	-
Other Receipts							
Other Receipts	12	-	-	-	-	-	-
TOTAL	200	130	130	130	130	130	130

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

Division 1 Legislative Assembly

Part 1 Parliament

Appropriations, Expenses and Cash Assets

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 2 Net amount appropriated to deliver services	5,888	6,134	6,134	6,040	6,049	6,126	6,086
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	22,174	21,376	21,375	21,493	21,514	22,690	21,589
Total appropriations provided to deliver services	28,062	27,510	27,509	27,533	27,563	28,816	27,675
TOTAL APPROPRIATIONS	28,062	27,510	27,509	27,533	27,563	28,816	27,675
EXPENSES							
Total Cost of Services	27,832	28,786	28,785	28,842	28,872	30,125	28,984
Net Cost of Services ^(a)	27,771	28,786	28,785	28,842	28,872	30,125	28,984
CASH ASSETS ^(b)	3,511	2,301	1,478	1,478	1,478	1,478	1,478

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
2018-19 Streamlined Budget Process Incentive Funding	-	62	-	-	-
New Public Sector Wages Policy	-	(234)	(310)	(316)	-
Salaries and Allowances Tribunal Determination	-	19	18	18	21
State Fleet Policy and Procurement Initiatives	(1)	(1)	(1)	(1)	(1)

Outcomes, Services and Key Performance Information

The Department is not part of the State Public Service or a government agency.

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

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

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Support the Operations of the Legislative Assembly	4,900	6,046	6,046	5,952	5,961	6,038	6,099
2. Other Services	1,017	1,364	1,364	1,397	1,397	1,397	1,296
3. Salaries and Allowances Act 1975	21,915	21,376	21,375	21,493	21,514	22,690	21,589
Total Cost of Services.....	27,832	28,786	28,785	28,842	28,872	30,125	28,984

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: Legislative Assembly Members' requirements are met:					
Average Members' rating for advice	99%	90%	90%	90%	
Average Members' rating for administrative support	96%	90%	90%	90%	

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

Services and Key Efficiency Indicators

1. Support the Operations of the Legislative Assembly

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 4,900	\$'000 6,046	\$'000 6,046	\$'000 5,952	
Less Income	61	-	-	-	
Net Cost of Service	4,839	6,046	6,046	5,952	
Employees (Full Time Equivalents)	27	28	28	28	
Efficiency Indicators					
Average Cost per Member of the Legislative Assembly	\$83,051	\$102,475	\$102,475	\$100,881	

Financial Statements

Statement of Financial Position

The reduction in cash assets in 2017-18 relates to the return of surplus cash of \$2 million to the Consolidated Account.

INCOME STATEMENT ^(a) (Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	24,915	24,967	24,967	24,988	25,072	26,301	25,260
Grants and subsidies ^(c)	-	100	100	101	101	101	-
Supplies and services	978	1,516	1,480	1,459	1,392	1,410	1,410
Accommodation	787	830	830	863	868	873	873
Depreciation and amortisation	22	16	16	5	5	5	5
Other expenses	1,130	1,357	1,392	1,426	1,434	1,435	1,436
TOTAL COST OF SERVICES	27,832	28,786	28,785	28,842	28,872	30,125	28,984
Income							
Other revenue	61	-	-	-	-	-	-
Total Income	61	-	-	-	-	-	-
NET COST OF SERVICES	27,771	28,786	28,785	28,842	28,872	30,125	28,984
INCOME FROM STATE GOVERNMENT							
Service appropriations	28,062	27,510	27,509	27,533	27,563	28,816	27,675
Resources received free of charge	1,026	1,276	1,276	1,309	1,309	1,309	1,309
TOTAL INCOME FROM STATE GOVERNMENT	29,088	28,786	28,785	28,842	28,872	30,125	28,984
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,317	-	-	-	-	-	-

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

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 27, 28 and 28 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Commonwealth Parliamentary Association	-	100	100	101	101	101	-
TOTAL	-	100	100	101	101	101	-

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	3,498	2,269	1,449	1,433	1,417	1,401	1,401
Receivables.....	53	84	53	53	53	53	53
Other.....	8	68	8	8	8	8	8
Total current assets.....	3,559	2,421	1,510	1,494	1,478	1,462	1,462
NON-CURRENT ASSETS							
Holding account receivables.....	482	498	498	503	508	513	518
Property, plant and equipment.....	60	49	44	39	34	29	24
Restricted cash.....	13	32	29	45	61	77	77
Other.....	873	818	873	873	873	873	873
Total non-current assets.....	1,428	1,397	1,444	1,460	1,476	1,492	1,492
TOTAL ASSETS	4,987	3,818	2,954	2,954	2,954	2,954	2,954
CURRENT LIABILITIES							
Employee provisions.....	560	634	560	560	560	560	560
Payables.....	96	128	104	93	82	71	71
Other.....	47	51	39	50	61	72	72
Total current liabilities.....	703	813	703	703	703	703	703
NON-CURRENT LIABILITIES							
Employee provisions.....	104	142	104	104	104	104	104
Other.....	1	1	1	1	1	1	1
Total non-current liabilities.....	105	143	105	105	105	105	105
TOTAL LIABILITIES	808	956	808	808	808	808	808
EQUITY							
Contributed equity.....	-	-	(2,033)	(2,033)	(2,033)	(2,033)	(2,033)
Accumulated surplus/(deficit).....	3,597	2,280	3,597	3,597	3,597	3,597	3,597
Reserves	582	582	582	582	582	582	582
Total equity	4,179	2,862	2,146	2,146	2,146	2,146	2,146
TOTAL LIABILITIES AND EQUITY	4,987	3,818	2,954	2,954	2,954	2,954	2,954

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	28,045	27,494	27,493	27,528	27,558	28,811	27,670
Receipts paid into Consolidated Account	-	-	(2,033)	-	-	-	-
Net cash provided by State Government	28,045	27,494	25,460	27,528	27,558	28,811	27,670
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(25,027)	(24,926)	(24,926)	(24,939)	(25,059)	(26,288)	(25,247)
Grants and subsidies	-	(100)	(100)	(101)	(101)	(101)	-
Supplies and services	(989)	(1,513)	(1,467)	(1,447)	(1,392)	(1,410)	(1,410)
Accommodation	(741)	(830)	(830)	(863)	(864)	(869)	(869)
Other payments	(307)	(240)	(285)	(293)	(257)	(258)	(259)
Receipts ^(b)							
GST receipts	244	115	115	115	115	115	115
Other receipts	61	-	-	-	-	-	-
Net cash from operating activities	(26,759)	(27,494)	(27,493)	(27,528)	(27,558)	(28,811)	(27,670)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(58)	-	-	-	-	-	-
Net cash from investing activities	(58)	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	1,228	-	(2,033)	-	-	-	-
Cash assets at the beginning of the reporting period	2,283	2,301	3,511	1,478	1,478	1,478	1,478
Cash assets at the end of the reporting period	3,511	2,301	1,478	1,478	1,478	1,478	1,478

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
GST Receipts							
GST Input Credits	230	115	115	115	115	115	115
GST Receipts on Sales	14	-	-	-	-	-	-
Other Receipts							
Other Receipts	61	-	-	-	-	-	-
TOTAL	305	115	115	115	115	115	115

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

Division 1 Parliamentary Services

Part 1 Parliament

Appropriations, Expenses and Cash Assets

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 3 Net amount appropriated to deliver services	16,704	17,522	17,444	17,453	17,569	17,809	18,014
Total appropriations provided to deliver services	16,704	17,522	17,444	17,453	17,569	17,809	18,014
CAPITAL							
Item 86 Capital Appropriation	1,000	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL APPROPRIATIONS	17,704	18,522	18,444	18,453	18,569	18,809	19,014
EXPENSES							
Total Cost of Services	17,005	17,563	17,485	17,495	17,582	17,822	18,027
Net Cost of Services ^(a)	15,967	17,563	17,485	17,495	17,582	17,822	18,027
CASH ASSETS ^(b)	883	660	883	883	883	883	883

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Government Office Accommodation Reform Program	(77)	(114)	(90)	(83)	(77)
New Public Sector Wages Policy	-	(45)	(177)	(198)	-
State Fleet Policy and Procurement Initiatives	(1)	(1)	(1)	(1)	(2)

Outcomes, Services and Key Performance Information

The Department is not a part of the State Public Service or a government agency.

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

Desired Outcome	Services
Infrastructure, facilities, information and services that meet the needs of stakeholders.	1. Provision of Infrastructure and Facilities 2. Provision of Information and Services

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Provision of Infrastructure and Facilities.....	6,026	6,308	6,231	6,095	5,978	6,059	6,129
2. Provision of Information and Services	10,979	11,255	11,254	11,400	11,604	11,763	11,898
Total Cost of Services.....	17,005	17,563	17,485	17,495	17,582	17,822	18,027

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: Infrastructure, facilities, information and services that meet the needs of stakeholders:					
Average Member rating of infrastructure and facilities	98%	90%	90%	90%	
Availability of infrastructure and facilities	99%	95%	95%	95%	
Average Member rating of information and services	98%	90%	90%	90%	
Availability of information and services.....	99%	95%	95%	95%	
Average Presiding Officer and staff rating for infrastructure, facilities, information and services.....	98%	95%	95%	95%	

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

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

Services and Key Efficiency Indicators

1. Provision of Infrastructure and Facilities

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 6,026	\$'000 6,308	\$'000 6,231	\$'000 6,095	
Less Income	1,036	-	-	-	
Net Cost of Service	4,990	6,308	6,231	6,095	
Employees (Full Time Equivalents)	20	20	20	20	
Efficiency Indicators					
Average Cost per Member of Parliament and Chamber Departments' Employee for Providing Infrastructure and Facilities ^(a)	\$38,927	\$39,823	\$39,337	\$38,261	
Percentage of Variable Costs Expended to Maintain Parliament House Building and Grounds ^(b)	29%	17%	18%	15%	

(a) The number of Members and Chamber Departments' employees used in these calculations was 155 for the 2016-17 Actual, 158 for the 2017-18 Budget and 2017-18 Estimated Actual, and 159 for 2018-19 Budget Target.

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

2. Provision of Information and Services

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 10,979	\$'000 11,255	\$'000 11,254	\$'000 11,400	
Less Income	2	-	-	-	
Net Cost of Service	10,977	11,255	11,254	11,400	
Employees (Full Time Equivalents)	88	88	89	89	
Efficiency Indicators					
Average Cost per Member of Parliament and Chamber Departments' Employee for Providing Information and Services ^(a)	\$56,327	\$47,262	\$47,257	\$48,576	
Average Cost of Services per Sitting Day ^(b)	\$51,346	\$50,250	\$50,246	\$50,860	
Average Cost per Student/Member of the Public to Promote Knowledge and Awareness of the Work of the Parliament	\$23.58	\$28.77	\$28.77	\$24.43	

(a) The number of Members and Chamber Departments' employees used in these calculations was 155 for the 2016-17 Actual, 158 for the 2017-18 Budget and 2017-18 Estimated Actual, and 159 for the 2018-19 Budget Target.

(b) The number of sitting days used in these calculations were 44 for the 2016-17 Actual, 75 for the 2017-18 Budget and 2017-18 Estimated Actual, and 72 for the 2018-19 Budget Target.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
WORKS IN PROGRESS							
Infrastructure and Equipment							
Asset Refurbishment and Replacement Program.....	16,458	10,458	1,000	1,000	1,000	1,000	1,000
Total Cost of Asset Investment Program	16,458	10,458	1,000	1,000	1,000	1,000	1,000
FUNDED BY							
Capital Appropriation			1,000	1,000	1,000	1,000	1,000
Total Funding			1,000	1,000	1,000	1,000	1,000

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	10,626	11,489	11,489	11,570	11,689	11,846	12,046
Grants and subsidies ^(c)	-	-	5	5	5	5	5
Supplies and services	2,453	2,633	2,555	2,580	2,603	2,594	2,594
Accommodation	2,197	1,676	1,599	1,606	1,633	1,690	1,696
Depreciation and amortisation	1,495	1,649	1,649	1,504	1,394	1,424	1,424
Other expenses	234	116	188	230	258	263	262
TOTAL COST OF SERVICES	17,005	17,563	17,485	17,495	17,582	17,822	18,027
Income							
Other revenue ^(d)	1,038	-	-	-	-	-	-
Total Income	1,038	-	-	-	-	-	-
NET COST OF SERVICES	15,967	17,563	17,485	17,495	17,582	17,822	18,027
INCOME FROM STATE GOVERNMENT							
Service appropriations	16,704	17,522	17,444	17,453	17,569	17,809	18,014
Resources received free of charge	10	12	12	13	13	13	13
TOTAL INCOME FROM STATE GOVERNMENT	16,714	17,534	17,456	17,466	17,582	17,822	18,027
SURPLUS/(DEFICIENCY) FOR THE PERIOD	747	(29)	(29)	(29)	-	-	-

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

(b) The Full Time Equivalents for the 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 108, 109 and 109 respectively.

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

(d) Reflects contribution towards specific projects requested by Chamber Departments.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Country Schools Travel Subsidy	-	-	5	5	5	5	5
TOTAL	-	-	5	5	5	5	5

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets	843	555	790	736	681	625	625
Receivables	149	119	149	149	149	149	149
Other	268	337	268	268	268	310	310
Total current assets	1,260	1,011	1,207	1,153	1,098	1,084	1,084
NON-CURRENT ASSETS							
Holding account receivables	11,642	13,291	13,291	14,795	16,189	17,613	19,037
Property, plant and equipment	70,269	69,976	70,813	70,922	71,139	71,338	71,983
Intangibles	132	94	167	186	209	219	219
Restricted cash	40	105	93	147	202	258	258
Other	1,562	1,895	969	968	967	967	967
Total non-current assets	83,645	85,361	85,333	87,018	88,706	90,395	92,464
TOTAL ASSETS	84,905	86,372	86,540	88,171	89,804	91,479	93,548
CURRENT LIABILITIES							
Employee provisions	1,866	1,844	1,822	1,822	1,822	1,822	1,822
Payables	269	476	346	334	292	292	292
Other	212	208	208	249	291	333	333
Total current liabilities	2,347	2,528	2,376	2,405	2,405	2,447	2,447
NON-CURRENT LIABILITIES							
Employee provisions	188	164	187	187	187	187	187
Other	1	1	1	1	1	1	1
Total non-current liabilities	189	165	188	188	188	188	188
TOTAL LIABILITIES	2,536	2,693	2,564	2,593	2,593	2,635	2,635
EQUITY							
Contributed equity	24,456	25,456	25,456	26,456	27,456	28,456	29,456
Accumulated surplus/(deficit)	8,610	7,805	8,582	8,553	8,553	8,553	8,553
Reserves	49,303	50,418	49,938	50,569	51,202	51,835	52,904
Total equity	82,369	83,679	83,976	85,578	87,211	88,844	90,913
TOTAL LIABILITIES AND EQUITY	84,905	86,372	86,540	88,171	89,804	91,479	93,548

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	15,485	15,873	15,795	15,949	16,175	16,385	16,590
Capital appropriation	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Net cash provided by State Government	16,485	16,873	16,795	16,949	17,175	17,385	17,590
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(10,590)	(11,440)	(11,440)	(11,521)	(11,689)	(11,846)	(12,046)
Grants and subsidies	-	-	(5)	(5)	(5)	(5)	(5)
Supplies and services	(2,536)	(2,633)	(2,555)	(2,580)	(2,603)	(2,594)	(2,594)
Accommodation	(2,193)	(1,673)	(1,607)	(1,613)	(1,620)	(1,677)	(1,683)
Other payments	(889)	(692)	(753)	(795)	(823)	(828)	(827)
Receipts ^(b)							
GST receipts	624	565	565	565	565	565	565
Other receipts	1,059	-	-	-	-	-	-
Net cash from operating activities	(14,525)	(15,873)	(15,795)	(15,949)	(16,175)	(16,385)	(16,590)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(1,781)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Proceeds from sale of non-current assets	12	-	-	-	-	-	-
Net cash from investing activities	(1,769)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
NET INCREASE/(DECREASE) IN CASH HELD	191	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	692	660	883	883	883	883	883
Cash assets at the end of the reporting period	883	660	883	883	883	883	883

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
GST Receipts							
GST Input Credits	509	565	565	565	565	565	565
GST Receipts on Sales	115	-	-	-	-	-	-
Other Receipts							
Other Receipts	1,059	-	-	-	-	-	-
TOTAL	1,683	565	565	565	565	565	565

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

Division 2 Parliamentary Commissioner for Administrative Investigations

Part 1 Parliament

Appropriations, Expenses and Cash Assets

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 4 Net amount appropriated to deliver services	7,507	7,060	7,200	6,751	6,722	6,780	6,839
Amount Authorised by Other Statutes - Parliamentary Commissioner Act 1971	659	659	659	659	659	659	661
Total appropriations provided to deliver services	8,166	7,719	7,859	7,410	7,381	7,439	7,500
TOTAL APPROPRIATIONS	8,166	7,719	7,859	7,410	7,381	7,439	7,500
EXPENSES							
Total Cost of Services	11,106	10,148	11,436	9,985	9,940	10,038	10,123
Net Cost of Services ^(a)	9,051	8,159	9,313	7,850	7,821	7,879	7,940
CASH ASSETS ^(b)	1,884	1,979	890	910	896	916	936

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
2018-19 Streamlined Budget Process Incentive Funding	-	66	-	-	-
Complaint Resolution Services and Voluntary Separations	1,014	-	-	-	-
Energy and Water Ombudsman Scheme	134	146	130	142	182
New Public Sector Wages Policy	(34)	(51)	(69)	(88)	-
State Fleet Policy and Procurement Initiatives	(5)	(11)	(11)	(12)	(14)
Voluntary Targeted Separation Scheme ^(a)	179	(166)	(167)	(168)	(169)

(a) Cost and savings estimates of the Voluntary Targeted Separation Scheme as at 9 April 2018 Budget cut-off date. The costs and savings of the Scheme will be further updated in the 2017-18 Annual Report on State Finances and the 2018-19 Mid-year Review.

Significant Issues Impacting the Agency

- Timely investigation and resolution of complaints is a significant factor in providing effective and efficient services to complainants and improvements to the standard of public administration. In 2017-18 the Office anticipates that 95% of complaints will be resolved within three months and, as at 30 June 2018, the average age of complaints will be 40 days (compared to 173 days at 30 June 2007). In 2017-18, timely processes for child death and family and domestic violence reviews have resulted in nearly two-thirds of all reviews being completed within six months.
- In 2017-18 the Office tabled in Parliament a major own motion investigation report 'Investigation into ways to prevent or reduce deaths of children by drowning' that contained 25 recommendations about ways to prevent or reduce child deaths by drowning. The Office also undertook significant work on 'A report on giving effect to the recommendations arising from the Investigation into ways that State government departments and authorities can prevent or reduce suicide by young people', to be tabled in Parliament in 2018-19.
- The Office has continued programs to enhance awareness of, and accessibility to, its services, particularly by Aboriginal and regional Western Australians and children and young people.
- The Office also undertakes a range of additional functions, including the inspection of telecommunication interception records, review of overseas student appeals, monitoring and reporting under the *Criminal Organisations Control Act 2012* and in relation to the Infringement Notices provisions of *The Criminal Code*. In 2017-18 the Office provided 'A report on the monitoring of the infringement notices provisions of *The Criminal Code*' to the Minister for Police and the Commissioner of Police and the report was tabled in Parliament by the Minister for Police on 30 November 2017.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Strong Communities: Safe communities and supported families.	The public sector of Western Australia is accountable for, and is improving the standard of, administrative decision-making, practices and conduct.	1. Resolving Complaints About Decision-making of Public Authorities and Improving the Standard of Public Administration

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Resolving Complaints About Decision-making of Public Authorities and Improving the Standard of Public Administration.....	11,106	10,148	11,436	9,985	9,940	10,038	10,123
Total Cost of Services.....	11,106	10,148	11,436	9,985	9,940	10,038	10,123

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: The public sector of Western Australia is accountable for, and is improving the standard of, administrative decision-making, practices and conduct:					
Where the Ombudsman made recommendations to improve practices or procedures, the percentage of recommendations accepted by agencies	100%	100%	100%	100%	
Number of improvements to practices or procedures as a result of Ombudsman action.....	109	100	110	100	

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

Services and Key Efficiency Indicators**1. Resolving Complaints About Decision-making of Public Authorities and Improving the Standard of Public Administration**

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 11,106	\$'000 10,148	\$'000 11,436	\$'000 9,985	1
Less Income	2,055	1,989	2,123	2,135	
Net Cost of Service	9,051	8,159	9,313	7,850	
Employees (Full Time Equivalents)	68	65	66	66	
Efficiency Indicators					
Percentage of Allegations Finalised within Three Months	94%	95%	95%	95%	
Percentage of Allegations Finalised within 12 Months	100%	100%	100%	100%	
Percentage of Allegations on Hand at 30 June Less Than Three Months Old ...	94%	90%	90%	90%	
Percentage of Allegations on Hand at 30 June Less Than 12 Months Old	100%	100%	100%	100%	
Average Cost per Finalised Allegation	\$1,989	\$1,890	\$1,875	\$1,890	
Average Cost per Finalised Notification of Death	\$16,731	\$17,500	\$17,470	\$17,500	
Cost of Monitoring and Inspection Functions.....	\$412,129	\$415,000	\$413,000	\$415,000	

Explanation of Significant Movements

(Notes)

- The increase in the Total Cost of Service between the 2017-18 Budget and the 2017-18 Estimated Actual reflects costs to meet an increase in the number of complaints and one-off costs associated with voluntary separations arising from the Office's continuous improvement program. The variance in the Total Cost of Service between the 2017-18 Estimated Actual and the 2018-19 Budget Target is primarily due to operational savings to be achieved in 2018-19.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COMPLETED WORKS							
Asset Replacement - 2017-18 Program	208	208	208	-	-	-	-
NEW WORKS							
Asset Replacement							
2018-19 Program.....	208	-	-	208	-	-	-
2019-20 Program.....	242	-	-	-	242	-	-
2020-21 Program.....	208	-	-	-	-	208	-
2021-22 Program.....	208	-	-	-	-	-	208
Total Cost of Asset Investment Program	1,074	208	208	208	242	208	208
FUNDED BY							
Drawdowns from the Holding Account			208	208	208	208	208
Internal Funds and Balances.....			-	-	34	-	-
Total Funding.....			208	208	242	208	208

Financial Statements

Income Statement

Expenses

The increase in the Total Cost of Services between the 2017-18 Budget and the 2017-18 Estimated Actual mainly reflects the costs to meet an increase in the number of complaints and one-off costs associated with voluntary separations arising from the Office's continuous improvement program. The variance in the Total Cost of Services between the 2017-18 Estimated Actual and the 2018-19 Budget Estimate is mainly due to operational savings to be achieved in 2018-19.

Statement of Financial Position

The reduction in cash assets between the 2017-18 Budget and the 2017-18 Estimated Actual mainly reflects the utilisation of cash balances to meet the costs associated with an increase in the level of complaints. Minor changes in the Office's total assets are due to fluctuations in the value of routine asset replacements from year to year.

INCOME STATEMENT ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	8,471	6,887	8,180	6,738	6,693	6,790	6,877
Supplies and services	1,050	1,216	1,216	1,213	1,213	1,215	1,215
Accommodation	1,157	1,542	1,542	1,542	1,542	1,542	1,542
Depreciation and amortisation	178	215	215	215	215	215	215
Other expenses	250	288	283	277	277	276	274
TOTAL COST OF SERVICES	11,106	10,148	11,436	9,985	9,940	10,038	10,123
Income							
Other revenue	2,055	1,989	2,123	2,135	2,119	2,159	2,183
Total Income	2,055	1,989	2,123	2,135	2,119	2,159	2,183
NET COST OF SERVICES	9,051	8,159	9,313	7,850	7,821	7,879	7,940
INCOME FROM STATE GOVERNMENT							
Service appropriations	8,166	7,719	7,859	7,410	7,381	7,439	7,500
Resources received free of charge	484	440	440	440	440	440	440
TOTAL INCOME FROM STATE GOVERNMENT	8,650	8,159	8,299	7,850	7,821	7,879	7,940
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(401)	-	(1,014)	-	-	-	-

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

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 68, 66 and 66 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	1,849	1,939	835	835	801	801	801
Restricted cash.....	3	-	3	3	3	3	3
Holding account receivables.....	208	208	208	208	208	208	208
Receivables.....	231	114	231	231	231	231	231
Other.....	95	110	95	95	95	95	95
Total current assets.....	2,386	2,371	1,372	1,372	1,338	1,338	1,338
NON-CURRENT ASSETS							
Holding account receivables.....	1,971	1,978	1,948	1,955	1,962	1,969	1,976
Property, plant and equipment.....	97	97	90	83	110	103	128
Intangibles.....	267	125	267	267	267	267	235
Restricted cash.....	32	40	52	72	92	112	132
Total non-current assets.....	2,367	2,240	2,357	2,377	2,431	2,451	2,471
TOTAL ASSETS	4,753	4,611	3,729	3,749	3,769	3,789	3,809
CURRENT LIABILITIES							
Employee provisions.....	1,473	1,563	1,443	1,443	1,443	1,443	1,443
Payables.....	187	52	187	187	187	187	187
Other.....	139	108	159	179	199	219	239
Total current liabilities.....	1,799	1,723	1,789	1,809	1,829	1,849	1,869
NON-CURRENT LIABILITIES							
Employee provisions.....	462	360	462	462	462	462	462
Other.....	56	-	56	56	56	56	56
Total non-current liabilities.....	518	360	518	518	518	518	518
TOTAL LIABILITIES	2,317	2,083	2,307	2,327	2,347	2,367	2,387
EQUITY							
Contributed equity.....	1,206	1,206	1,206	1,206	1,206	1,206	1,206
Accumulated surplus/(deficit).....	1,230	1,322	216	216	216	216	216
Total equity	2,436	2,528	1,422	1,422	1,422	1,422	1,422
TOTAL LIABILITIES AND EQUITY	4,753	4,611	3,729	3,749	3,769	3,789	3,809

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	7,945	7,504	7,644	7,195	7,166	7,224	7,285
Holding account drawdowns	208	208	238	208	208	208	208
Net cash provided by State Government	8,153	7,712	7,882	7,403	7,374	7,432	7,493
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(8,413)	(6,867)	(8,190)	(6,718)	(6,673)	(6,770)	(6,857)
Supplies and services	(438)	(1,075)	(1,075)	(1,072)	(1,072)	(1,074)	(1,074)
Accommodation	(1,157)	(1,163)	(1,163)	(1,163)	(1,163)	(1,163)	(1,163)
Other payments	(652)	(639)	(634)	(628)	(628)	(627)	(625)
Receipts ^(b)							
GST receipts	246	271	271	271	271	271	271
Other receipts	2,101	1,989	2,123	2,135	2,119	2,159	2,183
Net cash from operating activities	(8,313)	(7,484)	(8,668)	(7,175)	(7,146)	(7,204)	(7,265)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(298)	(208)	(208)	(208)	(242)	(208)	(208)
Net cash from investing activities	(298)	(208)	(208)	(208)	(242)	(208)	(208)
NET INCREASE/(DECREASE) IN CASH HELD	(458)	20	(994)	20	(14)	20	20
Cash assets at the beginning of the reporting period	2,342	1,959	1,884	890	910	896	916
Cash assets at the end of the reporting period	1,884	1,979	890	910	896	916	936

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
GST Receipts							
GST Input Credits	49	142	142	142	142	142	142
GST Receipts on Sales	197	129	129	129	129	129	129
Other Receipts							
Other Receipts	2,101	1,989	2,123	2,135	2,119	2,159	2,183
TOTAL	2,347	2,260	2,394	2,406	2,390	2,430	2,454

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

Part 2

Government Administration

Summary of Portfolio Appropriations

Agency	2017-18 Budget \$'000	2017-18 Estimated Actual '000	2018-19 Budget Estimate '000
Premier and Cabinet			
– Delivery of Services	133,037	134,179	128,797
– Administered Grants, Subsidies and Other Transfer Payments	5,839	-	5,839
Total	138,876	134,179	134,636
Public Sector Commission			
– Delivery of Services	25,266	25,063	24,423
Total	25,266	25,063	24,423
Governor's Establishment			
– Delivery of Services	5,315	5,356	5,461
– Capital Appropriation	1,400	4,000	1,900
Total	6,715	9,356	7,361
Western Australian Electoral Commission			
– Delivery of Services	7,872	7,653	7,815
Total	7,872	7,653	7,815
Salaries and Allowances Tribunal			
– Delivery of Services	1,091	1,086	1,101
Total	1,091	1,086	1,101
Commissioner for Equal Opportunity			
– Delivery of Services	3,809	3,793	3,802
Total	3,809	3,793	3,802
Commissioner for Children and Young People			
– Delivery of Services	3,077	3,062	3,069
Total	3,077	3,062	3,069

Part 2

Government Administration

Summary of Portfolio Appropriations

Agency	2017-18 Budget \$'000	2017-18 Estimated Actual '000	2018-19 Budget Estimate '000
Office of the Information Commissioner			
– Delivery of Services	2,317	2,304	2,305
Total	2,317	2,304	2,305
Registrar, Western Australian Industrial Relations Commission			
– Delivery of Services	11,704	11,793	11,775
Total	11,704	11,793	11,775
GRAND TOTAL			
– Delivery of Services	193,488	194,289	188,548
– Administered Grants, Subsidies and Other Transfer Payments	5,839	-	5,839
– Capital Appropriation	1,400	4,000	1,900
Total	200,727	198,289	196,287

Division 3 Premier and Cabinet

Part 2 Government Administration

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

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 5 Net amount appropriated to deliver services	178,375	130,972	132,114	126,732	126,021	125,450	126,091
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	2,365	2,065	2,065	2,065	2,065	2,065	2,071
Total appropriations provided to deliver services	180,740	133,037	134,179	128,797	128,086	127,515	128,162
ADMINISTERED TRANSACTIONS							
Item 6 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	6,469	5,839	-	5,839	-	-	-
TOTAL APPROPRIATIONS	187,209	138,876	134,179	134,636	128,086	127,515	128,162
EXPENSES							
Total Cost of Services	183,401	162,309	160,912	149,456	172,370	138,186	137,059
Net Cost of Services (c)	170,302	152,821	153,346	139,289	170,105	135,921	134,794
CASH ASSETS (d)	86,702	64,360	65,663	65,075	30,038	30,038	29,609

- (a) The 2016-17 Actual has been recast for comparability purposes to account for Machinery of Government changes that took effect from 1 July 2017.
- (b) From 1 July 2018 the Office of the Government Chief Information Officer will be transferred to the Department. The 2016-17 Actual, 2017-18 Budget and 2017-18 Estimated Actual have been recast for comparative purposes.
- (c) Represents Total Cost of Services (expenses) less retained revenues applied to the agency's services. Reconciliation to the 'Total appropriations provided to deliver services' includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (d) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Election Commitments					
Infrastructure WA	-	1,800	3,500	5,000	5,000
Public Sector Reform	-	4,386	3,907	3,928	3,699
Senior Executive Service Reduction	(375)	(750)	(750)	(750)	(750)
Other					
Government Office Accommodation Reform Program	(551)	(730)	(668)	(599)	(527)
New Public Sector Wages Policy	(565)	(923)	(1,298)	(1,688)	-
Research Assistance to Minor Parties in the Legislative Council	450	450	450	450	450
Resolution of Native Title in the South West of Western Australia	-	628	-	-	-
State Fleet Policy and Procurement Initiatives	(52)	(81)	(95)	(101)	(104)
Transfer of Aboriginal Policy from the Department of Communities	322	322	322	322	322
Transfer of Aboriginal Policy from the Department of Planning, Lands and Heritage	1,008	2,240	2,255	2,270	2,286

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Voluntary Targeted Separation Scheme ^(a)	1,570	(547)	(552)	(558)	(566)
Yarloop Bushfire Clean-up	800	-	-	-	-

(a) Cost and savings estimates of the Voluntary Targeted Separation Scheme as at 9 April 2018 Budget cut-off date. The costs and savings of the Scheme will be further updated in the 2017-18 Annual Report on State Finances and the 2018-19 Mid-year Review.

Significant Issues Impacting the Agency

- The Department has a lead role, in collaboration with other central agencies, to coordinate and support wide-ranging reform of the Western Australian public sector arising from recent independent reviews to build a more efficient, accountable and high-performing public sector. This will include measures to ensure responsible financial management across the public sector.
- The Office of the Government Chief Information Officer function will be transferred to the Department from 1 July 2018, providing a stronger mandate for the Government's digital transformation agenda and ensuring that information and communications technology (ICT) performance, data sharing and cyber security are strengthened.
- With continuing national focus on counter-terrorism, cyber security and emergency management, the Department will continue to provide advice to the Premier on State security and emergency matters and coordinate the State's involvement in national counter-terrorism arrangements.
- The Department contributes to creating jobs and strengthening the State's economy by supporting the Jobs and Economic Diversification Cabinet Sub-committee to drive implementation of the Government's policy agenda, including the Plan for Jobs, and by supporting the Premier as the State's representative to the Northern Australia Strategic Partnership.
- A number of infrastructure activities are led by the Department in order to help shape our State and invest in our suburbs and towns, including establishing Infrastructure WA and coordinating engagement with Infrastructure Australia, reviewing the National Partnership Agreement for Land Transport Infrastructure Projects and coordinating interactions with Commonwealth agencies on a potential City Deal for Perth, based broadly around METRONET.
- The Department is fighting for a fair share for Western Australia by advocating for reform to the GST distribution process and working closely with agencies on the State's response to the Productivity Commission's report on horizontal fiscal equalisation.
- The Community Safety and Family Support Cabinet Sub-committee, Justice Planning and Reform Committee and Supporting Communities Forum are supported by the Department to drive implementation of the Government's policy agenda and deliver quality health care, education and community services. This includes the Methamphetamine Action Plan, Stopping Family and Domestic Violence policy, Target 120, a whole-of-government justice system reform program and the Supporting Communities policy. The Department will also support the Premier in driving the State's strategic agenda in bilateral and Council of Australian Governments negotiations by providing strategic advice and whole-of-government coordination across Commonwealth funding agreements.
- Western Australia is participating in the refresh of Closing the Gap, with the Department leading this initiative and providing policy support to the Premier and the Minister for Aboriginal Affairs.
- Amendments are being progressed to the *Native Title Act 1993 (Cth)* to improve legal certainty and development potential of regional and remote areas of the State including economic opportunities for Native Title holders. This includes supporting the finalisation of all legal processes associated with the registration of the six Indigenous Land Use Agreements (ILUAs) for the South West Native Title Settlement and leading a whole-of-state negotiation with four Native Title claimant groups in the Geraldton region with the intention of culminating in an alternative settlement of Native Title over the region with the consequent ILUA required to be authorised by September 2019.
- The Government's response to the recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse Final Report is being prepared.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Where practical, Key Performance Information for the 2016-17 Actual, 2017-18 Budget and 2017-18 Estimated Actual has been recast for comparability purposes to account for Machinery of Government changes that took effect from 1 July 2017 and the transfer of the Office of the Government Chief Information Officer to the Department from 1 July 2018.

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Sustainable Finances: Responsible financial management and better service delivery.	Executive Government receives appropriate support.	1. Administration of Executive Government Services
	The Premier and Ministers receive high quality, rigorous and timely policy advice.	2. Government Policy Management

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Administration of Executive Government Services.....	147,640	122,363	124,780	110,835	139,596	105,549	105,053
2. Government Policy Management	35,761	39,946	36,132	38,621	32,774	32,637	32,006
Total Cost of Services.....	183,401	162,309	160,912	149,456	172,370	138,186	137,059

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: Executive Government receives appropriate support:					
Targets for support services are met or exceeded	98%	95%	95%	95%	
Service recipient's confirmation that services provided enable them to meet Executive Government's obligations.....	exempt	3	3	3	1,2
Outcome: The Premier and Ministers receive high quality, rigorous and timely policy advice:					
Service recipient's confirmation that high quality and timely policy advice is provided	exempt	3	3	3	1,2

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

Explanation of Significant Movements

(Notes)

1. This indicator reports the satisfaction levels of services delivered to the Premier's Office, Ministerial Offices, the Leader of the Opposition and Leader of the Second Opposition Offices. Service recipients are provided with the option to provide their responses as ratings via either an online survey or hard copy survey. Responses measure the extent to which the expectations of services delivered by the Department were met. The rating is a value between one to five, where a value of one indicates that services were 'well below expectations' and five that services were 'well above expectations'; while a value of three indicates that services 'met expectations'.
2. Due to the change in Government, the Department was unable to collect survey data for the first nine months of 2016-17. As a result, the Department obtained an exemption in accordance with Treasurer's instruction 904 and was not required to report against this key effectiveness indicator for 2016-17.

Services and Key Efficiency Indicators

1. Administration of Executive Government Services

The Department provides a range of services including:

- administrative support to the Premier;
- administrative policy advice and support to ministerial offices;
- administrative support to the Leader of the Opposition and Leader of the Second Opposition offices;
- support for the functions of Cabinet and Parliament;
- communication of Government policies and activities;
- support for the Executive Council;
- administration of entitlements for Members and former Members of Parliament;
- management of the State occasions and official visits program;
- a secure, confidential and time-critical printing and publishing service for Parliament and Government; and
- management of exhibitions and programs at the Constitutional Centre.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 147,640	\$'000 122,363	\$'000 124,780	\$'000 110,835	1
Less Income	8,559	1,978	2,503	2,455	
Net Cost of Service	139,081	120,385	122,277	108,380	
Employees (Full Time Equivalents)	541	541	539	537	
Efficiency Indicators ^(a)					
Average Operating Cost per Ministerial Office (Including Premier's Office and Leader of the Opposition)	\$2,908	\$2,798	\$2,903	\$2,905	
Average Cost of Support Provided per Ministerial Office (Including Premier's Office and Leader of the Opposition)	\$546	\$548	\$493	\$483	2
Average Cost of Entitlements per Member of Parliament	\$415	\$398	\$409	\$410	
Average Cost of Support Provided per Member of Parliament	\$20	\$19	\$13	\$12	2

(a) Efficiency indicators exclude costs for the State Law Publisher, the Constitutional Centre, Yarloop Bushfire Clean-up Project and other grant expenditure.

Explanation of Significant Movements

(Notes)

1. The decrease in the 2018-19 Budget Target compared to the 2017-18 Estimated Actual relates mainly to one-off funding received in 2017-18 for the Yarloop Bushfire Clean-up, Native Title grants and election commitments.
2. The decrease in average cost of support provided from the 2017-18 Budget to the 2018-19 Budget Target relates to staff reductions in support areas as a result of Budget repair measures.

2. Government Policy Management

The Department provides a range of services for the Premier including:

- strategic policy advice and coordination to the Premier and Cabinet;
- strategic policy advice and coordination to the Minister for Aboriginal Affairs;
- strategic policy advice and coordination to the Minister for Innovation and ICT;
- leadership and coordination of cross-agency solutions to complex issues;
- managing and coordinating Government input into intergovernmental negotiations and advice on federal reform, treaties, defence and other matters raised through the Council of Australian Governments and the Council for the Australian Federation;
- strategic, cross portfolio advice on land, State and Commonwealth approvals and Indigenous issues; and
- emergency management policy advice to the Premier, Ministers and Government agencies, and whole-of-government management and coordination of significant security incidents and emergencies.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 35,761	\$'000 39,946	\$'000 36,132	\$'000 38,621	
Less Income	4,540	7,510	5,063	7,712	1
Net Cost of Service	31,221	32,436	31,069	30,909	
Employees (Full Time Equivalents)	132	132	143	145	
Efficiency Indicators					
Average Cost per Government ILUA Managed	\$121	\$150	\$158	\$169	2
Average Cost per Project ILUA Managed	\$225	\$288	\$228	\$248	3
Average Cost to Manage a Native Title Claim	\$53	\$50	\$58	\$51	
Average Cost to Deliver Policy Advice per Applicable Full Time Equivalent	\$245	\$277	\$224	\$246	
Number of Cabinet Submissions Assessed	466	650	525	600	4
Number of Cabinet Submission Briefing Notes Presented to the Premier	229	325	225	225	

(Notes)

1. The increase in income in the 2018-19 Budget Target compared to the 2017-18 Estimated Actual is due to the Office of the Government Chief Information Officer grants.
2. The lower 2016-17 Actual compared to the 2017-18 Estimated Actual and 2018-19 Budget Target relates mainly to savings in legal fees for 2016-17 and a reduction in the number of ILUAs.
3. The decrease in the 2017-18 Estimated Actual and 2018-19 Budget Target compared to the 2017-18 Budget reflects a reduction in Native Title staffing costs as a result of Budget repair measures.
4. The anticipated increase in the number of Cabinet submissions assessed in the 2018-19 Budget Target compared to the 2017-18 Estimated Actual reflects the focus on delivering the Government's election commitments.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COMPLETED WORKS							
Asset Replacement/Upgrade - Computer Hardware and Software - 2017-18 Program	590	590	590	-	-	-	-
NEW WORKS							
Asset Replacement/Upgrade - Computer Hardware and Software							
2018-19 Program	351	-	-	351	-	-	-
2019-20 Program	357	-	-	-	357	-	-
2020-21 Program	81	-	-	-	-	81	-
2021-22 Program	81	-	-	-	-	-	81
Total Cost of Asset Investment Program	1,460	590	590	351	357	81	81
FUNDED BY							
Drawdowns from the Holding Account			590	351	357	81	81
Total Funding			590	351	357	81	81

Financial Statements

The 2016-17 Actual, 2017-18 Budget and 2017-18 Estimated Actual financial data has been recast for comparability purposes due to Machinery of Government changes that took effect from 1 July 2017, as well as the transfer of the Office of the Government Chief Information Officer to the Department from 1 July 2018.

Income Statement

Expenses

The reduction in Total Cost of Services from the 2017-18 Estimated Actual to the 2018-19 Budget Estimate is mainly due to one-off expenses related to the Yarloop Bushfire Clean-up, election commitments and Native Title grants.

The increase in grants and subsidies in the 2019-20 Forward Estimate compared to the 2018-19 Budget Estimate reflects a payment from the Browse Liquefied Natural Gas (LNG) trust account of \$30 million plus interest to establish the Economic Development Fund and Indigenous Housing Fund.

Income

The estimated deficit of \$35 million in the 2019-20 Forward Estimate is mainly due to the payments from the Browse LNG trust account (\$30 million plus interest).

Statement of Financial Position

The increase in current assets (restricted cash) in 2018-19 mainly represents the deferment of the payment from the Browse LNG trust account from 2018-19 to 2019-20.

Statement of Cashflows

The cash transferred to other agencies in 2017-18 represents cash balances transferred to the Department of Jobs, Tourism, Science and Innovation.

The decrease in cash of \$35 million in the 2019-20 Forward Estimate compared to the 2018-19 Budget Estimate mainly reflects the payments from the Browse LNG trust account (\$30 million plus interest).

INCOME STATEMENT ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	86,398	82,710	82,635	82,968	77,609	77,258	78,175
Grants and subsidies ^(c)	15,106	17,920	19,248	6,820	41,357	7,494	5,720
Supplies and services	53,345	33,813	33,372	34,091	29,820	29,906	29,704
Accommodation	20,736	20,289	20,440	21,575	20,172	20,240	20,312
Depreciation and amortisation	2,119	2,039	1,945	1,084	549	281	144
Other expenses	5,697	5,538	3,272	2,918	2,863	3,007	3,004
TOTAL COST OF SERVICES	183,401	162,309	160,912	149,456	172,370	138,186	137,059
Income							
Sale of goods and services	1,442	1,480	1,480	1,432	1,432	1,432	1,432
Grants and subsidies	4,540	7,510	5,063	7,712	510	510	510
Other revenue	7,117	498	1,023	1,023	323	323	323
Total Income	13,099	9,488	7,566	10,167	2,265	2,265	2,265
NET COST OF SERVICES	170,302	152,821	153,346	139,289	170,105	135,921	134,794
INCOME FROM STATE GOVERNMENT							
Service appropriations	180,740	133,037	134,179	128,797	128,086	127,515	128,162
Resources received free of charge	5,817	7,477	6,596	6,596	6,556	6,556	6,556
Royalties for Regions Fund: Regional Community Services Fund	586	2,321	68	408	426	1,850	76
TOTAL INCOME FROM STATE GOVERNMENT	187,143	142,835	140,843	135,801	135,068	135,921	134,794
SURPLUS/(DEFICIENCY) FOR THE PERIOD	16,841	(9,986)	(12,503)	(3,488)	(35,037)	-	-

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

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 673, 682 and 682 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Browse LNG Precinct Regional Benefits							
Package (Including Body Corporate Fees)	2,298	2,417	2,417	2,496	37,533	2,496	2,496
Community Grants	11,950	7,934	8,462	2,899	2,399	3,573	1,799
Native Title Unit Grants	515	7,569	8,369	1,425	1,425	1,425	1,425
Office of the Government Chief Information Officer Grants	343	-	-	-	-	-	-
TOTAL	15,106	17,920	19,248	6,820	41,357	7,494	5,720

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	52,956	29,643	30,822	29,216	28,942	28,668	28,239
Restricted cash.....	-	34,717	-	35,037	-	-	-
Holding account receivables.....	4,515	3,410	3,925	3,574	3,217	3,136	3,055
Receivables.....	1,723	576	1,504	1,504	1,504	1,504	1,504
Other.....	2,688	1,729	2,810	210	210	210	210
Assets held for sale.....	-	47	-	-	-	-	-
Total current assets.....	61,882	70,122	39,061	69,541	33,873	33,518	33,008
NON-CURRENT ASSETS							
Holding account receivables.....	24,341	27,094	26,286	27,370	27,919	28,200	28,344
Property, plant and equipment.....	1,333	878	943	760	663	463	400
Intangibles.....	650	623	319	-	-	-	-
Restricted cash.....	33,746	-	34,841	822	1,096	1,370	1,370
Other.....	1,319	118	777	546	451	451	451
Total non-current assets.....	61,389	28,713	63,166	29,498	30,129	30,484	30,565
TOTAL ASSETS.....	123,271	98,835	102,227	99,039	64,002	64,002	63,573
CURRENT LIABILITIES							
Employee provisions.....	13,683	12,888	12,905	12,905	12,905	12,905	12,905
Payables.....	8,015	1,791	1,471	1,471	1,471	1,471	1,042
Other.....	290	496	575	875	875	875	875
Total current liabilities.....	21,988	15,175	14,951	15,251	15,251	15,251	14,822
NON-CURRENT LIABILITIES							
Employee provisions.....	2,368	3,212	2,179	2,179	2,179	2,179	2,179
Total non-current liabilities.....	2,368	3,212	2,179	2,179	2,179	2,179	2,179
TOTAL LIABILITIES.....	24,356	18,387	17,130	17,430	17,430	17,430	17,001
EQUITY							
Contributed equity.....	36,817	11,741	35,502	35,502	35,502	35,502	35,502
Accumulated surplus/(deficit).....	62,120	68,595	49,617	46,129	11,092	11,092	11,092
Reserves.....	(22)	112	(22)	(22)	(22)	(22)	(22)
Total equity.....	98,915	80,448	85,097	81,609	46,572	46,572	46,572
TOTAL LIABILITIES AND EQUITY.....	123,271	98,835	102,227	99,039	64,002	64,002	63,573

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	178,244	130,699	132,234	127,713	127,537	127,234	128,018
Holding account drawdowns	679	590	590	351	357	81	81
Royalties for Regions Fund: Regional Community Services Fund	586	2,321	68	408	426	1,850	76
Net cash provided by State Government	179,509	133,610	132,892	128,472	128,320	129,165	128,175
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(76,291)	(82,951)	(83,104)	(82,668)	(77,609)	(77,258)	(78,175)
Grants and subsidies	(15,106)	(17,920)	(19,248)	(6,820)	(41,357)	(7,494)	(5,720)
Supplies and services	(61,095)	(26,511)	(31,752)	(26,380)	(23,909)	(23,995)	(24,222)
Accommodation	(23,083)	(20,289)	(19,540)	(19,772)	(19,205)	(19,273)	(19,345)
Other payments	(15,073)	(14,263)	(14,036)	(11,941)	(11,826)	(11,970)	(11,967)
Receipts ^(b)							
Grants and subsidies	4,540	7,510	5,063	7,712	510	510	510
Sale of goods and services	1,450	1,460	1,460	1,412	1,412	1,412	1,412
GST receipts	11,768	8,798	8,931	8,725	8,661	8,661	8,661
Other receipts	9,553	579	1,084	1,023	323	323	323
Net cash from operating activities	(163,337)	(143,587)	(151,142)	(128,709)	(163,000)	(129,084)	(128,523)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(643)	(590)	(590)	(351)	(357)	(81)	(81)
Net cash from investing activities	(643)	(590)	(590)	(351)	(357)	(81)	(81)
NET INCREASE/(DECREASE) IN CASH HELD	15,529	(10,567)	(18,840)	(588)	(35,037)	-	(429)
Cash assets at the beginning of the reporting period	71,173	79,340	86,702	65,663	65,075	30,038	30,038
Net cash transferred to/from other agencies	-	(4,413)	(2,199)	-	-	-	-
Cash assets at the end of the reporting period	86,702	64,360	65,663	65,075	30,038	30,038	29,609

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Grants and Subsidies							
Commonwealth Grants and Subsidies.....	510	457	510	510	510	510	510
Grants and Subsidies	4,030	7,053	4,553	7,202	-	-	-
Sale of Goods and Services							
State Law Publisher.....	1,450	1,460	1,460	1,412	1,412	1,412	1,412
GST Receipts							
GST Input Credits	11,523	8,332	8,602	8,396	8,332	8,332	8,332
GST Receipts on Sales	245	466	329	329	329	329	329
Other Receipts							
All Other Receipts.....	8,866	579	384	158	323	323	323
Interest - Browse LNG Precinct Project							
Interest Bearing Trust Account.....	687	-	700	865	-	-	-
TOTAL	27,311	18,347	16,538	18,872	10,906	10,906	10,906

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
INCOME							
Other							
Appropriations.....	837	-	-	-	-	-	-
Administered Grants and Transfer							
Payments	5,632	5,839	-	5,839	-	-	-
TOTAL ADMINISTERED INCOME	6,469	5,839	-	5,839	-	-	-
EXPENSES							
Other							
National Campaign for Reducing							
Violence Against Women and Their							
Children.....	837	-	-	-	-	-	-
ICT Renewal and Reform Fund	4,128	12,005	5,218	7,349	-	-	-
TOTAL ADMINISTERED EXPENSES	4,965	12,005	5,218	7,349	-	-	-

Agency Special Purpose Account Details

NATIVE TITLE HOLDER INCENTIVE FOR MINERAL EXPLORATION AND LAND ACCESS ACCOUNT

Account Purpose: To hold funds for the provision of a financial incentive to Native Title holders who are prepared to endorse a Government ILUA 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.

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000
Opening Balance.....	7,424	7,424	7,417	7,426
Receipts:				
Appropriations	25	25	25	25
	7,449	7,449	7,442	7,451
Payments	32	25	16	25
CLOSING BALANCE.....	7,417	7,424	7,426	7,426

BROWSE LNG PRECINCT PROJECT AGREEMENT NATIVE TITLE BENEFICIARIES' INTEREST BEARING TRUST ACCOUNT

Account Purpose: Pursuant to clauses 7.2(c), 9.1(b) and 10.1(b) of the Browse LNG Precinct Project Agreement (the Agreement), the sum of \$30 million (being the State's contribution of \$10 million to the Economic Development Fund and \$20 million to the Indigenous Housing Fund) is to be held in an interest bearing trust account for and on behalf of the New Native Title Party or the Administrative Body, as the case may, be until the Corporate Trustee, referred to in clause 22 of the Agreement, establishes the Economic Development Fund Trust and the Indigenous Housing Fund Trust as contemplated by the Agreement.

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000
Opening Balance.....	32,785	33,584	33,472	34,172
Receipts:				
Other	687	-	700	865
	33,472	33,584	34,172	35,037
Payments	-	33,584	-	-
CLOSING BALANCE.....	33,472	-	34,172	35,037

ESPERANCE NYUNGAR GOVERNMENT INDIGENOUS LAND USE AGREEMENT

Account Purpose: In accordance with clause 19.2 of the Esperance Nyungar Government Indigenous Land Use Agreement, moneys payable by the State to the Prescribed Body Corporate (PBC) under the Esperance Nyungar Government Indigenous Land Use Agreement will be held on trust for and on behalf of the Native Title Group in an interest bearing trust account held by the Department. The State shall pay to the PBC, by way of annual grant, the total sum of \$2.4 million over a period of three to five years. The payments will only be due and payable upon approval by the State of a budget submitted by the PBC.

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000
Opening Balance	1,560	1,017	1,017	478
Receipts:				
Other	31	5	5	-
	1,591	1,022	1,022	478
Payments	574	544	544	478
CLOSING BALANCE.....	1,017	478	478	-

ICT RENEWAL AND REFORM FUND

Account Purpose: To expedite the delivery of ICT reform across the Western Australian public sector in an efficient and cost-effective manner as approved by the Expenditure Review Committee and/or Cabinet.

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000
Opening Balance	5,224	6,166	6,826	1,510
Receipts:				
Appropriations	5,632	5,839	-	5,839
	10,856	12,005	6,826	7,349
Payments	4,030	12,005	5,316	7,349
CLOSING BALANCE.....	6,826	-	1,510	-

Division 4 Public Sector Commission

Part 2 Government Administration

Appropriations, Expenses and Cash Assets

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 7 Net amount appropriated to deliver services	25,730	24,360	24,272	23,632	23,506	23,629	23,843
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	906	906	791	791	791	791	793
Total appropriations provided to deliver services	26,636	25,266	25,063	24,423	24,297	24,420	24,636
TOTAL APPROPRIATIONS	26,636	25,266	25,063	24,423	24,297	24,420	24,636
EXPENSES							
Total Cost of Services	26,285	27,118	26,915	26,454	26,328	26,451	26,549
Net Cost of Services ^(a)	25,818	26,725	26,522	25,922	25,796	25,919	26,017
CASH ASSETS ^(b)	12,772	9,824	9,654	9,464	9,271	9,078	9,078

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Election Commitment					
Senior Executive Service Reduction	(375)	(750)	(750)	(750)	(750)
Other					
2018-19 Streamlined Budget Process Incentive Funding	-	235	-	-	-
Government Office Accommodation Reform Program	299	737	756	776	796
New Public Sector Wages Policy	(134)	(263)	(396)	(532)	-
State Fleet Policy and Procurement Initiatives	(16)	(30)	(34)	(36)	(38)
Training Programs	-	139	139	139	139
Voluntary Targeted Separation Scheme ^(a)	23	(254)	(254)	(255)	(255)

(a) Cost and savings estimates of the Voluntary Targeted Separation Scheme as at 9 April 2018 Budget cut-off date. The costs and savings of the Scheme will be further updated in the 2017-18 Annual Report on State Finances and the 2018-19 Mid-year Review.

Significant Issues Impacting the Agency

- The Government's significant reform program will continue throughout 2018-19. The reform program will be informed by recommendations arising from the Service Priority Review, the Special Inquiry into Government Programs and Projects, and the Sustainable Health Review. The Commission will continue to work with the Government to facilitate and implement reform to create a high performing and collaborative public sector that delivers better services to the Western Australian community.

- An independent review of the Commission's capabilities, functions, structure and performance is underway. The review commenced on 9 April 2018 and is due to be completed in July 2018. The Commission will work with the Government to implement recommendations arising from the review to ensure the Commission has the ability to meet the Government's reform objectives and future challenges.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Services
Future Jobs and Skills: Grow and diversify the economy, create jobs and support skills development.	An efficient and effective public sector that operates with integrity.	1. Public Sector Leadership 2. Assistance and Support 3. Oversight and Reporting

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Public Sector Leadership.....	5,957	6,389	6,669	6,928	6,709	6,734	6,754
2. Assistance and Support.....	9,538	8,565	12,282	10,722	10,753	10,800	10,838
3. Oversight and Reporting.....	10,790	12,164	7,964	8,804	8,866	8,917	8,957
Total Cost of Services.....	26,285	27,118	26,915	26,454	26,328	26,451	26,549

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: An efficient and effective public sector that operates with integrity:					
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance integrity within their organisations ^(b)	n/a	75%	69%	75%	
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance the effectiveness and efficiency of their organisations ^(b)	n/a	75%	69%	75%	
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance diversity and inclusion within their organisations ^(b)	n/a	75%	69%	75%	

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

(b) New key effectiveness indicators have been adopted to reflect the addition of new core clients including local government, public universities and Government Trading Enterprises. These clients were not previously surveyed and there is no comparative data for 2016-17.

Services and Key Efficiency Indicators

1. Public Sector Leadership

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 5,957	\$'000 6,389	\$'000 6,669	\$'000 6,928	
Less Income	347	350	364	503	1
Net Cost of Service	5,610	6,039	6,305	6,425	
Employees (Full Time Equivalents)	18	18	30	27	2
Efficiency Indicators					
Average Cost per Leadership Development Program, Product or Training Hour ...	\$144	\$151	\$123	\$140	3
Average Cost per Workforce Development Program, Product or Training Hour ...	\$147	\$151	\$106	\$132	3

Explanation of Significant Movements

(Notes)

1. The variance between the 2018-19 Budget Target and the 2017-18 Estimated Actual is mainly due to the increase in training programs revenue.
2. The increase in Full Time Equivalents (FTEs) between the 2017-18 Estimated Actual and the 2017-18 Budget is mainly due to the change in the methodology of reporting of FTEs.
3. The 2018-19 Budget Target for the Efficiency Indicators are higher than the 2017-18 Estimated Actual. This is mainly due to a new training initiative and the increase in total costs apportioned to fewer hours applied to directly support the Leadership and Workforce Development Programs.

2. Assistance and Support

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 9,538	\$'000 8,565	\$'000 12,282	\$'000 10,722	1
Less Income	53	21	17	17	
Net Cost of Service	9,485	8,544	12,265	10,705	
Employees (Full Time Equivalents)	38	38	49	50	2
Efficiency Indicators					
Average Cost per Hour of Assistance and Support Provided	\$106	\$108	\$117	\$117	
Average Cost per Public Administration, Standards and Integrity Program, Product or Training Hour	\$112	\$115	\$113	\$89	3

Explanation of Significant Movements

(Notes)

1. The variance between the 2017-18 Budget and the 2017-18 Estimated Actual is mainly due to the realignment of resources between the services to accommodate the Public Sector Reform initiatives to reduce the number of government departments.
2. The increase in FTEs between the 2017-18 Estimated Actual and the 2017-18 Budget is mainly due to the change in the methodology of reporting of FTEs.
3. The 2018-19 Budget Target for the Average Cost per Public Administration, Standards and Integrity Program, Product or Training Hour is lower than the 2017-18 Estimated Actual mainly due to the realignment of the Commission's resources to accommodate changing priorities.

3. Oversight and Reporting

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 10,790	\$'000 12,164	\$'000 7,964	\$'000 8,804	1
Less Income	67	22	12	12	
Net Cost of Service	10,723	12,142	7,952	8,792	
Employees (Full Time Equivalents)	50	50	46	54	
Efficiency Indicators					
Average Cost per Hour Addressing Legislative and Policy Development	\$102	\$112	\$70	\$69	
Average Cost per Hour of Performance and Oversight Activity	\$111	\$121	\$99	\$95	
Percentage of Oversight Actions Completed within Target Timeframes	91%	90%	80%	85%	2

Explanation of Significant Movements

(Notes)

1. The variance between the 2017-18 Budget and the 2017-18 Estimated Actual is mainly due to the realignment of resources between the services to accommodate the Public Sector Reform initiative to reduce the number of government departments. The 2018-19 Budget Target reflects the realignment of resources required to meet existing core services of the Commission.
2. The 2017-18 Estimated Actual for the Percentage of Oversight Actions Completed within Target Timeframes (80%) was lower than the 2017-18 Budget (90%). Timeframes were impacted by reduced resourcing of senior officers relative to the increasing volume of matters received. The 2018-19 Budget Target (85%) has been increased, relative to the 2017-18 Estimated Actual, to reflect the increase in additional resources allocated to this function.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COMPLETED WORKS							
Replacement of Computing Equipment 2017-18 Program.....	138	138	138	-	-	-	-
NEW WORKS							
Replacement of Computing Equipment 2018-19 Program.....	104	-	-	104	-	-	-
2019-20 Program.....	104	-	-	-	104	-	-
2020-21 Program.....	104	-	-	-	-	104	-
2021-22 Program.....	104	-	-	-	-	-	104
Total Cost of Asset Investment Program	554	138	138	104	104	104	104
FUNDED BY							
Drawdowns from the Holding Account			138	104	104	104	104
Total Funding.....			138	104	104	104	104

Financial Statements

Income Statement

Income

Income is expected to increase in 2018-19 and the forward estimates period as a result of an increase in the level of cost recovery of training programs.

Statement of Financial Position

The reduction in cash assets in 2017-18 relates to the return of surplus cash of \$2.9 million to the Consolidated Account.

INCOME STATEMENT ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	18,742	19,339	18,853	17,961	18,077	18,211	18,409
Grants and subsidies ^(c)	890	591	591	591	591	591	591
Supplies and services	3,954	4,421	4,421	4,443	4,210	4,203	4,085
Accommodation	2,446	2,329	2,628	3,063	3,077	3,093	3,113
Depreciation and amortisation	61	181	181	169	150	132	132
Other expenses	192	257	241	227	223	221	219
TOTAL COST OF SERVICES	26,285	27,118	26,915	26,454	26,328	26,451	26,549
Income							
Sale of goods and services	137	285	285	424	424	424	424
Other revenue	330	108	108	108	108	108	108
Total Income	467	393	393	532	532	532	532
NET COST OF SERVICES	25,818	26,725	26,522	25,922	25,796	25,919	26,017
INCOME FROM STATE GOVERNMENT							
Service appropriations	26,636	25,266	25,063	24,423	24,297	24,420	24,636
Resources received free of charge	1,244	1,346	1,346	1,346	1,346	1,346	1,346
Royalties for Regions Fund: Regional Community Services Fund	35	35	35	35	35	35	35
TOTAL INCOME FROM STATE GOVERNMENT	27,915	26,647	26,444	25,804	25,678	25,801	26,017
SURPLUS/(DEFICIENCY) FOR THE PERIOD	2,097	(78)	(78)	(118)	(118)	(118)	-

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

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 106, 125 and 131 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Certificate IV in Government (Investigations) ...	164	-	30	-	-	-	-
Office of Emergency Management	148	-	-	-	-	-	-
Public Sector Programs	62	78	78	78	78	78	78
Western Australian Leadership Program	516	513	483	513	513	513	513
TOTAL	890	591	591	591	591	591	591

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets	12,710	9,686	9,522	9,261	8,995	8,728	8,728
Holding account receivables	138	104	104	104	104	104	104
Receivables	644	602	643	642	841	941	941
Other	567	831	567	567	567	567	567
Total current assets	14,059	11,223	10,836	10,574	10,507	10,340	10,340
NON-CURRENT ASSETS							
Holding account receivables	6,890	6,967	6,879	6,944	6,990	7,018	7,018
Property, plant and equipment	97	73	75	33	9	4	4
Restricted cash	62	138	132	203	276	350	350
Other	167	66	146	124	103	80	80
Total non-current assets	7,216	7,244	7,232	7,304	7,378	7,452	7,452
TOTAL ASSETS	21,275	18,467	18,068	17,878	17,885	17,792	17,792
CURRENT LIABILITIES							
Employee provisions	4,590	4,411	4,502	4,502	4,502	4,502	4,502
Payables	1,230	791	1,119	1,045	1,029	980	980
Other	136	163	137	139	280	354	354
Total current liabilities	5,956	5,365	5,758	5,686	5,811	5,836	5,836
NON-CURRENT LIABILITIES							
Employee provisions	736	911	736	736	736	736	736
Other	4	5	4	4	4	4	4
Total non-current liabilities	740	916	740	740	740	740	740
TOTAL LIABILITIES	6,696	6,281	6,498	6,426	6,551	6,576	6,576
EQUITY							
Contributed equity	(10,046)	(10,046)	(12,977)	(12,977)	(12,977)	(12,977)	(12,977)
Accumulated surplus/(deficit)	24,625	22,232	24,547	24,429	24,311	24,193	24,193
Total equity	14,579	12,186	11,570	11,452	11,334	11,216	11,216
TOTAL LIABILITIES AND EQUITY	21,275	18,467	18,068	17,878	17,885	17,792	17,792

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	26,421	25,085	24,882	24,254	24,147	24,288	24,532
Holding account drawdowns	173	138	226	104	104	104	104
Royalties for Regions Fund: Regional Community Services Fund	35	35	35	35	35	35	35
Receipts paid into Consolidated Account	-	-	(2,931)	-	-	-	-
Net cash provided by State Government	26,629	25,258	22,212	24,393	24,286	24,427	24,636
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(18,674)	(19,338)	(18,940)	(17,957)	(17,934)	(17,994)	(18,409)
Grants and subsidies	(857)	(591)	(591)	(591)	(591)	(591)	(591)
Supplies and services	(2,765)	(3,485)	(3,485)	(3,474)	(3,382)	(3,449)	(3,067)
Accommodation	(2,446)	(2,029)	(2,328)	(2,762)	(2,777)	(2,793)	(2,813)
Other payments	(1,061)	(759)	(743)	(729)	(725)	(723)	(721)
Receipts ^(b)							
Sale of goods and services	110	285	285	424	424	424	424
GST receipts	1,189	502	502	502	502	502	502
Other receipts	498	108	108	108	108	108	108
Net cash from operating activities	(24,006)	(25,307)	(25,192)	(24,479)	(24,375)	(24,516)	(24,567)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(42)	(138)	(138)	(104)	(104)	(104)	(104)
Net cash from investing activities	(42)	(138)	(138)	(104)	(104)	(104)	(104)
NET INCREASE/(DECREASE) IN CASH HELD	2,581	(187)	(3,118)	(190)	(193)	(193)	-
Cash assets at the beginning of the reporting period	10,191	10,011	12,772	9,654	9,464	9,271	9,078
Cash assets at the end of the reporting period	12,772	9,824	9,654	9,464	9,271	9,078	9,078

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Sale of Goods and Services							
Receipts - Sale of Goods and Services	110	285	285	424	424	424	424
GST Receipts							
GST Input Credits	1,118	415	415	415	415	415	415
GST Receipts on Sales	71	87	87	87	87	87	87
Other Receipts							
Other Receipts	498	108	108	108	108	108	108
TOTAL	1,797	895	895	1,034	1,034	1,034	1,034

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

Division 5 Governor's Establishment

Part 2 Government Administration

Appropriations, Expenses and Cash Assets

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 8 Net amount appropriated to deliver services	1,529	1,457	1,457	1,430	1,594	1,592	1,593
Amount Authorised by Other Statutes							
- Governor's Establishment Act 1992	3,244	3,288	3,283	3,456	3,525	3,582	3,639
- Salaries and Allowances Act 1975	570	570	616	575	575	575	579
Total appropriations provided to deliver services	5,343	5,315	5,356	5,461	5,694	5,749	5,811
CAPITAL							
Item 87 Capital Appropriation	-	1,400	4,000	1,900	-	-	-
TOTAL APPROPRIATIONS	5,343	6,715	9,356	7,361	5,694	5,749	5,811
EXPENSES							
Total Cost of Services	5,480	5,386	5,424	5,567	5,800	5,855	5,917
Net Cost of Services ^(a)	5,385	5,259	5,297	5,440	5,673	5,728	5,790
CASH ASSETS ^(b)	640	728	513	449	414	364	435

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Post-term Expense Allowance	46	-	-	-	-
State Fleet Policy and Procurement Initiatives	(5)	(7)	(7)	(7)	(5)

Significant Issues Impacting the Agency

- The term of office of Her Excellency the Honourable Kerry Sanderson AC concluded on 30 April 2018. The Governor-Designate, the Honourable Kim Beazley AC, was sworn in as the State's 33rd Governor on 1 May 2018. The Establishment will continue to provide support to the State administrator during the term.
- The Establishment is committed to the preservation, appropriate use and presentation of the heritage listed Government Domain, including Government House, the Ballroom and the Grounds. In 2018-19, the Establishment will continue works on two major projects outlined previously in the Government Domain Conservation and Management Plan. The roof at Government House is being repaired and restored to its original state and all air conditioning plants replaced with an efficient, low cost and reliable alternative.
- The full-time management of the Government House Ballroom will continue in order to operate as a venue to support the Office of the Governor and the Government and provide a venue for public community events.

Outcomes, Services and Key Performance Information

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

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Effective Support to the Governor	1,479	1,562	1,574	1,616	1,684	1,700	1,717
2. Management of the Governor's Establishment.....	4,001	3,824	3,850	3,951	4,116	4,155	4,200
Total Cost of Services.....	5,480	5,386	5,424	5,567	5,800	5,855	5,917

Services and Key Efficiency Indicators

1. Effective Support to the Governor

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 1,479	\$'000 1,562	\$'000 1,574	\$'000 1,616	
Less Income	-	-	-	-	
Net Cost of Service	1,479	1,562	1,574	1,616	
Employees (Full Time Equivalents)	7	7	7	7	

2. Management of the Governor's Establishment

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 4,001	\$'000 3,824	\$'000 3,850	\$'000 3,951	
Less Income	95	127	127	127	
Net Cost of Service	3,906	3,697	3,723	3,824	
Employees (Full Time Equivalents)	24	26	24	24	

Asset Investment Program

In 2018-19, the Establishment continues work on two projects previously outlined in the Government Domain Conservation and Management Plan.

