

Part 2

Government Administration

Introduction

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

The portfolio is contributing to the achievement of Our Priorities and associated targets by providing a coordinating role across Government.

Summary of Recurrent and Asset Investment Expenditure

Agency	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000
Premier and Cabinet		
– Total Cost of Services	152,068	157,590
– Asset Investment Program	5,851	357
Public Sector Commission		
– Total Cost of Services	27,108	26,275
– Asset Investment Program	104	117
Governor's Establishment		
– Total Cost of Services	5,691	6,140
– Asset Investment Program	5,216	116
Western Australian Electoral Commission		
– Total Cost of Services	9,707	13,542
– Asset Investment Program	267	267
Salaries and Allowances Tribunal		
– Total Cost of Services	1,033	1,036
– Asset Investment Program	-	-

Agency	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000
Commissioner for Equal Opportunity		
– Total Cost of Services	3,992	3,983
– Asset Investment Program	28	33
Commissioner for Children and Young People		
– Total Cost of Services	3,305	3,127
– Asset Investment Program	-	-
Office of the Information Commissioner		
– Total Cost of Services	2,369	2,417
– Asset Investment Program	-	31
WorkCover WA Authority		
– Asset Investment Program	778	761
Registrar, Western Australian Industrial Relations Commission		
– Total Cost of Services	12,084	12,596
– Asset Investment Program	160	160

Ministerial Responsibilities

Minister	Agency	Services
Premier; Minister for Public Sector Management; State Development, Jobs and Trade; Federal-State Relations	Premier and Cabinet	<ol style="list-style-type: none"> 1. Administration of Executive Government Services 2. Administration of Parliamentary Support 3. Government Policy Management - Whole-of-Government
Treasurer; Minister for Finance; Aboriginal Affairs; Lands	Premier and Cabinet	<ol style="list-style-type: none"> 4. Government Policy Management - Aboriginal Affairs
Minister for Water; Fisheries; Forestry; Innovation and ICT; Science	Premier and Cabinet	<ol style="list-style-type: none"> 5. Government Policy Management - Information and Communications Technology
Premier; Minister for Public Sector Management; State Development, Jobs and Trade; Federal-State Relations	Public Sector Commission	<ol style="list-style-type: none"> 1. Public Sector Leadership 2. Assistance and Support 3. Oversight and Reporting
	Governor's Establishment	<ol style="list-style-type: none"> 1. Effective Support to the Governor 2. Management of the Governor's Establishment
	Salaries and Allowances Tribunal	<ol style="list-style-type: none"> 1. Support Services to the Salaries and Allowances Tribunal
Minister for Environment; Disability Services; Electoral Affairs	Western Australian Electoral Commission	<ol style="list-style-type: none"> 1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients
Attorney General; Minister for Commerce	Commissioner for Equal Opportunity	<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
	Commissioner for Children and Young People	<ol style="list-style-type: none"> 1. Consultation, Research and Promotion of the Wellbeing of Children and Young People
	Office of the Information Commissioner	<ol style="list-style-type: none"> 1. Resolution of Complaints 2. Advice and Awareness
Minister for Mines and Petroleum; Energy; Industrial Relations	WorkCover WA Authority	n/a
	Registrar, Western Australian Industrial Relations Commission	<ol style="list-style-type: none"> 1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court 2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission

Division 3 Premier and Cabinet

Part 2 Government Administration

Appropriations, Expenses and Cash Assets

	2017-18 Actual ^(a) \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 5 Net amount appropriated to deliver services	135,892	126,732	128,789	142,489	141,785	141,281	140,096
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	2,065	2,065	2,065	2,065	2,065	2,071	2,075
Total appropriations provided to deliver services	137,957	128,797	130,854	144,554	143,850	143,352	142,171
ADMINISTERED TRANSACTIONS							
Amount provided for Administered Grants, Subsidies and Other Transfer Payments	-	5,839	5,839	-	-	-	-
CAPITAL							
Item 93 Capital Appropriation ^(b)	-	-	-	12,175	12,730	13,256	13,737
TOTAL APPROPRIATIONS	137,957	134,636	136,693	156,729	156,580	156,608	155,908
EXPENSES							
Total Cost of Services	155,421	149,456	152,068	157,590	189,192	152,429	150,948
Net Cost of Services ^(c)	146,323	139,289	142,113	154,837	187,139	150,376	148,895
CASH ASSETS ^(d)	79,680	65,075	69,238	67,123	31,386	30,957	30,957

(a) From 1 July 2018, the functions of the Office of the Government Chief Information Officer (statutory authority) were transferred to the Department. The 2017-18 Actual has been recast for comparative purposes.

(b) Additional capital appropriation is provided to fund lease repayments and is not reflected in the Asset Investment Program 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 2018-19 Budget to Parliament on 10 May 2018, are outlined below:

	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
New Initiatives					
Australian of the Year Awards (Western Australian Component)	100	100	100	100	100
Drafting Services to Minor Party Members of the Legislative Council	-	200	200	-	-
Election Commitments					
Brockman House Community Centre	250	500	2,000	2,150	-
Fitzroy River Management Plan	-	258	258	-	-
Implementation Unit for the Our Priorities: Sharing Prosperity Program	-	1,360	1,371	1,382	1,393
Kalamunda Community Centre	3,000	-	-	-	-
Kimberley Region Economic Development Projects	350	1,301	670	400	100
Royal Commission (Child Sexual Abuse) - Independent Oversight Strategy ..	-	627	-	-	-
Yarloop Community Centre	1,000	-	-	-	-
Service Western Australia (ServiceWA) Pilot	-	866	-	-	-

	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Ongoing Initiatives					
Continuation of the Office of Digital Government	-	8,220	9,174	8,589	8,688
Noongar Land Fund	-	2,800	-	-	-
Operating Costs	-	3,263	3,263	3,263	3,263
Resolution of Native Title in the South West of Western Australia	-	634	-	-	-
Telethon Donation Increase	-	500	500	500	500
Other					
Government Office Accommodation Reform Program	(1,190)	(1,169)	(1,139)	(1,106)	(1,106)
Indexation for Non-Salary Expenses	-	-	-	-	479
State Law Publisher Revenue Revision	(212)	(212)	(212)	(212)	(212)
Voluntary Targeted Separation Scheme	(496)	(501)	(506)	(511)	(511)

Significant Issues Impacting the Agency

1. The Office of Digital Government will continue to progress the Government's digital transformation agenda with particular focus on improving the capability of the public sector to prevent and respond to cyber threats and increasing public confidence in transacting with Government online. It will also drive a modern, connected public sector to improve service delivery.
2. The Department is delivering a number of significant infrastructure initiatives to help shape the State's liveable environment and contribute to jobs growth and a strong economy. These include finalising the establishment of Infrastructure WA and coordinating Western Australia's interactions with Commonwealth infrastructure agencies to ensure Western Australia gets its fair share of investment.
3. The Department has developed and launched a Market-led Proposals policy to provide appropriate policy and governance around the handling of unsolicited private sector proposals that may be of benefit to the State.
4. The Department is providing policy coordination support to the joined-up implementation of recommendations of the Royal Commission into the Institutional Responses to Child Sexual Abuse.
5. The Department is driving implementation and achievement of Our Priorities, Western Australia's whole-of-government targets program, which aims to tackle complex long-term issues facing Western Australia. There are 12 priorities with measureable targets across six areas: a strong economy; a bright future; a safer community; a liveable environment; Aboriginal wellbeing; and regional prosperity.
6. 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.
7. The whole-of-government response, including statement of intent, to the recommendations of the Coronial Inquest into the 13 Deaths of Children and Young Persons in the Kimberley Region and the Learnings from the Message Stick Report is being prepared.
8. The Government is committed to delivering better social and economic outcomes for Aboriginal people and, to this end, the Department is continuing to progress Native Title Settlements with claimant groups in the Geraldton region to deliver an Indigenous Land Use Agreement this year. Additionally, the Government will be progressing social and economic development opportunities for Aboriginal people in the Kimberley region.
9. The Department continues to lead Western Australia's participation in the refresh of Closing the Gap.

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
Sustainable Finances: Responsible financial management and better service delivery.	Executive Government and Members of Parliament receive appropriate support.	1. Administration of Executive Government Services 2. Administration of Parliamentary Support
	The Premier and Ministers receive high quality, rigorous and timely policy advice.	3. Government Policy Management - Whole-of-Government 4. Government Policy Management - Aboriginal Affairs 5. Government Policy Management - Information and Communications Technology (ICT)

Service Summary

Expense	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
1. Administration of Executive Government Services.....	79,323	70,663	74,826	73,681	108,436	72,036	70,012
2. Administration of Parliamentary Support	39,644	40,172	39,406	38,412	38,936	38,761	39,023
3. Government Policy Management - Whole-of-Government	18,719	18,667	19,454	23,434	20,189	20,098	20,234
4. Government Policy Management - Aboriginal Affairs	10,993	12,566	11,434	11,787	11,537	11,485	11,562
5. Government Policy Management - ICT	6,742	7,388	6,948	10,276	10,094	10,049	10,117
Total Cost of Services.....	155,421	149,456	152,068	157,590	189,192	152,429	150,948

Outcomes and Key Effectiveness Indicators ^(a)

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Outcome: Executive Government and Members of Parliament receive appropriate support:					
Targets for support services are met or exceeded	96%	95%	96%	95%	
Service recipient's confirmation that services provided enable the obligations of Executive Government and Members of Parliament to be met.....	4	3	3	3	1
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	3	3	3	3	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 the Executive Government, Members of Parliament and their staff for corporate services delivered that enable them to meet their Parliamentary obligations. The Annual Expectations Survey is distributed to all stakeholders for completion, which consists of various questions relating to the timeliness and quality of a range of corporate services provided.
2. This indicator reports the satisfaction levels of the Premier, all Ministers and leaders of the Opposition parties for policy services delivered by the Department. The Annual Expectations Survey is distributed to all stakeholders for completion, which consists of various questions relating to the timeliness and quality of a range of policy services delivered by the Department.

Services and Key Efficiency Indicators

1. Administration of Executive Government Services

The Department provides a range of services including:

- administrative support to the Premier, Ministerial offices and 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;
- 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.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 79,323	\$'000 70,663	\$'000 74,826	\$'000 73,681	1
Less Income	3,673	2,965	3,153	2,753	
Net Cost of Service	75,650	67,698	71,673	70,928	
Employees (Full-Time Equivalents)	303	299	299	294	
Efficiency Indicators ^(a)					
Average operating cost per Ministerial office (including Premier's Office and Leader of the Opposition)	\$3,028	\$2,905	\$2,774	\$2,776	
Average cost of support provided per Ministerial office (including Premier's Office and Leader of the Opposition)	\$540	\$483	\$465	\$487	

(a) Efficiency indicators exclude costs for the State Law Publisher, the Constitutional Centre and grant expenditure.

Explanation of Significant Movements

(Notes)

1. The decrease from the 2017-18 Actual to the 2018-19 Budget mainly reflects one-off spending in 2017-18 for the Yarloop Bushfire Clean-up and election commitments.

2. Administration of Parliamentary Support

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

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 39,644	\$'000 40,172	\$'000 39,406	\$'000 38,412	
Less Income	-	-	-	-	
Net Cost of Service	39,644	40,172	39,406	38,412	
Employees (Full-Time Equivalents)	244	242	242	238	
Efficiency Indicators					
Average cost of entitlements per Member of Parliament	\$403	\$411	\$402	\$387	1
Average cost of support per Member of Parliament	\$14	\$12	\$13	\$18	1

Explanation of Significant Movements

(Notes)

1. The change in the 2019-20 Budget Target reflects the realignment of Parliamentary policy support costs from Member entitlements to Member support.

3. Government Policy Management - Whole-of-Government

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

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

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 18,719	\$'000 18,667	\$'000 19,454	\$'000 23,434	1
Less Income	-	-	-	-	
Net Cost of Service	18,719	18,667	19,454	23,434	
Employees (Full-Time Equivalents)	77	78	78	91	
Efficiency Indicators					
Average cost to deliver policy advice per applicable full-time equivalent	\$243	\$239	\$249	\$258	

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service from the 2018-19 Budget to the 2019-20 Budget Target relates to increased funding for new and ongoing initiatives, Our Priorities, Royal Commission (Child Sexual Abuse) and Infrastructure WA.

4. Government Policy Management - Aboriginal Affairs

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

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 10,993	\$'000 12,566	\$'000 11,434	\$'000 11,787	1
Less Income	-	-	-	-	
Net Cost of Service	10,993	12,566	11,434	11,787	
Employees (Full-Time Equivalents)	33	32	32	31	
Efficiency Indicators					
Average cost to deliver policy advice per applicable full-time equivalent	\$333	\$393	\$357	\$380	

Explanation of Significant Movements

(Notes)

1. The lower 2018-19 Estimated Actual compared to the 2018-19 Budget mainly reflects reduced legal fees.

5. Government Policy Management - ICT

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

	2017-18 Actual ^(a)	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 6,742	\$'000 7,388	\$'000 6,948	\$'000 10,276	1
Less Income	5,425	7,202	6,802	-	2
Net Cost of Service	1,317	186	146	10,276	
Employees (Full-Time Equivalents)	30	32	30	55	
Efficiency Indicators					
Average cost to deliver policy advice per applicable full-time equivalent	\$225	\$231	\$232	\$187	3

(a) From 1 July 2018, the functions of the Office of the Government Chief Information Officer (statutory authority) were transferred to the Department. The 2017-18 Actual has been recast for comparative purposes.

Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service for the 2019-20 Budget Target represents the Government's increased commitment towards the digital transformation of the Western Australian public sector.
2. The decrease in income for the 2019-20 Budget Target reflects the change in the funding arrangement for the Office of Digital Government, which is now funded via appropriation.
3. The decrease in the average cost to deliver policy advice for the 2019-20 Budget Target reflects the increase in FTEs and the revised staff structure to support agencies within the Western Australian public sector to achieve digital transformation.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-19 \$'000	2018-19 Estimated Expenditure \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
COMPLETED WORKS							
Asset Replacement/Upgrade							
Ministerial Air Charter	5,500	5,500	5,500	-	-	-	-
Computer Hardware and Software - 2018-19 Program	351	351	351	-	-	-	-
NEW WORKS							
Asset Replacement/Upgrade - Computer Hardware and Software							
2019-20 Program	357	-	-	357	-	-	-
2020-21 Program	81	-	-	-	81	-	-
2021-22 Program	81	-	-	-	-	81	-
2022-23 Program	81	-	-	-	-	-	81
Total Cost of Asset Investment Program	6,451	5,851	5,851	357	81	81	81
FUNDED BY							
Drawdowns from the Holding Account			351	357	81	81	81
Internal Funds and Balances.....			5,500	-	-	-	-
Total Funding.....			5,851	357	81	81	81

Financial Statements

1. The 2017-18 Actual data has been recast for comparability purposes due to the transfer of the functions of Office of the Government Chief Information Officer to the Department from 1 July 2018.
2. The implementation of new accounting standard AASB 16: *Leases* significantly impacts the Statement of Financial Position by bringing arrangements previously classified as operating leases on to the balance sheet. On the Income Statement, previous rental expenses for operating leases are removed and replaced with interest expense for the lease obligation and a depreciation cost for the right of use asset. Further information on AASB 16 and other new accounting standards impacting the Budget are detailed in a feature box in Budget Paper No. 3.

Income Statement

Expenses

3. The increase in Total Cost of Services in the 2020-21 Forward Estimate compared to the 2019-20 Budget Estimate largely reflects payments from the Browse LNG Trust account of \$30 million plus interest to establish the Economic Development Fund and Indigenous Housing Fund.
4. The reduction in employee benefits from the 2017-18 Actual to the 2018-19 Budget Estimate is mainly due to employee expenses related to voluntary severances paid in 2017-18.

Income

5. The decrease in grants and subsidies from the 2018-19 Budget to 2019-20 Forward Estimate is mainly due to discontinuation of grant funding from the ICT Renewal and Reform Fund special purpose account associated with the former Office of the Government Chief Information Officer.
6. The estimated deficit of \$36 million in the 2020-21 Forward Estimate is mainly due to the payments from the Browse LNG Trust account (\$30 million plus interest).

Statement of Financial Position

7. The decrease in current assets (restricted cash) from the 2020-21 Forward Estimate mainly represents the payments from the Browse LNG Trust account to establish the Economic Development Fund Trust and the Indigenous Housing Fund Trust.

Statement of Cashflows

8. The cash transferred to other agencies in the 2017-18 Actual represents cash balances transferred to the Department of Jobs, Tourism, Science and Innovation to reflect Machinery of Government changes.
9. The decrease in cash of \$36 million in 2020-21 Forward Estimate mainly reflects the payments from the Browse LNG Trust account (\$30 million plus interest).

INCOME STATEMENT ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	91,825	82,968	89,464	92,249	91,815	92,099	93,101
Grants and subsidies ^(c)	8,925	6,820	12,588	11,429	44,985	8,870	6,420
Supplies and services	28,544	34,091	25,629	28,258	27,260	26,912	27,443
Accommodation	21,867	21,575	20,385	6,207	6,216	6,228	6,137
Depreciation and amortisation	2,145	1,084	1,084	15,392	15,159	15,024	15,024
Finance and interest costs	-	-	-	1,678	1,242	796	327
Other expenses	2,115	2,918	2,918	2,377	2,515	2,500	2,496
TOTAL COST OF SERVICES	155,421	149,456	152,068	157,590	189,192	152,429	150,948
Income							
Sale of goods and services	1,228	1,432	1,220	1,220	1,220	1,220	1,220
Grants and subsidies	5,959	7,712	7,712	510	510	510	510
Other revenue	1,911	1,023	1,023	1,023	323	323	323
Total Income	9,098	10,167	9,955	2,753	2,053	2,053	2,053
NET COST OF SERVICES	146,323	139,289	142,113	154,837	187,139	150,376	148,895
INCOME FROM STATE GOVERNMENT							
Service appropriations	137,957	128,797	130,854	144,554	143,850	143,352	142,171
Resources received free of charge	6,125	6,596	6,596	6,556	6,556	6,556	6,556
Royalties for Regions Fund: Regional Community Services Fund	68	408	68	1,612	996	468	168
TOTAL INCOME FROM STATE GOVERNMENT	144,150	135,801	137,518	152,722	151,402	150,376	148,895
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(2,173)	(3,488)	(4,595)	(2,115)	(35,737)	-	-

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

(b) The full-time equivalents for 2017-18 Actual, 2018-19 Estimated Actual and 2019-20 Budget Estimate are 687, 681 and 709 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Aboriginal Policy Coordination Unit Grants	2,087	1,425	2,805	5,784	2,353	1,825	1,825
Browse LNG Precinct Regional Benefits Package (including Body Corporate Fees)	2,307	2,496	2,496	2,496	38,233	2,496	-
Community Grants	4,531	2,899	7,287	3,149	4,399	4,549	4,595
TOTAL	8,925	6,820	12,588	11,429	44,985	8,870	6,420

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	45,007	29,216	33,547	30,458	30,184	29,755	29,755
Restricted cash.....	-	35,037	35,037	35,737	-	-	-
Holding account receivables.....	5,870	3,574	5,519	5,162	5,081	5,000	5,063
Receivables.....	769	1,504	593	593	593	593	593
Other.....	718	210	718	718	718	718	718
Total current assets.....	52,364	69,541	75,414	72,668	36,576	36,066	36,129
NON-CURRENT ASSETS							
Holding account receivables.....	24,341	27,370	25,425	40,817	55,976	71,000	85,880
Property, plant and equipment.....	2,655	1,306	7,741	45,497	70,806	84,031	84,436
Intangibles.....	1,733	-	234	1,433	1,133	833	533
Restricted cash.....	34,673	822	654	928	1,202	1,202	1,202
Total non-current assets.....	63,402	29,498	34,054	88,675	129,117	157,066	172,051
TOTAL ASSETS.....	115,766	99,039	109,468	161,343	165,693	193,132	208,180
CURRENT LIABILITIES							
Employee provisions.....	14,093	13,780	13,616	13,616	13,616	13,616	13,616
Payables.....	1,773	1,471	1,647	1,647	1,647	1,647	1,647
Total current liabilities.....	15,866	15,251	15,263	15,263	15,263	15,263	15,263
NON-CURRENT LIABILITIES							
Employee provisions.....	3,052	2,179	2,837	2,837	2,837	2,837	2,837
Borrowings and leases.....	-	-	-	40,316	67,673	82,285	83,533
Total non-current liabilities.....	3,052	2,179	2,837	43,153	70,510	85,122	86,370
TOTAL LIABILITIES.....	18,918	17,430	18,100	58,416	85,773	100,385	101,633
EQUITY							
Contributed equity.....	36,638	35,502	35,033	48,707	61,437	74,264	88,064
Accumulated surplus/(deficit).....	60,046	46,129	55,451	53,336	17,599	17,599	17,599
Reserves.....	164	(22)	164	164	164	164	164
Other.....	-	-	720	720	720	720	720
Total equity.....	96,848	81,609	91,368	102,927	79,920	92,747	106,547
TOTAL LIABILITIES AND EQUITY.....	115,766	99,039	109,468	161,343	165,693	193,132	208,180

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	134,266	127,713	129,770	129,162	128,691	128,328	127,147
Capital appropriation	-	-	-	12,175	12,730	13,256	13,737
Holding account drawdowns	590	351	351	357	81	81	81
Royalties for Regions Fund:							
Regional Community Services Fund	68	408	68	1,612	996	468	168
Receipts paid into Consolidated Account	-	-	(185)	-	-	-	-
Net cash provided by State Government	134,924	128,472	130,004	143,306	142,498	142,133	141,133
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(91,965)	(82,668)	(89,164)	(92,249)	(91,815)	(92,099)	(93,101)
Grants and subsidies	(9,041)	(6,820)	(12,588)	(11,429)	(44,985)	(8,870)	(6,420)
Supplies and services	(25,895)	(26,380)	(18,216)	(22,649)	(21,651)	(21,732)	(21,834)
Accommodation	(19,484)	(19,772)	(18,582)	(5,240)	(5,249)	(5,261)	(5,170)
GST payments	(5,850)	(8,725)	(8,725)	(8,661)	(8,661)	(8,661)	(8,661)
Finance and interest costs	-	-	-	(1,678)	(1,242)	(796)	(327)
Other payments	(1,960)	(3,216)	(2,918)	(2,377)	(2,515)	(2,500)	(2,496)
Receipts ^(b)							
Grants and subsidies	5,959	7,712	7,712	510	510	510	510
Sale of goods and services	1,210	1,412	1,200	1,200	1,200	1,200	1,200
GST receipts	6,326	8,725	8,725	8,661	8,661	8,661	8,661
Other receipts	1,957	1,023	1,023	1,023	323	323	323
Net cash from operating activities	(138,743)	(128,709)	(131,533)	(132,889)	(165,424)	(129,225)	(127,315)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(3,355)	(351)	(5,851)	(357)	(81)	(81)	(81)
Net cash from investing activities	(3,355)	(351)	(5,851)	(357)	(81)	(81)	(81)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	-	-	(12,175)	(12,730)	(13,256)	(13,737)
Net cash from financing activities	-	-	-	(12,175)	(12,730)	(13,256)	(13,737)
NET INCREASE/(DECREASE) IN CASH HELD	(7,174)	(588)	(7,380)	(2,115)	(35,737)	(429)	-
Cash assets at the beginning of the reporting period	83,792	65,663	76,618	69,238	67,123	31,386	30,957
Net cash transferred to/from other agencies	3,062	-	-	-	-	-	-
Cash assets at the end of the reporting period	79,680	65,075	69,238	67,123	31,386	30,957	30,957

(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)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Grants and Subsidies							
Commonwealth Grants and Subsidies.....	544	510	510	510	510	510	510
Grants and Subsidies	5,415	7,202	7,202	-	-	-	-
Sale of Goods and Services							
State Law Publisher.....	1,210	1,412	1,200	1,200	1,200	1,200	1,200
GST Receipts							
GST Input Credits	6,157	8,396	8,396	8,332	8,332	8,332	8,332
GST Receipts on Sales	169	329	329	329	329	329	329
Other Receipts							
All Other Receipts.....	1,306	158	323	323	323	323	323
Interest - Browse LNG Precinct Project Interest Bearing Trust Account.....	651	865	700	700	-	-	-
TOTAL	15,452	18,872	18,660	11,394	10,694	10,694	10,694

(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

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
INCOME							
Other							
Administered Grants and Transfer Payments	-	5,839	5,839	-	-	-	-
TOTAL ADMINISTERED INCOME	-	5,839	5,839	-	-	-	-
EXPENSES							
Other							
ICT Renewal and Reform Fund	5,463	7,349	7,349	-	-	-	-
TOTAL ADMINISTERED EXPENSES	5,463	7,349	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 Indigenous Land Use Agreement for the purpose of expediting procedures for the grant of exploration and prospecting licences and low impact activities in areas where Native Title rights are recognised.

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000
Opening Balance.....	7,417	7,426	7,426	7,434
Receipts:				
Appropriations	25	25	25	25
	7,442	7,451	7,451	7,459
Payments	16	25	17	25
CLOSING BALANCE.....	7,426	7,426	7,434	7,434

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 respectively as contemplated by the Agreement.

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000
Opening Balance.....	33,472	34,172	34,123	34,823
Receipts:				
Other	651	865	700	700
	34,123	35,037	34,823	35,523
CLOSING BALANCE.....	34,123	35,037	34,823	35,523

ESPERANCE NYUNGAR GOVERNMENT INDIGENOUS LAND USE AGREEMENT

Account Purpose: In accordance with clause 19.2 of the Esperance Nyungar Government Indigenous Land Use Agreement (the Agreement), moneys payable by the State to the Prescribed Body Corporate (PBC) under the 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.

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000
Opening Balance.....	1,017	478	479	46
Receipts:				
Other	5	-	-	-
	1,022	478	479	46
Payments	543	478	433	46
CLOSING BALANCE.....	479	-	46	-

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.

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000
Opening Balance.....	6,826	1,510	1,363	-
Receipts:				
Appropriations	-	5,839	5,839	-
	6,826	7,349	7,202	-
Payments	5,463	7,349	7,202	-
CLOSING BALANCE.....	1,363	-	-	-

Division 4 **Public Sector Commission**

Part 2 **Government Administration**

Appropriations, Expenses and Cash Assets

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 6 Net amount appropriated to deliver services	24,272	23,632	23,466	24,368	23,397	23,543	23,706
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	791	791	791	791	791	793	795
Total appropriations provided to deliver services	25,063	24,423	24,257	25,159	24,188	24,336	24,501
CAPITAL							
Item 94 Capital Appropriation ^(a)	-	-	-	1,324	1,373	1,421	1,471
TOTAL APPROPRIATIONS	25,063	24,423	24,257	26,483	25,561	25,757	25,972
EXPENSES							
Total Cost of Services	24,952	26,454	27,108	26,275	26,074	26,104	26,269
Net Cost of Services ^(b)	24,670	25,922	26,513	25,875	25,674	25,704	25,869
CASH ASSETS ^(c)	11,050	9,464	10,090	10,667	10,474	10,509	10,509

(a) Additional capital appropriation is provided to fund lease repayments and is not reflected in the Asset Investment Program 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 2018-19 Budget to Parliament on 10 May 2018, are outlined below:

	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
New Initiative					
Governance Review - North Metropolitan Health Service	208	-	-	-	-
Other					
Indexation for Non-Salary Expenses	-	-	-	-	63
Revised Salaries Cap	770	25	-	-	-
Revised Training Programs	(145)	(132)	(132)	(132)	(132)
Royalties for Regions - District Allowance	(13)	(13)	(13)	(13)	22
Streamlined Budget Process Incentive Funding	-	243	-	-	-
Transfer of Labour Relations Officers to the Department of Mines, Industry Regulation and Safety	(166)	-	-	-	-

Significant Issues Impacting the Agency

1. The Commission is committed to leading the strategic direction of capability and performance of the sector. The quality of services and outcomes delivered to our community is dependent on the capability of an organisation and its people. The Commission is developing and implementing sector-wide reform on talent management, leadership, agency capability and recruitment to create a high performing and collaborative public sector.
2. The Commission has a lead role, in collaboration with other agencies, to exemplify best practice for a diverse and inclusive workforce. The value of diversity needs to be elevated along with an increased understanding of the contribution it brings to high quality service delivery. The Commission is preparing a sector-wide workforce diversification strategy to enable agencies to develop tools and strategies to attract, develop and retain people from diverse backgrounds.
3. Fostering a culture of integrity, trust and accountability is a key deliverable for the Commission to ensure the sector is able to deliver its best work. This includes creating an environment where integrity is expected and valued. The Commission is developing, in collaboration with other agencies, a strategy that will articulate key actions for promoting integrity and reducing the incidence of misconduct.
4. The Commission needs to be well positioned to lead the sector and continues to implement the recommendations from the Independent Review of the Public Sector Commission. The Commission has introduced a new structure, re-established proper governance processes, improved internal and external communication, and increased support for Commission activities. With these foundations in place, the intent of the remaining recommendations for internal reform are being implemented through good governance and business practices.

