

Part 7

Community Safety

Introduction

The Community Safety portfolio delivers services to ensure a safe and secure community. This includes metropolitan, regional, remote and specialist policing services, road safety awareness, a fair and just legal system, corrective services, and a timely and effective response to emergency management.

The portfolio is contributing to the achievement of the following Our Priorities and associated targets:

- A Safer Community
 - reducing youth reoffending;
 - reducing illicit drug use; and
- Aboriginal Wellbeing
 - reducing the over-representation of Aboriginal people in custody.

Summary of Recurrent and Asset Investment Expenditure

Agency	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000
Western Australia Police Force		
– Total Cost of Services	1,556,864	1,581,360
– Asset Investment Program	51,892	86,976
Justice		
– Total Cost of Services	1,484,855	1,638,266
– Asset Investment Program	86,832	110,266
Legal Aid Commission of Western Australia		
– Asset Investment Program	405	1,497
Fire and Emergency Services		
– Total Cost of Services	431,873	449,286
– Asset Investment Program	32,512	50,767
Office of the Director of Public Prosecutions		
– Total Cost of Services	46,529	47,168
– Asset Investment Program	425	2,250

Agency	2018-19 Estimated Actual \$'000	2019-20 Budget Estimate \$'000
Corruption and Crime Commission		
– Total Cost of Services	27,374	28,444
– Asset Investment Program	2,200	1,700
Chemistry Centre (WA)		
– Total Cost of Services	28,018	28,797
– Asset Investment Program	2,500	2,500
Office of the Inspector of Custodial Services		
– Total Cost of Services	3,568	3,629
– Asset Investment Program	26	-
Parliamentary Inspector of the Corruption and Crime Commission		
– Total Cost of Services	839	850
– Asset Investment Program	-	-

Ministerial Responsibilities

Minister	Agency	Services
Minister for Police; Road Safety	Western Australia Police Force	<ol style="list-style-type: none"> 1. Metropolitan Policing Services 2. Regional and Remote Policing Services 3. Specialist Policing Services 4. Road Safety Commission
Attorney General; Minister for Commerce	Justice	<ol style="list-style-type: none"> 1. Court and Tribunal Services 2. Advocacy, Guardianship and Administration Services 3. Trustee Services 4. National Redress Scheme for Institutional Child Sexual Abuse 5. Births, Deaths and Marriages 6. Services to Government 7. Legal Aid Assistance
Minister for Emergency Services; Corrective Services	Justice	<ol style="list-style-type: none"> 8. Adult Corrective Services 9. Youth Justice Services
	Fire and Emergency Services	<ol style="list-style-type: none"> 1. Community Awareness, Education and Information Services 2. Compliance and Technical Advisory Services 3. Training and Organisational Resourcing Services 4. Frontline Services 5. Emergency Management Advice and Consultation
	Office of the Inspector of Custodial Services	<ol style="list-style-type: none"> 1. Inspection and Review of Custodial Services
Attorney General; Minister for Commerce	Legal Aid Commission of Western Australia	n/a
	Office of the Director of Public Prosecutions	<ol style="list-style-type: none"> 1. Criminal Prosecutions 2. Confiscation of Assets
	Corruption and Crime Commission	<ol style="list-style-type: none"> 1. Assessing All Allegations of Serious Misconduct Received 2. Investigating Allegations of Serious Misconduct
	Parliamentary Inspector of the Corruption and Crime Commission	<ol style="list-style-type: none"> 1. Evaluation of the Effectiveness and Appropriateness of Corruption and Crime Commission Operations
Minister for Water; Fisheries; Forestry; Innovation and ICT; Science	Chemistry Centre (WA)	<ol style="list-style-type: none"> 1. Commercial and Scientific Information and Advice 2. Emergency Response Management 3. Research and Development

Division 25 **Western Australia Police Force** ¹

Part 7 **Community Safety**

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 59 Net amount appropriated to deliver services.....	1,305,103	1,367,361	1,361,126	1,384,498	1,344,952	1,360,078	1,370,981
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	4,825	4,825	4,825	4,825	4,825	4,843	4,864
Total appropriations provided to deliver services	1,309,928	1,372,186	1,365,951	1,389,323	1,349,777	1,364,921	1,375,845
ADMINISTERED TRANSACTIONS							
Item 60 Amount provided for Administered Grants, Subsidies and Other Transfer Payments ^(a)	-	-	-	16,094	-	-	-
CAPITAL							
Item 129 Capital Appropriation	36,093	18,582	16,085	88,099	112,860	78,690	70,869
TOTAL APPROPRIATIONS	1,346,021	1,390,768	1,382,036	1,493,516	1,462,637	1,443,611	1,446,714
EXPENSES							
Total Cost of Services	1,505,240	1,555,086	1,556,864	1,581,360	1,517,117	1,530,379	1,531,353
Net Cost of Services ^(b)	1,337,786	1,385,544	1,393,827	1,423,273	1,360,156	1,376,125	1,378,255
Adjusted Total Cost of Services ^(c)	1,438,734	1,490,738	1,485,969	1,517,016	1,472,390	1,485,525	1,496,581
CASH ASSETS ^(d)	95,090	75,200	77,710	50,277	65,883	69,719	94,470

- (a) Administered Transactions funding of \$16.1 million represents the Western Australia Police Force Redress Scheme to recognise and support former police officers medically retired due to a work-related illness or injury.
- (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) Adjusted Total Cost of Services excludes Road Trauma Trust Account (RTTA) grants for road safety initiatives delivered by other entities. These grants are considered on an annual basis and contribute to the variability in the Total Cost of Services recorded from 2019-20 to 2022-23. Further detail is provided in the Total Cost of Services - Reconciliation Table.
- (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					
Digital Policing - Mobility.....	-	8,424	6,111	8,204	8,409
Election Commitments					
Carnarvon Police and Community Youth Centre (PCYC)	-	500	550	-	-
Family and Domestic Violence Monitoring Unit.....	-	807	1,528	1,566	1,606
Family and Domestic Violence Officer Training and Code of Practice.....	-	2,070	-	-	-
Royal Commission (Child Sexual Abuse) - Digitisation of Historical Criminal Records	-	299	-	-	-

¹ 'Western Australia Police Force' includes persons appointed to the Police Force under Part I of the *Police Act 1892* and employees of the Police Service, which is the agency principally assisting the Minister for Police in the administration of the *Police Act 1892*. For the purposes of the 2019-20 Budget, Budget Paper No. 2 references to Western Australia Police Force are interchangeable with references to Western Australia Police in the Appropriation Bills.

	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
Kununurra PCYC.....	-	698	619	633	-
Mental Health Court Diversion and Support Program	-	234	237	-	-
PathWest Relocation.....	3,411	503	527	550	574
RTTA					
Automated Traffic Enforcement - Camera Maintenance Program	-	2,743	2,660	2,705	2,751
Integrated Cycling Incident Reporting Facility.....	-	120	120	-	-
Learner Log Book App.....	-	462	-	-	-
Sustainability Funding for PCYC	-	4,000	3,000	-	-
Transfer of Transcription of Evidentiary Material by the Office of the Director of Public Prosecutions to Western Australia Police Force.....	-	830	830	830	830
West Kimberley Youth and Resilience Hub	50	1,286	-	-	-
Ongoing Initiatives					
Cost and Demand Forecasts.....	(20,500)	30,000	-	-	-
Living Safe Together Intervention Program	180	-	-	-	-
Proceeds of Crime.....	1,550	1,550	1,550	-	-
RTTA					
Alcohol Interlocks Assessment and Treatment Services	-	1,457	1,494	1,531	1,569
Enhanced Speed Enforcement Administration Costs (Department of Transport)	-	2,560	2,537	2,608	2,679
Increased Impaired (Alcohol and Drug) Driving Detection	-	-	1	-	(144)
Infringement Management Operations - Administration Costs	-	3,159	3,384	3,614	3,465
Intersections Program.....	(1,145)	(6,155)	3,650	3,650	(60)
People Walking and Riding Program.....	-	144	101	144	213
Run-Off Road Crashes Program.....	-	(1,219)	1,900	1,900	-
Supporting Implementation and Results Focus Program.....	-	438	-	-	39
Other					
2019-20 Tariffs, Fees and Charges.....	-	1,381	1,381	1,381	1,381
Government Office Accommodation Reform Program	(1,521)	(1,436)	(1,262)	(1,202)	(1,202)
Government Regional Officer Housing.....	641	(1,536)	(1,740)	(772)	220
GovNext - Information and Communications Technology and Cloud Transition.....	-	10,200	-	-	(3,600)
Indexation for Non-Salary Expenses	-	-	-	-	2,413
National Domestic Violence Order Scheme	(480)	-	-	-	-
Regional Workers Incentives Allowance Payments.....	285	285	285	285	2,497

Significant Issues Impacting the Agency

1. To provide trusted and valued policing services for Western Australia, the Western Australia Police Force is committed to enforcing the law, preventing crime, and managing emergencies, which are the three pillars that remain core capabilities for the agency. The Western Australia Police Force will achieve this by ensuring our people, processes, infrastructure, equipment and technology are agile, flexible and robust. The Western Australia Police Force will enhance frontline safety and mobility through personal issue body armour and body-worn cameras that will mitigate risk and improve efficiency. The agency will continue to implement the Digital Policing program to optimise and consolidate policing services and capability through emerging digital technology.
2. Illicit drug use, particularly methamphetamine (meth), can have a devastating impact on individuals and Western Australian communities, and is a causal factor of criminal behaviour. Organised crime entities influence and control the Western Australian illicit drug markets. As part of the Government's Meth Action Plan, the Western Australia Police Force has established a Meth Border Force to disrupt the supply chain and alleviate the harm caused by illicit drugs. The agency will continue to establish strong relationships with Federal law enforcement agencies to combat the supply of drugs, and to target criminal networks to further reduce meth-related harm in the community. Additionally, the agency will increase its focus on proceeds of crime.
3. Family violence continues to have an impact on the community of Western Australia. The Western Australia Police Force is committed to responding to family violence incidents and will ensure perpetrators are held to account and victims continue to receive support. To enhance this response, all frontline officers will receive family violence training. Ongoing assistance to high-risk families requires a multi-agency approach and the Western Australia Police Force will continue to build on the effectiveness of our agency Family Violence Teams. The introduction of electronic monitoring of offenders will strengthen this work. The Western Australia Police Force State Family Violence Division will continue to work with our strategic partner agencies, non-government organisations and researchers to develop standards and strategic advice to reduce the impact of family violence within the Western Australian community.