The roof at Government House is being repaired and restored to its original state and all air conditioning plants replaced with an efficient, low cost and reliable alternative. The contract commenced in April 2018 and the projects are estimated to be completed by December 2018.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
WORKS IN PROGRESS							
Government House Restoration and Refurbishment							
Air Conditioning Replacement	3,600	2,000	2,000	1,600	-	-	-
Maintenance Program	578	230	77	116	116	116	-
Roof Repair and Replacement	2,300	2,000	2,000	300	-	-	-
COMPLETED WORKS							
Property, Plant and Equipment Upgrades - Equipment	225	225	139	-	-	-	-
Total Cost of Asset Investment Program	6,703	4,455	4,216	2,016	116	116	-
FUNDED BY							
Capital Appropriation			4,000	1,900	-	-	-
Internal Funds and Balances			216	116	116	116	-
Total Funding			4,216	2,016	116	116	-

Financial Statements

INCOME STATEMENT ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	3,771	3,838	3,870	3,956	4,023	4,075	4,134
Supplies and services.....	713	589	557	588	589	589	589
Accommodation.....	347	405	405	425	428	426	426
Depreciation and amortisation	470	433	430	405	560	560	561
Other expenses	179	121	162	193	200	205	207
TOTAL COST OF SERVICES	5,480	5,386	5,424	5,567	5,800	5,855	5,917
Income							
Sale of goods and services.....	91	127	127	127	127	127	127
Other revenue.....	4	-	-	-	-	-	-
Total Income	95	127	127	127	127	127	127
NET COST OF SERVICES	5,385	5,259	5,297	5,440	5,673	5,728	5,790
INCOME FROM STATE GOVERNMENT							
Service appropriations	5,343	5,315	5,356	5,461	5,694	5,749	5,811
Resources received free of charge	12	30	30	30	30	30	30
TOTAL INCOME FROM STATE GOVERNMENT.....	5,355	5,345	5,386	5,491	5,724	5,779	5,841
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	(30)	86	89	51	51	51	51

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

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 31, 31 and 31 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	626	674	499	434	369	304	355
Receivables.....	47	10	47	47	47	47	47
Other.....	22	7	22	22	22	22	22
Total current assets.....	695	691	568	503	438	373	424
NON-CURRENT ASSETS							
Holding account receivables.....	1,889	2,319	2,319	2,724	3,284	3,844	4,405
Property, plant and equipment.....	31,262	34,046	35,063	36,682	36,246	35,810	35,257
Restricted cash.....	14	54	14	15	45	60	80
Other.....	850	801	835	827	819	811	803
Total non-current assets.....	34,015	37,220	38,231	40,248	40,394	40,525	40,545
TOTAL ASSETS	34,710	37,911	38,799	40,751	40,832	40,898	40,969
CURRENT LIABILITIES							
Employee provisions.....	438	418	438	438	438	438	438
Other.....	53	71	53	54	84	99	119
Total current liabilities.....	491	489	491	492	522	537	557
NON-CURRENT LIABILITIES							
Employee provisions.....	71	78	71	71	71	71	71
Total non-current liabilities.....	71	78	71	71	71	71	71
TOTAL LIABILITIES	562	567	562	563	593	608	628
EQUITY							
Contributed equity.....	3,635	5,035	7,635	9,535	9,535	9,535	9,535
Accumulated surplus/(deficit).....	2,747	3,028	2,836	2,887	2,938	2,989	3,040
Reserves	27,766	29,281	27,766	27,766	27,766	27,766	27,766
Total equity	34,148	37,344	38,237	40,188	40,239	40,290	40,341
TOTAL LIABILITIES AND EQUITY	34,710	37,911	38,799	40,751	40,832	40,898	40,969

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	4,885	4,885	4,926	5,056	5,134	5,189	5,250
Capital appropriation	-	1,400	4,000	1,900	-	-	-
Net cash provided by State Government	4,885	6,285	8,926	6,956	5,134	5,189	5,250
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(3,746)	(3,838)	(3,875)	(3,960)	(3,998)	(4,065)	(4,119)
Supplies and services	(709)	(559)	(522)	(553)	(554)	(554)	(554)
Accommodation	(347)	(405)	(405)	(425)	(428)	(426)	(426)
Other payments	(305)	(179)	(225)	(256)	(263)	(268)	(270)
Receipts ^(b)							
Sale of goods and services	58	127	127	127	127	127	127
GST receipts	129	63	63	63	63	63	63
Net cash from operating activities	(4,920)	(4,791)	(4,837)	(5,004)	(5,053)	(5,123)	(5,179)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(240)	(1,616)	(4,216)	(2,016)	(116)	(116)	-
Proceeds from sale of non-current assets	4	-	-	-	-	-	-
Net cash from investing activities	(236)	(1,616)	(4,216)	(2,016)	(116)	(116)	-
NET INCREASE/(DECREASE) IN CASH HELD	(271)	(122)	(127)	(64)	(35)	(50)	71
Cash assets at the beginning of the reporting period	911	850	640	513	449	414	364
Cash assets at the end of the reporting period	640	728	513	449	414	364	435

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Sale of Goods and Services							
Sale of Goods and Services	58	127	127	127	127	127	127
GST Receipts							
GST Input Credits	120	61	61	61	61	61	61
GST Receipts on Sales	9	2	2	2	2	2	2
TOTAL	187	190	190	190	190	190	190

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

Division 6 Western Australian Electoral Commission

Part 2 Government Administration

Appropriations, Expenses and Cash Assets

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 9 Net amount appropriated to deliver services	25,803	7,127	7,108	6,470	6,842	25,512	7,135
Amount Authorised by Other Statutes							
- Electoral Act 1907	4,800	200	-	800	1,600	4,498	-
- Industrial Relations Act 1979	116	116	116	116	116	116	116
- Salaries and Allowances Act 1975	429	429	429	429	429	429	434
Total appropriations provided to deliver services	31,148	7,872	7,653	7,815	8,987	30,555	7,685
TOTAL APPROPRIATIONS	31,148	7,872	7,653	7,815	8,987	30,555	7,685
EXPENSES							
Total Cost of Services	30,822	11,881	13,360	9,343	13,421	31,793	12,323
Net Cost of Services ^(a)	30,476	9,381	7,740	8,888	7,801	31,689	6,619
CASH ASSETS ^(b)	2,250	1,441	1,687	607	1,827	727	1,827

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
2018-19 Streamlined Budget Process Incentive Funding	-	63	-	-	-
Electoral Act 1907 - Political Funding	(302)	-	-	(302)	-
Government Office Accommodation Reform Program	(1)	-	1	2	3
New Public Sector Wages Policy	(17)	(28)	(41)	(54)	-
Revisions to Own Source Revenue Estimates	2,000	1,100	2,000	1,100	2,000
State Fleet Policy and Procurement Initiatives	(1)	(2)	(3)	(3)	(3)

Significant Issues Impacting the Agency

- The Office of the Electoral Distribution Commissioners is supported by the Commission for the next distribution of electoral boundaries. This project will run over the period 2018-19 to 2019-20 with a total cost of \$2.4 million. The funding will be spent on infrastructure to facilitate the public consultation process and the resulting review of electoral boundaries ahead of the next State General Election in March 2021.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients	30,822	11,881	13,360	9,343	13,421	31,793	12,323
Total Cost of Services.....	30,822	11,881	13,360	9,343	13,421	31,793	12,323

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: Western Australian electors participate in independent and impartial elections or referenda conducted by the Commission as part of democratic processes:					
The number of relevant breaches of 'Declaration by Officer' (Forms 1) upheld by a Court of Disputed Returns ^(b)	nil	nil	nil	nil	
Percentage of eligible Western Australian electors on the State Electoral Roll ^(c)	92.7%	93%	95.4%	95.4%	
Percentage of enrolled electors voting in State general elections (or by-elections) or referenda.....	86.6%	n/a	66.6%	n/a	1
Average percentage of enrolled electors voting in local government ordinary (or extraordinary) postal elections or referenda conducted by the Commission	30.7%	27.3%	34.4%	n/a	2

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

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

(c) The percentage of eligible electors on the State electoral roll is an indicator that provides a link to the Commission's objective of enabling electors to participate in the electoral process. It is estimated that there will be 1,652,464 enrolled electors out of an estimated eligible population of 1,733,116 people as at 30 June 2019.

Explanation of Significant Movements

(Notes)

1. The 2017-18 Estimated Actual of 66.6% relates to the enrolled electors who voted in the Cottesloe by-election only. There is no indicator for the 2018-19 Budget Target, as there is no planned State Government election, by-election or referenda.
2. The 2017-18 Estimated Actual of 34.4% relates to the enrolled electors who voted in both local government ordinary and extraordinary elections. There is no indicator for the 2018-19 Budget Target, as there is no planned local government election, extraordinary or referenda.

Services and Key Efficiency Indicators**1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients**

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	30,822	11,881	13,360	9,343	1
Less Income	346	2,500	5,620	455	2
Net Cost of Service	30,476	9,381	7,740	8,888	
Employees (Full Time Equivalents)	45	46	44	44	
Efficiency Indicators					
Average Cost per Elector of Providing Electoral Services (Enrolment and Election Management)	\$5.76	\$4.66	\$4.64	\$4.49	3
Average Cost per Elector of Conducting State General Elections (or By-elections) or Referenda Events	\$11.01	n/a	\$8.98	n/a	4
Average Cost per Elector of Conducting Local Government Ordinary (or Extraordinary) Elections Conducted by the Commission	\$3.82	\$2.46	\$3.00	n/a	5

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service is expected to decrease by \$4 million (30%) between the 2017-18 Estimated Actual and the 2018-19 Budget Target, primarily due to the completion of the State General Election project (multi-voter and non-voter project) in 2017-18 and the local government biennial election held in October 2017.
2. The income from sales of goods and services is expected to decrease by \$5.2 million (92%) between the 2017-18 Estimated Actual and the 2018-19 Budget Target, primarily due to the recoup of the costs associated with the conduct of local government biennial elections in 2017-18.
3. The 2018-19 Budget Target is slightly lower compared to the 2017-18 Estimated Actual, as no major management and structural changes to the provision of electoral services are expected. Although the 2018-19 Budget Target has a slightly higher number of enrolled electors (by 27,802), overall delivery costs are expected to remain stable.
4. The 2017-18 Estimated Actual average cost of \$8.98 relates to the Cottesloe by-election only. There is no indicator for the 2018-19 Budget Target, as there is no planned State Government election, by-election or referenda in 2018-19.
5. In the 2016-17 Actual, there were 11 extraordinary elections conducted, of which 10 proceeded to election. The cost of \$3.82 for the 2016-17 Actual is based on the 45,835 electors at a total cost of \$175,172. The 2017-18 Estimated Actual includes a biennial local government election and extraordinary elections, which results in a slight decrease in the Average Cost per Elector to \$3.00. The decrease in the Average Cost per Elector is due to a significant increase in the number of electors (1,629,221) in 2017-18 at a total cost of \$4.9 million. There is no indicator for the 2018-19 Budget Target, as there is no planned local government biennial election, extraordinary or referenda.

Asset Investment Program

The Asset Investment Program in 2018-19 continues to implement the Commission's Strategic Asset Plan with \$117,000 funded from the Holding Account.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COMPLETED WORKS							
Asset Replacement							
2016-17 Program.....	50	50	24	-	-	-	-
2017-18 Program.....	50	50	50	-	-	-	-
Information and Communications Technology (ICT)							
System Upgrade							
2016-17 Program.....	67	67	67	-	-	-	-
2017-18 Program.....	67	67	67	-	-	-	-
NEW WORKS							
Asset Replacement							
2018-19 Program.....	50	-	-	50	-	-	-
2019-20 Program.....	50	-	-	-	50	-	-
2020-21 Program.....	50	-	-	-	-	50	-
2021-22 Program.....	50	-	-	-	-	-	50
ICT System Upgrade							
2018-19 Program.....	67	-	-	67	-	-	-
2019-20 Program.....	67	-	-	-	67	-	-
2020-21 Program.....	67	-	-	-	-	67	-
2021-22 Program.....	67	-	-	-	-	-	67
Total Cost of Asset Investment Program	702	234	208	117	117	117	117
FUNDED BY							
Drawdowns from the Holding Account			117	117	117	117	117
Internal Funds and Balances.....			91	-	-	-	-
Total Funding.....			208	117	117	117	117

Financial Statements

Income Statement

Expenses

The Total Cost of Services is expected to decrease by \$4 million (30%) between the 2017-18 Estimated Actual and the 2018-19 Budget Estimate. This is primarily due to the State General Election multi-voter and non-voter project, which was completed in January 2018, as well as the local government biennial election held in October 2017.

The decrease in grants and subsidies from the 2017-18 Estimated Actual to the 2018-19 Budget Estimate is due to the final payment of political funding reimbursement being completed in 2017-18.

The decrease in employee benefits, supplies and services and other expenses from the 2017-18 Estimated Actual to the 2018-19 Budget Estimate is due to the State General Election multi-voter and non-voter project, which was completed in January 2018, as well as the local government biennial election held in October 2017.

Income

The income from sales of goods and services is expected to decrease by \$5.2 million (92%) from the 2017-18 Estimated Actual to the 2018-19 Budget Estimate, primarily due to the recoup of the cost associated with the conduct of local government biennial elections.

Statement of Cashflows

The decrease in cash balances of \$1 million between the 2017-18 Estimated Actual and the 2018-19 Budget Estimate is due to preliminary spending in preparation for the 2019 Local Government Biennial Election.

INCOME STATEMENT ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	15,621	4,455	5,995	4,931	5,995	16,256	6,153
Grants and subsidies ^(c)	4,277	523	221	-	-	4,498	-
Supplies and services	6,542	4,013	4,670	2,156	4,820	6,669	3,773
Accommodation	2,165	2,045	1,686	1,672	1,688	2,370	1,690
Depreciation and amortisation	265	117	117	117	117	117	117
Other expenses	1,952	728	671	467	801	1,883	590
TOTAL COST OF SERVICES	30,822	11,881	13,360	9,343	13,421	31,793	12,323
Income							
Sale of goods and services	346	2,500	5,620	455	5,620	104	5,704
Total Income	346	2,500	5,620	455	5,620	104	5,704
NET COST OF SERVICES	30,476	9,381	7,740	8,888	7,801	31,689	6,619
INCOME FROM STATE GOVERNMENT							
Service appropriations	31,148	7,872	7,653	7,815	8,987	30,555	7,685
Resources received free of charge	69	34	34	60	34	34	34
TOTAL INCOME FROM STATE GOVERNMENT	31,217	7,906	7,687	7,875	9,021	30,589	7,719
SURPLUS/(DEFICIENCY) FOR THE PERIOD	741	(1,475)	(53)	(1,013)	1,220	(1,100)	1,100

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

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 45, 44 and 44 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Public Funding of Political Parties and Candidates in State Elections	4,277	523	221	-	-	4,498	-
TOTAL	4,277	523	221	-	-	4,498	-

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	2,237	1,423	1,665	576	1,787	677	1,763
Holding account receivables.....	117	117	117	117	117	117	117
Receivables.....	368	440	435	502	502	502	502
Other.....	174	20	174	174	174	174	174
Total current assets.....	2,896	2,000	2,391	1,369	2,580	1,470	2,556
NON-CURRENT ASSETS							
Holding account receivables.....	491	458	491	491	491	491	491
Property, plant and equipment.....	144	302	235	235	235	235	235
Intangibles.....	1,576	1,607	1,576	1,576	1,576	1,576	1,576
Restricted cash.....	13	18	22	31	40	50	64
Other.....	6	15	6	6	6	6	6
Total non-current assets.....	2,230	2,400	2,330	2,339	2,348	2,358	2,372
TOTAL ASSETS	5,126	4,400	4,721	3,708	4,928	3,828	4,928
CURRENT LIABILITIES							
Employee provisions.....	931	739	803	803	803	803	803
Payables.....	10	233	32	32	32	32	32
Other.....	206	65	225	225	225	225	225
Total current liabilities.....	1,147	1,037	1,060	1,060	1,060	1,060	1,060
NON-CURRENT LIABILITIES							
Employee provisions.....	158	182	195	195	195	195	195
Other.....	2	2	2	2	2	2	2
Total non-current liabilities.....	160	184	197	197	197	197	197
TOTAL LIABILITIES	1,307	1,221	1,257	1,257	1,257	1,257	1,257
EQUITY							
Contributed equity.....	1,026	876	724	724	724	724	724
Accumulated surplus/(deficit).....	2,793	2,303	2,740	1,727	2,947	1,847	2,947
Total equity	3,819	3,179	3,464	2,451	3,671	2,571	3,671
TOTAL LIABILITIES AND EQUITY	5,126	4,400	4,721	3,708	4,928	3,828	4,928

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	31,031	7,755	7,536	7,698	8,870	30,438	7,568
Holding account drawdowns	117	117	117	117	117	117	117
Receipts paid into Consolidated Account	-	-	(302)	-	-	-	-
Net cash provided by State Government	31,148	7,872	7,351	7,815	8,987	30,555	7,685
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(15,527)	(4,469)	(6,130)	(4,818)	(5,953)	(16,257)	(6,175)
Grants and subsidies	(4,277)	(523)	(221)	-	-	(4,498)	-
Supplies and services	(6,439)	(4,081)	(4,608)	(2,156)	(4,820)	(6,669)	(3,737)
Accommodation	(2,333)	(2,075)	(1,688)	(1,672)	(1,688)	(2,370)	(1,690)
Other payments	(3,266)	(1,314)	(1,294)	(942)	(1,424)	(2,628)	(1,185)
Receipts ^(b)							
Sale of goods and services	366	2,500	5,620	315	5,620	104	5,704
GST receipts	1,163	615	615	495	615	780	615
Net cash from operating activities	(30,313)	(9,347)	(7,706)	(8,778)	(7,650)	(31,538)	(6,468)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(26)	(117)	(208)	(117)	(117)	(117)	(117)
Net cash from investing activities	(26)	(117)	(208)	(117)	(117)	(117)	(117)
NET INCREASE/(DECREASE) IN CASH HELD	809	(1,592)	(563)	(1,080)	1,220	(1,100)	1,100
Cash assets at the beginning of the reporting period	1,441	3,033	2,250	1,687	607	1,827	727
Cash assets at the end of the reporting period	2,250	1,441	1,687	607	1,827	727	1,827

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Sale of Goods and Services							
Local Government Recoups	195	2,500	5,600	-	5,600	-	5,600
Extraneous Elections	127	-	-	-	-	-	-
Other	44	-	20	315	20	104	104
GST Receipts							
GST Receipt on Sales	34	480	480	375	480	550	480
GST Input Credits	1,129	135	135	120	135	230	135
TOTAL	1,529	3,115	6,235	810	6,235	884	6,319

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
INCOME							
Fines							
Non-voters Fine	-	-	800	-	-	600	800
TOTAL ADMINISTERED INCOME	-	-	800	-	-	600	800
EXPENSES							
Other							
Payment to Consolidated Account	-	-	800	-	-	600	800
TOTAL ADMINISTERED EXPENSES	-	-	800	-	-	600	800

Division 7 Salaries and Allowances Tribunal

Part 2 Government Administration

Appropriations, Expenses and Cash Assets

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 10 Net amount appropriated to deliver services	1,084	1,091	1,086	1,101	1,093	1,095	1,091
Total appropriations provided to deliver services	1,084	1,091	1,086	1,101	1,093	1,095	1,091
TOTAL APPROPRIATIONS	1,084	1,091	1,086	1,101	1,093	1,095	1,091
EXPENSES							
Total Cost of Services	780	1,109	1,104	1,119	1,111	1,113	1,108
Net Cost of Services ^(a)	736	1,073	1,068	1,083	1,075	1,110	1,106
CASH ASSETS ^(b)	1,877	1,588	83	122	161	167	173

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
2018-19 Streamlined Budget Process Incentive Funding	-	11	-	-	-
New Public Sector Wages Policy	(4)	(9)	(13)	(18)	-
State Fleet Policy and Procurement Initiatives	(1)	(2)	(2)	(3)	(3)

Significant Issues Impacting the Agency

- As part of the Government's commitment to responsible financial management, the *Salaries and Allowances Amendment (Debt and Deficit Remediation) Act 2018* commenced in February 2018 and will impact on how the Tribunal conducts its inquiries by capping the amount of remuneration that may be provided to office holders within the Tribunal's jurisdiction.

Resource Agreement

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

Outcomes, Services and Key Performance Information

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

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Support Services to the Salaries and Allowances Tribunal	780	1,109	1,104	1,119	1,111	1,113	1,108
Total Cost of Services.....	780	1,109	1,104	1,119	1,111	1,113	1,108

Outcomes and Key Effectiveness Indicators

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: A fair and equitable system of remuneration for the Governor, Members of Parliament, Senior Government Officers, Local Government Chief Executive Officers (CEOs), Judicial and Magisterial Officers, superannuation benefits for Members of Parliament and fees, expenses and allowances for Local Government elected council members:					
Quantity - determinations/reports	47	42	41	40	
Quality - Tribunal satisfaction with the quality of service provided.....	100%	100%	100%	100%	
Timeliness - Tribunal satisfaction with timeliness of service provided	100%	100%	100%	100%	
The extent to which the Tribunal is satisfied with the support services provided	100%	100%	100%	100%	

Services and Key Efficiency Indicators

1. Support Services to the Salaries and Allowances Tribunal

Support services assist the Tribunal to:

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 780	\$'000 1,109	\$'000 1,104	\$'000 1,119	
Less Income	44	36	36	36	
Net Cost of Service	736	1,073	1,068	1,083	
Employees (Full Time Equivalents)	3	3	3	3	
Efficiency Indicators					
Cost (Efficiency) - Average Cost per Determination Report	\$16,596	\$26,405	\$26,951	\$27,750	1

Explanation of Significant Movements

(Notes)

1. A higher than expected number of determinations during 2016-17 resulted in a lower Average Cost per Determination Report in the financial year. The Tribunal expects the volume of determinations in 2018-19 and the following years will be steady and similar to levels in 2017-18, which results in a higher Average Cost per Determination Report.

Financial Statements

Statement of Financial Position

The reduction in cash assets in 2017-18 relates to the return of surplus cash of \$1.8 million to the Consolidated Account.

INCOME STATEMENT (Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(a)	528	536	532	546	538	541	546
Supplies and services	60	383	383	402	406	411	411
Accommodation	156	152	152	148	146	144	144
Depreciation and amortisation	28	28	28	15	13	10	-
Other expenses	8	10	9	8	8	7	7
TOTAL COST OF SERVICES	780	1,109	1,104	1,119	1,111	1,113	1,108
Income							
Grants and subsidies	41	33	33	33	33	-	-
Other revenue	3	3	3	3	3	3	2
Total Income	44	36	36	36	36	3	2
NET COST OF SERVICES	736	1,073	1,068	1,083	1,075	1,110	1,106
INCOME FROM STATE GOVERNMENT							
Service appropriations	1,084	1,091	1,086	1,101	1,093	1,095	1,091
Resources received free of charge	15	15	15	15	15	15	15
TOTAL INCOME FROM STATE GOVERNMENT	1,099	1,106	1,101	1,116	1,108	1,110	1,106
SURPLUS/(DEFICIENCY) FOR THE PERIOD	363	33	33	33	33	-	-

(a) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 3, 3 and 3 respectively.

**STATEMENT OF FINANCIAL POSITION
(Controlled)**

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	1,874	1,584	78	115	152	156	162
Receivables.....	5	13	14	15	17	14	8
Total current assets.....	1,879	1,597	92	130	169	170	170
NON-CURRENT ASSETS							
Holding account receivables.....	54	63	63	72	81	90	90
Property, plant and equipment.....	4	2	2	-	-	-	-
Restricted cash.....	3	4	5	7	9	11	11
Other.....	63	37	37	23	10	-	-
Total non-current assets.....	124	106	107	102	100	101	101
TOTAL ASSETS	2,003	1,703	199	232	269	271	271
CURRENT LIABILITIES							
Employee provisions.....	93	57	93	93	93	93	93
Payables.....	5	1	5	5	5	5	5
Other.....	12	2	12	12	16	18	18
Total current liabilities.....	110	60	110	110	114	116	116
NON-CURRENT LIABILITIES							
Employee provisions.....	16	55	16	16	16	16	16
Total non-current liabilities.....	16	55	16	16	16	16	16
TOTAL LIABILITIES	126	115	126	126	130	132	132
EQUITY							
Accumulated surplus/(deficit).....	1,877	1,588	73	106	139	139	139
Total equity	1,877	1,588	73	106	139	139	139
TOTAL LIABILITIES AND EQUITY	2,003	1,703	199	232	269	271	271

**STATEMENT OF CASHFLOWS
(Controlled)**

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	1,075	1,082	1,077	1,092	1,084	1,086	1,091
Receipts paid into Consolidated Account	-	-	(1,837)	-	-	-	-
Net cash provided by State Government	1,075	1,082	(760)	1,092	1,084	1,086	1,091
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(528)	(534)	(530)	(546)	(534)	(539)	(544)
Supplies and services	(39)	(379)	(379)	(387)	(393)	(393)	(393)
Accommodation	(156)	(152)	(152)	(148)	(146)	(144)	(144)
Other payments	(28)	(68)	(67)	(66)	(66)	(65)	(64)
Receipts ^(a)							
Grants and subsidies	41	33	33	33	33	-	-
GST receipts	18	58	58	58	58	58	58
Other receipts	-	3	3	3	3	3	2
Net cash from operating activities	(692)	(1,039)	(1,034)	(1,053)	(1,045)	(1,080)	(1,085)
NET INCREASE/(DECREASE) IN CASH HELD	383	43	(1,794)	39	39	6	6
Cash assets at the beginning of the reporting period	1,494	1,545	1,877	83	122	161	167
Cash assets at the end of the reporting period	1,877	1,588	83	122	161	167	173

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Grants and Subsidies							
Commonwealth Specific Purpose - Indian Ocean Territories	41	33	33	33	33	-	-
GST Receipts							
GST Input Credits	18	58	58	58	58	58	58
Other Receipts							
Other Receipts	-	3	3	3	3	3	2
TOTAL	59	94	94	94	94	61	60

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

Division 8 Commissioner for Equal Opportunity

Part 2 Government Administration

Appropriations, Expenses and Cash Assets

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 11 Net amount appropriated to deliver services.....	3,847	3,694	3,678	3,502	3,426	3,458	3,482
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	47	115	115	300	300	300	302
Total appropriations provided to deliver services	3,894	3,809	3,793	3,802	3,726	3,758	3,784
TOTAL APPROPRIATIONS	3,894	3,809	3,793	3,802	3,726	3,758	3,784
EXPENSES							
Total Cost of Services	4,063	4,012	4,030	4,041	3,968	4,003	4,029
Net Cost of Services ^(a)	3,906	3,817	3,835	3,844	3,768	3,800	3,826
CASH ASSETS ^(b)	487	200	487	487	487	487	487

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
2018-19 Streamlined Budget Process Incentive Funding.....	-	34	-	-	-
New Public Sector Wages Policy	(15)	(35)	(54)	(75)	-
State Fleet Policy and Procurement Initiatives	(1)	(3)	(3)	(3)	(3)

Significant Issues Impacting the Agency

- The number of complaints of unlawful discrimination has increased moderately in the 2017-18 year. As numbers of complaints have risen and are tending to be increasingly complex, this is a factor in the time taken to finalise complaints.
- Delivery to organisations of fee for service training has slightly increased from the previous year. Mixed profile training available to individuals for a fee has had declining enrolments due in part to budget constraints in public and private sector organisations. The Commission has met its statutory obligation of providing education and training on responsibilities under the *Equal Opportunity Act 1984* by trialling some free courses which have had high enrolment and positive participant feedback, and will continue to offer free courses where appropriate.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Services
Strong Communities: Safe communities and supported families.	The people of Western Australia are provided with information and advice about equal opportunity and human rights issues and have accessible avenues of redress under relevant legislation.	<ol style="list-style-type: none"> 1. Provision of Information and Advice Regarding Equal Opportunity and Human Rights 2. Avenue of Redress for Unlawful Discrimination and Unreasonable Treatment

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Provision of Information and Advice Regarding Equal Opportunity and Human Rights.....	2,085	2,048	2,062	2,070	2,032	2,060	2,084
2. Avenue of Redress for Unlawful Discrimination and Unreasonable Treatment.....	1,978	1,964	1,968	1,971	1,936	1,943	1,945
Total Cost of Services.....	4,063	4,012	4,030	4,041	3,968	4,003	4,029

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: The people of Western Australia are provided with information and advice about equal opportunity and human rights issues and have accessible avenues of redress under relevant legislation:					
Community awareness of the Equal Opportunity Act 1984 (the Act) and belief it is of benefit	76.5%	76.5%	75%	75%	
Percentage of complaints finalised within:					
6 months	89.6%	90%	84.2%	85%	
12 months	99.7%	95%	98.9%	90%	1

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

Explanation of Significant Movements

(Notes)

- The 2018-19 Budget Target primarily reflects an expected increase in the number of more complex complaints.

Services and Key Efficiency Indicators**1. Provision of Information and Advice Regarding Equal Opportunity and Human Rights**

Dissemination of relevant and appropriate information on the Act, other relevant laws and human rights issues generally, provision of accurate advice on equal opportunity matters and the identification of discriminatory policies and practices.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 2,085	\$'000 2,048	\$'000 2,062	\$'000 2,070	
Less Income	141	102	195	197	1
Net Cost of Service	1,944	1,946	1,867	1,873	
Employees (Full Time Equivalents)	11	11	11	10	
Efficiency Indicators					
Average Hourly Cost of Development and Delivery of Training Courses	\$1,057	\$1,033	\$1,082	\$1,100	

Explanation of Significant Movements

(Notes)

- Income from training courses was previously allocated across the two services on a proportional basis. The decision has been made to move the training income to Service 1 to more accurately reflect which activities generate the revenue.

2. Avenue of Redress for Unlawful Discrimination and Unreasonable Treatment

Investigating and attempting to conciliate complaints that fall within the jurisdiction of the Act and other legislation administered by the Commissioner and providing assistance to complainants referred to the State Administrative Tribunal.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 1,978	\$'000 1,964	\$'000 1,968	\$'000 1,971	
Less Income	16	93	-	-	1
Net Cost of Service	1,962	1,871	1,968	1,971	
Employees (Full Time Equivalents)	9	9	9	9	
Efficiency Indicators					
Average Cost per Complaint	\$2,869	\$2,723	\$2,546	\$2,700	

Explanation of Significant Movements

(Notes)

- Income from training courses was previously allocated across the two services on a proportional basis. The decision has been made to move the training income to Service 1 to more accurately reflect which activities generate the revenue.

Asset Investment Program

The Commission's Asset Investment Program provides for the replacement of office equipment and minor works.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COMPLETED WORKS							
Computer Hardware and Software - 2017-18 Program	42	42	42	-	-	-	-
NEW WORKS							
Computer Hardware and Software							
2020-21 Program	79	-	-	-	-	79	-
2021-22 Program	79	-	-	-	-	-	79
Office Equipment							
2018-19 Program	28	-	-	28	-	-	-
2019-20 Program	33	-	-	-	33	-	-
Total Cost of Asset Investment Program	261	42	42	28	33	79	79
FUNDED BY							
Drawdowns from the Holding Account			42	28	33	79	79
Total Funding			42	28	33	79	79

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	2536	2,829	2,614	2,620	2,628	2,644	2,670
Supplies and services	502	301	335	343	280	236	236
Accommodation	907	695	895	904	914	914	914
Depreciation and amortisation	71	72	72	63	16	79	79
Other expenses	47	115	114	111	130	130	130
TOTAL COST OF SERVICES	4,063	4,012	4,030	4,041	3,968	4,003	4,029
Income							
Sale of goods and services	102	160	160	162	165	168	168
Grants and subsidies	22	35	35	35	35	35	35
Other revenue	33	-	-	-	-	-	-
Total Income	157	195	195	197	200	203	203
NET COST OF SERVICES	3,906	3,817	3,835	3,844	3,768	3,800	3,826
INCOME FROM STATE GOVERNMENT							
Service appropriations	3,894	3,809	3,793	3,802	3,726	3,758	3,784
Resources received free of charge	42	8	42	42	42	42	42
TOTAL INCOME FROM STATE GOVERNMENT	3,936	3,817	3,835	3,844	3,768	3,800	3,826
SURPLUS/(DEFICIENCY) FOR THE PERIOD	30	-	-	-	-	-	-

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

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 20, 20 and 19 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	479	200	479	479	479	479	479
Holding account receivables.....	42	46	42	42	42	42	42
Receivables.....	37	43	39	39	39	39	39
Other.....	16	16	16	16	16	16	16
Total current assets.....	574	305	576	576	576	576	576
NON-CURRENT ASSETS							
Holding account receivables.....	394	420	424	459	442	442	442
Property, plant and equipment.....	79	35	49	14	31	31	31
Intangibles.....	9	8	9	9	9	9	9
Restricted cash.....	8	-	8	8	8	8	8
Total non-current assets.....	490	463	490	490	490	490	490
TOTAL ASSETS.....	1,064	768	1,066	1,066	1,066	1,066	1,066
CURRENT LIABILITIES							
Employee provisions.....	677	497	676	676	676	676	676
Payables.....	28	8	28	28	28	28	28
Other.....	138	153	141	141	141	141	141
Total current liabilities.....	843	658	845	845	845	845	845
NON-CURRENT LIABILITIES							
Employee provisions.....	42	41	42	42	42	42	42
Total non-current liabilities.....	42	41	42	42	42	42	42
TOTAL LIABILITIES.....	885	699	887	887	887	887	887
EQUITY							
Contributed equity.....	604	604	604	604	604	604	604
Accumulated surplus/(deficit).....	(425)	(535)	(425)	(425)	(425)	(425)	(425)
Total equity.....	179	69	179	179	179	179	179
TOTAL LIABILITIES AND EQUITY.....	1,064	768	1,066	1,066	1,066	1,066	1,066

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	3,792	3,737	3,721	3,739	3,710	3,679	3,705
Holding account drawdowns	16	42	42	28	33	79	79
Net cash provided by State Government	3,808	3,779	3,763	3,767	3,743	3,758	3,784
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(2,330)	(2,864)	(2,649)	(2,655)	(2,663)	(2,679)	(2,705)
Supplies and services	(525)	(264)	(264)	(272)	(209)	(165)	(165)
Accommodation	(907)	(695)	(895)	(904)	(914)	(914)	(914)
Other payments	(147)	(208)	(207)	(204)	(223)	(223)	(223)
Receipts ^(b)							
Grants and subsidies	22	35	35	35	35	35	35
Sale of goods and services	102	160	160	162	165	168	168
GST receipts	143	78	78	78	78	78	78
Other receipts	42	21	21	21	21	21	21
Net cash from operating activities	(3,600)	(3,737)	(3,721)	(3,739)	(3,710)	(3,679)	(3,705)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	-	(42)	(42)	(28)	(33)	(79)	(79)
Net cash from investing activities	-	(42)	(42)	(28)	(33)	(79)	(79)
NET INCREASE/(DECREASE) IN CASH HELD	208	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	279	200	487	487	487	487	487
Cash assets at the end of the reporting period	487	200	487	487	487	487	487

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Grants and Subsidies							
Proceeds from the Provision of Services to the Indian Ocean Territories	22	35	35	35	35	35	35
Sales of Good and Services							
Services Rendered	102	160	160	162	165	168	168
GST Receipts							
GST Input Credits	131	61	61	61	61	61	61
GST Receipts on Sale	12	17	17	17	17	17	17
Other Receipts							
Other Receipts	42	21	21	21	21	21	21
TOTAL	309	294	294	296	299	302	302

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

Division 9
Part 2

Commissioner for Children and Young People
Government Administration

Appropriations, Expenses and Cash Assets

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 12 Net amount appropriated to deliver services.....	2,878	2,822	2,807	2,814	2,796	2,810	2,847
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	255	255	255	255	255	255	256
Total appropriations provided to deliver services	3,133	3,077	3,062	3,069	3,051	3,065	3,103
TOTAL APPROPRIATIONS	3,133	3,077	3,062	3,069	3,051	3,065	3,103
EXPENSES							
Total Cost of Services	3,248	3,239	3,249	3,511	3,213	3,227	3,265
Net Cost of Services ^(a)	3,147	3,236	3,221	3,228	3,210	3,224	3,262
CASH ASSETS ^(b)	869	762	156	156	156	156	156

- (a) Represents Total Cost of Services (expenses) less retained revenues applied to the agency’s services. Reconciliation to the ‘Total appropriations provided to deliver services’ includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency’s Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
2018-19 Streamlined Budget Process Incentive Funding.....	-	28	-	-	-
State Fleet Policy and Procurement Initiatives	(1)	(1)	(1)	(1)	(1)
The Children’s Wellbeing Monitoring Survey.....	-	280	-	-	-

Significant Issues Impacting the Agency

- The 2016-20 Strategic Plan for the Commission outlines three key areas of work which ensure quality community services are delivered to Western Australians:
 - promoting the rights, voices and contributions of children and young people;
 - monitoring and advocacy to strengthen the wellbeing of all Western Australian children and young people; and
 - prioritising the needs of children and young people who are our most disadvantaged and vulnerable.

- Based on this strategic direction, the Commission will focus on the following key areas for the 2018-19 financial year:
 - promoting and working on the recommendations of the School and Learning Consultation Report that reflected the voice of children and young people, and was tabled in Parliament in January 2018;
 - monitoring and supporting the response to recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse, including implementing child safe organisation standards and appropriate responses to harmful sexual behaviours in children and young people;
 - conducting a ‘Vulnerability Speakers Series - Understanding Vulnerability in Children and Young People’ throughout 2018. The series will be presented by a host of national and international experts to engage a range of key stakeholders. A report on the findings of this series will be published in the latter half of the 2018-19 financial year; and
 - development of an online Wellbeing Framework that is able to be regularly updated to ensure relevant and timely data sharing. To complement this work, the Commissioner will explore the opportunity to develop a Student Health and Wellbeing Survey instrument in partnership with Telethon Kids Institute.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Strong Communities: Safe communities and supported families.	The views and issues of children and young people are heard and acted upon.	1. Consultation, Research and Promotion of the Wellbeing of Children and Young People

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Consultation, Research and Promotion of the Wellbeing of Children and Young People	3,248	3,239	3,249	3,511	3,213	3,227	3,265
Total Cost of Services.....	3,248	3,239	3,249	3,511	3,213	3,227	3,265

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: The views and issues of children and young people are heard and acted upon:					
The extent to which children and young people in various regions of the State are consulted ^{(b) (c)}	n/a	1,500	4,483	1,500	1
The extent to which issues impacting upon children and young people are researched, advocated and promoted ^{(b) (c)}	n/a	200	200	200	
The extent to which the public is engaged on issues impacting upon the wellbeing of children and young people ^{(b) (c)}	n/a	2,100	5,500	2,100	2

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

(b) New key performance indicators (KPIs) were introduced from the 2017-18 financial year to capture the contemporary work of the Commission in line with its core functions and objectives. The revised KPIs will report on the number of children and young people consulted, a broader range of representations and the public awareness raising activities undertaken by the Commission. This will be consistent with the Government Goal to build strong communities by increasing the role children and young people have in decision-making and advocating for families to be supported.

(c) There is no comparative information available for the 2016-17 Actual as a result of the implementation of the revised KPI methodology.

Explanation of Significant Movements

(Notes)

1. The number of children and young people consulted was higher in the 2017-18 Estimated Actual by the 'We Are Ten' consultation that received a significantly higher response rate than expected. This was a one-off event to celebrate the 10th anniversary of the Commission, which will not be repeated in the 2018-19 reporting period.
2. The number of people attending events in the 2017-18 Estimated Actual has significantly exceeded the target due to the release of the School and Learning Consultation Report and the Vulnerability Speakers Series in the same financial year.

Services and Key Efficiency Indicators

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

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 3,248	\$'000 3,239	\$'000 3,249	\$'000 3,511	
Less Income	101	3	28	283	1
Net Cost of Service	3,147	3,236	3,221	3,228	
Employees (Full Time Equivalents)	16	16	15	15	
Efficiency Indicators					
Unit Cost per Child	-	\$507	\$190	\$610	2
Unit Cost per Representative	-	\$12,395	\$11,980	\$12,987	

Explanation of Significant Movements

(Notes)

1. The increase in the 2018-19 Budget Target primarily reflects a contribution of \$280,000 from four government agencies towards the Children's Wellbeing Monitoring Survey.
2. The Unit Cost per Child has reduced from \$507 per child in the 2017-18 Budget to \$190 per child in the 2017-18 Estimated Actual. This is because the estimated number of consultations increased from a Budget of 1,500 to an Estimated Actual of 4,483. The increase in number of children and young people consulted was due to the 'We Are Ten' consultation that received a significantly higher response rate than expected. This consultation was a one-off event to celebrate the 10th anniversary of the Commissioner's office and will not be repeated in the 2018-19 financial year.

Financial Statements

Statement of Financial Position

The reduction in cash assets in 2017-18 relates to the return of surplus cash of \$713,000 to the Consolidated Account.

INCOME STATEMENT ^(a) (Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	2,202	2,266	2,252	2,346	2,276	2,293	2,327
Supplies and services	463	470	470	617	437	425	430
Accommodation	313	320	320	335	337	344	352
Depreciation and amortisation	16	16	16	16	16	16	16
Other expenses	254	167	191	197	147	149	140
TOTAL COST OF SERVICES	3,248	3,239	3,249	3,511	3,213	3,227	3,265
Income							
Other revenue	101	3	28	283	3	3	3
Total Income	101	3	28	283	3	3	3
NET COST OF SERVICES	3,147	3,236	3,221	3,228	3,210	3,224	3,262
INCOME FROM STATE GOVERNMENT							
Service appropriations	3,133	3,077	3,062	3,069	3,051	3,065	3,103
Resources received free of charge	118	159	159	159	159	159	159
TOTAL INCOME FROM STATE GOVERNMENT	3,251	3,236	3,221	3,228	3,210	3,224	3,262
SURPLUS/(DEFICIENCY) FOR THE PERIOD	104	-	-	-	-	-	-

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

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 16, 15 and 15 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	863	762	150	150	150	150	150
Receivables.....	52	39	52	52	52	52	36
Total current assets.....	915	801	202	202	202	202	186
NON-CURRENT ASSETS							
Holding account receivables.....	450	466	466	482	498	514	530
Property, plant and equipment.....	67	50	51	35	19	3	3
Restricted cash.....	6	-	6	6	6	6	6
Total non-current assets.....	523	516	523	523	523	523	539
TOTAL ASSETS	1,438	1,317	725	725	725	725	725
CURRENT LIABILITIES							
Employee provisions.....	160	178	160	160	160	160	160
Payables.....	40	32	40	40	40	40	40
Other.....	123	58	123	123	123	123	123
Total current liabilities.....	323	268	323	323	323	323	323
NON-CURRENT LIABILITIES							
Employee provisions.....	48	87	48	48	48	48	48
Total non-current liabilities.....	48	87	48	48	48	48	48
TOTAL LIABILITIES	371	355	371	371	371	371	371
EQUITY							
Accumulated surplus/(deficit).....	1067	962	354	354	354	354	354
Total equity	1,067	962	354	354	354	354	354
TOTAL LIABILITIES AND EQUITY	1,438	1,317	725	725	725	725	725

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	3,117	3,061	3,046	3,053	3,035	3,049	3,087
Receipts paid into Consolidated Account	-	-	(713)	-	-	-	-
Net cash provided by State Government	3,117	3,061	2,333	3,053	3,035	3,049	3,087
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(2,251)	(2,266)	(2,252)	(2,346)	(2,276)	(2,293)	(2,332)
Supplies and services	(329)	(311)	(311)	(458)	(278)	(266)	(266)
Accommodation	(304)	(320)	(320)	(335)	(337)	(344)	(352)
Other payments	(314)	(252)	(276)	(282)	(232)	(234)	(225)
Receipts ^(b)							
GST receipts	102	88	88	88	88	88	88
Other receipts	86	-	25	280	-	-	-
Net cash from operating activities	(3,010)	(3,061)	(3,046)	(3,053)	(3,035)	(3,049)	(3,087)
NET INCREASE/(DECREASE) IN CASH HELD	107	-	(713)	-	-	-	-
Cash assets at the beginning of the reporting period	762	762	869	156	156	156	156
Cash assets at the end of the reporting period	869	762	156	156	156	156	156

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
GST Receipts							
GST Input Credits	91	88	88	88	88	88	88
Receipts on Sales	11	-	-	-	-	-	-
Other Receipts							
Thinker in Residence Event	58	-	-	-	-	-	-
National Research Program - Australian Centre for Child Protection	25	-	-	-	-	-	-
Vulnerability Speaker Series	-	-	25	-	-	-	-
The Children's Wellbeing Monitoring Survey ...	-	-	-	280	-	-	-
Executive Vehicle Service	3	-	-	-	-	-	-
TOTAL	188	88	113	368	88	88	88

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

Division 10 Office of the Information Commissioner

Part 2 Government Administration

Appropriations, Expenses and Cash Assets

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 13 Net amount appropriated to deliver services.....	2,058	2,039	2,026	2,027	2,010	2,020	2,036
Amount Authorised by Other Statutes							
- Freedom of Information Act 1992	278	278	278	278	278	278	279
Total appropriations provided to deliver services	2,336	2,317	2,304	2,305	2,288	2,298	2,315
TOTAL APPROPRIATIONS	2,336	2,317	2,304	2,305	2,288	2,298	2,315
EXPENSES							
Total Cost of Services	2,392	2,439	2,426	2,427	2,410	2,420	2,437
Net Cost of Services ^(a)	2,391	2,435	2,422	2,423	2,406	2,416	2,433
CASH ASSETS ^(b)	605	456	597	589	581	573	565

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
2018-19 Streamlined Budget Process Incentive Funding.....	-	20	-	-	-
New Public Sector Wages Policy	(13)	(24)	(36)	(47)	-

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Services
Strong Communities: Safe communities and supported families.	Access to documents and observance of processes in accordance with the Freedom of Information Act 1992.	1. Resolution of Complaints 2. Advice and Awareness

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Resolution of Complaints.....	1,674	1,707	1,698	1,699	1,687	1,694	1,706
2. Advice and Awareness.....	718	732	728	728	723	726	731
Total Cost of Services.....	2,392	2,439	2,426	2,427	2,410	2,420	2,437

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: Access to documents and observance of processes in accordance with the Freedom of Information Act 1992:					
Participants satisfied with complaint resolution and external review processes adopted by the Information Commissioner	88%	85%	80%	85%	
Agencies satisfied with the advice and guidance provided by the Information Commissioner	98%	98%	98%	98%	
Applications for external review resolved by conciliation	69%	60%	77%	70%	1

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

Explanation of Significant Movements

(Notes)

1. A review was conducted of the conciliation rate resulting in an increase to the 2018-19 Budget Target from 60% to 70%.

Services and Key Efficiency Indicators

1. Resolution of Complaints

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 1,674	\$'000 1,707	\$'000 1,698	\$'000 1,699	
Less Income	1	3	3	3	
Net Cost of Service	1,673	1,704	1,695	1,696	
Employees (Full Time Equivalents)	9	10	8	9	
Efficiency Indicators					
Average Cost per Complaint and External Review Finalised	\$8,844	\$9,190	\$10,354	\$10,966	1

Explanation of Significant Movements

(Notes)

- The increase in the 2017-18 Estimated Actual compared to the 2017-18 Budget is due to a decrease in the number of finalised external review applications in the year to date compared to the original estimate. The main factor contributing to this decrease in finalised external review applications was the temporary reduction of Full Time Equivalents available to undertake the Resolution of Complaints function.

2. Advice and Awareness

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 718	\$'000 732	\$'000 728	\$'000 728	
Less Income	-	1	1	1	
Net Cost of Service	718	731	727	727	
Employees (Full Time Equivalents)	2	2	2	2	
Efficiency Indicators					
Average Cost of Service per Application Lodged ^(a)	\$251	\$240	\$217	\$215	

(a) Applications lodged encompasses the total number of direct advisory services that were provided (telephone calls where advice is given, email advice, counter enquiries, recipients of training and briefings and other matters).

Financial Statements

INCOME STATEMENT ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	1,716	1,691	1,678	1,682	1,664	1,676	1,693
Supplies and services	305	353	353	350	348	344	344
Accommodation	277	292	292	296	297	297	297
Depreciation and amortisation	7	6	6	6	6	6	6
Other expenses	87	97	97	93	95	97	97
TOTAL COST OF SERVICES	2,392	2,439	2,426	2,427	2,410	2,420	2,437
Income							
Other revenue	1	4	4	4	4	4	4
Total Income	1	4	4	4	4	4	4
NET COST OF SERVICES	2,391	2,435	2,422	2,423	2,406	2,416	2,433
INCOME FROM STATE GOVERNMENT							
Service appropriations	2,336	2,317	2,304	2,305	2,288	2,298	2,315
Resources received free of charge	101	110	110	110	110	110	110
TOTAL INCOME FROM STATE GOVERNMENT	2,437	2,427	2,414	2,415	2,398	2,408	2,425
SURPLUS/(DEFICIENCY) FOR THE PERIOD	46	(8)	(8)	(8)	(8)	(8)	(8)

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

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 11, 10 and 11 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	600	456	592	584	576	568	560
Receivables.....	11	14	11	11	11	11	11
Other.....	21	40	21	21	21	21	21
Total current assets.....	632	510	624	616	608	600	592
NON-CURRENT ASSETS							
Holding account receivables.....	36	36	36	36	36	36	36
Property, plant and equipment.....	12	19	12	12	12	12	12
Restricted cash.....	5	-	5	5	5	5	5
Total non-current assets.....	53	55	53	53	53	53	53
TOTAL ASSETS	685	565	677	669	661	653	645
CURRENT LIABILITIES							
Employee provisions.....	231	183	231	231	231	231	231
Payables.....	-	23	-	-	-	-	-
Other.....	23	-	23	23	23	23	23
Total current liabilities.....	254	206	254	254	254	254	254
NON-CURRENT LIABILITIES							
Employee provisions.....	91	81	91	91	91	91	91
Total non-current liabilities.....	91	81	91	91	91	91	91
TOTAL LIABILITIES	345	287	345	345	345	345	345
EQUITY							
Contributed equity.....	37	37	37	37	37	37	37
Accumulated surplus/(deficit).....	303	241	295	287	279	271	263
Total equity	340	278	332	324	316	308	300
TOTAL LIABILITIES AND EQUITY	685	565	677	669	661	653	645

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	2,336	2,317	2,304	2,305	2,288	2,298	2,315
Net cash provided by State Government	2,336	2,317	2,304	2,305	2,288	2,298	2,315
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(1,625)	(1,691)	(1,678)	(1,682)	(1,664)	(1,676)	(1,693)
Supplies and services	(210)	(312)	(312)	(311)	(311)	(307)	(307)
Accommodation	(277)	(237)	(237)	(239)	(238)	(238)	(238)
Other payments	(152)	(137)	(137)	(133)	(135)	(137)	(137)
Receipts ^(b)							
GST receipts	60	48	48	48	48	48	48
Other receipts	1	4	4	4	4	4	4
Net cash from operating activities	(2,203)	(2,325)	(2,312)	(2,313)	(2,296)	(2,306)	(2,323)
NET INCREASE/(DECREASE) IN CASH HELD	133	(8)	(8)	(8)	(8)	(8)	(8)
Cash assets at the beginning of the reporting period	472	464	605	597	589	581	573
Cash assets at the end of the reporting period	605	456	597	589	581	573	565

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
GST Receipts							
GST Input Credits	60	48	48	48	48	48	48
Other Receipts							
Other Receipts	1	4	4	4	4	4	4
TOTAL	61	52	52	52	52	52	52

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

WorkCover WA Authority

Part 2 Government Administration

Asset Investment Program

The Authority's total approved Asset Investment Program for 2018-19 is \$778,000. The approved projects that are planned include:

- Building Maintenance/Asset Replacement - ongoing repairs and general maintenance of the Authority's premises;
- Computer Hardware and Software - ongoing replacement and upgrade of core business systems and infrastructure; and
- Other Equipment - ongoing replacement of office equipment.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COMPLETED WORKS							
Building Maintenance/Asset Replacement							
2017-18 Program.....	298	298	298	-	-	-	-
Computer Hardware and Software - 2017-18 Program.....	460	460	460	-	-	-	-
Other Equipment - 2017-18 Program	14	14	14	-	-	-	-
NEW WORKS							
Building Maintenance/Asset Replacement							
2018-19 Program.....	288	-	-	288	-	-	-
2019-20 Program.....	266	-	-	-	266	-	-
2020-21 Program.....	773	-	-	-	-	773	-
2021-22 Program.....	377	-	-	-	-	-	377
Computer Hardware and Software							
2018-19 Program.....	465	-	-	465	-	-	-
2019-20 Program.....	470	-	-	-	470	-	-
2020-21 Program.....	476	-	-	-	-	476	-
2021-22 Program.....	482	-	-	-	-	-	482
Other Equipment							
2018-19 Program.....	25	-	-	25	-	-	-
2019-20 Program.....	25	-	-	-	25	-	-
2020-21 Program.....	30	-	-	-	-	30	-
2021-22 Program.....	30	-	-	-	-	-	30
Total Cost of Asset Investment Program	4,479	772	772	778	761	1,279	889
FUNDED BY							
Internal Funds and Balances.....			772	778	761	1,279	889
Total Funding.....			772	778	761	1,279	889

Division 11 Registrar, Western Australian Industrial Relations Commission

Part 2 Government Administration

Appropriations, Expenses and Cash Assets

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 14 Net amount appropriated to deliver services.....	10,015	9,263	9,352	9,334	9,447	9,505	9,584
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	2,441	2,441	2,441	2,441	2,441	2,441	2,447
Total appropriations provided to deliver services	12,456	11,704	11,793	11,775	11,888	11,946	12,031
CAPITAL							
Capital Appropriation.....	2,077	-	-	-	-	-	-
TOTAL APPROPRIATIONS	14,533	11,704	11,793	11,775	11,888	11,946	12,031
EXPENSES							
Total Cost of Services	11,569	12,371	12,460	12,142	12,255	12,313	12,398
Net Cost of Services ^(a)	11,364	12,291	12,380	12,062	12,175	12,233	12,318
CASH ASSETS ^(b).....	7,773	5,832	3,054	2,937	2,820	2,703	2,586

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
2018-19 Streamlined Budget Process Incentive Funding.....	-	88	-	-	-
New Public Sector Wages Policy	(9)	(22)	(35)	(50)	-
State Fleet Policy and Procurement Initiatives	(3)	(3)	(3)	(3)	(3)
Voluntary Targeted Separation Scheme ^(a)	101	(110)	(111)	(112)	(114)

(a) Cost and savings estimates of the Voluntary Targeted Separation Scheme as at 9 April 2018 Budget cut-off date. The costs and savings of the Scheme will be further updated in the 2017-18 Annual Report on State Finances and the 2018-19 Mid-year Review.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Services
Sustainable Finances: Responsible financial management and better service delivery.	The prevention and resolution of industrial relations matters.	1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court 2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.....	5,024	5,272	5,381	5,212	5,247	5,270	5,309
2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission.....	6,545	7,099	7,079	6,930	7,008	7,043	7,089
Total Cost of Services.....	11,569	12,371	12,460	12,142	12,255	12,313	12,398

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: The prevention and resolution of industrial relations matters:					
Percentage of employee, employers, representatives and Commission members satisfied with the service provided by the Department of the Registrar in relation to:					
Timeliness	96%	90%	98%	90%	
Accuracy and relevance of information.....	95%	90%	96%	90%	

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

Services and Key Efficiency Indicators

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

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 5,024	\$'000 5,272	\$'000 5,381	\$'000 5,212	
Less Income	204	80	80	80	
Net Cost of Service	4,820	5,192	5,301	5,132	
Employees (Full Time Equivalents)	27	32	31	31	
Efficiency Indicators					
Average Cost per Application Registered and Recorded	\$5,148	\$5,352	\$5,811	\$5,574	

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

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 6,545	\$'000 7,099	\$'000 7,079	\$'000 6,930	
Less Income	1	-	-	-	
Net Cost of Service	6,544	7,099	7,079	6,930	
Employees (Full Time Equivalents) ^(a)	15	19	19	19	

(a) This includes members of the Commission and their Associates that are not employees of the Department. This treatment is different to the Full Time Equivalents disclosed in the Department's Annual Report.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COMPLETED WORKS							
Asset Replacement – Information Technology							
2017-18 Program.....	160	160	160	-	-	-	-
Office Refurbishment.....	1,552	1,552	162	-	-	-	-
NEW WORKS							
Asset Replacement – Information Technology							
2018-19 Program.....	160	-	-	160	-	-	-
2019-20 Program.....	160	-	-	-	160	-	-
2020-21 Program.....	160	-	-	-	-	160	-
2021-22 Program.....	160	-	-	-	-	-	160
Total Cost of Asset Investment Program	2,352	1,712	322	160	160	160	160
FUNDED BY							
Drawdowns from the Holding Account			160	160	160	160	160
Other			162	-	-	-	-
Total Funding.....			322	160	160	160	160

Financial Statements

Statement of Financial Position

The reduction in cash assets in 2017-18 relates to the return of surplus cash of \$4.1 million to the Consolidated Account.

INCOME STATEMENT ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	5,837	6,701	6,808	6,594	6,654	6,707	6,792
Supplies and services.....	1,181	1,353	1,335	1,171	1,097	1,071	1,071
Accommodation.....	3,653	3,311	3,311	3,443	3,580	3,616	3,616
Depreciation and amortisation	389	559	559	497	497	497	497
Other expenses	509	447	447	437	427	422	422
TOTAL COST OF SERVICES	11,569	12,371	12,460	12,142	12,255	12,313	12,398
Income							
Sale of goods and services.....	139	80	80	80	80	80	80
Other revenue.....	66	-	-	-	-	-	-
Total Income	205	80	80	80	80	80	80
NET COST OF SERVICES	11,364	12,291	12,380	12,062	12,175	12,233	12,318
INCOME FROM STATE GOVERNMENT							
Service appropriations	12,456	11,704	11,793	11,775	11,888	11,946	12,031
Resources received free of charge	19	50	50	50	50	50	50
TOTAL INCOME FROM STATE GOVERNMENT.....	12,475	11,754	11,843	11,825	11,938	11,996	12,081
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	1,111	(537)	(537)	(237)	(237)	(237)	(237)

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

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 42, 50 and 50 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	7,723	5,772	2,974	2,827	2,680	2,533	2,386
Holding account receivables.....	160	160	160	160	160	160	160
Receivables.....	76	71	76	76	76	76	76
Other.....	60	80	40	40	40	40	40
Total current assets.....	8,019	6,083	3,250	3,103	2,956	2,809	2,662
NON-CURRENT ASSETS							
Holding account receivables.....	1,693	2,092	2,042	2,379	2,716	3,053	3,390
Property, plant and equipment.....	387	315	1,782	1,448	1,111	774	437
Intangibles.....	6	3	3	-	-	-	-
Restricted cash.....	50	60	80	110	140	170	200
Other.....	1,629	1,952	-	-	-	-	-
Total non-current assets.....	3,765	4,422	3,907	3,937	3,967	3,997	4,027
TOTAL ASSETS.....	11,784	10,505	7,157	7,040	6,923	6,806	6,689
CURRENT LIABILITIES							
Employee provisions.....	1,488	1,706	1,438	1,438	1,438	1,438	1,438
Payables.....	31	85	67	110	140	200	260
Other.....	84	362	148	225	315	375	435
Total current liabilities.....	1,603	2,153	1,653	1,773	1,893	2,013	2,133
NON-CURRENT LIABILITIES							
Employee provisions.....	138	194	138	138	138	138	138
Other.....	1	1	1	1	1	1	1
Total non-current liabilities.....	139	195	139	139	139	139	139
TOTAL LIABILITIES.....	1,742	2,348	1,792	1,912	2,032	2,152	2,272
EQUITY							
Contributed equity.....	2,572	2,572	(1,568)	(1,568)	(1,568)	(1,568)	(1,568)
Accumulated surplus/(deficit).....	7,470	5,585	6,933	6,696	6,459	6,222	5,985
Total equity.....	10,042	8,157	5,365	5,128	4,891	4,654	4,417
TOTAL LIABILITIES AND EQUITY.....	11,784	10,505	7,157	7,040	6,923	6,806	6,689

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	12,007	11,145	11,234	11,278	11,391	11,449	11,534
Capital appropriation.....	2,077	-	-	-	-	-	-
Holding account drawdowns.....	160	160	210	160	160	160	160
Receipts paid into Consolidated Account	-	-	(4,140)	-	-	-	-
Net cash provided by State Government	14,244	11,305	7,304	11,438	11,551	11,609	11,694
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(6,180)	(6,594)	(6,751)	(6,487)	(6,547)	(6,600)	(6,685)
Supplies and services.....	(1,144)	(1,227)	(1,209)	(1,045)	(971)	(945)	(945)
Accommodation.....	(3,663)	(3,388)	(3,388)	(3,520)	(3,657)	(3,693)	(3,693)
Other payments	(1,215)	(936)	(936)	(926)	(916)	(911)	(911)
Receipts ^(b)							
Sale of goods and services.....	139	80	80	80	80	80	80
GST receipts.....	705	503	503	503	503	503	503
Other receipts	66	-	-	-	-	-	-
Net cash from operating activities	(11,292)	(11,562)	(11,701)	(11,395)	(11,508)	(11,566)	(11,651)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(1,646)	(160)	(322)	(160)	(160)	(160)	(160)
Proceeds from sale of non-current assets	5	-	-	-	-	-	-
Net cash from investing activities	(1,641)	(160)	(322)	(160)	(160)	(160)	(160)
NET INCREASE/(DECREASE) IN CASH HELD.....	1,311	(417)	(4,719)	(117)	(117)	(117)	(117)
Cash assets at the beginning of the reporting period	6,462	6,249	7,773	3,054	2,937	2,820	2,703
Cash assets at the end of the reporting period	7,773	5,832	3,054	2,937	2,820	2,703	2,586

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Sale of Goods and Services							
Sale of Goods and Services	139	80	80	80	80	80	80
GST Receipts							
GST Input Credits.....	681	500	500	500	500	500	500
GST Receipts on Sales	24	3	3	3	3	3	3
Other Receipts							
Other Receipts.....	66	-	-	-	-	-	-
TOTAL	910	583	583	583	583	583	583

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

Part 3

Financial Administration

Summary of Portfolio Appropriations

Agency	2017-18 Budget \$'000	2017-18 Estimated Actual '000	2018-19 Budget Estimate '000
Treasury			
– Delivery of Services	65,318	55,857	62,506
– Administered Grants, Subsidies and Other Transfer Payments	4,043,545	3,679,700	3,766,691
– Capital Appropriation	10	10	-
– Administered Capital Appropriation	1,217,679	1,002,213	1,282,000
Total	5,326,552	4,737,780	5,111,197
Office of the Auditor General			
– Delivery of Services	7,639	7,584	7,711
– Capital Appropriation	300	300	300
Total	7,939	7,884	8,011
Finance			
– Delivery of Services	152,507	150,690	152,750
– Administered Grants, Subsidies and Other Transfer Payments	259,682	265,459	252,626
– Capital Appropriation	15,932	14,902	11,820
– Total	428,121	431,051	417,196
GRAND TOTAL			
– Delivery of Services	225,464	214,131	222,967
– Administered Grants, Subsidies and Other Transfer Payments	4,303,227	3,945,159	4,019,317
– Capital Appropriation	16,242	15,212	12,120
– Administered Capital Appropriation	1,217,679	1,002,213	1,282,000
Total	5,762,612	5,176,715	5,536,404

Division 12 Treasury

Part 3 Financial Administration

Appropriations, Expenses and Cash Assets

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 15 Net amount appropriated to deliver services ^(a)	62,514	63,936	54,475	61,124	56,292	52,892	51,689
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975 ^(a)	1,382	1,382	1,382	1,382	1,382	1,382	1,389
Total appropriations provided to deliver services ^(a)	63,896	65,318	55,857	62,506	57,674	54,274	53,078
ADMINISTERED TRANSACTIONS							
<i>Operating Subsidy Payments</i>							
Item 16 Bunbury Water Corporation	703	666	703	692	705	717	730
Item 17 Busselton Water Corporation	552	647	629	671	686	701	714
Item 18 Electricity Generation and Retail Corporation (Synergy)	380,911	249,004	251,192	113,901	119,089	110,119	96,384
Item 19 Forest Products Commission	1,451	-	833	1,667	-	-	-
Item 20 Mid West Ports Authority	5,445	4,994	4,994	2,442	-	-	-
Item 21 Public Transport Authority	798,772	838,550	812,104	834,456	878,481	905,322	858,066
Item 22 Regional Power Corporation (Horizon Power)	48,892	20,200	20,200	9,730	9,403	9,458	9,696
Item 23 Southern Ports Authority	560	439	439	295	159	88	-
Item 24 Water Corporation of Western Australia	464,225	468,778	408,928	464,299	281,792	197,579	161,601
Item 25 Western Australian Land Authority ...	39,294	45,305	52,815	27,668	25,423	25,496	25,571
<i>Grants, Subsidies and Transfer Payments</i>							
Item 26 Goods and Services Tax (GST) Administration Costs	73,866	66,800	66,200	62,800	49,300	49,300	49,600
Item 27 Health and Disability Services Complaints Office	2,701	2,797	2,871	2,651	2,671	2,692	2,747
Item 28 Metropolitan Redevelopment Authority	13,195	37,288	45,666	10,351	-	-	-
Item 29 Minerals Research Institute ^(b)	-	-	-	1,000	1,500	1,500	1,500
Item 30 Provision for Unfunded Liabilities in the Government Insurance Fund	3,238	3,246	2,763	1,870	1,736	1,753	1,474
Item 31 Provision for Voluntary Targeted Separation Scheme ^(c)	-	300,000	42,054	55,820	15,520	11,640	5,820
Item 32 Refund of Past Years Revenue Collections - Public Corporations	6,456	10,000	10,000	10,000	10,000	10,000	10,000
Item 33 Resolution of Native Title in the South West of Western Australia (Settlement) ^(d)	-	-	-	60,000	83,428	83,196	76,796
Item 34 Royalties for Regions ^(e)	419,019	491,841	473,294	574,807	762,883	787,995	850,247
Item 35 State Property - Emergency Services Levy	16,000	16,000	17,539	19,187	19,663	19,717	19,594
Item 36 All Other Grants, Subsidies and Transfer Payments ^(f)	5,821	18,836	17,612	6,552	6,752	7,127	7,327
<i>Comprising:</i>							
Acts of Grace	200	300	300	300	300	300	300
First Home Owners Boost Recoveries	14	-	-	-	-	-	-
Incidentals	-	240	240	240	240	240	240
Interest on Public Moneys Held in Participating Trust Fund Accounts	4,677	5,510	4,370	5,060	5,260	5,635	5,835
Administration Costs - National Tax Equivalent Regime Scheme	-	100	100	100	100	100	100
Town of Cambridge	-	11,750	11,750	-	-	-	-
Western Australian Treasury Corporation Management Fees	930	936	852	852	852	852	852

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Bell Group Administration Wind-up and							
Associated Costs ^(g)	6,754	1,305	2,875	-	-	-	-
Department of Justice ^(h)	22,434	11,509	1,389	-	-	-	-
National Disability Insurance Scheme							
Trial Sites ⁽ⁱ⁾	44,600	-	-	-	-	-	-
Service Priority Review - Provision for SES Compensation Payments ^(j).....	-	13,000	-	-	-	-	-
<i>Authorised by Other Statutes</i>							
Judges' Salaries and Pensions Act 1950.....	15,526	16,478	16,484	17,352	18,258	19,224	20,235
<i>Comprising:</i>							
Benefit Payments.....	15,339	16,262	16,262	17,124	18,031	18,986	19,993
Administration Expenses ^(k)	187	216	222	228	227	238	242
Parliamentary Superannuation Act 1970.....	12,891	10,184	10,191	10,199	10,495	10,815	11,135
<i>Comprising:</i>							
Benefit Payments.....	12,665	9,931	9,931	9,931	10,229	10,536	10,851
Administration Expenses ^(k)	226	253	260	268	266	279	284
State Superannuation Act 2000.....	569,399	649,733	649,980	615,746	593,723	581,973	515,079
<i>Comprising:</i>							
Pension Scheme.....	191,396	185,826	185,825	177,255	160,697	152,580	144,395
<i>Comprising:</i>							
Benefit Payments.....	189,644	184,037	184,037	175,608	159,051	150,986	142,894
Administration Expenses ^(k)	1,752	1,789	1,788	1,647	1,646	1,594	1,501
Gold State Super.....	318,668	404,803	405,026	379,591	374,376	371,011	370,684
<i>Comprising:</i>							
Benefit Payments.....	313,309	399,195	399,195	374,234	369,246	366,053	365,967
Administration Expenses ^(k)	5,083	5,193	5,416	4,933	4,702	4,518	4,267
Government Services ^(l)	276	415	415	424	428	440	450
West State Super.....	59,335	59,104	59,129	58,900	58,650	58,382	-
Western Australian Health Promotion Foundation Act 2016.....	23,037	23,614	23,614	24,204	24,750	24,994	25,026
Unclaimed Money Act 1990.....	1,331	1,331	1,331	1,331	1,331	1,331	1,331
Loan Acts - Interest.....	645,828	741,000	743,000	837,000	956,000	1,064,000	1,135,000
TOTAL RECURRENT ADMINISTERED.....	3,622,901	4,043,545	3,679,700	3,766,691	3,873,748	3,926,737	3,885,673
CAPITAL							
Capital Appropriation.....	-	10	10	-	-	-	-
<i>Government Equity Contributions</i>							
Item 88 Animal Resources Authority.....	800	1,320	1,870	800	-	-	-
Item 89 Department of Education ^(m).....	-	51,400	43,400	38,400	48,500	28,000	21,300
Item 90 Department of Finance ⁽ⁿ⁾.....	-	1,200	1,200	5,200	-	-	-
Item 91 Department of Justice ^(h).....	4,009	25,560	11,682	52,119	42,904	-	-
Item 92 Department of Local Government, Sport and Cultural Industries ^(o).....	-	-	-	6,500	-	-	-
Item 93 Department of Transport ^(p).....	-	-	-	200	1,700	1,700	-
Item 94 Electricity Networks Corporation (Western Power).....	51,628	182,684	168,584	109,235	100,525	95,451	99,037
Item 95 Kimberley Ports Authority.....	-	-	375	2,500	-	-	-
Item 96 Metropolitan Redevelopment Authority.....	-	-	-	100,224	2,420	-	-
Item 97 Pilbara Ports Authority.....	5,112	53,703	60,735	34,650	19,161	3,476	-
Item 98 Provision for the Metropolitan Redevelopment Authority ^(q).....	-	-	-	62,776	-	-	-
Item 99 Regional Power Corporation (Horizon Power).....	1,638	32,918	32,918	1,118	1,118	1,118	-
Item 100 Royalties for Regions ^(e).....	329,259	403,512	357,495	360,011	232,860	195,584	108,886
Item 101 Southern Ports Authority.....	2,210	2,346	2,346	2,489	1,624	640	-
Item 102 WA Health ^(r).....	11,279	55,616	37,934	54,904	33,297	50,070	49,631
Item 103 Western Australian Land Authority.....	-	-	192	44,355	6,975	22,154	61,047
Forest Products Commission.....	2,100	-	1,300	-	-	-	-
Independent Market Operator ^(s).....	-	40	40	-	-	-	-
<i>Other</i>							
Item 104 Perth Stadium Account.....	370,000	122,226	127,920	739	-	-	-
Item 105 Western Australian Future Fund....	38,400	52,100	52,100	50,600	50,100	50,400	50,500

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
<i>Authorised by Other Statutes</i>							
Loans (Co-operative Companies) Act 2004....	13,050	3,400	4,400	-	-	-	-
Loan Acts - Repayment of Borrowings	88,599	229,654	97,722	355,180	62,106	41,548	38,412
TOTAL CAPITAL ADMINISTERED.....	918,084	1,217,679	1,002,213	1,282,000	603,290	490,141	428,813
GRAND TOTAL	4,604,881	5,326,552	4,737,780	5,111,197	4,534,712	4,471,152	4,367,564
EXPENSES							
Total Cost of Services ^(a)	62,248	74,435	63,870	71,739	65,623	61,573	60,379
Net Cost of Services ^{(a) (i)}	62,060	73,941	63,583	69,815	64,874	61,475	60,279
CASH ASSETS ^{(a) (u)}	26,904	18,117	8,016	8,370	8,707	9,044	9,381

- (a) The 2016-17 Actual has been recast for comparability purposes to account for Machinery of Government changes that took effect from 1 July 2017.
- (b) Reflects funding to be applied to the Mineral Research Institute of Western Australia to support a bid to host the Commonwealth's New Energy Industry Cooperative Research Centre headquarters. Funding will be released subject to the State succeeding in its bid.
- (c) The Voluntary Targeted Separation Scheme was announced in the 2017-18 Budget, and was estimated to deliver ongoing savings of around \$185 million per annum from 2018-19 by reducing public sector employee numbers by 3,000 Full Time Equivalents (at a cost of \$300 million which was budgeted to occur in 2017-18). The cost of separation payments for employees that accepted an offer under the Scheme and were finalised by the 9 April 2018 Budget cut-off date have been funded by the Consolidated Account and transferred to agency budgets. The remaining provision has been re-flown across the forward estimates period. Further information on the Voluntary Targeted Separation Scheme is included in Budget Paper No. 3: Economic and Fiscal Outlook.
- (d) Reflects funding held as a provision until the finalisation of the Settlement, which is expected in late 2018. Funding will then be transferred to relevant parties to execute the agreement.
- (e) Appropriations to the Royalties for Regions Special Purpose Account are split between payments for recurrent and capital purposes (based on project information). Further detail on the Royalties for Regions program is available in Budget Paper No. 3: Economic and Fiscal Outlook.
- (f) All other items include all Administered Grants, Subsidies and Transfers not covered elsewhere by individual Acts.
- (g) Reflects funding to wind up the operations of the Western Australian Bell Companies Administrator Authority, and meet outstanding Bell Group litigation related costs, primarily relating to the legal costs of the High Court of Australia and examination summons proceedings.
- (h) Reflects funding to be applied to the Department of Justice's Custodial Infrastructure Program. The recurrent item also includes, in the 2016-17 Actual, the costs associated with the relocation of the Supreme Court (Civil) and office accommodation for the former Department of the Attorney General, to the David Malcolm Justice Centre.
- (i) Amounts represent payments to the National Disability Insurance Agency (NDIA) to meet the State's funding contribution for the NDIA-operated National Disability Insurance Scheme trials.
- (j) A reduction of 20% in Senior Executive Service numbers was announced in the 2017-18 Budget with ongoing savings of around \$26 million per annum from 2018-19 expected to be achieved from this initiative. Separation costs across the sector were to be funded by the Consolidated Account (where agencies cannot meet compensation payments from existing budget parameters). At the time of finalising this Budget, no separation costs are expected to be funded from this item. Further detail of Budget repair measures is contained in Budget Paper No. 3: Economic and Fiscal Outlook.
- (k) Superannuation scheme administration expense reflects the costs of administering an unfunded defined benefit superannuation/pension scheme by an appropriation from the Consolidated Account.
- (l) Reflects the costs for regulatory support of State superannuation schemes where Government Employees Superannuation Board or Treasury incurs these costs on behalf of the general government sector.
- (m) Reflects funding to be applied to the Department of Education's Asset Investment Program for the construction of North Butler Senior High School and expansion and redevelopment of Balcatta Senior High School and John Forrest Secondary College following the Government's approval of project definition plans for each project. The provision also includes funds for the acquisition of land for future secondary schooling following valuation advice by the Valuer-General.
- (n) Provision of \$6 million allocated for the procurement of an asset management system to facilitate the delivery of government office accommodation reforms. The provision will be released to the Department of Finance upon Government approval of a business case. Also includes provision of \$400,000 to upgrade the revenue collection information system, as part of the introduction of the point of consumption wagering tax.
- (o) Reflects funding to be applied to the Department of Local Government, Sport and Cultural Industries for upgrades to the orchestra pit and front of house at His Majesty's Theatre. The funds will be released following Government approval of a business case.
- (p) Reflects funding to be applied to Driver and Vehicle Services facilities upgrades. The Department of Transport is required to submit business cases and planning details for Government approval to access these funds.
- (q) Provision of an equity injection which can be drawn down by the Metropolitan Redevelopment Authority upon Government approval of project specific exit strategies and savings plans for various areas of its operations. The equity injection will reduce the Authority's non-commercial borrowings associated with its projects and regulatory planning and other corporate costs. Since the 2017-18 Budget, the Government has approved an equity injection of \$100.2 million in 2018-19 to repay the Authority's non-commercial debt associated with the Yagan Square project as at 30 June 2018. The \$100.2 million amount has been taken from this item (the \$163 million provision as reported in the 2017-18 Budget) and now appears in the Metropolitan Redevelopment Authority item.
- (r) Reflects funding applied to major health initiatives as part of WA Health's Asset Investment Program. WA Health is required to submit business cases and planning details for Government approval to access these funds.
- (s) Reflects costs associated with winding up the Independent Market Operator that cannot be attributed to industry participants.
- (t) Represents Total Cost of Services (expenses) less retained revenues applied to the agency's services. Reconciliation to the 'Total appropriations provided to deliver services' includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (u) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Election Commitments					
Public Sector Reform	-	1,590	1,604	1,335	1,346
Senior Executive Service Reduction	(500)	(1,000)	(1,000)	(1,000)	(1,000)
Other					
Government Office Accommodation Reform Program	(305)	(822)	(831)	(840)	(849)
New Public Sector Wages Policy	(181)	(453)	(728)	(1,009)	-
State Fleet Policy and Procurement Initiatives	(31)	(44)	(44)	(47)	(53)
Voluntary Targeted Separation Scheme ^(a)	449	(890)	(898)	(905)	(917)

(a) Cost and savings estimates of the Voluntary Targeted Separation Scheme as at 9 April 2018 Budget cut-off date. The costs and savings of the Scheme will be further updated in the 2017-18 Annual Report on State Finances and the 2018-19 Mid-year Review.