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.	<ol style="list-style-type: none"> 1. Public Sector Leadership 2. Assistance and Support 3. Oversight and Reporting

Service Summary

Expense	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
1. Public Sector Leadership.....	5,623	6,928	10,375	10,929	10,866	10,918	10,936
2. Assistance and Support.....	11,293	10,722	8,727	7,810	7,731	7,661	7,791
3. Oversight and Reporting.....	8,036	8,804	8,006	7,536	7,477	7,525	7,542
Total Cost of Services.....	24,952	26,454	27,108	26,275	26,074	26,104	26,269

Outcomes and Key Effectiveness Indicators ^(a)

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 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)	86%	75%	75%	86%	1
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)	71%	75%	75%	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)	53%	75%	75%	75%	2

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

(b) The 2018-19 survey results are yet to be finalised. As a result, the 2018-19 Estimated Actual is forecast to equal the 2018-19 Budget.

Explanation of Significant Movements

(Notes)

1. The 2019-20 Budget Target has been set higher than the 2018-19 Estimated Actual as a result of strong actual survey results being received in the 2017-18 year. The Commission continues to strive for strong results in 2019-20.
2. The variance between the 2017-18 Actual and the 2018-19 Budget reflects the views of the Commission's new core clients including local government, public universities and Government Trading Enterprises. The lower result for the 2017-18 Actual is attributed to clients having established practices and policies in place, or due to them obtaining information from other sources.

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.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 5,623	\$'000 6,928	\$'000 10,375	\$'000 10,929	1
Less Income	215	503	361	374	
Net Cost of Service	5,408	6,425	10,014	10,555	
Employees (Full-Time Equivalents)	23	27	31	43	1
Efficiency Indicators					
Average cost per leadership development product, program or training hour	\$93	\$140	\$169	\$123	2
Average cost per workforce development program, product or training hour	\$134	\$132	\$183	\$140	2

Explanation of Significant Movements

(Notes)

1. The variance between the 2018-19 Budget and the 2018-19 Estimated Actual is primarily due to a realignment of resources between services to enable a greater focus on diversity, culture and talent initiatives.
2. The 2019-20 Budget Target for both efficiency indicators is lower than the 2018-19 Estimated Actual. This is largely due to an increase in the number of hours budgeted to support diversity, culture and talent development programs in 2019-20.

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.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 11,293	\$'000 10,722	\$'000 8,727	\$'000 7,810	1
Less Income	40	17	13	13	
Net Cost of Service	11,253	10,705	8,714	7,797	
Employees (Full-Time Equivalents)	38	50	40	37	2
Efficiency Indicators					
Average cost per hour of assistance and support provided	\$99	\$117	\$108	\$112	1
Average cost per public administration, standards and integrity program, product or training hour	\$87	\$89	\$112	\$139	2

Explanation of Significant Movements

(Notes)

1. The variance between the 2018-19 Budget and the 2019-20 Budget Target is mainly due to the reallocation of resources between services based on actual activity.
2. The variance between the 2018-19 Budget, 2018-19 Estimated Actual and 2019-20 Budget Target is primarily due to a realignment of resources between services to provide a greater focus on diversity, culture and talent 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, Crime and Misconduct Act 2003*, the *Public Interest Disclosure Act 2003* and Part IX of the *Equal Opportunity Act 1984*.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 8,036	\$'000 8,804	\$'000 8,006	\$'000 7,536	1
Less Income	27	12	221	13	
Net Cost of Service	8,009	8,792	7,785	7,523	
Employees (Full-Time Equivalents)	48	54	45	40	2
Efficiency Indicators					
Average cost per hour addressing legislative and policy development	\$85	\$69	\$113	\$105	3
Average cost per hour of performance and oversight activity	\$89	\$95	\$95	\$103	
Percentage of oversight actions completed within target timeframes	86%	85%	90%	85%	4

Explanation of Significant Movements

(Notes)

1. The 2018-19 Estimated Actual income is greater than the 2018-19 Budget and the 2019-20 Budget Target due to the one-off income received from the Department of Health to fund the governance review of the North Metropolitan Health Service.
2. The variance between the 2018-19 Budget and the 2019-20 Budget Target is mainly due to the reallocation of resources between services based on actual activity.
3. The 2018-19 Estimated Actual is greater than the 2018-19 Budget due to a lower than forecast number of hours spent undertaking this service.
4. The 2018-19 Estimated Actual exceeds the 2018-19 Budget due to ongoing process improvements. The 2019-20 Budget Target is lower than the 2018-19 Estimated Actual due to the volume of other activities undertaken by the Commission that can impact completion timeframes.

Asset Investment Program

1. The Commission's Asset Investment Program in 2019-20 remains focused on the ongoing replacement of computing equipment to ensure effective delivery of services.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-19 \$'000	2018-19 Estimated Expenditure \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
COMPLETED WORKS							
Replacement of Computing Equipment - 2018-19 Program	104	104	104	-	-	-	-
NEW WORKS							
Replacement of Computing Equipment							
2019-20 Program.....	117	-	-	117	-	-	-
2020-21 Program.....	90	-	-	-	90	-	-
2021-22 Program.....	100	-	-	-	-	100	-
2022-23 Program.....	109	-	-	-	-	-	109
Total Cost of Asset Investment Program	520	104	104	117	90	100	109
FUNDED BY							
Drawdowns from the Holding Account			104	117	90	100	109
Total Funding.....			104	117	90	100	109

Financial Statements

1. The implementation of new accounting standard AASB 16: *Leases* significantly impacts the Statement of Financial Position by bringing arrangements previously classified as operating leases on to the balance sheet. On the Income Statement, previous rental expenses for operating leases are removed and replaced with interest expense for the lease obligation and a depreciation cost for the right of use asset. Further information on AASB 16 and other new accounting standards impacting the Budget are detailed in a feature box in Budget Paper No. 3.

INCOME STATEMENT ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	18,330	17,961	18,544	18,089	18,198	18,396	18,549
Grants and subsidies ^(c)	1,042	591	591	591	591	591	591
Supplies and services	2,754	4,443	4,658	4,465	4,215	4,097	4,160
Accommodation	2,505	3,063	3,073	1,381	1,381	1,381	1,381
Depreciation and amortisation	46	169	69	1,467	1,452	1,451	1,451
Finance and interest costs	-	-	-	176	131	82	31
Other expenses	275	227	173	106	106	106	106
TOTAL COST OF SERVICES	24,952	26,454	27,108	26,275	26,074	26,104	26,269
Income							
Sale of goods and services	96	424	279	292	292	292	292
Other revenue	186	108	316	108	108	108	108
Total Income	282	532	595	400	400	400	400
NET COST OF SERVICES	24,670	25,922	26,513	25,875	25,674	25,704	25,869
INCOME FROM STATE GOVERNMENT							
Service appropriations	25,063	24,423	24,257	25,159	24,188	24,336	24,501
Resources received free of charge	1,053	1,346	1,346	1,346	1,346	1,346	1,346
Royalties for Regions Fund: Regional Community Services Fund	22	35	22	22	22	22	22
TOTAL INCOME FROM STATE GOVERNMENT	26,138	25,804	25,625	26,527	25,556	25,704	25,869
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,468	(118)	(888)	652	(118)	-	-

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

(b) The full-time equivalents for 2017-18 Actual, 2018-19 Estimated Actual and 2019-20 Budget Estimate are 109, 116 and 120 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Certificate IV in Government (Investigations) ^(a)	154	-	-	-	-	-	-
Department of the Premier and Cabinet ^(a)	300	-	-	-	-	-	-
Public Sector Programs	34	78	78	78	78	78	78
Western Australian Leadership Program	554	513	513	513	513	513	513
TOTAL	1,042	591	591	591	591	591	591

(a) The increase in 2017-18 Actual mainly relates to the unexpected payments to the Department of the Premier and Cabinet associated with the public sector reform initiatives and expenditure relating to Certificate IV in Government (Investigations).

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	10,927	9,261	9,896	10,400	10,133	10,168	10,168
Holding account receivables.....	104	104	104	117	90	100	109
Receivables.....	203	642	202	401	501	466	466
Other.....	590	567	590	590	590	590	590
Total current assets.....	11,824	10,574	10,792	11,508	11,314	11,324	11,333
NON-CURRENT ASSETS							
Holding account receivables.....	6,879	6,944	6,844	8,181	9,570	10,883	12,188
Property, plant and equipment.....	106	99	142	4,446	3,160	1,851	567
Restricted cash.....	123	203	194	267	341	341	341
Other.....	-	58	-	-	-	-	-
Total non-current assets.....	7,108	7,304	7,180	12,894	13,071	13,075	13,096
TOTAL ASSETS	18,932	17,878	17,972	24,402	24,385	24,399	24,429
CURRENT LIABILITIES							
Employee provisions.....	4,207	4,591	4,209	4,350	4,424	4,424	4,424
Payables.....	910	1,045	836	823	802	802	802
Other.....	168	50	168	168	168	168	168
Total current liabilities.....	5,285	5,686	5,213	5,341	5,394	5,394	5,394
NON-CURRENT LIABILITIES							
Employee provisions.....	528	736	528	528	528	528	528
Borrowings and leases	-	-	-	4,326	3,001	1,594	153
Other.....	3	4	3	3	3	3	3
Total non-current liabilities.....	531	740	531	4,857	3,532	2,125	684
TOTAL LIABILITIES	5,816	6,426	5,744	10,198	8,926	7,519	6,078
EQUITY							
Accumulated surplus/(deficit).....	13,116	11,452	12,228	14,204	15,459	16,880	18,351
Total equity	13,116	11,452	12,228	14,204	15,459	16,880	18,351
TOTAL LIABILITIES AND EQUITY	18,932	17,878	17,972	24,402	24,385	24,399	24,429

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	24,882	24,254	24,188	23,692	22,736	22,913	23,078
Capital appropriation	-	-	-	1,324	1,373	1,421	1,471
Holding account drawdowns	226	104	104	117	90	100	109
Royalties for Regions Fund:							
Regional Community Services Fund	22	35	22	22	22	22	22
Receipts paid into Consolidated Account	(2,931)	-	-	-	-	-	-
Net cash provided by State Government	22,199	24,393	24,314	25,155	24,221	24,456	24,680
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(19,280)	(17,957)	(18,540)	(17,946)	(17,981)	(18,396)	(18,549)
Grants and subsidies	(609)	(591)	(591)	(591)	(591)	(591)	(591)
Supplies and services	(1,925)	(3,474)	(3,689)	(3,637)	(3,461)	(3,044)	(3,142)
Accommodation	(2,505)	(2,762)	(2,772)	(1,081)	(1,081)	(1,081)	(1,081)
GST payments	(503)	(502)	(502)	(502)	(502)	(502)	(502)
Finance and interest costs	-	-	-	(176)	(131)	(82)	(31)
Other payments	(400)	(227)	(173)	(106)	(106)	(106)	(106)
Receipts ^(b)							
Sale of goods and services	93	424	279	292	292	292	292
GST receipts	468	502	502	502	502	502	502
Other receipts	749	108	316	108	108	108	108
Net cash from operating activities	(23,912)	(24,479)	(25,170)	(23,137)	(22,951)	(22,900)	(23,100)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(9)	(104)	(104)	(117)	(90)	(100)	(109)
Net cash from investing activities	(9)	(104)	(104)	(117)	(90)	(100)	(109)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	-	-	(1,324)	(1,373)	(1,421)	(1,471)
Net cash from financing activities	-	-	-	(1,324)	(1,373)	(1,421)	(1,471)
NET INCREASE/(DECREASE) IN CASH HELD	(1,722)	(190)	(960)	577	(193)	35	-
Cash assets at the beginning of the reporting period	12,772	9,654	11,050	10,090	10,667	10,474	10,509
Cash assets at the end of the reporting period	11,050	9,464	10,090	10,667	10,474	10,509	10,509

(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)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Sale of Goods and Services							
Receipt - Sales of Goods and Services ^(b)	93	424	279	292	292	292	292
GST Receipts							
GST Input Credits	451	415	415	415	415	415	415
GST Receipts on Sales	17	87	87	87	87	87	87
Other Receipts							
Other Receipts ^(c)	749	108	316	108	108	108	108
TOTAL	1,310	1,034	1,097	902	902	902	902

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

(b) The decrease in receipt - sales of goods and services from the 2019-20 Budget Estimate and across the forward estimates period is mainly due to a reduction in the delivery of Public Sector Leadership programs.

(c) The increase in other receipts in the 2018-19 Estimated Actual relates to the receipt from the Department of Health for the cost of the governance review of the North Metropolitan Health Service.