4. The Western Australia Police Force will focus on building positive relationships with all young people in the community and work towards strengthening partnerships, such as with the Federation of Western Australia Police and Community Youth Centres, and leverage opportunities to support those programs that improve the lives of young people and reduce youth offending in the State. The Western Australia Police Force will work with partner agencies to identify ways to divert youth from offending through successful early intervention, diversion and prevention strategies that better the outcomes for our youth and the wider community.
5. The Western Australia Police Force is playing its part in achieving better outcomes for Aboriginal and Torres Strait Islander people, and reducing offending and victimisation. The agency has established an Aboriginal Affairs Division and will continue to engage with Aboriginal communities to build better relationships and work together to achieve these outcomes.
6. To reduce the road toll and trauma, the Western Australia Police Force will target unsafe driver behaviour through continued enforcement, including detection of alcohol and drug-impaired drivers; speeding, distracted, careless and reckless drivers; and non-use of restraints or helmets.
7. The National Terrorism Threat for Australia remains at 'probable'. The Western Australia Police Force will continue to foster a culture of security whilst developing and enhancing collaborative relationships with partner agencies. The agency is a member of the State Emergency Management Committee and contributes to ensuring Western Australia is well positioned to manage emergency incidents. The agency will strengthen community engagement and improve our capability and capacity to respond to threats and incidents, especially within crowded places and mass gatherings, to ensure the safety and security of the Western Australian community.
8. Cybercrime is a serious and prevalent threat to the Western Australian community, and the economic impact of cybercrime is extensive. The Western Australia Police Force faces a significant challenge in relation to its ability to enforce applicable laws, as offenders are able to remain anonymous or are located offshore. There is also a higher level of complexity surrounding cybercrime investigations. The Western Australia Police Force is building capability to address the increasing threat of cybercrime to the community.
9. The welfare of the Western Australian police workforce is paramount and recent welfare, health and safety reforms will be built upon, including through legislative reform. To be more responsive to, and representative of, the Western Australian community, the Western Australia Police Force is committed to increasing diversity and creating an inclusive environment to attract, develop and retain talent.
10. Most Western Australians are road users. Road safety remains a shared responsibility between Government and the community. Data shows that road safety programs and initiatives are contributing to reducing road fatalities and trauma. There have been improvements, such as the reduction in metropolitan deaths and in crashes involving drink driving and fatigue. However, the number of fatalities in our regions remains far too high. In 2019-20, continuing and new initiatives are being supported to improve road safety outcomes, including impaired driver detection, speed enforcement, road intersection improvements, the run-off road crashes program, and further works on Indian Ocean Drive.
11. A new State road safety strategy to reduce death and serious injury on Western Australia's roads will be developed in 2019-20 for implementation beyond 2020. Led by the Road Safety Council, and supported by the Road Safety Commission, community consultation will inform the new strategy.
12. Community awareness and education aims to change road user behaviour. The Road Safety Commission will continue to deliver campaigns providing educational and enforcement messages.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Strong Communities: Safe communities and supported families.	Contribute to community safety and security.	1. Metropolitan Policing Services 2. Regional and Remote Policing Services 3. Specialist Policing Services
	Improve coordination and community awareness of road safety in Western Australia.	4. Road Safety Commission

Service Summary

Expense	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
1. Metropolitan Policing Services.....	550,696	577,211	559,384	558,222	544,171	551,471	556,384
2. Regional and Remote Policing Services.....	400,615	414,855	417,258	422,629	410,888	415,146	417,509
3. Specialist Policing Services.....	473,348	482,566	493,264	519,419	501,314	502,610	506,351
4. Road Safety Commission ^(a)	80,581	80,454	86,958	81,090	60,744	61,152	51,109
Total Cost of Services.....	1,505,240	1,555,086	1,556,864	1,581,360	1,517,117	1,530,379	1,531,353

(a) Road safety projects and programs delivered by the Western Australia Police Force and funded via the Road Trauma Trust Account (RTTA) have been eliminated from Service 4 - Road Safety Commission. Service 4 comprises external grants expenditure to other entities and the operational costs of the Road Safety Commission. Road safety projects funded via the RTTA and delivered by the Western Australia Police Force are included in Service 3.

Total Cost of Services - Reconciliation Table

Expense	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
Total Cost of Services.....	1,505,240	1,555,086	1,556,864	1,581,360	1,517,117	1,530,379	1,531,353
Less:							
RTTA Grants to Other Entities ^(a)	66,506	64,348	70,895	64,344	44,727	44,854	34,772
Adjusted Total Cost of Services.....	1,438,734	1,490,738	1,485,969	1,517,016	1,472,390	1,485,525	1,496,581

(a) The Western Australia Police Force distributes RTTA grants to other State Government agencies, local governments and non-government organisations. These grants are included in Service 4 in the Service Summary table.

Outcomes and Key Effectiveness Indicators ^(a)

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Outcome: Contribute to community safety and security:					
Rate of offences against the person (excluding family violence-related offences) per 100,000 people	817.7	810	790	810	
Rate of offences against property (excluding family violence-related offences) per 100,000 people	5,747.9	6,200	5,700	6,200	
Percentage of sworn police officer hours available for frontline policing duties	74.5%	75%	74.6%	75%	
Percentage of priority one and two incidents in the metropolitan area responded to within 12 minutes	83.3%	80%	84%	80%	
Percentage of priority three incidents in the metropolitan area responded to within 60 minutes	83.5%	80%	82%	80%	
Percentage of family and domestic-related incidents where an offender was processed for an offence against the person within seven days	77.4%	75%	77%	75%	
Percentage of offences against the person investigations finalised within 60 days	88.4%	85%	88%	85%	
Percentage of offences against property investigations finalised within 30 days	91%	90%	90%	90%	
Percentage of traffic law enforcement contacts made by police officers that target Category A offences ^(b)	98.7%	90%	98%	90%	
The percentage of the community who were 'satisfied' or 'very satisfied' with the service received during their most recent contact with police	83.7%	82%	84%	82%	
The percentage of the community who 'agreed' or 'strongly agreed' that they have confidence in police	84.9%	85%	83%	85%	
Outcome: Improve coordination and community awareness of road safety in Western Australia:					
Effectiveness of road safety awareness campaigns	79%	70%	74%	70%	1

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

(b) Category A offences include driving under the influence of alcohol/drugs, careless/dangerous/reckless driving, non-speed camera speeding offences, no authority to drive/unlicensed vehicle, use of mobile phones whilst driving and non-wearing of seatbelts/restraints/helmets.

Explanation of Significant Movements

(Notes)

1. The 2017-18 Actual result was due to the motorcycle safety campaign 'Ride to Arrive', which achieved 81% awareness, and the drink driving campaigns 'Just a bit worried' and 'Grow up', which achieved 77% awareness.

Services and Key Efficiency Indicators

1. Metropolitan Policing Services

General policing services provided by districts within the metropolitan region including crime prevention, maintaining public order, and responding to and investigating criminal and general incidents.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 550,696	\$'000 577,211	\$'000 559,384	\$'000 558,222	
Less Income	18,320	13,650	13,282	13,677	1
Net Cost of Service	532,376	563,561	546,102	544,545	
Employees (Full-Time Equivalents)	3,756	3,734	3,634	3,697	
Efficiency Indicators					
Average cost of metropolitan policing services per person in the Perth metropolitan area	\$270	\$281	\$273	\$268	

Explanation of Significant Movements

(Notes)

1. The decrease in income between the 2017-18 Actual and the 2018-19 Budget is mainly due to a significant increase in processing of hoon and no motor drivers licence recoups in 2017-18 as a result of the amendments to the vehicle impoundment legislation introduced in January 2017, which significantly reduced existing backlogs.

2. Regional and Remote Policing Services

General policing services provided by districts within regional Western Australia including crime prevention, maintaining public order, and responding to and investigating criminal and general incidents.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 400,615	\$'000 414,855	\$'000 417,258	\$'000 422,629	
Less Income	20,031	16,120	19,660	17,340	1
Net Cost of Service	380,584	398,735	397,598	405,289	
Employees (Full-Time Equivalents)	2,031	2,001	2,037	2,073	
Efficiency Indicators					
Average cost of regional and remote policing services per person in regional Western Australia	\$746	\$759	\$765	\$765	

Explanation of Significant Movements

(Notes)

1. Changes in income between the 2017-18 Actual, 2018-19 Budget and 2018-19 Estimated Actual mainly relate to the timing of a Commonwealth grant provided for officer accommodation, office space and child-friendly interview rooms in remote Western Australia.

3. Specialist Policing Services

Specialist policing services include: major crime, serious and organised crime, sex crime, commercial crime, licensing enforcement, forensic, intelligence, traffic enforcement, and counter-terrorism and emergency response.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 473,348	\$'000 482,566	\$'000 493,264	\$'000 519,419	
Less Income	26,091	24,430	27,435	25,766	1
Net Cost of Service	447,257	458,136	465,829	493,653	
Employees (Full-Time Equivalents)	2,840	2,767	2,888	2,959	
Efficiency Indicators					
Average cost of specialist services per person in Western Australia.....	\$183	\$185	\$190	\$197	

Explanation of Significant Movements

(Notes)

- The increase in income from the 2018-19 Budget to the 2018-19 Estimated Actual is primarily due to a new agreement with Justice for Proceeds of Crime funding, and Commonwealth funding received for a grant to be provided to Police and Community Youth Centres for the Indigenous Advancement Strategy - West Kimberley Youth and Resilience Hub Project.

4. Road Safety Commission

The objective of this program is to improve coordination and community awareness of road safety in Western Australia.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 80,581	\$'000 80,454	\$'000 86,958	\$'000 81,090	1,2
Less Income	103,012	115,342	102,660	101,304	3
Net Cost of Service	(22,431)	(34,888)	(15,702)	(20,214)	
Employees (Full-Time Equivalents)	21	25	32	32	4
Efficiency Indicators					
Percentage of Road Safety Commission projects completed on time	78%	90%	95%	90%	5
Percentage of Road Safety Commission projects completed on budget.....	100%	95%	96%	95%	

Explanation of Significant Movements

(Notes)

- The increase in Total Cost of Service from the 2018-19 Budget to the 2018-19 Estimated Actual is due to the \$5.2 million carryover and recashflow of various projects under the Regional Run-Off Road Crashes program and \$1.3 million for the Metropolitan Intersections project.
- The decrease in Total Cost of Service from the 2018-19 Estimated Actual to the 2019-20 Budget Target is primarily due to the completion of one-off funding provided in 2018-19 for various projects.
- The decrease in income between the 2018-19 Budget and the 2018-19 Estimated Actual reflects lower than anticipated traffic infringement revenue from red light and speed cameras.
- The increase in full-time equivalent positions from the 2018-19 Budget to the 2018-19 Estimated Actual primarily reflects the impact of a restructure of the Road Safety Commission, which was approved in the 2018-19 Mid-year Review.
- The 2017-18 Actual result was due to a number of campaigns not being delivered on time, mainly as a result of timing of legislative amendments and review of the recidivist campaign causing a scheduling delay.