Significant Issues Impacting the Agency

Economic Outlook

- After contracting by 2.7% in 2016-17 - the first annual contraction on record - Western Australia's economy (as measured by Gross State Product) is expected to grow by an estimated 2.5% in 2017-18 and a further 3.25% in 2018-19. Exports, particularly of Liquefied Natural Gas (LNG), iron ore, lithium and gold, will continue to be the major driver of economic growth in the short-term.
- In contrast to the overall economy, the State's domestic economy (as measured by State Final Demand) is yet to trough, with business investment expected to return to growth from 2019-20, supported by projects needed to sustain current operations in the iron ore and LNG sectors. State Final Demand is expected to be supported by a gradual pick-up in household consumption over the medium term, resulting in steadier and more balanced economic growth.
- Employment in Western Australia has strengthened in 2017-18, with a return to annual growth underpinned by full-time hiring. Solid employment growth is again expected in 2018-19 (1.5% or 20,000 jobs), despite the winding down of labour-intensive construction on major LNG projects.
- The return to a more 'normal' phase of economic activity is expected to result in a stabilisation of the State's taxation revenue, with modest rates of growth over the Budget period. Modest growth reflects expectations for relatively low population growth and the continuation of subdued income and house price growth over the next few years.
- Volatility in international commodity markets remains a significant issue in terms of revenue forecasting, with mining royalties accounting for around 18% of total general government revenue. Treasury continues to devote significant attention to monitoring and analysing developments, particularly in the iron ore market. Treasury will also continue to implement the recommendations of the recently completed Review of Revenue Forecasting by Deloitte Access Economics.

State Finances

- Treasury's primary focus continues to be supporting the Government's priority for Budget repair and responsible financial management. This includes the key objective of returning the general government operating balance to surplus by 2020-21. The projected return to surplus is underpinned by low rates of expense growth, with general government expenses forecast to grow by an average of just 1.2% per annum over the forward estimates period.
- The forecast general government operating deficit for 2017-18 of \$1.3 billion has almost halved relative to the 2017-18 Budget forecast (\$2.3 billion). This reflects the inclusion of \$702 million in Commonwealth infrastructure grants as part of this Budget, and containing general government expense growth to an estimated 2.8%. Continued low expense growth of just 0.9% in 2018-19 has also contributed to a significantly lower operating deficit of \$906 million now forecast for 2018-19 relative to expectations in the 2017-18 Budget (\$1.6 billion).

- The improvement in the operating outlook has flowed through to lower than previously forecast levels of total public sector net debt, which is now projected to peak at \$40.9 billion at 30 June 2020 before reducing to \$39.7 billion by 30 June 2022. Nonetheless, the State's borrowing task remains significant, and Treasury continues to work closely with the Western Australian Treasury Corporation on the composition and timing of borrowings, investor marketing activities and liaison with the credit rating agencies.

Budget Repair

- Implementation of the Government's 2017-18 Budget repair measures has been a major focus of Treasury's, and remains largely on track. Savings from these measures have now been allocated to agency budgets, and the necessary legislative amendments are being progressed.

Public Sector Reform

- In line with the Government's commitment to responsible financial management, an additional \$5.9 million has been allocated over 2018-19 to 2021-22 to support Treasury in implementing the Government's public sector reform priorities. This includes:
 - the development and implementation of standardised governance arrangements for Government Trading Enterprises;
 - expanding Treasury's revenue forecasting capacity; and
 - enhancing Treasury's role across the public sector in terms of financial management capacity-building.
- These initiatives respond to the findings of the Service Priority Review and the Special Inquiry into Government Programs and Projects.

Commonwealth-State Financial Relations

- A high priority for the Government continues to be fighting for a fair share for Western Australia, in particular reform of the GST distribution. Treasury will continue to actively engage in the Productivity Commission's inquiry into horizontal fiscal equalisation (due to report in May 2018).
- Work is also being undertaken with other State agencies to harness specialist knowledge and expertise in advocating changes as part of the Commonwealth Grants Commission's review of its methods for distributing GST revenue among jurisdictions (due to report in February 2020).
- In addition, Treasury will support work through the Council on Federal Financial Relations on the development and finalisation of revised Commonwealth funding agreements relating to housing and homelessness services, schools, training, and health reform. Treasury will also support the Government's negotiations on continued Commonwealth funding support for remote housing.

Economic Reform

- Treasury is working with other government agencies to implement the Government's Microeconomic Reform Agenda. This includes prioritising reforms that support jobs, economic growth and diversification. As part of this, Treasury is reviewing rail access arrangements across the State and supporting agencies with regulatory reforms that benefit small business. Treasury will also lead new 90 Day Regulatory Mapping projects in priority sectors.
- Work is also continuing across government to improve the way in which regulations are developed and reviewed, including how to progress recommendations from the Government's Service Priority Review. Preparations are also underway to support the Government in reducing red tape and modernising legislation, including the development of a red tape reduction omnibus bill.

Energy Reform

- The electricity sector is undergoing a major transformation driven by rapidly falling costs for renewable energy generation, consumer driven self-supply options such as rooftop solar PVs and battery storage, and by new policy measures at the national level to meet Australia's international commitments to reduce carbon emissions. Treasury will conduct modelling and analysis through industry consultation on the likely impact of the changing electricity generation mix in Western Australia to help the Government steer policy and regulatory changes. This work aims to ensure that benefits offered by this transformation are captured and the risks to power system security, reliability and costs to electricity consumers are minimised.
- Treasury will progress reforms to improve the electricity market in the South West Interconnected System through the introduction of a constrained access model for the Western Power network. This reform aims to remove significant barriers for lower cost renewable generators in connecting to the network and improving the utilisation of existing network capacity.
- Work will also progress on a suite of reforms to the Wholesale Electricity Market arrangements to ensure a well-functioning power system and efficient market is maintained as the Western Power network transitions to a network constrained access model.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Where practical, key performance information for the 2016-17 Actual has been recast for comparability purposes to account for Machinery of Government changes that took effect from 1 July 2017.

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Sustainable Finances: Responsible financial management and better service delivery.	Sustainable and transparent public sector finances.	1. Financial Management and Reporting
	A strong and competitive State economy.	2. Economic and Revenue Forecasts and Policy Development
	Value for money outcomes in service delivery and infrastructure provision.	3. Evaluation and Planning of Government Service Delivery and Infrastructure Provision
	A sustainable, efficient, secure and affordable energy sector.	4. Development and Implementation of Energy Policy

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Financial Management and Reporting.....	9,692	10,203	10,710	10,546	10,824	10,411	10,406
2. Economic and Revenue Forecasts and Policy Development.....	9,250	10,459	10,223	9,732	9,664	9,606	9,602
3. Evaluation and Planning of Government Service Delivery and Infrastructure Provision.....	29,354	29,009	24,723	25,420	23,784	23,358	23,343
4. Development and Implementation of Energy Policy.....	13,952	24,764	18,214	26,041	21,351	18,198	17,028
Total Cost of Services.....	62,248	74,435	63,870	71,739	65,623	61,573	60,379

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: Sustainable and transparent public sector finances:					
Status of the State's credit rating.....	AA+/Aa2	AA+/Aa2	AA+/Aa2	AA+/Aa2	
Unqualified audit opinion on the Annual Report on State Finances.....	Yes	Yes	Yes	Yes	
Outcome: A strong and competitive State economy:					
Accuracy of key general government revenue forecasts:					
Tax revenue ^(b)	-4%	+/-5%	-1.3%	+/-5%	
Mining revenue ^(c)	36.1%	+/-5%	4%	+/-5%	
Accuracy of key economic forecasts (percentage point difference):					
Employment growth ^(d)	-1.2	+/-0.5	0.7	+/-0.5	1
Real State Final Demand (SFD) growth ^(e)	-3.5	+/-2	1.2	+/-2	
Outcome: Value for money outcomes in service delivery and infrastructure provision:					
Percentage of the Department's material resource allocation recommendations complying with the service provision analysis framework ..	100%	100%	100%	100%	
Percentage of highest value agencies complying with the Strategic Asset Management framework or equivalent accredited mechanism.....	8%	100%	13%	100%	2
Outcome: A sustainable, efficient, secure and affordable energy sector:					
The extent to which policy and program development objectives for the year are achieved	83%	100%	100%	100%	

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

(b) The 2017-18 Actual for tax revenue will be released in the 2017-18 Annual Report on State Finances in late September 2018. The estimated error for the 2017-18 Estimated Actual abstracts from the change in classification of the Building and Construction Industry Training Fund Levy from sales of goods and services revenue in the 2017-18 Budget to a tax in the 2018-19 Budget following advice from the Australian Bureau of Statistics (ABS).

(c) The 2016-17 Actual for mining revenue differs from Treasury's 2016-17 Annual Report, as it has been updated to reflect the final outcome reported in the 2016-17 Annual Report on State Finances. The 2017-18 Actual for mining revenue will be released in the 2017-18 Annual Report on State Finances in late September 2018. The 2017-18 estimated error excludes the forecast revenue from the proposed gold royalty rate increase included in the 2017-18 Budget, which was not passed by Parliament, and removes from the 2017-18 Estimated Actual additional revenue from an unforeseeable auditing adjustment.

(d) The employment growth actual used in calculating the accuracy of the employment forecasts for 2016-17 differs from that used for Treasury's 2016-17 Annual Report due to the ABS revising the historical series. The main revision was due to the ABS incorporating the impact of the 2016 Census into the labour force figures in December 2017, which resulted in a downward revision to employment growth in Western Australia in 2016-17. These revisions have resulted in a larger variance than was previously reported (-0.7 percentage points).

(e) The real SFD growth actual used in calculating the accuracy of the SFD forecast for 2016-17 differs from that used in calculating the accuracy of the forecast in Treasury's 2016-17 Annual Report, which was based on an estimated actual (as the 2016-17 Actual had not yet been released by the ABS at the time of production).

Explanation of Significant Movements

(Notes)

1. The 2017-18 Estimated Actual for employment growth is expected to be 0.75 percentage points higher than the 2017-18 Budget forecast, reflecting stronger than expected hiring during the year.
2. The requirement to provide Minister-endorsed Strategic Asset Plans to Treasury has proved challenging for agencies to meet in the context of the late presentation of the 2017-18 Budget, and the impacts to some agencies arising from Machinery of Government changes. Treasury has subsequently received draft or final Strategic Asset Plans from all but two agencies that are subject to this Key Performance Indicator.

Services and Key Efficiency Indicators

1. Financial Management and Reporting

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service ^(a)	\$'000 9,692	\$'000 10,203	\$'000 10,710	\$'000 10,546	
Less Income	10	9	11	11	
Net Cost of Service	9,682	10,194	10,699	10,535	
Employees (Full Time Equivalents) ^(a)	46	48	50	54	
Efficiency Indicators					
Percentage of Financial Reports Released as per Agreed Timeframes	100%	100%	100%	100%	

(a) The 2016-17 Actual and 2017-18 Budget allocations have been recast, for comparability purposes, to reflect an internal restructure that occurred during 2017-18.

2. Economic and Revenue Forecasts and Policy Development

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service ^(a)	\$'000 9,250	\$'000 10,459	\$'000 10,223	\$'000 9,732	
Less Income	65	5	6	6	
Net Cost of Service	9,185	10,454	10,217	9,726	
Employees (Full Time Equivalents) ^(a)	45	52	51	54	
Efficiency Indicators					
Number of Ministerials, Briefings or Reports Provided on Economic Issues ...	314	350	330	350	
Percentage of Regulatory Impact Statements Assessed within Agreed Timeframes	96%	90%	100%	90%	

(a) The 2016-17 Actual and 2017-18 Budget allocations have been recast, for comparability purposes, to reflect an internal restructure that occurred during 2017-18.

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

This service involves investigating agencies' operations in respect of efficiency and effectiveness and advising Government on the allocation of taxpayer resources. It includes the analysis, evaluation and planning of government services to ensure value for money outcomes in key areas like Health, Education, Justice and infrastructure delivery.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(a)	29,354	29,009	24,723	25,420	1
Less Income	72	438	228	1,121	2
Net Cost of Service	29,282	28,571	24,495	24,299	
Employees (Full Time Equivalents) ^(a)	133	137	116	126	
Efficiency Indicators					
Number of Expenditure Review Committee Papers on Service Delivery and Infrastructure Advice	65	100	59	60	3

(a) The 2016-17 Actual and 2017-18 Budget allocations have been recast, for comparability purposes, to reflect an internal restructure that occurred during 2017-18.

Explanation of Significant Movements

(Notes)

1. Total Cost of Service reduces between the 2017-18 Budget and the 2017-18 Estimated Actual primarily due to lower corporate overhead costs (including services provided free of charge by the Department of Finance, accommodation costs, vehicle costs and employee costs). Total Cost of Service increases between the 2017-18 Estimated Actual and the 2018-19 Budget Target, driven by an increase in Data Analytics and Service Redesign costs associated with the Activity Based Costing Model, Target 120 and Justice Pipeline Model projects.
2. Income reduces between the 2017-18 Budget and the 2017-18 Estimated Actual due to a delay in the timing of income for the Target 120 project, offset by the recognition of income associated with the Strategic Assessment of the Perth and Peel Region project. Income increases between the 2017-18 Estimated Actual and 2018-19 Budget Target in line with expenditure associated with the Target 120 and Justice Pipeline Model projects.
3. The number of papers submitted to the Expenditure Review Committee during 2017-18 is lower than expected in the 2017-18 Budget. This reflects the reduction in the number of government agencies (and corresponding decrease in the volume of individual agency submissions) following the Machinery of Government changes that took effect on 1 July 2017. In light of the Machinery of Government changes, the 2018-19 Budget Target has been reduced to 60.

4. Development and Implementation of Energy Policy

This service was created following the transfer of the Public Utilities Office from the Department of Finance on 1 July 2017. The service encompasses the delivery of energy policy and programs to meet the State's energy needs.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service ^(a)	\$'000 13,952	\$'000 24,764	\$'000 18,214	\$'000 26,041	1
Less Income	41	42	42	786	2
Net Cost of Service	13,911	24,722	18,172	25,255	
Employees (Full Time Equivalents) ^(a)	41	57	50	51	
Efficiency Indicators					
Average Cost of Policy/Project Development	\$20,831	\$33,043	\$22,317	\$27,524	3

(a) The 2016-17 Actual and 2017-18 Budget allocations have been recast, for comparability purposes, to reflect an internal restructure that occurred during 2017-18.

Explanation of Significant Movements

(Notes)

1. Total Cost of Service decreases for the 2017-18 Estimated Actual, and increases for the 2018-19 Budget Target, as Public Utilities Office expenditure has been repositioned from 2017-18 to 2018-19 and the forward estimate period.
2. Income is higher for the 2018-19 Budget Target, reflecting funding to be transferred from the Department of Finance for the State Underground Power Program.
3. The majority of policy/project development activities are undertaken upon direction from Government. The election of the Government in 2017, coupled with resourcing changes within the Public Utilities Office, led to fewer than anticipated policy and project development activities being undertaken in 2017-18 and a marked reduction in associated costs. Policy and project development activities (and costs) are expected to increase in 2018-19.

Asset Investment Program

The Department's Asset Investment Program for 2018-19 (\$0.8 million) primarily comprises the upgrade of the Strategic Information Management System, Investment Management Module.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COMPLETED WORKS							
Information and Communications Technology (ICT)							
Replacement/Upgrade - 2017-18 Program	10	10	10	-	-	-	-
NEW WORKS							
ICT Replacement/Upgrade							
2018-19 Program	800	-	-	800	-	-	-
2019-20 Program	400	-	-	-	400	-	-
2020-21 Program	400	-	-	-	-	400	-
2021-22 Program	400	-	-	-	-	-	400
Total Cost of Asset Investment Program	2,010	10	10	800	400	400	400
FUNDED BY							
Capital Appropriation			10	-	-	-	-
Drawdowns from the Holding Account			-	800	400	400	400
Total Funding			10	800	400	400	400

Financial Statements

The 2016-17 Actual data has been recast for comparability purposes to account for Machinery of Government changes that took effect from 1 July 2017.

Income Statement

Expenses

The 2018-19 Budget Estimate reflects a reduction in Total Cost of Services due to the implementation of a number of Government savings measures, including the Voluntary Targeted Separation Scheme, Government Office Accommodation Reform Program, New Public Sector Wages Policy, Senior Executive Service reduction and State Fleet Policy and Procurement Initiatives.

The 2018-19 Budget Estimate also includes the repositioning of existing resources from 2017-18, and the addition of new resources in 2018-19, to facilitate Government priorities including continuing reforms in the energy policy and regulatory environment, as well as reforming the public sector in line with recommendations of the Service Priority Review and the Special Inquiry into Government Programs and Projects.

The additional resources will be directed towards the implementation of standardised governance legislation for Government Trading Enterprises, expanding the capacity of the economic and revenue forecasting function, and providing increased guidance and support across the sector on financial management issues.

The increase in grants and subsidies of \$4.5 million in 2018-19 is due to Round 6 of the State Underground Power Program.

Income

The increase in service appropriation for the 2018-19 Budget Estimate is primarily attributable to Round 6 of the State Underground Power Program.

Statement of Financial Position

Cash assets reduce substantially between the 2017-18 Budget and the 2017-18 Estimated Actual, reflecting the return of almost \$10.1 million in surplus cash to the Consolidated Account.

INCOME STATEMENT ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	38,906	42,126	36,962	40,447	39,860	39,439	38,991
Grants and subsidies ^(c)	435	3,434	3,434	7,965	4,125	1,097	324
Supplies and services	15,247	21,293	16,261	16,539	14,825	14,204	14,206
Accommodation	4,645	5,274	4,969	4,518	4,490	4,473	4,464
Depreciation and amortisation	1,021	1,012	1,012	1,079	1,117	1,157	1,197
Other expenses	1,994	1,296	1,232	1,191	1,206	1,203	1,197
TOTAL COST OF SERVICES	62,248	74,435	63,870	71,739	65,623	61,573	60,379
Income							
Sale of goods and services	1	-	-	-	-	-	-
Other revenue	187	494	287	1,924	749	98	100
Total Income	188	494	287	1,924	749	98	100
NET COST OF SERVICES	62,060	73,941	63,583	69,815	64,874	61,475	60,279
INCOME FROM STATE GOVERNMENT							
Service appropriations	63,896	65,318	55,857	62,506	57,674	54,274	53,078
Resources received free of charge	8,179	8,837	7,940	7,596	7,486	7,486	7,486
Royalties for Regions Fund: Regional and State-wide Initiatives	127	130	130	130	133	134	134
TOTAL INCOME FROM STATE GOVERNMENT	72,202	74,285	63,927	70,232	65,293	61,894	60,698
SURPLUS/(DEFICIENCY) FOR THE PERIOD	10,142	344	344	417	419	419	419

(a) Full audited financial statements are published in the agencies' Annual Reports.

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 265, 267 and 285 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Contributions to the Aboriginal Affairs Coordinating Committee	-	33	33	34	35	35	35
Contributions to the Australian Accounting Standards Board	49	52	52	53	54	54	54
Contributions to the Australian Energy Market Commission	119	85	85	85	85	85	85
Contributions to the Council of Australian Governments Energy Council Work Program ..	267	150	150	150	150	150	150
State Contributions to the Underground Power Program	-	3,114	3,114	7,643	3,801	773	-
TOTAL	435	3,434	3,434	7,965	4,125	1,097	324

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	26,781	17,889	7,787	8,027	8,247	8,465	8,681
Receivables.....	3,243	8,682	743	806	888	970	1,052
Other.....	446	4	541	541	541	541	541
Total current assets.....	30,470	26,575	9,071	9,374	9,676	9,976	10,274
NON-CURRENT ASSETS							
Holding account receivables.....	11,172	12,196	11,964	12,243	12,960	13,717	14,514
Property, plant and equipment.....	30	24	23	17	13	9	5
Intangibles.....	5,237	4,243	4,244	3,971	3,258	2,505	1,712
Restricted cash.....	123	228	229	343	460	579	700
Total non-current assets.....	16,562	16,691	16,460	16,574	16,691	16,810	16,931
TOTAL ASSETS	47,032	43,266	25,531	25,948	26,367	26,786	27,205
CURRENT LIABILITIES							
Employee provisions.....	7,702	7,437	6,693	6,693	6,693	6,693	6,693
Payables.....	1,420	5,683	476	476	476	476	476
Other.....	2,583	1,428	154	154	154	154	154
Total current liabilities.....	11,705	14,548	7,323	7,323	7,323	7,323	7,323
NON-CURRENT LIABILITIES							
Employee provisions.....	2,236	3,277	3,034	3,034	3,034	3,034	3,034
Other.....	4	4	4	4	4	4	4
Total non-current liabilities.....	2,240	3,281	3,038	3,038	3,038	3,038	3,038
TOTAL LIABILITIES	13,945	17,829	10,361	10,361	10,361	10,361	10,361
EQUITY							
Contributed equity.....	62,705	54,511	44,444	44,444	44,444	44,444	44,444
Accumulated surplus/(deficit).....	(29,618)	(29,074)	(29,274)	(28,857)	(28,438)	(28,019)	(27,600)
Total equity	33,087	25,437	15,170	15,587	16,006	16,425	16,844
TOTAL LIABILITIES AND EQUITY	47,032	43,266	25,531	25,948	26,367	26,786	27,205

(a) Full audited financial statements are published in the agencies' Annual Reports.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	62,658	64,306	54,845	61,427	56,557	53,117	51,881
Capital appropriation	-	10	10	-	-	-	-
Holding account drawdowns	-	-	222	800	400	400	400
Royalties for Regions Fund:							
Regional and State-wide Initiatives	127	130	130	130	133	134	134
Receipts paid into Consolidated Account	-	(8,200)	(18,267)	-	-	-	-
Net cash provided by State Government	62,785	56,246	36,940	62,357	57,090	53,651	52,415
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(41,025)	(42,126)	(37,218)	(40,447)	(39,860)	(39,439)	(38,991)
Grants and subsidies	(430)	(3,434)	(3,434)	(7,965)	(4,125)	(1,097)	(324)
Supplies and services	(8,059)	(12,363)	(7,685)	(8,849)	(7,246)	(6,625)	(6,627)
Accommodation	(4,691)	(5,274)	(4,969)	(4,518)	(4,490)	(4,473)	(4,464)
Other payments	(4,751)	(6,316)	(5,080)	(3,629)	(3,662)	(3,659)	(3,653)
Receipts ^(b)							
GST receipts	3,957	3,996	2,281	2,281	2,281	2,281	2,281
Other receipts	286	494	287	1,924	749	98	100
Net cash from operating activities	(54,713)	(65,023)	(55,818)	(61,203)	(56,353)	(52,914)	(51,678)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	-	(10)	(10)	(800)	(400)	(400)	(400)
Net cash from investing activities	-	(10)	(10)	(800)	(400)	(400)	(400)
NET INCREASE/(DECREASE) IN CASH HELD	8,072	(8,787)	(18,888)	354	337	337	337
Cash assets at the beginning of the reporting period	18,832	26,904	26,904	8,016	8,370	8,707	9,044
Cash assets at the end of the reporting period	26,904	18,117	8,016	8,370	8,707	9,044	9,381

(a) Full audited financial statements are published in the agencies' Annual Reports.

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
GST Receipts							
GST Input Credits	3,957	3,996	2,281	2,281	2,281	2,281	2,281
Other Receipts							
Receipts from Senior Officer Vehicle Scheme ...	64	64	64	66	68	68	70
Receipts from Department of Finance for the State Underground Power Program	-	-	-	743	651	-	-
Other Receipts ^(b)	222	430	223	1,115	30	30	30
TOTAL	4,243	4,490	2,568	4,205	3,030	2,379	2,381

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

(b) The 2018-19 Budget Estimate includes receipts for the Target 120 and Justice Pipeline Model projects.

DETAILS OF ADMINISTERED TRANSACTIONS

	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INCOME							
Commonwealth Grants							
Compensation for Crude Oil Excise							
Condensate	31,377	29,616	39,095	44,063	37,159	30,047	25,379
GST Grants	1,944,334	2,229,200	2,219,200	3,254,900	4,077,100	4,555,200	5,135,700
Local Government (Financial Assistance Grants)	261,901	89,693	79,800	180,600	187,000	194,100	201,470
Local Government (Road Funding)	163,171	55,617	55,700	113,110	117,083	121,490	126,063
Non-Government Schools	1,187,830	1,250,918	1,247,193	1,319,798	1,400,735	1,488,625	1,582,228
North West Shelf Grants	608,508	538,481	710,818	801,144	675,626	546,317	461,433
Other	2,066,811	2,744,780	2,972,540	2,329,965	2,100,057	2,518,703	2,181,270
Total Commonwealth Grants	6,263,932	6,938,305	7,324,346	8,043,580	8,594,760	9,454,482	9,713,543
GOVERNMENT ENTERPRISES							
Dividends							
Bunbury Water Corporation	1,983	1,914	1,898	2,048	2,342	1,974	2,292
Busselton Water Corporation	1,464	1,025	1,409	1,130	1,222	1,129	1,022
Electricity Generation and Retail Corporation (Synergy)	-	144,208	174,897	3,558	9,584	74,136	77,286
Electricity Networks Corporation (Western Power)	101,947	307,956	418,897	254,871	231,012	192,514	153,703
Forest Products Commission	2,530	1,901	3,618	-	171	-	2,311
Fremantle Port Authority	12,362	48,831	59,277	29,727	29,446	31,401	34,713
Gold Corporation	22,154	16,275	12,752	6,324	16,110	17,766	18,514
Insurance Commission of Western Australia	116,943	68,060	100,376	73,135	73,759	64,116	52,610
Kimberley Ports Authority	2,561	329	-	-	435	655	688
Land Information Authority	1,309	6,624	6,060	1,295	9,152	22,386	26,814
Mid West Ports Authority	5,293	14,382	15,151	10,876	10,121	10,257	3,076
Pilbara Ports Authority	13,085	209,442	220,685	130,271	130,474	123,917	122,815
Regional Power Corporation (Horizon Power)	16,389	47,186	43,802	24,373	11,046	4,304	5,681
Southern Ports Authority	6,279	44,798	44,438	26,561	31,345	25,383	17,445
Water Corporation of Western Australia	483,485	589,443	528,417	618,478	681,974	727,883	771,174
Western Australian Land Authority	43,219	59,947	53,779	33,179	31,069	31,069	31,069
Western Australian Treasury Corporation	7,298	12,155	9,249	14,135	17,888	21,276	23,622
Provision for Western Power ^(a)	-	81,582	-	-	-	-	-
Total Dividends	838,301	1,656,058	1,694,705	1,229,961	1,287,150	1,350,166	1,344,835
Income Tax Equivalent Regime							
Bunbury Water Corporation	1,814	1,571	1,610	1,683	1,441	1,662	1,742
Busselton Water Corporation	1,177	1,227	1,222	779	793	844	894
Electricity Generation and Retail Corporation (Synergy)	26,531	4,609	27,589	-	4,607	50,150	36,592
Electricity Networks Corporation (Western Power)	8,487	-	48,500	52,885	35,301	12,031	-
Forest Products Commission	1,649	-	-	-	-	-	51
Fremantle Port Authority	19,752	18,572	20,434	18,554	19,110	20,481	22,719
Gold Corporation	7,473	10,046	3,525	9,202	10,148	10,575	11,823
Insurance Commission of Western Australia	45,391	37,977	64,475	39,506	23,251	30,955	40,019
Kimberley Ports Authority	-	-	-	-	203	260	266
Land Information Authority	8,110	5,720	2,939	6,720	12,782	14,140	18,215
Mid West Ports Authority	4,854	3,037	3,037	5,202	4,049	4,511	338
Pilbara Ports Authority	64,543	66,385	64,820	76,954	73,046	69,940	70,234
Regional Power Corporation (Horizon Power)	14,675	48,248	39,824	17,798	5,182	2,052	3,643
Southern Ports Authority	12,406	12,286	9,168	12,122	13,871	9,881	8,900
Water Corporation of Western Australia	297,614	328,421	295,878	360,740	381,504	405,040	426,284
Western Australian Land Authority	5,002	9,291	4,209	8,814	11,311	17,015	17,077
Western Australian Treasury Corporation	5,257	9,178	8,077	10,222	12,158	13,498	14,174
Total Income Tax Equivalent Regime	524,735	556,568	595,307	621,181	608,757	663,035	672,971

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Local Government Rates Equivalent							
Bunbury Water Corporation	71	70	70	72	73	75	76
Busselton Water Corporation	56	59	59	62	65	68	72
Electricity Generation and Retail Corporation (Synergy)	696	721	1,579	1,606	1,644	1,683	1,742
Electricity Networks Corporation (Western Power)	1,255	1,668	1,668	1,710	1,710	1,761	1,805
Forest Products Commission	321	332	322	322	322	322	322
Fremantle Port Authority	629	807	665	737	774	813	853
Gold Corporation	1,103	1,080	1,119	1,153	1,187	1,223	1,259
Kimberley Ports Authority	118	158	158	152	155	158	161
Mid West Ports Authority	788	812	812	828	845	862	879
Pilbara Ports Authority	1,550	1,723	1,550	1,589	1,629	1,669	1,711
Regional Power Corporation (Horizon Power)	295	266	266	274	283	292	299
Southern Ports Authority	667	662	640	655	665	674	684
Water Corporation of Western Australia	6,499	5,993	6,564	6,663	6,796	6,966	7,140
Western Australian Land Authority	6,500	6,308	5,407	5,946	6,193	6,374	5,905
Total Local Government Rates Equivalent....	20,548	20,659	20,879	21,769	22,341	22,940	22,908
Total Government Enterprises	1,383,584	2,233,285	2,310,891	1,872,911	1,918,248	2,036,141	2,040,714
Other							
Consolidated Account Revenue Received from Agencies	13,245,557	13,376,549	13,959,618	13,711,152	14,093,634	14,653,840	14,871,892
Gold State Superannuation Reimbursement	125,479	112,773	110,304	98,069	86,846	76,707	68,582
Interest	139,287	131,669	114,238	95,949	101,146	108,342	118,059
Loan Guarantee Fees	140,841	147,004	144,518	155,670	163,331	170,868	173,814
Pension Recoups	13,767	11,208	11,274	11,441	11,618	11,803	12,028
Other Revenue	28,269	17,425	24,083	39,485	23,885	20,385	20,385
Total Other	13,693,200	13,796,628	14,364,035	14,111,766	14,480,460	15,041,945	15,264,760
TOTAL ADMINISTERED INCOME	21,340,716	22,968,218	23,999,272	24,028,257	24,993,468	26,532,568	27,019,017
EXPENSES							
Superannuation ^(b)	(300,038)	489,662	574,698	513,650	495,699	498,894	470,929
Interest	729,510	834,710	822,170	918,760	1,036,760	1,132,935	1,200,035
Appropriations for:							
Operating Subsidies	1,740,805	1,630,476	1,562,501	1,457,736	1,315,763	1,249,507	1,152,788
Services	16,044,866	16,567,638	16,306,861	16,277,475	16,321,593	16,189,263	16,504,751
Salaries and Allowances	110,340	107,102	104,701	104,788	104,495	106,458	104,810
Other Appropriations	2,188,607	2,141,060	2,104,069	2,135,300	2,219,310	2,284,283	2,330,933
Total Appropriations	20,084,618	20,446,276	20,078,132	19,975,299	19,961,161	19,829,511	20,093,282
Other							
Commonwealth Grants On-passed to Agencies	2,065,890	2,725,510	2,953,287	2,310,050	2,079,452	1,909,398	2,071,777
Local Government Financial Assistance Grants	261,901	89,693	79,800	180,600	187,000	194,100	201,470
Local Government Road Funding	163,171	55,617	55,700	113,110	117,083	121,490	126,063
Non-Government Schools	1,187,830	1,250,918	1,247,193	1,319,798	1,400,735	1,488,625	1,582,228
Royalties for Regions ^(c)	435,802	521,186	476,607	577,551	769,969	800,755	865,096
Other Expenses	515	8,275	8,275	-	-	-	-
Total Other	4,115,109	4,651,199	4,820,862	4,501,109	4,554,239	4,514,368	4,846,634
TOTAL ADMINISTERED EXPENSES	24,629,199	26,421,847	26,295,862	25,908,818	26,047,859	25,975,708	26,610,880

- (a) The 2017-18 Budget incorporated a provision for Western Power to undertake capital expenditure of \$227.3 million in 2017-18 related to capacity enhancements and customer driven works. This provision recognises the inherent uncertainty of forecasting customer demand requirements. This provision has been transferred to Western Power's budget in 2017-18 (estimated actual) and onwards.
- (b) Includes non-cash costs (including actuarial valuation changes) that are not reflected in cash appropriations.
- (c) Represents the expensing of Royalties for Regions (RfR) moneys to agencies. As well as these expenses, there are also capital payments made by the RfR program. For accounting purposes, these capital costs are not reflected in the schedule of administered operating transactions.

Western Australian Treasury Corporation

Part 3 Financial Administration

Asset Investment Program

The Corporation's Asset Investment Program is limited to an ongoing program to update information technology that supports the delivery of its services.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COMPLETED WORKS							
Computer Hardware/Software - 2017-18 Program	1,569	1,569	1,569	-	-	-	-
NEW WORKS							
Computer Hardware/Software							
2018-19 Program	862	-	-	862	-	-	-
2019-20 Program	1,242	-	-	-	1,242	-	-
2020-21 Program	667	-	-	-	-	667	-
2021-22 Program	507	-	-	-	-	-	507
Total Cost of Asset Investment Program	4,847	1,569	1,569	862	1,242	667	507
FUNDED BY							
Internal Funds and Balances			1,569	862	1,242	667	507
Total Funding			1,569	862	1,242	667	507

Division 13 Office of the Auditor General

Part 3 Financial Administration

Appropriations, Expenses and Cash Assets

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 37 Net amount appropriated to deliver services.....	6,428	6,886	6,831	6,958	7,245	7,620	7,665
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	753	753	753	753	753	753	755
Total appropriations provided to deliver services	7,181	7,639	7,584	7,711	7,998	8,373	8,420
CAPITAL							
Item 106 Capital Appropriation	250	300	300	300	300	300	300
TOTAL APPROPRIATIONS	7,431	7,939	7,884	8,011	8,298	8,673	8,720
EXPENSES							
Total Cost of Services	24,146	26,105	27,010	29,561	31,687	33,067	33,529
Net Cost of Services ^(a)	7,168	8,074	7,921	8,148	8,435	8,810	8,857
CASH ASSETS ^(b)	5,092	3,175	4,445	3,549	3,200	3,090	3,103

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Office's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Election Commitment					
Senior Executive Service Reduction	(125)	(250)	(250)	(250)	(250)
Other					
2018-19 Streamlined Budget Process Incentive Funding.....	-	62	-	-	-
Local Government Financial Auditing	1,100	3,326	4,961	5,790	6,098
New Public Sector Wages Policy	(74)	(152)	(235)	(323)	-
State Fleet Policy and Procurement Initiatives	(6)	(8)	(8)	(11)	(15)

Significant Issues Impacting the Agency

- As per the *Local Government Amendment (Auditing) Act 2017*, the Office has taken on 46 local government financial audits for 2017-18. The Office will then conduct the financial audits of a further 65 local governments in 2018-19, 20 in 2019-20 and 17 in 2020-21. The financial audits of all 148 local governments and regional councils will be the responsibility of the Auditor General by 2020-21. This represents an 80% increase in the number of entities the Office audits. Recruitment and training strategies continue as the Office expands and prepares its workforce to take on the increased mandate. The cost of the financial audits are to be funded by local governments.
- The Auditor General has also expanded the performance audit program to include local government performance audits. The expanded program is proportional to the increase in appropriation.
- The Machinery of Government changes continue to be implemented by agencies. As a result, the Office's audit effort has increased to evaluate the controls and key performance indicators of the new agencies and to verify the transfer of assets and liabilities account balances.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Public Sector Auditing	24,146	26,105	27,010	29,561	31,687	33,067	33,529
Total Cost of Services.....	24,146	26,105	27,010	29,561	31,687	33,067	33,529

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: An informed Parliament on public sector accountability and performance:					
The extent that the Office is effective in informing the Parliament about the public sector accountability and performance is measured by the number of tabled reports compared to targets for each of the following categories of audit matter:					1
Service Delivery - reports tabled.....	4	8	8	7	
Economic Development - reports tabled.....	1	2	2	2	
Social and Environment - reports tabled.....	1	5	5	5	
Governance - reports tabled.....	20	13	15	15	

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

Explanation of Significant Movements

(Notes)

1. The Office aims to provide Parliament with advice and assurance across all four categories of public sector activity. A crucial element of the key effectiveness indicator is the establishment of a three year target for each category of report. Targets are one factor in the selection of topics. Other factors include the significance of identified issues and regards for matters referred to the Office by Parliament. For this reason, category targets may not always be met in any one year. Accordingly, individual targets must be considered in conjunction with the three year target.

The current target over three years encompasses the 2018-19 to 2020-21 cycles.

	2012-13 to 2014-15 Three year Actual	2015-16 to 2017-18 Three year Budget Target	2015-16 to 2017-18 Three year Estimated Actual	2018-19 to 2020-21 Three year Budget Target
Reports Tabled:				
Service Delivery.....	13	15	19	21
Economic Development.....	8	9	6	12
Social and Environment.....	7	9	8	12
Governance.....	42	42	52	45

Services and Key Efficiency Indicators

1. Public Sector Auditing

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 24,146	\$'000 26,105	\$'000 27,010	\$'000 29,561	
Less Income	16,978	18,031	19,089	21,413	
Net Cost of Service	7,168	8,074	7,921	8,148	
Employees (Full Time Equivalents)	135	137	140	144	
Efficiency Indicators					
Total Audit Cost per \$ Million of Gross Government Expenditure	\$449	\$495	\$522	\$546	
Attest Audit Cost per \$ Million of Gross Government Expenditure	\$328	\$347	\$372	\$401	
Performance Audit Cost per \$ Million of Gross Government Expenditure	\$121	\$149	\$150	\$145	
Average Number of Days Taken After Balance Date to Issue Financial Audit Opinions	65.5	68	68	68	

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
WORKS IN PROGRESS							
Computer Hardware and Software - 2017-18 Program	490	490	490	-	-	-	-
NEW WORKS							
Computer Hardware and Software							
2018-19 Program	540	-	-	540	-	-	-
2019-20 Program	623	-	-	-	623	-	-
2020-21 Program	690	-	-	-	-	690	-
2021-22 Program	690	-	-	-	-	-	690
Total Cost of Asset Investment Program	3,033	490	490	540	623	690	690
FUNDED BY							
Capital Appropriation			300	300	300	300	300
Drawdowns from the Holding Account			190	240	323	390	390
Total Funding			490	540	623	690	690

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	15,821	16,042	16,927	17,571	18,383	19,000	19,168
Supplies and services	4,665	5,900	5,926	7,789	9,047	9,785	10,083
Accommodation	2,241	2,339	2,339	2,378	2,429	2,447	2,447
Depreciation and amortisation	331	721	721	721	721	721	721
Other expenses	1,088	1,103	1,097	1,102	1,107	1,114	1,110
TOTAL COST OF SERVICES	24,146	26,105	27,010	29,561	31,687	33,067	33,529
Income							
Other revenue	16,978	18,031	19,089	21,413	23,252	24,257	24,672
Total Income	16,978	18,031	19,089	21,413	23,252	24,257	24,672
NET COST OF SERVICES	7,168	8,074	7,921	8,148	8,435	8,810	8,857
INCOME FROM STATE GOVERNMENT							
Service appropriations	7,181	7,639	7,584	7,711	7,998	8,373	8,420
Resources received free of charge	474	467	467	467	467	467	467
TOTAL INCOME FROM STATE GOVERNMENT	7,655	8,106	8,051	8,178	8,465	8,840	8,887
SURPLUS/(DEFICIENCY) FOR THE PERIOD	487	32	130	30	30	30	30

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

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 135, 140 and 144 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	5,039	3,061	4,333	3,376	2,957	2,777	2,720
Holding account receivables.....	190	240	240	323	390	390	390
Receivables.....	7,008	9,474	9,031	11,593	12,815	13,766	14,217
Other.....	477	422	477	477	477	477	477
Total current assets.....	12,714	13,197	14,081	15,769	16,639	17,410	17,804
NON-CURRENT ASSETS							
Holding account receivables.....	2,950	3,431	3,431	3,829	4,160	4,491	4,822
Property, plant and equipment.....	559	194	370	279	431	60	59
Intangibles.....	468	617	426	336	86	426	396
Restricted cash.....	53	114	112	173	243	313	383
Other.....	-	5	-	-	-	-	-
Total non-current assets.....	4,030	4,361	4,339	4,617	4,920	5,290	5,660
TOTAL ASSETS	16,744	17,558	18,420	20,386	21,559	22,700	23,464
CURRENT LIABILITIES							
Employee provisions.....	2,784	2,823	2,784	2,784	2,784	2,784	2,784
Payables.....	472	1,127	1,659	3,234	4,007	4,748	5,112
Other.....	68	284	127	188	258	328	398
Total current liabilities.....	3,324	4,234	4,570	6,206	7,049	7,860	8,294
NON-CURRENT LIABILITIES							
Employee provisions.....	941	964	941	941	941	941	941
Total non-current liabilities.....	941	964	941	941	941	941	941
TOTAL LIABILITIES	4,265	5,198	5,511	7,147	7,990	8,801	9,235
EQUITY							
Contributed equity.....	8,331	8,631	8,631	8,931	9,231	9,531	9,831
Accumulated surplus/(deficit).....	4,148	3,729	4,278	4,308	4,338	4,368	4,398
Total equity	12,479	12,360	12,909	13,239	13,569	13,899	14,229
TOTAL LIABILITIES AND EQUITY	16,744	17,558	18,420	20,386	21,559	22,700	23,464

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	6,460	6,918	6,863	6,990	7,277	7,652	7,699
Capital appropriation	250	300	300	300	300	300	300
Holding account drawdowns	390	190	190	240	323	390	390
Net cash provided by State Government	7,100	7,408	7,353	7,530	7,900	8,342	8,389
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(15,827)	(15,983)	(16,868)	(17,510)	(18,313)	(18,930)	(19,098)
Supplies and services	(5,133)	(5,548)	(4,723)	(6,198)	(8,258)	(9,029)	(9,703)
Accommodation	(1,768)	(1,888)	(1,888)	(1,927)	(1,978)	(1,996)	(1,996)
Other payments	(3,239)	(2,903)	(2,897)	(2,902)	(2,907)	(2,914)	(2,910)
Receipts ^(b)							
GST receipts	2,150	1,800	1,800	1,800	1,800	1,800	1,800
Other receipts	17,886	17,118	17,066	18,851	22,030	23,307	24,221
Net cash from operating activities	(5,931)	(7,404)	(7,510)	(7,886)	(7,626)	(7,762)	(7,686)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(963)	(490)	(490)	(540)	(623)	(690)	(690)
Net cash from investing activities	(963)	(490)	(490)	(540)	(623)	(690)	(690)
NET INCREASE/(DECREASE) IN CASH HELD	206	(486)	(647)	(896)	(349)	(110)	13
Cash assets at the beginning of the reporting period	4,886	3,661	5,092	4,445	3,549	3,200	3,090
Cash assets at the end of the reporting period	5,092	3,175	4,445	3,549	3,200	3,090	3,103

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
GST Receipts							
GST Input Credits	208	170	170	170	170	170	170
GST Receipts on Sales	1,942	1,630	1,630	1,630	1,630	1,630	1,630
Other Receipts							
Audit Fees	17,886	17,118	17,066	18,851	22,030	23,307	24,221
TOTAL	20,036	18,918	18,866	20,651	23,830	25,107	26,021

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

Division 14 Finance

Part 3 Financial Administration

Appropriations, Expenses and Cash Assets

	2016-17 Actual ^(a) \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 38 Net amount appropriated to deliver services.....	153,959	150,906	149,089	151,149	158,941	146,661	147,710
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	1,601	1,601	1,601	1,601	1,601	1,601	1,607
Total appropriations provided to deliver services	155,560	152,507	150,690	152,750	160,542	148,262	149,317
ADMINISTERED TRANSACTIONS							
Item 39 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	158,751	171,391	171,967	176,426	188,539	201,648	214,436
Amount Authorised by Other Statutes							
- First Home Owners Grant Act 2000	78,295	88,291	93,492	76,200	73,394	72,713	72,788
CAPITAL							
Item 107 Capital Appropriation	28,763	15,932	14,902	11,820	4,001	-	-
TOTAL APPROPRIATIONS	421,369	428,121	431,051	417,196	426,476	422,623	436,541
EXPENSES							
Total Cost of Services	1,538,006	1,435,195	1,444,848	1,430,273	1,120,998	977,741	979,368
Net Cost of Services ^(b)	158,051	151,322	155,320	159,688	166,047	151,706	149,961
CASH ASSETS ^(c)	103,691	133,899	136,050	149,129	164,875	181,120	182,305

- (a) The 2016-17 Actual has been recast for comparability purposes to account for Machinery of Government changes that took effect from 1 July 2017.
- (b) Represents Total Cost of Services (expenses) less retained revenues applied to the agency's services. Reconciliation to the 'Total appropriations provided to deliver services' includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Election Commitments					
Aboriginal Procurement Policy	-	500	500	500	-
Senior Executive Service Reduction	(875)	(1,750)	(1,750)	(1,750)	(1,750)
Other					
Digital Transformation	1,976	708	-	-	-
Government Office Accommodation Reform Program	(7,091)	(3,729)	(2,757)	(1,535)	(531)
New Public Sector Wages Policy	(700)	(1,454)	(2,239)	(3,047)	-
Office Accommodation	120	1,695	783	811	839
Revenue Systems Maintenance Resourcing	-	126	127	128	128

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Revised Works Turnover					
Building Management and Works	-	19,000	(37,000)	(59,000)	(59,000)
Government Office Accommodation	2,170	2,170	2,170	2,170	2,170
Strategic Projects	27,811	63,746	82,615	(847)	582
State Fleet Policy and Procurement Initiatives					
Finance	(79)	(127)	(134)	(153)	(163)
Whole-of-Government	(1,000)	(3,000)	(5,000)	(7,000)	(9,000)
Transfer of Information and Communications Technology (ICT) Policy Team to the Department of the Premier and Cabinet	-	(704)	-	-	-
Transfer of the Government Architect to the Department of Planning, Lands and Heritage	(165)	(660)	(660)	(660)	(660)
Transfer of the Sunset Heritage Precinct to the Department of Local Government, Sport and Cultural Industries	(874)	(1,288)	(1,110)	(1,122)	(1,495)
Voluntary Targeted Separation Scheme ^(a)	879	(1,790)	(1,810)	(1,830)	(1,849)

(a) Cost and savings estimates of the Voluntary Targeted Separation Scheme as at 9 April 2018 Budget cut-off date. The costs and savings of the Scheme will be further updated in the 2017-18 Annual Report on State Finances and the 2018-19 Mid-year Review.

Significant Issues Impacting the Agency

- The Department has a significant role in implementing the recommendations of the Government's Service Priority Review and the Special Inquiry into Government Programs and Projects through the Public Sector Reform. The Department, as part of the Public Sector Reform Steering Committee, is working to develop and deliver the Government's reform agenda.
- The Department will continue to deliver the Digital Finance Transition Program to transform the Department's ICT. The Department will be the first agency to leverage savings under the GovNext-ICT contracts. One-off costs during the implementation will be offset by substantial medium and long-term benefits allowing the Department to return savings to Government.

State Revenue

- State Revenue will finalise its five year capital funded Revenue Systems Consolidation and Enhancement Program in 2018-19 aimed at improving service delivery. On completion, the project will have delivered substantially enhanced digital capability to customers across all taxes, allowing both taxpayers and agents to share efficiencies associated with digital transaction processing and payment. Upgrades and enhancements to State Revenue's core internal systems will also facilitate potential future changes to government taxes and grant schemes.
- State Revenue will continue to lead the planning and implementation of a number of the Government's Budget repair initiatives, including the Foreign Buyers Surcharge and Point of Consumption Wagering Tax. State Revenue will also work closely with other agencies, including the Department of Treasury (Treasury), to prepare advice for Government on changes to improve the efficacy of existing taxation, grant and subsidy settings.
- In 2018-19 State Revenue will continue to monitor avoidance and target evasion of tax through compliance strategies focused on labour hire entities that fail to correctly remit payroll tax. State Revenue will continue working with other State and Federal tax jurisdictions to identify and disrupt evasion and avoidance tactics in this sector.

Government Procurement

- The new *Western Australian Jobs Act 2017* will assist small and medium-sized Western Australian businesses tender for government contracts, managed by Government Procurement.
- Government Procurement will continue to lead the delivery of key election commitments which will create jobs, including the development and implementation of the Aboriginal Procurement Policy and reducing the use of contracts for service arrangements. The Department is also assisting in the implementation of the Government's 2017-18 Budget repair measures through fleet savings initiatives and achieving better value from aggregate buying. The Department is working closely with the Department of Communities and the not-for-profit sector to assist the delivery of the Supporting Communities election commitment.

- Work is underway to implement the recommendations arising from the Public Sector Reform. This work aims to improve procurement outcomes through enhanced commercial capability, better contract management across the sector and increased opportunities for cross-agency collaboration.

Building Management and Works

- In 2018-19 the Department will contribute to the Government's 2017-18 Budget repair measures by delivering further efficiencies and reforms within its office accommodation portfolio. Key initiatives will focus on space reduction strategies, innovative fit-out designs (and ways of working), negotiating more favourable lease terms and reducing the cost of outgoings. The Department will also commence a trial of activity based working which, if successful and rolled out more broadly, has the potential to deliver significant savings for Government, support cultural reform across the sector and improve service delivery to the community.
- Consistent with the Government's Public Sector Reform, the Department will focus on improving asset management practices across the general government sector. Improved information on the Government's non-residential building assets will enable better planning and more informed decision-making at both an agency and whole-of-government level.

Strategic Projects

- The Strategic Projects business unit will continue to oversee the planning and delivery of the State's most significant non-residential building projects, working closely with other areas of the Department. Two new building projects were assigned to Strategic Projects in 2017-18; however, the number and total value of capital works overseen by Strategic Projects continues to decline as key projects are delivered. Strategic Projects will work to support other asset delivery agencies in building and infrastructure delivery consistent with the Public Sector Reform.
- The planned opening of the \$1.2 billion Perth Children's Hospital and commencement of out-patient services in May 2018, followed by final transfer of in-patients in June 2018, are major milestones for Strategic Projects. In 2018-19 Strategic Projects will focus on the close-out of outstanding minor works items and continue to work closely with the Department of Health in ensuring the new hospital transitions smoothly to business as usual operations.
- Aveley Secondary College opened in February 2018, the first of four secondary schools to be delivered under the Western Australian Schools Public Private Partnership. Lakelands Secondary School will be completed for opening in February 2019 and construction of two further secondary schools will progress.
- Delivery of the \$395.9 million New Museum Project is well advanced, with construction of the New Museum at the Perth Cultural Centre progressing well and continuing to ramp up during 2018-19. The project remains on target for opening in 2020.
- Construction activity on the \$68 million Inner City College at Kitchener Park in Subiaco will rapidly increase during 2018-19, with the main construction contract expected to be awarded in June 2018. Strategic Projects will also progress the \$96.3 million Casuarina Prison Expansion project to the delivery phase. Each of these projects has a challenging program of works to meet ambitious completion targets driven by rapid growth in demand.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Where practical, Key Performance Information for the 2016-17 Actual has been recast for comparative purposes to account for Machinery of Government changes that took effect from 1 July 2017.

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Sustainable Finances: Responsible financial management and better service delivery.	Due and payable revenue is collected and eligible grants, subsidies and rebates paid.	1. Revenue Assessment and Collection, and Grants and Subsidies Administration
	Value for money from public sector procurement.	2. Development and Management of Common Use Contract Arrangements, State Fleet Leasing and Disposal, and Providing Facilitation Service for Agency Specific Contracts
	Efficient and effective Corporate Services to Client Agencies.	3. Corporate Services to Client Agencies
	Value for money from the management of the Government's non-residential buildings and public works.	4. Leads the Planning, Delivery, Management and Maintenance of Government Buildings, Projects and Office Accommodation 5. Leads the Planning and Delivery of Major Government Building Projects

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Revenue Assessment and Collection, and Grants and Subsidies Administration.....	56,984	62,257	65,378	64,607	65,536	65,136	65,739
2. Development and Management of Common Use Contract Arrangements, State Fleet Leasing and Disposal, and Providing Facilitation Service for Agency Specific Contracts.....	77,994	83,966	82,957	78,347	76,127	73,623	71,436
3. Corporate Services to Client Agencies	7,354	7,643	7,052	6,220	6,088	6,111	6,134
4. Leads the Planning, Delivery, Management and Maintenance of Government Buildings, Projects and Office Accommodation.....	1,084,641	1,095,634	1,075,767	1,056,575	856,703	823,769	825,404
5. Leads the Planning and Delivery of Major Government Building Projects	311,033	185,695	213,694	224,524	116,544	9,102	10,655
Total Cost of Services.....	1,538,006	1,435,195	1,444,848	1,430,273	1,120,998	977,741	979,368

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: Due and payable revenue is collected and eligible grants, subsidies and rebates paid:					
Debt as a percentage of revenue raised	0.92%	1.01%	1.02%	1.03%	1
Extent to which correct grants, subsidies and rebates are paid.....	99.9%	100%	99.9%	100%	
Outcome: Value for money from public sector procurement:					
Average annual vehicle net capital cost:					
Per passenger vehicle	\$4,642	n/a	\$4,695	\$4,600	2
Per commercial vehicle.....	\$4,984	n/a	\$4,650	\$4,575	2
Extent to which client agencies agree that their agency contracts and common use arrangements achieved value for money	93%	92%	92%	92%	
Outcome: Value for money from the management of the Government's non-residential buildings and public works:					
Percentage of new buildings projects within the Building Management and Works Program, valued over \$5 million, delivered within the approved budget.....	100%	n/a	93%	100%	2
Average office accommodation floor space per work point	15	15	14.96	14.50	
Percentage of major projects in Strategic Projects' program of works delivered (or forecasted to be delivered) within approved budget.....	91%	100%	90%	100%	

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

Explanation of Significant Movements

(Notes)

1. This indicator has been developed for the 2018-19 Budget. The 2016-17 Actual and 2017-18 Budget have been recast for comparative purposes. The increase from 2016-17 to both the 2017-18 Budget and 2017-18 Estimated Actual reflects a change in timing for land tax assessments and year to date experience in payroll tax recovery together with reduced estimated revenue for payroll and land tax.
2. These indicators have been developed for the 2018-19 Budget to improve the measurement of performance, accordingly no 2017-18 Budget figures are available.

Services and Key Efficiency Indicators

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

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 56,984	\$'000 62,257	\$'000 65,378	\$'000 64,607	
Less Income	2,991	3,824	4,336	4,605	
Net Cost of Service	53,993	58,433	61,042	60,002	
Employees (Full Time Equivalents)	319	329	336	338	
Efficiency Indicators					
Average Cost per Tax or Duty Determination	\$25.35	\$27.57	\$27.22	\$27.36	1
Average Cost per Grant or Subsidy Determination	\$10.51	\$10.52	\$11.15	\$11.16	1

Explanation of Significant Movements

(Notes)

- These indicators have been developed for the 2018-19 Budget to reflect costs against activity levels. The 2016-17 Actual and 2017-18 Budget have been provided for comparative purposes. The increases from the 2016-17 Actual to the 2017-18 Budget and 2017-18 Estimated Actual reflect increased depreciation from the delivery of additional components of the Revenue Systems Consolidation and Enhancement Program, increased expenditure on digital service provision to customers, increased legal expenses for revenue collection activities and increased resourcing to deliver the Government's revenue initiatives.

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

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 77,994	\$'000 83,966	\$'000 82,957	\$'000 78,347	
Less Income	71,760	82,511	72,267	68,001	
Net Cost of Service	6,234	1,455	10,690	10,346	
Employees (Full Time Equivalents)	172	230	201	200	
Efficiency Indicators					
Cost of Facilitating the Development and Management of Agency Specific Contracts as a Percentage of the Contract Award Value	2%	1.7%	1.1%	1.4%	1
Average Administrative Cost per Vehicle for Financing and Managing the State Fleet Service	\$104	\$118	\$118	\$124	2
Cost of Developing and Managing Whole-of-Government Common Use Contract Arrangements as a Percentage of the Total Annual Value of Purchases through the Arrangements	1.5%	1.5%	1.6%	1.7%	

Explanation of Significant Movements

(Notes)

1. The restructure of Government Procurement during 2017-18 significantly reduced ongoing costs. However, an overall reduction in government spending is forecast for 2018-19, which reduces some of the improvement against this indicator.
2. State Government vehicle numbers have significantly reduced, resulting in a higher average administrative cost per vehicle. In 2017-18, the State Fleet team successfully implemented reform initiatives that generate substantial savings for Government over the forward estimates period. This work will continue in 2018-19 as the team assists agencies with realising the full savings and achieving further reductions to the size of the State's fleet.

3. Corporate Services to Client Agencies

These services include corporate services directly provided by the Department to support the outcomes and activities of Treasury, the Office of the Government Chief Information Officer (OGCIO) and the Government Employee Superannuation Board.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 7,354	\$'000 7,643	\$'000 7,052	\$'000 6,220	1
Less Income	596	816	866	452	1
Net Cost of Service	6,758	6,827	6,186	5,768	
Employees (Full Time Equivalents)	32	36	29	26	

Explanation of Significant Movements

(Notes)

1. The Department will cease to provide Corporate Services to the OGCIO at the end of 2017-18.

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

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 1,084,641	\$'000 1,095,634	\$'000 1,075,767	\$'000 1,056,575	
Less Income	997,795	1,016,516	1,003,837	978,028	
Net Cost of Service	86,846	79,118	71,930	78,547	
Employees (Full Time Equivalents)	395	415	412	391	
Efficiency Indicators					
Percentage of New Buildings Projects within the Building Management and Works Program, Valued Over \$5 million, Delivered by the Approved Handover Date.....	81%	n/a	77%	100%	1
Percentage of High Priority Breakdown Repairs Completed within Agreed Timeframes.....	75%	n/a	74.9%	80%	1
Project, Contract and Administration Costs to Deliver Whole-of-Government Non-residential Building, Maintenance and Accommodation Services as a Percentage of Services Delivered.....	7.02%	n/a	7.18%	8.28%	2

Explanation of Significant Movements

(Notes)

1. These indicators have been developed for the 2018-19 Budget to improve the measurement of performance, accordingly no 2017-18 Budget figures are available.
2. This indicator has been developed for the 2018-19 Budget to improve the measurement of performance, accordingly no 2017-18 Budget figures are available. The 2018-19 Budget Target is primarily impacted by a forecast increase in costs to facilitate the decentralisation of government office accommodation to Joondalup.

5. Leads the Planning and Delivery of Major Government Building Projects

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 311,033	\$'000 185,695	\$'000 213,694	\$'000 224,524	
Less Income	306,813	180,206	208,222	219,499	
Net Cost of Service	4,220	5,489	5,472	5,025	
Employees (Full Time Equivalents)	54	65	61	61	
Efficiency Indicators					
Percentage of Major Projects in Strategic Projects' Program Delivered (or Forecast to be Delivered) within Approved Timeframes	36%	100%	50%	100%	1
Cost of Project Management as a Percentage of Total Project Costs	0.5%	n/a	0.8%	1.5%	2

Explanation of Significant Movements

(Notes)

1. Five of the 10 major projects overseen by Strategic Projects that were active during 2017-18 have been, or are expected to be, completed within approved timeframes: Optus Stadium, Western Australia Schools Public Private Partnership, New Western Australian Museum, Inner City College and Casuarina Prison Expansion. The remaining five projects have been subject to delays, as follows:
 - Perth Children's Hospital was significantly delayed by construction and commissioning issues before its scheduled opening and commencement of clinical services in May 2018;
 - Eastern Goldfield Regional Prison, Busselton Health Campus and the Sarich Neuroscience Research Institute also experienced construction and commissioning delays, but are all now fully operational;
 - the procurement process for Karratha Health Campus was delayed to ensure the transition to operations occurred after the 2017-18 wet season (construction is expected to be completed in July 2018); and
 - the improved outcome forecast for 2018-19 reflects a reduction in the number of active projects from 10 to nine.
2. This indicator has been developed for the 2018-19 Budget to improve the measurement of performance, accordingly no 2017-18 Budget figures are available. A reduction in the value of the Strategic Projects' major project portfolio from 2017-18 to 2018-19 has resulted in a forecast increase in project management costs as a percentage of total project costs.

Asset Investment Program

The Department's Asset Investment Program (AIP) in 2018-19 is \$117.5 million comprising mainly of:

- decentralisation of office accommodation to Joondalup with occupancy expected during 2019;
- lease incentive funded office fit-outs, which recognise the capital works associated with government accommodation leases that include fit-out funded through lease incentives from the landlord;
- planning and design for new public sector offices in Fremantle with construction due to take place during 2019-20;
- Government Office Accommodation Reform, including implementation of ICT solutions together with funding for activity based working office fit-outs;
- completion of the Revenue Systems Consolidation and Enhancement Program that commenced in 2014 to safeguard and improve the technology systems in State Revenue that manage the collection of a significant proportion of the State's revenue; and
- the Vehicle Acquisition Program managed by State Fleet, which facilitates the purchase, servicing and disposal of vehicles for the State Government.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
WORKS IN PROGRESS							
Accommodation Fit-out Projects							
Decentralisation of Office Accommodation to Joondalup	19,198	3,611	3,584	15,587	-	-	-
Lease Incentive Funded - Office Fit-outs	113,436	93,336	29,600	5,000	5,000	5,100	5,000
Master Planning Strategy - Government Office Accommodation	223,442	220,967	10,934	2,475	-	-	-
New Public Sector Offices for Fremantle	37,541	500	500	1,500	35,541	-	-
Government Office Accommodation Reform							
Provision for Systems	6,000	1,000	1,000	5,000	-	-	-
Reform Program	3,000	2,000	2,000	1,000	-	-	-
Software Development - Revenue Systems Consolidation and Enhancement	34,158	26,001	7,824	8,157	-	-	-
COMPLETED WORKS							
Accommodation Fit-out Projects							
151 Royal Street - Office Fit-out	115	115	96	-	-	-	-
Gordon Stephenson House - Office Fit-out	231	231	13	-	-	-	-
St Georges Cathedral Heritage Precinct - Office Fit-out	37,573	37,573	2,000	-	-	-	-
ICT Replacement - 2017-18 Program	100	100	100	-	-	-	-
Karratha Government Office Co-location Project (The Quarter)	5,987	5,987	485	-	-	-	-
New Public Sector Offices for Fremantle							
Project Management	467	467	467	-	-	-	-
Procurement Systems Replacement - 2017-18 Program	406	406	406	-	-	-	-
Relocation of Department of Commerce Project	4,501	4,501	50	-	-	-	-
ServiceNet Replacement - 2017-18 Program	273	273	273	-	-	-	-
Vehicle Acquisitions - 2017-18 Program	90,000	90,000	90,000	-	-	-	-
NEW WORKS							
ICT Replacement							
2018-19 Program	100	-	-	100	-	-	-
2019-20 Program	109	-	-	-	109	-	-
2020-21 Program	109	-	-	-	-	109	-
2021-22 Program	109	-	-	-	-	-	109
Procurement Systems Replacement							
2018-19 Program	420	-	-	420	-	-	-
2019-20 Program	431	-	-	-	431	-	-
2020-21 Program	431	-	-	-	-	431	-
2021-22 Program	431	-	-	-	-	-	431
ServiceNet Replacement							
2018-19 Program	282	-	-	282	-	-	-
2019-20 Program	289	-	-	-	289	-	-
2020-21 Program	289	-	-	-	-	289	-
2021-22 Program	289	-	-	-	-	-	289

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Vehicle Acquisitions							
2018-19 Program.....	78,000	-	-	78,000	-	-	-
2019-20 Program.....	77,000	-	-	-	77,000	-	-
2020-21 Program.....	76,000	-	-	-	-	76,000	-
2021-22 Program.....	76,000	-	-	-	-	-	76,000
Total Cost of Asset Investment Program	886,717	487,068	149,332	117,521	118,370	81,929	81,829
Loan and Other Repayments.....			16,983	18,400	18,750	13,338	4,000
Total.....	886,717	487,068	166,315	135,921	137,120	95,267	85,829
FUNDED BY							
Capital Appropriation.....			14,902	11,820	4,001	-	-
Asset Sales			62,509	51,264	51,464	45,700	43,379
Drawdowns from the Holding Account			789	779	806	806	829
Internal Funds and Balances.....			80,915	60,858	74,849	42,761	41,621
Borrowings			6,000	6,000	6,000	6,000	-
Funding Included in Department of Treasury Administered Item.....			1,200	5,200	-	-	-
Total Funding.....			166,315	135,921	137,120	95,267	85,829

Financial Statements

The 2016-17 Actual data has been recast for comparability purposes to account for Machinery of Government changes that took effect from 1 July 2017.

Income Statement

Expenses

Movements in supplies and services expenditure primarily relate to Capital Works Turnover activity for Building Management and Works (BMW) and Strategic Projects in line with the whole-of-government AIP.

Income

Movements in supplies and services expenditure primarily relate to Capital Works Turnover activity for BMW and Strategic Projects in line with the whole-of-government AIP. Turnover expenditure is recouped from the agency responsible for the specific Capital Works program.

Statement of Cashflows

The same impacts outlined above for the Income Statement are also reflected in the movements in the Statement of Cashflows.

INCOME STATEMENT ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	108,916	135,421	124,087	116,998	118,193	118,364	119,918
Grants and subsidies ^(c)	368	1,073	450	2,323	950	950	-
Supplies and services	1,268,042	1,175,927	1,189,652	1,177,545	866,637	729,108	732,192
Accommodation	42,604	26,644	37,711	41,788	41,609	37,919	37,752
Depreciation and amortisation	71,514	82,634	78,738	77,583	79,442	77,430	75,430
Other expenses	46,562	13,496	14,210	14,036	14,167	13,970	14,076
TOTAL COST OF SERVICES	1,538,006	1,435,195	1,444,848	1,430,273	1,120,998	977,741	979,368
Income							
Sale of goods and services	1,032,338	927,004	946,247	930,844	615,847	486,468	488,042
Grants and subsidies	3,492	1,425	3,595	3,595	3,595	3,595	3,595
Other revenue	344,125	355,444	339,686	336,146	335,509	335,972	337,770
Total Income	1,379,955	1,283,873	1,289,528	1,270,585	954,951	826,035	829,407
NET COST OF SERVICES	158,051	151,322	155,320	159,688	166,047	151,706	149,961
INCOME FROM STATE GOVERNMENT							
Service appropriations	155,560	152,507	150,690	152,750	160,542	148,262	149,317
Resources received free of charge	13,207	14,646	14,646	14,676	14,676	14,676	14,676
Royalties for Regions Fund: Regional Community Services Fund	125	125	106	125	125	125	125
TOTAL INCOME FROM STATE GOVERNMENT	168,892	167,278	165,442	167,551	175,343	163,063	164,118
SURPLUS/(DEFICIENCY) FOR THE PERIOD	10,841	15,956	10,122	7,863	9,296	11,357	14,157

(a) Full audited financial statements are published in the agencies' Annual Reports.