Division 5 **Governor's Establishment**

Part 2 **Government Administration**

Appropriations, Expenses and Cash Assets

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 7 Net amount appropriated to deliver services	1,457	1,430	1,430	1,594	1,592	1,593	1,595
Amount Authorised by Other Statutes							
- Governor's Establishment Act 1992	3,283	3,456	3,556	3,865	3,946	4,017	3,883
- Salaries and Allowances Act 1975	616	575	575	575	575	579	583
Total appropriations provided to deliver services	5,356	5,461	5,561	6,034	6,113	6,189	6,061
CAPITAL							
Item 95 Capital Appropriation	4,000	1,900	1,900	15	17	18	18
TOTAL APPROPRIATIONS	9,356	7,361	7,461	6,049	6,130	6,207	6,079
EXPENSES							
Total Cost of Services	5,459	5,567	5,691	6,140	6,219	6,295	6,167
Net Cost of Services ^(a)	5,335	5,440	5,564	6,013	6,092	6,168	6,040
CASH ASSETS ^(b)	3,555	449	247	192	122	173	202

(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 2018-19 Budget to Parliament on 10 May 2018, are outlined below:

	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Other					
Additional Resources to Support the New Governor in the Expanded Role of Advocacy and Representation	100	340	364	378	189
Conference Attendance	24	-	-	-	-
Indexation for Non-Salary Expenses	-	-	-	-	2

Significant Issues Impacting the Agency

1. Governor Beazley is committed to advocating for Western Australia's strategic interests and capabilities during his term. In addition to the constitutional and conventional responsibilities of the Governor, including support to community organisations, Governor Beazley has expanded the role to include a focus on State advocacy and other activities that advance the State's future. The Governor seeks to create opportunities to increase the use of Government House, the Ballroom and the Grounds as a facility to enhance this capacity.
2. 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.
3. The full-time management of the Government House Ballroom will continue in order to operate as a facility to support the Office of the Governor and the Government, and also to provide a venue for a range of public community and corporate 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	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
1. Effective Support to the Governor	1,584	1,616	1,723	2,024	2,064	2,095	1,867
2. Management of the Governor's Establishment.....	3,875	3,951	3,968	4,116	4,155	4,200	4,300
Total Cost of Services.....	5,459	5,567	5,691	6,140	6,219	6,295	6,167

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.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 1,584	\$'000 1,616	\$'000 1,723	\$'000 2,024	1
Less Income	-	-	-	-	
Net Cost of Service	1,584	1,616	1,723	2,024	
Employees (Full-Time Equivalents)	7	7	9	9	

Explanation of Significant Movements

(Notes)

1. The increase in the 2018-19 Estimated Actual and the 2019-20 Budget Target is attributable to additional staff employed to support the new Governor's expanded advocacy and representational roles.

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.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 3,875	\$'000 3,951	\$'000 3,968	\$'000 4,116	
Less Income	124	127	127	127	
Net Cost of Service	3,751	3,824	3,841	3,989	
Employees (Full-Time Equivalents)	24	24	25	25	

Asset Investment Program

- Government House underwent significant upgrades during 2018-19. These refurbishments will ensure longevity that will support an appropriate standard of representational use to further State advocacy opportunities. The Establishment also completed the repair and restoration of the Government House roof to its original state and the replacement of the air conditioning systems at the Government House.
- In 2019-20, the Establishment continues with its programmed maintenance plan.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-19 \$'000	2018-19 Estimated Expenditure \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
WORKS IN PROGRESS							
Government House Restoration and Refurbishment - Maintenance Program	753	521	116	116	116	-	-
COMPLETED WORKS							
Government House Restoration and Refurbishment							
Air conditioning Replacement	2,843	2,843	2,152	-	-	-	-
Refurbishment Vice-Regal Suites, Grounds and Associated Areas	656	656	656	-	-	-	-
Representational Guest Rooms Refurbishment	220	220	220	-	-	-	-
Roof Repair and Replacement	2,157	2,157	2,072	-	-	-	-
Total Cost of Asset Investment Program	6,629	6,397	5,216	116	116	-	-
FUNDED BY							
Capital Appropriation			1,900	-	-	-	-
Internal Funds and Balances			3,316	116	116	-	-
Total Funding			5,216	116	116	-	-

Financial Statements

1. The implementation of new accounting standard AASB 16: *Leases* significantly impacts the Statement of Financial Position by bringing arrangements previously classified as operating leases on to the balance sheet. On the Income Statement, previous rental expenses for operating leases are removed and replaced with interest expense for the lease obligation and a depreciation cost for the right of use asset. Further information on AASB 16 and other new accounting standards impacting the Budget are detailed in a feature box in Budget Paper No. 3.

INCOME STATEMENT ^(a) (Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	3,999	3,956	4,080	4,363	4,439	4,512	4,382
Supplies and services	686	588	588	589	589	589	589
Accommodation	306	425	425	428	426	426	428
Depreciation and amortisation	454	405	405	575	577	579	579
Finance and interest costs	-	-	-	4	3	2	2
Other expenses	14	193	193	181	185	187	187
TOTAL COST OF SERVICES	5,459	5,567	5,691	6,140	6,219	6,295	6,167
Income							
Sale of goods and services	101	127	127	127	127	127	127
Other revenue	23	-	-	-	-	-	-
Total Income	124	127	127	127	127	127	127
NET COST OF SERVICES	5,335	5,440	5,564	6,013	6,092	6,168	6,040
INCOME FROM STATE GOVERNMENT							
Service appropriations	5,356	5,461	5,561	6,034	6,113	6,189	6,061
Resources received free of charge	4	30	30	30	30	30	30
TOTAL INCOME FROM STATE GOVERNMENT	5,360	5,491	5,591	6,064	6,143	6,219	6,091
SURPLUS/(DEFICIENCY) FOR THE PERIOD	25	51	27	51	51	51	51

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

(b) The full-time equivalents for 2017-18 Actual, 2018-19 Estimated Actual and 2019-20 Budget Estimate are 31, 34 and 34 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	384	434	202	117	32	63	92
Restricted cash.....	3,157	-	15	15	15	15	15
Receivables.....	56	47	56	56	56	56	56
Other.....	21	22	21	21	21	21	21
Total current assets.....	3,618	503	294	209	124	155	184
NON-CURRENT ASSETS							
Holding account receivables.....	2,319	2,724	2,724	3,299	3,876	4,455	5,034
Property, plant and equipment.....	31,514	37,509	36,325	35,930	35,469	34,908	34,361
Intangibles.....	33	-	33	33	33	33	33
Restricted cash.....	14	15	30	60	75	95	95
Total non-current assets.....	33,880	40,248	39,112	39,322	39,453	39,491	39,523
TOTAL ASSETS	37,498	40,751	39,406	39,531	39,577	39,646	39,707
CURRENT LIABILITIES							
Employee provisions.....	469	454	450	460	455	455	428
Payables.....	41	-	41	41	41	41	46
Other.....	22	38	22	22	22	22	22
Total current liabilities.....	532	492	513	523	518	518	496
NON-CURRENT LIABILITIES							
Employee provisions.....	71	71	71	71	71	71	71
Borrowings and leases	-	-	-	49	32	32	46
Total non-current liabilities.....	71	71	71	120	103	103	117
TOTAL LIABILITIES	603	563	584	643	621	621	613
EQUITY							
Contributed equity.....	7,635	9,535	9,535	9,550	9,567	9,585	9,603
Accumulated surplus/(deficit).....	2,772	2,887	2,799	2,850	2,901	2,952	3,003
Reserves	26,488	27,766	26,488	26,488	26,488	26,488	26,488
Total equity	36,895	40,188	38,822	38,888	38,956	39,025	39,094
TOTAL LIABILITIES AND EQUITY	37,498	40,751	39,406	39,531	39,577	39,646	39,707

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	4,926	5,056	5,156	5,459	5,536	5,610	5,482
Capital appropriation.....	4,000	1,900	1,900	15	17	18	18
Net cash provided by State Government	8,926	6,956	7,056	5,474	5,553	5,628	5,500
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(3,961)	(3,960)	(4,104)	(4,358)	(4,449)	(4,517)	(4,409)
Supplies and services	(447)	(553)	(553)	(554)	(554)	(554)	(554)
Accommodation	(281)	(425)	(425)	(428)	(426)	(426)	(428)
GST payments	(211)	(63)	(63)	(63)	(63)	(63)	(63)
Finance and interest costs	-	-	-	(4)	(3)	(2)	(2)
Other payments	(284)	(193)	(193)	(181)	(185)	(187)	(187)
Receipts ^(b)							
Sale of goods and services	131	127	127	127	127	127	127
GST receipts	172	63	63	63	63	63	63
Other receipts	37	-	-	-	-	-	-
Net cash from operating activities	(4,844)	(5,004)	(5,148)	(5,398)	(5,490)	(5,559)	(5,453)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(1,167)	(2,016)	(5,216)	(116)	(116)	-	-
Net cash from investing activities	(1,167)	(2,016)	(5,216)	(116)	(116)	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	-	-	(15)	(17)	(18)	(18)
Net cash from financing activities	-	-	-	(15)	(17)	(18)	(18)
NET INCREASE/(DECREASE) IN CASH HELD	2,915	(64)	(3,308)	(55)	(70)	51	29
Cash assets at the beginning of the reporting period	640	513	3,555	247	192	122	173
Cash assets at the end of the reporting period	3,555	449	247	192	122	173	202

(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)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Sale of Goods and Services							
Sale of Goods and Services	131	127	127	127	127	127	127
GST Receipts							
GST Input Credits	162	61	61	61	61	61	61
GST Receipts on Sales	10	2	2	2	2	2	2
Other Receipts							
Other Receipts	37	-	-	-	-	-	-
TOTAL	340	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.

Appropriations, Expenses and Cash Assets

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 8 Net amount appropriated to deliver services	7,320	6,470	6,374	7,357	25,458	7,035	7,089
Amount Authorised by Other Statutes							
- Electoral Act 1907	-	800	876	1,600	4,498	-	800
- Industrial Relations Act 1979	116	116	116	116	116	116	116
- Salaries and Allowances Act 1975	429	429	486	486	486	488	490
Total appropriations provided to deliver services	7,865	7,815	7,852	9,559	30,558	7,639	8,495
CAPITAL							
Item 96 Capital Appropriation ^(a)	-	-	-	1,326	1,450	1,518	1,620
TOTAL APPROPRIATIONS	7,865	7,815	7,852	10,885	32,008	9,157	10,115
EXPENSES							
Total Cost of Services	14,021	9,343	9,707	13,542	31,796	12,277	9,733
Net Cost of Services ^(b)	8,053	8,888	9,252	7,922	31,692	6,573	9,629
CASH ASSETS ^(c)	2,121	607	707	2,378	1,278	2,378	1,278

(a) Additional capital appropriation is provided to fund lease repayments and is not reflected in the Asset Investment Program 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 2018-19 Budget to Parliament on 10 May 2018, are outlined below:

	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
New Initiative					
Election Commitment - Disclosure of Political Donations ^(a)	125	250	250	250	250
Other					
Darling Range By-Election Reimbursement	260	-	-	-	-
Indexation for Non-Salary Expenses	-	-	-	-	33
Streamlined Budget Process Incentive Funding	-	73	-	-	-
Voluntary Targeted Separation Scheme	(164)	(165)	(168)	(170)	(170)

(a) Subject to the passage of legislation.

Significant Issues Impacting the Agency

1. The Commission will continue to support the Office of the Electoral Distribution Commissioner in its final phase of the electoral distribution of boundaries.
2. The Commission will also conduct Local Government Elections on 17 October 2019.

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	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and other Electoral Clients	14,021	9,343	9,707	13,542	31,796	12,277	9,733
Total Cost of Services.....	14,021	9,343	9,707	13,542	31,796	12,277	9,733

Outcomes and Key Effectiveness Indicators ^(a)

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 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)	1	nil	nil	nil	
Percentage of eligible Western Australian electors on the State Electoral Roll	95.3%	95.4%	96%	96%	
Percentage of enrolled electors voting in State General Elections (or by-elections) or referenda ^(c)	72.9%	n/a	n/a	n/a	
Average percentage of enrolled electors voting in local government ordinary (or extraordinary) postal elections or referenda conducted by the Commission	34.3%	n/a	29.5%	36.2%	1

(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' form is an indicator which reflects the Commission's objective of conducting independent elections.

(c) There is no planned State General Election, by-elections or referenda in 2019-20. The next State General Election will be held in March 2021.

Explanation of Significant Movements

(Notes)

- The 2018-19 Estimated Actual of 29.5% relates to enrolled electors who voted in an extraordinary election only, with 40,299 enrolled electors and 11,887 voters. The 2019-20 Budget Target of 36.2% relates to both the biennial Local Government Elections and extraordinary elections, with an estimated 1,645,000 enrolled electors and 595,750 voters.

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.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 14,021	\$'000 9,343	\$'000 9,707	\$'000 13,542	1
Less Income	5,968	455	455	5,620	2
Net Cost of Service	8,053	8,888	9,252	7,922	
Employees (Full-Time Equivalents)	41	44	44	44	
Efficiency Indicators					
Average cost per elector of providing electoral services (enrolment and election management)	\$4.66	\$4.49	\$4.53	\$4.47	
Average cost per elector of conducting State General Elections (or by-elections) or referenda events ^(a)	\$7.71	n/a	n/a	n/a	
Average cost per elector of conducting local government ordinary (or extraordinary) elections conducted by the Commission.....	\$2.99	n/a	\$2.88	\$3.48	3

(a) There is no planned State General Election, by-elections or referenda in 2019-20. The next State General Election will be held in March 2021.