Asset Investment Program

1. To support the delivery of the Western Australia Police Force services, the approved Asset Investment Program (AIP) for 2019-20 totals \$87 million. Significant projects include:
 - 1.1. Digital Policing - Mobility: This project will provide police officers in the field with more timely and accurate information to facilitate improved decision-making, resulting in better officer and public safety outcomes. It will enable officers to spend more time within the community by reducing administrative tasks generally performed when they return to their stations and will increase time efficiency and productivity. The capital funding is to create the information and communications technology (ICT) platform for device systems connectivity.
 - 1.2. Capel Police Station: This project, an election commitment, will meet the needs of the community of Capel, and contribute to policing the inland areas surrounding Bunbury. Construction is scheduled for 2019-20.
 - 1.3. Armadale Courthouse and Police Complex: The purpose of this project is to address the rapidly growing demand for Western Australia Police Force and Department of Justice services in the South East Metropolitan District and especially the Armadale Sub-District. Construction is scheduled to commence in 2019-20 and expected to be completed in 2022.
 - 1.4. Multi-functional Police Facility Air Conditioning System Replacements: Multi-functional Police Facilities are located in remote communities in the north of Western Australia. These facilities co-locate officers of the police, courts and child protection services. Funding has been allocated from the Royalties for Regions program for the replacement of failing air conditioning systems that are not suitable for remote locations. The five facilities scheduled for replacements are Warburton, Kalumburu, Blackstone, Warakurna and Warmun. Works are underway at Warmun and Kalumburu, with the remaining three sites expected to be completed in 2019-20.
2. The figures in the AIP table include project expenditure relating to investing activities only and exclude related recurrent expenditure disclosed through the Income Statement.

	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							
Fleet and Equipment Purchases - New and Replacement							
Fleet and Equipment Replacement - 2018-2021 Program	21,319	6,919	6,919	7,200	7,200	-	-
Helicopter Replacement ^(a)	26,900	756	756	4,666	151	21,327	-
ICT Infrastructure							
Community Safety Network - Regional Radio Network							
Replacement Program	56,294	55,021	5,314	1,273	-	-	-
ICT Optimisation - 2017-2021 Program	31,601	18,403	12,000	7,000	6,198	-	-
State-wide CCTV Network	2,374	2,098	502	276	-	-	-
Police Facilities							
Additions and Alterations to Existing Facilities							
Election Commitment - Meth Border Force	6,330	2,940	2,111	3,390	-	-	-
Officer Accommodation, Office Space and Child Friendly Interview Rooms in Remote							
Western Australia	3,754	1,200	1,200	2,554	-	-	-
Westralia Square Accommodation	5,566	3,666	248	-	-	1,900	-
New and Replacement							
Armadale Courthouse and Police Complex	73,646	1,488	1,488	15,680	46,614	9,864	-
Election Commitment - Capel Police Station	8,000	600	600	7,400	-	-	-
Optus Stadium Deployment Centre	741	633	180	-	-	108	-
Upgrades							
Custodial Facilities Upgrade - 2018-2021 Program	7,920	2,640	2,640	2,640	2,640	-	-
Multi-functional Policing Facilities Air Conditioning Replacement							
Police Station Upgrade - 2018-2021 Program	12,650	2,850	2,850	9,800	-	-	-
Police Station Upgrade - 2018-2021 Program	15,808	4,260	4,260	7,288	4,260	-	-
Police Radio Network - Commonwealth Legislated							
Radio Frequency Change	9,805	7,352	6,280	2,453	-	-	-
Road Trauma Trust Account (RTTA)							
Automatic Number Plate Recognition - Technology							
Refresh	906	756	756	150	-	-	-
Breath and Drug Bus Replacement	656	156	156	500	-	-	-
Expansion of Automated Traffic Enforcement Strategy	9,196	8,023	440	1,173	-	-	-
Speed Camera Replacement Program	14,493	5,761	572	7,657	1,075	-	-

	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							
Fleet and Equipment Purchases - New and Replacement - CCTV Cameras for Hoons.....	79	79	29	-	-	-	-
ICT Infrastructure - Core Business Systems - Development 2011-2015	34,658	34,658	515	-	-	-	-
Police Facilities							
Additional and Alterations to Existing Facilities - Major Refurbishment and Upgrade - 2015-16 to 2018-19 Program	14,918	14,918	61	-	-	-	-
Boost to Police Resources - Accommodation Infrastructure Upgrades	48,412	48,412	628	-	-	-	-
Upgrades							
Custodial Facilities Upgrade - 2015-2018 Program	10,448	10,448	904	-	-	-	-
Police Station Upgrade - 2015-2018 Program	9,869	9,869	483	-	-	-	-
NEW WORKS							
Fleet and Equipment Purchases - New and Replacement Replacement - 2022-2024 Program.....	18,115	-	-	-	-	6,615	4,300
Royal Commission - Specialist Child Interview Recording Equipment	442	-	-	442	-	-	-
ICT Infrastructure							
Criminal Organisations Control Bill 2011 - ICT Systems.....	757	-	-	-	757	-	-
Digital Policing - Mobility	3,410	-	-	3,410	-	-	-
ICT Optimisation - 2022-2024 Program	12,300	-	-	-	-	2,000	3,300
National Domestic Violence Order Scheme.....	2,024	-	-	2,024	-	-	-
Police Facilities - Upgrades							
Custodial Facilities Upgrade - 2022-2024 Program	7,920	-	-	-	-	2,640	2,640
Police Station Upgrade - 2022-2024 Program	11,880	-	-	-	-	3,960	3,960
Total Cost of Asset Investment Program	483,191	243,906	51,892	86,976	68,895	48,414	14,200
FUNDED BY							
Capital Appropriation			16,085	30,188	53,214	16,547	6,600
Asset Sales			30	-	-	25	-
Commonwealth Grants.....			3,754	-	-	-	-
Drawdowns from the Holding Account			19,669	18,866	14,351	19,721	7,600
Internal Funds and Balances.....			(1,400)	11,995	255	1,900	-
Other			1,924	9,480	1,075	10,221	-
Drawdowns from Royalties for Regions Fund			11,830	16,447	-	-	-
Total Funding.....			51,892	86,976	68,895	48,414	14,200

(a) Partially funded from the RTTA.

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 Income Statement shows an increase in the Total Cost of Services of \$24.5 million in the 2019-20 Budget when compared to the 2018-19 Estimated Actual, mainly attributable to additional funding provided for the Digital Policing - Mobility project, grants to support Police and Community Youth Centres (PCYCs), the Stopping Family and Domestic Violence election commitment, the impact of the new leasing standard AASB 16 and funding to meet cost pressures.

Income

3. Income Statement revenue has decreased by \$4.9 million when comparing the 2018-19 Estimated Actual of \$163 million to the 2019-20 Budget of \$158.1 million. This is mainly attributable to a decrease in anticipated revenue from grants and subsidies.

Statement of Financial Position

4. Total assets are increasing over the forward estimates period, reflecting the purchase of fixed assets under the approved Asset Investment Program (offset by depreciation) as well as the accumulation of the Road Trust Trauma Account (RTTA) cash balances not yet allocated to projects.

Statement of Cashflows

5. The net decrease in cash held of \$27.4 million in the 2019-20 Budget Estimate compared to the 2018-19 Estimated Actual is mainly due to an increase in purchasing of non-current assets in the 2019-20 Budget year.

INCOME STATEMENT ^(a)
(Controlled)

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	1,088,194	1,101,180	1,102,981	1,064,900	1,073,681	1,089,737	1,105,804
Grants and subsidies ^(c)	70,864	66,009	74,322	72,078	50,146	46,737	36,022
Supplies and services	158,370	163,142	165,208	169,859	127,509	129,104	125,531
Accommodation	57,507	69,125	71,145	38,580	38,891	38,491	39,016
Depreciation and amortisation	57,124	67,052	59,952	138,920	139,837	139,750	139,711
Finance and interest costs	-	-	-	26,396	24,915	23,511	22,282
Other expenses	73,181	88,578	83,256	70,627	62,138	63,049	62,987
TOTAL COST OF SERVICES	1,505,240	1,555,086	1,556,864	1,581,360	1,517,117	1,530,379	1,531,353
Income							
Sale of goods and services	2,556	6,000	4,100	6,026	6,053	6,053	6,053
Regulatory fees and fines	16,669	16,473	16,473	17,854	17,854	17,854	17,854
Grants and subsidies	7,190	2,526	9,346	2,461	2,461	911	911
RTTA revenue	101,214	112,643	99,960	98,804	97,647	96,490	95,334
Other revenue	39,825	31,900	33,158	32,942	32,946	32,946	32,946
Total Income	167,454	169,542	163,037	158,087	156,961	154,254	153,098
NET COST OF SERVICES	1,337,786	1,385,544	1,393,827	1,423,273	1,360,156	1,376,125	1,378,255
INCOME FROM STATE GOVERNMENT							
Service appropriations	1,309,928	1,372,186	1,365,951	1,389,323	1,349,777	1,364,921	1,375,845
Resources received free of charge	2,688	4,264	2,664	4,264	4,264	4,264	4,264
Royalties for Regions Fund: Regional Community Services Fund	15,451	18,899	18,247	19,525	18,848	18,694	18,694
TOTAL INCOME FROM STATE GOVERNMENT	1,328,067	1,395,349	1,386,862	1,413,112	1,372,889	1,387,879	1,398,803
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(9,719)	9,805	(6,965)	(10,161)	12,733	11,754	20,548

(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 8,648, 8,591 and 8,761 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CCTV Mandurah War Memorial Fund	-	350	350	-	-	-	-
CCTV Network Infrastructure Fund	1,075	-	1,055	-	-	-	-
Community Safety and Crime Prevention Partnership Fund	958	1,250	1,591	1,250	1,250	1,250	1,250
Emergency Alert Phase 4	-	61	61	-	-	-	-
Indigenous Advancement Strategy - West Kimberley Youth and Resilience Hub Project	-	-	50	1,286	-	-	-
Annual Grant Funding to PCYC	937	-	-	-	-	-	-
Local Projects Local Jobs Grant	134	-	320	-	-	-	-
Other Grants	1,254	-	-	-	-	-	-
Carnarvon and Kununurra PCYCs	-	-	-	1,198	1,169	633	-
Road Safety Initiatives Government Organisations	63,694	61,454	68,001	61,394	41,714	41,758	31,623
Non-government Organisations	2,812	2,894	2,894	2,950	3,013	3,096	3,149
Sustainability Funding for PCYC	-	-	-	4,000	3,000	-	-
TOTAL	70,864	66,009	74,322	72,078	50,146	46,737	36,022