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 972, 1,039 and 1,016 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Capacity Building Grant Programs ^(a)	368	-	450	950	950	950	-
Resolution of Native Title in the South West of Western Australia	-	1,073	-	1,373	-	-	-
TOTAL	368	1,073	450	2,323	950	950	-

(a) Programs relate to the Delivering Community Services in Partnership Policy and the Aboriginal Procurement Policy.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	100,130	127,198	133,709	147,072	162,809	179,057	180,818
Restricted cash.....	3,171	6,531	2,058	1,889	1,898	1,895	1,319
Holding account receivables.....	2,250	2,444	799	806	806	829	829
Receivables.....	82,811	56,240	54,797	49,966	46,419	46,434	46,434
Other.....	129,047	150,115	126,934	124,916	122,894	120,749	120,749
Total current assets.....	317,409	342,528	318,277	324,649	334,826	348,964	350,149
NON-CURRENT ASSETS							
Holding account receivables.....	461,898	520,418	523,131	583,832	618,424	652,981	687,576
Property, plant and equipment.....	722,451	707,093	719,380	722,988	729,673	702,636	692,924
Intangibles.....	31,805	22,115	31,575	31,345	31,345	31,345	31,345
Restricted cash.....	390	170	283	168	168	168	168
Other.....	6,967	39,531	19,770	27,482	24,591	21,712	10,949
Total non-current assets.....	1,223,511	1,289,327	1,294,139	1,365,815	1,404,201	1,408,842	1,422,962
TOTAL ASSETS.....	1,540,920	1,631,855	1,612,416	1,690,464	1,739,027	1,757,806	1,773,111
CURRENT LIABILITIES							
Employee provisions.....	31,432	29,268	28,881	28,853	28,853	28,853	28,853
Payables.....	117,645	123,195	144,884	183,169	189,834	194,135	194,741
Other.....	90,602	138,989	102,985	101,114	87,581	79,315	79,315
Total current liabilities.....	239,679	291,452	276,750	313,136	306,268	302,303	302,909
NON-CURRENT LIABILITIES							
Employee provisions.....	6,611	5,397	4,833	4,875	4,871	4,867	4,863
Borrowings.....	77,776	61,255	61,266	50,866	51,721	52,721	48,721
Other.....	101,787	89,378	115,358	117,929	118,051	118,063	117,230
Total non-current liabilities.....	186,174	156,030	181,457	173,670	174,643	175,651	170,814
TOTAL LIABILITIES.....	425,853	447,482	458,207	486,806	480,911	477,954	473,723
EQUITY							
Contributed equity.....	1,055,934	1,136,736	1,084,954	1,126,540	1,171,702	1,182,081	1,187,460
Accumulated surplus/(deficit).....	59,133	47,637	69,255	77,118	86,414	97,771	111,928
Total equity.....	1,115,067	1,184,373	1,154,209	1,203,658	1,258,116	1,279,852	1,299,388
TOTAL LIABILITIES AND EQUITY.....	1,540,920	1,631,855	1,612,416	1,690,464	1,739,027	1,757,806	1,773,111

(a) Full audited financial statements are published in the agencies' Annual Reports.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	102,583	91,291	89,647	91,243	125,144	112,876	113,893
Capital appropriation	28,763	17,132	16,102	17,020	4,001	-	-
Holding account drawdowns	770	2,250	1,279	779	806	806	829
Royalties for Regions Fund:							
Regional Community Services Fund	125	125	106	125	125	125	125
Regional Infrastructure and Headworks Fund	245	-	-	-	-	-	-
Net cash provided by State Government	132,486	110,798	107,134	109,167	130,076	113,807	114,847
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(107,253)	(135,346)	(124,504)	(116,927)	(118,125)	(118,296)	(119,922)
Grants and subsidies	(368)	(1,073)	(450)	(2,323)	(950)	(950)	-
Supplies and services	(1,240,519)	(1,141,204)	(1,154,929)	(1,142,684)	(861,809)	(724,261)	(727,345)
Accommodation	(41,166)	(26,646)	(38,129)	(42,626)	(42,450)	(38,763)	(38,596)
Other payments	(179,834)	(165,786)	(168,505)	(164,231)	(151,682)	(149,221)	(166,217)
Receipts ^(b)							
Grants and subsidies	3,337	1,425	3,595	3,595	3,595	3,595	3,595
Sale of goods and services	956,833	949,072	968,315	930,891	615,894	486,515	488,089
GST receipts	161,161	152,021	152,021	149,554	136,854	134,464	134,464
Other receipts	339,650	363,230	346,472	342,953	342,316	342,779	344,577
Net cash from operating activities	(108,159)	(4,307)	(16,114)	(41,798)	(76,357)	(64,138)	(81,355)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(148,153)	(164,892)	(149,332)	(117,521)	(118,370)	(81,929)	(81,829)
Proceeds from sale of non-current assets	71,559	53,911	62,509	51,264	51,464	45,700	43,379
Other receipts	27,762	40,695	20,211	19,224	36,540	5,000	5,000
Net cash from investing activities	(48,832)	(70,286)	(66,612)	(47,033)	(30,366)	(31,229)	(33,450)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings	(50,689)	(17,983)	(16,983)	(18,400)	(18,750)	(13,338)	(4,000)
Proceeds from borrowings	22,923	6,000	6,000	6,000	6,000	6,000	-
Other proceeds	753	5,143	17,643	5,143	5,143	5,143	5,143
Net cash from financing activities	(27,013)	(6,840)	6,660	(7,257)	(7,607)	(2,195)	1,143
NET INCREASE/(DECREASE) IN CASH HELD	(51,518)	29,365	31,068	13,079	15,746	16,245	1,185
Cash assets at the beginning of the reporting period	155,623	104,704	103,691	136,050	149,129	164,875	181,120
Net cash transferred to/from other agencies	(414)	(170)	1,291	-	-	-	-
Cash assets at the end of the reporting period	103,691	133,899	136,050	149,129	164,875	181,120	182,305

(a) Full audited financial statements are published in the agencies' Annual Reports.

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Grants and Subsidies							
Indian Ocean Territories Commonwealth Grant.....	3,337	1,425	3,595	3,595	3,595	3,595	3,595
Sale of Goods and Services							
Contract Services							
Building Management and Works	637,983	764,839	756,971	707,680	500,809	478,799	478,944
Strategic Projects.....	306,796	180,136	207,947	219,314	111,188	3,819	5,248
ICT Services to Government	9,536	-	-	-	-	-	-
Land Tax Liability Enquiry Fee	2,180	3,000	2,300	2,800	2,800	2,800	2,800
Merchant Fees.....	338	1,097	1,097	1,097	1,097	1,097	1,097
GST Receipts							
GST Input Credits.....	24,254	12,310	12,310	12,374	12,374	12,374	12,374
GST Receipts on Sales	136,907	139,711	139,711	137,180	124,480	122,090	122,090
Other Receipts							
Corporate Services Cost Recoups.....	589	816	802	402	402	402	402
Executive Vehicle Scheme	103	100	100	100	100	100	100
Government Office Lease Receipts.....	272,708	275,904	271,011	272,331	272,602	273,414	274,212
Other Receipts.....	4,995	4,575	4,603	4,164	4,256	4,907	4,907
Procurement Services	1,473	11,996	12,116	12,116	12,116	12,116	12,116
State Fleet	59,782	69,839	57,840	53,840	52,840	51,840	52,840
TOTAL	1,460,981	1,465,748	1,470,403	1,426,993	1,098,659	967,353	970,725

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INCOME							
Taxation							
Insurance Duty	641,372	644,951	617,215	644,945	676,144	709,950	745,448
Land Tax	873,746	843,916	826,937	800,236	808,295	828,518	849,144
Metropolitan Region Improvement Tax	95,959	94,572	93,050	84,649	91,109	93,452	95,789
Payroll Tax	3,255,594	3,223,117	3,225,340	3,454,195	3,625,432	3,855,961	4,119,612
Racing and Wagering Western Australia Tax	40,045	46,083	42,440	64,110	97,508	103,014	108,466
Transfer Duty	1,356,805	1,296,689	1,236,689	1,330,744	1,423,531	1,542,275	1,628,940
Landholder Duty	151,014	201,000	201,000	101,000	100,000	100,000	100,000
Total Duty on Transfers	1,507,819	1,497,689	1,437,689	1,431,744	1,523,531	1,642,275	1,728,940
Vehicle License Duty	344,133	347,572	355,922	360,191	365,390	371,968	379,407
Other Duties	17	1	1	1	1	1	1
Commonwealth Mirror Taxes	40,660	41,657	41,684	44,364	46,444	49,344	52,304
Other Revenue							
Office Lease Rental Revenue	40,086	41,240	41,240	39,700	39,700	39,700	39,700
Other Income	63,549	64,136	63,680	64,441	65,218	66,481	66,576
Appropriations							
First Home Owner Grant Act 2000 ^(a)	78,295	88,291	93,492	76,200	73,394	72,713	72,788
Administered Grants and Transfer Payments ^(a)	158,751	171,391	171,967	176,426	188,539	201,648	214,436
TOTAL ADMINISTERED INCOME	7,140,026	7,104,616	7,010,657	7,241,202	7,600,705	8,035,025	8,472,611
EXPENSES							
Grants to Charitable and Other Public Bodies							
Energy Concession Extension Scheme	1,300	1,124	1,500	1,600	1,700	1,800	1,900
First Home Owner Scheme	72,765	74,612	73,676	74,282	73,206	72,713	72,788
First Home Owner Scheme - Extension	5,530	13,679	19,816	1,918	188	-	-
Life Support Equipment Subsidy Scheme	1,030	1,300	1,300	1,400	1,500	1,600	1,700
Payroll Tax Rebate Schemes	28	200	200	100	100	100	100
Pensioner Concessions							
Emergency Services Levy	18,561	19,800	20,000	21,500	23,300	25,200	27,300
Local Government Rates	102,118	100,400	100,400	108,204	116,483	125,341	133,861
Thermoregulatory Dysfunction Energy Subsidy	1,715	2,000	2,000	2,200	2,300	2,500	2,600
Other							
Refund of Past Years Revenue	34,000	46,567	46,567	41,422	43,156	45,107	46,975
Doubtful Debts Expense	16,423	-	-	-	-	-	-
Other Expenses	63,549	64,136	63,680	64,441	65,218	66,481	66,576
Payments to Consolidated Account	6,697,830	6,780,798	6,681,518	7,093,527	7,273,554	7,694,183	8,118,811
TOTAL ADMINISTERED EXPENSES	7,014,849	7,104,616	7,010,657	7,410,594	7,600,705	8,035,025	8,472,611

(a) The *First Home Owner Grant Amendment Act 2017* was assented to on 5 December 2017 to give effect to the boosted grant payment of up to \$15,000 for new homes and contracts to build a home entered into between 1 January 2017 and 30 June 2017. Following enactment of the legislation these payments are now recorded with the First Home Owner Grants.

Insurance Commission of Western Australia

Part 3 Financial Administration

Asset Investment Program

The Commission's Asset Investment Program for 2018-19 and across the forward estimates period totals \$20.6 million. The major components include:

- Information and Communications Technology (ICT) software incorporating systems developed for use by the Commission's customers, application development software, performance monitoring applications, core insurance system enhancements, general desktop applications and expenditure on the upgrade of a range of systems identified in the Commission's ICT strategic planning; and
- ICT hardware investing in network and server infrastructure, desktop workstations, storage, ICT security and enhanced disaster recovery capability catering largely for operational capacity requirements.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COMPLETED WORKS							
ICT Hardware - 2017-18 Program	1,065	1,065	1,065	-	-	-	-
ICT Software - 2017-18 Program	2,695	2,695	2,695	-	-	-	-
Motor Vehicles - 2017-18 Program	500	500	500	-	-	-	-
Plant and Equipment - 2017-18 Program	185	185	185	-	-	-	-
Telephone and Communication Equipment 2017-18 Program	20	20	20	-	-	-	-
NEW WORKS							
ICT Hardware							
2018-19 Program	1,190	-	-	1,190	-	-	-
2019-20 Program	950	-	-	-	950	-	-
2020-21 Program	865	-	-	-	-	865	-
2021-22 Program	815	-	-	-	-	-	815
ICT Software							
2018-19 Program	2,895	-	-	2,895	-	-	-
2019-20 Program	3,490	-	-	-	3,490	-	-
2020-21 Program	3,120	-	-	-	-	3,120	-
2021-22 Program	3,495	-	-	-	-	-	3,495
Motor Vehicles							
2018-19 Program	500	-	-	500	-	-	-
2019-20 Program	800	-	-	-	800	-	-
2020-21 Program	800	-	-	-	-	800	-
2021-22 Program	800	-	-	-	-	-	800
Plant and Equipment							
2018-19 Program	220	-	-	220	-	-	-
2019-20 Program	200	-	-	-	200	-	-
2020-21 Program	180	-	-	-	-	180	-
2021-22 Program	200	-	-	-	-	-	200
Telephone and Communication Equipment							
2018-19 Program	20	-	-	20	-	-	-
2019-20 Program	20	-	-	-	20	-	-
2020-21 Program	20	-	-	-	-	20	-
2021-22 Program	20	-	-	-	-	-	20
Total Cost of Asset Investment Program	25,065	4,465	4,465	4,825	5,460	4,985	5,330
FUNDED BY							
Internal Funds and Balances			4,465	4,825	5,460	4,985	5,330
Total Funding			4,465	4,825	5,460	4,985	5,330

Gold Corporation

Part 3 Financial Administration

Asset Investment Program

The Corporation will invest \$45.1 million over the forward estimates period to support the delivery of its services and to update its plant, equipment and computer software rolling programs in order to create jobs and strengthen the State's economy.

The \$20.8 million investment in 2018-19 includes:

- \$4.5 million to upgrade the silver production facilities to maintain sufficient production capacity to meet demand; and
- \$3.6 million for the replacement of the Enterprise Resource Planning Software, which plays an important role in managing the Corporation's finances.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
WORKS IN PROGRESS							
Computer Software Replacement Program.....	4,001	3,601	-	100	50	190	60
Enterprise Resource Planning Software Replacement.....	21,667	18,067	9,883	3,600	-	-	-
Plant and Equipment Replacement Program	71,684	30,611	7,990	17,088	8,105	7,740	8,140
Total Cost of Asset Investment Program	97,352	52,279	17,873	20,788	8,155	7,930	8,200
FUNDED BY							
Internal Funds and Balances.....			17,873	20,788	8,155	7,930	8,200
Total Funding.....			17,873	20,788	8,155	7,930	8,200

Part 4

Jobs and Economic Development

Summary of Portfolio Appropriations

Agency	2017-18 Budget \$'000	2017-18 Estimated Actual '000	2018-19 Budget Estimate '000
Jobs, Tourism, Science and Innovation			
– Delivery of Services	157,907	143,466	152,100
– Administered Grants, Subsidies and Other Transfer Payments	21,983	21,983	22,236
– Capital Appropriation	150	150	150
Total	180,040	165,599	174,486
Primary Industries and Regional Development			
– Delivery of Services	186,631	192,807	174,880
– Administered Grants, Subsidies and Other Transfer Payments	1,600	1,600	1,550
– Capital Appropriation	1,085	1,085	285
Total	189,316	195,492	176,715
Mines, Industry Regulation and Safety			
– Delivery of Services	128,435	129,755	126,562
– Administered Grants, Subsidies and Other Transfer Payments	49,853	57,733	43,862
– Capital Appropriation	350	350	-
Total	178,638	187,838	170,424
Small Business Development Corporation			
– Delivery of Services	12,439	10,751	12,111
– Capital Appropriation	60	60	60
Total	12,499	10,811	12,171
Rural Business Development Corporation			
– Delivery of Services	235	235	235
Total	235	235	235

Part 4

Jobs and Economic Development

Summary of Portfolio Appropriations

Agency	2017-18 Budget \$'000	2017-18 Estimated Actual '000	2018-19 Budget Estimate '000
Economic Regulation Authority			
– Delivery of Services	2,640	2,627	2,056
Total	2,640	2,627	2,056
GRAND TOTAL			
– Delivery of Services	488,287	479,641	467,944
– Administered Grants, Subsidies and Other Transfer Payments	73,436	81,316	67,648
– Capital Appropriation	1,645	1,645	495
Total	563,368	562,602	536,087

Division 15 Jobs, Tourism, Science and Innovation

Part 4 Jobs and Economic Development

Appropriations, Expenses and Cash Assets

	2016-17 Actual ^(a) \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 40 Net amount appropriated to deliver services.....	139,202	156,931	142,782	151,419	148,813	143,816	141,120
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	1,224	976	684	681	687	687	692
Total appropriations provided to deliver services	140,426	157,907	143,466	152,100	149,500	144,503	141,812
ADMINISTERED TRANSACTIONS							
Item 41 Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....	17,471	21,983	21,983	22,236	22,494	22,759	22,759
CAPITAL							
Item 108 Capital Appropriation	640	150	150	150	150	150	150
TOTAL APPROPRIATIONS	158,537	180,040	165,599	174,486	172,144	167,412	164,721
EXPENSES							
Total Cost of Services	169,105	188,696	172,978	193,918	185,340	168,971	164,554
Net Cost of Services ^(b)	162,664	180,364	165,204	187,464	179,622	163,723	159,306
CASH ASSETS ^(c)	37,350	29,028	26,621	19,958	17,619	15,893	16,441

- (a) The 2016-17 Actual has been recast for comparability purposes to account for Machinery of Government changes that took effect from 1 July 2017.
(b) Represents Total Cost of Services (expenses) less retained revenues applied to the agency's services. Reconciliation to the 'Total appropriations provided to deliver services' includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
(c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Election Commitments					
Office of Defence West.....	-	1,976	2,887	-	-
Senior Executive Service Reduction	(500)	(1,000)	(1,000)	(1,000)	(1,000)
State Science, Technology, Engineering and Mathematics Strategy	-	970	1,263	563	563

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Other					
Contribution to Broome Port Authority - Dredging Project	(2,250)	-	-	-	-
New Public Sector Wages Policy	(300)	(551)	(802)	(1,060)	-
Removal of Payroll Tax Liability	(534)	(534)	(534)	(534)	(534)
State Fleet Policy and Procurement Initiatives	(25)	(37)	(36)	(36)	(44)
Transfer Minninup Pool Tourist Caravan Park Program to the Department of Primary Industries and Regional Development (DPIRD)	(200)	(300)	-	-	-
Transfer Part of the Collie Future Fund to the DPIRD	(1,000)	(250)	(250)	(250)	(250)
Voluntary Targeted Separation Scheme ^(a)	758	(1,181)	(1,193)	(1,206)	(1,223)

(a) Cost and savings estimates of the Voluntary Targeted Separation Scheme as at 9 April Budget 2018 cut-off date. The costs and savings of the Scheme will be further updated in the 2017-18 Annual Report on State Finances and the 2018-19 Mid-year Review.

Significant Issues Impacting the Agency

Western Australian Jobs

- The Department has responsibility for driving the Government's number one priority: to diversify the economy and create jobs.
- The Department will oversee the implementation of the *Western Australian Jobs Act 2017* (the Act), which will ensure that Western Australian businesses get a greater share of the contracts to supply goods, services and works to the Government, creating more jobs for local workers. WA Industry Link has been launched and a number of pilot projects have been announced to test the new tendering system. The full implementation of the new tendering arrangements will be rolled out across government in late 2018.
- The Industry Link Advisory Service (ILAS) has been established under the Act and is designed to assist local Western Australian businesses to secure more work from State Government contracts, thereby creating more local jobs. ILAS will provide advice and assistance to small to medium-sized enterprises (SMEs) on inclusion in supply contracts to Government. ILAS also seeks to improve SMEs' capability and capacity through direct engagement and engagement via head contractors and agencies and by providing industry support and financial assistance programs.
- Consistent with the Plan for Jobs, the Government has signalled that it will enact a Skilled Local Jobs Bill that will require a skilled work agreement to be implemented on all major resource projects. Preliminary work on drafting the Bill will be required in the 2018 calendar year.

State Development

- Gas flow from the North West Shelf fields starts to decline in the 2020s. The North West Shelf Joint Venture is looking for new sources of gas. Options include accelerating gas production from other fields and, in the longer term, development of the Browse fields. Processing of new sources of gas is subject to Ministerial approval and domestic gas commitments under the North West Shelf State Agreement. Securing the future of the North West Shelf will strengthen the State's economy and create jobs.
- The Department continues to ensure that land and infrastructure is available for future project development. Global demand for lithium ion battery minerals has resulted in demand for strategic industrial land in Western Australia for projects such as Tianqi, Albemarle and WA Lithium's proposed lithium processing plants at Kwinana and Kemerton. This is achieved, in part, by creating and managing strategic industrial areas throughout Western Australia that are suitable for new industrial activities thereby diversifying the economy and creating regional development.
- In October 2017, Government agreed to participate in the Commonwealth's \$5 billion Northern Australia Infrastructure Facility (NAIF), which provides concessional loans to private sector economic infrastructure projects in Northern Australia. The Department is working with NAIF to identify suitable projects under the program.

Growth of the Western Australian Tourism Industry

- The Government allocated \$425 million over five years to Tourism WA for destination marketing and tourism.
- Tourism is a major focus of the Government and forms a vital part of the Government's plan to create jobs, provide small business opportunities for Western Australians and strengthen and diversify the economy. This has been backed by providing long-term secure funding for Tourism Western Australia and the development of a results-driven action plan for the next two years. This plan capitalises on the remarkable and ongoing transformation of Perth, including new and more affordable hotels, along with new sport and entertainment infrastructure such as Optus Stadium and Perth Arena.
- New international aviation links and an increase in international aviation capacity to Western Australia are critical to increasing visitation which in turn creates jobs and contributes to the State's economic growth. Qantas has recently commenced its non-stop flights between Perth and London, repositioning Perth as Australia's western gateway for travellers from Europe. However, more routes into Perth are needed and the State Government is working with Perth Airport to target several airlines to increase or secure new inbound services from key markets, including China, Japan and South East Asia.
- Western Australia is hosting the Australian Tourism Exchange in 2019. This is Australia's premier tourism trade event and the largest international travel trade show of its kind in the Southern Hemisphere. The event provides a forum for Australian tourism businesses to meet with key international buyers from around the world. The event is organised by Tourism Australia and each year around 3,000 delegates attend, including key Australian sellers and buyers from more than 30 countries, and more than 80 international and Australian media. Visiting delegates represent key influences in the tourism industry with the ability to drive visitation into Western Australia.

International Education, Trade and Investment

- The Department will finalise the development of an International Education Strategy for Western Australia to support the industry to increase the number of higher education, vocational and school students coming to study in Perth. The Government's commitment of \$2 million over five years will enable the Department to partner with StudyPerth members to implement a long-term international education strategy.
- Major global shifts in trade policies and trading conditions, including USA-China trade tensions, British exit from the European Union, North America trade renegotiations, Trans-Pacific Partnership impacts and continued rollout of China's trade policy, are expected to have significant influences on global economic growth rates and international trade. This will require Government trade offices to exercise increased agility in responding to market shifts and opportunities to assist Western Australian companies.

Defence West

- Since its establishment in May 2017, Defence West has worked with local industry, universities and education and training providers to grow and promote the State's defence industry capability. In 2018-19 Defence West will deliver an Indo-Pacific Defence Conference to upskill local industry and assist them in accessing defence opportunities. Defence West will also continue its work in preparation for the Commonwealth's \$3.5 billion Offshore Patrol Vessel Program, including progressing the planning and development of fit-for-purpose infrastructure at the Australian Marine Complex in Henderson to support current and future requirements.

Science and Innovation

- The importance of Science, Technology, Engineering and Mathematics (STEM) skills as a means to support the new economy and create the jobs of the future is increasingly being recognised. Funding of \$3.3 million over four years will be provided under a State STEM Strategy, developed by an across-sector Panel under the leadership of the Western Australia Chief Scientist, to enhance STEM skills across the State through a range of initiatives designed to prepare Western Australia's workforce for future jobs.
- The Government's allocation of \$17.8 million over four years to the New Industries Fund (NIF) will continue to build capability, diversify the economy and create local jobs. Of that amount, \$4.5 million has been allocated to regional Western Australia. Under the NIF, support is being provided to the development of sector specific innovation hubs, the first of which was the Joondalup Innovation Hub, launched in November 2017, with a focus on cyber security.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister for State Development; Jobs and Trade, Minister for Tourism; Defence Issues, Minister for Commerce and Industrial Relations; Asian Engagement, Minister for Innovation and ICT; Science, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

The relationship of Ministers to services is shown below.

Responsible Ministers	Services
Minister for State Development; Jobs and Trade Minister for Defence Issues Minister for Commerce and Industrial Relations; Asian Engagement Minister for Innovation and ICT; Science	1. Development of Industry Sectors and Facilitate Investment
Minister for Tourism	2. Destination Marketing 3. Event Tourism 4. Tourism Destination Development

Outcomes, Services and Key Performance Information

Where practical, Key Performance Information for the 2016-17 Actual has been recast for comparability purposes to account for Machinery of Government changes that took effect from 1 July 2017.

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Future Jobs and Skills: Grow and diversify the economy, create jobs and support skills development.	Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs.	1. Development of Industry Sectors and Facilitate Investment
	Increased competitiveness and viability of the Western Australia Tourism industry.	2. Destination Marketing 3. Event Tourism 4. Tourism Destination Development

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Development of Industry Sectors and Facilitate Investment.....	76,958	88,898	80,007	100,059	95,046	79,064	74,509
2. Destination Marketing.....	48,744	45,620	48,888	48,358	45,578	45,518	45,600
3. Event Tourism	28,706	39,999	33,080	39,099	39,887	39,569	39,598
4. Tourism Destination Development.....	14,697	14,179	11,003	6,402	4,829	4,820	4,847
Total Cost of Services.....	169,105	188,696	172,978	193,918	185,340	168,971	164,554

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs:					
Extent to which agreed milestones for projects where the Department is the lead agency are achieved within the reporting period.....	74%	85%	85%	85%	
Extent to which State Agreement proponents comply with their reporting obligations and meet the Agreement objectives	96%	95%	95%	95%	
Outcome: Increased competitiveness and viability of the Western Australia Tourism industry:					
Total dollar amount spent by visitors in Western Australia	\$10 billion	\$10 billion	\$9.6 billion	\$10 billion	
Percentage of visitors whose expectations were met or exceeded upon visiting Western Australia	99%	90%	98%	90%	
Value of cooperative marketing funds provided by the tourism industry.....	\$8.7 million	\$6.5 million	\$9.5 million	\$7.5 million	1
Direct economic impact of major events sponsorship ^(b)	\$56.8 million	\$50 million	\$54.4 million	\$50 million	
Direct media impact of major events sponsorship ^(b)	\$156 million	\$140 million	\$106 million	\$110 million	2

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

(b) Effectiveness indicators in relation to economic and media impact of events include the measurement of events where the level of sponsorship is deemed significant or where the event is expected to generate a significant impact. It is not practical or economically feasible to measure the impact of all sponsored events.

Explanation of Significant Movements

(Notes)

1. In general, budget targets are lower than actual and estimated actual figures as a number of agreements are not yet negotiated at the time the Budget is published. The 2018-19 Budget Target is lower than the 2017-18 Estimated Actual as there has been consolidation and increased competition of tourism trade partners. The indication is that some partners may commit at a lesser rate or are unable to match funding in cash. Growth from the 2016-17 Actual to the 2017-18 Estimated Actual has largely been driven by increased cooperative activity with existing and new partners in the domestic market.
2. The 2017-18 Estimated Actual is less than the 2017-18 Budget due to a decrease in signage received, which impacted brand visibility, in the assessment of media value.

Services and Key Efficiency Indicators

1. Development of Industry Sectors and Facilitate Investment

Benefits the Western Australian community by facilitating private sector investment and strategic public infrastructure in the State and promoting Western Australia as a source of internationally competitive products and services.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 76,958	\$'000 88,898	\$'000 80,007	\$'000 100,059	1
Less Income	3,798	5,185	5,002	5,164	
Net Cost of Service	73,160	83,713	75,005	94,895	
Employees (Full Time Equivalents) ^(a)	177	191	183	183	
Efficiency Indicators ^(b)					
Average Cost per Project Facilitated ^(c)	\$509	\$583	\$536	\$638	2
Average Cost per Identified Major State Initiative.....	n/a	n/a	n/a	n/a	

(a) Full Time Equivalents reported for 2016-17 Actual, 2017-18 Budget and 2017-18 Estimated Actual have been recast on an estimated basis to include comparative Machinery of Government changes.

(b) Efficiency indicators for the new agency are under review and will be developed in 2018-19.

(c) The Average Cost per Project Facilitated may be impacted from year to year by the addition of or cessation of finite funding for specific projects.

Explanation of Significant Movements

(Notes)

- The movement between the 2017-18 Estimated Actual and the 2018-19 Budget Target is driven by several key factors. Reflows of existing budget from prior years increase expenditure by \$9.2 million. New funding for the Office of Defence West increases expenses by \$2 million. The Serviced Lands election commitment is profiled to commence in 2018-19, increasing expenditure by \$5.3 million. Similarly, the Collie Future Fund election commitment increases expenses by \$3.8 million. Other programmed budget funding timelines result in an increase of \$1.6 million, while Budget repair savings measures reduce expenditure by \$1.7 million.
- The increase in Average Cost per Project Facilitated in the 2018-19 Budget Target reflects the commencement of two significant election commitment programs - Collie Future Fund and Serviced Lands at Shotts and Kemerton.

2. Destination Marketing

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 48,744	\$'000 45,620	\$'000 48,888	\$'000 48,358	
Less Income	889	949	963	973	
Net Cost of Service	47,855	44,671	47,925	47,385	
Employees (Full Time Equivalents)	54	54	53	53	
Efficiency Indicators					
Tourism Destination Marketing Administrative Costs as a Proportion of Total Cost of Services Allocated to Destination Marketing	23%	25%	19%	21%	1

Explanation of Significant Movements

(Notes)

- The decrease (improvement) in the efficiency indicator between the 2017-18 Budget and the 2017-18 Estimated Actual is due to an increase in the Destination Marketing activity budget without a proportionate increase in administration costs.

3. Event Tourism

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 28,706	\$'000 39,999	\$'000 33,080	\$'000 39,099	1
Less Income	106	162	155	159	
Net Cost of Service	28,600	39,837	32,925	38,940	
Employees (Full Time Equivalents)	21	22	21	21	
Efficiency Indicators					
Event Tourism Administrative Costs as a Proportion of Total Cost of Services Allocated to Event Tourism	14%	11%	10%	10%	2

Explanation of Significant Movements

(Notes)

- The increase between the 2016-17 Actual and the 2017-18 Budget is the result of the Government's commitment to set Event Tourism baseline funding at \$40 million per annum for five years. The 2017-18 Estimated Actual represents a reduced level of expenditure due to uncommitted events budget being either redirected to other Tourism-related activity or recashflowed to 2018-19 for marketing activity as well as a reduction in corporate overheads. Total expenditure of \$425 million is forecast to be spent on Destination Marketing and Event Tourism over five years from 2017-18.
- The decrease (improvement) between the 2016-17 Actual and 2017-18 Budget is the result of an increase in Event Tourism funding without a proportionate increase in the level of administration costs.

4. Tourism Destination Development

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 14,697	\$'000 14,179	\$'000 11,003	\$'000 6,402	1
Less Income	1,648	2,036	1,654	158	
Net Cost of Service	13,049	12,143	9,349	6,244	
Employees (Full Time Equivalents)	24	24	22	20	
Efficiency Indicators					
Tourism Destination Development Administrative Costs as a Proportion of Total Cost of Services Allocated to Tourism Destination Development	34%	36%	36%	63%	2

Explanation of Significant Movements

(Notes)

1. The decrease in Total Cost of Service between the 2017-18 Budget and 2017-18 Estimated Actual is due to the recashflowing of uncommitted budget to 2018-19 for marketing activities, the transfer of the Minninup Pool Tourist Caravan Park program to DPIRD and a reduction in corporate overheads allocated to Tourism Destination Development. The budget decrease in 2018-19 is mainly the result of three finite programs ceasing in 2017-18: the Caravan and Camping program (\$2.2 million), Regional Visitor Centres program (\$1.4 million) and the Tourism Demand Driver Infrastructure grant program (\$1.8 million).
2. The substantial increase in 2018-19 is mainly due to the cessation in 2017-18 of three finite programs (see note 1 above) without a proportionate decrease in administration costs.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
WORKS IN PROGRESS							
Information and Communications Technology (ICT)							
Replacement							
Perth Office.....	177	42	15	15	20	-	100
Overseas Offices	265	95	45	30	25	45	70
COMPLETED WORKS							
2017-18 Asset Replacement Program	625	625	625	-	-	-	-
Motor Vehicle Replacement - 2017-18 Program	165	165	165	-	-	-	-
Other Works - Southern Precinct.....	1,865	1,865	700	-	-	-	-
NEW WORKS							
ICT Asset Replacement Development and Other							
Infrastructure							
2018-19 Program.....	625	-	-	625	-	-	-
2019-20 Program.....	1,036	-	-	-	1,036	-	-
2020-21 Program.....	625	-	-	-	-	625	-
2021-22 Program.....	625	-	-	-	-	-	625
Motor Vehicles Replacement							
2019-20 Program.....	240	-	-	-	65	-	-
2020-21 Program.....	65	-	-	-	-	65	-
2021-22 Program.....	175	-	-	-	-	-	175
Total Cost of Asset Investment Program	6,313	2,792	1,550	670	1,146	735	970
FUNDED BY							
Capital Appropriation.....			150	150	150	150	150
Drawdowns from the Holding Account			700	520	585	585	820
Internal Funds and Balances.....			700	-	411	-	-
Total Funding.....			1,550	670	1,146	735	970

Financial Statements

The 2016-17 Actual data has been recast for comparability purposes to account for Machinery of Government changes that took effect from 1 July 2017.

Income Statement

Expenses

The decrease in Total Cost of Services between the 2017-18 Budget and the 2017-18 Estimated Actual is mainly due to reflows of budgeted expenditure to future years (reduction of \$17 million), contribution by Tourism for dredging at Broome Port (reduction of \$2.3 million), transfer of funding to other agencies (reduction of \$1 million) and Budget repair savings measures (reduction of \$67,000). This is partially offset by carryover of expenditure from 2016-17 to 2017-18 and various other budget adjustments.

The increase in Total Cost of Services between the 2017-18 Estimated Actual and the 2018-19 Budget is driven by reflows from prior years (increase of \$11.5 million), new funding for the Office of Defence West (\$2 million), commencement of the Serviced Lands election commitment (\$5.3 million), the Collie Futures Fund commitment (\$3.8 million) and changes in the timing of funding for other programs (\$1.2 million), partially offset by Budget repair savings measures.

INCOME STATEMENT ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	41,729	43,222	43,292	39,185	38,670	37,451	37,528
Grants and subsidies ^(c)	33,288	37,961	32,868	38,176	33,655	30,458	26,604
Supplies and services	82,950	93,897	82,985	104,038	98,425	89,933	89,202
Accommodation	5,065	6,891	6,891	6,352	6,507	6,612	6,612
Depreciation and amortisation	804	1,040	1,040	1,011	1,006	1,000	1,000
Other expenses	5,269	5,685	5,902	5,156	7,077	3,517	3,608
TOTAL COST OF SERVICES	169,105	188,696	172,978	193,918	185,340	168,971	164,554
Income							
Sale of goods and services	1,792	1,961	1,961	1,961	1,961	1,961	1,961
Grants and subsidies	1,444	2,295	1,737	438	-	-	-
Other revenue	3,205	4,076	4,076	4,055	3,757	3,287	3,287
Total Income	6,441	8,332	7,774	6,454	5,718	5,248	5,248
NET COST OF SERVICES	162,664	180,364	165,204	187,464	179,622	163,723	159,306
INCOME FROM STATE GOVERNMENT							
Service appropriations	140,426	157,907	143,466	152,100	149,500	144,503	141,812
Resources received free of charge	1,928	1,644	1,179	1,164	1,164	1,164	1,164
Royalties for Regions Fund:							
Regional Community Services Fund	24,740	19,550	15,643	22,369	21,793	16,520	16,520
Regional Infrastructure and Headworks Fund	850	-	-	5,267	5,245	-	-
TOTAL INCOME FROM STATE GOVERNMENT	167,944	179,101	160,288	180,900	177,702	162,187	159,496
SURPLUS/(DEFICIENCY) FOR THE PERIOD	5,280	(1,263)	(4,916)	(6,564)	(1,920)	(1,536)	190

(a) Full audited financial statements are published in the agencies' Annual Reports.

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 276, 279 and 277 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Australia China Natural Gas Technology Partnership Fund	80	-	-	-	-	-	-
Gorgon Gas CO ₂ Injection Project.....	100	100	100	100	100	100	100
Industry Development Grants - Industry Facilitation and Support Program Government Procurement and METRONET.....	837	800	-	-	-	-	-
International Education.....	-	-	1,319	1,319	1,319	1,319	1,319
Local Capability Fund.....	-	-	800	800	800	800	800
Medical Research Centre Fund.....	110	110	110	110	110	110	110
New Industries Fund	371	6,746	1,710	4,918	4,303	3,992	-
Oil, Gas and Energy Resources Growth Centre...	200	250	250	275	-	-	-
Onslow Social Infrastructure Projects							
Macedon	1,632	335	335	-	-	-	-
Wheatstone Construction	2,136	703	-	1,877	-	-	-
Wheatstone Post-end Construction	-	1,500	1,400	1,500	1,500	1,500	1,500
Other Industry Grants	17	-	-	-	-	-	-
Science and Agribusiness Connect Program ...	844	841	841	945	710	-	-
Science Grants.....	21,282	21,444	21,246	24,819	22,838	21,375	21,625
Science, Technology, Engineering and Mathematics Strategy	-	-	-	713	1,175	462	350
Tourism WA							
Caravan and Camping Grants	2,419	1,202	1,202	-	-	-	-
Demand Driver Infrastructure Grants	1,444	1,757	1,382	-	-	-	-
Other Industry Grants and Contributions	723	900	900	800	800	800	800
Regional Visitor Centre Grants	1,093	1,273	1,273	-	-	-	-
TOTAL	33,288	37,961	32,868	38,176	33,655	30,458	26,604

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	28,150	25,680	22,984	18,850	16,786	15,328	15,676
Restricted cash.....	9,119	3,184	3,472	855	488	220	420
Holding account receivables.....	475	512	512	546	580	608	608
Receivables.....	2,844	2,150	2,839	2,839	2,839	2,839	2,839
Other.....	6,497	5,855	6,506	8,671	6,918	7,124	7,124
Total current assets.....	47,085	37,381	36,313	31,761	27,611	26,119	26,667
NON-CURRENT ASSETS							
Holding account receivables.....	7,306	7,625	7,625	8,097	8,499	8,901	9,081
Property, plant and equipment.....	39,634	43,535	43,530	43,611	43,869	43,716	43,829
Intangibles.....	957	1,008	957	957	957	957	957
Restricted cash.....	81	164	165	253	345	345	345
Other.....	10,328	10,477	10,181	7,323	6,627	5,937	5,794
Total non-current assets.....	58,306	62,809	62,458	60,241	60,297	59,856	60,006
TOTAL ASSETS.....	105,391	100,190	98,771	92,002	87,908	85,975	86,673
CURRENT LIABILITIES							
Employee provisions.....	7,070	7,507	6,724	6,724	6,724	6,724	6,724
Payables.....	4,223	3,216	3,850	3,675	3,500	3,325	3,683
Other.....	1,795	986	1,885	1,976	2,158	2,158	2,158
Total current liabilities.....	13,088	11,709	12,459	12,375	12,382	12,207	12,565
NON-CURRENT LIABILITIES							
Employee provisions.....	1,555	1,756	1,533	1,533	1,533	1,533	1,533
Other.....	885	897	885	885	885	885	885
Total non-current liabilities.....	2,440	2,653	2,418	2,418	2,418	2,418	2,418
TOTAL LIABILITIES.....	15,528	14,362	14,877	14,793	14,800	14,625	14,983
EQUITY							
Contributed equity.....	127,868	76,055	136,365	77,653	75,472	75,250	75,400
Accumulated surplus/(deficit) ^(b)	(58,591)	(1,263)	(63,507)	(70,071)	(71,991)	(73,527)	(73,337)
Reserves.....	8,972	11,036	11,036	11,036	11,036	11,036	11,036
Total equity.....	89,863	85,828	83,894	18,618	14,517	12,759	13,099
TOTAL LIABILITIES AND EQUITY.....	105,391	100,190	98,771	33,411	29,317	27,384	28,082

(a) Full audited financial statements are published in the agencies' Annual Reports.

(b) The 2016-17 Actual Accumulated deficit of \$58.6 million is recognised as Contributed equity from 2017-18 onwards to acknowledge the transfer of functions resulting from the Machinery of Government changes.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	137,856	156,851	142,410	151,074	148,479	143,488	140,812
Capital appropriation	640	150	150	150	150	150	150
Holding account drawdowns	710	700	700	520	585	585	820
Royalties for Regions Fund:							
Regional Community Services Fund	24,740	19,550	15,643	22,369	21,793	16,520	16,520
Regional Infrastructure and Headworks Fund	850	-	-	5,267	5,245	-	-
Net cash provided by State Government	164,796	177,251	158,903	179,380	176,252	160,743	158,302
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(42,281)	(43,135)	(43,534)	(39,094)	(38,488)	(37,451)	(37,528)
Grants and subsidies	(34,425)	(37,961)	(32,868)	(38,176)	(33,655)	(30,458)	(26,604)
Supplies and services	(55,844)	(65,325)	(54,878)	(73,800)	(65,474)	(57,480)	(56,749)
Accommodation	(5,908)	(6,621)	(6,621)	(6,082)	(6,237)	(6,362)	(6,362)
Other payments	(36,334)	(39,064)	(37,017)	(40,227)	(44,136)	(40,058)	(39,616)
Receipts ^(b)							
Grants and subsidies	1,386	2,295	1,737	438	-	-	-
Sale of goods and services	1,792	1,961	1,961	1,961	1,961	1,961	1,961
GST receipts	7,671	6,247	6,247	5,792	4,827	4,827	4,827
Other receipts	3,967	3,836	3,836	3,815	3,757	3,287	3,287
Net cash from operating activities	(159,976)	(177,767)	(161,137)	(185,373)	(177,445)	(161,734)	(156,784)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(917)	(1,550)	(1,550)	(670)	(1,146)	(735)	(970)
Proceeds from sale of non-current assets	88	-	-	-	-	-	-
Other receipts	-	860	860	1,032	3,032	1,032	-
Net cash from investing activities	(829)	(690)	(690)	362	1,886	297	(970)
CASHFLOWS FROM FINANCING ACTIVITIES							
Other payments	-	(860)	(860)	(1,032)	(3,032)	(1,032)	-
Net cash from financing activities	-	(860)	(860)	(1,032)	(3,032)	(1,032)	-
NET INCREASE/(DECREASE) IN CASH HELD	3,991	(2,066)	(3,784)	(6,663)	(2,339)	(1,726)	548
Cash assets at the beginning of the reporting period	33,359	31,094	30,405	26,621	19,958	17,619	15,893
Cash assets at the end of the reporting period	37,350	29,028	26,621	19,958	17,619	15,893	16,441

(a) Full audited financial statements are published in the agencies' Annual Reports.

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Grants and Subsidies							
National Partnership Payment Revenue							
Delivery of Tourism Demand Driver							
Infrastructure	1,386	1,757	1,382	-	-	-	-
Commonwealth Grants - National Water	-	438	255	438	-	-	-
Other Grants	-	100	100	-	-	-	-
Sale of Goods and Services							
Industry Development Revenue	1,792	1,961	1,961	1,961	1,961	1,961	1,961
GST Receipts							
GST Receipts	7,671	6,247	6,247	5,792	4,827	4,827	4,827
Other Receipts							
Interest Receipts - Tourism	437	250	250	250	250	250	250
Tourism Revenue - Other	759	1,140	1,140	1,040	800	800	800
Onslow Community Development Fund							
Receipts	-	1,500	1,500	1,500	1,500	1,500	1,500
Gorgon CO ₂ Gas Injection Project	100	100	100	100	100	100	100
Australia China Natural Gas Technology							
Partnership Fund Contributions	430	430	430	430	429	-	-
Overseas Offices Revenue	100	120	120	113	113	113	113
Other Receipts	2,141	296	296	382	565	524	524
TOTAL	14,816	14,339	13,781	12,006	10,545	10,075	10,075

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
INCOME							
Other							
Appropriations.....	17,471	21,983	21,983	22,236	22,494	22,759	22,759
Onslow Social and Critical Infrastructure Funds (Wheatstone)	63,287	93,044	63,964	43,600	24,311	-	-
Onslow Water Infrastructure Upgrade Project ^(a)	-	-	-	-	-	-	-
Loan Discount Unwinding							
Millennium Chemicals	161	189	189	189	189	189	189
Commonwealth Scientific and Industrial Research Organisations (CSIRO)	-	539	539	509	509	509	509
Interest Received - CSIRO Loan(s)	158	138	138	136	136	136	136
TOTAL ADMINISTERED INCOME	81,077	115,893	86,813	66,670	47,639	23,593	23,593
EXPENSES							
Grants to Charitable and Other Public Bodies							
Qantas Hub Infrastructure.....	-	2,800	2,800	2,800	2,800	2,800	2,800
Onslow Social and Critical Infrastructure Funds	63,287	93,044	63,964	43,600	24,311	-	-
Onslow Water Infrastructure Upgrade Project ^(a)	-	-	-	-	-	-	-
Statutory Authorities							
Pilbara Ports Authority - Burrup Port Infrastructure Subsidy	8,035	9,102	9,102	9,102	9,102	9,102	9,102
Water Corporation - Burrup Water System Subsidy.....	9,836	10,081	10,081	10,334	10,592	10,857	10,857
Other							
Payments to Consolidated Account							
CSIRO Principal and Interest Receipts	158	147	147	136	136	136	136
Loan Discounting	666	-	-	-	-	-	666
TOTAL ADMINISTERED EXPENSES	81,982	115,174	86,094	65,972	46,941	22,895	23,561

(a) The upgrades will be funded by Chevron Australia, with details of the project subject to scope clarification.

Agency Special Purpose Account Details

AUSTRALIA-CHINA NATURAL GAS TECHNOLOGY PARTNERSHIP FUND

Account Purpose: The purpose of the fund is to deliver a practical demonstration of the desire of Australia and China to establish genuine and long-term partnerships across the energy sector. It is intended to deliver positive outcomes relevant to the natural gas sector, including LNG, through activities including training and education programs, partnerships, workshops and research. The fund was originally planned to conclude in 2015-16 but following success of the program it has now been extended for a further four years, to end in 2020-21, funded by existing reserves supplemented by additional contributions from the fund's Chinese partners.

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000
Opening Balance.....	2,447	1,421	1,421	1,037
Receipts:				
Other	199	430	430	430
	2,646	1,851	1,851	1,467
Payments	1,225	814	814	817
CLOSING BALANCE.....	1,421	1,037	1,037	650

Division 16 Primary Industries and Regional Development

Part 4 Jobs and Economic Development

Appropriations, Expenses and Cash Assets

	2016-17 ^(a)	2017-18	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 42 Net amount appropriated to deliver services	167,143	179,776	185,232	166,301	156,821	150,144	149,143
Amount Authorised by Other Statutes							
- Biosecurity and Agriculture Management Act 2007	1,944	3,673	4,393	5,397	5,375	3,824	5,311
- Salaries and Allowances Act 1975.....	3,183	3,182	3,182	3,182	3,182	3,182	3,198
Total appropriations provided to deliver services	172,270	186,631	192,807	174,880	165,378	157,150	157,652
ADMINISTERED TRANSACTIONS							
Item 43 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	1,600	1,600	1,600	1,550	1,550	1,550	1,550
CAPITAL							
Item 109 Capital Appropriation	2,606	1,085	1,085	285	85	85	-
TOTAL APPROPRIATIONS	176,476	189,316	195,492	176,715	167,013	158,785	159,202
EXPENSES							
Total Cost of Services	436,547	528,413	516,004	517,704	419,276	366,517	329,426
Net Cost of Services ^(b)	339,312	423,483	403,683	421,359	327,281	280,432	251,566
CASH ASSETS ^(c)	141,154	81,197	106,426	82,883	84,935	90,045	93,551

- (a) The 2016-17 Actual has been recast for comparability purposes to account for Machinery of Government changes that took effect from 1 July 2017.
- (b) Represents Total Cost of Services (expenses) less retained revenues applied to the agency's services. Reconciliation to the 'Total appropriations provided to deliver services' includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Election Commitments					
Establishing Food Production Precincts	-	425	425	-	-
Natural Resource Management - Metropolitan.....	-	1,550	1,550	1,550	1,550
Review of the Biosecurity and Agriculture Management Act 2007 ^(a)	-	300	-	-	-
Senior Executive Service Reduction	(500)	(1,000)	(1,000)	(1,000)	(1,000)
Other					
2018-19 Tariffs, Fees and Charges.....	-	(117)	150	309	457
Agriculture Projects	-	11,424	-	-	-
Australian Centre for Applied Aquaculture Research - Operational Funding.....	-	250	250	250	250
Australian Trade and Investment Commission - TradeStart.....	146	36	-	-	-

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Bioresecurity and Agriculture Management Act – Declared Pest Control					
Activities	1,440	2,186	1,974	2,118	5,092
Building Western Australian Grains Research and Development Capacity.....	-	-	-	10,000	10,000
Collie Motorplex.....	314	-	-	-	-
Curtin JiJi Program.....	690	50	538	249	-
Depreciation Expense	(1,020)	(2,033)	(709)	1,506	-
Digital Farms	-	5,000	-	-	-
Feasibility Study Residential Colleges for Aboriginal Students in Newman.....	50	150	73	-	-
Government Office Accommodation Reform Program	-	3	7	10	14
Government Regional Officer Housing	9	(29)	(459)	(452)	207
Kimberley Schools Program	(5,700)	(9,000)	(4,300)	-	-
Macao Paper Wasp Response Program	77	-	-	-	-
Managing Pest Animals and Weeds.....	(130)	-	-	-	-
Miriwung and Gajerrong Corporation	300	200	-	-	-
Myalup Primary Industry Reserve	5,000	-	-	-	-
Myalup-Wellington and Southern Forests Project	-	3,500	17,000	18,500	8,500
New Industries Fund - Regional Component.....	500	2,000	1,000	1,000	-
New Public Sector Wages Policy	(1,185)	(2,234)	(3,216)	(4,173)	-
Pilbara Aboriginal Town-based Reserves.....	1,000	2,000	4,000	6,000	6,300
Pilbara Universities Centre.....	-	300	250	-	-
Regional Centres Development Plan Stage 2	-	4,500	-	-	-
Regional Economic Development Grants.....	-	6,250	6,250	5,000	5,000
Regional Investment Initiative.....	426	4,550	3,480	300	-
Regional Workers Incentives Allowance Payments.....	4	-	-	-	-
Shark Hazard Mitigation Initiatives	-	400	400	400	400
State Fleet Policy and Procurement Initiatives	(366)	(702)	(818)	(937)	(946)
Transfer of Australian Centre for Applied Aquaculture Research from the Department of Training and Workforce Development.....	-	1,300	1,300	1,300	1,300
Transfer of Collie Futures Fund from the Department of Jobs, Tourism, Science and Innovation (JTSI).....	1,000	250	250	250	250
Transfer of Minninup Pool from JTSI.....	200	300	-	-	-
Transfer of Water for Food Project from the Department of Water and Environmental Regulation.....	8,166	1,848	-	-	-
Transforming Agriculture in the Pilbara	383	2,898	2,015	588	-
Various Agricultural Research and Development Projects – Meat and Livestock Industries	1,371	829	813	800	200
Voluntary Targeted Separation Scheme ^(b)	6,063	(8,340)	(8,421)	(8,501)	(8,621)
Waroona Housing Options Village.....	1,845	-	-	-	-
Yellowtail Kingfish - Industry Development.....	-	90	-	-	-

(a) Existing agency spending has been reprioritised to meet some or all of the costs of this commitment.

(b) Cost and savings estimates of the Voluntary Targeted Separation Scheme as at 9 April 2018 Budget cut-off date. The costs and savings of the Scheme will be further updated in the 2017-18 Annual Report on State Finances and the 2018-19 Mid-year Review.

Significant Issues Impacting the Agency

- The Department is actively supportive of the Government's agenda for economic growth and diversification, job creation, strong communities and better places by ensuring Western Australia's primary industries and regions are key contributors.
- In 2018-19, the Department will have a strong focus on the implementation of Public Sector Reform initiatives and embracing whole-of-government change. To advance the Department's contribution to this, it will adopt a fully-integrated organisational structure to drive cultural change and deliver cost savings and services in the most effective way.
- The Department will continue to refine its service delivery model to ensure it has the right focus and tools to capitalise on the growth potential of the State's primary industries and regions. In 2018-19, the Department will undertake an extensive review of its operations and strategic direction. This aims to position the Department with the resources necessary to support the State's primary industries and regions in increasing their contribution to the State's economy, and the flexibility to respond to new and emerging opportunities.

- Western Australia's primary industries are heavily export focused, with exports accounting for approximately 80% of total production, and 70% of Western Australia's primary production being exported to markets in the Asia Pacific region. Western Australia, as a reliable producer of clean and safe food, is well positioned to benefit from the Australian Bureau of Agricultural and Resource Exports' forecasts of food demand growth in Asia doubling by 2050 (from a 2007 base). This is expected to provide opportunities for both processed and unprocessed exports, leading to increased diversification, investment and regional jobs.
- Growth in national and international trade and passenger movements will place further pressure on the Department's biosecurity functions. The Department will continue to respond to the complex environment associated with biosecurity across livestock, plant, aquatic and invasive species. It will work closely with industry, the community and relevant authorities to ensure Western Australia manages biosecurity threats to protect Western Australians' market access, environment and lifestyles.
- Climate change and climate variability continues to be a significant challenge for natural resource management and primary industry production. The Department will respond to, and support primary industries to respond to this challenge. The management of aquatic resources, given their vulnerability to environmental change and their value to multiple stakeholders, requires continued monitoring and review. The Department will provide planning information and decision-making tools to support agricultural producers and land managers.
- Access to world-leading research, development and innovation is essential for the international competitiveness of Western Australian primary industries. In 2018-19, the Department will continue to support and build strong research development and innovation capability in the regions. For example, the Department will commission a review to independently identify the most appropriate role for the Department in the agriculture and food research development and innovation ecosystem in Western Australia - which will inform long-term investment and engagement of the Government with industry, research institutions and the Commonwealth.
- The Department will work with Natural Resource Management groups and grower organisations to explore the science and best practice in regenerative agriculture, in particular focusing on premium food markets that can be accessed by farmers using these methodologies.
- The Department will facilitate the development of regional Western Australia to support long-term jobs, economic diversification and building the capacity of regional people. Programs in 2018-19 include a focus on agribusiness, regional digital connectivity, energy futures, economic infrastructure and Aboriginal economic development. The Department will work towards maximising local content by ensuring local businesses in regions are informed, connected and supported. The Department will continue to provide oversight and coordination of the Royalties for Regions program.
- Improving support for the development of Western Australia's emerging aquaculture industry will be a priority in 2018-19. Industry growth will create additional upstream and downstream business growth and employment opportunities, particularly in regions. Significant growth is anticipated owing to a reduction in red tape for aquaculture approvals, the development of aquaculture zones, the production of spat from the recently completed multi-species mollusc hatchery in Albany and the transfer of the Australian Centre for Applied Aquaculture Research to the Department.
- Regulatory and legislative reform is underway. The new *Aquatic Resources Management Act 2016* is expected to commence on 1 January 2019, to support a modern approach to aquatic resource management. The *Animal Welfare Act 2002* and the *Biosecurity and Agriculture Management Act 2007* will also be reviewed during 2018-19 to respond to community expectations and need.

Resource Agreement

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

The relationship of Ministers to services is shown below.

Responsible Ministers	Services
Minister for Fisheries Minister for Regional Development; Agriculture and Food	<ol style="list-style-type: none"> 1. Regional Industry and Community Development Investment Facilitation 2. Regional Technical and Technological Development 3. Regional Skills and Knowledge Development 4. Regional Social Amenity Development 5. Corporate and Business Development Services Provided by the Department to Support Regional Development Commissions (RDCs) 6. Agricultural and Fisheries Biosecurity and Integrity 7. Agricultural and Fisheries Natural Resource Management

Outcomes, Services and Key Performance Information

Where practical, Key Performance Information for the 2016-17 Actual has been recast for comparability purposes to account for Machinery of Government changes that took effect from 1 July 2017. In addition, a new Outcome Based Management structure has been implemented, therefore no key performance indicator (KPI) data is available for the 2016-17 Actual and the 2017-18 Budget.

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Future Jobs and Skills: Grow and diversify the economy, create jobs and support skills development.	Regional Western Australia has the investment to grow and create jobs.	1. Regional Industry and Community Development Investment Facilitation
	Regional Western Australia has the technology to grow and create jobs.	2. Regional Technical and Technological Development
	Regional Western Australia has the skills and knowledge to grow and create jobs.	3. Regional Skills and Knowledge Development
	Regional Western Australia has the social amenity, through recreational fisheries, to grow and create jobs.	4. Regional Social Amenity Development
	RDCs contribute to the economic development of regions.	5. Corporate and Business Development Services Provided by the Department to Support RDCs
	Western Australia agriculture and fishing protect their biosecurity advantages and integrity.	6. Agricultural and Fisheries Biosecurity and Integrity
	Western Australia agriculture and fishing protect the sustainability of the natural resources on which they rely and impact.	7. Agricultural and Fisheries Natural Resource Management

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Regional Industry and Community Development Investment Facilitation	92,630	112,122	109,490	109,851	88,965	77,770	69,900
2. Regional Technical and Technological Development	90,235	109,224	106,659	107,010	86,665	75,760	68,093
3. Regional Skills and Knowledge Development	78,154	94,600	92,378	92,683	75,061	65,616	58,976
4. Regional Social Amenity Development	12,518	15,153	14,797	14,846	12,023	10,510	9,447
5. Corporate and Business Development Services Provided by the Department to Support RDCs	38,284	46,340	45,252	45,401	36,770	32,142	28,890
6. Agricultural and Fisheries Biosecurity and Integrity	65,776	79,618	77,748	78,004	63,174	55,225	49,636
7. Agricultural and Fisheries Natural Resource Management	58,950	71,356	69,680	69,909	56,618	49,494	44,484
Total Cost of Services	436,547	528,413	516,004	517,704	419,276	366,517	329,426

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: Regional Western Australia has the investment to grow and create jobs:					
Percentage increase of co-investment that the Department attracts to its industry and community development initiatives	n/a	n/a	n/a	1.5%	1
Percentage increase of co-investment that the Department attracts to its Aboriginal business development initiatives	n/a	n/a	n/a	n/a	2,3
Percentage increase of co-investment that the Department attracts to its aquaculture development initiatives	n/a	n/a	n/a	n/a	2,3
Outcome: Regional Western Australia has the technology to grow and create jobs:					
Percentage increase of client satisfaction with the Department's technology initiatives	n/a	n/a	7.7%	8.5%	4
Outcome: Regional Western Australia has the skills and knowledge to grow and create jobs:					
Percentage increase of client satisfaction with the Department's capability initiatives	n/a	n/a	n/a	n/a	2
Outcome: Regional Western Australia has the social amenity, through recreational fisheries, to grow and create jobs:					
Percentage increase of client satisfaction with the Department's social amenity initiatives	n/a	n/a	-6.7%	1%	5
Outcome: RDCs contribute to the economic development of regions:					
Number of RDCs supported through business plans	n/a	n/a	n/a	9	1
Outcome: Western Australia agriculture and fishing protect their biosecurity advantages and integrity:					
Percentage of exotic terrestrial weed, pest and disease threats resolved appropriately	n/a	n/a	55%	60%	
Percentage of invasive aquatic pests and exotic diseases resolved appropriately	n/a	n/a	>80%	75%	6

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: Western Australia agriculture and fishing protect the sustainability of the natural resources on which they rely and impact:					
Extent of soil acidity does not increase	n/a	n/a	n/a	0%	1
Extent of total soil organic matter (carbon) does not decrease.....	n/a	n/a	n/a	0%	1
Number of soil health extension workshops held	n/a	n/a	n/a	30	1
Proportion of fish stocks identified as not being at risk or vulnerable through exploitation	n/a	n/a	97%	95%	
Percentage of commercial and recreational fisheries where acceptable catches (or effort levels) are achieved	n/a	n/a	97%	90%	

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

Explanation of Significant Movements

(Notes)

1. This new effectiveness indicator was introduced for the 2018-19 financial year. The 2018-19 Budget Target has been set based on available and relevant data.
2. This new effectiveness indicator was introduced for the 2018-19 financial year. Comparative data is not available for the 2017-18 Estimated Actual. The 2018-19 Budget Target was not set as no baseline data was available to assist in developing a relevant target.
3. The inclusion of this indicator shows the Department's ongoing intent to facilitate the growth of these industries.
4. It is expected that the growth rate will increase in 2018-19 owing to the ongoing promotion of data and information available from the Department's website.
5. The 2017-18 Estimated Actual is negative due to reduced recognition of the Department by surveyed clients in 2017-18 compared to 2016-17. Previous indicators show a high level of satisfaction in the order of 80%; as such, the 2018-19 Budget Target is a minor percentage increase.
6. Aquatic biosecurity incidents in 2017-18 to date have been resolved appropriately, however, not all biosecurity incidents can be resolved within the space of a financial year (or less, depending on the date of detection). As such, the 2018-19 Budget Target is lower than the 2017-18 Estimated Actual.

Services and Key Efficiency Indicators

1. Regional Industry and Community Development Investment Facilitation

This service facilitates the development of primary industries and regions. It includes activities such as: de-risking third-party investments by establishing clear investment pipelines and development approvals processes; facilitating cross and inter-government contacts with potential investors and investees; leveraging government's investment by attracting research provider and industry co-investment; and other development activities.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 92,630	\$'000 112,122	\$'000 109,490	\$'000 109,851	
Less Income	20,632	22,266	23,833	20,443	
Net Cost of Service	71,998	89,856	85,657	89,408	
Employees (Full Time Equivalents)	216	240	235	207	
Efficiency Indicators					
Value of Co-investment in the Department-led Industry and Community Development Initiatives as a Factor of the Net Cost of this Service.....	n/a	n/a	n/a	26.17%	1
Value of Co-investment in the Department-led Aboriginal Business Initiatives as a Factor of the Net Cost of this Service.....	n/a	n/a	n/a	n/a	2
Value of Co-investment in the Department-led Aquaculture Business Initiatives as a Factor of the Net Cost of this Service.....	n/a	n/a	n/a	n/a	2

Explanation of Significant Movements

(Notes)

- 2018-19 is the first year the Department has reported against this indicator. The target is based on the best available data for relevant co-investment. Comparative data is not available for the 2017-18 Estimated Actual.
- This indicator reports on a specific portion of co-investment in Department-led industry and community development initiatives; aboriginal or aquaculture business development initiatives. The inclusion of this indicator shows the Department's ongoing intent to facilitate the growth of these industries. Comparative data is not available for the 2017-18 Estimated Actual or the 2018-19 Budget Target.

2. Regional Technical and Technological Development

This service provides research, development and innovation to catalyse primary industry and regional growth. It focuses on agronomic and business development including: updating the technologies needed to retain the competitiveness of regionally significant businesses as they exist today and developing new technologies.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 90,235	\$'000 109,224	\$'000 106,659	\$'000 107,010	
Less Income	20,099	21,689	23,217	19,915	1
Net Cost of Service	70,136	87,535	83,442	87,095	
Employees (Full Time Equivalents)	313	348	341	291	
Efficiency Indicators					
Net Cost of this Service as a Factor of Gross Regional Product	n/a	n/a	0.10%	0.11%	2

Explanation of Significant Movements

(Notes)

1. The reduction in income from the 2017-18 Estimated Actual to the 2018-19 Budget Target of \$3.3 million is primarily related to a decrease in external funding forecast to be received in 2018-19 for industry specific projects.
2. Based on the gross regional product of \$81.7 billion in 2017.

3. Regional Skills and Knowledge Development

This service aims to develop skills and knowledge in primary industries and regions. It includes developing, conducting, contracting and/or encouraging training and education programs and workshops; and making information available in a range of user-friendly and integrated formats including websites, presentations, publications and decision-support applications.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	78,154	94,600	92,378	92,683	
Less Income	17,408	18,785	20,108	17,248	1
Net Cost of Service	60,746	75,815	72,270	75,435	
Employees (Full Time Equivalents)	104	116	114	109	
Efficiency Indicators					
Net Cost of this Service as a Factor of Gross Regional Product	n/a	n/a	0.09%	0.09%	2

Explanation of Significant Movements

(Notes)

1. The reduction in income from the 2017-18 Estimated Actual to the 2018-19 Budget Target of \$2.9 million is primarily related to a decrease in external funding forecast to be received in 2018-19 for industry specific projects.
2. Based on the gross regional product of \$81.7 billion in 2017.

4. Regional Social Amenity Development

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	12,518	15,153	14,797	14,846	
Less Income	2,788	3,009	3,221	2,763	
Net Cost of Service	9,730	12,144	11,576	12,083	
Employees (Full Time Equivalents)	99	110	108	107	
Efficiency Indicators					
Net Cost of this Service as a Factor of Gross Regional Product	n/a	n/a	0.01%	0.01%	1

Explanation of Significant Movements

(Notes)

1. Based on the gross regional product of \$81.7 billion in 2017.

5. Corporate and Business Development Services Provided by the Department to Support RDCs

This service focuses on the Department supporting each RDC to establish its annual business plan and providing agreed resources to assist and support RDCs in meeting statutory obligations.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 38,284	\$'000 46,340	\$'000 45,252	\$'000 45,401	
Less Income	8,527	9,202	9,850	8,449	
Net Cost of Service	29,757	37,138	35,402	36,952	
Employees (Full Time Equivalents)	177	197	193	191	
Efficiency Indicators					
Net Cost of this Service as a Factor of RDC Support	n/a	n/a	\$139.22 p/hr	\$157.62 p/hr	1

Explanation of Significant Movements

(Notes)

1. The increase in cost per hour from the 2017-18 Estimated Actual to the 2018-19 Budget Target of \$18.40 is primarily due to a minor decrease in external revenues forecast to be received in 2018-19.

6. Agricultural and Fisheries Biosecurity and Integrity

This service focuses on maintaining and enhancing Western Australia's biosecurity status and meeting Western Australia's national and international commitments. Activities span a wide range of research, monitoring, analytical, educational, assessment and policy activities in both legislated and non-legislated aspects of terrestrial and aquatic biosecurity risk management. It also includes integrity matters such as animal welfare regulatory obligations.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 65,776	\$'000 79,618	\$'000 77,748	\$'000 78,004	
Less Income	14,651	15,810	16,924	14,517	1
Net Cost of Service	51,125	63,808	60,824	63,487	
Employees (Full Time Equivalents)	352	390	382	371	
Efficiency Indicators					
Agricultural Portion of Net Cost of this Service as a Factor of Gross Value of Agricultural Production	n/a	n/a	0.64%	0.67%	2
Fisheries Portion of Net Cost of this Service per Hour of Aquatic Biosecurity Services	n/a	n/a	\$161.58	\$174.40	3

Explanation of Significant Movements

(Notes)

1. The reduction in income from the 2017-18 Estimated Actual to the 2018-19 Budget Target of \$2.4 million is primarily related to a decrease in external funding forecast to be received in 2018-19 for industry specific projects.
2. Based on the gross value of agricultural production three year average of \$8.2 billion, calculated from the Australian Bureau of Statistics reporting.
3. The increase in cost per hour from the 2017-18 Estimated Actual to the 2018-19 Budget Target of \$12.82 is primarily due to a decrease in external revenues forecast to be received in 2018-19.

7. Agricultural and Fisheries Natural Resource Management

This service supports the productive capacity of terrestrial and aquatic natural resources that underpins Western Australia's primary industries. Activities span a wide range of research, monitoring, analytical, educational, assessment and policy activities in both legislated and non-legislated aspects of terrestrial and aquatic natural resource management.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	58,950	71,356	69,680	69,909	
Less Income	13,130	14,169	15,168	13,010	1
Net Cost of Service	45,820	57,187	54,512	56,899	
Employees (Full Time Equivalents)	352	391	383	378	
Efficiency Indicators					
Agricultural Portion of Net Cost of this Service as a Factor of Gross Value of Agricultural Production.....	n/a	n/a	0.14%	0.15%	2
Average Cost per Hour of Fisheries Management Services.....	n/a	n/a	\$73.50	\$91.38	3
Fisheries Portion of Net Cost of this Service per Fisheries Licence Administered.....	n/a	n/a	\$227.78	\$237.75	

Explanation of Significant Movements

(Notes)

1. The reduction in income from the 2017-18 Estimated Actual to the 2018-19 Budget Target of \$2.2 million is primarily related to a decrease in external funding forecast to be received in 2018-19 for industry specific projects.
2. Based on the gross value of agricultural production three year average of \$8.2 billion, calculated from the Australian Bureau of Statistics reporting.
3. The increase in the cost per hour from the 2017-18 Estimated Actual to the 2018-19 Budget Target of \$17.88 is primarily a result of reduced external revenues forecast to be received in 2018-19.

Asset Investment Program

The Department's Asset Investment Program provides for the replacement, maintenance, upgrade and expansion of assets that support the delivery of services throughout the State. These assets include, but are not limited to, buildings and infrastructure, progressive replacement of marine vessels, information systems and operational equipment.

In 2018-19, the Department will invest \$200,000 to upgrade the Australian Centre for Applied Aquaculture Research Fremantle facility's life support system, and the purchase of new breeding tanks, to support a commercial-scale hatchery.