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service for the 2019-20 Budget Target compared with the 2018-19 Estimated Actual is a result of the costs associated with the conduct of the biennial Local Government Elections, which will be held in October 2019.
2. The increase in income of \$5.2 million for the 2019-20 Budget Target compared with the 2018-19 Estimated Actual is due to the recoup of the costs associated with the conduct of the biennial Local Government Elections.
3. The 2019-20 Budget Target average cost is higher than the 2018-19 Estimated Actual mainly due to costs associated with the conduct of the biennial Local Government Elections, which results in a higher average cost per elector.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-19 \$'000	2018-19 Estimated Expenditure \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
COMPLETED WORKS							
Asset Replacement - 2018-19 Program	50	50	50	-	-	-	-
Information and Communications Technology (ICT) System Upgrade - 2018-19 Program	217	217	217	-	-	-	-
NEW WORKS							
Asset Replacement							
2019-20 Program	50	-	-	50	-	-	-
2020-21 Program	50	-	-	-	50	-	-
2021-22 Program	50	-	-	-	-	50	-
2022-23 Program	50	-	-	-	-	-	50
ICT System Upgrade							
2019-20 Program	217	-	-	217	-	-	-
2020-21 Program	250	-	-	-	250	-	-
2021-22 Program	217	-	-	-	-	217	-
2022-23 Program	217	-	-	-	-	-	217
Total Cost of Asset Investment Program	1,368	267	267	267	300	267	267
FUNDED BY							
Capital Appropriation			-	150	183	150	150
Drawdowns from the Holding Account			117	117	117	117	117
Internal Funds and Balances			150	-	-	-	-
Total Funding			267	267	300	267	267

Financial Statements

1. The implementation of new accounting standard AASB 16: *Leases* significantly impacts the Statement of Financial Position by bringing arrangements previously classified as operating leases on to the balance sheet. On the Income Statement, previous rental expenses for operating leases are removed and replaced with interest expense for the lease obligation and a depreciation cost for the right of use asset. Further information on AASB 16 and other new accounting standards impacting the Budget are detailed in a feature box in Budget Paper No. 3.

Income Statement

Expenses

2. The increase in Total Cost of Services for the 2019-20 Budget Estimate compared with the 2018-19 Estimated Actual is a result of the biennial Local Government Elections, which will be held in October 2019.
3. The increase of 22% in employee benefits for the 2019-20 Budget Estimate compared with the 2018-19 Estimated Actual is due to the employment of casual staff for the biennial Local Government Elections.
4. The increase of 119% in supplies and services expenses in 2019-20 Budget Estimate is mainly due to increase in postage, printing and advertising costs for the biennial Local Government Elections.

Income

5. The increase in sale of goods and services for the 2019-20 Budget Estimate compared with the 2018-19 Estimated Actual is due to the recoup of the costs associated with the conduct of biennial Local Government Elections.
6. The increase in service appropriation for the 2019-20 Budget Estimate compared with the 2018-19 Estimated Actual is mainly due to funding provided for the Distribution of Electoral Boundaries for the next State General Election in March 2021 and reimbursement of the costs associated with the Cottesloe and Darling Range by-elections.

Statement of Cashflows

7. The increase in cash balances of \$1.7 million between the 2018-19 Estimated Actual and the 2019-20 Budget Estimate is due to timing differences for the recoup of the costs associated with the conduct of biennial Local Government Elections.

INCOME STATEMENT ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	6,508	4,931	4,861	5,939	12,925	6,070	5,257
Grants and subsidies ^(c)	266	-	44	-	4,498	-	-
Supplies and services	4,502	2,156	2,220	4,859	9,908	3,801	2,070
Accommodation	1,806	1,672	1,686	187	868	187	142
Depreciation and amortisation	260	117	260	1,592	1,626	1,593	1,593
Finance and interest costs	-	-	-	166	124	78	29
Other expenses	679	467	636	799	1,847	548	642
TOTAL COST OF SERVICES	14,021	9,343	9,707	13,542	31,796	12,277	9,733
Income							
Sale of goods and services	5,968	455	455	5,620	104	5,704	104
Total Income	5,968	455	455	5,620	104	5,704	104
NET COST OF SERVICES	8,053	8,888	9,252	7,922	31,692	6,573	9,629
INCOME FROM STATE GOVERNMENT							
Service appropriations	7,865	7,815	7,852	9,559	30,558	7,639	8,495
Resources received free of charge	160	60	60	34	34	34	34
TOTAL INCOME FROM STATE GOVERNMENT	8,025	7,875	7,912	9,593	30,592	7,673	8,529
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(28)	(1,013)	(1,340)	1,671	(1,100)	1,100	(1,100)

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

(b) The full-time equivalents for 2017-18 Actual, 2018-19 Estimated Actual and 2019-20 Budget Estimate are 41, 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

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Public Funding of Political Parties and Candidates in State Elections	266	-	44	-	4,498	-	-
TOTAL	266	-	44	-	4,498	-	-

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	2,093	576	658	2,314	1,199	2,282	1,165
Holding account receivables.....	117	117	117	117	117	117	117
Receivables.....	235	502	225	225	225	225	225
Other.....	244	174	195	195	195	195	195
Total current assets.....	2,689	1,369	1,195	2,851	1,736	2,819	1,702
NON-CURRENT ASSETS							
Holding account receivables.....	491	491	491	1,966	3,475	4,951	6,427
Property, plant and equipment.....	98	235	69	4,062	2,700	1,398	65
Intangibles.....	1,644	1,576	1,680	1,716	1,752	1,770	1,777
Restricted cash.....	28	31	49	64	79	96	113
Other.....	4	6	2	2	2	2	2
Total non-current assets.....	2,265	2,339	2,291	7,810	8,008	8,217	8,384
TOTAL ASSETS.....	4,954	3,708	3,486	10,661	9,744	11,036	10,086
CURRENT LIABILITIES							
Employee provisions.....	977	850	816	816	816	816	816
Payables.....	45	32	45	45	45	45	45
Other.....	270	178	265	265	265	265	265
Total current liabilities.....	1,292	1,060	1,126	1,126	1,126	1,126	1,126
NON-CURRENT LIABILITIES							
Employee provisions.....	171	195	209	209	209	209	209
Borrowings and leases.....	-	-	-	4,182	2,915	1,589	119
Other.....	2	2	2	2	2	2	2
Total non-current liabilities.....	173	197	211	4,393	3,126	1,800	330
TOTAL LIABILITIES.....	1,465	1,257	1,337	5,519	4,252	2,926	1,456
EQUITY							
Contributed equity.....	724	724	724	2,050	3,500	5,018	6,638
Accumulated surplus/(deficit).....	2,915	1,727	1,575	3,246	2,146	3,246	2,146
Reserves.....	-	-	-	(4)	(4)	(4)	(4)
Other.....	(150)	-	(150)	(150)	(150)	(150)	(150)
Total equity.....	3,489	2,451	2,149	5,142	5,492	8,110	8,630
TOTAL LIABILITIES AND EQUITY.....	4,954	3,708	3,486	10,661	9,744	11,036	10,086

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	7,748	7,698	7,735	7,967	28,932	6,046	6,902
Capital appropriation	-	-	-	1,326	1,450	1,518	1,620
Holding account drawdowns	117	117	117	117	117	117	117
Receipts paid into Consolidated Account	(302)	-	-	-	-	-	-
Net cash provided by State Government	7,563	7,815	7,852	9,410	30,499	7,681	8,639
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(6,353)	(4,818)	(4,765)	(5,923)	(12,953)	(6,121)	(5,021)
Grants and subsidies	(253)	-	(44)	-	(4,498)	-	-
Supplies and services	(4,534)	(2,156)	(2,232)	(4,791)	(9,881)	(3,736)	(2,268)
Accommodation	(1,736)	(1,672)	(1,686)	(187)	(868)	(187)	(142)
GST payments	(711)	(475)	(465)	(623)	(745)	(615)	(495)
Finance and interest costs	-	-	-	(166)	(124)	(78)	(29)
Other payments	(630)	(467)	(617)	(841)	(1,847)	(528)	(646)
Receipts ^(b)							
Sale of goods and services	5,911	315	315	5,620	104	5,704	104
GST receipts	896	495	495	615	780	615	495
Net cash from operating activities	(7,410)	(8,778)	(8,999)	(6,296)	(30,032)	(4,946)	(8,002)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(282)	(117)	(267)	(267)	(300)	(267)	(267)
Net cash from investing activities	(282)	(117)	(267)	(267)	(300)	(267)	(267)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	-	-	(1,176)	(1,267)	(1,368)	(1,470)
Net cash from financing activities	-	-	-	(1,176)	(1,267)	(1,368)	(1,470)
NET INCREASE/(DECREASE) IN CASH HELD	(129)	(1,080)	(1,414)	1,671	(1,100)	1,100	(1,100)
Cash assets at the beginning of the reporting period	2,250	1,687	2,121	707	2,378	1,278	2,378
Cash assets at the end of the reporting period	2,121	607	707	2,378	1,278	2,378	1,278

(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)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Sale of Goods and Services							
Local Government Recoups	5,673	-	-	5,600	-	5,600	-
Extraneous Elections	199	-	-	-	-	-	-
Other	39	315	315	20	104	104	104
GST Receipts							
GST Receipt on Sales	599	375	375	480	550	480	375
GST Input Credits	297	120	120	135	230	135	120
TOTAL	6,807	810	810	6,235	884	6,319	599

(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

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
INCOME							
Fines							
Non-Voters Fine	751	-	88	-	600	800	-
TOTAL ADMINISTERED INCOME	751	-	88	-	600	800	-
EXPENSES							
Other							
Payment to Consolidated Account	748	-	91	-	600	800	-
TOTAL ADMINISTERED EXPENSES	748	-	91	-	600	800	-

Division 7

Salaries and Allowances Tribunal

Part 2

Government Administration

Appropriations, Expenses and Cash Assets

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 9 Net amount appropriated to deliver services	1,086	1,101	1,015	1,018	1,002	1,008	1,017
Total appropriations provided to deliver services	1,086	1,101	1,015	1,018	1,002	1,008	1,017
TOTAL APPROPRIATIONS	1,086	1,101	1,015	1,018	1,002	1,008	1,017
EXPENSES							
Total Cost of Services	776	1,119	1,033	1,036	1,020	1,025	1,034
Net Cost of Services ^(a)	740	1,083	997	1,000	1,017	1,023	1,032
CASH ASSETS ^(b)	476	122	515	554	560	566	566

(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 2018-19 Budget to Parliament on 10 May 2018, are outlined below:

	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Other					
Government Office Accommodation Reform Program	(86)	(85)	(84)	(83)	(83)
Indexation for Non-Salary Expenses	-	-	-	-	5
Streamlined Budget Process Incentive Funding	-	10	-	-	-

Significant Issues Impacting the Agency

1. The *Salaries and Allowances (Debt and Deficit Remediation) Act 2018* commenced in February 2018 and has impacted, until July 2021, the Tribunal's decisions by capping the amount of remuneration that may be provided to certain 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 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

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	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
1. Support Services to the Salaries and Allowances Tribunal	776	1,119	1,033	1,036	1,020	1,025	1,034
Total Cost of Services.....	776	1,119	1,033	1,036	1,020	1,025	1,034

Outcomes and Key Effectiveness Indicators

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 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	45	40	30	30	1
Quality - Tribunal satisfaction with the quality of service provided.....	100%	100%	100%	100%	
Timeliness - Tribunal satisfaction with timeliness of service provided	100%	100%	100%	100%	
The extent to which the Tribunal is satisfied with the support services provided.....	100%	100%	100%	100%	

Explanation of Significant Movements

(Notes)

1. There has been a reduction in the number of determinations due to the Tribunal's decision to consolidate determinations that previously were subject to a separate determination and discretion under the *Salaries and Allowances (Debt and Deficit Remediation) Act 2018* and to not issue determinations for some office holders within its jurisdiction, which would otherwise require annual determination.

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, Government Trading Enterprise CEOs and University Governing Board members, to determine certain matters relating to the superannuation benefits for Members of Parliament; to 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.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 776	\$'000 1,119	\$'000 1,033	\$'000 1,036	1
Less Income	36	36	36	36	
Net Cost of Service	740	1,083	997	1,000	
Employees (Full-Time Equivalents)	3	3	3	3	
Efficiency Indicators					
Average cost per determination report	\$17,244	\$27,750	\$34,433	\$34,533	2

Explanation of Significant Movements

(Notes)

1. The \$343,000 difference between the 2017-18 Actual Total Cost of Services and the 2018-19 Budget is due partly to the impact of the *Salaries and Allowances (Debt and Deficit Remediation) Act 2018*, which led to reduced costs in 2017-18, including less than anticipated use of external consultants.
2. An unexpectedly higher number of determinations during 2017-18 resulted in a lower average cost per determination report in the financial year. In 2018-19, the Tribunal streamlined its approach to variation determinations, preferring to issue determinations that consolidate decisions that previously were subject to individual determinations. This is reflected in a higher than average cost per determination report in 2018-19 and future years.

Financial Statements

- The implementation of new accounting standard AASB 16: *Leases* significantly impacts the Statement of Financial Position by bringing arrangements previously classified as operating leases on to the balance sheet. On the Income Statement, previous rental expenses for operating leases are removed and replaced with interest expense for the lease obligation and a depreciation cost for the right of use asset. Further information on AASB 16 and other new accounting standards impacting the Budget are detailed in a feature box in Budget Paper No. 3.

Income Statement

Expenses

- The difference between the 2017-18 Actual supplies and services and the 2018-19 Budget is due partly to the impact of the *Salaries and Allowances (Debt and Deficit Remediation) Act 2018*, which led to reduced costs in 2017-18, including less than anticipated use of external consultants.