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets.....	19,891	16,534	10,831	4,996	3,598	1,698	1,698
Restricted cash - RTTA	52,814	41,441	44,262	27,671	41,346	43,752	65,173
Restricted cash - other.....	13,979	4,616	10,008	798	797	797	797
Holding account receivables.....	19,669	17,093	18,866	14,351	19,721	7,600	14,200
Receivables	10,109	9,753	11,509	11,509	11,509	11,509	11,509
Other.....	8,962	10,409	8,962	8,962	8,962	8,962	8,962
Total current assets.....	125,424	99,846	104,438	68,287	85,933	74,318	102,339
NON-CURRENT ASSETS							
Holding account receivables.....	503,245	553,204	544,331	668,900	789,016	921,166	1,046,677
Property, plant and equipment.....	945,746	973,490	951,679	1,503,820	1,459,700	1,396,228	1,297,209
Intangibles	61,176	47,111	46,958	31,885	15,249	2,856	(15,508)
Restricted cash.....	8,406	12,609	12,609	16,812	20,142	23,472	26,802
Total non-current assets.....	1,518,573	1,586,414	1,555,577	2,221,417	2,284,107	2,343,722	2,355,180
TOTAL ASSETS	1,643,997	1,686,260	1,660,015	2,289,704	2,370,040	2,418,040	2,457,519
CURRENT LIABILITIES							
Employee provisions.....	174,565	177,477	170,268	174,471	178,674	182,877	187,080
Payables.....	19,940	21,806	19,940	19,940	19,940	19,940	19,940
Borrowings and leases	-	-	-	133,060	110,524	86,228	57,575
Other.....	16,318	9,748	16,318	16,318	16,318	16,318	16,318
Total current liabilities.....	210,823	209,031	206,526	343,789	325,456	305,363	280,913
NON-CURRENT LIABILITIES							
Employee provisions.....	67,176	58,751	67,176	67,176	67,176	67,176	67,176
Borrowings and leases	-	-	-	398,041	371,117	348,741	321,253
Other.....	1,248	44	1,248	1,248	1,248	1,248	1,248
Total non-current liabilities.....	68,424	58,795	68,424	466,465	439,541	417,165	389,677
TOTAL LIABILITIES	279,247	267,826	274,950	810,254	764,997	722,528	670,590
EQUITY							
Contributed equity.....	787,636	1,101,748	814,916	919,462	1,032,322	1,111,037	1,181,906
Accumulated surplus/(deficit).....	262,619	(19,902)	255,654	245,493	258,226	269,980	290,528
Reserves	314,495	336,588	314,495	314,495	314,495	314,495	314,495
Total equity	1,364,750	1,418,434	1,385,065	1,479,450	1,605,043	1,695,512	1,786,929
TOTAL LIABILITIES AND EQUITY	1,643,997	1,686,260	1,660,015	2,289,704	2,370,040	2,418,040	2,457,519

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	1,243,530	1,305,134	1,305,999	1,250,403	1,209,940	1,225,171	1,236,134
Capital appropriation.....	36,093	18,582	16,085	88,099	112,860	78,690	70,869
Holding account drawdowns.....	14,318	19,669	19,669	18,866	14,351	19,721	7,600
Royalties for Regions Fund:							
Regional Community Services Fund.....	15,451	18,899	18,247	19,525	18,848	18,694	18,694
Regional Infrastructure and Headworks Fund	11,607	17,103	11,830	16,447	-	-	-
Receipts paid into Consolidated Account	(3,662)	-	(665)	-	-	-	-
Net cash provided by State Government	1,317,337	1,379,387	1,371,165	1,393,340	1,355,999	1,342,276	1,333,297
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(1,073,822)	(1,096,977)	(1,104,278)	(1,057,697)	(1,066,478)	(1,082,534)	(1,098,601)
Grants and subsidies	(77,809)	(66,009)	(74,322)	(72,078)	(50,146)	(46,737)	(36,022)
Supplies and services.....	(145,763)	(155,626)	(156,607)	(165,769)	(123,543)	(125,351)	(121,659)
Accommodation.....	(58,239)	(69,125)	(70,745)	(38,180)	(38,491)	(38,491)	(39,016)
GST payments.....	(41,963)	(29,911)	(32,911)	(32,911)	(32,911)	(32,911)	(32,911)
Finance and interest costs.....	-	-	-	(26,396)	(24,915)	(23,511)	(22,282)
Other payments	(55,166)	(88,288)	(89,351)	(67,351)	(58,738)	(59,036)	(59,093)
Receipts ^(b)							
Regulatory fees and fines	16,455	16,473	16,473	17,854	17,854	17,854	17,854
Grants and subsidies	3,267	2,526	9,346	2,461	2,461	911	911
Sale of goods and services.....	2,226	6,000	3,000	3,026	3,053	3,053	3,053
GST receipts.....	44,918	29,911	32,911	32,911	32,911	32,911	32,911
RTTA receipts.....	100,332	112,643	99,960	98,804	97,647	96,490	95,334
Other receipts	28,067	28,358	29,176	29,440	29,444	29,444	29,444
Net cash from operating activities	(1,257,497)	(1,310,025)	(1,337,348)	(1,275,886)	(1,211,852)	(1,227,908)	(1,230,077)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(72,385)	(57,265)	(51,892)	(86,976)	(68,895)	(48,414)	(14,200)
Proceeds from sale of non-current assets	215	30	695	-	-	25	-
Net cash from investing activities	(72,170)	(57,235)	(51,197)	(86,976)	(68,895)	(48,389)	(14,200)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	-	-	-	(57,911)	(59,646)	(62,143)	(64,269)
Net cash from financing activities	-	-	-	(57,911)	(59,646)	(62,143)	(64,269)
NET INCREASE/(DECREASE) IN CASH HELD.....							
	(12,330)	12,127	(17,380)	(27,433)	15,606	3,836	24,751
Cash assets at the beginning of the reporting period	107,420	63,073	95,090	77,710	50,277	65,883	69,719
Cash assets at the end of the reporting period	95,090	75,200	77,710	50,277	65,883	69,719	94,470

(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 Western Australia Police Force. 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	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
Regulatory Fees and Fines							
Licences	9,839	10,017	10,017	10,853	10,853	10,853	10,853
Departmental	6,616	6,456	6,456	7,001	7,001	7,001	7,001
Grants and Subsidies							
Departmental	1,469	401	3,287	1,951	1,951	401	401
Commonwealth - Other	1,798	2,125	6,059	510	510	510	510
Sale of Goods and Services							
Departmental	2,226	6,000	3,000	3,026	3,053	3,053	3,053
GST Receipts							
GST Input Credits	42,397	27,523	27,523	27,523	27,523	27,523	27,523
GST Receipt on Sales	2,521	2,388	5,388	5,388	5,388	5,388	5,388
Other Receipts							
Departmental	24,248	25,269	26,087	26,510	26,511	26,511	26,511
Commonwealth - Other	2,322	1,889	1,889	1,930	1,933	1,933	1,933
TOTAL	93,436	82,068	89,706	84,692	84,723	83,173	83,173

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
INCOME							
Fines							
Firearms Licensing Infringements	114	100	100	100	100	100	100
Minor Infringement Penalties	736	710	710	710	710	710	710
Other							
All Other Income ^(a)	-	-	-	16,094	-	-	-
Sale of Lost, Stolen and Forfeited Property	859	600	600	600	600	600	600
TOTAL ADMINISTERED INCOME	1,709	1,410	1,410	17,504	1,410	1,410	1,410
EXPENSES							
Other							
All Other Expenses ^(b)	113	250	250	16,344	250	250	250
Receipts Paid into the Consolidated Account	1,596	1,160	1,160	1,160	1,160	1,160	1,160
TOTAL ADMINISTERED EXPENSES	1,709	1,410	1,410	17,504	1,410	1,410	1,410

(a) Additional income of \$16.1 million represents funding for the Redress Scheme to recognise and support former police officers medically retired due to a work-related illness or injury.

(b) Additional expenditure of \$16.1 million relates to payments associated with the Redress Scheme.

Division 26 **Justice**

Part 7 **Community Safety**

Appropriations, Expenses and Cash Assets

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
DELIVERY OF SERVICES							
Item 61 Net amount appropriated to deliver services.....	1,219,363	1,177,286	1,170,944	1,255,602	1,222,561	1,198,644	1,192,004
Amount Authorised by Other Statutes							
- Children's Court of Western Australia Act 1988	423	405	405	405	405	406	407
- Criminal Injuries Compensation Act 2003	26,548	31,817	31,817	31,817	31,817	31,817	31,817
- District Court of Western Australia Act 1969	12,954	13,098	13,098	13,098	13,098	13,133	13,169
- Judges' Salaries and Pensions Act 1950	10,657	10,836	10,836	10,836	10,836	10,862	10,889
- Salaries and Allowances Act 1975	32,505	33,701	33,701	34,153	34,159	33,867	33,980
- Solicitor General Act 1969	631	594	594	594	594	595	596
- State Administrative Tribunal Act 2004	5,846	5,878	5,878	5,878	5,878	5,899	5,924
- Suitor's Fund Act 1964	47	31	31	31	31	31	31
Total appropriations provided to deliver services	1,308,974	1,273,646	1,267,304	1,352,414	1,319,379	1,295,254	1,288,817
CAPITAL							
Item 130 Capital Appropriation	19,237	18,859	19,039	59,398	47,792	48,717	52,624
TOTAL APPROPRIATIONS	1,328,211	1,292,505	1,286,343	1,411,812	1,367,171	1,343,971	1,341,441
EXPENSES							
Total Cost of Services	1,576,743	1,472,098	1,484,855	1,638,266	1,553,129	1,531,050	1,519,848
Net Cost of Services ^(a)	1,412,992	1,302,521	1,315,412	1,463,121	1,374,550	1,349,259	1,334,400
CASH ASSETS ^(b)	81,371	59,441	79,106	81,325	84,573	87,390	89,346

(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	2019-20	2020-21	2021-22	2022-23
	Estimated	Budget	Forward	Forward	Forward
	Actual	Estimate	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
New Initiatives					
Bail Support Program	-	1,042	1,907	1,798	1,825
Election Commitments					
Kimberley Juvenile Justice Strategy	-	300	300	300	-
Royal Commission (Child Sexual Abuse) - National Redress Scheme	19,714	81,337	25,663	24,441	21,771
Expanded Electronic Monitoring	-	3,018	11,641	16,530	15,558
Fines Diversion Trial	-	430	2,320	2,602	2,485
Improved Access to Rehabilitation Programs	-	4,695	7,678	8,155	8,047
Legal Aid - Bail Support Program	-	800	1,625	1,649	1,674