In addition to the Department's ongoing Equipment Replacement Program, \$2.25 million in 2018-19 will be invested to continue critical Information Management System Upgrades. This investment will support the integration of the Department's corporate service systems and deliver operational efficiencies.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
WORKS IN PROGRESS							
Abrolhos Islands							
Airstrips Rolling Program	874	574	100	100	100	100	-
General Rolling Program	1,922	1,322	200	200	200	200	-
Dolphin Discovery Centre	12,255	6,055	3,687	6,200	-	-	-
Equipment Replacement							
Election Commitment - Fish Health Laboratory							
Watermans Research Facility	1,000	600	600	400	-	-	-
Equipment Replacement Program	37,073	23,092	3,055	2,744	2,884	2,793	2,653
Fit-out Furniture and Office Equipment Rolling Program	5,184	3,384	600	600	600	600	-
Operational Equipment Rolling Program	5,329	2,952	414	414	414	414	1,135
Small Boats and Trailers Rolling Program	11,569	6,927	972	1,520	1,561	1,561	-
Great Kimberley Marine Park	430	105	-	325	-	-	-
Help Grain Growers to Better Manage Risk (E-connected)....	3,332	2,680	1,700	652	-	-	-
Information Systems Upgrade							
Computing Hardware and Software Rolling Program	3,700	3,250	150	150	150	150	-
Information Management Systems Upgrade	32,219	29,969	2,737	2,250	-	-	-
Information System Development Rolling Program	2,792	1,592	400	400	400	400	-
Shark Monitoring Network	795	570	75	75	75	75	-
North West Aboriginal Housing Initiative	100,000	5,000	5,000	20,000	20,000	20,000	35,000
Regional Natural Resource Management Program	9,983	7,055	2,405	1,150	1,778	-	-
Wild Dogs Action Plan	10,143	3,000	3,000	3,137	3,471	535	-
COMPLETED WORKS							
Abrolhos Islands Program - Replacement and Upgrade							
of Public Jetties at East Wallabi and Beacon Islands	228	228	18	-	-	-	-
Boosting Biosecurity Defences	477	477	450	-	-	-	-
Equipment Replacement							
2017-18 Program	112	112	112	-	-	-	-
Albany Multi-species Mollusc Hatchery	1,800	1,800	857	-	-	-	-
Managing Pest Animals and Weeds (White Paper							
Project 1)	150	150	150	-	-	-	-
Purchase of Records Management System	25	25	25	-	-	-	-
Refurbishment of Kununurra Office	100	50	50	-	-	-	-
Regional Grains Research Infrastructure	7,436	7,436	4,661	-	-	-	-
NEW WORKS							
Asset Investment Underspend Provision ^(a)	(75,779)	(29,926)	(29,926)	(45,853)	-	-	-
Australian Centre for Applied Aquaculture Research	200	-	-	200	-	-	-
Coral Bay Seasonal Staff Accommodation	387	-	-	-	387	-	-
Global Provision ^(b)	101,812	500	500	500	19,500	45,725	35,587
Total Cost of Asset Investment Program	275,548	78,979	1,992	(4,836)	51,520	72,553	74,375
FUNDED BY							
Capital Appropriation			1,085	285	85	85	-
Asset Sales			107	107	107	107	107
Drawdowns from the Holding Account			4,355	4,897	5,846	5,846	3,788
Administered Funds			(29,926)	(45,353)	19,500	45,725	35,587
Internal Funds and Balances			13,347	26,274	14,091	-	(107)
Other			971	47	255	255	-
Drawdowns from Royalties for Regions Fund			12,053	8,907	11,636	20,535	35,000
Total Funding			1,992	(4,836)	51,520	72,553	74,375

(a) The asset investment underspend provision ensures the total Royalties for Regions expenditure, across the entire program, remains under the approved expenditure limit, recognising that not all projects will spend their respective budgets.

(b) Funding mainly for election commitments where further planning is required to deliver the proposals.

Financial Statements

The 2016-17 Actual data has been recast for comparability purposes to account for Machinery of Government changes that took effect from 1 July 2017.

Income Statement

Expenses

The reduction in supplies and services expenditure from the 2017-18 Budget to the 2017-18 Estimated Actual of \$15 million (12.4%) primarily relates to the repositioning of Royalties for Regions and external funding, following revisions to timelines and deliverables for multiples projects.

Income

The reduction in Royalties for Regions - Regional Community Services Fund moneys from the 2017-18 Budget to the 2017-18 Estimated Actual of \$25.1 million (21.3%) primarily reflects revisions to timelines and deliverables for multiple projects.

Statement of Financial Position

The variance between total current assets and total non-current assets from the 2017-18 Budget to the 2017-18 Estimated Actual is largely attributable to the change in classification of asset holdings, consistent with the accounting treatment reflected in the Department of Agriculture and Food's 2016-17 Annual Report.

Statement of Cashflows

The reduction in net cash provided by the State Government of \$32.1 million (8%) from the 2017-18 Budget to the 2017-18 Estimated Actual primarily relates to the repositioning in Royalties for Regions - Regional Community Services Fund moneys following revisions to timelines and deliverables for multiple projects.

INCOME STATEMENT ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	206,205	216,242	218,129	199,117	178,407	168,444	167,046
Grants and subsidies ^(c)	94,860	126,659	125,916	136,790	99,525	68,061	46,828
Supplies and services	61,971	120,624	105,626	124,913	86,430	76,146	63,669
Accommodation	20,178	14,873	14,987	14,139	14,143	13,609	13,613
Depreciation and amortisation	20,108	25,330	24,310	22,484	22,545	22,771	21,265
Other expenses	33,225	24,685	27,036	20,261	18,226	17,486	17,005
TOTAL COST OF SERVICES	436,547	528,413	516,004	517,704	419,276	366,517	329,426
Income							
Sale of goods and services	7,881	4,825	4,825	5,325	5,325	5,325	5,325
Regulatory fees and fines	42,435	47,887	48,607	50,920	51,252	50,087	51,722
Grants and subsidies	26,194	39,493	43,600	29,099	25,185	22,585	12,726
Other revenue	20,725	12,725	15,289	11,001	10,233	8,088	8,087
Total Income	97,235	104,930	112,321	96,345	91,995	86,085	77,860
NET COST OF SERVICES	339,312	423,483	403,683	421,359	327,281	280,432	251,566
INCOME FROM STATE GOVERNMENT							
Service appropriations	172,270	186,631	192,807	174,880	165,378	157,150	157,652
Resources received free of charge	1,621	2,169	2,169	2,162	2,166	1,849	1,849
Royalties for Regions Fund:							
Country Local Government Fund	-	-	-	4,000	-	-	-
Regional Community Services Fund	87,104	117,902	92,833	137,051	101,461	70,798	44,272
Regional Infrastructure and Headworks Fund	39,932	49,396	45,377	41,648	13,225	11,588	6,300
Regional and State-wide Initiatives	45,067	45,372	42,856	45,266	46,422	44,996	44,998
TOTAL INCOME FROM STATE GOVERNMENT	345,994	401,470	376,042	405,007	328,652	286,381	255,071
SURPLUS/(DEFICIENCY) FOR THE PERIOD	6,682	(22,013)	(27,641)	(16,352)	1,371	5,949	3,505

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

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 1,613, 1,756 and 1,654 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
Aboriginal Governance and Leadership Development Program.....	780	977	1,177	594	-	-	-
Agricultural Telecommunications Infrastructure Fund	-	15,053	328	14,928	2,103	2,295	1,795
Agriculture Research Grant Allocations.....	1,909	14,050	14,050	17,102	17,155	4,709	16,879
Building a State of Creativity in the Pilbara.....	500	-	-	-	-	-	-
Carnarvon Fascine Revitalisation Completion - Independent Project Manager Advisor Services	-	20	-	85	-	-	-
Carnarvon Flood Mitigation Works Stage 2	-	100	100	3,028	-	-	-
Collie Motorplex.....	-	-	314	-	-	-	-
Coral Bay Seasonal Staff - Management	-	100	101	100	152	-	-
Esperance Indoor Stadium.....	-	3,060	3,060	1,000	-	-	-
Expansion of Aged Care for the Esperance Community	1,443	1,561	1,561	-	-	-	-
Feasibility Study (Yara Pilbara and Sahara Forest)	-	-	100	-	-	-	-
Fisheries Research Grant Allocations	1,610	1,002	1,002	1,002	1,002	1,002	-
Goldfields Esperance Revitalisation Unit.....	373	955	955	578	-	-	-
Grant to RecFishWest Snapper Guardians Program.....	-	150	150	-	-	-	-
Grants to Fishers with Disabilities Association Inc.....	-	75	75	75	75	75	-
Growing the Capacity of Drug and Alcohol Detoxification and Rehabilitation Program.....	1,513	-	200	-	-	-	-
Jawun Indigenous Corporate Partnership Program	170	300	180	300	120	-	-
Karratha Arts and Community Precinct	4,000	5,000	5,000	5,000	-	-	-
Karratha Enterprise Hub/Business Centre.....	1,000	1,000	1,000	-	-	-	-
Killarney Retirement Living.....	9,449	359	359	-	-	-	-
Laverton Community Hub.....	-	2,642	2,642	-	-	-	-
Miriwang and Gajerrong Corporation	-	-	300	200	-	-	-
Myalup Primary Industry Reserve	-	-	3,500	-	-	-	-
New Industries Fund - Regional Component....	-	-	500	2,000	1,000	1,000	-
Norseman: The Heart of the Great Western Woodlands.....	-	1,200	1,200	399	-	-	-
Other Fisheries Grants	-	950	950	1,627	1,427	1,427	677
Other Regional Development Grants	2,502	6,497	3,290	2,523	1,716	-	-
Paraburdoo Childcare Centre.....	500	-	-	-	-	-	-
Pilbara Aboriginal Town-based Reserves Unallocated.....	-	-	1,000	2,000	4,000	6,000	6,300
Potato Marketing Structural Readjustment	12,820	-	-	-	-	-	-
Rawa Aboriginal Independent Community School - Student Engagement Program	-	120	120	-	-	-	-
Regional Centres Development Plan Stage 2 ...	-	-	-	4,500	-	-	-
Regional Community Programs and Schemes	8,679	4,993	4,845	3,420	3,000	175	-
Regional Development Grants	9,541	10,095	13,740	4,935	9,866	5,614	265
Regional Economic Development Scheme	-	-	-	6,250	6,250	5,000	5,000
Regional Grants Scheme	14,761	18,905	18,406	1,245	-	-	-
Regional Infrastructure Projects	508	2,000	4,668	1,950	5,000	5,000	-
Regional Strategic Projects	-	7,542	6,965	24,381	21,825	12,170	5,000
Regional Telecommunications Project	10,425	18,380	18,275	21,273	-	-	-
Subsidies and Other Grants	12,377	9,432	14,662	13,295	9,334	8,855	10,912
The Strelley Community School - Engagement Program	-	141	141	-	-	-	-
Victoria Hotel Redevelopment.....	-	-	1,000	-	-	-	-
Water for Food - Myalup-Wellington and South Forest Project.....	-	-	-	3,000	15,500	14,739	-
TOTAL	94,860	126,659	125,916	136,790	99,525	68,061	46,828

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	6,797	13,479	4,261	6,381	10,988	15,528	19,034
Restricted cash.....	133,857	66,632	101,125	74,962	71,908	71,979	71,979
Holding account receivables.....	4,470	4,781	4,540	4,270	4,029	3,788	3,788
Receivables.....	7,052	22,742	6,855	7,106	7,544	8,054	8,054
Other.....	16,714	13,670	16,916	16,350	18,369	14,275	13,380
Assets held for sale.....	59,711	2,749	59,711	59,711	59,711	59,711	59,711
Total current assets.....	228,601	124,053	193,408	168,780	172,549	173,335	175,946
NON-CURRENT ASSETS							
Holding account receivables.....	105,322	124,742	123,681	142,753	159,550	176,656	193,525
Property, plant and equipment.....	226,144	272,930	228,035	242,996	251,317	257,925	280,819
Intangibles.....	15,544	13,711	15,397	16,950	15,496	12,288	9,770
Restricted cash.....	500	1,086	1,040	1,540	2,039	2,538	2,538
Other.....	79,660	83,662	77,048	69,519	62,336	60,066	57,729
Total non-current assets.....	427,170	496,131	445,201	473,758	490,738	509,473	544,381
TOTAL ASSETS.....	655,771	620,184	638,609	642,538	663,287	682,808	720,327
CURRENT LIABILITIES							
Employee provisions.....	41,831	44,776	39,008	39,339	39,517	39,679	39,679
Payables.....	5,971	3,681	6,540	6,336	6,369	6,402	6,402
Other.....	16,691	16,736	17,879	17,086	17,431	10,860	10,811
Total current liabilities.....	64,493	65,193	63,427	62,761	63,317	56,941	56,892
NON-CURRENT LIABILITIES							
Employee provisions.....	8,730	8,760	8,728	8,703	8,720	8,720	8,720
Borrowings.....	27,667	18,539	18,519	10,048	2,866	1,902	965
Other.....	117	80	98	78	52	52	52
Total non-current liabilities.....	36,514	27,379	27,345	18,829	11,638	10,674	9,737
TOTAL LIABILITIES.....	101,007	92,572	90,772	81,590	74,955	67,615	66,629
EQUITY							
Contributed equity ^(b)	252,366	285,258	316,808	345,979	371,700	392,320	427,320
Accumulated surplus/(deficit) ^(b)	44,020	(22,013)	(27,641)	(43,993)	(42,622)	(36,673)	(33,168)
Reserves.....	258,378	264,367	258,670	258,962	259,254	259,546	259,546
Total equity.....	554,764	527,612	547,837	560,948	588,332	615,193	653,698
TOTAL LIABILITIES AND EQUITY.....	655,771	620,184	638,609	642,538	663,287	682,808	720,327

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

(b) The 2016-17 Actual Accumulated surplus of \$44 million is recognised as Contributed equity from 2017-18 onwards to acknowledge the transfer of functions resulting from the Machinery of Government changes.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	153,359	162,459	168,635	151,181	142,976	134,439	136,995
Capital appropriation	2,606	1,085	1,085	285	85	85	-
Holding account drawdowns	7,597	4,355	5,743	4,897	5,846	5,846	3,788
Royalties for Regions Fund:							
Country Local Government Fund	-	-	-	4,000	-	-	-
Regional Community Services Fund	89,545	131,948	102,885	141,121	104,932	71,333	44,272
Regional Infrastructure and Headworks Fund	48,056	55,471	47,378	46,485	21,390	31,588	41,300
Regional and State-wide Initiatives	45,067	45,373	42,857	45,267	46,422	44,996	44,998
Net cash provided by State Government	346,230	400,691	368,583	393,236	321,651	288,287	271,353
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(207,145)	(216,225)	(220,733)	(198,981)	(178,300)	(168,447)	(166,788)
Grants and subsidies	(94,730)	(126,679)	(126,362)	(136,810)	(99,551)	(68,061)	(46,828)
Supplies and services	(64,390)	(114,168)	(99,405)	(116,510)	(78,857)	(70,514)	(57,514)
Accommodation	(20,007)	(14,716)	(14,830)	(13,965)	(13,986)	(13,614)	(13,618)
Other payments	(54,134)	(51,873)	(54,232)	(50,770)	(38,385)	(36,862)	(36,423)
Receipts ^(b)							
Regulatory fees and fines	42,435	47,887	48,607	50,920	51,252	50,087	51,722
Grants and subsidies	26,632	39,493	43,600	29,099	25,185	22,585	12,726
Sale of goods and services	8,333	7,997	7,997	8,815	8,815	8,815	8,815
GST receipts	36,225	26,804	26,804	27,100	16,260	15,788	15,788
Other receipts	20,120	9,359	11,923	6,334	5,464	3,685	3,685
Net cash from operating activities	(306,661)	(392,121)	(376,631)	(394,768)	(302,103)	(256,538)	(228,435)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(20,274)	(28,853)	(31,918)	(40,517)	(32,020)	(26,828)	(38,788)
Other payments	(4,994)	-	-	-	-	-	-
Proceeds from sale of non-current assets	77	107	107	152	362	362	362
Other receipts	182	-	-	-	-	-	-
Net cash from investing activities	(25,009)	(28,746)	(31,811)	(40,365)	(31,658)	(26,466)	(38,426)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings	(4,523)	(4,791)	(4,791)	(6,598)	(5,966)	(6,301)	(986)
Other proceeds	4,523	4,790	4,790	4,790	5,966	5,966	-
Net cash from financing activities	-	(1)	(1)	(1,808)	-	(335)	(986)
NET INCREASE/(DECREASE) IN CASH HELD	14,560	(20,177)	(39,860)	(43,705)	(12,110)	4,948	3,506
Cash assets at the beginning of the reporting period	-	-	-	106,426	82,883	84,935	90,045
Net cash transferred to/from other agencies	126,594	101,374	146,286	20,162	14,162	162	-
Cash assets at the end of the reporting period	141,154	81,197	106,426	82,883	84,935	90,045	93,551

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Regulatory Fees and Fines							
Regulatory Fees	9,094	10,431	11,151	12,075	12,307	10,842	12,477
Grants and Subsidies							
Direct Grants and Subsidies Revenues Commonwealth - Recurrent	1,938	1,892	1,974	1,796	1,766	1,766	1,766
Direct Grants and Subsidies Revenues Recurrent	23,095	36,629	40,577	26,331	23,419	20,819	10,960
Sale of Goods and Services							
Sale of Goods and Services	8,333	7,997	7,997	8,815	8,815	8,815	8,815
GST Receipts							
GST Input Credits	32,384	21,035	21,035	21,396	10,556	9,327	9,327
GST Receipts on Sales	3,841	5,769	5,769	5,704	5,704	6,461	6,461
Other Receipts							
National Partnership Payments - Managing Established Pest Animals and Weeds	892	972	972	972	-	-	-
National Partnership Payments - Pest and Disease Preparedness and Response Programs	207	-	77	-	-	-	-
National Partnership Payments - Pest Animal and Weed Management in Drought-affected Areas	500	-	-	-	-	-	-
Interest Received - Moneys Held in Participating Trust Funds	977	858	858	1,009	1,009	1,058	1,058
Other Revenue	17,345	4,631	7,195	1,520	1,513	1,440	1,440
Receipts from Service Delivery Agreement ...	1,611	2,254	2,254	2,189	1,862	107	107
TOTAL	100,217	92,468	99,859	81,807	66,951	60,635	52,411

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
INCOME							
Other							
Recreational License Fees.....	323	-	-	-	-	-	-
Appropriation.....	1,600	1,600	1,600	1,550	1,550	1,550	1,550
Revenue from Regional Infrastructure and Headworks Fund - Recurrent	6,195	6,022	6,206	469	-	-	-
Revenue from Regional Community Services Fund - Recurrent	-	-	426	10,750	9,680	6,580	6,200
Revenue from Regional and State-wide Initiatives - Recurrent	-	(59,494)	(32,070)	(70,667)	8,250	39,482	37,147
Interest Revenue.....	1,465	1,439	1,342	1,173	967	802	641
Other Revenue.....	409	-	-	-	-	-	-
TOTAL ADMINISTERED INCOME	9,992	(50,433)	(22,496)	(56,725)	20,447	48,414	45,538
EXPENSES							
Grants to Charitable and Other Public Bodies							
Commonwealth Grants	3,704	-	-	-	-	-	-
Grants and Subsidies Expenses Essential and Municipal Services Improvement in Remote Aboriginal Communities.....	-	2,000	2,000	25,000	25,000	-	-
State Contribution to Natural Resource Management.....	7,086	3,682	8,834	7,750	7,750	7,750	7,750
Royalties for Regions Program Global Provision ^(a)	-	13,483	11,232	36,894	30,430	43,862	37,147

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Other							
Royalties for Regions Program							
Underspend Provision	-	(63,143)	(34,070)	(73,210)	-	-	-
Western Australia Co-operatives Loan							
Scheme - Interest Expense to							
Western Australian Treasury							
Corporation	997	1,052	982	862	716	596	480
Supplies and Services	1,498	1,238	1,314	1,218	358	335	161
Royalties for Regions Project Savings	-	-	1,500	19,100	3,500	-	-
TOTAL ADMINISTERED EXPENSES	13,455	(41,688)	(8,208)	17,614	67,754	52,543	45,538

(a) Includes funding related to the Kimberley Schools Project, the North West Aboriginal Housing Initiative and election commitments where further planning is required to deliver the proposals.

Agency Special Purpose Account Details

FISHERIES ADJUSTMENT SCHEMES SPECIAL PURPOSE ACCOUNT

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

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000
Opening Balance	631	551	551	551
Receipts:				
Other	6,117	5,848	6,174	8,481
	6,748	6,399	6,725	9,032
Payments	6,197	5,866	6,174	8,481
CLOSING BALANCE	551	533	551	551

FISHERIES RESEARCH AND DEVELOPMENT SPECIAL PURPOSE ACCOUNT

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

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000
Opening Balance	2,546	1,200	2,307	1,519
Receipts:				
Appropriations	41,799	39,244	41,687	41,740
Other	34,528	39,822	36,723	37,685
	78,873	80,266	80,717	80,944
Payments	76,566	78,095	79,198	78,090
CLOSING BALANCE	2,307	2,171	1,519	2,854

RECREATIONAL FISHING SPECIAL PURPOSE ACCOUNT

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

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000
Opening Balance.....	2,045	2,500	2,500	2,500
Receipts:				
Appropriations	8,126	7,564	8,324	6,896
Other	7,612	8,743	8,744	9,850
	17,783	18,807	19,568	19,246
Payments	15,283	16,307	17,068	16,746
CLOSING BALANCE.....	2,500	2,500	2,500	2,500

ROYALTIES FOR REGIONS REGIONAL REFORM FUND

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

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000
Opening Balance.....	100,000	99,830	99,830	86,500
Receipts:				
Appropriations	-	50,000	-	-
	100,000	149,830	99,830	86,500
Payments	170	13,500	13,330	54,800
CLOSING BALANCE.....	99,830	136,330	86,500	31,700

Division 17 Mines, Industry Regulation and Safety

Part 4 Jobs and Economic Development

Appropriations, Expenses and Cash Assets

	2016-17 Actual ^(a) \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Service Appropriation							
Base Component	132,963	120,625	122,278	114,338	111,896	109,225	108,662
Services to Industry Component (Mining Tenement Rentals) ^(b)	2,770	5,650	5,650	10,730	15,910	15,910	15,910
Item 44 Net amount appropriated to deliver services	135,733	126,275	127,928	125,068	127,806	125,135	124,572
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	2,160	2,160	1,827	1,494	1,494	1,494	1,502
Total appropriations provided to deliver services	137,893	128,435	129,755	126,562	129,300	126,629	126,074
ADMINISTERED TRANSACTIONS							
Item 45 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	31,393	49,801	57,101	43,630	17,572	17,192	15,512
Amount Authorised by Other Statutes							
- Petroleum (Submerged Lands) Act 1982	318	52	632	232	184	153	130
CAPITAL							
Capital Appropriation	7,714	350	350	-	-	-	-
TOTAL APPROPRIATIONS	177,318	178,638	187,838	170,424	147,056	143,974	141,716
EXPENSES							
Total Cost of Services	287,880	298,913	279,681	292,757	284,622	283,991	285,282
Net Cost of Services ^(c)	142,726	130,119	119,797	119,918	110,652	112,458	113,199
CASH ASSETS ^(d)	273,905	273,420	308,477	314,552	332,464	347,868	365,976

- (a) The 2016-17 Actual has been recast for comparability purposes to account for Machinery of Government changes that took effect from 1 July 2017.
- (b) The Department collects additional revenue for Mining Tenement Rentals (MTR). The increased revenue from 2018-19 onwards supports the continuation of the Exploration Incentive Scheme with funding of \$5 million in 2018-19 and a further \$10 million per annum from 2019-20 onwards, which also enables the Department to promote continued investment in the State and deliver services more effectively in response to industry needs. Further details on MTR appear in the Details of Administered Transactions table.
- (c) Represents Total Cost of Services (expenses) less retained revenues applied to the agency's services. Reconciliation to the 'Total appropriations provided to deliver services' includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (d) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Election Commitments					
Senior Executive Service Reduction	(750)	(1,500)	(1,500)	(1,500)	(1,500)
Other					
Exploration Incentive Scheme Continuation ^(a)	-	-	10,000	10,000	10,000
Government Office Accommodation Reform Program	(1)	(2)	(1)	-	1
Greenhouse and Energy Minimum Standards.....	140	142	145	-	-
Mason Bird Building Lease Renegotiation.....	(1,640)	(241)	(170)	(46)	82
Mining Rehabilitation Fund Treasurer's Advance Repayment.....	(2,132)	-	-	-	-
New Public Sector Wages Policy	(937)	(1,801)	(2,691)	(3,612)	-
Regional Workers Incentive Payments Update	(6)	-	-	-	-
Resolution of Native Title in the South West of Western Australia	-	175	-	-	-
Revised Expenditure Estimates.....	(16,000)	4,000	-	-	-
State Fleet Policy and Procurement Initiatives	(292)	(512)	(578)	(624)	(628)
Voluntary Targeted Separation Scheme ^(b)	2,544	(3,592)	(3,634)	(3,674)	(3,734)

(a) Existing Royalties for Regions funding of \$10 million in 2018-19 has been reduced by \$5 million and replaced by an additional revenue of \$5 million from the MTR.

(b) Cost and savings estimates of the Voluntary Targeted Separation Scheme as at 9 April 2018 Budget cut-off date. The costs and savings of the Scheme will be further updated in the 2017-18 Annual Report on State Finances and the 2018-19 Mid-year Review.

Significant Issues Impacting the Agency

- A Ministerial Advisory Panel (MAP) has been established to develop modern safety and health laws for Western Australia, incorporating mines, petroleum and general safety into one Work Health and Safety Act (the Act) based on the National Model Work Health and Safety laws. The Act will be supported by separate regulations aligned to each industry segment. The Department has committed significant resources to support the activities of the MAP to modernise the Act for Western Australia, with new legislation expected to be introduced into Parliament in 2019.
- A total of 11 work-related traumatic injury fatalities were recorded during the 2016-17 financial year in Western Australia. The Department is encouraging industry to work proactively to prevent accidents and fatalities from occurring, and to promote a positive work culture. The strategy reflects the key goals of world-leading regulation, smarter systems, and a well-informed industry.
- 'Towards 2020', a regulatory strategy that envisions a safe and healthy resources sector for Western Australian workers, is continuing. In response to the recommendations and findings of the Legislative Assembly's Education and Health Standing Committee's final report on the impact of fly-in fly-out (FIFO) work practices on mental health, the Department has released the draft code of practice for mentally healthy workplaces for FIFO workers in the Western Australian resources and construction sectors.
- On 27 June 2017, the Legislative Council of Western Australia's Standing Committee on Public Administration (the Committee) announced the commencement of an inquiry into WorkSafe. The objective of the inquiry is to review the adequacy of existing occupational health and safety laws, WorkSafe's processes and resourcing and make appropriate recommendations with the aim of improving workplace safety. WorkSafe is cooperating fully with the inquiry and will continue to commit the departmental resources necessary to service the requirements of the Committee until the inquiry is concluded.
- The resources industry continues to be an important contributor to Western Australia's economy, directly employing 110,000 people and returning royalties totalling \$5.3 billion to the Government in 2016-17. The total value of sales amounted to \$105 billion, an increase of 19% on the previous year, due to record sales volumes of iron ore and liquefied natural gas and continued strength in the gold sector. New interest is rapidly emerging in opportunities for lithium and related developments.

- The Government will continue the successful Exploration Incentive Scheme from 2019-20 onwards. This program promotes continued investment in the State, creates jobs and strengthens the State's economy as exploration activity is crucial for the identification of new resources and the longevity of the resources sector. The continuation of the program sends a clear signal to resource investors around the world that Western Australia is serious about attracting exploration investment.
- The Department, in conjunction with the Department of Jobs, Tourism, Science and Innovation and the Department of Treasury, will conduct a joint review of the financial assistance to the magnetite industry. This was a condition of the Government approving an extension of the existing Magnetite Financial Assistance Program to 31 December 2018.
- There is continuing community interest in resource projects, underlining the importance of effective community engagement. During 2017, the Department received a total of 7,763 mining and petroleum applications, 91% of which were finalised within target timelines.
- Construction contractor insolvencies continue to highlight the vulnerability of subcontractors and the ineffectiveness of Commonwealth corporations' laws in dealing with construction industry insolvency. Action to protect subcontractors is a key election commitment for the Government and the Department is working with industry groups and other agencies to develop new tools and laws to reduce payment disputes and to preserve contract funds in project bank accounts and trusts for the benefit of unpaid subcontractors. This involves a review of the registration requirements for construction contractors and major subcontractors, a review of the adequacy of the legislation and an education campaign.
- The London Grenfell Tower fire in June 2017 highlighted international concerns about the use of certain types of cladding and the effectiveness of building approval processes. In Australia, the Building Ministers' Forum (the Forum) had started a series of actions following a similar fire at the Lacrosse apartments in Melbourne in November 2014, including upgrading standards and processes to deal with non-conforming building products and improving cooperation between building regulators nationally. This has required the allocation of significant departmental resources to a widespread audit of building cladding in Western Australia and the development of a coherent building plan to accelerate reforms and improvements to building regulation. The Forum also commissioned an independent review into the effectiveness of Australian building approval processes.
- The Department regulates the safety of plumbing, gas and electrical installations and gas and electricity networks under legislation that dates from the corporatisation of government utilities in the 1990s. Commercial and technical innovation since then is changing the way utilities are provided and managed, and particularly in the case of electricity generation and distribution, the impact of local photovoltaic generation and battery storage is profound. A priority for the Department is to update legislation supporting utility safety to respond to a changing risk profile, global supply and pre-fabrication, profound changes in energy and water supply and the role of supply networks.
- The Department is supporting a Ministerial Review of the State Industrial Relations System (the Review) currently being undertaken. Mr Mark Ritter SC has been appointed to undertake the Review and Mr Stephen Price MLA, Member for Forrestfield, is assisting. It is expected that the Review will outline a way forward for the State industrial relations system that is fair, accessible and contemporary, and to make recommendations on eight terms of reference. The final report of the Review is to be submitted to the Minister shortly for the Government to consider its response.
- The Department is responsible for implementing several of the Government's public sector workforce commitments, including but not limited to conversion to permanency criteria, a review of the redeployment and redundancy framework, and improving agency practices.
- In 2017 under the Public Sector Wages Policy Statement 2017, which contributes to the Government's responsible financial management, a number of industrial agreements were successfully renegotiated, including notably those for police officers and public servants.
- In 2018-19 the Department will oversee the renegotiation of several public sector industrial agreements, most notably those related to health professionals, enrolled and registered nurses, police auxiliary officers, rail car drivers, education assistants, and miscellaneous wage employees.
- In 2018-19 several Bills will be introduced to Parliament to implement Government commitments for consumer protection. Family violence is a key community issue that also impacts residential tenancy arrangements. Amendments to the *Residential Tenancies Act 1987* will lead Australia in supporting victims of family violence to resolve tenancy issues. Amendments to the *Residential Parks (Long-stay Tenants) Act 2006* will implement the recommendations of the statutory review of this Act, providing greater certainty and transparency about contracts and costs.

- Consultations will occur early in 2018-19 to inform future regulatory reform for retirement villages, prepaid funerals and residential tenancies.
- The Department will continue to provide improved service delivery across a wider range of regulatory functions and support services, including through strategic business innovation and enhanced digital delivery.

Resource Agreement

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

Outcomes, Services and Key Performance Information

The Outcomes, Services and Key Performance Information provided below reflect the creation of a new Outcome Based Management structure for the Department. For comparative purposes, including the impact of Machinery of Government changes, figures for the 2016-17 Actual has been recast where practical.

Relationship to Government Goals

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

Government Goals	Desired Outcome	Services
Strong Communities: Safe communities and supported families.	Supporting a safe, fair and responsible future for the community, industry and resources sector.	1. Resources Advice and Regulation 2. Safety Advice and Regulation 3. Industry Advice and Regulation
Better Places: A quality environment with liveable and affordable communities and vibrant regions.		

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Resources Advice and Regulation.....	108,323	110,649	104,205	108,424	107,613	107,283	106,418
2. Safety Advice and Regulation.....	74,697	63,784	70,394	73,837	69,323	69,207	69,787
3. Industry Advice and Regulation	104,860	124,480	105,082	110,496	107,686	107,501	109,077
Total Cost of Services.....	287,880	298,913	279,681	292,757	284,622	283,991	285,282

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: Supporting a safe, fair and responsible future for the community, industry and resources sector:					
Stakeholder satisfaction with the Department as an effective resource sector regulator ^(b)	n/a	n/a	n/a	86%	1
Number of work-related traumatic injury fatalities ^(c)	11	n/a	9	nil	
Stakeholder satisfaction with the Department as an effective industry regulator ^(b)	n/a	n/a	n/a	75%	

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

(b) This new key effectiveness indicator was introduced for the 2018-19 financial year and therefore comparative data is not available.

(c) As this is a new indicator, no 2017-18 Budget figure was set as part of the 2017-18 Budget process.

Explanation of Significant Movements

(Notes)

- The 2018-19 Budget Target is set at nil as the desired outcome is to have no work-related traumatic injury fatalities.

Services and Key Efficiency Indicators**1. Resources Advice and Regulation**

Ensuring the State's natural resources are developed and managed responsibly through the provision of resource advice and regulatory services to the Western Australian community.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	108,323	110,649	104,205	108,424	1
Less Income	55,197	64,456	57,696	65,418	
Net Cost of Service	53,126	46,193	46,509	43,006	
Employees (Full Time Equivalents)	523	503	503	503	
Efficiency Indicators					
Average Cost of Resource Regulation per Live Title ^(a)	n/a	n/a	\$4,738	\$4,967	

(a) This is a new efficiency indicator and has not been reported previously, therefore no 2016-17 Actual or 2017-18 Budget figure is available.

Explanation of Significant Movements

(Notes)

- The decrease in income of \$6.8 million (10%) from the 2017-18 Budget to the 2017-18 Estimated Actual is due to the Department's revenue streams reflecting the downturn experienced by the resources industry. The increase of \$7.7 million (13%) in the 2018-19 Budget Target compared to the 2017-18 Estimated Actual is mainly reflecting increased revenue collections forecast for prospecting licences and petroleum permits.

2. Safety Advice and Regulation

The provision of advice and regulatory services to the Western Australian community in the area of occupational safety and health.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 74,697	\$'000 63,784	\$'000 70,394	\$'000 73,837	1
Less Income	31,488	40,976	38,521	41,279	
Net Cost of Service	43,209	22,808	31,873	32,558	
Employees (Full Time Equivalents)	394	375	375	375	
Efficiency Indicators					
Cost of Work-related Lost Time Injury and Disease Claims in Relation to Cost of Service ^{(a) (b)}	n/a	n/a	\$10.41	\$10.46	
Percentage of High-risk Work Licence Applications Determined within Agreed Timeframes ^(c)	97%	n/a	98%	100%	

(a) The 2017-18 Estimated Actual is based on 2016-17 preliminary WorkCover WA data (latest available) for compensable claim costs.

(b) This is a new efficiency indicator and has not been reported previously, therefore no 2016-17 Actual or 2017-18 Budget figure is available.

(c) As this is a new efficiency indicator, no 2017-18 Budget figure was set as part of the 2017-18 Budget process.

Explanation of Significant Movements

(Notes)

- The increase in the Total Cost of Service from the 2017-18 Budget to the 2017-18 Estimated Actual of \$6.6 million (10%) is due to higher professional services costs in relation to legal fees and additional support services allocated to this service. Reflecting that the safety and health of workers is a high priority of Government, more of the Department's resources are being allocated to this service in 2018-19.

3. Industry Advice and Regulation

The provision of advice and regulatory services to the Western Australian community in the areas of consumer protection, building and plumbing, electricity and gas, and labour relations.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 104,860	\$'000 124,480	\$'000 105,082	\$'000 110,496	1
Less Income	58,469	63,362	63,667	66,142	
Net Cost of Service	46,391	61,118	41,415	44,354	
Employees (Full Time Equivalents)	584	559	559	559	
Efficiency Indicators					
Average Cost per Transaction to Deliver Industry Advice and Regulation Services ^(a)	n/a	n/a	\$7.82	\$7.90	

(a) The methodology for this new efficiency indicator has been refined from previously reported indicators, therefore no 2016-17 Actual or 2017-18 Budget figure is available.

Explanation of Significant Movements

(Notes)

- Total Cost of Service has decreased from the 2017-18 Budget to the 2017-18 Estimated Actual by \$19.4 million (16%) due to the impact of savings measures implemented in 2017-18. With the Safety Advice and Regulation service being a high priority, the savings measures have had a greater impact on this service. In addition to this, information and communications technology (ICT) projects deferred in 2017-18 have been repositioned to the 2018-19 Budget Target.

Asset Investment Program

The 2018-19 Asset Investment Program (AIP) will deliver a range of ICT projects in the Building Commission and EnergySafety Divisions and Licensing Directorate that will improve online access to services and information and modernise the Department's ICT portfolio.

The AIP projects all align to the departmental Digital Strategy, which will enable the Department to be responsive in application and architecture design, meet business and stakeholder expectations with regards to the digitisation of services, and simplify the Department's application portfolio. The key outcomes of the Digital Strategy are better regulatory outcomes at a lower cost to the community, and customers who choose to interact with the Department digitally through secure and stable digital services.

The AIP will see the expansion of the Compliance Management System (CMS) to include plumbing services.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
WORKS IN PROGRESS							
ICT Infrastructure							
Building Commission - Regulation Reform ICT							
Infrastructure	4,343	3,441	2,334	700	202	-	-
EnergySafety CMS - Stage 2	2,400	1,874	1,270	526	-	-	-
Strategic Information Plan	19,099	12,999	4,483	2,776	3,324	-	-
COMPLETED WORKS							
Asset Replacement Program - Computer Hardware and Software - 2017-18 Program							
	914	914	914	-	-	-	-
Expansion of Perth Core Library Viewing Area	2,736	2,736	400	-	-	-	-
Lift Upgrade	5,446	5,446	2,026	-	-	-	-
NEW WORKS							
Asset Replacement Program - Computer Hardware and Software							
2018-19 Program	914	-	-	914	-	-	-
2019-20 Program	914	-	-	-	914	-	-
2020-21 Program	914	-	-	-	-	914	-
2021-22 Program	914	-	-	-	-	-	914
Total Cost of Asset Investment Program	38,594	27,410	11,427	4,916	4,440	914	914
FUNDED BY							
Capital Appropriation			350	-	-	-	-
Drawdowns from the Holding Account			3,918	3,010	3,577	914	914
Internal Funds and Balances			7,159	1,906	863	-	-
Total Funding			11,427	4,916	4,440	914	914

Financial Statements

Income Statement

Expenses

The decrease in employee benefits from the 2017-18 Budget to the 2018-19 Budget Estimate (\$11 million) is mainly due to savings measures from the Voluntary Targeted Separation Scheme, Senior Executive Service reduction, New Public Sector Wages Policy and the Public Sector Workforce Renewal Policy.

The decrease in supplies and services of \$18.1 million from the 2017-18 Budget to the 2017-18 Estimated Actual is mainly due to deferring large projects such as aerial surveys and some ICT projects, initiated by the Department to alleviate the impact of regulatory revenue shortfalls. Also the Department's focus for 2017-18 has been on implementing Machinery of Government changes and achieving Government savings measures.

The reduction in accommodation expense of \$1.6 million from the 2017-18 Budget to the 2017-18 Estimated Actual is due to the renegotiation of the Mason Bird Building lease.

Income

The decrease in regulatory fees and fines of \$7.9 million from the 2017-18 Budget to the 2017-18 Estimated Actual is due to the Department's revenue streams being volatile and reflecting the downturn experienced by the resources, building and construction industries. Collections for the Petroleum Title fees, Dangerous Goods licensing fees, Building Services Levy and WorkSafe fees were all lower than expected.

The decrease in other revenue of \$1.2 million from the 2017-18 Budget to the 2017-18 Estimated Actual is due to the downward revision of the Mining Rehabilitation Fund's (MRF) interest revenue estimates to reflect lower interest rates.

Statement of Financial Position

Restricted cash is expected to increase in the forward estimates period from \$296.1 million in the 2017-18 Estimated Actual to \$347.6 million in the 2021-22 Forward Estimate as a result of an increase in the balance of the MRF. This is partly offset by a forecast decline in the Consumer Protection Real Estate and Business Agents, and Settlement Agents special purpose accounts revenue.

Statement of Cashflows

The \$5 million decrease in the 2018-19 Budget Estimate for the Royalties for Regions (RfR): Regional Community Services Fund is due to the reduction in RfR funding for the Exploration Incentive Scheme (EIS). From 2019-20, additional revenue for the MTR will support the continuation of the successful EIS.

The repayment of borrowings in the 2018-19 Budget Estimate mainly reflects the repayment of the MRF's Treasurer's Advance.

The proceeds from borrowings in the 2017-18 Estimated Actual reflects a Treasurer's Advance provided to fund the deficits in the Mines Safety Levy (MSL) and Petroleum and Geothermal Energy Safety Levy. As the deficit in the MSL decreases, this is largely repaid over the forward estimates period.

INCOME STATEMENT ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	177,400	183,249	184,169	172,207	171,623	172,016	173,182
Grants and subsidies ^(c)	15,955	16,360	16,360	15,236	13,236	13,236	13,236
Supplies and services	54,262	56,481	38,369	63,025	56,996	55,337	55,337
Accommodation	15,338	18,832	17,191	19,172	19,484	19,609	19,738
Depreciation and amortisation	7,053	6,040	5,882	5,947	5,992	6,475	6,475
Other expenses	17,872	17,951	17,710	17,170	17,291	17,318	17,314
TOTAL COST OF SERVICES	287,880	298,913	279,681	292,757	284,622	283,991	285,282
Income							
Sale of goods and services	209	855	855	855	855	855	855
Regulatory fees and fines							
Mines Safety and Inspection Levy	24,994	32,000	32,000	33,600	35,200	32,000	32,000
Mining Rehabilitation Fund Levy	27,555	27,000	28,300	28,000	28,000	28,000	28,000
Other	81,632	95,048	85,858	97,339	96,447	96,836	96,804
Grants and subsidies	641	463	603	613	624	479	479
Other revenue	10,123	13,428	12,268	12,432	12,844	13,363	13,945
Total Income	145,154	168,794	159,884	172,839	173,970	171,533	172,083
NET COST OF SERVICES	142,726	130,119	119,797	119,918	110,652	112,458	113,199
INCOME FROM STATE GOVERNMENT							
Service appropriations	137,893	128,435	129,755	126,562	129,300	126,629	126,074
Resources received free of charge	2,587	2,846	2,846	2,846	2,846	2,846	2,846
Royalties for Regions Fund:							
Regional Community Services Fund	204	10,225	10,199	5,227	229	231	231
Regional Infrastructure and Headworks Fund	-	-	623	-	-	-	-
TOTAL INCOME FROM STATE GOVERNMENT	140,684	141,506	143,423	134,635	132,375	129,706	129,151
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(2,042)	11,387	23,626	14,717	21,723	17,248	15,952

(a) Full audited financial statements are published in the agencies' Annual Reports.

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 1,501, 1,437 and 1,437 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Building Commission							
Australian Building Codes Board	580	580	580	580	580	580	580
Curtin Sustainable Built Environment	100	100	100	100	100	100	100
Consumer Protection							
Consumer Affairs Australia New Zealand	50	50	50	50	50	50	50
Motor Vehicles Repairer Industry	18	18	18	18	18	18	18
Property Industry	5,901	6,594	6,594	6,470	6,470	6,470	6,470
Government Co-funded Exploration Drilling	4,274	5,800	5,800	5,800	5,800	5,800	5,800
Resources Sector Research	4,862	3,048	3,048	2,048	48	48	48
WorkSafe							
Asbestos Disease Society	100	100	100	100	100	100	100
Farmsafe Western Australia Alliance	70	70	70	70	70	70	70
TOTAL	15,955	16,360	16,360	15,236	13,236	13,236	13,236

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	10,116	21,043	11,764	12,761	13,899	15,817	17,735
Restricted cash.....	263,188	252,377	296,112	301,190	317,964	331,450	347,640
Holding account receivables.....	3,896	3,058	2,576	3,577	1,786	1,782	1,778
Receivables.....	11,827	12,886	11,827	11,827	11,827	11,917	12,007
Other.....	5,817	11,392	6,259	6,259	6,259	6,259	6,259
Total current assets.....	294,844	300,756	328,538	335,614	351,735	367,225	385,419
NON-CURRENT ASSETS							
Holding account receivables.....	29,388	29,207	32,150	33,036	36,284	38,138	39,992
Property, plant and equipment.....	134,958	134,144	134,673	134,519	134,919	134,277	133,635
Intangibles.....	10,692	14,827	15,158	15,258	14,193	10,201	6,209
Restricted cash.....	601	-	601	601	601	601	601
Other.....	4,164	8,330	5,233	4,256	3,369	2,442	1,515
Total non-current assets.....	179,803	186,508	187,815	187,670	189,366	185,659	181,952
TOTAL ASSETS.....	474,647	487,264	516,353	523,284	541,101	552,884	567,371
CURRENT LIABILITIES							
Employee provisions.....	36,362	34,767	35,462	34,812	34,162	33,512	32,862
Payables.....	12,402	7,637	12,459	12,512	12,655	12,798	12,941
Other.....	21,098	30,130	41,350	34,772	31,924	27,476	27,028
Total current liabilities.....	69,862	72,534	89,271	82,096	78,741	73,786	72,831
NON-CURRENT LIABILITIES							
Employee provisions.....	7,316	8,235	6,743	6,893	7,043	7,193	7,343
Other.....	9,641	8,709	9,961	9,961	9,961	9,961	9,961
Total non-current liabilities.....	16,957	16,944	16,704	16,854	17,004	17,154	17,304
TOTAL LIABILITIES.....	86,819	89,478	105,975	98,950	95,745	90,940	90,135
EQUITY							
Contributed equity.....	86,998	272,362	273,018	272,257	271,556	270,896	270,236
Accumulated surplus/(deficit) ^(b)	187,112	11,387	23,626	38,343	60,066	77,314	93,266
Reserves.....	113,718	114,037	113,734	113,734	113,734	113,734	113,734
Total equity.....	387,828	397,786	410,378	424,334	445,356	461,944	477,236
TOTAL LIABILITIES AND EQUITY.....	474,647	487,264	516,353	523,284	541,101	552,884	567,371

(a) Full audited financial statements are published in the agencies' Annual Reports.

(b) The 2016-17 Actual Accumulated surplus of \$187.1 million is recognised as Contributed equity from 2017-18 onwards to acknowledge the transfer of functions resulting from the Machinery of Government changes.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	131,827	123,075	124,395	121,665	124,266	123,865	123,310
Capital appropriation	7,714	350	350	-	-	-	-
Holding account drawdowns	555	3,918	3,918	3,010	3,577	914	914
Royalties for Regions Fund:							
Regional Community Services Fund	124	10,225	10,199	5,227	229	231	231
Regional Infrastructure and Headworks Fund	80	-	623	-	-	-	-
Net cash provided by State Government	140,300	137,568	139,485	129,902	128,072	125,010	124,455
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(177,171)	(183,497)	(185,390)	(172,455)	(171,871)	(172,264)	(173,430)
Grants and subsidies	(15,559)	(16,360)	(16,360)	(15,236)	(13,236)	(13,236)	(13,236)
Supplies and services	(48,621)	(55,497)	(37,385)	(61,840)	(54,909)	(53,340)	(53,340)
Accommodation	(15,350)	(16,259)	(14,618)	(16,245)	(16,959)	(17,084)	(17,213)
Other payments	(21,340)	(26,676)	(26,435)	(26,040)	(26,569)	(26,596)	(26,592)
Receipts ^(b)							
Regulatory fees and fines							
Mines Safety and Inspection Levy	24,916	32,000	32,000	33,600	35,200	32,000	32,000
Mining Rehabilitation Fund Levy	27,555	27,000	28,300	28,000	28,000	28,000	28,000
Other	84,583	95,048	85,858	97,339	96,447	96,836	96,804
Grants and subsidies	541	463	603	613	624	479	479
Sale of goods and services	162	4,064	4,064	3,997	3,927	3,929	3,929
GST receipts	9,454	7,507	7,507	7,507	7,507	7,507	7,507
Other receipts	10,260	9,593	8,433	8,679	9,219	9,777	10,359
Net cash from operating activities	(120,570)	(122,614)	(113,423)	(112,081)	(102,620)	(103,992)	(104,733)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(10,436)	(7,881)	(11,427)	(4,916)	(4,440)	(914)	(914)
Proceeds from sale of non-current assets	20	-	-	-	-	-	-
Net cash from investing activities	(10,416)	(7,881)	(11,427)	(4,916)	(4,440)	(914)	(914)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings	-	(1,500)	-	(6,830)	(3,100)	(4,700)	(700)
Proceeds from borrowings	-	2,132	20,000	-	-	-	-
Net cash from financing activities	-	632	20,000	(6,830)	(3,100)	(4,700)	(700)
NET INCREASE/(DECREASE) IN CASH HELD	9,314	7,705	34,635	6,075	17,912	15,404	18,108
Cash assets at the beginning of the reporting period	-	-	-	308,477	314,552	332,464	347,868
Net cash transferred to/from other agencies	264,591	265,715	273,842	-	-	-	-
Cash assets at the end of the reporting period	273,905	273,420	308,477	314,552	332,464	347,868	365,976

(a) Full audited financial statements are published in the agencies' Annual Reports.

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Regulatory Fees and Fines							
Licences and Other Regulatory Fees	10,882	18,607	18,607	18,544	18,175	18,175	18,175
Proceeds from Prospecting, Exploration and Other Mining Licences	6,999	5,568	5,568	6,618	5,466	5,466	5,466
Proceeds from Petroleum Permits and Licences	5,071	8,194	3,994	8,094	8,196	8,196	8,196
Regulatory Fees and Fines	61,631	62,679	57,689	64,083	64,610	64,999	64,967
Grants and Subsidies							
Grants and Subsidies	541	463	603	613	624	479	479
Sale of Goods and Services							
Proceeds from Departmental Fees and Charges	37	560	560	560	560	560	560
Sale of Goods and Services	125	3,504	3,504	3,437	3,367	3,369	3,369
GST Receipts							
GST Input Credits	9,454	7,507	7,507	7,507	7,507	7,507	7,507
Other Receipts							
Other Industry Regulation Receipts	5,502	5,680	5,680	5,175	5,167	5,155	5,155
Other Resources Sector Receipts	4,758	3,913	2,753	3,504	4,052	4,622	5,204
TOTAL	105,000	116,675	106,465	118,135	117,724	118,528	119,078

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
INCOME							
Royalties							
Iron Ore	4,708,473	4,583,577	4,496,894	4,223,237	4,190,778	4,280,074	4,376,474
Gold	266,791	302,951	279,360	315,193	307,947	279,786	236,892
Alumina	83,720	89,636	103,608	103,815	103,048	102,471	101,831
Lithium	24,196	28,524	89,211	130,670	131,270	108,681	117,381
Copper	53,778	58,390	63,501	76,729	79,761	74,608	42,643
Nickel	42,907	60,876	65,487	71,453	70,892	70,311	62,761
Petroleum - State	3,578	3,952	5,778	5,657	3,252	2,387	1,625
Other	88,930	83,296	117,375	130,594	123,796	120,626	111,739
Fines							
Regulatory Fines	221	254	254	254	254	254	254
Other							
Appropriations	31,711	49,853	57,733	43,862	17,756	17,345	15,642
Home Indemnity Insurance ^(a)	25,615	26,754	27,675	23,516	7,291	3,496	1,857
Mining Tenement Rentals ^(b)							
Base Component	96,321	92,601	88,748	88,652	88,814	88,814	88,814
Services to Industry Component	2,770	5,650	5,650	10,730	15,910	15,910	15,910
Other Revenue	6,155	368	366	329	290	248	204
Regulatory Fees	208	-	-	-	-	-	-
Rental Accommodation Account	7,443	6,353	6,596	6,436	6,436	6,571	6,571
TOTAL ADMINISTERED INCOME	5,442,817	5,393,035	5,408,236	5,231,127	5,147,495	5,171,582	5,180,598

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
EXPENSES							
Other							
Aboriginal Lands Trust - Remuneration for Mining on Aboriginal Lands.....	321	382	382	392	402	406	406
Coal Industry Development.....	802	-	-	-	-	-	-
Ex-gratia Expenditure	1,683	-	-	-	-	-	-
Home Indemnity Insurance ^(a)	26,706	29,467	29,124	19,609	4,076	1,889	800
Magnetite Financial Assistance Program	42,199	37,700	45,000	31,500	-	-	-
Minerals Research Institute of Western Australia	723	759	759	778	797	805	805
Mining Tenement Refunds	4,212	9,000	9,000	9,000	9,000	9,000	9,000
Other Administered Expenses	1,540	-	-	-	-	-	-
Petroleum (Submerged Lands) Act 1982	421	52	632	232	184	153	130
Receipts Paid into the Consolidated Account ^(c)	5,264,149	5,313,059	5,295,441	5,166,252	5,127,982	5,137,804	5,153,430
Rental Accommodation Account.....	5,445	9,872	9,874	9,718	9,069	9,088	9,137
Refunds of Previous Years Revenues	284	1,960	1,960	1,960	1,960	1,960	1,960
South West Hub	279	1,448	1,448	-	-	-	-
TOTAL ADMINISTERED EXPENSES	5,348,764	5,403,699	5,393,620	5,239,441	5,153,470	5,161,105	5,175,668

- (a) The current Home Indemnity Insurance (HII) arrangements are only in place until 31 October 2018. As the HII policies cover a six year period after completion of the home, the associated revenues and expenses are accounted for on an accrual basis over the life of the policy. This results in diminishing revenues and expenses from 2019-20.
- (b) The Department collects additional revenue for Mining Tenement Rentals. This revenue also supports the continuation of the EIS with funding of \$5 million in 2018 19 and a further \$10 million per annum from 2019-20 onwards. This increases the Government's service appropriation and will enable the Department to promote continued investment in the State and deliver services more effectively in response to industry needs.
- (c) Receipts paid into the Consolidated Account includes \$4.4 million in the 2016-17 Actual for the repayment of Iron Ore Financial Assistance.

Agency Special Purpose Account Details

MINING REHABILITATION FUND

Account Purpose: The MRF is a pooled fund contributed to by Western Australian mining operators. Funds can be used to undertake rehabilitation activities where a tenement operator fails to meet rehabilitation obligations. Interest earnings are used to fund administration of the MRF and for rehabilitation works on abandoned mine sites.

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000
Opening Balance.....	63,000	92,000	92,000	120,000
Receipts:				
Other	30,000	30,000	30,000	31,000
	93,000	122,000	122,000	151,000
Payments	1,000	2,000	2,000	2,000
CLOSING BALANCE.....	92,000	120,000	120,000	149,000

Western Australian Meat Industry Authority

Part 4 Jobs and Economic Development

Asset Investment Program

The Authority's Asset Investment Program (AIP) supports the delivery of services at the Muchea Livestock Centre (MLC). The total AIP for 2018-19 is \$450,000 for the following major projects:

- completion of the CCTV - Stage III System to improve the overall monitoring requirements of the MLC operations;
- construction of a wide dump ramp in order to improve the efficiency of loading and unloading pastoral cattle;
- ongoing dam remediation work to prevent erosion of dam walls;
- replacement of a sweeper, two tractors and the existing compressor with a new air compressor to reduce power costs and improve air supply to the drafts and scales areas; and
- purchase of a boom/scissor lift to facilitate maintenance requirements.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COMPLETED WORKS							
Saleyard 2017-18 Program	650	650	650	-	-	-	-
NEW WORKS							
Saleyard							
2018-19 Program	450	-	-	450	-	-	-
2019-20 Program	350	-	-	-	350	-	-
2020-21 Program	450	-	-	-	-	450	-
2021-22 Program	450	-	-	-	-	-	450
Total Cost of Asset Investment Program	2,350	650	650	450	350	450	450
FUNDED BY							
Internal Funds and Balances			650	450	350	450	450
Total Funding			650	450	350	450	450

Division 18 Small Business Development Corporation

Part 4 Jobs and Economic Development

Appropriations, Expenses and Cash Assets

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 46 Net amount appropriated to deliver services.....	12,446	12,179	10,491	11,851	11,570	11,619	11,673
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	260	260	260	260	260	260	261
Total appropriations provided to deliver services	12,706	12,439	10,751	12,111	11,830	11,879	11,934
CAPITAL							
Item 110 Capital Appropriation	60	60	60	60	60	60	60
TOTAL APPROPRIATIONS	12,766	12,499	10,811	12,171	11,890	11,939	11,994
EXPENSES							
Total Cost of Services	12,708	13,735	14,167	12,644	12,363	12,412	12,467
Net Cost of Services ^(a)	11,124	12,883	13,815	12,322	12,041	12,090	12,145
CASH ASSETS ^(b)	4,130	2,218	1,445	1,429	1,413	1,397	1,381

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
2018-19 Streamlined Budget Process Incentive Funding.....	-	118	-	-	-
New Public Sector Wages Policy	(29)	(64)	(99)	(136)	-
On-demand Transport Reform Project	306	-	-	-	-
State Fleet Policy and Procurement Initiatives	(5)	(7)	(6)	(6)	(9)
Voluntary Targeted Separation Scheme ^(a)	160	(260)	(263)	(265)	(269)

(a) Cost and savings estimates of the Voluntary Targeted Separation Scheme as at 9 April 2018 Budget cut-off date. The costs and savings of the Scheme will be further updated in the 2017-18 Annual Report on State Finances and the 2018-19 Mid-year Review.

Significant Issues Impacting the Agency

- With the largest number of small businesses in the State, the building and construction industry is vitally important to Western Australia's economy. Advocating for fairer contracting practices and improved security of payments for small business subcontractors and suppliers in the State's building and construction industry remains a major focus and the Corporation continues to work with government agencies to develop enhanced protections for subcontractors.
- The Corporation has developed a range of small business friendly initiatives that put the needs of small businesses first, in line with the Government's focus on creating jobs and strengthening the State's economy. The Small Business Friendly Local Government program now covers almost 37% of all small businesses in the State through the participation of 20 local governments dedicated to actively supporting small businesses in their area. The new Small Business Friendly Projects program aims to assist government works agencies to engage with small businesses to minimise impacts of their construction and redevelopment projects. The Corporation is also exploring opportunities to progress other small business friendly initiatives, including better practice government procurement, payment terms and regulation making.
- Following collaboration on the national inquiry into payment practices in Australia, the Corporation continues to advocate for large organisations, including government, to pay small business suppliers promptly. As strong cash flow is typically heavily relied upon, excessive and late payments can have a devastating impact on small business viability. During the year, the Corporation worked with government agencies and trading enterprises to pay small business accounts within 30 days, while options to improve the transparency of payment times and move to a 15 business day payment period are being explored.
- The Corporation continues to collaborate with government agencies to support the growth of local small businesses. In 2017-18, this included working with the Office of Multicultural Interests to deliver business skills workshops to migrants from culturally and linguistically diverse backgrounds, the Department of Justice to deliver workshops for people exiting the prison system and Tourism WA on initiatives for tourism-based businesses to navigate the regulatory environment.
- The Corporation's Business Local outreach service delivers small business advice and guidance through a network of third party providers around the State. Recently redesigned and retendered, the service will be provided in regional Western Australia through one-to-one and one-to-many delivery, whilst the metropolitan service will focus on bespoke training designed to address demonstrated small business needs at the local level. The new service providers will commence delivering Business Local from 2 July 2018 for an initial three year period.
- The highly successful Business Migration program is expected to deliver record capital inflow into the State of well over \$250 million during 2017-18. The Corporation provides State nominations to business migrants in a range of business and investment visa categories and actively promotes Western Australian opportunities in prime overseas markets.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Future Jobs and Skills: Grow and diversify the economy, create jobs and support skills development.	Development of new and existing small business in Western Australia.	1. Information, Guidance, Referral and Business Development Services

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Information, Guidance, Referral and Business Development Services	12,708	13,735	14,167	12,644	12,363	12,412	12,467
Total Cost of Services.....	12,708	13,735	14,167	12,644	12,363	12,412	12,467

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: Development of new and existing small business in Western Australia:					
A random sample of clients was asked to rate the usefulness of the information/guidance provided to them by the Corporation:					
Very or somewhat useful	93%	93%	93%	93%	
Not very or not at all useful	7%	5%	7%	5%	
Neutral	0%	2%	0%	2%	

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

Services and Key Efficiency Indicators ^(a)**1. Information, Guidance, Referral and Business Development Services**

Provision of specialised information, referral, and business facilitation services for the effective development of enterprises in Western Australia.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 12,708	\$'000 13,735	\$'000 14,167	\$'000 12,644	1
Less Income	1,584	852	352	322	
Net Cost of Service	11,124	12,883	13,815	12,322	
Employees (Full Time Equivalents)	51	55	53	52	
Efficiency Indicators					
Average Cost per Direct Client Contact/Equivalent ^(b)	\$39.89	\$38.91	\$40.72	\$33.63	2
Average Cost per Indirect Client Contact ^(c)	\$5.86	\$5.86	\$6.61	\$5.81	3
Average Cost per Business Local Client Contact ^(d)	\$145.84	\$147.24	\$140.39	\$137.83	
Cost per Unit of Policy Advice ^(e)	\$1,202,180	\$1,268,718	\$1,243,869	\$1,290,541	

(a) Further detail regarding efficiency indicators is provided in the agency's Annual Report.

(b) Direct client contacts have contacted the Corporation for guidance or information either by a personal visit, by telephone, have attended the Corporation's workshops, downloaded a licence pack from the Business Licence Finder or have visited the Corporation's websites for four minutes or more.

(c) Indirect client contacts are exposed to a range of advisory, information, referral and business services that would impact on their growth and business development. It includes those who have attended expos, forums or award functions which the Corporation has organised, has been the major sponsor where the focus has been on business development or where a Corporation's representative has given an address on small business matters. This also includes Corporation website visits of between two and four minutes.

(d) The Business Local service delivers small business services in 12 key areas across the State (including nine in regional Western Australia).

(e) Policy advice includes policy and regulatory submissions, industry liaison, small business sector advocacy, investigative research and ministerial correspondence. The cost of policy advice includes salaries and related staffing costs and all other direct costs associated with the Policy and Advocacy section of the Corporation, together with a notional allocation of corporate overheads.

Explanation of Significant Movements

(Notes)

1. The decrease in Total Cost of Service between the 2017-18 Estimated Actual and the 2018-19 Budget Target is mainly due to additional expenses in 2017-18 from the Voluntary Targeted Separation Scheme and the return of unspent funds for the On-demand Transport Project, and a reduction in salary costs in 2018-19 from the Voluntary Targeted Separation Scheme.
2. The reduction in Average Cost per Direct Client Contact/Equivalent in the 2018-19 Budget Target is generally due to the return of unspent funds for the On-demand Transport Project and additional expenditure under the Voluntary Targeted Separation Scheme in 2017-18, along with a corresponding reduction in salary costs in 2018-19.
3. The reduction in Average Cost per Indirect Client Contact in the 2018-19 Budget Target is due to additional salary expenditure under the Voluntary Targeted Separation Scheme in 2017-18 and a corresponding reduction in salary costs in 2018-19.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COMPLETED WORKS							
Furniture and Office Equipment Replacement							
2016-17 Program.....	120	120	51	-	-	-	-
2017-18 Program.....	120	120	120	-	-	-	-
NEW WORKS							
Furniture and Office Equipment Replacement							
2018-19 Program.....	120	-	-	120	-	-	-
2019-20 Program.....	120	-	-	-	120	-	-
2020-21 Program.....	120	-	-	-	-	120	-
2021-22 Program.....	120	-	-	-	-	-	120
Total Cost of Asset Investment Program	720	240	171	120	120	120	120
FUNDED BY							
Capital Appropriation.....			60	60	60	60	60
Drawdowns from the Holding Account			60	60	60	60	60
Internal Funds and Balances.....			51	-	-	-	-
Total Funding.....			171	120	120	120	120

Financial Statements

Income Statement

Expenses

Employee benefits expenses reduce in 2018-19 as a result of the Voluntary Targeted Separation Scheme.

Grants and subsidies relate to the Business Local service. The expense has been reclassified to supplies and services commencing in 2018-19, to better reflect the fee-for-service method of delivery.

Other expenses in 2017-18 includes \$0.8 million in unspent On-demand Transport Project funding returned to the Department of Transport.

Statement of Financial Position

The reduction in cash assets in 2017-18 relates to the return of surplus cash of \$1.8 million to the Consolidated Account.

Statement of Cashflows

A reclassification of the Business Local service has increased supplies and services and decreased grants and subsidies from 2018-19.

INCOME STATEMENT ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	6,021	6,638	6,769	6,306	6,145	6,199	6,257
Grants and subsidies ^(c)	3,586	3,540	3,540	-	-	-	-
Supplies and services	1,555	1,938	1,401	4,713	4,540	4,491	4,505
Accommodation	1,150	1,219	1,219	1,261	1,303	1,347	1,347
Depreciation and amortisation	111	140	140	140	140	140	140
Other expenses	285	260	1,098	224	235	235	218
TOTAL COST OF SERVICES	12,708	13,735	14,167	12,644	12,363	12,412	12,467
Income							
Sale of goods and services	312	292	292	292	292	292	292
Grants and subsidies	1,000	-	-	-	-	-	-
Other revenue	272	560	60	30	30	30	30
Total Income	1,584	852	352	322	322	322	322
NET COST OF SERVICES	11,124	12,883	13,815	12,322	12,041	12,090	12,145
INCOME FROM STATE GOVERNMENT							
Service appropriations	12,706	12,439	10,751	12,111	11,830	11,879	11,934
Resources received free of charge	124	190	190	190	190	190	190
Royalties for Regions Fund: Regional Community Services Fund	216	224	224	-	-	-	-
TOTAL INCOME FROM STATE GOVERNMENT	13,046	12,853	11,165	12,301	12,020	12,069	12,124
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,922	(30)	(2,650)	(21)	(21)	(21)	(21)

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

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 51, 53 and 52 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Business Local Service - Operational Grants ...	3,586	3,540	3,540	-	-	-	-
TOTAL	3,586	3,540	3,540	-	-	-	-

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	3,324	2,165	1,445	1,429	1,413	1,397	1,381
Restricted cash.....	806	53	-	-	-	-	-
Holding account receivables.....	60	60	60	60	60	60	60
Receivables.....	116	86	116	116	116	116	116
Other.....	261	140	189	228	233	213	193
Total current assets.....	4,567	2,504	1,810	1,833	1,822	1,786	1,750
NON-CURRENT ASSETS							
Holding account receivables.....	579	674	625	720	815	910	1,005
Property, plant and equipment.....	79	58	49	19	44	69	49
Intangibles.....	236	260	246	256	211	166	166
Other.....	-	-	51	51	51	51	51
Total non-current assets.....	894	992	971	1,046	1,121	1,196	1,271
TOTAL ASSETS	5,461	3,496	2,781	2,879	2,943	2,982	3,021
CURRENT LIABILITIES							
Employee provisions.....	1,135	1,002	989	989	989	989	989
Other.....	87	210	150	209	234	234	234
Total current liabilities.....	1,222	1,212	1,139	1,198	1,223	1,223	1,223
NON-CURRENT LIABILITIES							
Employee provisions.....	263	289	256	256	256	256	256
Other.....	1	2	1	1	1	1	1
Total non-current liabilities.....	264	291	257	257	257	257	257
TOTAL LIABILITIES	1,486	1,503	1,396	1,455	1,480	1,480	1,480
EQUITY							
Contributed equity.....	1,359	1,419	1,419	1,479	1,539	1,599	1,659
Accumulated surplus/(deficit).....	2,616	574	(34)	(55)	(76)	(97)	(118)
Total equity	3,975	1,993	1,385	1,424	1,463	1,502	1,541
TOTAL LIABILITIES AND EQUITY	5,461	3,496	2,781	2,879	2,943	2,982	3,021

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	12,551	12,284	10,596	11,956	11,675	11,724	11,779
Capital appropriation	60	60	60	60	60	60	60
Holding account drawdowns	60	60	109	60	60	60	60
Royalties for Regions Fund: Regional Community Services Fund	216	224	224	-	-	-	-
Net cash provided by State Government	12,887	12,628	10,989	12,076	11,795	11,844	11,899
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(6,099)	(6,587)	(6,767)	(6,255)	(6,094)	(6,148)	(6,206)
Grants and subsidies	(3,586)	(3,540)	(3,540)	-	-	-	-
Supplies and services	(1,412)	(1,828)	(1,291)	(4,534)	(4,361)	(4,312)	(4,326)
Accommodation	(1,150)	(1,219)	(1,219)	(1,261)	(1,303)	(1,347)	(1,347)
Other payments	(1,080)	(890)	(924)	(934)	(945)	(945)	(928)
Receipts							
Grants and subsidies	1,000	-	-	-	-	-	-
Sale of goods and services	312	292	292	292	292	292	292
GST receipts	760	690	690	690	690	690	690
Other receipts	246	560	60	30	30	30	30
Net cash from operating activities	(11,009)	(12,522)	(12,699)	(11,972)	(11,691)	(11,740)	(11,795)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(178)	(120)	(171)	(120)	(120)	(120)	(120)
Net cash from investing activities	(178)	(120)	(171)	(120)	(120)	(120)	(120)
NET INCREASE/(DECREASE) IN CASH HELD	1,700	(14)	(1,881)	(16)	(16)	(16)	(16)
Cash assets at the beginning of the reporting period	2,430	2,232	4,130	1,445	1,429	1,413	1,397
Net cash transferred to/from other agencies	-	-	(804)	-	-	-	-
Cash assets at the end of the reporting period	4,130	2,218	1,445	1,429	1,413	1,397	1,381

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

Division 19 Rural Business Development Corporation

Part 4 Jobs and Economic Development

Appropriations, Expenses and Cash Assets

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 47 Net amount appropriated to deliver services.....	236	235	235	235	233	233	233
Total appropriations provided to deliver services	236	235	235	235	233	233	233
TOTAL APPROPRIATIONS	236	235	235	235	233	233	233
EXPENSES							
Total Cost of Services	623	736	736	643	485	485	485
Net Cost of Services ^(a)	502	632	632	545	393	393	393
CASH ASSETS ^(b)	5,313	4,891	4,916	4,606	4,446	4,286	4,126

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
2018-19 Streamlined Budget Process Incentive Funding.....	-	2	-	-	-

Significant Issues Impacting the Agency

- The Corporation (on behalf of the State Government) administers a number of assistance schemes through the *Rural Business Development Corporation Act 2000*. The Corporation currently administers five schemes, including the State initiated Farm Debt Mediation Scheme, and four Commonwealth Government initiated and funded concessional loans schemes. The Corporation currently administers 46 loans, with a total of \$16.7 million in outstanding loan principal. The first loan is scheduled for repayment in April 2019, and the last for April 2022.
- At the request of the Commonwealth Government, the State Government has commenced negotiations for two new loans schemes to be in place as transitional arrangements before the Commonwealth Government establishes its own Regional Investment Corporation, from 1 July 2018. The two new loan schemes will be the Drought Assistance Loans and the Business Improvement Concessional Loans, both available under the Farm Business Concessional Loans Scheme. The new schemes are to offer loans with 10 year terms. Further engagement and consultation in relation to administration of the loans, with the responsible authority, is required ahead of any agreement being entered into between the State and Commonwealth Governments.
- The State Government commenced the Farm Debt Mediation Scheme (the Scheme) through the Corporation in June 2015, which is expected to remain open on an ongoing basis. The Scheme is voluntary for both the financier and the farmer, and has been modelled around schemes operating in New South Wales and Victoria. The Western Australian Scheme allows additional flexibility of earlier adoption of the mediation process than the legislated models with the aim of preserving equity and earlier resolution.
- The Commonwealth Government is seeking a nationally consistent approach to farm debt mediation via a legislative approach as already adopted by New South Wales and Victoria, and recently Queensland. Western Australia is currently reviewing how farm debt mediation is functioning locally, and how it compares to the legislative models in place nationally. A decision on the future of the Scheme is expected before 30 June 2018.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Better Places: A quality environment with liveable and affordable communities and vibrant regions.	Improved ecologically sustainable development of agri-industry.	1. Farm Business Development

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Farm Business Development.....	623	736	736	643	485	485	485
Total Cost of Services.....	623	736	736	643	485	485	485

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: Improved ecologically sustainable development of agri-industry:					
The extent to which recipients were satisfied with the way schemes are administered	89%	90%	89%	90%	

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

Services and Key Efficiency Indicators

1. Farm Business Development

This service provides financial assistance to farmers who have been significantly impacted by exceptional seasonal events. It assists them to enhance their management skills in order to improve and sustain long-term profitability and be better equipped and prepared to manage the risks and challenges inherent in farming.