INCOME STATEMENT ^(a) (Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	477	546	546	538	541	546	550
Supplies and services	70	402	402	446	441	441	446
Accommodation	157	148	62	-	-	-	-
Depreciation and amortisation	27	15	15	39	27	27	27
Finance costs	-	-	-	3	2	2	2
Other expenses	45	8	8	10	9	9	9
TOTAL COST OF SERVICES	776	1,119	1,033	1,036	1,020	1,025	1,034
Income							
Grants and subsidies	35	33	33	33	-	-	-
Other revenue	1	3	3	3	3	2	2
Total Income	36	36	36	36	3	2	2
NET COST OF SERVICES	740	1,083	997	1,000	1,017	1,023	1,032
INCOME FROM STATE GOVERNMENT							
Service appropriations	1,086	1,101	1,015	1,018	1,002	1,008	1,017
Resources received free of charge	53	15	15	15	15	15	15
TOTAL INCOME FROM STATE GOVERNMENT	1,139	1,116	1,030	1,033	1,017	1,023	1,032
SURPLUS/(DEFICIENCY) FOR THE PERIOD	399	33	33	33	-	-	-

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

(b) The full-time equivalents for 2017-18 Actual, 2018-19 Estimated Actual and 2019-20 Budget Estimate are 3, 3 and 3 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	473	115	510	547	551	557	557
Receivables.....	7	15	8	10	7	7	7
Total current assets.....	480	130	518	557	558	564	564
NON-CURRENT ASSETS							
Holding account receivables.....	63	72	72	81	81	81	81
Property, plant and equipment.....	33	23	17	72	90	85	80
Restricted cash.....	3	7	5	7	9	9	9
Total non-current assets.....	99	102	94	160	180	175	170
TOTAL ASSETS	579	232	612	717	738	739	734
CURRENT LIABILITIES							
Employee provisions.....	103	93	103	107	109	109	109
Payables.....	13	5	13	13	13	19	19
Other.....	-	12	-	-	-	-	-
Total current liabilities.....	116	110	116	120	122	128	128
NON-CURRENT LIABILITIES							
Employee provisions.....	24	16	24	24	24	24	24
Borrowings and leases	-	-	-	68	87	82	77
Total non-current liabilities.....	24	16	24	92	111	106	101
TOTAL LIABILITIES	140	126	140	212	233	234	229
EQUITY							
Accumulated surplus/(deficit).....	439	106	472	505	505	505	505
Total equity	439	106	472	505	505	505	505
TOTAL LIABILITIES AND EQUITY	579	232	612	717	738	739	734

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	1,077	1,092	1,006	1,009	1,002	1,008	1,017
Net cash provided by State Government	1,077	1,092	1,006	1,009	1,002	1,008	1,017
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(470)	(546)	(546)	(534)	(539)	(544)	(548)
Supplies and services	(43)	(387)	(387)	(433)	(422)	(422)	(433)
Accommodation	(156)	(148)	(62)	-	-	-	-
GST payments	(21)	(58)	(58)	(58)	(58)	(57)	(57)
Finance and interest Costs	-	-	-	(3)	(2)	(2)	(2)
Other payments	(6)	(8)	(8)	(10)	(10)	(10)	(10)
Receipts ^(b)							
Grants and subsidies	35	33	33	33	-	-	-
GST receipts	19	58	58	58	58	58	58
Other receipts	1	3	3	3	3	2	2
Net cash from operating activities	(641)	(1,053)	(967)	(944)	(970)	(975)	(990)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	-	-	(26)	(26)	(27)	(27)
Net cash from financing activities	-	-	-	(26)	(26)	(27)	(27)
NET INCREASE/(DECREASE) IN CASH HELD	436	39	39	39	6	6	-
Cash assets at the beginning of the reporting period	1,877	83	476	515	554	560	566
Net cash transferred to/from other agencies	(1,837)	-	-	-	-	-	-
Cash assets at the end of the reporting period	476	122	515	554	560	566	566

(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)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Grants and Subsidies							
Commonwealth Specific Purpose - Indian Ocean Territories	35	33	33	33	-	-	-
GST Receipts							
GST Input Credit	19	58	58	58	58	58	58
Other Receipts							
Other Receipts	1	3	3	3	3	2	2
TOTAL	55	94	94	94	61	60	60

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

Appropriations, Expenses and Cash Assets

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 10 Net amount appropriated to deliver services.....	3,898	3,502	3,753	3,437	3,412	3,410	3,430
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	-	300	-	300	300	302	303
Total appropriations provided to deliver services	3,898	3,802	3,753	3,737	3,712	3,712	3,733
CAPITAL							
Item 97 Capital Appropriation ^(a)	-	-	-	635	658	682	706
TOTAL APPROPRIATIONS	3,898	3,802	3,753	4,372	4,370	4,394	4,439
EXPENSES							
Total Cost of Services	4,021	4,041	3,992	3,983	3,961	3,961	3,982
Net Cost of Services ^(b)	3,896	3,844	3,795	3,779	3,754	3,754	3,775
CASH ASSETS ^(c)	391	487	391	391	391	391	391

(a) Additional capital appropriation is provided to fund lease repayments and is not reflected in the Asset Investment Program 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 2018-19 Budget to Parliament on 10 May 2018, are outlined below:

	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Other					
2019-20 Tariffs, Fees and Charges	-	4	4	4	4
Funding for CEO and Personal Assistant	82	-	-	-	-
Indexation for Non-Salary Expenses	-	-	-	-	11
Streamlined Budget Process Incentive Funding	-	33	-	-	-
Voluntary Targeted Separation Scheme	(131)	(133)	(134)	(136)	(136)

Significant Issues Impacting the Agency

1. The Attorney General, as responsible Minister for the *Equal Opportunity Act 1984* (WA) (the Act) announced a review of the Act by the Western Australian Law Reform Commission. The terms of reference for the review were published in March 2019.
2. The Commission has been investigating the purchase of a complaint management system. The purchase will be finalised before the 2019-20 financial year with roll-out in the 2019-20 Budget year. The new complaints management system is replacing an obsolete system to provide a more automated and efficient method to record, manage and report on enquiries and complaints submitted to its 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

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 ^(a)

Expense	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
1. Provision of Information and Advice Regarding Equal Opportunity and Human Rights.....	2,059	2,070	1,868	1,864	1,854	1,854	1,865
2. Avenue of Redress for Unlawful Discrimination and Unreasonable Treatment.....	1,962	1,971	2,124	2,119	2,107	2,107	2,117
Total Cost of Services.....	4,021	4,041	3,992	3,983	3,961	3,961	3,982

(a) Commencing from 2018-19, staff allocations of time were reviewed and reallocated to more accurately reflect the time and cost spent against each service area.

Outcomes and Key Effectiveness Indicators ^(a)

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 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 Act and belief it is of benefit	82%	75%	82%	75%	
Percentage of complaints finalised within:					
6 months.....	85%	85%	84%	85%	
12 months.....	98%	90%	99%	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. 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.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 2,059	\$'000 2,070	\$'000 1,868	\$'000 1,864	
Less Income	124	197	197	204	
Net Cost of Service	1,935	1,873	1,671	1,660	
Employees (Full-Time Equivalents)	11	10	10	10	
Efficiency Indicators					
Average hourly cost of development and delivery of training courses	\$691	\$1,100	\$798	\$815	1

Explanation of Significant Movements

(Notes)

1. The 2018-19 Estimated Actual and the 2019-20 Budget Target for the average hourly cost of development and delivery of training courses are lower than the 2018-19 Budget reflecting the reduction in support costs following the implementation of the 2017 Voluntary Targeted Separation Scheme.

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.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 1,962	\$'000 1,971	\$'000 2,124	\$'000 2,119	
Less Income	1	-	-	-	
Net Cost of Service	1,961	1,971	2,124	2,119	
Employees (Full-Time Equivalents)	9	9	9	9	
Efficiency Indicators					
Average cost per complaint	\$2,241	\$2,700	\$2,533	\$2,550	

Asset Investment Program

1. The Commission's Asset Investment Program provides for the replacement of office equipment and computer hardware and software.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-19 \$'000	2018-19 Estimated Expenditure \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
COMPLETED WORKS							
Office Equipment - 2018-19 Program	28	28	28	-	-	-	-
NEW WORKS							
Computer Hardware and Software							
2020-21 Program	79	-	-	-	79	-	-
2021-22 Program	79	-	-	-	-	79	-
2022-23 Program	79	-	-	-	-	-	79
Office Equipment - 2019-20 Program	33	-	-	33	-	-	-
Total Cost of Asset Investment Program	298	28	28	33	79	79	79
FUNDED BY							
Drawdowns from the Holding Account			28	33	79	79	79
Total Funding			28	33	79	79	79

Financial Statements

1. The implementation of new accounting standard AASB 16: *Leases* significantly impacts the Statement of Financial Position by bringing arrangements previously classified as operating leases on to the balance sheet. On the Income Statement, previous rental expenses for operating leases are removed and replaced with interest expense for the lease obligation and a depreciation cost for the right of use asset. Further information on AASB 16 and other new accounting standards impacting the Budget are detailed in a feature box in Budget Paper No. 3.

INCOME STATEMENT ^(a) (Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	2,521	2,620	2,573	2,495	2,510	2,534	2,568
Supplies and services	458	343	338	312	235	235	246
Accommodation	956	904	904	274	274	274	274
Depreciation and amortisation	49	63	63	694	757	757	757
Finance and interest costs	-	-	-	84	61	37	13
Other expenses	37	111	114	124	124	124	124
TOTAL COST OF SERVICES	4,021	4,041	3,992	3,983	3,961	3,961	3,982
Income							
Sale of goods and services	118	162	162	169	172	172	172
Grants and subsidies	4	35	35	35	35	35	35
Other revenue	3	-	-	-	-	-	-
Total Income	125	197	197	204	207	207	207
NET COST OF SERVICES	3,896	3,844	3,795	3,779	3,754	3,754	3,775
INCOME FROM STATE GOVERNMENT							
Service appropriations	3,898	3,802	3,753	3,737	3,712	3,712	3,733
Resources received free of charge	41	42	42	42	42	42	42
TOTAL INCOME FROM STATE GOVERNMENT	3,939	3,844	3,795	3,779	3,754	3,754	3,775
SURPLUS/(DEFICIENCY) FOR THE PERIOD	44	-	-	-	-	-	-

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

(b) The full-time equivalents for 2017-18 Actual, 2018-19 Estimated Actual and 2019-20 Budget Estimate are 20, 19 and 19 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	375	479	367	359	351	343	335
Holding account receivables.....	61	42	28	33	79	79	79
Receivables.....	68	39	68	68	68	68	68
Other.....	13	16	13	13	13	13	13
Total current assets.....	517	576	476	473	511	503	495
NON-CURRENT ASSETS							
Holding account receivables.....	405	459	473	1,129	1,761	2,439	3,117
Property, plant and equipment.....	71	14	37	2,086	1,408	730	72
Intangibles.....	-	9	-	-	-	-	-
Restricted cash.....	16	8	24	32	40	48	56
Total non-current assets.....	492	490	534	3,247	3,209	3,217	3,245
TOTAL ASSETS	1,009	1,066	1,010	3,720	3,720	3,720	3,740
CURRENT LIABILITIES							
Employee provisions.....	574	689	585	585	585	585	585
Payables.....	58	28	47	47	47	47	47
Other.....	85	128	85	85	85	85	85
Total current liabilities.....	717	845	717	717	717	717	717
NON-CURRENT LIABILITIES							
Employee provisions.....	70	42	70	70	70	70	70
Borrowings and leases	-	-	-	2,075	1,417	735	49
Total non-current liabilities.....	70	42	70	2,145	1,487	805	119
TOTAL LIABILITIES	787	887	787	2,862	2,204	1,522	836
EQUITY							
Contributed equity.....	604	604	604	1,239	1,897	2,579	3,285
Accumulated surplus/(deficit).....	(381)	(425)	(381)	(381)	(381)	(381)	(381)
Total equity	223	179	223	858	1,516	2,198	2,904
TOTAL LIABILITIES AND EQUITY	1,009	1,066	1,010	3,720	3,720	3,720	3,740

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	3,826	3,739	3,690	3,043	2,955	2,955	2,976
Capital appropriation	-	-	-	635	658	682	706
Holding account drawdowns	42	28	28	33	79	79	79
Net cash provided by State Government	3,868	3,767	3,718	3,711	3,692	3,716	3,761
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(2,600)	(2,655)	(2,608)	(2,530)	(2,545)	(2,569)	(2,603)
Supplies and services	(469)	(272)	(272)	(246)	(169)	(169)	(180)
Accommodation	(956)	(904)	(904)	(274)	(274)	(274)	(274)
GST payments	(150)	(78)	(78)	(78)	(78)	(78)	(78)
Finance and interest costs	-	-	-	(84)	(61)	(37)	(13)
Other payments	-	(126)	(124)	(134)	(134)	(134)	(134)
Receipts ^(b)							
Grants and subsidies	4	35	35	35	35	35	35
Sale of goods and services	89	162	162	169	172	172	172
GST receipts	150	78	78	78	78	78	78
Other receipts	-	21	21	21	21	21	21
Net cash from operating activities	(3,931)	(3,739)	(3,690)	(3,043)	(2,955)	(2,955)	(2,976)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(33)	(28)	(28)	(33)	(79)	(79)	(79)
Net cash from investing activities	(33)	(28)	(28)	(33)	(79)	(79)	(79)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	-	-	(635)	(658)	(682)	(706)
Net cash from financing activities	-	-	-	(635)	(658)	(682)	(706)
NET INCREASE/(DECREASE) IN CASH HELD	(96)	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	487	487	391	391	391	391	391
Cash assets at the end of the reporting period	391	487	391	391	391	391	391

(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)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Grants and Subsidies							
Proceeds from the Provision of Services to the Indian Ocean Territories.....	4	35	35	35	35	35	35
Sale of Goods and Services							
Services Rendered	89	162	162	169	172	172	172
GST Receipts							
GST Input Credits	136	61	61	61	61	61	61
GST Receipts on Sales	14	17	17	17	17	17	17
Other Receipts							
Other Receipts.....	-	21	21	21	21	21	21
TOTAL	243	296	296	303	306	306	306

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

Appropriations, Expenses and Cash Assets

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 11 Net amount appropriated to deliver services.....	2,919	2,814	2,608	2,710	2,603	2,624	2,649
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	255	255	255	255	255	256	257
Total appropriations provided to deliver services	3,174	3,069	2,863	2,965	2,858	2,880	2,906
CAPITAL							
Item 98 Capital Appropriation ^(a)	-	-	-	206	211	220	227
TOTAL APPROPRIATIONS	3,174	3,069	2,863	3,171	3,069	3,100	3,133
EXPENSES							
Total Cost of Services	3,169	3,511	3,305	3,127	3,020	3,042	3,068
Net Cost of Services ^(b)	3,141	3,228	3,022	3,124	3,017	3,039	3,065
CASH ASSETS ^(c)	285	156	285	285	285	285	285

(a) Additional capital appropriation is provided to fund lease repayments and is not reflected in an Asset Investment Program 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 2018-19 Budget to Parliament on 10 May 2018, are outlined below:

	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Other					
Indexation for Non-Salary Expenses	-	-	-	-	7
Streamlined Budget Process Incentive Funding	-	27	-	-	-
Voluntary Target Separation Scheme - Tranche Two Savings.....	(126)	(127)	(128)	(129)	(130)

Significant Issues Impacting the Agency

1. The 2016-20 Strategic Plan for the Commissioner for Children and Young People outlines three key areas of work, which will ensure quality community services are delivered to Western Australians:
 - 1.1. promoting the rights, voices and contributions of children and young people;
 - 1.2. monitoring and advocacy to strengthen the wellbeing of all Western Australian children and young people; and
 - 1.3. prioritising the needs of children and young people who are our most disadvantaged and vulnerable.
2. Based on this strategic direction, the Commissioner will focus on the following key areas for the 2019-20 financial year:
 - 2.1. promoting and working on the recommendations of the Vulnerability Speaker Series report, tabled in Parliament in 2019;
 - 2.2. monitoring and supporting the response to recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse, including supporting agencies to implement child safe organisation standards and appropriate responses to harmful sexual behaviours in children and young people;
 - 2.3. analysing the findings of the Speaking Out Survey conducted with more than 4,000 children and young people on important aspects of their health and wellbeing; and
 - 2.4. investigating and reporting on key aspects of children and young people's wellbeing based on outcomes described in the Commissioner's Wellbeing Monitoring Framework.