	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					
Coroner's Court Demand Pressures	-	1,348	1,368	1,388	1,408
Criminal Enforcement Team.....	-	2,305	2,329	2,355	2,380
Election Commitment - Royal Commission (Child Sexual Abuse) - Civil Litigation Team	400	1,268	1,268	-	-
Enhanced Driver Training and Education for Regional and Remote Communities Program	72	170	1,545	1,546	1,546
Integrated Courts Management System.....	65	209	362	-	-
Justice Services Expenditure	(3,759)	32,706	17,336	15,747	27,861
Law Reform Commission Reviews.....	469	-	-	-	-
Legal Aid					
Indexation for Non-Salary Expenses	-	-	-	-	231
Legal Aid Services Expenditure	-	3,509	4,128	4,782	5,172
Mental Health Court Diversion and Support Program.....	-	231	237	-	-
Mental Health Court Diversion and Support Program	-	1,047	1,063	-	-
Resolution of Native Title in the South West of Western Australia (Settlement)	-	192	-	-	-
State Solicitor's Office Demand Pressures.....	-	973	975	990	1,004
Other					
Government Office Accommodation Reform Program	(193)	(802)	(3,647)	(3,497)	(3,497)
Government Regional Officer Housing.....	(293)	(1,651)	(4,643)	(4,567)	(3,355)
Indexation for Non-Salary Expenses	-	-	-	-	3,087
Non-Government Human Services Sector Indexation Adjustment.....	(215)	(218)	(223)	(227)	-
Regional Workers Incentives Allowance.....	179	179	179	179	2,277
RiskCover Premiums.....	1,927	10,297	-	-	-
Voluntary Targeted Separation Scheme	(6,263)	(6,324)	(6,386)	(6,476)	(6,476)

Significant Issues Impacting the Agency

1. The Department is working to reduce the over-representation of Aboriginal people within, or at risk of, entering the justice system. In particular, the Department will implement a number of initiatives focused on reducing avoidable remand through increased bail support and access to legal representation, increasing sentencing flexibility, increasing appropriate access to parole, where safe to do so, and expanding the use of electronic monitoring. These initiatives will help to address Aboriginal over-representation in the justice system and enhance community safety.
2. The Department will focus on legislative reforms to bail legislation, amendments to fines enforcement legislation and the provision of funding towards the operation of a Custody Notification Service.
3. The Government will introduce a Criminal Law (Mental Impairment) Bill to increase options available to the courts to include community-based options, introduce limitation periods for custody orders and empower the Mentally Impaired Accused Review Board to make decisions about leave and release.
4. The Government's law reform agenda will continue to strengthen the justice system's focus on providing the community with greater levels of safety through new anti-consorting legislation and the management of high risk offenders by a board. The Government is also progressing a Family Violence Reform Bill to address the recommendations of the Law Reform Commission's Report into Family Violence and hold perpetrators more accountable.
5. Growth in the adult prisoner population continues to place pressure on the custodial estate's existing assets and infrastructure. The Bunbury and Casuarina Prison Expansion Projects have commenced to provide an additional 672 beds, consistent with the Department's Custodial Infrastructure Plan to meet short-term demand.
6. The Department has made further improvements to its governance and emergency management preparedness across the prison estate in response to the riot at Greenough Regional Prison, including significant repairs, security improvements and equipment upgrades.
7. The Department is committed to improving the existing women's prison estate; \$12.3 million has been provided to increase security and separation for the existing women's precinct at Greenough Regional Prison.
8. The Department is increasing regional recruitment and regional training to support the infrastructure expansion within Western Australian prisons. A State-wide bulk recruitment campaign targeting people from diverse backgrounds will provide a readily available pool of prison officers.

9. The Department has also commenced planning for a further 344 beds at Casuarina Prison and for the future replacement of Broome Regional Prison.
10. As part of the Government's Methamphetamine Action Plan, the Department continues to strengthen its efforts to break the cycle of alcohol and drug-related crime by providing an alcohol and other drug (AOD) rehabilitation facility for female prisoners at Wandoo and delivering a second AOD rehabilitation facility for men at Casuarina Prison.
11. The Department continues to strengthen security measures to detect and prevent drugs from entering Western Australian prisons. As part of the Western Australian Prisons Drug Strategy, the Department is enhancing alternate drug detection methods such as oral fluid and body sample testing, as well as wastewater sampling.
12. The State Solicitor's Office has established a team to respond to civil claims against the State of Western Australia currently being received in relation to the Government's reform to remove statutory limitation periods for historical child sexual abuse.
13. The Commissioner for Victims of Crime has established the Redress Coordination Unit to operate the National Redress Scheme for Institutional Child Sexual Abuse for the State of Western Australia.
14. The Department is reviewing the Criminal Injuries Compensation Scheme operating in Western Australia, with a view to simplifying and streamlining the process that applicants must follow to seek an award of criminal injuries compensation.
15. The persistent demand on the Office of the Public Advocate for its statutory services has continued, with a growth in referrals by the State Administrative Tribunal as a result of the ageing population and increasing numbers of people with an intellectual disability or mental illness who require a guardian.
16. The Public Trustee continues to experience increasing demand for its services, as well as an increase in the number of people referred by the State Administrative Tribunal.
17. The Registry of Births, Deaths and Marriages will implement change of name processes and strengthen identification and enrolment processes, maximising Western Australia's contribution to the national identity and security agenda.
18. The Government has introduced the Legislation Bill 2018 to enable the Parliamentary Counsel's Office to modernise the processes for publishing Western Australian legislation, making it more accessible, efficient and cost-effective.
19. Surveys of legal need show that access to justice is an issue for hard-to-reach people including people living in regional and remote areas. Legal Aid Western Australia is working to remove barriers to accessing justice by using video technology to set up virtual offices in areas without Legal Aid offices, and by establishing Health Justice partnerships with major hospitals and medical services. These initiatives will take the law to where it is needed.
20. Legal Aid Western Australia is working to address demand for legal representation in the protection and care jurisdiction of the Children's Court by increasing grants of aid, with an emphasis on early referrals to independently mediated Signs of Safety conferences, which promote child safety and enable parents and the Department of Communities to resolve disputes and achieve care arrangements that are in the best interests of the children.

Resource Agreement

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

Outcomes, Services and Key Performance Information ^(a)

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Strong Communities: Safe communities and supported families.	An efficient, accessible court and tribunal system.	1. Court and Tribunal Services
	Trustee, guardianship and administration services are accessible to all Western Australians.	2. Advocacy, Guardianship and Administration Services 3. Trustee Services 4. National Redress Scheme for Institutional Child Sexual Abuse
	Western Australian birth, death and marriage certificates are accurate and accessible.	5. Births, Deaths and Marriages
	Government receives quality and timely legal, legislative drafting and publication services.	6. Services to Government
	Equitable access to legal services and information.	7. Legal Aid Assistance
	A safe, secure and decent corrective services which contributes to community safety and reduces offenders' involvement in the justice system.	8. Adult Corrective Services 9. Youth Justice Services

(a) The Outcome Based Management structure has been revised since the 2018-19 Budget, with material changes to the outcomes, services and key performance indicators footnoted.

Service Summary

Expense	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
1. Court and Tribunal Services	417,412	384,761	384,824	405,799	406,669	406,114	412,046
2. Advocacy, Guardianship and Administration Services	7,881	6,474	7,733	7,845	7,963	8,104	8,424
3. Trustee Services	23,632	23,906	24,407	25,090	24,711	25,185	25,794
4. National Redress Scheme for Institutional Child Sexual Abuse ^(a)	n/a	n/a	19,714	81,337	25,663	24,441	21,771
5. Births, Deaths and Marriages	8,067	9,987	9,022	9,824	8,560	8,571	8,704
6. Services to Government	67,407	57,540	58,423	62,583	63,962	63,679	66,858
7. Legal Aid Assistance	47,772	43,998	43,998	44,935	46,385	47,277	48,407
8. Adult Corrective Services	905,159	844,798	841,618	902,685	871,760	851,406	833,704
9. Youth Justice Services	99,413	100,634	95,116	98,168	97,456	96,273	94,140
Total Cost of Services	1,576,743	1,472,098	1,484,855	1,638,266	1,553,129	1,531,050	1,519,848

(a) This is a new service; therefore, comparable data is not available.

Outcomes and Key Effectiveness Indicators ^(a)

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Outcome: An efficient, accessible court and tribunal system:					
Supreme Court					
Criminal - time to trial.....	32 weeks	28 weeks	36 weeks	28 weeks	1
Civil - time to finalise non-trial matters	19 weeks	19 weeks	19 weeks	19 weeks	
District Court - Criminal - time to trial.....	36 weeks	32 weeks	41 weeks	32 weeks	2
State Administrative Tribunal - time to finalise.....	12 weeks	15 weeks	13 weeks	15 weeks	3
Family Court of Western Australia - time to finalise non-trial matters	46 weeks	27 weeks	48 weeks	27 weeks	4
Magistrates Court - Criminal and Civil - time to trial	25 weeks	19 weeks	25 weeks	19 weeks	5
Coroner's Court - time to trial	120 weeks	128 weeks	152 weeks	128 weeks	6
Fines Enforcement Registry - percentage of fines satisfied within 12 months					
Fines and costs.....	33%	35%	31%	35%	7
Infringements.....	52%	57%	51%	57%	8
Outcome: Trustee, guardianship and administration services are accessible to all Western Australians:					
Percentage of guardians of last resort allocated in one day.....	94%	95%	85%	95%	9
Percentage of Western Australian deceased estates administered by the Public Trustee.....	4.4%	4%	4.2%	4%	
Percentage of clients who have services provided by the Public Trustee under an operating subsidy	56%	50%	54%	50%	
Percentage of requests for information under the National Redress Scheme responded to within eight weeks ^(b)	n/a	n/a	n/a	50%	
Outcome: Western Australian birth, death and marriage certificates are accurate and accessible:					
Percentage of certificates of birth, death or marriage issued within two days.....	92%	90%	90%	90%	
Extent to which births, deaths and marriages source information is recorded error free.....	98%	97%	98%	97%	
Outcome: Government receives quality and timely legal, legislative drafting and publication services:					
Extent to which government agencies are satisfied with legal services.....	100%	90%	95%	95%	
Extent to which legislation is drafted in a timely manner to effect the Government's legislative program	98%	95%	100%	95%	
Extent to which legislation is published in a timely manner ^(b)	n/a	n/a	n/a	98%	
Outcome: Equitable access to legal services and information:					
Percentage of eligible applicants who receive a grant of legal aid	86%	85%	88%	85%	
Percentage of people who are provided with a duty lawyer service	20%	20%	21%	20%	
Percentage of people receiving an outcome from Infoline services ^(b)	n/a	n/a	n/a	69%	
Outcome: A safe, secure and decent corrective services which contributes to community safety and reduces offenders' involvement in the justice system:					
Number of escapes					
Adult	2	nil	10	nil	10
Youth	nil	nil	nil	nil	
Rate of serious assault per 100 prisoners - adult	0.66	<0.48	1.65	<0.48	11
Average out of cell hours - adult.....	12	12	11.47	12	
Successful completion of community correction orders - adult.....	63.8%	64%	63.2%	64%	
Successful completion of community-based orders - youth.....	57.1%	68%	56.5%	68%	12
Rate of return - offender programs - adult	36.7%	39%	41.1%	39%	
Rate of return to detention - youth.....	58.7%	50%	54.4%	50%	

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

(b) These are new key effectiveness indicators; therefore, comparable data is not available.