The Corporation aims to implement the industry support within the funding guidelines to maximise the protection and sustainability of resources associated with the agri-industries.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	623	736	736	643	1
Less Income	121	104	104	98	
Net Cost of Service	502	632	632	545	
Efficiency Indicators					
Administrative Cost per Loan Advanced Amount	\$4,267	\$5,000	\$4,742	\$4,700	
Administrative Cost as a Percentage of Loan Advanced Amount	1.2%	1.2%	1.3%	1.3%	

Explanation of Significant Movements

(Notes)

- The decrease in Total Cost of Service from the 2017-18 Estimated Actual to the 2018-19 Budget Target primarily reflects a decrease in budgeted grants and subsidies due to no new grant schemes being established in 2017-18, and a reduction in other expenses due to improved operating efficiencies delivered by the Corporation in administering and managing loans.

Financial Statements

Statement of Financial Position

The increase in receivables between the 2017-18 Budget and the 2017-18 Estimated Actual of \$84,000 is due to a one-off overpayment of salaries costs in 2016-17, together with unutilised grant moneys paid to external parties which is required to be returned. The Corporation will undertake recovery action for these two issues over forward estimates period.

The estimated decrease in current liabilities between the 2017-18 Budget and the 2017-18 Estimated Actual of \$33,000 reflects a reduction in accrued expenses for administration costs incurred by the Corporation during the year.

Statement of Cashflows

Cash assets at the end of the reporting period will continue to decline over the forward estimates period. This reflects the cost of administration for the Commonwealth's Farm Finance Concessional Loans and Drought Concessional Loans Schemes, where the cash was received in previous periods.

INCOME STATEMENT ^(a) (Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits	-	10	10	10	10	10	10
Grants and subsidies ^(b)	-	190	190	150	150	150	150
Supplies and services	168	110	110	107	100	100	100
Other expenses	455	426	426	376	225	225	225
TOTAL COST OF SERVICES	623	736	736	643	485	485	485
Income							
Other revenue	121	104	104	98	92	92	92
Total Income	121	104	104	98	92	92	92
NET COST OF SERVICES	502	632	632	545	393	393	393
INCOME FROM STATE GOVERNMENT							
Service appropriations	236	235	235	235	233	233	233
TOTAL INCOME FROM STATE GOVERNMENT	236	235	235	235	233	233	233
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(266)	(397)	(397)	(310)	(160)	(160)	(160)

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

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Future Rural Support Schemes	-	100	100	150	150	150	150
Research Grants	-	90	90	-	-	-	-
TOTAL	-	190	190	150	150	150	150

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	5,313	4,891	4,916	4,606	4,446	4,286	4,126
Receivables.....	88	4	88	88	88	88	88
Other.....	23	34	23	23	23	23	23
Total current assets.....	5,424	4,929	5,027	4,717	4,557	4,397	4,237
TOTAL ASSETS	5,424	4,929	5,027	4,717	4,557	4,397	4,237
CURRENT LIABILITIES							
Other.....	30	63	30	30	30	30	30
Total current liabilities.....	30	63	30	30	30	30	30
TOTAL LIABILITIES	30	63	30	30	30	30	30
EQUITY							
Accumulated surplus/(deficit).....	5,394	4,866	4,997	4,687	4,527	4,367	4,207
Total equity	5,394	4,866	4,997	4,687	4,527	4,367	4,207
TOTAL LIABILITIES AND EQUITY	5,424	4,929	5,027	4,717	4,557	4,397	4,237

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	236	235	235	235	233	233	233
Net cash provided by State Government	236	235	235	235	233	233	233
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	-	(10)	(10)	(10)	(10)	(10)	(10)
Grants and subsidies	-	(190)	(190)	(150)	(150)	(150)	(150)
Supplies and services	(168)	(110)	(110)	(107)	(100)	(100)	(100)
Other payments	(572)	(426)	(426)	(376)	(225)	(225)	(225)
Receipts							
GST receipts	7	-	-	-	-	-	-
Other receipts	125	104	104	98	92	92	92
Net cash from operating activities	(608)	(632)	(632)	(545)	(393)	(393)	(393)
NET INCREASE/(DECREASE) IN CASH HELD	(372)	(397)	(397)	(310)	(160)	(160)	(160)
Cash assets at the beginning of the reporting period	5,685	5,288	5,313	4,916	4,606	4,446	4,286
Cash assets at the end of the reporting period	5,313	4,891	4,916	4,606	4,446	4,286	4,126

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

Division 20 Economic Regulation Authority

Part 4 Jobs and Economic Development

Appropriations, Expenses and Cash Assets

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 48 Net amount appropriated to deliver services.....	2,704	2,640	2,627	2,056	1,592	1,642	1,650
Total appropriations provided to deliver services	2,704	2,640	2,627	2,056	1,592	1,642	1,650
TOTAL APPROPRIATIONS	2,704	2,640	2,627	2,056	1,592	1,642	1,650
EXPENSES							
Total Cost of Services	11,107	13,779	13,709	13,493	13,203	13,386	13,453
Net Cost of Services ^(a)	3,204	2,831	2,818	2,247	1,781	1,831	1,839
CASH ASSETS ^(b)	3,313	2,605	3,301	3,367	3,413	3,440	3,517

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
2018-19 Streamlined Budget Process Incentive Funding.....	-	20	-	-	-
New Public Sector Wages Policy	(63)	(132)	(203)	(277)	-
State Fleet Policy and Procurement Initiatives	(7)	(22)	(29)	(39)	(40)

Significant Issues Impacting the Agency

- The Authority will finalise the review of Western Power's access arrangement in 2018-19.
- The Authority will commence the review of proposed revisions to the access arrangements for the Goldfields Gas Pipeline and the Mid West and South West Gas Distribution System. This will ensure that these gas pipeline operators offer prices that are efficient and on reasonable terms and conditions for the period 2020-2024.
- As part of new functions taken over from the Independent Market Operator, the Authority will review the method used to assign certified reserve capacity to intermittent generators such as solar and wind farms. This method affects the level of income for generators of renewable energy.
- The Authority will collaborate with the Department of Treasury on the introduction of funding regulations for the recovery of costs associated with the Western Australian Rail Access Regime.
- Due to the increasing complexity of the energy market, the Authority will embark on the development of more sophisticated market monitoring tools, which will improve the Authority's market monitoring, compliance and enforcement obligations.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Better Places: A quality environment with liveable and affordable communities and vibrant regions.	The efficient, safe and equitable provision of utility services in Western Australia.	1. Submissions to the Economic Regulation Authority Governing Body

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Submissions to the Economic Regulation Authority Governing Body.....	11,107	13,779	13,709	13,493	13,203	13,386	13,453
Total Cost of Services.....	11,107	13,779	13,709	13,493	13,203	13,386	13,453

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: The efficient, safe and equitable provision of utility services in Western Australia:					
Number of submissions made to the Authority's Governing Body.....	212	280	310	300	
Rating by the Authority's Governing Body as to the content, accuracy and presentation of these submissions ^(b)	4.1	4	3	3	1
Number (percentage) of submissions provided by the required deadline.....	94%	100%	100%	100%	
Rating by the Authority's Governing Body as to their perception of the timeliness of submissions ^(b)	4.1	4	3	3	1

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

(b) Performance is rated as follows by the Authority's Governing Body: 1 = well below expectations; 2 = below expectations; 3 = satisfactory; 4 = above expectations; 5 = well above expectations.

Explanation of Significant Movements

(Notes)

- Two new Governing Body members joined the Authority in 2017-18. The Governing Body members recalibrated the rating scale and now rate submissions as satisfactory if they meet their expectations and if they are submitted on time.

Services and Key Efficiency Indicators

1. Submissions to the Economic Regulation Authority Governing Body

The Authority regulates monopoly aspects of the gas, electricity and rail industries and licenses providers of gas, electricity and water services. The Authority also enquires into matters referred to it by the State Government. In addition, the Authority has a range of responsibilities in the retailing of gas and surveillance of the wholesale electricity market in Western Australia.

The Authority's functions are designed to maintain a competitive, efficient and fair commercial environment, particularly where businesses operate as natural monopolies. In making its decisions, the Authority strives to benefit the Western Australian community by promoting an efficient and customer focused economy.

The requirement for the Authority to prepare performance indicators is limited to its management functions under section 23 of the *Economic Regulation Authority Act 2003*. As such, the quantity, quality and cost per submission that is prepared by the Authority's Secretariat for consideration by the Governing Body is used to determine its performance and service efficiency.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 11,107	\$'000 13,779	\$'000 13,709	\$'000 13,493	
Less Income	7,903	10,948	10,891	11,246	
Net Cost of Service	3,204	2,831	2,818	2,247	
Employees (Full Time Equivalents)	53	58	56	56	
Efficiency Indicators					
Cost per Submission Made to the Economic Regulation Authority Governing Body	\$52,396	\$49,210	\$44,222	\$44,976	1

Explanation of Significant Movements

(Notes)

- The 2017-18 Estimated Actual cost per submission of \$44,222 is less than the 2017-18 Budget of \$49,210 due to the higher than expected number of submissions to the Governing Body.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
NEW WORKS							
Computer Hardware and Software Replacement	305	-	-	-	295	-	-
Office Equipment Replacement	20	-	-	-	20	-	-
Total Cost of Asset Investment Program	325	-	-	-	315	-	-
FUNDED BY							
Drawdowns from the Holding Account			-	-	315	-	-
Total Funding			-	-	315	-	-

Financial Statements

Income Statement

Expenses

The increase in Total Cost of Services in 2017-18 is due to the transfer of functions that were previously undertaken by the Independent Market Operator to the Authority. In addition, the Western Power access arrangement review is taking place in 2017-18.

Income

The amount received for regulatory fees is affected by total expenditure and the amount of staff time spent on industry funded functions. The transfer of functions from the Independent Market Operator, and the costs of the review of Western Power's access arrangement, have increased the revenue that is recouped from industry.

INCOME STATEMENT ^(a) (Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	7,764	9,406	9,342	9,348	9,418	9,487	9,555
Supplies and services	1,729	2,700	2,700	2,498	2,038	2,203	2,203
Accommodation	1,151	1,171	1,171	1,173	1,203	1,234	1,234
Depreciation and amortisation	57	55	55	55	55	55	55
Other expenses	406	447	441	419	489	407	406
TOTAL COST OF SERVICES	11,107	13,779	13,709	13,493	13,203	13,386	13,453
Income							
Sale of goods and services	63	-	-	-	-	-	-
Regulatory fees and fines	7,762	10,866	10,809	11,163	11,339	11,470	11,529
Other revenue	78	82	82	83	83	85	85
Total Income	7,903	10,948	10,891	11,246	11,422	11,555	11,614
NET COST OF SERVICES	3,204	2,831	2,818	2,247	1,781	1,831	1,839
INCOME FROM STATE GOVERNMENT							
Service appropriations	2,704	2,640	2,627	2,056	1,592	1,642	1,650
Resources received free of charge	281	266	266	266	266	266	266
TOTAL INCOME FROM STATE GOVERNMENT	2,985	2,906	2,893	2,322	1,858	1,908	1,916
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(219)	75	75	75	77	77	77

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

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 53, 56 and 56 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	3,261	2,545	3,231	3,267	3,283	3,280	3,327
Restricted cash.....	24	-	12	12	12	12	12
Holding account receivables.....	-	-	-	315	-	-	-
Receivables.....	2,771	3,273	2,750	2,797	2,866	2,866	2,866
Other.....	146	187	146	146	146	146	121
Total current assets.....	6,202	6,005	6,139	6,537	6,307	6,304	6,326
NON-CURRENT ASSETS							
Holding account receivables.....	552	607	607	292	292	342	342
Property, plant and equipment.....	166	136	144	122	405	405	405
Intangibles.....	14	10	10	6	-	-	-
Restricted cash.....	28	60	58	88	118	148	178
Other.....	25	-	25	25	25	25	50
Total non-current assets.....	785	813	844	533	840	920	975
TOTAL ASSETS	6,987	6,818	6,983	7,070	7,147	7,224	7,301
CURRENT LIABILITIES							
Employee provisions.....	1,582	1,610	1,582	1,519	1,519	1,519	1,519
Payables.....	505	606	426	438	438	438	438
Other.....	57	26	57	57	57	57	57
Total current liabilities.....	2,144	2,242	2,065	2,014	2,014	2,014	2,014
NON-CURRENT LIABILITIES							
Employee provisions.....	338	398	338	401	401	401	401
Other.....	1	1	1	1	1	1	1
Total non-current liabilities.....	339	399	339	402	402	402	402
TOTAL LIABILITIES	2,483	2,641	2,404	2,416	2,416	2,416	2,416
EQUITY							
Contributed equity.....	725	725	725	725	725	725	725
Accumulated surplus/(deficit).....	3,779	3,452	3,854	3,929	4,006	4,083	4,160
Total equity	4,504	4,177	4,579	4,654	4,731	4,808	4,885
TOTAL LIABILITIES AND EQUITY	6,987	6,818	6,983	7,070	7,147	7,224	7,301

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	2,599	2,585	2,572	2,056	1,592	1,592	1,650
Holding account drawdowns	9	-	-	-	315	-	-
Net cash provided by State Government	2,608	2,585	2,572	2,056	1,907	1,592	1,650
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(7,794)	(9,406)	(9,342)	(9,386)	(9,456)	(9,526)	(9,594)
Supplies and services	(1,551)	(2,695)	(2,695)	(2,465)	(1,994)	(2,172)	(2,174)
Accommodation	(946)	(961)	(961)	(950)	(981)	(1,004)	(1,004)
Other payments	(970)	(727)	(721)	(679)	(781)	(700)	(697)
Receipts ^(b)							
Regulatory fees and fines	8,126	10,827	10,770	11,124	11,300	11,463	11,522
Sale of goods and services	75	-	-	-	-	-	-
GST receipts	330	293	293	293	293	300	300
Other receipts	79	72	72	73	73	74	74
Net cash from operating activities	(2,651)	(2,597)	(2,584)	(1,990)	(1,546)	(1,565)	(1,573)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(9)	-	-	-	(315)	-	-
Net cash from investing activities	(9)	-	-	-	(315)	-	-
NET INCREASE/(DECREASE) IN CASH HELD	(52)	(12)	(12)	66	46	27	77
Cash assets at the beginning of the reporting period	3,365	2,617	3,313	3,301	3,367	3,413	3,440
Cash assets at the end of the reporting period	3,313	2,605	3,301	3,367	3,413	3,440	3,517

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Regulatory Fees and Fines							
Industry Funding	8,126	10,827	10,770	11,124	11,300	11,463	11,522
Sale of Goods and Services							
Indian Ocean Territories	75	-	-	-	-	-	-
GST Receipts							
GST Input Credits	330	293	293	293	293	300	300
Other Receipts							
Other Receipts	79	72	72	73	73	74	74
TOTAL	8,610	11,192	11,135	11,490	11,666	11,837	11,896

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

Forest Products Commission

Part 4 Jobs and Economic Development

Asset Investment Program

The Asset Investment Program provides for an ongoing program to update information technology and other equipment that supports the delivery of the Commission's services, replace key business systems, undertake building capital works upgrades and purchase land for softwood estates.

This includes:

- \$5 million in 2017-18 for the purchase of land to replace a fire-damaged plantation in Myalup, which the Department of Primary Industries and Regional Development will repurpose for a horticultural precinct; and
- \$14.6 million over 2018-19 to 2020-21 on the acquisition of land for the establishment of softwood plantations. This represents a move away from the current strategy of 30 year leases to the purchase of plantation land, which reduces administration and softwood estate costs over the life of the plantation.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COMPLETED WORKS							
Computers, Plant and Equipment - 2017-18 Program.....	600	600	600	-	-	-	-
Forest Planning and Management System.....	390	390	290	-	-	-	-
Myalup Replacement Land Purchase.....	5,000	5,000	5,000	-	-	-	-
NEW WORKS							
Building Works	300	-	-	250	-	-	50
Computers, Plant and Equipment							
2018-19 Program.....	600	-	-	600	-	-	-
2019-20 Program.....	600	-	-	-	600	-	-
2020-21 Program.....	600	-	-	-	-	600	-
2021-22 Program.....	600	-	-	-	-	-	600
Softwood Estate Land Purchases	14,572	-	-	6,864	6,583	1,125	-
Total Cost of Asset Investment Program	23,262	5,990	5,890	7,714	7,183	1,725	650
FUNDED BY							
Internal Funds and Balances.....			890	7,714	7,183	1,725	650
Other			5,000	-	-	-	-
Total Funding.....			5,890	7,714	7,183	1,725	650

Racing and Wagering Western Australia

Part 4 Jobs and Economic Development

Asset Investment Program

The Authority's Asset Investment Program across the forward estimates period remains focused on the ongoing development, enhancement and replacement of hardware, software and retail terminals along with other general business process improvements.

Investment in wagering assets will continue to be prioritised towards items that are necessary to enable the business to maintain and expand its product offerings, including significant investment in the mobile platform.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
WORKS IN PROGRESS							
Business Systems and Products	28,950	18,881	4,858	3,026	3,339	3,339	365
Other Works	14,335	7,843	1,521	1,624	1,577	1,577	1,714
Racing Systems, Infrastructure and Minor Capital	2,456	856	856	1,000	-	-	600
Retail Outlet Upgrade Program	20,523	18,519	2,126	702	300	300	702
Wagering Systems and Products	48,663	20,921	8,756	7,159	6,075	6,075	8,433
Total Cost of Asset Investment Program	114,927	67,020	18,117	13,511	11,291	11,291	11,814
FUNDED BY							
Internal Funds and Balances			18,117	13,511	11,291	11,291	11,814
Total Funding			18,117	13,511	11,291	11,291	11,814

Western Australian Greyhound Racing Association

Part 4 Jobs and Economic Development

Asset Investment Program

Asset investment consists of plant and equipment replacement at the Cannington and Mandurah racetracks.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COMPLETED WORKS							
Plant and Equipment							
Cannington - 2017-18 Program	309	309	309	-	-	-	-
Mandurah - 2017-18 Program	309	309	309	-	-	-	-
Total Cost of Asset Investment Program	618	618	618	-	-	-	-
FUNDED BY							
Internal Funds and Balances.....			618	-	-	-	-
Total Funding.....			618	-	-	-	-

Burswood Park Board

Part 4 Jobs and Economic Development

Asset Investment Program

In 2007, security lighting was installed along 600 metres of shared pathway leading from the WA Recreational Water Sports Association facility on the Swan River towards the Perth Causeway. The remaining 300 metres of pathway will be completed in 2018-19 at a cost of \$260,000, providing security lighting along the entire pathway.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
NEW WORKS							
Security Lighting - Shared Pathway	260	-	-	260	-	-	-
Total Cost of Asset Investment Program	260	-	-	260	-	-	-
FUNDED BY							
Internal Funds and Balances			-	260	-	-	-
Total Funding			-	260	-	-	-

Part 5

Health

Summary of Portfolio Appropriations

Agency	2017-18 Budget \$'000	2017-18 Estimated Actual '000	2018-19 Budget Estimate '000
WA Health			
– Delivery of Services	5,052,224	5,057,339	4,947,630
– Capital Appropriation	186,194	200,255	114,920
Total	5,238,418	5,257,594	5,062,550
Mental Health Commission			
– Delivery of Services	706,763	696,491	707,456
– Administered Grants, Subsidies and Other Transfer Payments	8,200	8,230	8,287
Total	714,963	704,721	715,743
GRAND TOTAL			
– Delivery of Services	5,758,987	5,753,830	5,655,086
– Administered Grants, Subsidies and Other Transfer Payments	8,200	8,230	8,287
– Capital Appropriation	186,194	200,255	114,920
Total	5,953,381	5,962,315	5,778,293

Division 21 WA Health

Part 5 Health

Appropriations, Expenses and Cash Assets

	2016-17 Actual ^(a) \$'000	2017-18 Budget ^(a) \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 49 Net amount appropriated to deliver services.....	5,017,639	4,918,427	4,932,645	4,819,236	4,855,561	4,930,989	5,113,191
Amount Authorised by Other Statutes							
- Lotteries Commission Act 1990.....	120,000	133,081	123,978	127,678	127,670	128,582	128,939
- Salaries and Allowances Act 1975.....	716	716	716	716	716	716	717
Total appropriations provided to deliver services	5,138,355	5,052,224	5,057,339	4,947,630	4,983,947	5,060,287	5,242,847
CAPITAL							
Item 111 Capital Appropriation	157,810	186,194	200,255	114,920	100,904	38,465	19,903
TOTAL APPROPRIATIONS	5,296,165	5,238,418	5,257,594	5,062,550	5,084,851	5,098,752	5,262,750
EXPENSES							
Total Cost of Services	8,829,073	8,941,573	9,024,524	8,807,569	8,955,448	9,158,471	9,467,441
Net Cost of Services ^(b)	5,002,717	5,129,770	5,162,729	5,057,076	5,085,954	5,155,548	5,337,467
CASH ASSETS ^(c)	841,078	507,219	684,093	616,895	579,471	571,471	570,605

- (a) The 2016-17 Actual and 2017-18 Budget financial data have been restated for comparability purposes to account for the transfer of the Fresh Start Recovery Program to the Mental Health Commission and the transfer to the Office of the Chief Psychiatrist as shown in the reconciliation table.
- (b) Represents Total Cost of Services (expenses) less retained revenues applied to the agency's services. Reconciliation to the 'Total appropriations provided to deliver services' includes adjustments related to movements in cash balances and other accrual items such as Resources Received Free of Charge, receivables, payables and superannuation.
- (c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Adjustments to Public Hospital Services and Non-Hospital Services					
Hospital Services - Revised Activity and Cost Settings.....	(3,177)	(60,479)	(45,416)	(22,277)	12,340
Non-Hospital Services Expenditure Adjustment	-	16,585	16,835	17,084	17,338
Commonwealth Grant Expenditure					
Adult Public Dental Services	9,686	7,264	-	-	-
Commonwealth Respite and Carelink Centres.....	1,591	-	-	-	-
Essential Vaccines	22,488	22,678	23,106	24,093	24,093
Expansion of BreastScreen Australia Program	1,588	1,610	1,640	1,660	-
Improving Trachoma Control Services for Indigenous Australians.....	1,614	1,647	1,688	1,713	-
Multi-purpose Services Program Agreement.....	2,016	-	-	-	-
OzFoodNet	205	208	212	-	-
Election Commitments					
Protection for Frontline Security Staff	-	1,118	559	559	-
Senior Executive Service Reduction	(500)	(1,000)	(1,000)	(1,000)	(1,000)
Valley View Residence	-	500	-	-	-

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Other					
2018-19 Tariffs, Fees and Charges	-	3,110	187	(1,275)	10,694
Aboriginal Health Program	-	13,992	7,159	-	-
Computerised Tomography Scanner for PathWest at the State Mortuary	146	564	258	258	258
Dongara Aged Care	(1,000)	-	-	-	-
Government Office Accommodation Reform Program	227	1,087	451	573	122
Home and Community Care (HACC)	(2,672)	23,653	2,648	(13,882)	(13,882)
New Public Sector Wages Policy	44	(11,366)	(35,473)	(64,783)	-
Non-Government Human Services Sector Indexation Adjustment	-	(4,357)	(7,407)	(7,631)	-
Perth Children's Hospital					
Capella Parking	5,223	-	-	-	-
Organisational Change, Redesign and Transition	14,183	-	-	-	-
Revision to Road Trauma Trust Account Funding	512	515	518	521	525
State Fleet Policy and Procurement Initiatives	(998)	(2,013)	(2,198)	(2,386)	(2,429)
Transfer of Funds to the Mental Health Commission	(954)	(969)	(983)	(998)	(1,011)
Update to Depreciation Expense	(23,477)	17,902	6,017	19,153	(20,021)
Voluntary Targeted Separation Scheme ^(a)	10,064	(18,078)	(18,246)	(18,413)	(18,666)

(a) Cost and savings estimates of the Voluntary Targeted Separation Scheme as at 9 April 2018 Budget cut-off date. The costs and savings of the Scheme will be further updated in the 2017-18 Annual Report on State Finances and the 2018-19 Mid-year Review.

Significant Issues Impacting the Agency

Health System Overview

- The WA Health system continues to focus on achieving financial stability whilst implementing election commitments, and ensuring delivery of safe, quality health care to Western Australians.
- Investment in health service provision has ensured that Western Australia continues to perform well in several key health outcomes. This is demonstrated by an increase in life expectancy, a decrease in infant mortality rates, and an increase in childhood immunisation rates. Furthermore, the Western Australian health system has also achieved favourable results in the Western Australia Emergency Access Target and Western Australia Elective Services Target.
- The focus on workforce, and system and structural reform in recent years has resulted in significant progress being made towards achieving financial sustainability. The benefits of this focus are now being realised, most significantly in health expenditure growth which has been lower than 5% per annum in the last two years compared with an average growth of 9% per annum in the past decade.
- Building on these reforms and achievements, Government will focus on longer term innovative improvements in service delivery and the efficient use of resources, with these intentions also echoed in the Sustainable Health Review (SHR).
- In conjunction with the lower expense growth, the Western Australian health system has become more efficient in the delivery of hospital services, with higher than target activity delivered without funding supplementation, which has resulted in a unit cost growth that is below the national average.
- Implementation of a new Outcome Based Management Framework from 1 July 2017 has provided a new level of financial transparency in the way the Western Australian health system reports its effectiveness and efficiency in delivering health services with public funding.

Update on Sustainable Health Review

- As part of Government's election commitment, the Interim SHR Report has been presented to Government, with the Final Report and recommendations due in November 2018.
- The Report identifies 12 Preliminary Directions, supported by nine recommendations and a number of areas for further work. The Preliminary Directions are structured around the key focus areas of prevention and health promotion, community-based health care services, supporting equity in country health, Aboriginal health and mental health, creating the right culture, technology and innovation, research, workforce, infrastructure, and building financial sustainability, strong governance, system and support services.

- Furthermore, the importance of greater commissioning flexibility is highlighted, along with the need for funding reform to prioritise value, quality and population needs, and greater system-wide emphasis on prevention.
- The need to improve interfaces in the health system is a key focus, noting that Western Australia needs to be more proactive in partnering to meet consumers and carer calls for greater levels of care in the community, more person-centred care and seamless access to support across our health, disability, aged care and mental health systems. Where possible, hospital-based services should be transitioned from provision of care in a hospital setting to a community setting, thereby reducing costly health care service.
- The SHR focuses on the importance of system enablers such as data sharing and digitisation, proposing that the health system pursues the expansion of electronic health records so that information such as diagnostic test results can be shared between clinicians, to improve efficiency and effectiveness.
- Additionally, a fair share of funding through greater cooperation between the State and Commonwealth will be fundamental in driving innovation and addressing a number of measures where Commonwealth funding does not account for the unique challenges faced by Western Australia.

Continued Investment in Public Hospital Services

- The 2018-19 Budget reflects expenditure of \$8.8 billion in 2018-19 to support the provision of high quality health care in Western Australia.
- This includes an amount of \$6.5 billion in 2018-19 for hospital services, representing growth of 2.9% (\$184.2 million) relative to estimated actual expenditure in 2017-18. The average expense growth for hospital services over the forward estimates period is 3.3% per annum.
- The State Government's funding contribution to public hospitals continues to be determined on an activity basis, with the Government endorsing the purchase of weighted activity units (WAU) at a State Price.
- The Government has approved the purchase of 957,298 WAUs for the State's public funded hospitals in 2018-19, representing an increase of 2.1% over approved activity in 2017-18. The price determined for 2018-19 activity is \$5,960 per WAU and is set using Government endorsed cost parameters.
- Investment in public hospital services in 2018-19 is estimated to provide for over 661,000 inpatient episodes of care. This represents an increase of 1.5% in inpatient episodes of care compared with a 2017-18 estimate of 651,000.
- The Western Australian health system is estimated to provide 982,000 episodes of care in emergency departments in 2017-18 and 2,646,000 service events in outpatient clinics and community clinics. Comparatively, it is estimated that the 2018-19 investment will provide for over 998,000 emergency department episodes of care and over 2,689,000 service events in outpatient clinics and community settings.
- As part of the Council of Australian Government's meeting in February 2018, the Commonwealth presented a Heads of Agreement for public hospital funding and health reform from 1 July 2020 to 30 June 2025, which was signed by Western Australia. This will see the Commonwealth provide a \$30 billion increase in hospitals funding to States and Territories over the life of the new agreement compared to the previous five year period, with growth in Commonwealth funding continuing to be capped at 6.5% per annum.

Investment in Health Infrastructure

- The considerable capital investment program undertaken in recent years is now approaching completion, with the new \$1.2 billion Perth Children's Hospital (PCH) due to open.
- PCH will provide a world class facility for children in Western Australia. The 298 bed hospital will have 48 more beds than at Princess Margaret Hospital, and will offer a significant increase in green space and parent beds in every standard inpatient room. As a leading paediatric hospital, PCH will provide the specialist treatment required for the most serious medical cases, as well as secondary services including inpatient and outpatient care and day stay care.
- The hospital will be accepting its first patients through selected outpatient clinics from 14 May 2018. This will be the first stage of opening, with the hospital due to open fully to patients in June 2018.

Election Commitments - Putting Patients First

Fast Tracked Commitments

- Implementation is underway for a number of the Government's election commitments approved as part of the 2017-18 Budget process namely, Let's Prevent Program, Expand the Ear Bus Program, Tobacco Law Reform, Reducing Smoking in Aboriginal Communities, Meet and Greet Service for people from remote communities visiting Perth for medical treatment and Making Aged Care More Available. The Find Cancer Early, Patient Opinion, establishment of the Peel Youth Health and Mental Health Hub and Prescribing Medicinal Cannabis commitments have already been successfully implemented.

Improving Access to Health Care in Western Australia

- Recognising the growing demand for health services in the Joondalup-Wanneroo catchment area, the Government is committed to engaging and working together with Ramsay Health Care to expand services at Joondalup Health Campus (JHC). The JHC is the largest health care facility in Perth's northern suburbs, providing 24-hour acute care from an integrated public and private campus. A total of \$158 million of Commonwealth funding for this project has been provisioned. A project team has been established and \$4.6 million has been committed towards planning the design and construction of the JHC expansion, including review of the service delivery contract. The remaining \$153.4 million will be made available for the infrastructure expansion of the JHC, subject to Government approval of a business case.
- In keeping with the Government's commitment to enhance the quality and efficiency of health care for mental health patients, \$11.8 million will be invested to develop a Mental Health Observation Area and an authorised Mental Health Unit at Royal Perth Hospital (RPH). These facilities will provide dedicated areas to manage mental health patients with more complex high acuity and severe behavioural disturbance that present to the Emergency Department (ED), and will improve the patient flow by fast-tracking patients to the right therapeutic setting. The Commonwealth will contribute \$4 million to this project.
- The Government has also established a Behavioural Assessment Urgent Care Centre (BAUCC) at RPH, in line with its election commitment to reduce pressure on the hospital's ED. The BAUCC at RPH will provide specialised care for patients with behavioural disturbances associated with drugs and other substances while ensuring that patient, staff and visitor safety is not compromised.
- In line with its commitment, the Government will invest capital funds of \$1.8 million to construct a Family Birthing Centre at the Fiona Stanley Hospital. The Family Birthing Centre model of care involves establishing a Midwifery Group Practice, to ensure midwife-led continuity of care through antenatal, labour, birth and postnatal stages of care.
- The Government is redeveloping the Osborne Park Hospital (OPH) with capital investment of \$24.9 million over four years to relieve pressure on neonatal cots at other tertiary hospitals and to increase bed capacity in rehabilitation and aged care services. The OPH redevelopment includes the upgrade of the neonatal unit to handle more complex cases, expansion of midwifery services, and an increase in the number of rehabilitation beds and post-operative rehabilitation physiotherapy services. The Commonwealth will contribute \$10.6 million towards this project.

Ensuring a Better Health Care Experience for Regional Patients

- As part of the Government's strategy to improve access to health care in Geraldton and the Mid West region, \$73.3 million has been provided to redevelop the Geraldton Health Campus (GHC). The commitment includes an upgrade of the emergency and critical care services at GHC. The new facility will provide patients with improved access to health services at a single location with the new health centre being built at the old hospital, thus increasing the quality of health services in rural Western Australia.
- A capital grant of \$0.5 million has also been allocated for the upgrade of the Valley View Residential Aged Care Facility in Collie.

Supporting Our Workforce

- New measures to protect frontline security staff in major hospitals are under development to provide increased protection for health staff, who have seen a significant increase in assaults over recent years. With Government committing \$2.2 million in total to this priority, the Western Australian health system will procure duress alarms and anti-stab vests to protect at-risk frontline health and security staff, especially those performing home visits and working at remote nursing posts.

Longer Term Election Commitments - Delivering Quality Health Care for Patients

- The Government remains committed to delivering its longer term election commitments, including:
 - the upgrade of the Collie and Bunbury Hospitals, a renal dialysis service at Newman Hospital, a Magnetic Resonance Imaging scanner at Kalgoorlie and the establishment of a Kimberley Mobile Dialysis Unit;
 - the Review of Regional and Country Ambulance and Royal Flying Doctor Service;
 - investigating options to provide Culturally Appropriate Housing for Regional Visitors, as well as Medihotels and Urgent Care Clinic concepts, in different locations within the Perth metropolitan region;
 - the review of Fremantle Hospital;
 - continued promotion of public involvement and engagement in the health sector under the Ministerial Roundtable on Primary Health Issues. Additionally, the Health Care in Public Hands priority is reviewing opportunities to bring services back into the public sector;
 - consultation with stakeholders to introduce and implement the State Men's Health and Wellbeing policy, aimed at improving the wellbeing of men in Western Australia;
 - a campaign to reduce Family and Domestic Violence (FDV) with key activities including the provision of routine FDV screening for antenatal patients and FDV training for health workers;
 - a review of the policies and procedures affecting the WA Health workforce including the public sector employment policy, and introduction of contemporary performance management arrangements for nurses; and
 - the Future Health Research and Innovation Fund, which proposes to provide a secure source of funding for Western Australian health and medical research. As part of this election commitment, a new long-term strategic approach to cancer research for Western Australia will be implemented in the form of a 10 year Cancer Research Plan.

Other Health System Priorities

- The Government has provided additional recurrent funding of \$67.8 million towards Non-Hospital Services as part of the 2018-19 Budget, based on updated cost and demand parameters. These funds will help support prevention and promotion, palliative care, patient transport, and Aboriginal health services.
- In recognition of the current financial environment, the WA Health system has sought to reprioritise funding of \$55.9 million from uncommitted funds within the existing Asset Investment Program to fund system priorities and pressures. Implementing these new priorities will ensure the treatment and delivery of patient care is not compromised, and this funding will provide for:
 - \$40 million in capital funding to continue the medical equipment replacement program in 2018-19 and 2019-20;
 - \$10 million in capital funding for the progression of a number of information and communications technology (ICT) requirements that are critical to the operation of key clinical and corporate systems;
 - \$4.4 million in capital funding across the next four years to allow maintenance and minor capital works to occur at the 193-bed public and private Peel Health Campus; and
 - \$1.5 million in capital funding for the replacement of the Philips Heartstart MRx Defibrillators/Monitors.
- A Government priority for the 2017-18 Budget was to support preventive health initiatives through the Western Australian Meningococcal ACWY Vaccination Program, targeting teenagers aged 15-19. The vaccination program has now been expanded, with children aged one to four also being provided access to free Meningococcal ACWY vaccines.
- Aboriginal people make up 3.8% of the Western Australian population, but have the greatest health needs of any group in the State. To support Aboriginal people to live long and healthy lives, current Aboriginal Health services delivered in Western Australia will be maintained and integrated into the WA Health system's base budget settings.
- Existing aged care and disability services provided in Western Australia under the HACC Program will transfer to the Commonwealth as a result of the bilateral agreements for the National Disability Insurance Scheme (NDIS) transition and for revised responsibilities for aged care services. WA Health is working with the Department of Communities to manage the complexities of the current HACC clients prior to transitioning to the NDIS.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goals	Desired Outcomes	Services
Strong Communities: Safe communities and supported families.	Public hospital-based services that enable effective treatment and restorative health care for Western Australians.	1. Public Hospital Admitted Services 2. Public Hospital Emergency Services 3. Public Hospital Non-Admitted Services 4. Mental Health Services
	Prevention, health promotion and aged and continuing care services that help Western Australians to live healthy and safe lives.	5. Aged and Continuing Care Services 6. Public and Community Health Services 7. Community Dental Health Services 8. Small Rural Hospital Services
Sustainable Finances: Responsible financial management and better service delivery.	Strategic leadership, planning and support services that enable a safe, high quality and sustainable WA Health system.	9. Health System Management - Policy and Corporate Services 10. Health Support Services

Service Summary

Expense	2016-17 Actual ^(a) \$'000	2017-18 Budget \$'000 ^(a)	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Public Hospital Admitted Services	4,152,870	4,253,002	4,230,771	4,285,345	4,420,334	4,558,687	4,688,612
2. Public Hospital Emergency Services	748,352	804,479	814,258	854,477	881,393	908,981	934,887
3. Public Hospital Non-Admitted Services	797,690	838,848	835,620	883,984	911,829	940,370	967,170
4. Mental Health Services	680,760	714,477	728,516	744,043	765,546	789,737	816,904
5. Aged and Continuing Care Services	575,407	513,317	546,387	283,047	271,119	267,225	267,743
6. Public and Community Health Services	1,047,544	1,010,336	1,048,939	964,249	923,614	910,348	957,970
7. Community Dental Health Services	108,751	110,192	106,687	104,711	100,298	98,858	99,049
8. Small Rural Hospital Services	287,022	264,304	266,938	267,553	278,862	287,591	337,663
9. Health System Management - Policy and Corporate Services	192,833	194,425	198,679	183,943	176,191	173,661	173,998
10. Health Support Services	237,844	238,193	247,729	236,217	226,262	223,013	223,445
Total Cost of Services	8,829,073	8,941,573	9,024,524	8,807,569	8,955,448	9,158,471	9,467,441

(a) The 2016-17 Actual and the 2017-18 Budget Total Cost of Services has been recast where applicable as a result of the transfer of the Fresh Start Recovery Program to the Mental Health Commission and the transfer to the Office of the Chief Psychiatrist.

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual ^(b)	2017-18 Budget	2017-18 Estimated Actual ^(b)	2018-19 Budget Target	Note
Outcome: Public hospital-based services that enable effective treatment and restorative health care for Western Australians:					
Percentage of elective waitlist patients waiting over boundary for reportable procedures ^{(c) (d)}					
% Category 1 over 30 days	16.3%	nil	18.9%	nil	
% Category 2 over 90 days	16.8%	nil	13.8%	nil	
% Category 3 over 365 days	2.6%	nil	3.1%	nil	
Survival rates for sentinel conditions ^{(c) (d) (e) (f)}					
Stroke					
0-49 years	94.1%	94.3%	94.9%	94.4%	
50-59 years	95.7%	92.4%	94.1%	93.3%	
60-69 years	93.4%	92.8%	95.4%	92.9%	
70-79 years	92.1%	89.5%	93.3%	90%	
80+	85.2%	80.9%	87.6%	82.2%	
Acute myocardial infarction					
0-49 years	99.1%	99.2%	98.8%	99.1%	
50-59 years	99.1%	98.9%	99.1%	98.9%	
60-69 years	98.3%	98.1%	98.1%	98%	
70-79 years	96.1%	96.1%	97%	96.3%	
80+	90.9%	91.7%	92.9%	91.9%	
Fractured neck of femur					
70-79 years	98.5%	98.9%	99.5%	98.7%	
80+	97%	95.3%	97.3%	95.3%	
Percentage of live-born term infants with an Apgar score of less than 7 at five minutes post-delivery ^{(d) (e) (g)}					
.....	1.6%	≤1.8%	1.4%	≤1.8%	
Total hospital readmissions within 28 days to an acute designated mental health inpatient unit ^{(c) (d) (e) (h)}					
.....	17.3%	≤12%	16.3%	≤12%	
Outcome: Prevention, health promotion and aged and continuing care services that help Western Australians to live healthy and safe lives:					
Percentage of fully immunised children ^{(e) (i)}					
12 months					
Aboriginal	88%	≥95%	88%	≥95%	
Non-Aboriginal	93.2%	≥95%	93.9%	≥95%	
2 years					
Aboriginal	83.8%	≥95%	83.1%	≥95%	
Non-Aboriginal	90.5%	≥95%	89.8%	≥95%	
5 years					
Aboriginal	94.1%	≥95%	95.7%	≥95%	
Non-Aboriginal	91.3%	≥95%	92.2%	≥95%	
Percentage of eligible schoolchildren who are enrolled in the School Dental Service program ⁽ⁱ⁾					
.....	80%	≥69%	80%	≥69%	
Outcome: Strategic leadership, planning and support services that enable a safe, high quality and sustainable Western Australian health system:					
Percentage of responses from Western Australian Health Service Providers and the Department of Health who are satisfied or highly satisfied with the overall service provided by Health Support Services ^(k)					
.....	47.7%	≥50%	50%	≥50%	

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

(b) The reported 2016-17 Actual should be interpreted with caution as it is based on previously unpublished and unaudited data. The reported 2017-18 Estimated Actual should be interpreted with caution at this time as it is based on previously unpublished and unaudited data and on preliminary data for the financial year subject to further validation.

(c) Reported by North Metropolitan Health Service (NMHS), South Metropolitan Health Service (SMHS), East Metropolitan Health Service (EMHS), Child and Adolescent Health Service (CAHS) and WA Country Health Service (WACHS).

(d) KEI data include services delivered through State public hospitals and services contracted from selected private hospitals.

(e) KEI is reported for the calendar year.

(f) 2017-18 Budget is the average result for calendar year periods from 2011 to 2015. The 2018-19 Budget Target is the average Western Australian result for five previous calendar year periods excluding the most recent calendar year. Annual targets are set up for metropolitan Health Services and WACHS. CAHS only caters to 0-17 year olds.

(g) Reported by NMHS, SMHS, EMHS and WACHS.

(h) KEI is the rate of readmissions within 28 days.

(i) This is a State-wide service for Western Australia which is coordinated and reported by the Department of Health.

(j) 2016-17 Actual is for the 2016 calendar year. As of the 2017-18 Estimated Actual is based on financial year enrolled figures. KEI is reported by NMHS.

(k) Reported by Health Support Services.

Services and Key Efficiency Indicators

1. Public Hospital Admitted Services

The provision of health care services to patients in metropolitan and major rural hospitals that meet the criteria for admission and receive treatment and/or care for a period of time, including public patients treated in private facilities under contract to WA Health. Admission to hospital and the treatment provided may include access to acute and/or sub-acute inpatient services, as well as hospital in the home services. Public Hospital Admitted Services includes teaching, training and research activities provided by the public health service to facilitate development of skills and acquisition or advancement of knowledge related to admitted services. This service does not include any component of the Mental Health Services reported under 'Service 4 - Mental Health Services'.

	2016-17 Actual	2017-18 Budget ^(a)	2017-18 Estimated Actual	2018-19 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	4,152,870	4,253,002	4,230,771	4,285,345	
Less Income	1,796,286	1,743,686	1,743,778	1,813,431	
Net Cost of Service	2,356,584	2,509,316	2,486,993	2,471,914	
Employees (Full Time Equivalents)	17,227	17,400	17,488	17,674	
Efficiency Indicators					
Average Admitted Cost per Weighted Activity Unit.....	\$7,222	\$7,285	\$7,186	\$6,948	

(a) The 2017-18 Budget key performance indicator (KPI) targets have been recast to ensure comparability for the inclusion of the budget for Teaching, Training and Research and PathWest Resources Received Free of Charge used in deriving the 2016-17 Actual, 2017-18 Estimated Actual and the 2018-19 Budget Target.

2. Public Hospital Emergency Services

The provision of services for the treatment of patients in emergency departments of metropolitan and major rural hospitals, inclusive of public patients treated in private facilities under contract to WA Health. The services provided to patients are specifically designed to provide emergency care, including a range of pre-admission, post-acute and other specialist medical, allied health, nursing and ancillary services. Public Hospital Emergency Services includes teaching, training and research activities provided by the public health service to facilitate development of skills and acquisition or advancement of knowledge related to emergency services. This service does not include any component of the Mental Health Services reported under 'Service 4 - Mental Health Services'.

	2016-17 Actual	2017-18 Budget ^(a)	2017-18 Estimated Actual	2018-19 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	748,352	804,479	814,258	854,477	
Less Income	298,635	285,788	284,199	301,109	
Net Cost of Service	449,717	518,691	530,059	553,368	
Employees (Full Time Equivalents)	2,376	2,399	2,462	2,495	
Efficiency Indicators					
Average Emergency Department Cost per Weighted Activity Unit	\$6,763	\$7,043	\$7,068	\$7,072	

(a) The 2017-18 Budget KPI targets have been recast to ensure comparability for the inclusion of the budget for Teaching, Training and Research and PathWest Resources Received Free of Charge used in deriving the 2016-17 Actual, 2017-18 Estimated Actual and the 2018-19 Budget Target.

3. Public Hospital Non-Admitted Services

The provision of metropolitan and major rural hospital services to patients who do not undergo a formal admission process, inclusive of public patients treated by private facilities under contract to WA Health. This service includes services provided to patients in outpatient clinics, community-based clinics or in the home, procedures, medical consultation, allied health or treatment provided by clinical nurse specialists. Public Hospital Non-Admitted Services includes teaching, training and research activities provided by the public health service to facilitate development of skills and acquisition or advancement of knowledge related to non-admitted services. This service does not include any component of the Mental Health Services reported under 'Service 4 - Mental Health Services'.

	2016-17 Actual	2017-18 Budget ^(a)	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 797,690	\$'000 838,848	\$'000 835,620	\$'000 883,984	
Less Income	458,939	472,500	470,121	496,519	
Net Cost of Service	338,751	366,348	365,499	387,465	
Employees (Full Time Equivalents)	3,257	3,631	3,364	3,404	
Efficiency Indicators					
Average Non-Admitted Cost per Weighted Activity Unit	\$6,628	\$7,160	\$7,076	\$7,136	

(a) The 2017-18 Budget KPI targets have been recast to ensure comparability for the inclusion of the budget for Teaching, Training and Research and PathWest Resources Received Free of Charge used in deriving the 2016-17 Actual, 2017-18 Estimated Actual and the 2018-19 Budget Target.

4. Mental Health Services

The provision of inpatient services where an admitted patient occupies a bed in a designated mental health facility or a designated mental health unit in a hospital setting; and the provision of non-admitted services inclusive of community and ambulatory specialised mental health programs such as prevention and promotion, community support services, community treatment services, community bed-based services and forensic services. This service includes the provision of State-wide mental health services such as perinatal mental health and eating disorder outreach programs as well as the provision of assessment, treatment, management, care or rehabilitation of persons experiencing alcohol or other drug use problems or co-occurring health issues. Mental Health Services includes teaching, training and research activities provided by the public health service to facilitate development of skills and acquisition or advancement of knowledge related to mental health or alcohol and drug services. This service includes public patients treated in private facilities under contract to WA Health.

	2016-17 Actual	2017-18 Budget ^{(a) (b)}	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 680,760	\$'000 714,477	\$'000 728,516	\$'000 744,043	
Less Income	667,418	693,983	708,859	719,067	
Net Cost of Service	13,342	20,494	19,657	24,976	
Employees (Full Time Equivalents)	4,018	4,017	4,159	4,082	
Efficiency Indicators					
Average Cost per Bed-day in Specialised Mental Health Inpatient Units ^(b)	\$1,327	\$1,519	\$1,506	\$1,545	
Average Cost per Treatment Day of Non-Admitted Care Provided by Public Clinical Mental Health Services	\$551	\$535	\$511	\$491	

(a) The 2017-18 Budget Total Cost of Service has been recast as a result of the transfer of the Fresh Start Recovery Program to the Mental Health Commission and the transfer to the Office of the Chief Psychiatrist.

(b) The 2017-18 Budget KPI targets have been recast to ensure comparability for the inclusion of the budget for Teaching, Training and Research and PathWest Resources Received Free of Charge used in deriving the 2016-17 Actual, 2017-18 Estimated Actual and the 2018-19 Budget Target.

5. Aged and Continuing Care Services

The provision of aged and continuing care services and community-based palliative care services. Aged and continuing care services include programs that assess the care needs of older people, provide functional interim care or support for older, frail, aged and younger people with disabilities to continue living independently in the community and maintain independence, inclusive of the services provided by the Quadriplegic Centre. Aged and Continuing Care Services is inclusive of community-based palliative care services that are delivered by private facilities under contract to WA Health, which focus on the prevention and relief of suffering, quality of life and the choice of care close to home for patients.

	2016-17 Actual	2017-18 Budget ^(a)	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 575,407	\$'000 513,317	\$'000 546,387	\$'000 283,047	1
Less Income	259,306	343,770	344,605	136,299	2
Net Cost of Service	316,101	169,547	201,782	146,748	
Employees (Full Time Equivalents)	995	968	1,005	961	
Efficiency Indicators					
Average Cost of a Transition Care Day Provided by Contracted Non-government Organisations/Service Providers ^(b)	\$308	\$343	\$338	\$348	
Average Cost per Bed-day for Specified Residential Care Facilities, Flexible Care (Hostels) and Nursing Home Type Residents.....	\$526	\$321	\$309	\$294	
Average Cost per Bed-day for Western Australian Quadriplegic Centre Specialist Accommodation.....	\$727	\$885	\$808	\$818	
Average Cost per Western Australian Quadriplegic Centre Community Client for Clinical and Related Services.....	\$83	\$76	\$82	\$87	
Average Cost per Home-based Hospital Day of Care and Occasion of Service					
Average Cost per Home-based Hospital Day of Care	\$316	\$323	\$325	\$319	
Average Cost per Home-based Occasion of Service.....	\$121	\$130	\$123	\$119	
Average Cost per Client Receiving Contracted Palliative Care Services	\$6,250	\$6,701	\$7,364	\$7,323	
Average Cost per Day of Care for Non-acute Admitted Continuing Care ^(c)	\$714	\$733	\$735	\$710	
Average Cost to Support Patients Who Suffer Specific Chronic Illness and Other Clients Who Require Continuing Care	\$36	\$30	\$28	\$27	

(a) The 2017-18 Budget Total Cost of Service and income figures have been recast as a result of the reallocation of the Commonwealth Multi-Purpose Services Program in the 2017-18 Estimated Actual and the 2018-19 Budget Target.

(b) The 2017-18 Budget KPI target has been recast to ensure comparability for the inclusion of the budget for the purchase of additional transitional care beds used in deriving 2017-18 Estimated Actual and the 2018-19 Budget Target.

(c) The 2017-18 Budget KPI target has been recast to ensure comparability for the inclusion of the contract value for St John Of God Mount Lawley used in deriving the 2016-17 Actual, 2017-18 Estimated Actual and the 2018-19 Budget Target.

Explanation of Significant Movements

(Notes)

1. The decrease in the 2018-19 Budget Target compared with the 2017-18 Estimated Actual is mainly due to the transfer of existing aged care and disability services provided in Western Australia under the HACC Program to the Commonwealth, as a result of the bilateral agreements for the NDIS transition and revised responsibilities for aged care services.
2. The decrease in the 2018-19 Budget Target compared with the 2017-18 Estimated Actual is mainly due to the reduction in Commonwealth revenue for the HACC Program.

6. Public and Community Health Services

The provision of health care services and programs delivered to increase optimal health and wellbeing, encourage healthy lifestyles, reduce the onset of disease and disability, reduce the risk of long-term illness as well as detect, protect and monitor the incidence of disease in the population. Public and Community Health Services includes public health programs, Aboriginal health programs, disaster management, environmental health, the provision of grants to non-government organisations for public and community health purposes, emergency road and air ambulance services, services to assist rural-based patients travel to receive care, and State-wide pathology services provided to external Western Australian agencies.

	2016-17 Actual	2017-18 Budget ^(a)	2017-18 Estimated Actual	2018-19 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	1,047,544	1,010,336	1,048,939	964,249	
Less Income	141,818	120,097	159,587	131,637	1,2
Net Cost of Service	905,726	890,239	889,352	832,612	
Employees (Full Time Equivalents)	4,151	3,867	4,220	4,129	
Efficiency Indicators					
Average Cost per Person of Delivering Population Health Programs by Population Health Units	\$111	\$103	\$111	\$104	
Cost per Person of Providing Preventative Interventions, Health Promotion and Health Protection Activities that Reduce the Incidence of Disease or Injury	\$42	\$37	\$39	\$38	
Average Cost per Breast Screening	\$156	\$157	\$167	\$165	
Cost per Trip for Road-based Ambulance Services, Based on the Total Accrued Costs of These Services for the Total Number of Trips	\$473	\$455	\$417	\$433	
Cost per Trip of Patient Emergency Air-based Transport, Based on the Total Accrued Costs of These Services for the Total Number of Trips	\$8,474	\$7,235	\$7,285	\$7,244	
Average Cost per Trip of Patient Assisted Travel Scheme	\$438	\$377	\$404	\$431	

(a) The 2017-18 Budget Total Cost of Service figure has been recast as a result of the reallocation to Aged and Continuing Care Services of the Commonwealth Multi-Purpose Services Program in the 2017-18 Estimated Actual and the 2018-19 Budget Target.

Explanation of Significant Movements

(Notes)

1. The increase in the 2017-18 Estimated Actual relative to the 2017-18 Budget is due to additional Commonwealth funding provided under the National Partnership Agreement for Essential Vaccines.
2. The decrease in 2018-19 Budget Target relative to the 2017-18 Estimated Actual is due to the provision of capital funds in 2017-18 only for the Telethon Kids Institute and the King's Park Link Bridge infrastructure projects.

7. Community Dental Health Services

Dental health services include the school dental service (providing dental health assessment and treatment for schoolchildren); the adult dental service for financially, socially and/or geographically disadvantaged people and Aboriginal people; additional and specialist dental; and oral health care provided by the Oral Health Centre of Western Australia to holders of a Health Care Card. Services are provided through government funded dental clinics, itinerant services and private dental practitioners participating in the metropolitan, country and orthodontic patient dental subsidy schemes.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 108,751	\$'000 110,192	\$'000 106,687	\$'000 104,711	
Less Income	17,134	9,840	21,953	20,311	1
Net Cost of Service	91,617	100,352	84,734	84,400	
Employees (Full Time Equivalents)	703	700	691	691	
Efficiency Indicators					
Average Cost per Patient Visit of WA Health Provided Dental Health					
Programs for:					
Schoolchildren	\$211	\$208	\$193	\$184	
Social-economically Disadvantaged Adults	\$300	\$305	\$295	\$283	

Explanation of Significant Movements

(Notes)

- The increase in the 2017-18 Estimated Actual relative to the 2017-18 Budget is due to additional Commonwealth funding provided under the National Partnership Agreement for Adult Dental Services.

8. Small Rural Hospital Services

Provides emergency care and limited acute medical/minor surgical services in locations 'close to home' for country residents/visitors, by small and rural hospitals classified as block funded. Includes community care services aligning to local community needs.

	2016-17 Actual	2017-18 Budget ^(a)	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 287,022	\$'000 264,304	\$'000 266,938	\$'000 267,553	
Less Income	180,207	131,698	118,894	124,282	
Net Cost of Service	106,815	132,606	148,044	143,271	
Employees (Full Time Equivalents)	1,099	1,039	1,110	1,126	
Efficiency Indicators					
Average Cost per Rural and Remote Population (Selected Small Rural Hospitals)					
	\$426	\$390	\$379	\$369	

- (a) The 2017-18 Budget income figure has been recast as a result of the reallocation to Aged and Continuing Care Services of the Commonwealth Multi-Purpose Services Program in the 2017-18 Estimated Actual and the 2018-19 Budget Target.

9. Health System Management - Policy and Corporate Services

The provision of strategic leadership, policy and planning services, system performance management and purchasing linked to the State-wide planning, budgeting and regulation processes. Health System Policy and Corporate Services includes corporate services inclusive of statutory financial reporting requirements, overseeing, monitoring and promoting improvements in the safety and quality of health services and system-wide infrastructure and asset management services.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 192,833	\$'000 194,425	\$'000 198,679	\$'000 183,943	
Less Income	5,373	8,580	7,938	7,329	
Net Cost of Service	187,460	185,845	190,741	176,614	
Employees (Full Time Equivalents)	859	755	828	793	
Efficiency Indicators					
Average Cost of Public Health Regulatory Services per Head of Population	\$4	\$4	\$4	\$4	
Average Cost per Health Service Provider Full Time Equivalent Worker for the Department of Health to Deliver the System Manager Functions of Providing Strategic Leadership, Planning and Support.....	\$5,285	\$5,394	\$5,462	\$5,069	

10. Health Support Services

The provision of purchased health support services to WA Health entities inclusive of corporate recruitment and appointment, employee data management, payroll services, workers compensation calculation and payments and processing of termination and separation payments. Health Support Services includes finance and business systems services, ICT services, workforce services, project management of system-wide projects and programs and the management of the supply chain and whole-of-health contracts.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 237,844	\$'000 238,193	\$'000 247,729	\$'000 236,217	
Less Income	1,240	1,861	1,861	509	1
Net Cost of Service	236,604	236,332	245,868	235,708	
Employees (Full Time Equivalents)	1,004	1,015	1,019	969	
Efficiency Indicators					
Average Cost of Accounts Payable Services per Transaction.....	\$5	\$5	\$8	\$8	2
Average Cost of Accounts Receivable Services per Transaction.....	\$30	\$28	\$16	\$16	2
Average Cost of Payroll and Support Services to Health Support Services' Clients.....	\$1,093	\$981	\$930	\$903	
Average Cost of Supply Services by Purchasing Transaction.....	\$50	\$46	\$40	\$38	2
Average Cost of Providing ICT Services to Health Support Services' Clients.....	\$4,347	\$4,423	\$4,746	\$4,494	

Explanation of Significant Movements

(Notes)

1. The decrease in the 2018-19 Budget Target compared with the 2017-18 Estimated Actual is due to a decrease in Commonwealth revenue provided by the Australian Digital Health Agency.
2. The variances between the 2017-18 Estimated Actual and 2017-18 Budget result from changes in the Health Support Services costing and pricing model as a result of client engagement.

Asset Investment Program

To ensure that Western Australians have access to safe and quality health care delivered in world class health facilities, approximately \$6.1 billion has been committed for investment projects. This includes the upgrade and redevelopment of Western Australian hospitals and health-related facilities. A key component of this investment is a significant injection of capital funding into the redevelopment and expansion of country hospitals.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
WORKS IN PROGRESS							
Equipment Replacement Program	472,228	425,315	26,977	26,913	20,000	-	-
Hospitals, Health Centres and Community Facilities							
Armadale Kelmscott Hospital - Development	10,956	10,770	1,498	186	-	-	-
Auspmann	5,345	2,510	2,510	2,835	-	-	-
Bunbury, Narrogin and Collie Hospitals - Pathology Laboratories Redevelopment	6,786	4,929	481	1,857	-	-	-
Busselton Health Campus	115,158	113,558	1,516	1,600	-	-	-
Carnarvon Hospital Redevelopment	25,282	23,993	508	1,289	-	-	-
Carnarvon Residential Aged Care Facility	11,577	1,000	1,000	8,000	2,577	-	-
Derby Community Health Service	3,700	1,000	1,000	2,700	-	-	-
Digital Innovation - Capital	5,329	4,054	625	1,275	-	-	-
District Hospital Investment Program	162,871	135,788	85,640	24,703	2,380	-	-
East Kimberley Development Package	38,542	38,372	-	170	-	-	-
Eastern Wheatbelt District (Including Merredin) Stage 1	7,881	1,298	1,000	5,000	1,583	-	-
Election Commitments							
Joondalup Health Campus (JHC) Development Stage 2	158,000	2,650	2,650	1,950	27,125	44,693	46,029
Royal Perth Hospital (RPH) Mental Health Observation Area (MHOA)	11,785	200	200	2,779	8,806	-	-
Esperance Health Campus Redevelopment	31,871	29,496	433	2,367	-	-	8
Fremantle General Dental Clinic	2,990	1,495	1,495	1,495	-	-	-
Hedland Regional Resource Centre Stage 2	136,194	134,876	4	1,318	-	-	-
JHC MHOA	6,754	6,648	2,634	106	-	-	-
Kalamunda District Community Hospital Infrastructure Upgrade	1,740	1,450	1,450	290	-	-	-
Kalgoorlie Regional Resource Centre Redevelopment Stage 1	57,166	56,366	1,135	800	-	-	-
Karratha Health Campus - Development	207,118	157,153	95,000	48,350	1,283	-	332
King Edward Memorial Hospital (KEMH) Neo-natal Intensive Care Unit	1,115	987	987	128	-	-	-
Holding	1,380	1,056	-	324	-	-	-
Metropolitan Plan Implementation							
Peel Health Campus - Development Stage 1	6,136	511	495	1,947	1,163	1,050	1,465
Newman Health Service Redevelopment Project	47,433	1,000	1,000	8,000	30,000	8,000	433
National Partnership Agreement - Improving Public Hospital Services	87,812	86,812	11,014	1,000	-	-	-
Onslow Hospital	41,624	24,624	18,864	17,000	-	-	-
Osborne Park Hospital - Reconfiguration Stage 1	273	261	-	-	-	12	-
PathWest - Laboratory Equipment and Asset Replacement/Maintenance	3,000	1,000	1,000	2,000	-	-	-
Perth Children's Hospital (PCH) - Development	1,167,450	1,166,160	72,897	1,290	-	-	-
Primary Health Centres Demonstration Program	32,583	15,177	10,406	16,322	1,084	-	-
Queen Elizabeth II Medical Centre (QEII/MC) Hospital Avenue	4,545	338	169	4,207	-	-	-
Reconfiguring the Western Australian Spinal Cord Injury Service	43,298	4,166	4,154	38,532	600	-	-
Remote Indigenous Health	24,022	19,840	2,800	4,182	-	-	-
Renal Dialysis - Capital	1,950	200	200	1,750	-	-	-
Renal Dialysis and Support Services	45,361	31,682	11,370	11,089	2,590	-	-
RPH							
Helipad	6,471	80	80	6,391	-	-	-
Redevelopment Stage 1	14,667	14,572	4,607	95	-	-	-
Sarich Neuroscience Research Institute Centre	35,422	32,515	482	2,907	-	-	-
Sir Charles Gairdner Hospital (SCGH) Redevelopment Stage 1	7,565	3,565	-	4,000	-	-	-
Small Hospital and Nursing Post Refurbishment Program	101,786	80,778	31,194	19,573	1,435	-	-
Strengthening Cancer Services - Regional Cancer							
Patient Accommodation	4,379	2,779	692	1,600	-	-	-
Narrogin Cancer Centre	2,000	250	250	1,750	-	-	-
Northam Cancer Centre	3,500	500	500	2,500	500	-	-
Tom Price Hospital Redevelopment	5,250	250	250	-	-	5,000	-
Upper Great Southern District (Including Narrogin) Stage 1	10,497	379	-	8,000	2,118	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
ICT Equipment and Infrastructure							
Continued Roll-out of the Patient Administration System	13,321	11,744	10,998	1,577	-	-	-
Fiona Stanley Hospital (FSH)							
ICT Commissioning.....	30,554	27,706	2,426	2,848	-	-	-
da Vinci System	4,950	4,500	4,500	450	-	-	-
Facilities Management Services Contract Asset Solution....	15,188	11,090	10,500	4,098	-	-	-
Intensive Care Clinical Information Systems.....	4,200	3,781	120	419	-	-	-
ICT Minor Works Program	12,491	3,991	2,020	3,500	5,000	-	-
Infection Prevention and Control System.....	2,382	258	200	2,124	-	-	-
Psychiatric Services Online Information System.....	1,478	728	728	750	-	-	-
Replacement of Medical Imaging System (PACS-RIS)	52,441	3,655	2,921	21,538	3,144	3,365	3,602
Replacement of PathWest's Laboratory Information Systems	19,587	13,320	9,309	6,267	-	-	-
Replacement of the Monitoring of Drugs and Dependence System.....	922	411	411	435	76	-	-
Other Projects							
Country - Transport Initiatives.....	3,228	150	150	650	2,428	-	-
Enhancing Health Services for the Pilbara in Partnership with Industry.....	7,338	7,245	-	-	-	-	93
Minor Buildings Works	153,875	146,524	2,771	4,351	3,000	-	-
WA Country Health Service Picture Archiving and Communication System (PACS) - Regional Resource Centre.....	6,260	4,390	237	1,870	-	-	-
COMPLETED WORKS							
Equipment							
BreastScreen WA - Digital Mammography Technology	12,639	12,639	168	-	-	-	-
Election Commitment - Expand the Ear Bus Program	230	230	230	-	-	-	-
Medical Accounts Assessment System	2,282	2,282	1,697	-	-	-	-
Hospitals, Health Centres and Community Facilities							
Adult Mental Health Unit Overrun	3,352	3,352	3,352	-	-	-	-
Albany Hospice Car Park.....	688	688	58	-	-	-	-
Broome Regional Resource Centre - Redevelopment Stage 1.....	41,894	41,894	294	-	-	-	-
Country Staff Accommodation Stage 3.....	27,422	27,422	185	-	-	-	-
FSH - Development	1,584,691	1,584,691	1,115	-	-	-	-
Fremantle Hospital and Health Service Reconfiguration	2,501	2,501	71	-	-	-	-
Government Office Accommodation Reform Program.....	170	170	170	-	-	-	-
Graylands Hospital Redevelopment - High Priority Ligature Risk Remediation	96	96	96	-	-	-	-
Harvey Health Campus Redevelopment.....	12,769	12,769	2,053	-	-	-	-
JHC Telethon Paediatric Ward	12,037	12,037	137	-	-	-	-
KEMH Maternal Fetal Assessment	5,379	5,379	1	-	-	-	-
King's Park Link Bridge.....	6,700	6,700	6,700	-	-	-	-
Metropolitan Plan Implementation - JHC Mental Health Unit Anti-Ligature Point Rectification.....	865	865	865	-	-	-	-
OPH Additional Parking Facility	3,252	3,252	1,523	-	-	-	-
Point of Care Network for Pathology Testing.....	551	551	219	-	-	-	-
Princess Margaret Hospital (PMH) Holding.....	6,245	6,245	4,119	-	-	-	-
Interim Holding Works at Existing PMH Site	995	995	995	-	-	-	-
QEIMC - New Central Plant Facility.....	211,797	211,797	102	-	-	-	-
SCGH Catheter Laboratory 2 Upgrade.....	584	584	44	-	-	-	-
St John of God Midland Public Hospital.....	348,376	348,376	288	-	-	-	-
State Epilepsy Service Relocation.....	1,331	1,331	63	-	-	-	-
Strengthening Cancer Services in Regional Western Australia - Geraldton Cancer Centre.....	3,775	3,775	119	-	-	-	-
Telethon Kids Institute Fit-out - PCH	2,900	2,900	2,900	-	-	-	-
ICT Equipment and Infrastructure							
FSH - ICT - Pharmacy Automation	8,941	8,941	1,846	-	-	-	-
i.Pharmacy.....	1,364	1,364	548	-	-	-	-
PCH - ICT	173,639	173,639	30,012	-	-	-	-
Upgrade of PABX Infrastructure at SCGH and KEMH	2,131	2,131	24	-	-	-	-
Other Projects - Country Staff Accommodation Stage 4	8,128	8,128	2,182	-	-	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
NEW WORKS							
Equipment - Replacement of MRx Defibrillators	1,535	-	-	1,535	-	-	-
Hospitals, Health Centres and Community Facilities							
CT Scanner for PathWest at State Mortuary (SCGH)	1,073	-	-	1,073	-	-	-
Dongara Aged Care	1,000	-	-	1,000	-	-	-
Election Commitments							
FSH Birthing Centre	1,828	-	-	1,828	-	-	-
Geraldton Health Campus Redevelopment	73,336	-	-	-	1,792	2,224	36,654
Osborne Park Hospital	24,886	-	-	3,088	13,551	8,174	73
Fremantle Hospital - Reconfiguration Stage 1	2,000	-	-	-	-	2,000	-
RPH - Fire Risk	9,682	-	-	3,962	4,200	1,520	-
Total Cost of Asset Investment Program	6,110,071	5,369,620	510,634	353,933	136,435	76,038	88,689
Loan and Other Repayments			84,191	57,312	45,184	27,721	18,365
Total	6,110,071	5,369,620	594,825	411,245	181,619	103,759	107,054
FUNDED BY							
Capital Appropriation			200,255	114,920	100,904	38,465	19,903
Commonwealth Grants			14,480	10,030	-	-	-
Other Grants and Subsidies			22,995	5,538	-	-	-
Funding Included in Department of Treasury							
Administered Item			37,934	54,904	33,297	50,070	49,631
Perth Children's Hospital			38,147	1,290	-	-	-
Internal Funds and Balances			78,823	45,042	36,867	8,000	866
Drawdowns from Royalties for Regions Fund			202,191	179,521	10,551	7,224	36,654
Total Funding			594,825	411,245	181,619	103,759	107,054

Financial Statements

Income Statement

Expenses

The estimated Total Cost of Services is projected to reduce by \$217 million (2.4%) between the 2017-18 Estimated Actual and the 2018-19 Budget Estimate. The decrease in forecast expenditure is largely attributable to transitioning responsibilities for Aged Care and Disability Services in Western Australia to the Commonwealth from 1 July 2018, as well as movements in expenditure due to either timing of payments or alignment with program implementation and related parameter changes.

Statement of Financial Position

The estimated total net asset position (equity) is expected to increase by \$343.4 million between the 2017-18 Estimated Actual and the 2018-19 Budget Estimate. Total assets are projected to increase by \$286.1 million whilst liabilities are projected to decrease by \$57.3 million. The projected increase in total assets is attributable to a number of significant health infrastructure projects currently under construction including:

- ongoing redevelopment and expansion of facilities in Western Australia's Southern Inland region (\$77.5 million);
- Karratha Health Campus (\$48.4 million);
- reconfiguring the Western Australian Spinal Cord Injury Service (\$38.5 million);
- equipment replacement program (\$26.9 million);
- replacement of medical imaging system (\$21.5 million);
- Onslow Hospital (\$17 million);
- Renal Dialysis and Support Services (\$11.1 million);
- Carnarvon Residential Aged Care Facility (\$8 million);
- redevelopment of Newman Health Service (\$8 million);
- Royal Perth Hospital Helipad (\$6.4 million); and
- replacement of PathWest's Laboratory Information Systems (\$6.3 million).

Statement of Cashflows

The estimated cash balance at 30 June 2019 of \$616.9 million is \$67.2 million (9.8%) lower than the estimated cash position at 30 June 2018. This cashflow change is primarily driven by the use of Commonwealth, Royalties for Regions, and State funds for service delivery, and capital construction requirements.