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	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
1. Consultation, Research and Promotion of the Wellbeing of Children and Young People	3,169	3,511	3,305	3,127	3,020	3,042	3,068
Total Cost of Services	3,169	3,511	3,305	3,127	3,020	3,042	3,068

Outcomes and Key Effectiveness Indicators ^(a)

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 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.....	4,573	1,500	4,300	1,500	1
The extent to which issues impacting upon children and young people are researched, advocated and promoted	203	200	210	200	
The extent to which public awareness is engaged on issues impacting upon the wellbeing of children and young people.....	6,381	2,100	4,500	2,100	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. The increase in the children and young people consulted in the 2018-19 Estimated Actual compared to the 2018-19 Budget is mainly due to the high number of consultations for the Speaking Out Survey.
2. The 2017-18 Actual and the 2018-19 Estimated Actual, reflects a higher than anticipated number of people attending events and maintaining a strong interest in the Vulnerability Speaker Series and School and Learning Consultation Report. This is not expected to occur in 2019-20.

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*.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 3,169	\$'000 3,511	\$'000 3,305	\$'000 3,127	
Less Income	28	283	283	3	1
Net Cost of Service	3,141	3,228	3,022	3,124	
Employees (Full-Time Equivalents)	13	15	15	15	
Efficiency Indicators					
Unit cost per child.....	\$190	\$610	\$273	\$756	2
Unit cost per representative.....	\$11,980	\$12,987	\$10,152	\$10,298	3

Explanation of Significant Movements

(Notes)

1. The decrease in the 2019-20 Budget Target compared to the 2018-19 Estimated Actual reflects a one-off contribution of \$280,000 from Government agencies towards the Children's Wellbeing Monitoring Survey.
2. The 2018-19 Estimated Actual is lower than the 2018-19 Budget and the 2019-20 Budget Target mainly due to the high number of children consulted in the Speaking Out Survey. The 2017-18 Actual is lower than the 2018-19 Budget as a result of the number of people consulted in the 'We are Ten' consultation, which was a one-off event.
3. The 2018-19 Estimated Actual is lower than the 2018-19 Budget and the 2019-20 Budget Target mainly due to the strong interest maintained in the School and Learning Consultation Report and the expected response for the Speaking Out Survey to be released in 2019-20.

Financial Statements

- The implementation of new accounting standard AASB 16: *Leases* significantly impacts the Statement of Financial Position by bringing arrangements previously classified as operating leases on to the balance sheet. On the Income Statement, previous rental expenses for operating leases are removed and replaced with interest expense for the lease obligation and a depreciation cost for the right of use asset. Further information on AASB 16 and other new accounting standards impacting the Budget are detailed in a feature box in Budget Paper No. 3.

INCOME STATEMENT ^(a) (Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	2,229	2,346	2,220	2,149	2,165	2,198	2,225
Supplies and services	340	617	537	544	425	430	437
Accommodation	317	335	335	37	36	36	36
Depreciation and amortisation	14	16	16	234	235	235	235
Finance and interest costs	-	-	-	27	21	13	5
Other expenses	269	197	197	136	138	130	130
TOTAL COST OF SERVICES	3,169	3,511	3,305	3,127	3,020	3,042	3,068
Income							
Other revenue	28	283	283	3	3	3	3
Total Income	28	283	283	3	3	3	3
NET COST OF SERVICES	3,141	3,228	3,022	3,124	3,017	3,039	3,065
INCOME FROM STATE GOVERNMENT							
Service appropriations	3,174	3,069	2,863	2,965	2,858	2,880	2,906
Resources received free of charge	115	159	159	159	159	159	159
TOTAL INCOME FROM STATE GOVERNMENT	3,289	3,228	3,022	3,124	3,017	3,039	3,065
SURPLUS/(DEFICIENCY) FOR THE PERIOD	148	-	-	-	-	-	-

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

(b) The full-time equivalents for 2017-18 Actual, 2018-19 Estimated Actual and 2019-20 Budget Estimate are 13, 15 and 15 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	274	150	274	274	274	274	274
Receivables.....	28	52	28	28	28	12	12
Other.....	1	-	1	1	1	1	1
Total current assets.....	303	202	303	303	303	287	287
NON-CURRENT ASSETS							
Holding account receivables.....	466	482	482	716	951	1,186	1,421
Property, plant and equipment.....	52	35	36	669	434	215	(6)
Restricted cash.....	11	6	11	11	11	11	11
Total non-current assets.....	529	523	529	1,396	1,396	1,412	1,426
TOTAL ASSETS	832	725	832	1,699	1,699	1,699	1,713
CURRENT LIABILITIES							
Employee provisions.....	153	168	153	153	153	153	153
Payables.....	37	40	37	37	37	37	37
Other.....	97	115	97	97	97	97	97
Total current liabilities.....	287	323	287	287	287	287	287
NON-CURRENT LIABILITIES							
Employee provisions.....	45	48	45	45	45	45	45
Borrowings and leases	-	-	-	661	450	230	17
Total non-current liabilities.....	45	48	45	706	495	275	62
TOTAL LIABILITIES	332	371	332	993	782	562	349
EQUITY							
Accumulated surplus/(deficit).....	500	354	500	706	917	1,137	1,364
Total equity	500	354	500	706	917	1,137	1,364
TOTAL LIABILITIES AND EQUITY	832	725	832	1,699	1,699	1,699	1,713

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	3,158	3,053	2,847	2,731	2,623	2,645	2,671
Capital appropriation	-	-	-	206	211	220	227
Receipts paid into Consolidated Account	(420)	-	-	-	-	-	-
Net cash provided by State Government	2,738	3,053	2,847	2,937	2,834	2,865	2,898
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(2,242)	(2,346)	(2,220)	(2,149)	(2,165)	(2,203)	(2,230)
Supplies and services	(230)	(458)	(378)	(385)	(266)	(266)	(273)
Accommodation	(305)	(335)	(335)	(37)	(36)	(36)	(36)
GST payments	(87)	(91)	(91)	(91)	(91)	(91)	(91)
Finance and interest costs	-	-	-	(27)	(21)	(13)	(5)
Other payments	(301)	(191)	(191)	(130)	(132)	(124)	(124)
Receipts ^(b)							
GST receipts	89	88	88	88	88	88	88
Other receipts	43	280	280	-	-	-	-
Net cash from operating activities	(3,029)	(3,053)	(2,847)	(2,731)	(2,623)	(2,645)	(2,671)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	-	-	(206)	(211)	(220)	(227)
Net cash from financing activities	-	-	-	(206)	(211)	(220)	(227)
NET INCREASE/(DECREASE) IN CASH HELD	(291)	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	869	156	285	285	285	285	285
Net cash transferred to/from other agencies	(293)	-	-	-	-	-	-
Cash assets at the end of the reporting period	285	156	285	285	285	285	285

(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)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
GST Receipts							
GST Receipts from Australian Taxation Office.....	89	88	88	88	88	88	88
Other Receipts							
National Research Program - Australian Centre for Child Protection.....	15	-	-	-	-	-	-
Contribution from Sponsor Towards Vulnerability Speakers Series	25	-	-	-	-	-	-
The Children's Wellbeing Monitoring Survey ...	-	280	280	-	-	-	-
Executive Vehicle Service	3	-	-	-	-	-	-
TOTAL	132	368	368	88	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

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 12 Net amount appropriated to deliver services.....	2,092	2,027	1,969	2,017	2,025	2,031	2,040
Amount Authorised by Other Statutes							
- Freedom of Information Act 1992	278	278	278	278	278	279	280
Total appropriations provided to deliver services	2,370	2,305	2,247	2,295	2,303	2,310	2,320
CAPITAL							
Item 99 Capital Appropriation ^(a)	-	-	-	243	252	261	270
TOTAL APPROPRIATIONS	2,370	2,305	2,247	2,538	2,555	2,571	2,590
EXPENSES							
Total Cost of Services	2,327	2,427	2,369	2,417	2,425	2,432	2,442
Net Cost of Services ^(b)	2,291	2,423	2,365	2,413	2,421	2,428	2,438
CASH ASSETS ^(c)	691	589	683	675	667	659	651

(a) Capital appropriation is provided to fund lease repayments and is not reflected in the Asset Investment Program 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 2018-19 Budget to Parliament on 10 May 2018, are outlined below:

	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Other					
Indexation for Non-Salary Expenses	-	-	-	-	6
Voluntary Targeted Separation Scheme	(58)	(59)	(60)	(61)	(61)

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	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
1. Resolution of Complaints.....	1,629	1,699	1,658	1,692	1,698	1,702	1,709
2. Advice and Awareness.....	698	728	711	725	727	730	733
Total Cost of Services.....	2,327	2,427	2,369	2,417	2,425	2,432	2,442

Outcomes and Key Effectiveness Indicators ^(a)

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 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.....	80%	85%	83%	85%	
Agencies satisfied with the advice and guidance provided by the Information Commissioner.....	99%	98%	98%	98%	
Applications for external review resolved by conciliation.....	77%	70%	80%	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. Conciliation is the preferred resolution method and the Commission uses established conciliation processes in the preliminary stages of the external review process. Even so, achieving a conciliated outcome depends on the complexity of each external review matter before the Information Commissioner and the attitudes of parties involved towards a conciliated outcome. The end conciliation rate can vary year by year depending on these factors.

Services and Key Efficiency Indicators

1. Resolution of Complaints

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

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 1,629	\$'000 1,699	\$'000 1,658	\$'000 1,692	
Less Income	-	3	3	3	
Net Cost of Service	1,629	1,696	1,655	1,689	
Employees (Full-Time Equivalents)	8	9	9	9	
Efficiency Indicators					
Average cost per complaint and external review finalised	\$8,075	\$10,966	\$8,235	\$7,206	1

Explanation of Significant Movements

(Notes)

1. The reduction in average cost from the 2018-19 Budget to the 2018-19 Estimated Actual and the 2019-20 Budget Target is due to savings from the Voluntary Targeted Separation Scheme.

2. Advice and Awareness

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

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 698	\$'000 728	\$'000 711	\$'000 725	
Less Income	36	1	1	1	
Net Cost of Service	662	727	710	724	
Employees (Full-Time Equivalents)	2	2	3	3	
Efficiency Indicators					
Average cost of service per application lodged ^(a)	\$249	\$215	\$370	\$364	1

(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).

Explanation of Significant Movements

(Notes)

1. The increase in the average cost of service from the 2018-19 Budget to the 2018-19 Estimated Actual and the 2019-20 Budget Target is due to a decrease in the number of applications estimated to be lodged in 2018-19 and 2019-20. In addition, the 2017-18 Actual and the 2018-19 Budget figures in the previous Budget Papers were reported 30% lower than they should have been due to an error in calculating the estimated number of applications to be lodged for 2017-18.

Asset Investment Program

1. In 2019-20, the Commission will invest in general office equipment and document management software.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-19 \$'000	2018-19 Estimated Expenditure \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
NEW WORKS							
Computer and Office Equipment Replacement	31	-	-	31	-	-	-
Total Cost of Asset Investment Program	31	-	-	31	-	-	-
FUNDED BY							
Drawdowns from the Holding Account			-	31	-	-	-
Total Funding			-	31	-	-	-

Financial Statements

1. The implementation of new accounting standard AASB 16: *Leases* significantly impacts the Statement of Financial Position by bringing arrangements previously classified as operating leases on to the balance sheet. On the Income Statement, previous rental expenses for operating leases are removed and replaced with interest expense for the lease obligation and a depreciation cost for the right of use asset. Further information on AASB 16 and other new accounting standards impacting the Budget are detailed in a feature box in Budget Paper No. 3.