Explanation of Significant Movements

(Notes)

1. The 2018-19 Estimated Actual exceeds the 2018-19 Budget due to the high criminal workload as a result of an increased number of committals for trial.
2. The 2018-19 Estimated Actual exceeds the 2018-19 Budget primarily due to a continual increase in the criminal workload as a result of an increased number of committals for trial, which has an impact on trial availability.
3. The 2018-19 Estimated Actual is lower than the 2018-19 Budget as a result of the State Administrative Tribunal's continued active case management. This includes the facilitation of direction hearings, expediting the first appearance, restricting the number of mediation sessions held for individual matters and applying closer scrutiny of requests to vacate or adjourn hearings.
4. The 2018-19 Estimated Actual is higher than the 2018-19 Budget due to long-term growth in the complexity and volume of final order parenting applications, growth in the number of these applications finalised by court order, and the reallocation of magistrates to trial work to help address the delay to trial, thereby reducing the Family Court's capacity to hear non-trial matters.
5. The 2018-19 Estimated Actual is higher than the 2018-19 Budget due to growth in the overall number of matters proceeding to trial and an increase in the number of criminal charges per case. The Chief Magistrate has put in place measures to manage the increased demand by utilising additional magistrates in court locations with the highest demand. Two additional magistrates were appointed in late 2018, which is anticipated to reduce the time to trial in the Magistrates Court.
6. The 2018-19 Estimated Actual is higher than the 2018-19 Budget as the Coroner's Court has prioritised older and more complex inquest cases (cases older than 128 weeks).
7. The 2018-19 Estimated Actual is lower than the 2018-19 Budget primarily due to an increased average debt per case due to an increase in fees. This is evidenced by a decreasing number of fines being paid in full, an increase in the number of 'time to pay' arrangements being entered into, the increasing proportion of transactions made via Centrelink deduction and a decrease in the number of finalisations via Warrant of Commitment issued for debtors not already serving a term of imprisonment.
8. The 2018-19 Estimated Actual is lower than the 2018-19 Budget primarily due to an increased average debt per case due to an increase in fees. This is evidenced by a decreasing number of fines being paid in full, an increase in the number of 'time to pay' arrangements being entered into and the increasing proportion of transactions made via Centrelink deduction.
9. The 2018-19 Estimated Actual is lower than the 2018-19 Budget due to the ongoing and increasing demand for services of the Public Advocate, which has resulted in a higher overall workload.
10. The 2018-19 Estimated Actual exceeds the 2018-19 Budget due to 10 medium security escapes during one incident in July 2018.
11. Managing a prisoner cohort is complex and assaults may be attributed to several factors. The rate of serious assaults is highly variable due to the small number of incidents.
12. The 2018-19 Estimated Actual is lower than the 2018-19 Budget due to a high number of young people reoffending or failing to comply with conditions of their order. When young people do not comply with orders and pose a risk to the community, breach action is warranted in line with the relevant legislation and departmental procedures.

Services and Key Efficiency Indicators

1. Court and Tribunal Services

A prime task of the justice system in serving the community is the determination of cases brought before a court or tribunal. This service relates to financing the cost of delivering court facilities, administrative support and judicial staff to enable these determinations to be made. Part of this function also involves the delivery of court counselling services and a range of civil and criminal enforcement services.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 417,412	\$'000 384,761	\$'000 384,824	\$'000 405,799	
Less Income	101,475	106,917	106,477	112,247	
Net Cost of Service	315,937	277,844	278,347	293,552	
Employees (Full-Time Equivalents) ^(a)	1,137	1,223	1,188	1,209	
Efficiency Indicators ^(b)					
Supreme Court - Criminal - cost per case	\$40,347	\$46,151	\$56,906	\$128,744	1
Supreme Court - Civil - cost per case	\$11,068	\$11,462	\$11,061	\$12,957	2
Court of Appeal - cost per case	\$21,856	\$21,094	\$23,314	\$23,185	3
District Court - Criminal - cost per case	\$16,627	\$17,055	\$16,987	\$16,945	
District Court - Civil - cost per case	\$4,250	\$3,909	\$4,277	\$4,296	
State Administrative Tribunal - cost per case	\$3,766	\$4,005	\$3,808	\$4,432	4
Family Court - cost per case	\$2,057	\$2,156	\$2,158	\$1,916	5
Magistrates Court - Criminal - cost per case	\$673	\$660	\$688	\$689	
Magistrates Court - Civil - cost per case	\$598	\$560	\$583	\$592	
Coroner's Court - cost per case	\$5,648	\$5,613	\$5,775	\$5,810	
Children's Court - Criminal - cost per case	\$499	\$535	\$530	\$532	
Children's Court - Civil - cost per case	\$1,692	\$1,877	\$1,796	\$1,802	
Fines Enforcement Registry - cost per enforcement	\$26	\$28	\$30	\$31	

(a) This includes judicial staff that are not employees of the Department.

(b) Cost per case is calculated as the total gross cost divided by finalisations (with the exception of the Fines Enforcement Registry indicator which is based on lodgements). This measures the average cost per case for all matters finalised by the Court (including matters finalised without trial and those finalised administratively). As such, this is not a measure of the cost per trial. A trial matter itself could be expected to cost significantly in excess of the average cost figures outlined in this table.

Explanation of Significant Movements

(Notes)

- The 2018-19 Estimated Actual is higher than the 2018-19 Budget due to the reduction in the number of finalisations as a result of the *Court Jurisdiction Legislation Amendment Act 2018*, which came into effect on 1 January 2019. This removes all offences except homicide-related matters from the jurisdiction of the Supreme Court, therefore reducing finalisations by approximately 23%. The increase in the 2019-20 Budget Target from the 2018-19 Estimated Actual is due to the implementation of the new accounting standard AASB 16: *Leases* and a reduction in the number of finalisations.
- The increase from the 2018-19 Estimated Actual to the 2019-20 Budget Target is due to the implementation of AASB 16.
- The 2018-19 Estimated Actual is higher than the 2018-19 Budget due to an overestimation of budgeted finalisations.
- The increase from the 2018-19 Estimated Actual to the 2019-20 Budget Target is due to the implementation of AASB 16.
- The 2019-20 Budget Target is lower than the 2018-19 Estimated Actual and the 2018-19 Budget mainly due to an increase in the estimated finalisations for 2019-20 and a reduction in costs.

2. Advocacy, Guardianship and Administration Services

Advocacy, guardianship and administration services protect and promote the financial interests and welfare of people with decision-making disabilities by providing:

- access to investigation and advocacy services;
- appropriate appointment of guardians and administrators and appropriate interventions in relation to Enduring Powers of Attorney and Enduring Powers of Guardianship;
- guardianship and administration community education services; and
- guardianship and administration services provided by the Public Advocate.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 7,881	\$'000 6,474	\$'000 7,733	\$'000 7,845	
Less Income	2	42	42	42	
Net Cost of Service	7,879	6,432	7,691	7,803	
Employees (Full-Time Equivalents)	54	53	58	65	
Efficiency Indicators					
Average cost of providing advocacy and guardianship services	\$1,789	\$1,392	\$1,597	\$1,514	1

Explanation of Significant Movements

(Notes)

1. The increase in the average cost of providing advocacy and guardianship services in the 2018-19 Estimated Actual compared to the 2018-19 Budget is due to changes in indirect costs apportioned to the Office of the Public Advocate and increased demand for the services provided.

3. Trustee Services

The Public Trustee is a statutory authority within the provisions of the *Financial Management Act 2006*. It provides a funds management and investment service. It acts as trustee or financial administrator pursuant to the orders of courts or tribunals. It also administers the estates of people who die with or without a will, in accordance with the terms of the will or the relevant law and under the authority of the Supreme Court. The Public Trustee offers high quality, personalised trustee services to meet the needs of all sectors of the Western Australian community.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 23,632	\$'000 23,906	\$'000 24,407	\$'000 25,090	
Less Income	22,257	24,611	24,601	24,341	
Net Cost of Service	1,375	(705)	(194)	749	
Employees (Full-Time Equivalents)	168	170	173	175	
Efficiency Indicators					
Average cost per deceased estate administered	\$2,815	\$2,586	\$2,370	\$2,574	
Average cost per trust managed	\$1,808	\$1,850	\$1,929	\$1,928	
Average cost per will prepared	\$653	\$659	\$638	\$616	

4. National Redress Scheme for Institutional Child Sexual Abuse

The National Redress Scheme for Institutional Child Sexual Abuse (the Scheme) provides support to people who experienced institutional child sexual abuse. The Scheme:

- acknowledges that many children were sexually abused in Australian institutions;
- holds institutions accountable for this abuse; and
- helps people who have experienced institutional child sexual abuse gain access to counselling and psychological services, a direct personal response, and a monetary payment.

This service relates to the administration of Western Australia's participation in the Scheme through the Redress Response Coordination Unit. The Redress Unit is responsible for the coordination of requests for information between the Commonwealth Redress Scheme Operator and the responsible State Government agency, the facilitation of direct personal responses for all State Government agencies and Western Australia's Scheme payments to the Commonwealth.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 n/a	\$'000 n/a	\$'000 19,714	\$'000 81,337	
Less Income	n/a	n/a	-	-	
Net Cost of Service	n/a	n/a	19,714	81,337	
Employees (Full-Time Equivalents)	n/a	n/a	8	7	
Efficiency Indicators					
Average cost per claim ^(a)	n/a	n/a	\$67,951	\$67,951	

(a) This is a new key efficiency indicator; therefore, comparable data is not available.

5. Births, Deaths and Marriages

The purpose of the Registrar of Births, Deaths and Marriages is to create and permanently store birth, death and marriage records to enable the public to obtain documentary proof of key life events for legal, personal and historical purposes and also to enable approved organisations to obtain information for research and statistical purposes.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 8,067	\$'000 9,987	\$'000 9,022	\$'000 9,824	
Less Income	7,635	9,098	9,084	9,141	
Net Cost of Service	432	889	(62)	683	
Employees (Full-Time Equivalents)	50	54	50	50	
Efficiency Indicators					
Average cost of registration services	\$1.95	\$2.37	\$2.15	\$2.30	

6. Services to Government ^(a)

Services directly provided by the Department to support the outcomes and activities of other government agencies.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 67,407	\$'000 57,540	\$'000 58,423	\$'000 62,583	
Less Income	7,452	7,013	7,702	7,458	
Net Cost of Service	59,955	50,527	50,721	55,125	
Employees (Full-Time Equivalents)	286	428	302	317	
Efficiency Indicators					
Average cost per legal matter ^(b)	\$4,464	\$4,200	\$4,100	\$4,400	

(a) This includes the cost of shared services provided to other agencies, including the Law Reform Commission, Commissioner for Children and Young People and Parliamentary Inspector of the Corruption and Crime Commission.