INCOME STATEMENT ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	4,720,285	4,984,334	4,984,134	5,020,907	5,085,528	5,150,417	5,321,896
Grants and subsidies ^(c)	64,716	72,556	77,343	76,772	77,660	79,418	80,936
Supplies and services	1,006,397	955,073	955,600	758,080	765,510	793,639	833,827
Accommodation	101,946	75,035	61,787	57,833	65,283	75,937	87,953
Depreciation and amortisation	323,009	378,586	355,109	405,065	392,112	378,819	339,628
Direct patient support costs	979,943	1,098,525	1,035,732	1,017,708	1,036,817	1,062,267	1,096,797
Indirect patients support costs	218,098	266,791	214,742	209,860	214,544	220,234	225,244
Private sector contract costs	757,277	684,279	828,202	810,576	827,308	847,561	865,175
Visiting medical practitioner costs	137,231	134,552	133,531	130,693	133,638	137,217	140,374
Other expenses	521,114	292,796	378,344	320,075	357,048	412,962	475,611
TOTAL COST OF SERVICES	8,830,016	8,942,527	9,024,524	8,807,569	8,955,448	9,158,471	9,467,441
Income							
Sale of goods and services	338,728	341,551	341,551	341,924	344,188	346,430	355,522
Grants and subsidies	447,400	448,101	457,192	179,521	129,866	129,681	126,312
National Health Reform Agreement	1,926,237	1,938,408	1,926,785	2,060,366	2,190,820	2,281,487	2,377,309
Service Delivery Agreement	653,943	673,800	688,518	699,135	719,372	742,096	767,603
Recoveries	330,970	303,165	303,165	328,378	339,661	351,349	351,349
Resources received free of charge							
Commonwealth	31,210	10,810	47,668	48,335	49,257	50,934	50,934
Other revenue	97,868	95,968	96,916	92,834	96,330	100,946	100,945
Total Income	3,826,356	3,811,803	3,861,795	3,750,493	3,869,494	4,002,923	4,129,974
NET COST OF SERVICES	5,003,660	5,130,724	5,162,729	5,057,076	5,085,954	5,155,548	5,337,467
INCOME FROM STATE GOVERNMENT							
Service appropriations	5,139,298	5,053,178	5,057,339	4,947,630	4,983,947	5,060,287	5,242,847
Resources received free of charge	2,554	6,888	6,888	6,888	6,888	6,888	6,888
Royalties for Regions Fund:							
Regional Community Services Fund	28,895	29,361	26,008	56,972	58,259	54,632	54,732
Regional Infrastructure and Headworks Fund	15,020	47,334	37,984	38,313	35,590	33,000	33,000
TOTAL INCOME FROM STATE GOVERNMENT	5,185,767	5,136,761	5,128,219	5,049,803	5,084,684	5,154,807	5,337,467
SURPLUS/(DEFICIENCY) FOR THE PERIOD	182,107	6,037	(34,510)	(7,273)	(1,270)	(741)	-

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

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 35,689, 36,346 and 36,324 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate ^(a) \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Aged and Continuing Care Services	15,594	17,481	18,636	18,499	18,713	19,136	19,502
Community Dental Health Services.....	50	56	60	59	60	61	62
Health Support Services.....	2,795	3,133	3,340	3,316	3,354	3,430	3,496
Health System Management - Policy and Corporate Services	12,472	13,981	14,905	14,795	14,966	15,305	15,597
Mental Health Services.....	71	80	85	84	85	87	89
Public and Community Health Services	32,316	36,235	38,622	38,336	38,780	39,659	40,417
Public Hospital Admitted Services.....	1,391	1,560	1,662	1,650	1,669	1,707	1,740
Public Hospital Emergency Services.....	1	1	1	1	1	1	1
Public Hospital Non-Admitted Services	13	14	16	16	16	16	16
Small Rural Hospital Services	13	15	16	16	16	16	16
TOTAL	64,716	72,556	77,343	76,772	77,660	79,418	80,936

(a) The 2018-19 Budget Estimate and forward estimates period have been projected on a similar proportion as the 2016-17 Actual, noting the figures are indicative and the health service providers have discretion in determining these amounts in future periods.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	499,176	178,320	404,858	320,305	313,938	313,938	313,938
Restricted cash.....	322,748	328,899	260,081	277,436	246,379	238,379	237,513
Holding account receivables.....	-	46,981	3,712	3,819	3,926	4,033	4,140
Receivables.....	245,311	223,133	245,311	245,311	245,311	245,311	245,311
Inventories.....	41,396	42,240	49,396	49,396	49,396	49,396	49,396
Other.....	24,972	38,355	24,313	23,628	22,915	22,174	22,174
Assets held for sale.....	12,489	-	12,489	12,489	12,489	12,489	12,489
Total current assets.....	1,146,092	857,928	1,000,160	932,384	894,354	885,720	884,961
NON-CURRENT ASSETS							
Holding account receivables.....	2,780,572	3,112,176	3,131,969	3,536,927	3,928,932	4,307,644	4,647,165
Property, plant and equipment.....	7,748,091	7,940,174	7,892,408	7,863,226	7,629,168	7,349,471	7,113,821
Intangibles.....	304,283	291,602	307,022	287,919	269,344	252,121	236,832
Restricted cash.....	19,154	-	19,154	19,154	19,154	19,154	19,154
Other.....	18,820	13,080	19,289	16,442	13,398	7,537	7,537
Total non-current assets.....	10,870,920	11,357,032	11,369,842	11,723,668	11,859,996	11,935,927	12,024,509
TOTAL ASSETS.....	12,017,012	12,214,960	12,370,002	12,656,052	12,754,350	12,821,647	12,909,470
CURRENT LIABILITIES							
Employee provisions.....	844,063	834,964	837,303	837,303	837,303	837,303	837,303
Payables.....	452,746	438,764	452,746	452,746	452,746	452,746	452,746
Salaries and wages.....	70,029	63,859	70,029	70,029	70,029	70,029	70,029
Other.....	82,519	82,163	79,649	71,447	59,254	51,385	46,463
Total current liabilities.....	1,449,357	1,419,750	1,439,727	1,431,525	1,419,332	1,411,463	1,406,541
NON-CURRENT LIABILITIES							
Employee provisions.....	206,464	209,120	206,388	206,388	206,388	206,388	206,388
Borrowings.....	179,221	110,410	115,452	66,342	33,351	13,499	56
Total non-current liabilities.....	385,685	319,530	321,840	272,730	239,739	219,887	206,444
TOTAL LIABILITIES.....	1,835,042	1,739,280	1,761,567	1,704,255	1,659,071	1,631,350	1,612,985
EQUITY							
Contributed equity.....	6,973,639	7,491,969	7,434,614	7,785,249	7,930,001	8,025,760	8,131,948
Accumulated surplus/(deficit).....	226,541	136,709	192,031	184,758	183,488	182,747	182,747
Reserves.....	2,981,790	2,847,002	2,981,790	2,981,790	2,981,790	2,981,790	2,981,790
Total equity.....	10,181,970	10,475,680	10,608,435	10,951,797	11,095,279	11,190,297	11,296,485
TOTAL LIABILITIES AND EQUITY.....	12,017,012	12,214,960	12,370,002	12,656,052	12,754,350	12,821,647	12,909,470

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	4,743,696	4,674,592	4,702,230	4,542,565	4,591,835	4,681,468	4,903,219
Capital appropriation.....	169,089	243,829	238,189	169,824	134,201	88,535	69,534
Royalties for Regions Fund:							
Regional Community Services Fund.....	28,895	33,905	26,850	62,904	58,259	54,632	54,732
Regional Infrastructure and Headworks Fund	56,065	279,517	239,333	211,902	46,141	40,224	69,654
Other.....	82,411	38,147	38,147	1,290	-	-	-
Net cash provided by State Government	5,080,156	5,269,990	5,244,749	4,988,485	4,830,436	4,864,859	5,097,139
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(4,652,606)	(4,984,334)	(4,990,609)	(5,020,908)	(5,085,529)	(5,150,417)	(5,321,896)
Grants and subsidies	(64,716)	(72,556)	(77,343)	(76,772)	(77,660)	(79,418)	(80,936)
Supplies and services.....	(982,225)	(934,433)	(938,640)	(742,273)	(747,702)	(772,842)	(809,406)
Accommodation	(100,706)	(75,035)	(61,787)	(57,833)	(65,283)	(75,906)	(87,953)
Direct patient support costs	(960,051)	(1,087,715)	(1,024,922)	(1,006,895)	(1,036,813)	(1,062,267)	(1,096,797)
Indirect patient support costs.....	(220,617)	(266,791)	(214,742)	(209,864)	(214,548)	(220,234)	(225,244)
Private sector contract costs.....	(757,277)	(683,620)	(827,543)	(809,890)	(826,595)	(846,820)	(865,175)
Visiting medical practitioner costs.....	(138,816)	(134,552)	(133,531)	(130,693)	(133,638)	(137,217)	(140,374)
GST payment on purchases	(404,825)	(282,117)	(282,117)	(282,117)	(282,117)	(282,117)	(282,117)
Other payments	(406,686)	(297,548)	(342,558)	(282,468)	(309,710)	(366,968)	(432,975)
Receipts ^(b)							
Grants and subsidies	452,573	448,101	457,192	179,521	129,866	129,681	126,312
National Health Reform Agreement.....	1,926,237	1,938,408	1,926,785	2,060,366	2,190,820	2,281,487	2,377,309
Sale of goods and services.....	305,774	332,551	332,551	332,924	335,188	337,430	346,287
GST receipts.....	401,623	282,117	282,117	282,117	282,117	282,117	282,117
Service Delivery Agreement	653,943	673,800	688,518	699,135	719,372	742,096	767,603
Other receipts	430,472	399,133	400,081	421,212	435,991	452,295	452,294
Net cash from operating activities	(4,517,903)	(4,744,591)	(4,806,548)	(4,644,438)	(4,686,241)	(4,769,100)	(4,990,951)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(321,562)	(586,858)	(510,634)	(353,933)	(136,435)	(76,038)	(88,689)
Proceeds from sale of non-current assets	770	-	-	-	-	-	-
Net cash from investing activities	(320,792)	(586,858)	(510,634)	(353,933)	(136,435)	(76,038)	(88,689)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings.....	(6,208)	(6,507)	(6,507)	(6,805)	(1,205)	-	-
Payment for finance leases	(72,361)	(60,132)	(77,684)	(50,507)	(43,979)	(27,721)	(18,365)
Net cash from financing activities	(78,569)	(66,639)	(84,191)	(57,312)	(45,184)	(27,721)	(18,365)
NET INCREASE/(DECREASE) IN CASH HELD.....	162,892	(128,098)	(156,624)	(67,198)	(37,424)	(8,000)	(866)
Cash assets at the beginning of the reporting period	678,186	635,317	841,078	684,093	616,895	579,471	571,471
Net cash transferred to/from other agencies	-	-	(361)	-	-	-	-
Cash assets at the end of the reporting period	841,078	507,219	684,093	616,895	579,471	571,471	570,605

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Grants and Subsidies							
Commonwealth Grants	397,726	379,277	384,162	126,011	78,105	77,917	74,544
GST Receipts							
GST Input Credits	68,225	78,376	71,422	72,461	74,326	76,190	78,055
GST Receipts on Sales	1,071	1,821	2,208	1,914	2,073	2,231	2,389
Other Receipts							
Proceeds from Services Provided by Environmental Health Services	2,584	2,558	2,507	2,534	2,590	2,594	2,627
Proceeds from Services Provided by Miscellaneous Services	8,001	9,983	7,605	7,982	7,909	8,000	6,139
Proceeds from Services Provided by Reproductive Technology Services	-	19	11	-	-	12	-
TOTAL	477,607	472,034	467,915	210,902	165,003	166,944	163,754

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

**RECONCILIATION RELATING TO MAJOR FUNCTIONAL TRANSFERS
AND ACCOUNTING POLICY CHANGES**

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
EXPENSES							
Total Cost of Services as per Income Statement	8,830,016	8,942,527	9,024,524	8,807,569	8,955,448	9,158,471	9,467,441
Transfer of the Fresh Start Recovery Program ...	(293)	(293)	-	-	-	-	-
Transfer to the Office of the Chief Psychiatrist ...	(650)	(661)	-	-	-	-	-
Adjusted Total Cost of Services	8,829,073	8,941,573	9,024,524	8,807,569	8,955,448	9,158,471	9,467,441
APPROPRIATIONS							
Service Appropriations as per Income Statement	5,139,298	5,053,178	5,057,339	4,947,630	4,983,947	5,060,287	5,242,847
Transfer of the Fresh Start Recovery Program ...	(293)	(293)	-	-	-	-	-
Transfer to the Office of the Chief Psychiatrist	(650)	(661)	-	-	-	-	-
Adjusted Net Amount Appropriated to Deliver Services	5,138,355	5,052,224	5,057,339	4,947,630	4,983,947	5,060,287	5,242,847

Agency Special Purpose Account Details

STATE POOL SPECIAL PURPOSE ACCOUNT

Account Purpose: The State Pool Special Purpose Account provides a mechanism to receive Commonwealth funding for State hospitals and State funding for activity based hospital services, as required under the National Health Reform Agreement.

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000
Opening Balance.....	-	-	-	-
Receipts:				
State Contribution (WA Health)	2,058,042	2,379,752	2,466,090	2,453,779
State Contribution (Mental Health Commission).....	161,977	153,182	179,079	178,235
Commonwealth Contribution	2,089,057	2,119,975	2,118,763	2,251,621
	4,309,076	4,652,909	4,763,932	4,883,635
Payments:				
Payment to Providers	4,036,970	4,366,203	4,485,184	4,596,038
Payments to State Managed Fund (WA Health).....	198,407	207,208	193,750	207,362
Payments to State Managed Fund (Mental Health Commission)	73,699	79,498	84,998	80,235
CLOSING BALANCE.....	-	-	-	-

STATE MANAGED FUND SPECIAL PURPOSE ACCOUNT

Account Purpose: The State Managed Fund Special Purpose Account provides a mechanism to receive Commonwealth funding from the State Pool Special Purpose Account for non-activity based hospital services and State funding for non-activity based hospital services, as required under the National Health Reform Agreement.

	2016-17 Actual \$'000	2017-18 Budget \$'000 ^(a)	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000
Opening Balance.....	-	-	-	-
Receipts:				
State Contribution (WA Health)	253,203	346,025	318,363	301,295
State Contribution (Mental Health Commission).....	175,974	180,584	188,845	175,745
Commonwealth Contribution (via State Pool Account).....	198,407	207,208	193,750	207,362
Commonwealth Contribution (State Managed Fund via Mental Health Commission) ^(b)	72,638	78,436	77,859	73,096
	700,222	812,253	778,817	757,498
Payments:				
Payment to Providers	700,222	812,253	778,817	757,498
CLOSING BALANCE.....	-	-	-	-

(a) The 2017-18 Budget for the State Contribution (Mental Health Commission) has been recast to ensure comparability with the methodology used to derive the 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate.

(b) The Commonwealth and State contributions into the WA Health State Managed Fund has been adjusted to exclude block funding for specific programs from the Mental Health Commission State Managed Fund Special Purpose Account.

Division 22 Mental Health Commission

Part 5 Health

Appropriations, Expenses and Cash Assets

	2016-17 Actual ^(a) \$'000	2017-18 Budget ^(a) \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 50 Net amount appropriated to deliver services.....	684,179	705,954	695,682	706,647	702,987	715,665	730,299
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	809	809	809	809	809	809	811
Total appropriations provided to deliver services	684,988	706,763	696,491	707,456	703,796	716,474	731,110
ADMINISTERED TRANSACTIONS							
Item 51 Mental Health Advocacy Service	2,654	2,627	2,627	2,668	2,719	2,806	2,883
Item 52 Mental Health Tribunal.....	2,653	2,630	2,660	2,590	2,601	2,635	2,646
Item 53 Office of the Chief Psychiatrist.....	2,912	2,943	2,943	3,029	3,127	3,211	3,305
TOTAL ADMINISTERED TRANSACTIONS....	8,219	8,200	8,230	8,287	8,447	8,652	8,834
TOTAL APPROPRIATIONS	693,207	714,963	704,721	715,743	712,243	725,126	739,944
EXPENSES							
Total Cost of Services	863,108	914,357	914,155	918,403	923,941	942,599	970,383
Net Cost of Services ^(a)	694,583	727,450	716,893	725,424	722,179	730,088	746,549
CASH ASSETS ^(b)	30,757	27,692	28,551	28,338	28,121	27,901	27,683

(a) The 2016-17 Actual and 2017-18 Budget financial data have been restated for comparability purposes to account for the transfer from WA Health of the Fresh Start Recovery Program and two employees to the Office of the Chief Psychiatrist.

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

(c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Election Commitments					
Alcohol and Other Drug Residential Rehabilitation and Treatment					
Service in the South West	-	1,307	2,640	808	2,693
Methamphetamine Action Plan					
Community Treatment Facilities	-	1,457	1,494	1,532	-
Preventing and Reducing Methamphetamine-Related Harm.....	-	400	-	-	-
Senior Executive Service Reduction	(250)	(500)	(500)	(500)	(500)
Step Up/Step Down Mental Health Facility in Geraldton	-	-	-	-	1,800
State-wide Specialist Aboriginal Mental Health Service	-	10,231	5,274	2,724	-
Other					
Alcohol Interlocks Assessment and Treatment Services.....	-	1,429	-	-	-
Government Office Accommodation Reform Program	(7)	(8)	(7)	(6)	(5)
Mental Health Public Hospital Services	2,302	(4,145)	(1,312)	2,134	8,113
New Public Sector Wages Policy					
Hospital Services	-	(1,146)	(3,577)	(6,533)	-
Mental Health Commission.....	(184)	(301)	(446)	(604)	-

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Next Step					
Blood Borne Virus Specialist Training Program	137	-	-	-	-
Royal Australian and New Zealand College of Psychiatrists - Specialist Training Program	100	-	-	-	-
Non-Government Human Services Sector Indexation Adjustment	-	(1,116)	(1,819)	(1,863)	-
Older Adult Pilot Program	(1,915)	-	-	-	-
State Fleet Policy and Procurement Initiatives	(35)	(51)	(56)	(63)	(64)
Transfer of the Fresh Start Recovery Program to the Mental Health Commission	-	300	307	315	315
Voluntary Targeted Separation Scheme ^(a)	139	(372)	(376)	(381)	(387)

(a) Cost and savings estimates of the Voluntary Targeted Separation Scheme as at 9 April 2018 Budget cut-off date. The costs and savings of the Scheme will be further updated in the 2017-18 Annual Report on State Finances and the 2018-19 Mid-year Review.

Significant Issues Impacting the Agency

Prevention

- The Commission, in conjunction with key stakeholders, is developing a Mental Health Prevention, Mental Illness and Alcohol and Other Drug (AOD) Prevention Plan 2018-2025. The goals of the prevention plan are to promote optimal mental health; prevent and reduce the incidence of mental health issues, suicide attempts and suicide; and prevent and reduce drug use and harmful alcohol use in the Western Australian community. This will provide a guide for all stakeholders in the development and implementation of effective, evidence-based primary prevention activities.
- The State-wide suicide prevention strategy, Suicide Prevention 2020: Together We Can Save Lives (Suicide Prevention 2020), received funding of \$25.9 million over four years, from 2015-16 to 2018-19. The Commission has purchased services from government and non-government organisations that are in line with an evidenced-based approach and address the activities outlined in Suicide Prevention 2020.

Services include, but are not limited to:

- the Response to Suicide and Self Harm in Schools program, which provides immediate support for children at-risk and capacity building of staff;
- the Active Life Enhancing Intervention program, which provides intensive support for people experiencing suicidal or self-harm ideation, or who have attempted suicide and/or engaged in self-harm;
- the Children and Young People Responsive Suicide Support program providing long-term support for children and young people bereaved by suicide;
- the Aboriginal Family Wellbeing Project, a two-year pilot project to address the social and emotional wellbeing of Aboriginal people to help prevent self-harm and suicide; and
- ten suicide prevention coordinators embedded in the health regions across Western Australia.
- As a key initiative of Suicide Prevention 2020, under Action Area One - Greater public awareness and united action across the community, the new Think Mental Health Campaign was developed as part of a comprehensive approach to mental health promotion and mental illness prevention. This campaign contributes to the promotion of mental health and wellbeing, destigmatising mental health issues and assisting the Western Australian community to navigate the range of mental health activities and services available.
- The Alcohol Think Again: Parents, Young People and Alcohol Campaign (the Campaign) aims to increase awareness of the National Health and Medical Research Council's guidelines that state for children and young people under 18 years of age not drinking alcohol is the safest option. The Campaign has been highly successful, continuously achieving outstanding results in evaluations. Independent national public health surveys have also confirmed the Campaign's success against its objectives.

Community Support

- An important pathway to recovery for people experiencing mental health and/or AOD issues is having safe and stable housing and access to appropriate supports for them to sustain that housing. The Commission and key stakeholders are developing the Western Australian Mental Health, AOD Accommodation and Support Strategy 2018-2025 (the Strategy) to guide stakeholders in the development of appropriate accommodation and support for people with mental health and AOD issues. It is anticipated that the Strategy will be available for public consultation in mid-2018.
- The owner of the 75 bed Franciscan House licensed private psychiatric hostel provided notice of his intention to close by 31 December 2017. All of the residents were relocated to alternate supported accommodation options before the hostel closed. The Commission is contracting an external review to assess the effectiveness of the process of relocation and the outcomes for the individual residents. Early indications are that many of these individuals have experienced significant improvement in their physical and mental health.

Step Up/Step Down

- The development of community mental health step up/step down services in Western Australia was identified as a priority in the Western Australian Mental Health, AOD Services Plan 2015-2025. Two step up/step down services have been established and are operating effectively (22 beds in Joondalup and 10 beds in Rockingham).
- These step up/step down services provide a vital service for people with mental health issues, aiming to support people safely in the community, close to their personal support from family and friends. They provide short-term residential support and individualised care for people following discharge from hospital or those who are in the community experiencing a change in their mental health to avoid the need for a possible hospitalisation. Services include a combination of psychosocial activities and clinical in-reach.
- Planning is underway to establish step up/step down services providing a further 48 beds consistent with the Government's election commitments over the next four years in regional Western Australia in Albany (six beds), Bunbury (10 beds), Kalgoorlie (10 beds), Karratha (six beds), Broome (six beds) and Geraldton (10 beds).

Health Services

- The Department is committed to delivering quality health care to Western Australians. A total of \$699 million will be spent on public health services in 2018-19, including inpatient care, community treatment services and teaching, training and research. This includes 63,435 inpatient weighted activity units, achieved through approximately 15,200 separations from specialised mental health wards.
- Health Services funding primarily relates to hospital beds (inpatient) and community treatment (non-admitted) services.

Community Treatment

- An additional \$18.2 million was approved as part of the 2017-18 Mid-year Review to continue the delivery of the State-wide Specialist Aboriginal Mental Health Service (SSAMHS) from 2018-19 to 2020-21. The SSAMHS provides culturally secure specialised services to Aboriginal people with severe and persistent mental illness in the community across Western Australia. The SSAMHS was approved by the Government as a permanent service, as per other hospital community treatment services.
- The additional funding for the SSAMHS will support the transition of the funding allocated for this service into the Commission's mainstream mental health funding allocation over the next three years. The Commission will work closely with Health Service Providers to ensure smooth transition.

Election Commitment Implementation

Methamphetamine Action Plan

- The Government is implementing a State-wide, integrated Methamphetamine Action Plan to reduce the demand for, supply of and harm from methamphetamines. As part of this plan, the Commission will invest:
 - approximately \$16 million from 2018-19 to 2021-22 into treatment facilities to provide early intervention and respond to severe methamphetamine dependence. This funding has been allocated to residential rehabilitation services;
 - \$9.3 million in service delivery from 2018-19 to 2021-22 for the establishment of 33 additional AOD low medical withdrawal and residential rehabilitation beds in the South West. The Commission has undertaken a registration of interest for the provision of the additional beds in the South West and will undertake a Request for Tender for services commencing from 1 January 2019;
 - an additional \$4.5 million from 2018-19 to 2020-21 to continue to employ community treatment employees in Community Alcohol and Drug Services across Western Australia to support individuals pre and post-residential rehabilitation, retain people in treatment and prevent relapse;
 - \$0.2 million in 2017-18 to identify and undertake planning and consultation required to address the gaps in AOD treatment services in the Kimberley. The Commission is developing a paper outlining options for future service provision in the Kimberley and to inform local stakeholder consultation later in 2018; and
 - \$0.4 million in 2018-19 for the proactive targeting of youth education and prevention programs to reduce methamphetamine demand and harm.

Step Up/Step Down Services

- The establishment of a 10 bed community mental health step up/step down service in Kalgoorlie was announced in the 2017-18 Budget. Funding from 2018-19 to 2021-22 has been provided, totalling \$9 million for this service (\$5.6 million capital, and \$3.3 million operational). The Commission has commenced work on the planning of this service. It is estimated that it will be operational in 2020.
- The Government has allocated \$7.7 million from 2019-20 to 2021-22 to meet the election commitment of a 10 bed step up/step down service in Geraldton. In 2018-19, the Commission will further progress planning and community consultation for the development of this service.
- The Commission is establishing a six bed step up/step down service in Albany through the use of existing resources to progress the implementation of the election commitment of an additional 20 step up/step down beds. The Commission will appoint a suitably qualified non-government organisation to operate the service in conjunction with the local mental health service. It is anticipated that the Albany step up/step down service will be operational by August 2018.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Strong Communities: Safe communities and supported families.	Improved mental health and wellbeing.	1. Prevention
	Reduced incidence of use and harm associated with AOD use.	
	Accessible, high quality and appropriate mental health and AOD treatments and supports.	2. Hospital Bed Based Services 3. Community Bed Based Services 4. Community Treatment 5. Community Support

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Prevention	20,542	20,975	20,164	17,899	11,884	11,939	12,069
2. Hospital Bed Based Services	367,770	379,837	384,722	390,076	399,228	410,984	422,716
3. Community Bed Based Services	44,624	61,409	59,068	56,905	56,819	60,136	61,328
4. Community Treatment	383,737	402,385	400,661	405,358	406,642	409,271	422,795
5. Community Support	46,435	49,751	49,540	48,165	49,368	50,269	51,475
Total Cost of Services.....	863,108	914,357	914,155	918,403	923,941	942,599	970,383

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: Improved mental health and wellbeing:					
Percentage of the population with high or very high levels of psychological distress ^(b)	9.9%	<=9.9%	9.9%	<=9.9%	
Outcome: Reduced incidence of use and harm associated with AOD use:					
Percentage of the population aged 14 years and over reporting recent use of alcohol at a level placing them at risk of lifetime harm ^(c)	21.6%	<=21.6%	18.4%	<=18.4%	
Percentage of the population aged 14 years and over reporting recent use of illicit drugs ^(c)	17%	<=17%	16.8%	<=16.8%	
Rate of hospitalisation for AOD use ^(d)	n/a	n/a	988.3	<988.3	

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: Accessible, high quality and appropriate mental health and AOD treatments and supports:					
Readmissions to hospital within 28 days of discharge from acute specialised mental health units (national indicator) ^(e)	17.1%	<=12%	17.3%	<=12%	1
Percentage of contacts with community-based public mental health non-admitted services within seven days post discharge from public mental health inpatient units (national indicator) ^(f)	64.1%	>=75%	70.8%	>=75%	
Percentage of closed AOD treatment episodes completed as planned ^(g)	73.5%	>=76%	72.3%	>=76%	
Percentage of contracted non-government mental health services that met the National Standards for Mental Health Services through independent evaluation	77.8%	100%	81.3%	100%	2
Percentage of contracted non-government AOD services that met an approved accreditation standard	n/a	90%	81%	90%	3
Percentage of the population receiving public clinical mental health care (national indicator)	2.3%	>=2.3%	2.4%	>=2.4%	
Percentage of the population receiving public AOD treatment	n/a	>=0.7%	0.7%	>=0.7%	

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

(b) This indicator uses the Kessler Psychological Distress Scale (K10), which is a measure of non-specific psychological distress (e.g. negative emotional states). Data is sourced from the Australian Bureau of Statistics National Health Survey, which is conducted every three years. Results from the 2014-15 survey are presented because the 2017-18 results will not become available until 2019. The 2018-19 Budget Target will therefore remain the same.

(c) This indicator presents information on the Western Australian prevalence rate for illicit drugs and alcohol. Prevalence of recent use (in the last year) of illicit drugs and consumption of alcohol at levels associated with long-term risk of harm for those aged 14 years and over are sourced from the National Drug Strategy Household Survey (NDSHS), which is conducted every three years. Results from the 2016 survey are presented; data from the next NDSHS is due to be collected in 2019 and should be available for reporting in 2020.

(d) This was a new indicator in the 2017-18 Budget Statements; the methodology to be used to report a combined AOD rate was still under development and as such no target was set. The 2017-18 Estimated Actual is based on data from the 2016 calendar year due to quality assurance and checking of hospitalisation data.

(e) A readmission for any of the separations identified as 'in scope' is defined as an admission to any acute specialised mental health inpatient unit in Western Australia and includes admissions to specialised mental health inpatient units in publicly funded private hospitals. This indicator is constructed using the national definition and target. Readmission rates are also affected by other factors, such as the cyclic and episodic nature of some illnesses or other issues that are beyond the control of the health system. Data for the 2017-18 Estimated Actual relates to the most recent available data (September 2016 to August 2017).

(f) This indicator reports on clients who were followed up by community-based public mental health non-admitted services within seven days following discharge from acute public mental health inpatient units only. Data for the 2017-18 Estimated Actual relates to the most recent available data (September 2016 to August 2017).

(g) This is an indicator of the quality of AOD treatment supports and reports the percentage of closed episodes in AOD treatment services that were completed as planned. It provides an indication of the extent to which treatment objectives are likely to be achieved. Data for the 2017-18 Estimated Actual relates to the most recent available data (December 2016 to November 2017).

Explanation of Significant Movements

(Notes)

1. The target for this indicator is aspirational and has been determined at a national level. Since 2014, readmission rates in Western Australia have been impacted by the introduction of new models of care such as Hospital in the Home and associated data recording and reporting practices. The Commission has implemented a monitoring program for this key effectiveness measure and is regularly reviewing current results with WA Health to further improve performance and enhance data capture.
2. The proportion of contracted non-government organisations that met the National Standards for Mental Health Services through independent evaluation in 2017-18 was significantly below the 2017-18 Budget. This relates to three of the 16 audited service providers failing to meet the standards. Each of these three providers will be required to take action to comply with all the standards within three months of their initial assessment.
3. There are 21 organisations that provide AOD services. Seventeen are accredited and the other four are working towards accreditation (two of which should achieve accreditation by June 2018).

Services and Key Efficiency Indicators

1. Prevention

Prevention in the mental health and AOD sectors includes activities to promote positive mental health, raise awareness of mental illness, prevent suicide and raise awareness about the potential harms of AOD use in the community.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 20,542	\$'000 20,975	\$'000 20,164	\$'000 17,899	1
Less Income	2,583	2,557	2,557	295	1
Net Cost of Service	17,959	18,418	17,607	17,604	
Employees (Full Time Equivalents)	30	30	30	25	1
Efficiency Indicators					
Cost per Capita to Enhance Mental Health and Wellbeing and Prevent Suicide (Illness Prevention, Promotion and Protection Activities)	\$4	\$4	\$4	\$4	
Cost per Capita of the Western Australian Population 14 Years and Above for Initiatives that Delay the Uptake and Reduce the Harm Associated with AODs	\$5	\$5	\$5	\$3	
Cost per Person of AOD Campaign Target Groups Who Are Aware of, and Correctly Recall, the Main Campaign Messages ^(a)	n/a	\$0.91	\$0.99	\$0.83	

(a) This indicator reports on the cost efficiency of the AOD campaigns, which are social marketing programs aimed at raising awareness of the risk of AOD-related harms. This was a new indicator in the 2017-18 Budget Statements and as such no historical information is available.

Explanation of Significant Movements

(Notes)

- The decrease in the Total Cost of Service, income and Full Time Equivalents (FTEs) is primarily attributable to the externally funded grant agreements that are yet to be finalised and, as a result the associated costs, income and FTEs are not reflected in the 2018-19 Budget Target.

2. Hospital Bed Based Services

Hospital Bed Based Services include mental health acute inpatient units, subacute inpatient units, forensic units and Hospital in the Home. They also include the high medical AOD detoxification unit at Next Step.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 367,770	\$'000 379,837	\$'000 384,722	\$'000 390,076	
Less Income	97,026	110,404	114,846	113,983	
Net Cost of Service	270,744	269,433	269,876	276,093	
Employees (Full Time Equivalents)	65	66	65	64	
Efficiency Indicators					
Average Length of Stay in Purchased Acute Specialised Mental Health Units ^(a)	15 days	<15 days	15 days	<15 days	
Average Cost per Purchased Bed-day in Acute Specialised Mental Health Units ^(a)	\$1,489	\$1,520	\$1,521	\$1,515	
Average Length of Stay in Purchased Sub-acute Specialised Mental Health Units	106 days	<103 days	142 days	<183 days	1
Average Cost per Purchased Bed-day in Sub-acute Specialised Mental Health Units	\$1,419	\$1,467	\$1,330	\$1,401	2
Average Length of Stay in Purchased Hospital in the Home Mental Health Units	24 days	<22 days	21 days	<22 days	
Average Cost per Purchased Bed-day in Hospital in the Home Mental Health Units	\$1,352	\$1,382	\$1,545	\$1,547	3
Average Length of Stay in Purchased Forensic Mental Health Units	34 days	<50 days	39 days	<50 days	
Average Cost per Purchased Bed-day in Forensic Mental Health Units	\$1,338	\$1,383	\$1,418	\$1,437	

(a) This includes the Next Step AOD withdrawal service.

Explanation of Significant Movements

(Notes)

1. This 2017-18 Estimated Actual is significantly higher than the 2017-18 Budget due to the reclassification of a ward from sub-acute to acute in the 2017-18 financial year. This ward was responsible for a comparatively high number of separations with a short length of stay, leading to a significantly higher than anticipated average length of stay. The higher 2018-19 Budget Target is based on the 2017-18 activity, excluding all activity that occurred for the reclassified ward.
2. The 2017-18 Estimated Actual is lower than the 2017-18 Budget due to the reclassification of a ward from sub-acute to acute in the 2017-18 financial year.
3. The 2017-18 Estimated Actual and 2018-19 Budget Target are significantly higher than the 2017-18 Budget due to the introduction of a new model of service which led to a higher average bed cost per day in its initial stages. This new model is expected to lower costs in the longer term.

3. Community Bed Based Services

Community Bed Based Services are focused on providing recovery-oriented services and residential rehabilitation in a home-like environment.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 44,624	\$'000 61,409	\$'000 59,068	\$'000 56,905	
Less Income	46	40	40	-	
Net Cost of Service	44,578	61,369	59,028	56,905	
Employees (Full Time Equivalents)	8	8	8	8	
Efficiency Indicators					
Average Cost per Purchased Bed-day for 24 Hour Staffed Community Bed Based Services (National Indicator)	n/a	\$360	\$367	\$372	
Average Cost per Purchased Bed-day for Non-24 Hour Staffed Community Bed Based Services (National Indicator)	n/a	\$170	\$177	\$180	
Average Cost per Purchased Bed-day in Step Up/Step Down Community Bed Based Units	\$643	\$523	\$534	\$541	
Cost per Completed Treatment Episode in AOD Residential Rehabilitation Services	\$10,140	\$10,208	\$12,417	\$12,781	1

Explanation of Significant Movements

(Notes)

1. The 2017-18 Estimated Actual is significantly higher than the 2017-18 Budget due to an improvement in methodology capturing activity data to ensure that all activity from services fully or partly funded by the Mental Health Commission are included.

4. Community Treatment

Community Treatment provides clinical care in the community for individuals with mental health and AOD problems. These services generally operate with multidisciplinary teams, and include specialised and forensic community clinical services.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 383,737	\$'000 402,385	\$'000 400,661	\$'000 405,358	
Less Income	68,641	73,866	79,779	78,701	
Net Cost of Service	315,096	328,519	320,882	326,657	
Employees (Full Time Equivalents)	167	168	164	157	
Efficiency Indicators					
Average Cost per Purchased Treatment Day of Ambulatory Care Provided by Public Clinical Mental Health Services (National Indicator) ^(a)	\$470	\$487	\$461	\$461	
Average Treatment Days per Episode of Ambulatory Care Provided by Public Clinical Mental Health Services.....	5	<5	5	<5	
Cost per Completed Treatment Episode in Community-based AOD Services.....	\$1,680	\$1,580	\$1,749	\$1,764	1

(a) A treatment day refers to any day on which one or more community contacts are recorded for a consumer during their episode of care. An episode is the period of care between the start and end of treatment.

Explanation of Significant Movements

(Notes)

- The increase between the 2017-18 Budget and the 2017-18 Estimated Actual can largely be attributed to longer treatment episodes due to an increase in the complexity of cases.

5. Community Support

Community Support services provide individuals with mental health, AOD problems access to the help and support they need to participate in their community. These services include peer support, home in-reach, respite, recovery and harm reduction programs.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 46,435	\$'000 49,751	\$'000 49,540	\$'000 48,165	1
Less Income	229	40	40	-	
Net Cost of Service	46,206	49,711	49,500	48,165	
Employees (Full Time Equivalents)	6	6	6	6	
Efficiency Indicators					
Average Cost per Hour of Community Support Provided to People with Mental Health Problems	\$144	\$135	\$132	\$133	
Average Cost per Episode of Community Support Provided for AOD Services ^(a)	\$8,672	\$8,783	\$9,793	\$10,329	2
Average Cost per Package of Care Provided for the Individualised Community Living Strategy (ICLS).....	\$42,150	\$65,790	\$51,810	\$52,495	3
Cost per Episode of Care in Safe Places for Intoxicated People ^(b)	\$342	\$336	\$377	\$373	4

(a) An episode of care refers to the period of contact between a client and a treatment provider(s) in which there is no change in the main treatment type or the principal drug of concern and there has not been a non-planned absence of contact for greater than three months.

(b) Safe places for intoxicated individuals (sobering up centres) provide residential care overnight for intoxicated individuals. An episode is defined as an admission to a sobering up centre, which may be for a few hours or overnight.

Explanation of Significant Movements

(Notes)

1. The decrease in the 2018-19 Budget Target relates to the diversion of funding from community support into community bed based programs associated with the Albany step up/step down services and the relocation of residents from the Franciscan House to alternative accommodation.
2. The Transitional Housing and Support Program targets people exiting residential AOD treatment services that require ongoing support and who are at risk of homelessness or inappropriate accommodation. Due to the long-term nature of this service, there is a small volume of cases which can result in high variability in cost over the various reporting periods. The 2017-18 Budget was set based on the 2016-17 activity of 59 episodes and activity for the 2017-18 Estimated Actual is 53 episodes.
3. The 2017-18 Estimated Actual is significantly lower than the 2017-18 Budget in part because ICLS support packages are allocated and commence at staggered times throughout the financial year and therefore include part payments that are not reflective of the full year costs for an individual. There are also lead times for the development of support packages for new entrants when backfilling client vacancies. In addition, the purpose of the ICLS is to provide coordinated clinical and psychosocial supports to assist eligible individuals to achieve their recovery goals and live well in the community. Therefore, it is expected that the average cost per package would decline due to the individual's level of need for recovery focused supports also decreasing. The decline in funding is a positive outcome of the ICLS program and demonstrates program success by supporting individuals to maximise their recovery and maintain independent living in the community.
4. The 2017-18 Estimated Actual is significantly higher than the 2017-18 Budget due to a lower than anticipated number of episodes across most services. Providers reported varying reasons for this decline including a reduction in the number of individuals camping in and outside of particular regional towns, the relocation of some frequent users of the service to metropolitan areas for treatment, stricter enforcement of liquor management strategies and possible impacts of the introduction of the cashless debit card in regional test sites.

Asset Investment Program

Funding has been allocated for the construction of the Geraldton and Kalgoorlie step up/step down mental health facilities.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
NEW WORKS							
Election Commitment - Step Up/Step Down Mental Health Facilities							
Geraldton.....	5,930	-	-	-	1,508	4,176	246
Kalgoorlie.....	5,639	-	-	976	4,379	284	-
Total Cost of Asset Investment Program.....	11,569	-	-	976	5,887	4,460	246
FUNDED BY							
Drawdowns from Royalties for Regions Fund			-	976	5,887	4,460	246
Total Funding.....			-	976	5,887	4,460	246

Financial Statements

Income Statement

Expenses

Total Cost of Services is estimated to increase by \$4.2 million compared to the 2017-18 Estimated Actual. This is primarily attributable to an increase in purchased public health services of \$10.6 million and increases in services purchased from non-government organisations of \$8.1 million. These are being offset by reduced expenditure in comparison to 2017-18 relating to the construction of the Bunbury and Karratha step up/step down mental health facilities and grant expenditure relating to salaries and other services and contracts not being reflected in 2018-19 due to grant negotiations not yet being finalised.

Income

Income from the State Government is anticipated to increase by \$10.4 million compared to the 2017-18 Estimated Actual. This is primarily due to an increase of \$10.6 million in State-funded public health services purchased from Health Service Providers.

INCOME STATEMENT ^(a) (Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^{(b) (c)}	36,337	36,358	36,316	33,422	32,802	32,448	33,496
Grants and subsidies ^(d)	2,865	11,210	11,657	2,353	505	505	505
Supplies and services	161,171	174,255	171,424	178,421	166,145	162,580	163,809
Accommodation	2,249	2,445	2,438	2,509	2,502	2,431	2,432
Depreciation and amortisation	474	341	341	341	341	341	341
Service Delivery Agreement - WA Health	653,943	686,216	688,518	699,135	719,372	742,096	767,603
Other expenses	6,069	3,532	3,461	2,222	2,274	2,198	2,197
TOTAL COST OF SERVICES	863,108	914,357	914,155	918,403	923,941	942,599	970,383
Income							
Sale of goods and services	-	288	-	-	-	-	-
Grants and subsidies	4,823	4,852	4,796	1,429	-	-	-
National Health Reform Agreement	162,820	181,567	191,978	191,255	201,460	212,209	223,532
Other revenue	882	200	488	295	302	302	302
Total Income	168,525	186,907	197,262	192,979	201,762	212,511	223,834
NET COST OF SERVICES	694,583	727,450	716,893	725,424	722,179	730,088	746,549
INCOME FROM STATE GOVERNMENT							
Service appropriations	684,695	706,470	696,491	707,456	703,796	716,474	731,110
Resources received free of charge	3,196	4,037	4,037	4,097	4,159	4,221	4,221
Royalties for Regions Fund:							
Regional Community Services Fund	5,423	7,293	14,123	13,513	13,862	9,028	10,855
Regional Infrastructure and Headworks Fund	-	7,510	-	-	-	-	-
TOTAL INCOME FROM STATE GOVERNMENT	693,314	725,310	714,651	725,066	721,817	729,723	746,186
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(1,269)	(2,140)	(2,242)	(358)	(362)	(365)	(363)

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

(b) The Commission's Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 276, 273 and 260 respectively.

(c) The FTEs have been adjusted compared to the published FTEs in the 2017-18 Budget papers to reflect the FTEs attributable to the Commission, whereas the previous published FTEs reflected both the Commission and the Administered Entities.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Department for Child Protection - Youth Crisis Accommodation Support	442	-	447	-	-	-	-
Department of Education - Suicide Prevention Strategy	417	354	354	363	-	-	-
Housing Authority Broome Step Up/Step Down Facility.....	-	700	700	-	-	-	-
Bunbury Step Up/Step Down Facility	-	4,330	4,330	230	-	-	-
Karratha Step Up/Step Down Facility	-	4,290	4,290	230	-	-	-
Non-government Grants Ice Breakers Program.....	-	180	180	180	-	-	-
Other.....	564	368	368	343	361	361	361
Prevention and Anti-stigma.....	100	162	162	153	144	144	144
Suicide Prevention Strategy	658	826	826	854	-	-	-
Workforce Development	76	-	-	-	-	-	-
Road Safety Commission - Alcohol Interlocks Assessment and Treatment Service.....	608	-	-	-	-	-	-
TOTAL	2,865	11,210	11,657	2,353	505	505	505

(a) The table above only reflects grants and subsidies that have been agreed to prior to the 2018-19 Budget process and as a result the table does not reflect agreements that are currently under negotiation.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	24,611	22,565	23,557	23,199	22,837	22,472	22,254
Restricted cash.....	6,146	5,127	4,994	5,139	5,284	5,429	5,429
Receivables.....	467	536	467	467	467	467	467
Other.....	70	90	70	70	70	70	70
Total current assets.....	31,294	28,318	29,088	28,875	28,658	28,438	28,220
NON-CURRENT ASSETS							
Holding account receivables.....	5,486	5,827	5,827	6,168	6,509	6,850	7,191
Property, plant and equipment.....	22,414	22,045	22,073	22,708	28,254	32,373	32,278
Other.....	12	12	12	12	12	12	12
Total non-current assets.....	27,912	27,884	27,912	28,888	34,775	39,235	39,481
TOTAL ASSETS	59,206	56,202	57,000	57,763	63,433	67,673	67,701
CURRENT LIABILITIES							
Employee provisions.....	5,390	5,023	5,281	5,348	5,348	5,348	5,348
Payables.....	3,866	3,537	3,866	3,900	3,900	3,900	3,900
Other.....	427	619	572	717	862	1,007	1,152
Total current liabilities.....	9,683	9,179	9,719	9,965	10,110	10,255	10,400
NON-CURRENT LIABILITIES							
Employee provisions.....	2,099	1,594	2,099	1,998	1,998	1,998	1,998
Total non-current liabilities.....	2,099	1,594	2,099	1,998	1,998	1,998	1,998
TOTAL LIABILITIES	11,782	10,773	11,818	11,963	12,108	12,253	12,398
EQUITY							
Contributed equity.....	25,763	25,763	25,763	26,739	32,626	37,086	37,332
Accumulated surplus/(deficit).....	21,053	19,058	18,811	18,453	18,091	17,726	17,363
Reserves	608	608	608	608	608	608	608
Total equity	47,424	45,429	45,182	45,800	51,325	55,420	55,303
TOTAL LIABILITIES AND EQUITY	59,206	56,202	57,000	57,763	63,433	67,673	67,701

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	684,354	706,129	696,150	707,115	703,455	716,133	730,769
Royalties for Regions Fund:							
Regional Community Services Fund	6,533	7,293	14,123	13,513	13,862	9,028	10,855
Regional Infrastructure and Headworks Fund	-	7,510	-	976	5,887	4,460	246
Net cash provided by State Government	690,887	720,932	710,273	721,604	723,204	729,621	741,870
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(36,480)	(36,213)	(36,280)	(33,277)	(32,657)	(32,303)	(33,351)
Grants and subsidies	(3,377)	(11,210)	(11,657)	(2,353)	(505)	(505)	(505)
Supplies and services	(158,254)	(170,351)	(167,520)	(174,451)	(162,115)	(158,490)	(159,719)
Accommodation	(2,020)	(2,415)	(2,408)	(2,478)	(2,471)	(2,400)	(2,401)
Service Delivery Agreement - WA Health	(653,943)	(686,216)	(688,518)	(699,135)	(719,372)	(742,096)	(767,603)
Other payments	(4,946)	(3,429)	(3,358)	(2,126)	(2,176)	(2,098)	(2,097)
Receipts ^(b)							
Grants and subsidies	4,823	4,852	4,796	1,429	-	-	-
National Health Reform Agreement	162,820	181,567	191,978	191,255	201,460	212,209	223,532
Sale of goods and services	-	288	-	-	-	-	-
Other receipts	722	200	488	295	302	302	302
Net cash from operating activities	(690,655)	(722,927)	(712,479)	(720,841)	(717,534)	(725,381)	(741,842)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(244)	-	-	(976)	(5,887)	(4,460)	(246)
Net cash from investing activities	(244)	-	-	(976)	(5,887)	(4,460)	(246)
NET INCREASE/(DECREASE) IN CASH HELD	(12)	(1,995)	(2,206)	(213)	(217)	(220)	(218)
Cash assets at the beginning of the reporting period	30,769	29,687	30,757	28,551	28,338	28,121	27,901
Cash assets at the end of the reporting period	30,757	27,692	28,551	28,338	28,121	27,901	27,683

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Grants and Subsidies							
Commonwealth Grants ^(b)	518	181	181	-	-	-	-
Other Grant Funding ^(b)	4,305	4,671	4,615	1,429	-	-	-
Other Receipts							
Other Revenue	722	488	488	295	302	302	302
TOTAL	5,545	5,340	5,284	1,724	302	302	302

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

(b) The 2018-19 Budget Estimate excludes grant funding that is currently under negotiation, which is the primary reason for the decrease between the 2017-18 Estimated Actual and the 2018-19 Budget Estimate.

**RECONCILIATION RELATING TO MAJOR FUNCTIONAL TRANSFERS
AND ACCOUNTING POLICY CHANGES**

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
APPROPRIATIONS							
Service Appropriations as per Income Statement	684,695	706,470	696,491	707,456	703,796	716,474	731,110
<i>Transfer of the Fresh Start Recovery Program</i>	293	293	-	-	-	-	-
Adjusted Total Appropriations Provided to Deliver Services	684,988	706,763	696,491	707,456	703,796	716,474	731,110
ADMINISTERED TRANSACTIONS							
Administered Appropriation as per Details of Administered Transaction	7,569	7,539	8,230	8,287	8,447	8,652	8,834
<i>Transfer of Two Employees to the Office of Chief Psychiatrist</i>	650	661	-	-	-	-	-
Adjusted Total Administered Appropriation	8,219	8,200	8,230	8,287	8,447	8,652	8,834

DETAILS OF ADMINISTERED TRANSACTIONS

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
INCOME							
Other							
Administered Appropriation.....	7,569	7,539	8,230	8,287	8,447	8,652	8,834
Services Received Free of Charge	1,060	-	1,052	1,068	1,089	1,116	1,144
Other Revenue.....	1	-	-	-	-	-	-
TOTAL ADMINISTERED INCOME	8,630	7,539	9,282	9,355	9,536	9,768	9,978
EXPENSES							
Other							
Office of the Chief Psychiatrist.....	2,555	2,282	3,337	3,428	3,534	3,628	3,733
Mental Health Tribunal.....	2,840	2,630	2,962	2,907	2,924	2,966	2,985
Mental Health Advocacy Service	3,059	2,627	2,973	3,020	3,078	3,174	3,260
TOTAL ADMINISTERED EXPENSES ^(a)	8,454	7,539	9,272	9,355	9,536	9,768	9,978

(a) The Administered Entities Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 29, 30 and 30 respectively.

Agency Special Purpose Account Details**STATE MANAGED FUND SPECIAL PURPOSE ACCOUNT**

Account Purpose: The State Health Funding Special Purpose Account provides a mechanism to receive Commonwealth funding for mental health related activity from the State Pool Special Purpose Account for non-activity based hospital services and State funding for non-activity based hospital services, as required under the National Health Reform Agreement.

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000
Opening Balance.....	-	-	-	-
Receipts:				
Appropriations	178,552	183,259	201,665	188,565
Other	73,699	79,498	84,998	80,235
	252,251	262,757	286,663	268,800
Payments	252,251	262,757	286,663	268,800
CLOSING BALANCE	-	-	-	-

Western Australian Health Promotion Foundation

Part 5 Health

Asset Investment Program

The asset investment expenditure of \$70,000 reflects routine asset replacement and the continued development of an information and communications technology platform.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COMPLETED WORKS							
Computer and Software - 2017-18 Program.....	70	70	70	-	-	-	-
NEW WORKS							
Computer and Software							
2018-19 Program.....	70	-	-	70	-	-	-
2019-20 Program.....	70	-	-	-	70	-	-
2020-21 Program.....	70	-	-	-	-	70	-
2021-22 Program.....	70	-	-	-	-	-	70
Total Cost of Asset Investment Program	350	70	70	70	70	70	70
FUNDED BY							
Internal Funds and Balances.....			70	70	70	70	70
Total Funding.....			70	70	70	70	70

Animal Resources Authority

Part 5 Health

Asset Investment Program

The Authority's Asset Investment Program of \$200,000 relates to routine asset replacement at the Animal Resources Centre facility.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COMPLETED WORKS							
Asset Replacement 2017-18 Program	200	200	200	-	-	-	-
Autoclave.....	1,120	1,120	1,120	-	-	-	-
Chiller Unit.....	791	791	43	-	-	-	-
Cooling Towers	110	110	110	-	-	-	-
Transformer.....	477	477	35	-	-	-	-
Ventilated Cages.....	115	115	115	-	-	-	-
NEW WORKS							
Asset Replacement							
2018-19 Program.....	200	-	-	200	-	-	-
2019-20 Program.....	200	-	-	-	200	-	-
2020-21 Program.....	200	-	-	-	-	200	-
2021-22 Program.....	200	-	-	-	-	-	200
Total Cost of Asset Investment Program	3,613	2,813	1,623	200	200	200	200
FUNDED BY							
Funding Included in Department of Treasury Administered Item.....			1,120	-	-	-	-
Internal Funds and Balances.....			503	200	200	200	200
Total Funding.....			1,623	200	200	200	200

Part 6

Education and Training

Summary of Portfolio Appropriations

Agency	2017-18 Budget \$'000	2017-18 Estimated Actual '000	2018-19 Budget Estimate '000
Education			
– Delivery of Services	4,060,233	4,057,001	4,043,514
– Administered Grants, Subsidies and Other Transfer Payments	450,593	449,980	451,223
– Capital Appropriation	250,313	226,226	251,781
Total	4,761,139	4,733,207	4,746,518
Training and Workforce Development			
– Delivery of Services	353,551	366,021	356,053
– Capital Appropriation	237	237	-
Total	353,788	366,258	356,053
GRAND TOTAL			
– Delivery of Services	4,413,784	4,423,022	4,399,567
– Administered Grants, Subsidies and Other Transfer Payments	450,593	449,980	451,223
– Capital Appropriation	250,550	226,463	251,781
Total	5,114,927	5,099,465	5,102,571

Division 23 Education

Part 6 Education and Training

Appropriations, Expenses and Cash Assets (a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 54 Net amount appropriated to deliver services.....	3,963,927	4,058,388	4,055,463	4,041,976	4,021,386	4,084,758	4,169,580
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	1,845	1,845	1,538	1,538	1,538	1,538	1,538
Total appropriations provided to deliver services	3,965,772	4,060,233	4,057,001	4,043,514	4,022,924	4,086,296	4,171,118
ADMINISTERED TRANSACTIONS							
Item 55 Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....	449,237	450,593	449,980	451,223	462,150	471,952	474,026
CAPITAL							
Item 112 Capital Appropriation	152,706	250,313	226,226	251,781	194,144	89,680	77,041
TOTAL APPROPRIATIONS	4,567,715	4,761,139	4,733,207	4,746,518	4,679,218	4,647,928	4,722,185
EXPENSES							
Total Cost of Services	4,848,073	5,019,766	5,035,811	5,090,961	5,141,310	5,281,831	5,475,704
Net Cost of Services (b).....	3,883,410	4,043,280	4,048,641	4,045,542	4,034,453	4,072,046	4,165,579
CASH ASSETS (c)	606,246	612,370	580,753	558,482	557,721	589,975	609,666

- (a) The 2016-17 Actual has been recast for comparability purposes to account for Machinery of Government changes that took effect from 1 July 2017.
(b) Represents Total Cost of Services (expenses) less retained revenues applied to the agency's services. Reconciliation to the 'Total appropriations provided to deliver services' includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
(c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Election Commitment					
Senior Executive Service Reduction	(1,000)	(1,163)	(1,150)	(1,137)	(2,000)
Other					
2018-19 Tariffs, Fees and Charges.....	-	(1,147)	(2,177)	(2,167)	(2,538)
Adjustments to Commonwealth Grants	3,772	4,555	2,867	786	300
Government Office Accommodation Reform Program	(400)	710	804	902	1,002
Government Regional Officer Housing	(850)	(355)	(5,862)	(15,311)	(11,860)
Growth Funding - Revisions to Student Enrolment and Cost Growth Forecasts....	1,261	1,388	15,711	24,786	60,664
Kimberley Schools Project.....	5,866	9,543	4,443	3,741	-
New Public Sector Wages Policy	(8,397)	(22,574)	(36,074)	(50,563)	-
Non-Government Human Services Sector Indexation Adjustment	-	(117)	(199)	(204)	-
Pilbara Partnerships for Student Success	1,026	2,049	1,575	-	-
Revision to Boarding Away from Home Allowance.....	(600)	-	-	-	-
Revision to Low Interest Loans Scheme	1,099	1,968	2,149	2,204	3,198

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Revision to Regional Workers Incentives Allowance Payments	286	-	-	-	-
State Fleet Policy and Procurement Initiatives	(354)	(713)	(847)	(982)	(1,006)
Voluntary Targeted Separation Scheme ^(a)	16,652	(17,368)	(23,315)	(36,667)	(50,715)

(a) Cost and savings estimates of the Voluntary Targeted Separation Scheme as at 9 April 2018 Budget cut-off date. The costs and savings of the Scheme will be further updated in the 2017-18 Annual Report on State Finances and the 2018-19 Mid-year Review.

Significant Issues Impacting the Agency

- Legislative amendments to Commonwealth funding of schools took effect in 2018, providing funding for public and non-government schools in Western Australia over the next six years. The proposed funding arrangements will impose unwarranted Commonwealth control and constrain the State's capacity to implement reforms and efficiencies of its own choosing. The State is currently actively negotiating with the Commonwealth to achieve a final funding agreement that is both financially responsible and ensures a fair share for Western Australia.
- As part of the Government's commitment to responsible financial management and delivering an operating surplus by 2020-21, all government agencies are required to contribute to Budget repair measures. Areas for budget reductions in the Department were identified for 2018-19 and beyond. The Department will need to continue operating within tight financial constraints.
- An investment of \$1.2 billion over four years from 2018-19 will deliver new schools, as well as expand existing ones to meet student enrolment growth across the State. This program will also provide upgrades to existing schools, and will help shape the growth and development of towns and suburbs across Western Australia while strengthening the delivery of education services.
- Success for every student and best possible teaching practice remain key priorities for delivering high quality education in public schools. The focus will be on explicit teaching of literacy and numeracy, particularly writing across all years; development of students' innovation, creativity and entrepreneurial skills; progressive implementation of the new languages curriculum; and continued targeting of digital technologies and Science, Technology, Engineering and Maths (STEM) learning. Teacher professional learning will be tied to targeted areas for improvement identified in each teacher's performance.
- With issues in the community often spilling into schools, the safety of students and staff in public schools remains a focus. Further training and resources will be provided to support the prevention and management of violent incidents when they occur in schools.
- Resilience, emotional regulation and behaviour of children and young people will be further supported in public schools through training mental health coordinators in key school-based preventative mental health programs; strengthening cross-agency partnerships to better support students; and piloting the first ever full service secondary school.
- To provide more help for students with learning difficulties, new specialist programs for students with autism are being set up in public schools. Five programs are operating in 2018 and a further 11 will be set up by 2020 in both primary and secondary schools. They will provide a seamless education across Kindergarten to Year 12 for students with autism.
- Improved engagement and academic performance of Aboriginal students are vital, as outcomes for Aboriginal students remain unacceptably low in comparison with non-Aboriginal students. Priorities for public schools include self-assessment against the Aboriginal Cultural Standards Framework, targeted support for Aboriginal students at identified secondary schools, developing research partnerships, and continuing the trial of KindiLink.
- In line with the Government's election commitment to increase the connection between public schools and children's care services, exploration of opportunities to make school facilities available to third party providers of outside school hours care will continue. Planning will also progress for long day care services to be set up on school sites in response to community needs, creating local jobs and strengthening the State's economy.
- As growth in vocational education and training in schools continues, a new model will be trialled of allocating TAFE places to increase access for students. This is part of a broader plan being implemented to improve support for public schools and future job prospects for students.

- With the ongoing implementation of the Western Australian Curriculum, grades used to report student achievement need to be comparable across the State and from school to school. Moderation processes will continue to be developed for Pre-primary to Year 10, and implemented for examinable and non-examinable courses in Years 11 and 12.
- The Machinery of Government changes took effect on 1 July 2017 and governance arrangements were revised and a new organisation structure implemented. This also took into account the Government's Voluntary Targeted Separation Scheme. Service level agreements will be finalised between the Department and each of the School Curriculum and Standards Authority, Teacher Registration Board of Western Australia and Training Accreditation Council.
- An independent evaluation of the student-centred funding model for public schools started at the beginning of 2018. Any changes to the model arising from the review will be implemented over a number of years to enable the ongoing delivery of high quality education to all students across the State.
- Of the 409 recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse, many are directly or indirectly relevant to, or impact on, the operations of schools and/or the Department. The Department has commenced its consideration of the relevant recommendations and this significant body of work will continue.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Where practical, Key Performance Information for the 2016-17 Actual has been recast for comparability purposes to account for Machinery of Government changes that took effect from 1 July 2017.

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Strong Communities: Safe communities and supported families.	Through a strong public school system, students across Western Australia have access to a quality education.	1. Public Primary Education 2. Public Secondary Education
	Western Australian education and training providers, and teachers, comply with the appropriate regulatory and policy requirements.	3. Regulation, Review, Funding, and Policy Advice
	Western Australian schools implement the Western Australian Curriculum and Assessment Outline (Pre-primary to Year 10), Western Australian Certificate of Education (Years 11 and 12), and quality assessment, moderation and certification procedures.	4. Curriculum Development, Evaluation and Support 5. Student Assessment and Certification
	Quality accommodation, care and services for isolated students who have to board away from home to attend school.	6. Establishment, Operation and Maintenance of Residential Colleges

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Public Primary Education.....	2,861,034	2,948,509	2,952,013	2,960,697	2,981,464	3,056,414	3,187,487
2. Public Secondary Education.....	1,898,652	1,984,553	1,997,289	2,042,925	2,073,197	2,136,199	2,196,139
3. Regulation, Review, Funding, and Policy Advice.....	37,474	36,754	37,475	39,002	40,559	42,738	44,395
4. Curriculum Development, Evaluation and Support.....	8,500	8,712	8,669	8,114	7,650	7,709	7,886
5. Student Assessment and Certification.....	25,847	26,134	25,230	25,499	23,813	24,098	24,657
6. Establishment, Operation and Maintenance of Residential Colleges	16,566	15,104	15,135	14,724	14,627	14,673	15,140
Total Cost of Services.....	4,848,073	5,019,766	5,035,811	5,090,961	5,141,310	5,281,831	5,475,704

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: Through a strong public school system, students across Western Australia have access to a quality education:					
Participation rate (proportion of persons aged 15 to 17 years in some form of education).....	96.7%	97%	96.7%	97%	1
Secondary graduation rate (proportion of Year 8 cohort achieving secondary graduation in Year 12).....	63.1%	73%	65.5%	66%	2
Apparent retention rate (proportion of Year 8 cohort studying in Year 12)	77.7%	81%	80.1%	81%	
Literacy and numeracy performance in national tests at Years 3, 5, 7 and 9:					
Year 3 students achieving national minimum standards:					
Reading.....	92.7%	93%	92.7%	93%	
Writing.....	95%	96%	94.1%	96%	
Numeracy.....	94.1%	95%	94.3%	95%	
Year 5 students achieving national minimum standards:					
Reading.....	89.4%	91%	91.6%	92%	
Writing.....	91.4%	92%	89.7%	92%	
Numeracy.....	91.8%	94%	93.9%	94%	
Year 7 students achieving national minimum standards:					
Reading.....	91%	93%	89.9%	92%	
Writing.....	85%	86%	82.5%	86%	
Numeracy.....	92.9%	94%	92.6%	93%	
Year 9 students achieving national minimum standards:					
Reading.....	91.2%	92%	89.3%	92%	
Writing.....	80.2%	81%	77.6%	81%	
Numeracy.....	93.9%	95%	94.9%	95%	
Outcome: Western Australian education and training providers, and teachers, comply with the appropriate regulatory and policy requirements:					
Percentage of non-government schools complying with registration requirements of the School Education Act 1999	88%	90%	82%	88%	3
Percentage of providers of education services to full fee international students complying with registration requirements of the Education Service Providers (Full Fee Overseas Students) Registration Act 1991 (WA) and the Education Services for Overseas Students Act 2000 (Commonwealth)	100%	100%	100%	100%	
Percentage of registered training organisations compliant with the Australian Quality Training Framework Essential Standards for Registration	100%	100%	99%	100%	

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Percentage of reviewed Independent Public Schools that have met service and delivery requirements	100%	100%	100%	100%	
Percentage of teachers compliant with the Teacher Registration Act 2012	100%	100%	100%	100%	
Outcome: Western Australian schools implement the Western Australian Curriculum and Assessment Outline (Pre-primary to Year 10), Western Australian Certificate of Education (Years 11 and 12), and quality assessment, moderation and certification procedures:					
Engagement of and acceptance by stakeholders of responsive syllabuses, accreditation and review	4.1	4.1	4.1	4.1	4
Engagement of and acceptance by stakeholders of comprehensive and easily understood assessment policy and support.....	4.1	4.1	4.1	4.1	4
Engagement of and acceptance by stakeholders of valid and reliable external and school-based assessments	4.2	4.2	4.2	4.2	4
Outcome: Quality accommodation, care and services for isolated students who have to board away from home to attend school:					
Average residential college occupancy rate	62%	62%	56%	62%	
Families rating accommodation, care and services as good or better.....	92%	92%	92%	92%	

- (a) Further information about the key effectiveness indicators is provided in the 2016-17 Final Reports of the former Department of Education, Department of Education Services, School Curriculum and Standards Authority and Country High School Hostels Authority.
- (b) The 2018-19 Budget Targets are based on the higher of their 2016-17 Actuals or 2017-18 Estimated Actuals, and rounded up to the nearest integer for Outcome 1 indicators.

Explanation of Significant Movements

(Notes)

1. The participation rate for the 2016-17 Actual reported here is different from that reported in the former Department of Education's 2016-17 Final Report because it incorporates actual university figures that had not yet been released for the Final Report. The final revised participation rate for 2016-17 will be reported in the agency's 2017-18 Annual Report.
2. The requirements for the Western Australian Certificate of Education were changed in 2016, with students now required to demonstrate a higher level of competencies. These changes include the requirement that students meet specific standards in reading, writing and numeracy either in national tests in Year 9 or the Online Literacy and Numeracy Assessment in Years 10, 11 or 12 to achieve secondary graduation.
3. A material change to the calculation methodology introduced in 2017 deflated the results for six months of 2016-17 and will likely impact results for 2017-18 and thereafter. The change was to include quality improvement notice issuances and conditions or directions imposed at any time during the financial year, whereas the data previously only included conditions or directions that were in effect on 30 June.
4. Scale range is from 1 (low) to 5 (high).

Services and Key Efficiency Indicators

1. Public Primary Education

This service provides access to education in public schools for persons aged generally from four years and six months to 11 years and six months.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	2,861,034	2,948,509	2,952,013	2,960,697	
Less Income	536,327	544,948	565,595	602,083	
Net Cost of Service	2,324,707	2,403,561	2,386,418	2,358,614	
Employees (Full Time Equivalents)	23,613	23,856	23,873	24,118	
Efficiency Indicators					
Cost per Student Full Time Equivalents	\$15,344	\$15,640	\$15,610	\$15,491	1

Explanation of Significant Movements

(Notes)

- The decrease in the Cost per Student Full Time Equivalents in the 2018-19 Budget Target compared to the 2017-18 Estimated Actual is mainly due to the expiry of Commonwealth funding provided under the 2018 National Partnership Agreement (NPA) Universal Access to Early Childhood on 31 December 2018. While a one year extension to the NPA has been announced by the Council of Australian Governments, this is not currently reflected in the 2018-19 Budget Target. The additional one-off allocation to fund the Voluntary Targeted Separation Scheme payments in the 2017-18 Estimated Actual has also contributed to the apparent decrease. The 2018-19 Cost per Student Full Time Equivalents adjusted for the above exceptional items would be \$15,574, an increase of 0.2% when compared to the adjusted Estimated Actual of \$15,543.

2. Public Secondary Education

This service provides access to education in public schools for persons aged generally from 11 years and six months.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	1,898,652	1,984,553	1,997,289	2,042,925	
Less Income	391,936	394,506	386,623	407,857	
Net Cost of Service	1,506,716	1,590,047	1,610,666	1,635,068	
Employees (Full Time Equivalents)	14,685	14,806	14,853	15,118	
Efficiency Indicators					
Cost per Student Full Time Equivalents	\$18,365	\$18,944	\$18,946	\$18,960	

3. Regulation, Review, Funding, and Policy Advice

This service provides regulatory, review, funding and policy advisory services, as required by legislation or government policy, to support provision of quality services by registered and/or accredited education and training providers.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 37,474	\$'000 36,754	\$'000 37,475	\$'000 39,002	1
Less Income	24,574	24,430	22,390	22,956	
Net Cost of Service	12,900	12,324	15,085	16,046	
Employees (Full Time Equivalents)	86	103	69	71	
Efficiency Indicators ^(a)					
Cost of Regulatory Services per Registered Provider/Institution	\$21,401	\$17,659	\$15,855	\$15,819	2
Cost of Recurrent Funding Programs per Student	\$6	\$6	\$4	\$4	
Cost of Loan Services per Loan Advance	\$1,082	\$709	\$1,051	\$1,071	
Hourly Cost of Providing Policy Advice and Support	\$167	\$107	\$166	\$156	
Cost of Review Services per School	\$19,682	\$15,798	\$23,694	\$23,351	
Cost of Regulatory Services per Teacher	\$121	\$107	\$98	\$97	

(a) Finance costs associated with the Low Interest Loan Scheme are excluded from efficiency indicator calculations.

Explanation of Significant Movements

(Notes)

1. The increase in the 2018-19 Budget Target and the 2017-18 Estimated Actual compared to the 2017-18 Budget reflects the revaluation of the finance costs associated with the Low Interest Loans Scheme.
2. The former Department of Education Services school review function for Independent Public Schools (IPS) will be incorporated into a new model of review implemented for all public schools by the Department of Education in 2018-19. During the transition phase the number of IPS reviews has reduced, hence an increase in the average cost.

4. Curriculum Development, Evaluation and Support

This service involves curriculum development and accreditation for all courses to ensure high quality and standards of contemporary curriculum provision and formal course review based on stakeholder feedback and consultation for Pre-primary to Year 12.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 8,500	\$'000 8,712	\$'000 8,669	\$'000 8,114	
Less Income	38	-	-	-	
Net Cost of Service	8,462	8,712	8,669	8,114	
Employees (Full Time Equivalents)	46	46	44	45	
Efficiency Indicators					
Average Cost per Registered School for Syllabus Development and Review (Pre-primary - Year 12)	\$7,732	\$7,842	\$7,754	\$7,257	

5. Student Assessment and Certification

This service involves the provision of clear assessment policy and guidelines, provision of high quality external assessments and rigorous processes for standards setting and certification.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 25,847	\$'000 26,134	\$'000 25,230	\$'000 25,499	
Less Income	2,712	2,498	2,498	2,499	
Net Cost of Service	23,135	23,636	22,732	23,000	
Employees (Full Time Equivalents)	86	86	82	83	
Efficiency Indicators					
Average Cost per Enrolled Student for Moderation (Years 3-12)	\$78	\$74	\$71	\$72	
Average Cost per Enrolled Student for External Assessment (Years 11-12) ...	\$218	\$209	\$200	\$199	
Average Cost per Enrolled Year 12 Student for Certification	\$1,004	\$965	\$924	\$924	
Average Cost per Enrolled Student for the National Assessment Program - Literacy and Numeracy	\$36	\$39	\$39	\$40	

6. Establishment, Operation and Maintenance of Residential Colleges

This service provides quality accommodation, care and services for isolated students who have to board away from home to attend school.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 16,566	\$'000 15,104	\$'000 15,135	\$'000 14,724	
Less Income	9,076	10,104	10,064	10,024	
Net Cost of Service	7,490	5,000	5,071	4,700	
Employees (Full Time Equivalents)	120	114	114	113	
Efficiency Indicators					
Cost (Efficiency) Average Cost per Student	\$29,062	\$25,600	\$26,906	\$27,141	

Asset Investment Program

The Department's planned Asset Investment Program in 2018-19 totals \$468.7 million and relates primarily to providing education facilities to meet enrolment growth and improving infrastructure for public schools to deliver a high quality education to students throughout the State. This significant capital investment will shape our State, providing local jobs to strengthen the State's economy.