INCOME STATEMENT ^(a) (Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	1,587	1,682	1,624	1,605	1,616	1,632	1,645
Supplies and services	375	350	350	339	335	335	339
Accommodation	273	296	296	13	13	13	13
Depreciation and amortisation	7	6	6	265	273	273	273
Finance and interest costs	-	-	-	32	23	14	5
Other expenses	85	93	93	163	165	165	167
TOTAL COST OF SERVICES	2,327	2,427	2,369	2,417	2,425	2,432	2,442
Income							
Other revenue	36	4	4	4	4	4	4
Total Income	36	4	4	4	4	4	4
NET COST OF SERVICES	2,291	2,423	2,365	2,413	2,421	2,428	2,438
INCOME FROM STATE GOVERNMENT							
Service appropriations	2,370	2,305	2,247	2,295	2,303	2,310	2,320
Resources received free of charge	90	110	110	110	110	110	110
TOTAL INCOME FROM STATE GOVERNMENT	2,460	2,415	2,357	2,405	2,413	2,420	2,430
SURPLUS/(DEFICIENCY) FOR THE PERIOD	169	(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 2017-18 Actual, 2018-19 Estimated Actual and 2019-20 Budget Estimate are 10, 12 and 12 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	681	584	673	665	657	649	641
Holding account receivables.....	-	-	31	-	8	16	24
Receivables.....	17	11	17	17	17	17	17
Other.....	45	21	45	45	45	45	45
Total current assets.....	743	616	766	727	727	727	727
NON-CURRENT ASSETS							
Holding account receivables.....	36	36	5	264	523	782	1,041
Property, plant and equipment.....	5	12	5	812	545	278	11
Restricted cash.....	10	5	10	10	10	10	10
Total non-current assets.....	51	53	20	1,086	1,078	1,070	1,062
TOTAL ASSETS	794	669	786	1,813	1,805	1,797	1,789
CURRENT LIABILITIES							
Employee provisions.....	212	232	212	212	212	212	212
Borrowings and leases	-	-	-	251	260	269	9
Other.....	21	22	21	21	21	21	21
Total current liabilities.....	233	254	233	484	493	502	242
NON-CURRENT LIABILITIES							
Employee provisions.....	52	91	52	52	52	52	52
Borrowings and leases	-	-	-	541	280	10	-
Total non-current liabilities.....	52	91	52	593	332	62	52
TOTAL LIABILITIES	285	345	285	1,077	825	564	294
EQUITY							
Contributed equity.....	37	37	37	280	532	793	1,063
Accumulated surplus/(deficit).....	472	287	464	456	448	440	432
Total equity	509	324	501	736	980	1,233	1,495
TOTAL LIABILITIES AND EQUITY	794	669	786	1,813	1,805	1,797	1,789

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	2,370	2,305	2,247	2,036	2,036	2,043	2,053
Capital appropriation	-	-	-	243	252	261	270
Holding account drawdowns	-	-	-	31	-	-	-
Net cash provided by State Government	2,370	2,305	2,247	2,310	2,288	2,304	2,323
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(1,640)	(1,682)	(1,624)	(1,605)	(1,616)	(1,632)	(1,645)
Supplies and services	(307)	(311)	(311)	(311)	(307)	(307)	(311)
Accommodation	(273)	(239)	(239)	(13)	(13)	(13)	(13)
GST payments	(68)	(30)	(30)	(30)	(30)	(30)	(30)
Finance and interest costs	-	-	-	(32)	(23)	(14)	(5)
Other payments	(93)	(103)	(103)	(105)	(107)	(107)	(109)
Receipts ^(b)							
GST receipts	61	48	48	48	48	48	48
Other receipts	36	4	4	4	4	4	4
Net cash from operating activities	(2,284)	(2,313)	(2,255)	(2,044)	(2,044)	(2,051)	(2,061)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	-	-	-	(31)	-	-	-
Net cash from investing activities	-	-	-	(31)	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	-	-	(243)	(252)	(261)	(270)
Net cash from financing activities	-	-	-	(243)	(252)	(261)	(270)
NET INCREASE/(DECREASE) IN CASH HELD	86	(8)	(8)	(8)	(8)	(8)	(8)
Cash assets at the beginning of the reporting period	605	597	691	683	675	667	659
Cash assets at the end of the reporting period	691	589	683	675	667	659	651

(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)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
GST Receipts							
GST Input Credits	61	48	48	48	48	48	48
Other Receipts							
Other Receipts	36	4	4	4	4	4	4
TOTAL	97	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

1. The Authority's total approved Asset Investment Program for 2019-20 is \$761,000. The approved projects that are planned include:
 - 1.1. Building Maintenance/Asset Replacement - ongoing repairs and general maintenance of the Authority's premises;
 - 1.2. Computer Hardware and Software - ongoing replacement and upgrade of core business systems and infrastructure; and
 - 1.3. Other Equipment - ongoing replacement of office equipment.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-19 \$'000	2018-19 Estimated Expenditure \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
COMPLETED WORKS							
Building Maintenance/Asset Replacement - 2018-19 Program.....	288	288	288	-	-	-	-
Computer Hardware and Software - 2018-19 Program.....	465	465	465	-	-	-	-
Other Equipment - 2018-19 Program	25	25	25	-	-	-	-
NEW WORKS							
Building Maintenance/Asset Replacement							
2019-20 Program.....	266	-	-	266	-	-	-
2020-21 Program.....	773	-	-	-	773	-	-
2021-22 Program.....	377	-	-	-	-	377	-
2022-23 Program.....	377	-	-	-	-	-	377
Computer Hardware and Software							
2019-20 Program.....	470	-	-	470	-	-	-
2020-21 Program.....	476	-	-	-	476	-	-
2021-22 Program.....	482	-	-	-	-	482	-
2022-23 Program.....	482	-	-	-	-	-	482
Other Equipment							
2019-20 Program.....	25	-	-	25	-	-	-
2020-21 Program.....	30	-	-	-	30	-	-
2021-22 Program.....	30	-	-	-	-	30	-
2022-23 Program.....	30	-	-	-	-	-	30
Total Cost of Asset Investment Program	4,596	778	778	761	1,279	889	889
FUNDED BY							
Internal Funds and Balances.....			778	761	1,279	889	889
Total Funding.....			778	761	1,279	889	889

Division 11 Registrar, Western Australian Industrial Relations Commission

Part 2 Government Administration

Appropriations, Expenses and Cash Assets

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 13 Net amount appropriated to deliver services	9,374	9,334	9,276	9,788	9,647	9,628	9,597
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	2,441	2,441	2,441	2,441	2,441	2,447	2,456
Total appropriations provided to deliver services	11,815	11,775	11,717	12,229	12,088	12,075	12,053
CAPITAL							
Item 100 Capital Appropriation ^(a)	-	-	-	2,241	2,429	2,636	2,849
TOTAL APPROPRIATIONS	11,815	11,775	11,717	14,470	14,517	14,711	14,902
EXPENSES							
Total Cost of Services	11,149	12,142	12,084	12,596	12,455	12,442	12,420
Net Cost of Services ^(b)	11,011	12,062	12,004	12,308	12,375	12,362	12,340
CASH ASSETS ^(c)	4,495	2,937	4,378	4,469	4,352	4,235	4,118

(a) Additional capital appropriation is provided to fund lease repayments and is not reflected in the Asset Investment Program 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 2018-19 Budget to Parliament on 10 May 2018, are outlined below:

	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Other					
Indexation for Non-Salary Expenses	-	-	-	-	39
Streamlined Budget Process Incentive Funding	-	89	-	-	-
Voluntary Targeted Separation Scheme	(58)	(59)	(60)	(61)	(61)

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	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.....	4,944	5,212	5,215	5,428	5,373	5,378	5,380
2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission.....	6,205	6,930	6,869	7,168	7,082	7,064	7,040
Total Cost of Services.....	11,149	12,142	12,084	12,596	12,455	12,442	12,420

Outcomes and Key Effectiveness Indicators ^(a)

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 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	97%	90%	96%	90%	
Accuracy and relevance of information.....	96%	90%	95%	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.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 4,944	\$'000 5,212	\$'000 5,215	\$'000 5,428	
Less Income	137	80	80	288	1
Net Cost of Service	4,807	5,132	5,135	5,140	
Employees (Full-Time Equivalents)	29	31	30	30	
Efficiency Indicators					
Average cost per application registered and recorded	\$5,092	\$5,574	\$5,427	\$5,714	

Explanation of Significant Movements

(Notes)

1. The increase in income in the 2019-20 Budget Target compared to the 2018-19 Estimated Actual relates to increased accommodation revenue received as part of the City of Perth Inquiry.

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.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 6,205	\$'000 6,930	\$'000 6,869	\$'000 7,168	
Less Income	1	-	-	-	
Net Cost of Service	6,204	6,930	6,869	7,168	
Employees (Full-Time Equivalents) ^(a)	14	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 Commission's Annual Report.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-19 \$'000	2018-19 Estimated Expenditure \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
COMPLETED WORKS							
Asset Replacement - Information and Communications Technology (ICT) - 2018-19 Program	160	160	160	-	-	-	-
NEW WORKS							
Asset Replacement - ICT							
2019-20 Program	160	-	-	160	-	-	-
2020-21 Program	160	-	-	-	160	-	-
2021-22 Program	160	-	-	-	-	160	-
2022-23 Program	160	-	-	-	-	-	160
Total Cost of Asset Investment Program	800	160	160	160	160	160	160
FUNDED BY							
Drawdowns from the Holding Account			160	160	160	160	160
Total Funding			160	160	160	160	160

Financial Statements

1. The implementation of new accounting standard AASB 16: *Leases* significantly impacts the Statement of Financial Position by bringing arrangements previously classified as operating leases on to the balance sheet. On the Income Statement, previous rental expenses for operating leases are removed and replaced with interest expense for the lease obligation and a depreciation cost for the right of use asset. Further information on AASB 16 and other new accounting standards impacting the Budget are detailed in a feature box in Budget Paper No. 3.

INCOME STATEMENT ^(a) (Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	6,244	6,594	6,536	6,595	6,647	6,731	6,809
Supplies and services	1,087	1,171	1,191	1,220	1,105	1,105	1,144
Accommodation	3,055	3,443	3,443	854	862	862	862
Depreciation and amortisation	441	497	497	3,154	3,158	3,158	3,117
Finance and interest costs	-	-	-	450	365	268	170
Other expenses	322	437	417	323	318	318	318
TOTAL COST OF SERVICES	11,149	12,142	12,084	12,596	12,455	12,442	12,420
Income							
Sale of goods and services	26	80	80	80	80	80	80
Other revenue	112	-	-	208	-	-	-
Total Income	138	80	80	288	80	80	80
NET COST OF SERVICES	11,011	12,062	12,004	12,308	12,375	12,362	12,340
INCOME FROM STATE GOVERNMENT							
Service appropriations	11,815	11,775	11,717	12,229	12,088	12,075	12,053
Resources received free of charge	16	50	50	50	50	50	50
TOTAL INCOME FROM STATE GOVERNMENT	11,831	11,825	11,767	12,279	12,138	12,125	12,103
SURPLUS/(DEFICIENCY) FOR THE PERIOD	820	(237)	(237)	(29)	(237)	(237)	(237)

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

(b) The full-time equivalents for 2017-18 Actual, 2018-19 Estimated Actual and 2019-20 Budget Estimate are 43, 49 and 49 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	4,415	2,827	4,268	4,329	4,182	4,035	3,903
Holding account receivables.....	160	160	160	160	160	160	160
Receivables.....	122	76	122	122	122	122	122
Other.....	57	40	57	57	57	57	57
Total current assets.....	4,754	3,103	4,607	4,668	4,521	4,374	4,242
NON-CURRENT ASSETS							
Holding account receivables.....	2,027	2,379	2,364	5,358	8,356	11,354	14,311
Property, plant and equipment.....	1,644	1,448	1,307	11,537	8,539	5,598	2,703
Restricted cash.....	80	110	110	140	170	200	215
Total non-current assets.....	3,751	3,937	3,781	17,035	17,065	17,152	17,229
TOTAL ASSETS.....	8,505	7,040	8,388	21,703	21,586	21,526	21,471
CURRENT LIABILITIES							
Employee provisions.....	1,429	1,468	1,429	1,429	1,429	1,429	1,429
Payables.....	91	110	134	164	224	284	284
Borrowings and leases.....	-	-	-	2,429	2,636	2,849	3,151
Other.....	104	195	181	271	331	391	511
Total current liabilities.....	1,624	1,773	1,744	4,293	4,620	4,953	5,375
NON-CURRENT LIABILITIES							
Employee provisions.....	158	138	158	158	158	158	158
Borrowings and leases.....	-	-	-	8,554	5,918	3,126	37
Other.....	1	1	1	1	1	1	1
Total non-current liabilities.....	159	139	159	8,713	6,077	3,285	196
TOTAL LIABILITIES.....	1,783	1,912	1,903	13,006	10,697	8,238	5,571
EQUITY							
Contributed equity.....	(1,568)	(1,568)	(1,568)	673	3,102	5,738	8,587
Accumulated surplus/(deficit).....	8,290	6,696	8,053	8,024	7,787	7,550	7,313
Total equity.....	6,722	5,128	6,485	8,697	10,889	13,288	15,900
TOTAL LIABILITIES AND EQUITY.....	8,505	7,040	8,388	21,703	21,586	21,526	21,471

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	11,256	11,278	11,220	9,075	8,930	8,917	8,936
Capital appropriation	-	-	-	2,241	2,429	2,636	2,849
Holding account drawdowns	225	160	160	160	160	160	160
Receipts paid into Consolidated Account	(4,140)	-	-	-	-	-	-
Net cash provided by State Government	7,341	11,438	11,380	11,476	11,519	11,713	11,945
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(6,327)	(6,487)	(6,429)	(6,488)	(6,540)	(6,624)	(6,702)
Supplies and services	(1,021)	(1,045)	(1,088)	(1,170)	(1,050)	(1,050)	(1,089)
Accommodation	(3,035)	(3,520)	(3,520)	(854)	(862)	(862)	(862)
GST payments	(450)	(503)	(503)	(503)	(503)	(503)	(503)
Finance and interest costs	-	-	-	(450)	(365)	(268)	(170)
Other payments	(293)	(423)	(380)	(310)	(310)	(310)	(310)
Receipts ^(b)							
Sale of goods and services	26	80	80	80	80	80	80
GST receipts	450	503	503	503	503	503	503
Other receipts	87	-	-	208	-	-	-
Net cash from operating activities	(10,563)	(11,395)	(11,337)	(8,984)	(9,047)	(9,034)	(9,053)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(56)	(160)	(160)	(160)	(160)	(160)	(160)
Net cash from investing activities	(56)	(160)	(160)	(160)	(160)	(160)	(160)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	-	-	(2,241)	(2,429)	(2,636)	(2,849)
Net cash from financing activities	-	-	-	(2,241)	(2,429)	(2,636)	(2,849)
NET INCREASE/(DECREASE) IN CASH HELD	(3,278)	(117)	(117)	91	(117)	(117)	(117)
Cash assets at the beginning of the reporting period	7,773	3,054	4,495	4,378	4,469	4,352	4,235
Cash assets at the end of the reporting period	4,495	2,937	4,378	4,469	4,352	4,235	4,118

(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)

	2017-18 Actual \$'000	2018-19 Budget \$'000	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000
Sale of Goods and Services							
Sale of Goods and Services	26	80	80	80	80	80	80
GST Receipts							
GST Input Credits	435	500	500	500	500	500	500
GST Receipts on Sales	15	3	3	3	3	3	3
Other Receipts							
Other Receipts	87	-	-	208	-	-	-
TOTAL	563	583	583	791	583	583	583

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