(b) This indicator is calculated by dividing the State Solicitor's Office Total Cost of Services by the number of recorded matters.

7. Legal Aid Assistance

The community and target groups require access to and the provision of quality legal services. This service responds to the demand for legal assistance through application of priority guidelines. This is achieved through the provision of eligibility and merit tests to enable legal representation to be provided to legally aided clients by grants of aid and assignment of cases to in-house or private practitioners. Legal advice, duty lawyer services and community legal education is provided to assist the wider community to access fair solutions to legal problems at the earliest opportunity.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 47,772	\$'000 43,998	\$'000 43,998	\$'000 44,935	
Less Income	-	-	-	-	
Net Cost of Service	47,772	43,998	43,998	44,935	
Employees (Full-Time Equivalents)	282	336	303	325	
Efficiency Indicators					
Average cost per legal representation	\$4,166	\$3,859	\$3,759	\$3,814	
Average cost per legal information service	\$61	\$57	\$63	\$59	1
Average cost per legal advice	\$236	\$240	\$245	\$245	
Average cost per application for a grant of legal aid processed	\$401	\$418	\$401	\$401	

Explanation of Significant Movements

(Notes)

- The increase in the average cost per legal information service in the 2018-19 Estimated Actual compared to the 2018-19 Budget is due to unusual staff turnover and the costs of training 23 new Infoline officers, which is partially offset by the introduction of a new Infoline chat service in February 2019.

8. Adult Corrective Services

An adult offender system that:

- contributes to community confidence;
- provides timely offender services;
- ensures court sanctions are completed; and
- contributes to reducing the rate of reoffending and imprisonment.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	905,159	844,798	841,618	902,685	
Less Income	23,927	21,385	20,758	21,065	
Net Cost of Service	881,232	823,413	820,860	881,620	
Employees (Full-Time Equivalents)	3,857	3,880	3,915	4,034	
Efficiency Indicators					
Cost per day of keeping an offender in custody	\$299	\$279	\$285	\$301	
Cost per day of managing an offender through community supervision	\$34	\$33	\$28	\$29	1

Explanation of Significant Movements

(Notes)

1. The decrease in the cost per day of managing an offender through community supervision in the 2018-19 Estimated Actual compared to the 2018-19 Budget reflects a correction in the allocation of indirect costs, which were overstated for this efficiency measure in the 2018-19 Budget, combined with a higher than expected average daily population during 2018-19.

9. Youth Justice Services

An accessible and equitable juvenile offender system which:

- diverts juveniles and offenders at risk from offending;
- provides timely intervention and resolution of justice issues;
- ensures the statutory requirements of justice are met; and
- contributes to reducing the rate of reoffending and detention.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	99,413	100,634	95,116	98,168	
Less Income	1,003	511	779	851	
Net Cost of Service	98,410	100,123	94,337	97,317	
Employees (Full-Time Equivalents)	573	590	590	590	
Efficiency Indicators					
Cost per day of keeping a young person in detention	\$935	\$821	\$979	\$967	1
Cost per day of managing a young person through community supervision	\$91	\$94	\$88	\$89	

Explanation of Significant Movements

(Notes)

1. The increase in the cost per day of keeping a young person in detention in the 2018-19 Estimated Actual compared to the 2018-19 Budget is due to a lower than estimated number of young people in detention.

Asset Investment Program

1. To support the delivery of the Department's services, a total of \$110.3 million is budgeted to be spent on asset investment in 2019-20, which includes the following:
 - 1.1. \$56.7 million to construct four additional accommodation units (512 beds), upgrade utilities and expand support buildings at Casuarina Prison. A portion of the expansion will facilitate delivery of a male alcohol and other drugs (AOD) facility;
 - 1.2. \$8.4 million to provide a further 344 beds and support infrastructure at Casuarina Prison;
 - 1.3. \$3.3 million to upgrade the security infrastructure and management systems at Casuarina Prison;
 - 1.4. \$11.3 million to construct an additional unit (160 beds), upgrade utilities and expand support buildings at Bunbury Regional Prison;
 - 1.5. \$9.3 million to provide increased security and separation for the existing female precinct at Greenough Regional Prison;
 - 1.6. \$1.4 million to plan for a new regional prison in Broome;
 - 1.7. \$2.2 million to improve the safety of judicial officers, employees and court users at the Supreme Court;
 - 1.8. \$1.6 million for information and communications technology (ICT) upgrades, including the Registry of Births, Deaths and Marriages modernisation of the Western Australian Registry System;
 - 1.9. \$1.4 million for audiovisual facilities in court locations across metropolitan and regional areas, which are aimed at improving service delivery to regional sites, as well as reducing risks associated with transporting people in custody over long distances; and
 - 1.10. \$1.5 million to upgrade the State Administrative Tribunal's online case management system for strata dispute resolutions.

	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							
Administrative							
Information Projects							
Corporate Information Management Systems.....	12,714	10,010	698	676	676	676	676
ICT Infrastructure Upgrade	30,862	25,950	1,167	1,228	1,228	1,228	1,228
Replacement of Western Australian Registration System	5,301	4,971	1,843	330	-	-	-
Physical Infrastructure - Replacement Office and Other Equipment.....	11,820	2,652	2,181	2,292	2,292	2,292	2,292
Community Corrections							
Office Accommodation - Goldfields Esperance (Kalgoorlie).....	450	180	180	270	-	-	-
Office Establishment and Refurbishment.....	4,240	904	792	834	834	834	834
Courts							
Building Infrastructure and Maintenance	8,881	3,757	1,217	1,281	1,281	1,281	1,281
Court and Judicial Security	10,329	8,009	550	580	580	580	580
Court Audio/Visual Maintenance and Enhancements.....	21,205	15,497	1,356	1,427	1,427	1,427	1,427
Custodial							
Building Infrastructure and Maintenance							
Adult Facilities.....	44,228	33,200	2,619	2,757	2,757	2,757	2,757
Youth Facilities.....	5,179	3,783	332	349	349	349	349
Building Upgrades and Replacement	82,600	68,944	3,243	3,414	3,414	3,414	3,414
Bunbury Regional Prison Expansion	23,658	12,400	12,400	11,258	-	-	-
Casuarina Prison Expansion - Stage 1	96,322	37,894	37,669	56,663	1,765	-	-
Casuarina Prison Expansion - Stage 2	182,727	880	880	8,367	54,080	104,800	14,600
Election Commitment - Methamphetamine Action Plan -							
Drug Testing	600	450	432	150	-	-	-
Prison Industries - Mobile Plant.....	4,221	1,429	663	698	698	698	698

	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							
Administrative - Information Projects							
ICT Systems - Life Extension and Upgrades -							
Administered Equity	5,850	5,850	7	-	-	-	-
State Solicitor's Office - Legal Practice Systems	500	500	395	-	-	-	-
Upgrading of Alesco, Financial and Budgeting System	3,944	3,944	250	-	-	-	-
Courts							
Fitzroy Crossing Courthouse	174	174	174	-	-	-	-
Kununurra, Broome and Karratha Courthouses	40,351	40,351	893	-	-	-	-
Custodial							
Acacia Wastewater Treatment Plant.....	1,300	1,300	657	-	-	-	-
Cell Upgrade and Ligature Minimisation Program	4,267	4,267	881	-	-	-	-
Community Safety Network	497	497	125	-	-	-	-
Custodial Infrastructure Program - Administered Equity.....	137,658	137,658	7,974	-	-	-	-
Election Commitment - Methamphetamine Action Plan - Wandoo Facility Infrastructure	9,584	9,584	7,254	-	-	-	-
NEW WORKS							
Courts							
State Administrative Tribunal - Case Management							
System Upgrade	1,500	-	-	1,500	-	-	-
Supreme Court (Stirling Gardens) Building Upgrades	2,177	-	-	2,177	-	-	-
Custodial							
Casuarina Prison - Security System Upgrade	3,273	-	-	3,273	-	-	-
Greenough Regional Prison - Female Unit Upgrade	12,347	-	-	9,342	2,939	66	-
Regional Prison Planning	1,400	-	-	1,400	-	-	-
Total Cost of Asset Investment Program	770,159	435,035	86,832	110,266	74,320	120,402	30,136
FUNDED BY							
Capital Appropriation			10,426	21,873	6,850	3,977	3,911
Drawdowns from the Holding Account			11,047	11,625	11,625	11,625	11,625
Funding Included in Department of Treasury							
Administered Item.....			46,523	65,030	55,845	104,800	14,600
Internal Funds and Balances.....			5,700	480	-	-	-
Drawdowns from Royalties for Regions Fund			13,136	11,258	-	-	-
Total Funding.....			86,832	110,266	74,320	120,402	30,136

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 increase in Total Cost of Service for the 2019-20 Budget Estimate (\$153.4 million or 10.3%) is mainly due to the National Redress Scheme for Institutional Child Sexual Abuse, growth in the adult prisoner population and the impact of AASB 16. The reduction in Total Cost of Services over the forward estimates period reflects the impact of approved savings measures, including the Agency Expenditure Review savings targets.

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)	796,540	740,740	739,725	761,200	736,268	712,155	688,462
Grants and subsidies ^(c)	94,226	94,583	111,249	174,884	121,615	121,929	121,620
Supplies and services	342,114	350,207	343,763	355,151	368,232	377,154	387,141
Accommodation	95,667	98,238	98,045	58,303	57,236	55,315	54,300
Depreciation and amortisation	58,746	61,608	61,608	115,599	111,129	111,146	111,175
Finance and interest costs	36,025	35,906	35,906	69,935	68,146	65,954	63,615
Other expenses	153,425	90,816	94,559	103,194	90,503	87,397	93,535
TOTAL COST OF SERVICES	1,576,743	1,472,098	1,484,855	1,638,266	1,553,129	1,531,050	1,519,848
Income							
Sale of goods and services	35,371	39,619	39,684	39,663	40,110	40,321	40,749
Regulatory fees and fines	75,680	80,592	80,563	86,689	88,534	90,222	92,205
Grants and subsidies	14,852	15,432	15,432	15,426	15,426	15,426	15,426
Other revenue	33,271	29,357	29,187	28,790	29,859	31,172	32,418
Resources received free of charge - Commonwealth	4,577	4,577	4,577	4,577	4,650	4,650	4,650
Total Income	163,751	169,577	169,443	175,145	178,579	181,791	185,448
NET COST OF SERVICES	1,412,992	1,302,521	1,315,412	1,463,121	1,374,550	1,349,259	1,334,400
INCOME FROM STATE GOVERNMENT							
Service appropriations	1,308,974	1,273,646	1,267,304	1,352,414	1,319,379	1,295,254	1,288,817
Resources received free of charge	4,327	3,828	3,828	3,825	3,825	3,825	3,825
Liabilities assumed by the Treasurer ^(d)	25,785	16,450	16,450	16,450	16,450	16,450	16,450
Royalties for Regions Fund:							
Regional Community Services Fund	9,372	8,918	9,097	9,541	9,752	9,808	4,056
Other appropriations	113	-	-	-	-	-	-
Other revenues	-	-	19,714	81,337	25,663	24,441	21,771
TOTAL INCOME FROM STATE GOVERNMENT	1,348,571	1,302,842	1,316,393	1,463,567	1,375,069	1,349,778	1,334,919
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(64,421)	321	981	446	519	519	519

(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 6,407, 6,587 and 6,772 respectively.