Primary Schools

- Construction will continue on the permanent facilities for four new primary schools to open in 2019 at Aveley North, Aspiri, Oakwood and Southern Grove, following the opening in 2018 of early childhood facilities on these sites. The estimated total cost for these schools, including the early childhood facilities, is \$83.2 million. New education support facilities will also be opened in 2019 at Aveley North Primary School at an estimated cost of \$2.2 million.
- Construction will commence on new primary schools in Baldivis North, Banksia Grove East, Byford South East and Caversham South to open in 2020 at an estimated total cost of \$71.3 million. Early childhood facilities will open at the Banksia Grove East site in 2019 at a total estimated cost of \$3.2 million.
- A further \$153.6 million has been allocated over the period 2018-19 to 2021-22 to construct new primary schools.
- Construction has commenced for additions at Mount Hawthorn Primary School at an estimated cost of \$4.5 million.
- Construction has commenced and will continue for a new \$1.5 million library at North Morley Primary School.
- Perimeter fencing will be installed at Beaumaris Primary School and Currambine Primary School at a total combined cost of \$400,000.
- Camboon Primary School and Tapping Primary School will receive minor upgrades at a total combined cost of \$450,000.
- The Investing in Science program, which provides upgraded facilities in primary schools, will continue with an allocation of \$3 million a year for the next three years.
- An allocation of \$1.85 million will upgrade administration facilities at Weld Square Primary School and Yokine Primary School.
- Planning has commenced, and construction will commence on new early childhood facilities at Glen Huon Primary School (\$1.5 million).
- Planning will commence for an early learning block at Eaton Primary School (\$3 million).
- Upgrades to facilities will commence at South Bunbury Primary School (\$3 million). New early childhood education facilities will also commence (\$2.5 million funded through contributions from Universal Access for Early Childhood Education funding and from the Early Childhood Program provision).

Secondary Schools

- Construction will continue on the new secondary school at South Baldivis (\$48 million) to open in 2019.
- Construction will commence for a new secondary school at Butler North (\$52.4 million) to open in 2020.
- Planning is continuing and construction will commence for Inner City College at Kitchener Park in Subiaco. Stage 1 is due to open in 2020, at an initial cost of \$67.8 million, following completion of site preparation and service relocation works in the 2017-18 financial year.
- Construction continues for additional facilities at Shenton College (\$46.1 million) and Carine Senior High School (\$18.8 million) to be completed in 2019.
- Planning will commence for the second stage of Yanchep Secondary College estimated to cost \$13.7 million.
- Planning continues for the \$50 million redevelopment of Balcatta Senior High School.
- Planning continues for new, and upgraded facilities at Southern River College (\$8.4 million).
- Planning will continue for new performing arts centres at Melville Senior High School (\$4.5 million) to open in 2019, Ballajura College (\$5 million) and Ocean Reef Senior High School (\$5 million) to open in 2020.

- Planning will commence for upgraded facilities at Darling Range Sports College (\$10 million) to be completed in 2020.
- Minor upgrades are planned at Morley Senior High School (\$1.5 million).
- Planning has commenced for upgrades to facilities at Bunbury Senior High School (\$5 million).
- Construction has commenced for a Stage 2 build at Cape Naturaliste College at an estimated cost of \$30.1 million.
- Construction continues for the amalgamation of Carnarvon College. This has been a multistage project with the final stage (\$26.6 million) to be completed in 2019.
- Planning has commenced for new and upgraded facilities at Collie Senior High School (\$7.5 million) to be completed for semester 2, 2019.
- Planning will commence for new science facilities at Eaton Community College (\$5 million).
- Construction will commence for additional and updated facilities at Margaret River Senior High School to open in 2020 (\$30 million).
- Planning will commence for a STEM Centre at Newton Moore Senior High School (\$3 million).
- Construction for new works and refurbishments will continue at John Willcock College to be completed for the 2019 school year (\$20 million).
- Planning will commence for the refurbishment and upgrade of facilities and expansion of permanent student accommodation at Broome Senior High School (\$19.3 million).
- Planning will commence for new and upgraded facilities for Albany Secondary Education Support Centre, co-located at North Albany Senior High School, to provide appropriate learning opportunities for students with disability (\$9.8 million).

Residential Colleges

- Construction will continue for the \$6.4 million additions to City Beach Residential College, due for completion in 2019.

Land Acquisition Costs

- \$42.2 million is provided for the acquisition of land for primary and secondary schools and to contribute to site infrastructure costs.

Other School Facilities

- Provision of \$5.6 million has been made in 2018-19 for administration upgrades, library resource centres, toilet upgrades/replacements and covered assembly areas.
- Funding of \$2 million has been allocated to continue the playground equipment and shade structure program for a further two years.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
WORKS IN PROGRESS							
New Secondary Schools							
Butler North Senior High School	52,400	5,500	4,000	26,400	13,000	6,000	1,500
Harrisdale Senior High School	53,880	50,970	3,022	2,200	-	-	-
South Baldivis Senior High School	47,980	26,980	23,974	12,200	8,800	-	-
Yanchep Secondary College	43,908	42,890	19,542	1,018	-	-	-
Election Commitment - Inner City College	67,800	2,000	2,000	36,000	29,800	-	-
Additional Stages at Secondary Schools							
Byford Secondary College (Stage 3)	15,900	13,400	2,341	2,500	-	-	-
Cape Naturaliste College (Stage 2)	30,100	2,000	2,000	20,000	8,100	-	-
Joseph Banks Secondary College (Stage 2)	21,075	17,575	1,563	3,500	-	-	-
Shenton College (Stage 2)	46,100	26,500	23,174	13,800	5,800	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Additions and Improvements to Secondary Schools							
Carine Senior High School	18,770	870	870	12,100	5,800	-	-
Carnarvon Community College.....	26,550	7,150	7,150	15,900	3,500	-	-
Fremantle College	30,000	28,664	10,900	1,336	-	-	-
Kalgoorlie-Boulder Community High School.....	45,000	37,763	2,292	2,803	-	-	-
Margaret River Senior High School	30,000	7,000	7,000	20,000	3,000	-	-
Revitalising Public Secondary Education in the Geraldton Area							
Geraldton Senior College.....	5,000	3,815	2,648	1,185	-	-	-
John Willcock College	20,000	11,775	8,994	8,225	-	-	-
Election Commitments							
Balcatta Senior High School - Redevelopment	50,000	1,000	1,000	12,000	14,000	12,000	11,000
Bunbury Senior High School - Upgrades	5,000	190	190	4,810	-	-	-
Collie Senior High School - New Facilities	7,500	1,091	1,091	6,409	-	-	-
Melville Senior High School - Performing Arts Centre....	4,500	2,000	2,000	2,500	-	-	-
Southern River College - New and Upgraded Facilities....	8,400	500	500	5,000	2,900	-	-
New Primary Schools							
Doubleview Primary School - Rebuild.....	15,400	15,000	12,485	400	-	-	-
Interim Schools	1,560	300	300	315	315	315	315
Rapids Landing Primary School.....	17,100	16,100	11,481	1,000	-	-	-
Election Commitments							
Aspiri Primary School.....	15,600	7,000	7,000	8,600	-	-	-
Baldivis North Primary School.....	16,300	1,200	1,200	6,500	8,600	-	-
Banksia Grove East Primary School and Early Childhood Annex							
Childhood Annex	22,000	1,400	1,400	12,000	8,600	-	-
Byford South East Primary School.....	18,900	1,400	1,400	8,900	8,600	-	-
Caversham South Primary School.....	17,300	1,200	1,200	7,500	8,600	-	-
Southern Grove Primary School	15,600	5,000	5,000	10,600	-	-	-
New Primary Schools for 2019							
Aveley North Primary School and Education Support Centre							
Centre	17,800	9,000	9,000	8,800	-	-	-
Oakwood Primary School.....	15,600	9,000	9,000	6,600	-	-	-
Site Works and Additional Accommodation Facilities for 2019 - Primary Schools							
Remote Community Schools.....	20,782	17,919	17,182	2,863	-	-	-
	4,418	718	718	925	925	925	925
Additions and Improvements to Primary Schools							
Carnarvon Community College.....	17,600	11,422	6,000	5,984	-	-	-
West Leederville Primary School.....	3,500	3,000	2,418	500	-	-	-
Election Commitments							
Ballajura Primary School - Early Childhood	3,200	1,200	1,200	2,000	-	-	-
Glen Huon Primary School.....	1,500	129	129	1,371	-	-	-
Investing in Science	12,000	3,000	3,000	3,000	3,000	3,000	-
Mount Hawthorn Primary School	4,500	1,500	1,500	3,000	-	-	-
North Morley Primary School - Library	1,500	1,000	1,000	500	-	-	-
Tapping Primary School - Minor Upgrades	400	200	200	200	-	-	-
Additions and Improvements to Residential Colleges							
City Beach Residential College.....	6,440	1,440	1,440	5,000	-	-	-
Residential College Minor Works Program	2,470	494	494	494	494	494	494
Miscellaneous							
Air Conditioning Replacement Program.....	17,000	3,000	-	3,000	5,000	3,000	3,000
Fire Services Upgrade	1,800	800	800	400	600	-	-
Gas Heater Replacement Program.....	4,500	1,500	167	750	750	750	750
Infrastructure Power Upgrades	21,815	3,315	2,033	3,000	9,500	3,000	3,000
Land Acquisition - Land for Primary Schools	52,938	24,938	7,000	7,000	7,000	7,000	7,000
Perimeter Security Fencing Program.....	3,600	2,000	222	-	1,600	-	-
Playground Equipment and Shade Structures.....	5,800	3,800	1,000	1,000	1,000	-	-
Power Supply Upgrade.....	2,824	1,072	286	313	813	313	313
Sewer Connections.....	3,901	1,501	-	600	600	600	600
Transportable Classrooms.....	25,943	7,491	4,500	4,613	4,613	4,613	4,613
Universal Access Program	40,916	37,916	5,608	3,000	-	-	-
Other School Facilities							
Administration Upgrade	8,037	1,787	1,787	175	2,025	2,025	2,025
Covered Assembly Areas	9,252	1,000	1,000	2,063	2,063	2,063	2,063
Early Childhood Program.....	6,255	2,705	2,705	1,150	-	900	1,500
Ground Developments.....	1,583	351	351	308	308	308	308
International School of Western Australia.....	21,600	2,060	1,000	11,900	7,640	-	-
Japanese School in Perth.....	7,050	4,750	4,396	2,300	-	-	-
Library Resource Centres	8,760	500	500	2,065	2,065	2,065	2,065
Student Services Improvements.....	7,373	1,241	1,241	1,033	3,033	1,033	1,033
Toilet Replacement Program	9,495	2,135	2,135	1,340	3,340	1,340	1,340

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Information and Communications Technology (ICT)							
K-12 Student Records Management System.....	2,847	2,647	2,331	200	-	-	-
Student Information System	18,785	10,986	9,017	7,177	622	-	-
Teachers Registration Board Capital Expenditure	352	192	40	40	40	40	40
Upgrade and Replacement Program	150	30	30	30	30	30	30
Small Asset Capital Purchases	286,713	104,304	44,614	45,602	45,602	45,602	45,603
Furniture and Fitting Program.....	25	5	5	5	5	5	5
Western Australian Schools Public Private Partnership Retained Costs	37,214	24,570	8,848	6,998	1,883	1,668	1,318
COMPLETED WORKS							
New Secondary Schools							
New High School - Planning	1,000	1,000	21	-	-	-	-
Willetton Senior High School - Replacement (Stage 1 and Stage 2)	40,465	40,465	4,128	-	-	-	-
Inner City College - Site Preparation and Service Relocation (ex-Metropolitan Redevelopment Authority)	2,603	2,603	2,603	-	-	-	-
Additional Stages at Secondary Schools							
Baldivis Secondary School (Stage 2)	25,759	25,759	500	-	-	-	-
Butler College (Stage 2)	29,181	29,181	833	-	-	-	-
Byford Secondary College (Stage 2)	40,500	40,500	150	-	-	-	-
Additions and Improvements to Secondary Schools							
Armadale Senior High School.....	4,000	4,000	104	-	-	-	-
Cecil Andrews College.....	4,500	4,500	529	-	-	-	-
Churchland Senior High School - Additional Facilities	34,564	34,564	9,165	-	-	-	-
Kinross College Specialist Facilities	500	500	500	-	-	-	-
West Coast Secondary Education Support Centre	4,280	4,280	4,003	-	-	-	-
Election Commitments							
Canning Vale College - Upgrades.....	2,000	2,000	2,000	-	-	-	-
Lakelands Senior High School - Joint Use Sport Facility	2,500	2,500	2,500	-	-	-	-
New Primary Schools							
Alkimos Primary School.....	13,999	13,999	411	-	-	-	-
Honeywood Primary School	15,300	15,300	10,846	-	-	-	-
Wandina Primary School (Stage 2).....	7,500	7,500	2,023	-	-	-	-
Wellard Primary School	15,300	15,300	10,032	-	-	-	-
Additions and Improvements to Primary Schools							
Child and Parent Centres (2016)	10,602	10,602	589	-	-	-	-
Highgate Primary School	5,455	5,455	1,556	-	-	-	-
Inglewood Primary School	3,500	3,500	3,053	-	-	-	-
Wembley Primary School	3,500	3,500	3,132	-	-	-	-
Election Commitments							
Caversham Primary School - Undercover Area	1,000	1,000	1,000	-	-	-	-
South Ballajura Primary School - Staff Toilet Upgrade	200	200	200	-	-	-	-
Additions and Improvements to Residential Colleges							
Broome Residential College (Stage 2).....	11,700	11,700	200	-	-	-	-
Trade Training Centres							
Great Southern Trade Training Centre	2,051	2,051	8	-	-	-	-
Kullari Trade Training Centre.....	5,434	5,434	781	-	-	-	-
Mandurah Regional Trade Training Centre	3,044	3,044	12	-	-	-	-
Peron Trade Training Centre.....	5,907	5,907	362	-	-	-	-
Miscellaneous							
Bore Replacement.....	1,500	1,500	78	-	-	-	-
City Beach College	250	250	250	-	-	-	-
Land Acquisition	11,479	11,479	11,479	-	-	-	-
Land Acquisition for New High Schools	21,275	21,275	9,900	-	-	-	-
Roof Replacement Program 2016-17	7,971	7,971	2,735	-	-	-	-
ICT Upgrade and Replacement - Online Curriculum Programming Tool	740	740	236	-	-	-	-
NEW WORKS							
Additional Stages at Secondary Schools - Yanchep							
Secondary College (Stage 2).....	13,700	-	-	1,100	9,000	3,600	-
Additions and Improvements to Secondary Schools							
Albany Secondary Education Support Centre and North Albany Senior High School.....	9,825	-	-	400	7,500	1,925	-
Election Commitments							
Ballajura College - Performing Arts Centre	5,000	-	-	2,000	3,000	-	-
Belmont City College - Performing Arts Centre.....	5,000	-	-	-	2,000	3,000	-
Belridge Secondary College - Performing Arts Centre.....	5,000	-	-	-	2,000	3,000	-
Broome Senior High School - New Facilities.....	19,325	-	-	2,000	6,000	9,325	2,000
Darling Range Sports College - New and Upgraded Facilities	10,000	-	-	1,000	8,000	1,000	-
Eaton Community College - New Facilities	5,000	-	-	2,500	2,500	-	-
John Forrest Secondary College - Redevelopment	50,000	-	-	-	1,500	10,000	8,800
Kinross College - Upgrades	2,500	-	-	-	2,500	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Morley Senior High School - Upgrades	1,500	-	-	1,500	-	-	-
Mount Lawley Senior High School - Specialist Facilities	4,000	-	-	-	4,000	-	-
Newton Moore Senior High School - STEM Centre	3,000	-	-	1,500	1,500	-	-
Ocean Reef Senior High School - Performing Arts Centre	5,000	-	-	2,000	3,000	-	-
Wanneroo Secondary College - Upgrades.....	5,000	-	-	-	2,000	3,000	-
New Primary Schools							
New Primary Schools (Locations to be Determined)	91,850	-	-	1,000	9,000	27,050	54,800
Election Commitments							
Brabham Primary School	15,600	-	-	1,000	6,000	8,600	-
Burns Beach Primary School	15,600	-	-	-	-	7,000	8,600
Huntingdale (West) Primary School	15,600	-	-	-	7,000	8,600	-
Yanchep Primary School - Rebuild	15,000	-	-	-	7,000	8,000	-
Additions and Improvements to Primary Schools							
Expansion of School and Childcare Facilities - Shire of Ashburton.....	3,000	-	-	3,000	-	-	-
Election Commitments							
Arbor Grove Primary School - Parent and Child Centre ...	1,750	-	-	-	750	1,000	-
Beaumaris Primary School - Perimeter Fence	200	-	-	200	-	-	-
Camboon Primary School - Minor Upgrades.....	250	-	-	250	-	-	-
Currambine Primary School - Perimeter Fence	200	-	-	200	-	-	-
Eaton Primary School	3,000	-	-	1,500	1,500	-	-
Flinders Park Primary School - Early Childhood	2,500	-	-	-	2,500	-	-
Kinross Primary School - Early Childhood	1,600	-	-	-	1,000	600	-
Mount Lockyer Primary School - Upgrade	3,000	-	-	-	-	3,000	-
South Bunbury Primary School - Upgrade	3,000	-	-	1,000	2,000	-	-
Weld Square Primary School - Administration	1,500	-	-	1,500	-	-	-
Yokine Primary School - Administration Upgrades	350	-	-	350	-	-	-
Other School Facilities							
Canteens	815	-	-	-	405	205	205
Central Reserve Schools	615	-	-	-	615	-	-
Miscellaneous							
Ember Screens							
Metropolitan Program	3,400	-	-	2,000	1,400	-	-
Regional Program	3,350	-	-	1,900	1,450	-	-
Land Acquisition - General	42,200	-	-	22,200	20,000	-	-
Plasterglass Ceilings							
Metropolitan Program	2,000	-	-	2,000	-	-	-
Regional Program	1,500	-	-	1,500	-	-	-
Transportable Classrooms - Additional Program	2,100	-	-	2,100	-	-	-
Total Cost of Asset Investment Program	2,172,733	984,410	408,533	468,700	349,086	197,994	165,245
Loan and Other Repayments.....			952	952	952	952	952
Total.....	2,172,733	984,410	409,485	469,652	350,038	198,946	166,197
FUNDED BY							
Capital Appropriation			224,980	249,581	190,695	85,525	72,420
Commonwealth Grants.....			7,000	-	-	-	-
Drawdowns from the Holding Account			28,290	18,529	18,529	18,529	17,834
Funding Included in Department of Treasury							
Administered Item.....			43,400	38,400	48,500	28,000	21,300
Internal Funds and Balances.....			14,541	18,553	7,662	7,040	7,040
Other			44,614	45,602	45,602	45,602	45,603
Drawdowns from Royalties for Regions Fund			46,660	96,987	33,050	4,925	-
Funding Included in Royalties for Regions Administered Item.....			-	2,000	6,000	9,325	2,000
Total Funding.....			409,485	469,652	350,038	198,946	166,197

Financial Statements

The 2016-17 Actual data has been recast for comparability purposes to account for Machinery of Government changes that took effect from 1 July 2017.

Income Statement

Expenses

The Total Cost of Services is estimated to increase by \$55.2 million (1.1%) compared to the 2017-18 Estimated Actual. This is mainly due to forecast student enrolment growth in 2018-19, the full financial year allocation of election commitments and Royalties for Regions funded projects. These increases are partially offset by Budget repair measures.

Income

The total income is forecast to increase by \$58.2 million (5.9%) in the 2018-19 Budget Estimate compared to the 2017-18 Estimated Actual and is primarily attributable to the Commonwealth Quality Schools Funding published in the Commonwealth's 2017-18 Mid-year Economic and Fiscal Outlook.

Statement of Financial Position

Total equity is expected to increase by \$437.7 million (3.1%) between the 2017-18 Estimated Actual and the 2018-19 Budget Estimate. This reflects a projected increase in total assets of \$561.7 million (3.7%) which is partially offset by an increase in total liabilities of \$124 million (8.8%).

Statement of Cashflows

The 2018-19 Budget closing cash assets balance of \$558.5 million represents a decrease of \$22.3 million (3.8%) in comparison to the 2017-18 Estimated Actual of \$580.8 million. This is predominantly attributable to an increase in the purchase on non-current assets, offset by schools spending cash reserves in addition to their annual funding allocation provided by the State Government.

INCOME STATEMENT ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	3,699,245	3,825,645	3,847,619	3,872,227	3,896,723	3,989,003	4,150,039
Supplies and services	879,366	921,006	914,594	944,629	953,311	996,259	1,026,979
Grants and subsidies ^(c)	46,354	41,305	40,605	32,483	31,234	29,316	29,126
Depreciation and amortisation	197,578	200,837	200,837	203,620	215,486	218,021	218,192
Finance Costs	17,628	26,961	28,060	33,990	40,544	45,052	47,108
Other expenses	7,902	4,012	4,096	4,012	4,012	4,180	4,260
TOTAL COST OF SERVICES	4,848,073	5,019,766	5,035,811	5,090,961	5,141,310	5,281,831	5,475,704
Income							
User contributions, charges and fees	136,346	141,346	141,346	142,259	145,108	148,876	153,894
Grants and contributions	678,409	724,651	737,375	792,772	848,261	949,592	1,048,380
Other revenue	126,277	85,406	87,006	88,149	89,541	86,254	85,570
Interest	23,631	25,083	21,443	22,239	23,947	25,063	22,281
Total Income	964,663	976,486	987,170	1,045,419	1,106,857	1,209,785	1,310,125
NET COST OF SERVICES	3,883,410	4,043,280	4,048,641	4,045,542	4,034,453	4,072,046	4,165,579
INCOME FROM STATE GOVERNMENT							
Service appropriations	3,965,772	4,060,233	4,057,001	4,043,514	4,022,924	4,086,296	4,171,118
Grants from State Government agencies	7,292	5,629	3,737	5,692	3,716	3,738	3,632
Resources received free of charge	13,524	14,103	14,103	14,517	15,020	15,597	15,597
Royalties for Regions Fund:							
Regional Infrastructure and Headworks							
Fund	701	-	-	-	-	-	-
Regional Community Services Fund	5,227	12,769	13,481	20,841	23,768	23,700	23,700
Regional Reform Fund	-	-	5,866	9,543	4,443	3,741	-
TOTAL INCOME FROM STATE GOVERNMENT	3,992,516	4,092,734	4,094,188	4,094,107	4,069,871	4,133,072	4,214,047
SURPLUS/(DEFICIENCY) FOR THE PERIOD	109,106	49,454	45,547	48,565	35,418	61,026	48,468

(a) Full audited financial statements are published in the agencies' Annual Reports.

(b) The Full Time Equivalents for the 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 38,636, 39,035 and 39,548 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Grants and Subsidies to Non-Government							
Schools and Other Organisations	45,478	41,255	39,920	31,796	30,545	28,627	28,437
Grants and Subsidies to Other Government							
Agencies	674	-	650	650	650	650	650
Scholarships and Other Grants	202	50	35	37	39	39	39
TOTAL	46,354	41,305	40,605	32,483	31,234	29,316	29,126

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	570,479	543,517	534,992	505,746	491,533	510,156	513,090
Restricted cash.....	22,678	43,498	19,685	13,657	13,474	13,003	12,878
Holding account receivables.....	23,209	19,673	19,673	19,673	19,673	18,978	18,978
Receivables.....	43,414	52,764	43,511	43,610	43,709	43,808	43,887
Loans to schools.....	31,004	32,463	31,251	32,685	34,653	37,022	40,012
Other.....	16,922	9,699	16,922	16,922	16,922	16,922	16,922
Total current assets.....	707,706	701,614	666,034	632,293	619,964	639,889	645,767
NON-CURRENT ASSETS							
Holding account receivables.....	2,518,012	2,708,120	2,703,102	2,925,673	3,121,408	3,320,373	3,519,587
Property, plant and equipment.....	11,361,514	12,123,430	11,622,957	11,955,474	12,194,132	12,191,037	12,153,119
Intangibles.....	7,924	19,872	19,034	26,023	20,681	19,124	18,163
Restricted cash.....	13,089	25,355	26,076	39,079	52,714	66,816	83,698
Receivables - Loans to schools.....	246,589	274,942	270,648	290,992	309,859	326,250	336,788
Total non-current assets.....	14,147,128	15,151,719	14,641,817	15,237,241	15,698,794	15,923,600	16,111,355
TOTAL ASSETS.....	14,854,834	15,853,333	15,307,851	15,869,534	16,318,758	16,563,489	16,757,122
CURRENT LIABILITIES							
Provisions.....	565,606	601,781	562,575	586,671	586,671	586,671	586,671
Payables.....	113,428	142,005	116,565	116,883	141,993	159,246	174,246
Borrowings.....	45,453	45,236	42,941	44,375	46,343	48,712	51,702
Other.....	12,747	28,178	12,747	12,747	12,747	12,747	12,747
Total current liabilities.....	737,234	817,200	734,828	760,676	787,754	807,376	825,366
NON-CURRENT LIABILITIES							
Provisions.....	185,092	201,838	198,260	212,866	212,866	212,866	212,866
Borrowings.....	388,494	477,111	469,044	552,540	657,574	689,727	716,561
Other non-current liabilities.....	98	48	98	98	98	98	98
Total non-current liabilities.....	573,684	678,997	667,402	765,504	870,538	902,691	929,525
TOTAL LIABILITIES.....	1,310,918	1,496,197	1,402,230	1,526,180	1,658,292	1,710,067	1,754,891
EQUITY							
Contributed equity.....	4,136,076	6,230,835	6,236,117	6,625,285	6,906,979	7,038,909	7,139,250
Accumulated surplus/(deficit) ^(b)	1,785,583	49,454	45,547	94,112	129,530	190,556	239,024
Reserves.....	7,622,257	8,076,847	7,623,957	7,623,957	7,623,957	7,623,957	7,623,957
Total equity.....	13,543,916	14,357,136	13,905,621	14,343,354	14,660,466	14,853,422	15,002,231
TOTAL LIABILITIES AND EQUITY.....	14,854,834	15,853,333	15,307,851	15,869,534	16,318,758	16,563,489	16,757,122

(a) Full audited financial statements are published in the agencies' Annual Reports.

(b) The 2016-17 Actual Accumulated surplus of \$1.8 billion is recognised as Contributed equity from 2017-18 onwards to acknowledge the transfer of functions resulting from the Machinery of Government changes.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	3,772,014	3,844,669	3,841,437	3,801,270	3,807,516	3,868,353	3,952,926
Capital appropriation	152,706	250,313	226,226	251,781	194,144	89,680	77,041
Administered equity contributions	-	51,400	43,400	40,400	54,500	37,325	23,300
Holding account drawdowns	41,764	29,546	34,010	19,673	19,673	19,673	18,978
State Government grants	7,217	5,629	3,737	5,692	3,716	3,738	3,632
Royalties for Regions Fund:							
Regional Community Services Fund	5,227	12,769	13,481	20,841	23,768	23,700	23,700
Regional Infrastructure and Headworks Fund - recurrent	701	-	-	-	-	-	-
Regional Infrastructure and Headworks Fund - capital	8,896	54,226	46,660	96,987	33,050	4,925	-
Regional Reform Fund	-	-	5,866	9,543	4,443	3,741	-
Net cash provided by State Government	3,988,525	4,248,552	4,214,817	4,246,187	4,140,810	4,051,135	4,099,577
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(3,717,593)	(3,807,902)	(3,834,340)	(3,833,209)	(3,871,623)	(3,971,726)	(4,135,039)
Supplies and services	(870,639)	(905,117)	(900,260)	(930,040)	(938,211)	(980,600)	(1,011,381)
Grants and subsidies	(39,632)	(41,305)	(40,605)	(32,483)	(31,234)	(29,316)	(29,126)
GST payments	(75,074)	(109,796)	(108,241)	(108,241)	(108,241)	(108,241)	(108,241)
Finance costs	(12,714)	(20,784)	(21,196)	(26,412)	(32,757)	(37,174)	(39,240)
Receipts ^(b)							
User contributions, charges and fees	130,397	141,306	141,306	142,219	145,068	148,837	152,294
Grants and contributions	678,409	724,651	737,375	792,772	848,261	949,592	1,048,380
GST receipts	78,271	108,142	108,142	108,142	108,142	108,142	108,142
Interest receipts	14,771	18,215	16,171	17,349	17,822	18,552	17,973
Other receipts	58,705	85,306	86,906	88,049	89,441	86,154	87,170
Net cash from operating activities	(3,755,099)	(3,807,284)	(3,814,742)	(3,781,854)	(3,773,332)	(3,815,780)	(3,909,068)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(348,188)	(452,298)	(408,533)	(468,700)	(349,086)	(197,994)	(165,245)
Net cash from investing activities	(348,188)	(452,298)	(408,533)	(468,700)	(349,086)	(197,994)	(165,245)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings	(30,835)	(33,415)	(32,203)	(33,637)	(35,605)	(37,974)	(40,964)
Other payments	(64,208)	(73,098)	(73,098)	(74,052)	(75,301)	(61,255)	(61,721)
Proceeds from borrowings	49,146	57,100	57,100	57,100	57,100	57,100	57,100
Other proceeds	29,884	32,463	31,251	32,685	34,653	37,022	40,012
Net cash from financing activities	(16,013)	(16,950)	(16,950)	(17,904)	(19,153)	(5,107)	(5,573)
NET INCREASE/(DECREASE) IN CASH HELD	(130,775)	(27,980)	(25,408)	(22,271)	(761)	32,254	19,691
Cash assets at the beginning of the reporting period	737,021	640,350	606,246	580,753	558,482	557,721	589,975
Net cash transferred to/from other agencies	-	-	(85)	-	-	-	-
Cash assets at the end of the reporting period	606,246	612,370	580,753	558,482	557,721	589,975	609,666

(a) Full audited financial statements are published in the agencies' Annual Reports.

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
User Contributions, Charges and Fees							
Fees - Agricultural Colleges.....	3,003	3,583	4,242	4,241	4,120	4,259	4,425
Fees - Swimming Classes	666	648	648	1,426	1,426	1,426	1,426
Fees - Other	10,920	2,993	11,938	11,177	11,774	11,863	12,066
Physical Education Camp School Receipts...	2,035	2,273	2,273	1,201	354	363	372
Schools Charges and Fees	105,218	113,904	113,904	115,954	118,969	121,943	125,000
Receipts - Sale of Goods and Services	-	15,550	-	-	-	-	-
Regulatory Fees - Receipts	1,346	1,500	1,500	1,376	1,409	1,132	1,171
Teacher Registration Board Fees	5,984	-	5,946	5,988	6,159	6,994	6,977
Grants and Contributions							
Commonwealth Grants - Recurrent	675,354	716,426	729,150	792,772	848,261	949,592	1,048,380
Commonwealth Grants - Capital.....	3,055	8,225	8,225	-	-	-	-
GST Receipts							
GST Input Credits	73,980	100,792	100,792	100,792	100,792	100,792	100,792
GST Receipts on Sales	3,270	6,990	6,990	6,990	6,990	6,990	6,990
Other Receipts							
Farm School Receipts	1,700	1,332	1,332	1,332	1,332	1,332	1,332
Other Receipts	3,000	28,194	29,526	29,526	29,526	25,790	25,890
Developers Contribution	5,568	7,000	7,000	7,000	7,000	7,000	7,000
Schools - Donations.....	16,967	18,045	18,045	18,370	18,847	19,318	19,801
Schools - Other Receipts.....	29,929	29,092	29,360	30,178	31,093	31,848	32,281
Interest Received.....	14,771	18,215	16,171	17,349	17,822	18,552	17,973
TOTAL	956,766	1,074,762	1,087,042	1,145,672	1,205,874	1,309,194	1,411,876

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
INCOME							
Other							
Interest Revenue.....	-	7	-	-	-	-	-
Service Appropriation.....	449,237	450,593	449,980	451,223	462,150	471,952	474,026
TOTAL ADMINISTERED INCOME	449,237	450,600	449,980	451,223	462,150	471,952	474,026
EXPENSES							
Grants to Charitable and Other Public Bodies							
Per Capita Grants to Non-Government Schools	397,175	408,702	400,529	405,197	414,686	422,984	423,485
Supplementation Grants to Special Education Schools.....	26,839	24,320	30,073	31,447	32,884	34,387	35,959
Psychology Services Grant.....	4,605	4,605	4,605	4,605	4,605	4,605	4,605
Australian Music Examinations Board.....	181	181	181	181	181	181	181
Students at Risk.....	1,160	1,273	1,273	1,273	1,273	1,273	1,273
Funding for Western Australian Hospital Services and Western Australian Institute for Deaf Education in Non-Government Schools	5,664	4,862	6,662	4,862	4,862	4,862	4,862
Capital Grant to Catholic Education Western Australia	-	3,000	3,000	-	-	-	-
All Other Grants	136	157	157	158	159	160	161
Other							
Superannuation - Higher Education Institutions	3,496	3,500	3,500	3,500	3,500	3,500	3,500
Finance Costs	2	-	-	-	-	-	-
TOTAL ADMINISTERED EXPENSES	439,258	450,600	449,980	451,223	462,150	471,952	474,026

Division 24 Training and Workforce Development

Part 6 Education and Training

Appropriations, Expenses and Cash Assets

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 56 Net amount appropriated to deliver services.....	350,482	351,736	364,206	354,238	322,048	327,841	335,930
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	2,990	1,815	1,815	1,815	1,815	1,815	1,825
Total appropriations provided to deliver services	353,472	353,551	366,021	356,053	323,863	329,656	337,755
CAPITAL							
Capital Appropriation.....	12,216	237	237	-	-	-	-
TOTAL APPROPRIATIONS	365,688	353,788	366,258	356,053	323,863	329,656	337,755
EXPENSES							
Total Cost of Services	551,189	582,906	561,089	561,439	557,962	568,667	581,096
Net Cost of Services ^(a)	289,027	367,578	364,870	358,343	350,922	357,037	364,637
CASH ASSETS ^(b)	161,883	116,005	98,574	82,314	87,028	91,920	97,125

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 2017-18 Budget to Parliament on 7 September 2017, are outlined below:

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Election Commitments					
Senior Executive Service Reduction	(875)	(1,750)	(1,750)	(1,750)	(1,750)
Vocational Education and Training Fee Freeze.....	-	-	3,200	3,200	4,800
Other					
Adjustments to Commonwealth Grants	(9,200)	(5,400)	(6,300)	(6,900)	(5,300)
Government Office Accommodation Reform Program	(380)	(256)	(129)	4	141
Government Regional Officer Housing	(1,484)	(982)	(304)	76	-
Muresk Institute Agricultural Degree and Agricultural Skills Pathway Programs	686	2,060	686	686	-
New Public Sector Wages Policy	(1,187)	(2,763)	(4,408)	(6,137)	-
Non-Government Human Services Sector Indexation Adjustment	-	(51)	(85)	(85)	-
Payroll Tax Revenue Redistribution for Training Delivery	11,000	20,000	31,000	34,000	36,500
Regional Training Subsidies.....	-	-	800	700	-
Regional Workers Incentives Allowance.....	121	-	-	-	-
Repositioning of Expenses for Training Delivery	(13,810)	14,300	-	-	-
Revision to Commercial Activity Expense Estimates.....	(2,658)	(1,650)	(2,034)	(2,205)	(2,649)
Revision to International Student Training Activity Estimates.....	(7,759)	(9,479)	(7,035)	(4,045)	(1,033)
State Fleet Policy and Procurement Initiatives	(315)	(531)	(568)	(628)	(623)
Transfer of the Australian Centre for Applied Aquaculture Research Facility to the Department of Primary Industries and Regional Development	-	(750)	(750)	(750)	(750)

	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Transfer of the Goldfields Arts Centre to the Department of Local Government, Sport and Cultural Industries.....	(325)	(325)	-	-	-
Voluntary Targeted Separation Scheme ^(a)	4,755	(6,745)	(6,813)	(6,881)	(6,981)

(a) Cost and savings estimates of the Voluntary Targeted Separation Scheme as at 9 April 2018 Budget cut-off date. The costs and savings of the Scheme will be further updated in the 2017-18 Annual Report on State Finances and the 2018-19 Mid-year Review.

Significant Issues Impacting the Agency

- The National Partnership Agreement on Skills Reform expired on 30 June 2017, with a final payment of \$53.8 million in 2016-17. While the Commonwealth Government has announced a new National Partnership Agreement the funding proposal is for a lesser amount, removes State spending discretion and presents risks for the State if proposed training targets are not met. Additionally, the proposed new National Partnership Agreement would restrict the funding primarily to apprenticeships and traineeships, significantly reducing the capacity to fund general training.
- Access to the payroll tax exemption for existing workers undertaking traineeships is being tightened from December 2017. The resulting additional revenue will be redirected to help maintain funded vocational education and training places at around current levels of demand. In addition, a more equitable grants scheme for eligible apprenticeships and traineeships is proposed to replace the existing scheme to more effectively target Government priorities.
- The Department will progress initiatives to support the Government's priorities and create jobs, including:
 - implementing the vocational education and training course fee freeze over the period 2018 to 2021, including for students aged 15 to 17 years, in order to address affordability concerns for prospective students and employers following a protracted period of significant fee increases;
 - implementing six metropolitan and seven regional Jobs and Skills Centres at TAFE Colleges to fulfil an election commitment to provide a single point of contact for industry, business and individual jobseekers around their career and training needs;
 - implementing a new regional labour market review framework to support the development of regional-specific occupation lists for all of the State's nine regions, ensuring that the identification of priority occupations are more responsive to the regions and that the TAFE Colleges deliver training aligned with future jobs growth in the regions;
 - revamping the State Training Board and Industry Training Councils, including a new reporting structure, recognition criteria, service agreement and an industry engagement and planning framework to ensure a direct link between industry needs and government economic direction;
 - implementing craft industry apprenticeship training in Western Australia rather than through interstate providers;
 - introducing a quality control system including an ongoing audit process for privately registered training providers seeking to deliver government funded training places, with an increase in on-site audits and a focus on outcomes;
 - expanding the Priority Start Policy to all major State funded construction investment to create more jobs for apprentices and trainees;
 - progressing implementation of a Vocational Education and Training Regional Partnerships Program to provide an opportunity for regional TAFE Colleges to invest in new and innovative long-term partnerships to create training and job opportunities;
 - ensuring that the TAFE sector contributes to the development and implementation of the long-term international education strategy to increase Western Australia's market share of international students to address the downward revision to international student training activity over the forward estimates period; and
 - undertaking a major upgrade at Collie TAFE and working with industry to provide training in a range of mining industry jobs.

- The Department will work with the State Training Board and industry stakeholders to address critical emerging skill needs in the State. With respect to supporting the roll-out of the National Disability Insurance Scheme, the Department will develop policies and allocate resources to address anticipated jobs growth and skills development needs in the aged care, allied health and community services sectors.
- Technological change and automation, particularly in the resource sector, is a major challenge for the State's future workforce. In response, a specialist curriculum to address the skill needs of displaced workers in the resource sector is being developed as part of collaboration between major resource sector stakeholders and the South Metropolitan TAFE. Further work is planned to broaden the scope of this initiative to include other industries impacted by automation and new technologies.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Future Jobs and Skills: Grow and diversify the economy, create jobs and support skills development.	A skilled workforce that meets the State's economic and community needs.	1. Workforce Planning and Development 2. Development of Vocational Education and Training Policy and Programs 3. Career and Workforce Development Services 4. Skilled Migration, Including Overseas Qualification Assessment
	A flexible, responsive, innovative and quality training system.	5. Apprenticeship and Traineeship Administration and Regulation 6. Procurement of Training 7. Recruitment and Management of International Students 8. Infrastructure Management for TAFE Colleges 9. Support Services to TAFE Colleges

Service Summary

Expense	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
1. Workforce Planning and Development	9,026	10,232	10,214	10,413	10,447	10,481	10,515
2. Development of Vocational Education and Training Policy and Programs.....	6,711	8,381	8,086	8,131	8,174	8,217	8,260
3. Career and Workforce Development Services.....	12,472	14,861	11,806	13,008	13,021	13,034	13,047
4. Skilled Migration, Including Overseas Qualification Assessment	1,717	1,991	1,496	1,712	1,722	1,731	1,741
5. Apprenticeship and Traineeship Administration and Regulation.....	8,865	10,005	9,463	9,604	9,663	9,722	9,781
6. Procurement of Training	428,565	452,123	442,000	441,786	435,499	442,851	451,688
7. Recruitment and Management of International Students.....	41,259	42,387	34,656	36,011	38,456	41,445	44,672
8. Infrastructure Management for TAFE Colleges.....	9,040	3,037	6,570	2,942	2,955	2,968	2,981
9. Support Services to TAFE Colleges	33,534	39,889	36,798	37,832	38,025	38,218	38,411
Total Cost of Services.....	551,189	582,906	561,089	561,439	557,962	568,667	581,096

Outcomes and Key Effectiveness Indicators ^(a)

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Outcome: A skilled workforce that meets the State's economic and community needs:					
Extent to which career and workforce development advice provided to clients results in employment or training outcomes	69.7%	70%	61.4%	62%	1
Proportion of State nominated skilled migrants employed in priority occupations after arrival.....	67.8%	70%	70%	70%	
Outcome: A flexible, responsive, innovative and quality training system:					
Proportion of delivery in training aligned with State priority occupations	65.4%	65%	63%	65%	
Proportion of graduates satisfied with the overall quality of training	87.4%	90%	88.7%	89%	

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

Explanation of Significant Movements

(Notes)

1. The extent to which career and workforce development advice provided to clients resulted in employment or training outcomes has decreased between the 2017-18 Budget and the 2017-18 Estimated Actual. This reflects lower training outcomes; however, employment outcomes continue at 2016-17 levels.

Services and Key Efficiency Indicators

1. Workforce Planning and Development

The Department works closely with industry, the community and across Government in gathering and analysing workforce data and intelligence to identify the State's workforce development and training priorities.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 9,026	\$'000 10,232	\$'000 10,214	\$'000 10,413	
Less Income ^(a)	129	316	78	90	
Net Cost of Service	8,897	9,916	10,136	10,323	
Employees (Full Time Equivalents) ^(b)	34	35	34	34	
Efficiency Indicators					
Average Cost per Industry and Stakeholder Contact	\$2,841	\$3,131	\$3,145	\$2,332	1

(a) Income decreases between the 2017-18 Budget and the 2017-18 Estimated Actual largely due to the revision to Departmental own-source revenue that is not linked to a specific service.

(b) The 2016-17 Actual reflects paid Full Time Equivalents (FTEs) at the end of the period. The 2017-18 Budget, 2017-18 Estimated Actual and the 2018-19 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

- The Average Cost per Industry and Stakeholder Contact decreases between the 2017-18 Estimated Actual and the 2018-19 Budget Target largely due to an anticipated increase in stakeholder consultation related to the new regional labour market review framework.

2. Development of Vocational Education and Training Policy and Programs

The Department develops policies and programs that promote the effective and efficient operation of the State's vocational education and training system. Policy and program development is aligned to the Department's strategic direction for workforce development and training including higher education and the school sector.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 6,711	\$'000 8,381	\$'000 8,086	\$'000 8,131	
Less Income ^(a)	155	411	99	114	
Net Cost of Service	6,556	7,970	7,987	8,017	
Employees (Full Time Equivalents) ^(b)	41	45	43	43	
Efficiency Indicators					
Average Cost of Meeting Major Policy Milestones	\$22,147	\$27,937	\$28,877	\$29,040	

(a) Income decreases between the 2017-18 Budget and the 2017-18 Estimated Actual largely due to the revision to Departmental own-source revenue that is not linked to a specific service.

(b) The 2016-17 Actual reflects paid FTEs at the end of the period. The 2017-18 Budget, 2017-18 Estimated Actual and the 2018-19 Budget Target reflect the approved establishment.

3. Career and Workforce Development Services

Career and Workforce Development Services provide education and training information and career guidance to the Western Australian community, as well as employment, training and mentoring services to Aboriginal people and communities. Under the Government's election commitment, these services are largely being transitioned to Jobs and Skills Centres located at the TAFE Colleges.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 12,472	\$'000 14,861	\$'000 11,806	\$'000 13,008	1
Less Income ^(a)	130	405	30	35	
Net Cost of Service	12,342	14,456	11,776	12,973	
Employees (Full Time Equivalents) ^(b)	35	44	13	13	2
Efficiency Indicators					
Average Cost per Career and Workforce Development Centre Client Contact	\$305	\$363	\$345	\$359	

(a) Income decreases between the 2017-18 Budget and the 2017-18 Estimated Actual largely due to the revision to Departmental own-source revenue that is not linked to a specific service.

(b) The 2016-17 Actual reflects paid FTEs at the end of the period. The 2017-18 Budget, 2017-18 Estimated Actual and the 2018-19 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service decreases between the 2017-18 Budget and the 2017-18 Estimated Actual primarily due to the impact of the overhead cost allocation associated with the transfer of the Jobs and Skills Centres function and one-off savings in 2017-18. The 2018-19 Budget Target is higher than the 2017-18 Estimated Actual mainly due to the one-off savings that resulted in a lower than anticipated spend in 2017-18.
2. The reduction in the number of FTEs between the 2017-18 Budget and the 2017-18 Estimated Actual primarily reflects the transfer of the Jobs and Skills Centres function to the TAFE Colleges.

4. Skilled Migration, Including Overseas Qualification Assessment

Skilled Migration, including Overseas Qualification Assessment, assesses applications from intending skilled migrants to Western Australia and assesses post-secondary qualifications gained overseas for Western Australian residents. The service aims to facilitate skilled migration to Western Australia to supplement the local workforce and enable overseas trained residents to access education, training and employment through recognition of overseas qualifications.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 1,717	\$'000 1,991	\$'000 1,496	\$'000 1,712	
Less Income ^(a)	519	242	152	155	
Net Cost of Service	1,198	1,749	1,344	1,557	
Employees (Full Time Equivalents) ^(b)	12	12	10	10	
Efficiency Indicators					
Average Cost to Administer Migration Applications and Overseas Qualification Assessments	\$376	\$719	\$557	\$685	1

(a) Income decreases between the 2017-18 Budget and the 2017-18 Estimated Actual largely due to the revision to Departmental own-source revenue that is not linked to a specific service.

(b) The 2016-17 Actual reflects paid FTEs at the end of the period. The 2017-18 Budget, 2017-18 Estimated Actual and the 2018-19 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The decrease in the Average Cost to Administer Migration Applications and Overseas Qualification Assessments between the 2017-18 Budget and the 2017-18 Estimated Actual, and the subsequent increase between the 2017-18 Estimated Actual and 2018-19 Budget Target, is primarily due to one-off savings in 2017-18.

5. Apprenticeship and Traineeship Administration and Regulation

Apprenticeship and Traineeship Administration and Regulation includes registration of training contracts and administration of contract variations, educating participants on training contract and legislation requirements, dispute resolution and monitoring of legislative compliance.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 8,865	\$'000 10,005	\$'000 9,463	\$'000 9,604	
Less Income ^(a)	237	601	143	156	
Net Cost of Service	8,628	9,404	9,320	9,448	
Employees (Full Time Equivalents) ^(b)	63	66	59	59	
Efficiency Indicators					
Average Cost per Active Training Contract	\$247	\$250	\$286	\$290	1

(a) Income decreases between the 2017-18 Budget and the 2017-18 Estimated Actual largely due to the revision to Departmental own-source revenue that is not linked to a specific service.

(b) The 2016-17 Actual reflects paid FTEs at the end of the period. The 2017-18 Budget, 2017-18 Estimated Actual and the 2018-19 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

- The Average Cost per Active Training Contract increases between the 2017-18 Budget and the 2017-18 Estimated Actual mainly due to a lower than anticipated number of apprentices and trainees.

6. Procurement of Training

Procurement of Training comprises the purchasing of training delivery services from the TAFE Colleges and private training providers in accordance with the State's priorities and the State Training Plan. The service is differentiated according to the major Jobs and Skills WA funding categories.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 428,565	\$'000 452,123	\$'000 442,000	\$'000 441,786	
Less Income	215,686	164,011	154,721	159,843	
Net Cost of Service	212,879	288,112	287,279	281,943	
Employees (Full Time Equivalents) ^(a)	64	62	57	57	
Efficiency Indicators ^(b)					
Cost per Student Curriculum Hour:					1
Diploma and Above	\$9.30	\$9.32	\$9.68	\$9.67	
Apprenticeships and Traineeships (Certificate IV and Below)	\$12.77	\$12.79	\$14.52	\$14.50	
Priority Industry Training (Certificate I to Certificate IV)	\$12.21	\$12.23	\$12.84	\$12.82	
General Industry Training (Certificate I to Certificate IV)	\$14.96	\$14.99	\$15.84	\$15.82	
Foundation Skills Courses	\$15.70	\$15.73	\$17.65	\$17.62	

(a) The 2016-17 Actual reflects paid FTEs at the end of the period. The 2017-18 Budget, 2017-18 Estimated Actual and the 2018-19 Budget Target reflect the approved establishment.

(b) The Cost per Student Curriculum Hour is derived using calendar year training delivery data.

Explanation of Significant Movements

(Notes)

- The Cost per Student Curriculum Hour increases between the 2017-18 Budget and the 2017-18 Estimated Actual mainly due to the misalignment between calendar year student data and the repositioning of training funds across financial years. There is no material difference to the overall Cost per Student Curriculum Hour on a calendar year basis across the 2017-18 Budget, 2017-18 Estimated Actual and 2018-19 Budget Target.

7. Recruitment and Management of International Students

Recruitment and Management of International Students involves the marketing of Western Australian TAFE Colleges and public schools offshore and onshore, and managing admissions, compliance and the welfare of international students according to relevant legislation.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 41,259	\$'000 42,387	\$'000 34,656	\$'000 36,011	1
Less Income	40,944	42,075	34,350	35,926	1
Net Cost of Service	315	312	306	85	
Employees (Full Time Equivalents) ^(a)	46	40	41	41	
Efficiency Indicators					
Average Cost of Recruitment and Management per Full Time Equivalent International Student	\$1,397	\$1,501	\$1,590	\$1,546	

(a) The 2016-17 Actual reflects paid FTEs at the end of the period. The 2017-18 Budget, 2017-18 Estimated Actual and the 2018-19 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

- The Total Cost of Service and income decreases between the 2017-18 Budget and the 2017-18 Estimated Actual primarily due to lower than anticipated levels of international student training activity. This largely reflects a general downturn in the number of international students coming to Western Australia and the tightening of federal visa restrictions affecting key markets for international vocational education and training.

8. Infrastructure Management for TAFE Colleges

Infrastructure Management for TAFE Colleges includes the maintenance, administration and strategic development of land and buildings used to deliver publicly funded training in campuses across the State.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 9,040	\$'000 3,037	\$'000 6,570	\$'000 2,942	1
Less Income ^(a)	53	112	30	34	
Net Cost of Service	8,987	2,925	6,540	2,908	
Employees (Full Time Equivalents) ^(b)	14	12	13	13	
Efficiency Indicators					
Average Cost to Administer Training Infrastructure per TAFE College	\$547,826	\$507,389	\$496,768	\$487,656	

(a) Income decreases between the 2017-18 Budget and the 2017-18 Estimated Actual largely due to the revision to Departmental own-source revenue that is not linked to a specific service.

(b) The 2016-17 Actual reflects paid FTEs at the end of the period. The 2017-18 Budget, 2017-18 Estimated Actual and the 2018-19 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

- The Total Cost of Service increases between the 2017-18 Budget and the 2017-18 Estimated Actual and then decreases in the 2018-19 Budget Target mainly due to higher than anticipated centrally coordinated maintenance and minor works expenditure in 2017-18.

9. Support Services to TAFE Colleges

Support Services to TAFE Colleges include the supply, management and maintenance of information and communications technology (ICT), finance and human resource services.

	2016-17 Actual	2017-18 Budget	2017-18 Estimated Actual	2018-19 Budget Target	Note
Total Cost of Service	\$'000 33,534	\$'000 39,889	\$'000 36,798	\$'000 37,832	
Less Income ^(a)	4,309	7,155	6,616	6,743	
Net Cost of Service	29,225	32,734	30,182	31,089	
Employees (Full Time Equivalents) ^(b)	188	218	192	192	1
Efficiency Indicators					
Average Cost to Administer Support Services per TAFE College	\$6,706,818	\$7,958,503	\$7,359,529	\$7,566,326	

(a) Income decreases between the 2017-18 Budget and the 2017-18 Estimated Actual largely due to the revision to Departmental own-source revenue that is not linked to a specific service.

(b) The 2016-17 Actual reflects paid FTEs at the end of the period. The 2017-18 Budget, 2017-18 Estimated Actual and the 2018-19 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The reduction in FTEs between the 2017-18 Budget and the 2017-18 Estimated Actual primarily reflects the impact of the Voluntary Targeted Separation Scheme and the allocation of Departmental FTEs that are not linked to a specific service.

Asset Investment Program

Works that are expected to be completed in 2018-19 include the following projects:

- \$13 million ICT Student Management System for the Training Sector; and
- \$1.1 million Muresk Agricultural Skills Development Pathway Program.

Works with estimated expenditure continuing in 2018-19 include the following project:

- \$86.6 million Remedial Works Program which will be used for a range of essential projects to upgrade ageing infrastructure and better equip TAFE Colleges so that students and industry have access to contemporary and industry relevant training infrastructure.

New works with estimated expenditure commencing in 2018-19 include the following projects:

- \$0.2 million election commitment for project planning and preparation of the business case for the Plan for Collie-Preston: Collie TAFE major upgrade; and
- \$17.9 million Esperance New Replacement Campus to provide industry relevant training facilities to support the training and workforce development needs of the Esperance region.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
WORKS IN PROGRESS							
ICT Student Management System for the Training Sector.....	12,999	10,941	5,793	2,058	-	-	-
Regional Capital Works Initiative - Muresk Agricultural Skills Development	1,096	871	443	225	-	-	-
Remedial Works Program	86,597	33,247	16,420	14,700	14,200	15,000	9,450
COMPLETED WORKS							
New Buildings and Additions at South Metropolitan TAFE							
Engineering Training Centre (Munster).....	12,416	12,416	1,813	-	-	-	-
Murdoch Stage 4	41,969	41,969	9,940	-	-	-	-
Pilbara Education Partnership - North Regional TAFE							
Electrical Instrumentation Centre of Specialisation.....	9,500	9,500	1,172	-	-	-	-
Regional Capital Works Initiative - Central Regional TAFE - Student Services Interactive Hub	2,755	2,755	311	-	-	-	-
Skills Training Initiative							
Muresk Institute	4,707	4,707	159	-	-	-	-
North Regional TAFE - South Hedland and Karratha Campuses Upgrade and Expansion	15,219	15,219	644	-	-	-	-
Training Record System and Quality Business System.....	6,300	6,300	767	-	-	-	-
NEW WORKS							
New Buildings and Additions at TAFE Colleges							
Election Commitment - Plan for Collie-Preston							
Collie TAFE Major Upgrade	200	-	-	200	-	-	-
South Regional TAFE Esperance New Replacement Campus.....	17,850	-	-	600	1,100	10,300	5,850
Total Cost of Asset Investment Program	211,608	137,925	37,462	17,783	15,300	25,300	15,300
FUNDED BY							
Capital Appropriation			237	-	-	-	-
Internal Funds and Balances.....			21,082	2,058	-	-	-
Drawdowns from Royalties for Regions Fund			843	425	-	10,000	-
Commonwealth Recurrent Funding for Capital Purposes....			15,300	15,300	15,300	15,300	15,300
Total Funding			37,462	17,783	15,300	25,300	15,300

Financial Statements

Income Statement

Income

The \$19.1 million, or 8.9%, reduction in total income between the 2017-18 Budget and the 2017-18 Estimated Actual is primarily due to population adjustments under the Commonwealth National Agreement for Skills and Workforce Development and lower levels of international training activity.

Statement of Financial Position

The \$17.4 million, or 15%, overall decrease in total cash assets between the 2017-18 Budget and the 2017-18 Estimated Actual primarily reflects the return of surplus cash of \$31.9 million to the Consolidated Account and the repositioning of \$14.3 million into 2018-19 for student training delivery.

The \$16.3 million, or 16.5%, decrease in total cash assets between the 2017-18 Estimated Actual and the 2018-19 Budget Estimate primarily reflects the repositioning of \$14.3 million into 2018-19 for training delivery.

The \$25.4 million, or 13.6%, decrease in total equity between the 2017-18 Budget and the 2017-18 Estimated Actual is mainly due to the return of surplus cash to the Consolidated Account.

Statement of Cashflows

Movements in cash in the Statement of Cashflows reflect changes as noted above for the Statement of Financial Position.

INCOME STATEMENT ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	53,428	59,794	58,057	53,268	52,381	52,170	52,688
Grants and subsidies ^(c)	417,058	445,596	430,002	435,483	431,496	439,199	448,527
Supplies and services	28,568	28,715	26,064	26,768	25,536	25,894	25,753
Accommodation	6,991	7,418	7,338	8,010	8,345	8,694	8,978
Depreciation and amortisation	2,382	3,100	1,989	3,164	3,134	2,963	2,614
Other expenses	42,762	38,283	37,639	34,746	37,070	39,747	42,536
TOTAL COST OF SERVICES	551,189	582,906	561,089	561,439	557,962	568,667	581,096
Income							
Sale of goods and services	1,178	1,654	834	834	834	834	834
Grants and subsidies	213,567	161,800	152,600	158,500	160,000	161,600	163,200
Other revenue	47,417	51,874	42,785	43,762	46,206	49,196	52,425
Total Income	262,162	215,328	196,219	203,096	207,040	211,630	216,459
NET COST OF SERVICES	289,027	367,578	364,870	358,343	350,922	357,037	364,637
INCOME FROM STATE GOVERNMENT							
Service appropriations	353,472	353,551	366,021	356,053	323,863	329,656	337,755
Resources received free of charge	495	294	294	294	294	294	294
Royalties for Regions Fund:							
Regional Community Services Fund	3,458	2,588	3,320	3,328	46,601	47,101	46,915
Regional Infrastructure and Headworks Fund	490	1,076	764	800	-	-	-
TOTAL INCOME FROM STATE GOVERNMENT	357,915	357,509	370,399	360,475	370,758	377,051	384,964
SURPLUS/(DEFICIENCY) FOR THE PERIOD	68,888	(10,069)	5,529	2,132	19,836	20,014	20,327

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

(b) The Full Time Equivalents for 2016-17 Actual, 2017-18 Estimated Actual and 2018-19 Budget Estimate are 497, 462 and 462 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Contracts and Agreements for the Delivery of Training and Employment Services by TAFE Colleges, Private Training Providers and the Western Australian Academy of Performing Arts at Edith Cowan University	399,007	440,657	415,457	420,824	416,721	424,307	433,516
Other Grants and Subsidies	18,051	4,939	14,545	14,659	14,775	14,892	15,011
TOTAL	417,058	445,596	430,002	435,483	431,496	439,199	448,527

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	107,694	55,011	57,442	39,722	38,261	37,274	42,301
Restricted cash.....	53,989	60,994	40,932	42,392	48,567	54,446	54,624
Receivables.....	9,193	4,730	9,193	9,193	9,193	9,193	9,193
Other.....	3,087	4,635	3,087	3,087	3,087	3,087	3,087
Total current assets.....	173,963	125,370	110,654	94,394	99,108	104,000	109,205
NON-CURRENT ASSETS							
Holding account receivables.....	38,874	41,381	41,363	45,027	48,661	52,124	55,238
Property, plant and equipment.....	88,762	49,196	35,298	35,066	40,232	46,569	45,255
Intangibles.....	11,994	11,903	17,773	18,531	17,231	15,931	14,631
Restricted cash.....	200	-	200	200	200	200	200
Other.....	515	819	515	515	515	515	515
Total non-current assets.....	140,345	103,299	95,149	99,339	106,839	115,339	115,839
TOTAL ASSETS.....	314,308	228,669	205,803	193,733	205,947	219,339	225,044
CURRENT LIABILITIES							
Employee provisions.....	10,347	9,887	9,873	10,373	10,873	11,373	11,873
Payables.....	1,890	1,827	1,890	1,890	1,890	1,890	1,890
Other.....	29,473	27,127	29,642	29,815	29,993	30,171	30,349
Total current liabilities.....	41,710	38,841	41,405	42,078	42,756	43,434	44,112
NON-CURRENT LIABILITIES							
Employee provisions.....	2,910	2,973	2,910	2,910	2,910	2,910	2,910
Other.....	13	13	13	13	13	13	13
Total non-current liabilities.....	2,923	2,986	2,923	2,923	2,923	2,923	2,923
TOTAL LIABILITIES.....	44,633	41,827	44,328	45,001	45,679	46,357	47,035
EQUITY							
Contributed equity.....	75,240	5,652	(38,489)	(53,364)	(61,664)	(68,964)	(84,264)
Accumulated surplus/(deficit).....	189,562	180,988	195,091	197,223	217,059	237,073	257,400
Reserves.....	4,873	202	4,873	4,873	4,873	4,873	4,873
Total equity.....	269,675	186,842	161,475	148,732	160,268	172,982	178,009
TOTAL LIABILITIES AND EQUITY.....	314,308	228,669	205,803	193,733	205,947	219,339	225,044

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	351,615	351,044	363,532	352,389	320,229	326,193	334,641
Capital appropriation	12,216	237	237	-	-	-	-
Royalties for Regions Fund:							
Regional Community Services Fund	3,486	3,031	3,763	3,553	46,601	47,101	46,915
Regional Infrastructure and Headworks Fund	7,755	1,676	1,164	1,000	-	10,000	-
Receipts paid into Consolidated Account	-	-	(31,944)	-	-	-	-
Net cash provided by State Government	375,072	355,988	336,752	356,942	366,830	383,294	381,556
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(52,811)	(59,625)	(58,362)	(52,595)	(51,703)	(51,492)	(52,010)
Grants and subsidies	(417,575)	(445,596)	(430,002)	(435,483)	(431,496)	(439,199)	(448,527)
Supplies and services	(30,519)	(28,138)	(25,309)	(26,013)	(24,781)	(25,139)	(24,998)
Accommodation	(6,883)	(7,693)	(7,613)	(8,285)	(8,620)	(8,969)	(9,253)
Other payments	(57,478)	(60,912)	(59,853)	(56,960)	(58,077)	(60,754)	(63,543)
Receipts ^(b)							
Grants and subsidies	213,867	161,800	152,600	158,500	160,000	161,600	163,200
Sale of goods and services	1,181	1,654	834	834	834	834	834
GST receipts	18,311	20,821	20,821	20,821	20,821	20,821	20,821
Other receipts	46,024	51,874	42,785	43,762	46,206	49,196	52,425
Net cash from operating activities	(285,883)	(365,815)	(364,099)	(355,419)	(346,816)	(353,102)	(361,051)
CASHFLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of non-current assets	(54,059)	(32,000)	(37,462)	(17,783)	(15,300)	(25,300)	(15,300)
Receipts							
Proceeds from sale of non-current assets	72	-	-	-	-	-	-
Net cash from investing activities	(53,987)	(32,000)	(37,462)	(17,783)	(15,300)	(25,300)	(15,300)
NET INCREASE/(DECREASE) IN CASH HELD	35,202	(41,827)	(64,809)	(16,260)	4,714	4,892	5,205
Cash assets at the beginning of the reporting period	124,057	157,832	161,883	98,574	82,314	87,028	91,920
Net cash transferred to/from other agencies	2,624	-	1,500	-	-	-	-
Cash assets at the end of the reporting period	161,883	116,005	98,574	82,314	87,028	91,920	97,125

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

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

NET APPROPRIATION DETERMINATION ^(a)

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
Grants and Subsidies							
Commonwealth Capital.....	15,000	15,300	15,300	15,300	15,300	15,300	15,300
Commonwealth Recurrent.....	198,867	146,500	137,300	143,200	144,700	146,300	147,900
Sale of Goods and Services							
Sale of Goods and Services	1,181	1,654	834	834	834	834	834
GST Receipts							
GST Receipts	18,311	20,821	20,821	20,821	20,821	20,821	20,821
Other Receipts							
International Student Delivery.....	35,781	40,999	32,639	34,924	37,368	40,358	43,586
Interest Receipts.....	1,384	1,408	1,266	1,266	1,266	1,266	1,266
Other Receipts.....	8,859	9,467	8,880	7,572	7,572	7,572	7,573
TOTAL	279,383	236,149	217,040	223,917	227,861	232,451	237,280

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2016-17 Actual \$'000	2017-18 Budget \$'000	2017-18 Estimated Actual \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
INCOME							
Other							
Temporary Worker (Skilled) Visa Holder (Subclass 457) Child School Fee	4,286	5,360	5,360	5,360	5,360	5,360	5,360
TOTAL ADMINISTERED INCOME	4,286	5,360	5,360	5,360	5,360	5,360	5,360
EXPENSES							
Other							
Payments to the Consolidated Account	4,286	5,360	5,360	5,360	5,360	5,360	5,360
TOTAL ADMINISTERED EXPENSES	4,286	5,360	5,360	5,360	5,360	5,360	5,360

TAFE Colleges

Part 6 Education and Training

Asset Investment Program

The five TAFE Colleges are undertaking Asset Investment Programs in 2018-19 comprising various refurbishments and improvements to accommodation and infrastructure, as well as the replacement of equipment for training and minor works.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
CENTRAL REGIONAL TAFE							
WORKS IN PROGRESS							
Asset Replacement Program.....	14,557	8,757	1,450	1,450	1,450	1,450	1,450
Total Cost of Asset Investment Program	14,557	8,757	1,450	1,450	1,450	1,450	1,450
NORTH METROPOLITAN TAFE							
WORKS IN PROGRESS							
Asset Replacement Program.....	28,128	22,828	4,451	1,250	1,350	1,350	1,350
Critical Remedial Works and Refurbishment Aberdeen Street and Leederville Campuses ^(a)	1,450	450	450	500	500	-	-
COMPLETED WORKS							
McLarty Campus Remedial Works	2,577	2,577	587	-	-	-	-
NEW WORKS							
Accommodation and Infrastructure - Building Renewal and Improvements	4,400	-	-	1,100	1,100	1,100	1,100
Total Cost of Asset Investment Program	36,555	25,855	5,488	2,850	2,950	2,450	2,450
NORTH REGIONAL TAFE							
WORKS IN PROGRESS							
Asset Replacement Program.....	5,522	2,672	558	900	650	650	650
Total Cost of Asset Investment Program	5,522	2,672	558	900	650	650	650
SOUTH METROPOLITAN TAFE							
WORKS IN PROGRESS							
Asset Replacement Program.....	32,800	22,285	4,294	2,625	2,630	2,630	2,630
COMPLETED WORKS							
Critical Remedial Works	2,101	2,101	271	-	-	-	-
Total Cost of Asset Investment Program	34,901	24,386	4,565	2,625	2,630	2,630	2,630
SOUTH REGIONAL TAFE							
WORKS IN PROGRESS							
Asset Replacement Program.....	6,445	2,485	1,126	1,054	984	961	961
Total Cost of Asset Investment Program	6,445	2,485	1,126	1,054	984	961	961
Total Cost of TAFE Colleges							
Asset Investment Program	97,980	64,155	13,187	8,879	8,664	8,141	8,141
FUNDED BY							
Internal Funds and Balances.....			13,187	8,879	8,664	8,141	8,141
Total Funding.....			13,187	8,879	8,664	8,141	8,141

(a) A co-contribution of \$1.5 million from the North Metropolitan TAFE is reflected in the Department of Training and Workforce Development's Remedial Works Program.

Building and Construction Industry Training Board

Part 6 Education and Training

Asset Investment Program

In 2017-18, the Board completed the construction of the Construction Futures Centre (CFC). The CFC is a school excursion venue incorporating interactive displays of building techniques and processes, plant simulators, and try-a-trade activities, as well as a lecture space. The CFC supports the Board's career information and promotion functions to aid students' decision-making on school-based vocational education and training and subsequent training and employment pathways.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-18 \$'000	2017-18 Estimated Expenditure \$'000	2018-19 Budget Estimate \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
COMPLETED WORKS							
Construction Futures Centre	12,319	12,319	3,000	-	-	-	-
Total Cost of Asset Investment Program	12,319	12,319	3,000	-	-	-	-
FUNDED BY							
Internal Funds and Balances.....			3,000	-	-	-	-
Total Funding.....			3,000	-	-	-	-

	Vol	Page		Vol	Page
Animal Resources Authority.....	1	287	Parliamentary Commissioner for		
Biodiversity, Conservation and Attractions	2	569	Administrative Investigations	1	48
Building and Construction Industry Training			Parliamentary Inspector of the Corruption		
Board.....	1	325	and Crime Commission	2	407
Bunbury Water Corporation	2	661	Parliamentary Services	1	42
Burswood Park Board	1	244	Pilbara Ports Authority	2	546
Busselton Water Corporation	2	662	Planning, Lands and Heritage.....	2	589
Chemistry Centre (WA)	2	393	Premier and Cabinet	1	57
Commissioner for Children and Young			Primary Industries and Regional		
People	1	105	Development.....	1	188
Commissioner for Equal Opportunity	1	98	Provision for METRONET Projects Under		
Commissioner of Main Roads	2	508	Development.....	2	541
Communities	2	415	Public Sector Commission	1	70
Corruption and Crime Commission	2	386	Public Transport Authority of Western		
Economic Regulation Authority	1	235	Australia	2	525
Education	1	291	Racing and Wagering Western Australia.....	1	242
Finance.....	1	153	Registrar, Western Australian Industrial		
Fire and Emergency Services	2	364	Relations Commission	1	119
Forest Products Commission	1	241	Rural Business Development Corporation.....	1	229
Fremantle Port Authority	2	542	Salaries and Allowances Tribunal.....	1	92
Gold Corporation	1	169	Small Business Development Corporation	1	221
Governor's Establishment	1	78	Southern Ports Authority	2	547
Heritage Council of Western Australia	2	635	Synergy	2	653
Horizon Power.....	2	658	TAFE Colleges	1	324
Insurance Commission of Western Australia	1	168	Training and Workforce Development	1	309
Jobs, Tourism, Science and Innovation	1	173	Transport	2	491
Justice	2	345	Treasury	1	129
Keystart Housing Scheme Trust	2	445	WA Health	1	247
Kimberley Ports Authority.....	2	544	Water and Environmental Regulation	2	551
Legal Aid Commission of Western Australia.....	2	363	Water Corporation.....	2	659
Legislative Assembly.....	1	37	Western Power.....	2	655
Legislative Council	1	31	Western Australia Police Force.....	2	331
Local Government, Sport and Cultural			Western Australian Electoral Commission.....	1	84
Industries	2	446	Western Australian Greyhound Racing		
Lotteries Commission.....	2	486	Association	1	243
Mental Health Commission	1	270	Western Australian Health Promotion		
Metropolitan Cemeteries Board	2	487	Foundation	1	286
Metropolitan Redevelopment Authority	2	634	Western Australian Institute of Sport	2	485
Mid West Ports Authority.....	2	545	Western Australian Land Authority	2	621
Mines, Industry Regulation and Safety	1	207	Western Australian Land Information Authority ..	2	623
National Trust of Australia (WA).....	2	642	Western Australian Meat Industry Authority	1	220
Office of the Auditor General.....	1	146	Western Australian Planning Commission.....	2	611
Office of the Director of Public Prosecutions	2	378	Western Australian Sports Centre Trust	2	475
Office of the Information Commissioner.....	1	112	Western Australian Treasury Corporation	1	145
Office of the Inspector of Custodial Services	2	401	WorkCover WA Authority	1	118