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

(d) Following a change in accounting policy, effective from 31 December 2018, notional superannuation will no longer be recognised in the financial statements.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
Accused Costs Payments.....	3,359	1,379	1,379	1,379	1,379	1,379	1,379
Criminal Injuries Compensation Payments.....	26,548	31,817	31,817	31,817	31,817	31,817	31,817
Ex-Gratia and Act of Grace Payments.....	2,828	-	-	-	-	-	-
Legal Aid Assistance Grant.....	47,772	43,998	43,998	44,935	46,385	47,277	48,407
National Redress Scheme.....	-	-	18,478	80,414	24,981	23,752	21,499
Other Grants, Subsidies and Transfer Payments...	2,509	4,626	3,026	3,506	3,771	3,862	4,676
Prisoner Gratuity Payments.....	11,210	12,763	12,551	12,833	13,282	13,842	13,842
TOTAL	94,226	94,583	111,249	174,884	121,615	121,929	121,620

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets.....	72,722	46,382	70,939	72,543	75,166	77,983	79,939
Restricted cash.....	3,887	8,855	2,790	2,790	2,790	2,790	2,790
Holding account receivables.....	11,047	11,625	11,625	11,625	11,625	11,625	11,625
Receivables.....	16,284	15,609	16,284	16,284	16,284	16,284	16,284
Other.....	4,944	3,888	4,944	4,944	4,944	4,944	4,944
Assets held for sale.....	-	1,200	-	-	-	-	-
Total current assets.....	108,884	87,559	106,582	108,186	110,809	113,626	115,582
NON-CURRENT ASSETS							
Holding account receivables.....	404,971	458,843	457,080	561,054	660,558	760,079	859,629
Property, plant and equipment.....	2,216,279	2,328,243	2,244,413	2,987,055	2,955,512	2,970,425	2,893,718
Intangibles.....	10,583	5,147	7,673	6,870	6,170	5,470	4,770
Restricted cash.....	4,762	4,204	5,377	5,992	6,617	6,617	6,617
Other.....	1,963	2,579	1,963	1,963	1,963	1,963	1,963
Total non-current assets.....	2,638,558	2,799,016	2,716,506	3,562,934	3,630,820	3,744,554	3,766,697
TOTAL ASSETS	2,747,442	2,886,575	2,823,088	3,671,120	3,741,629	3,858,180	3,882,279
CURRENT LIABILITIES							
Employee provisions.....	143,014	141,245	143,629	144,244	144,869	145,494	146,119
Payables.....	89,705	72,823	91,270	92,908	94,546	96,184	96,996
Borrowings and leases.....	-	-	-	27,249	29,687	32,279	33,718
Other.....	8,866	11,691	9,719	10,532	11,531	12,664	14,233
Total current liabilities.....	241,585	225,759	244,618	274,933	280,633	286,621	291,066
NON-CURRENT LIABILITIES							
Employee provisions.....	25,522	30,949	27,922	27,922	27,922	27,922	27,922
Borrowings and leases.....	397,436	387,862	387,970	1,069,555	1,030,208	986,735	938,647
Other.....	1,161	950	1,161	1,161	1,161	1,161	1,161
Total non-current liabilities.....	424,119	419,761	417,053	1,098,638	1,059,291	1,015,818	967,730
TOTAL LIABILITIES	665,704	645,520	661,671	1,373,571	1,339,924	1,302,439	1,258,796
EQUITY							
Contributed equity.....	2,146,159	1,502,290	2,224,857	2,360,543	2,464,180	2,617,697	2,684,920
Accumulated surplus/(deficit).....	(64,421)	(2,415)	(63,440)	(62,994)	(62,475)	(61,956)	(61,437)
Reserves.....	-	741,180	-	-	-	-	-
Total equity.....	2,081,738	2,241,055	2,161,417	2,297,549	2,401,705	2,555,741	2,623,483
TOTAL LIABILITIES AND EQUITY	2,747,442	2,886,575	2,823,088	3,671,120	3,741,629	3,858,180	3,882,279

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	1,244,348	1,209,638	1,203,296	1,236,815	1,208,250	1,184,108	1,177,642
Capital appropriation	19,237	18,859	19,039	59,398	47,792	48,717	52,624
Administered equity contribution	3,086	52,119	46,523	65,030	55,845	104,800	14,600
Holding account drawdowns	15,218	11,047	11,321	11,625	11,625	11,625	11,625
Royalties for Regions Fund:							
Administered	-	19,158	-	-	-	-	-
Regional Community Services Fund	9,372	8,918	9,097	9,541	9,752	9,808	4,056
Regional Infrastructure and Headworks Fund	1,605	736	13,136	11,258	-	-	-
Other	-	-	19,714	81,337	25,663	24,441	21,771
Administered appropriations	113	-	-	-	-	-	-
Net cash provided by State Government	1,292,979	1,320,475	1,322,126	1,475,004	1,358,927	1,383,499	1,282,318
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(762,854)	(720,778)	(720,260)	(744,135)	(719,193)	(695,080)	(671,387)
Grants and subsidies	(83,016)	(94,608)	(98,552)	(161,740)	(107,913)	(107,615)	(107,306)
Supplies and services	(330,124)	(346,240)	(343,293)	(354,681)	(367,762)	(376,684)	(386,671)
Accommodation	(88,380)	(92,939)	(93,468)	(53,653)	(52,586)	(50,665)	(49,650)
GST payments	(78,969)	(51,721)	(61,300)	(61,300)	(61,300)	(61,300)	(61,300)
Finance and interest costs	(36,025)	(34,633)	(33,360)	(67,325)	(65,486)	(64,156)	(62,819)
Other payments	(76,462)	(90,197)	(88,957)	(97,659)	(87,299)	(83,762)	(89,759)
Receipts ^(b)							
Regulatory fees and fines	75,680	80,592	80,563	86,689	88,534	90,222	92,205
Grants and subsidies	14,852	15,432	15,432	15,426	15,426	15,426	15,426
Sale of goods and services	35,350	39,619	39,684	39,663	40,110	40,321	40,749
GST receipts	79,719	53,359	61,300	61,300	61,300	61,300	61,300
Other receipts	18,313	29,357	16,490	15,646	16,157	16,858	18,104
Net cash from operating activities	(1,231,916)	(1,212,757)	(1,225,721)	(1,321,769)	(1,240,012)	(1,215,135)	(1,201,108)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(34,345)	(94,613)	(86,832)	(110,266)	(74,320)	(120,402)	(30,136)
Proceeds from sale of non-current assets	52	-	-	-	-	-	-
Net cash from investing activities	(34,293)	(94,613)	(86,832)	(110,266)	(74,320)	(120,402)	(30,136)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(9,722)	(11,838)	(11,838)	(40,750)	(41,347)	(45,145)	(49,118)
Net cash from financing activities	(9,722)	(11,838)	(11,838)	(40,750)	(41,347)	(45,145)	(49,118)
NET INCREASE/(DECREASE) IN CASH HELD							
	17,048	1,267	(2,265)	2,219	3,248	2,817	1,956
Cash assets at the beginning of the reporting period	64,323	58,174	81,371	79,106	81,325	84,573	87,390
Cash assets at the end of the reporting period	81,371	59,441	79,106	81,325	84,573	87,390	89,346

(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	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
Regulatory Fees and Fines							
District Court Fees	6,260	6,936	6,936	7,630	7,782	7,938	8,097
Family Court Fees	6,092	6,670	6,670	6,671	6,871	6,871	7,077
Fines Enforcement Registry Fees.....	43,904	46,143	46,143	49,383	50,372	51,380	52,407
Jurors Infringement Fees.....	9	7	7	9	9	8	8
Magistrates Court Fees	8,153	9,143	9,114	9,833	10,074	10,330	10,647
Sheriff's Office Fees	318	270	270	297	303	309	315
State Administrative Tribunal Fees.....	746	790	790	869	886	904	922
Supreme Court Fees	10,198	10,633	10,633	11,997	12,237	12,482	12,732
Grants and Subsidies							
Commonwealth Grants	14,345	14,953	14,953	14,947	14,947	14,947	14,947
Departmental	507	479	479	479	479	479	479
Sale of Goods and Services							
Other Receipts.....	349	1,627	1,692	1,002	831	749	749
Proceeds from Sale of Industry Goods.....	2,487	2,500	2,500	2,500	2,500	2,500	2,500
Public Trustee Contributions - Estate Fees and Other Revenue.....	19,612	20,122	20,122	20,756	21,236	21,673	22,101
Registry Births, Deaths and Marriages Fees....	7,634	9,088	9,088	9,123	9,261	9,117	9,117
State Solicitor Fees.....	5,268	6,282	6,282	6,282	6,282	6,282	6,282
GST Receipts							
GST Input Credits	75,037	48,371	56,800	56,800	56,800	56,800	56,800
GST Receipts on Sales	4,682	4,988	4,500	4,500	4,500	4,500	4,500
Other Receipts							
Proceeds from Prison Canteen Sales.....	-	12,207	-	-	-	-	-
Public Trustee Contribution - Common Account Surplus Interest	2,645	3,998	3,998	3,579	3,642	3,600	3,400
Recoup of Building Disputes Revenue	1,733	2,000	1,800	1,800	1,800	1,800	1,800
Recoup of Criminal Injury Awards.....	1,548	1,776	1,776	1,776	1,776	1,776	1,776
Recoup of Legal Costs	412	300	300	400	400	400	400
Recoup of Other Costs	5,981	4,064	3,604	3,264	3,712	4,455	5,901
Recoup of Prisoner Telephone Calls	3,713	4,118	4,118	4,122	4,122	4,122	4,122
Recoup of Residential Tenancy Payments	1,973	696	696	696	696	696	696
Recoup of Salary Costs	308	198	198	9	9	9	9
TOTAL	223,914	218,359	213,469	218,724	221,527	224,127	227,784

(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	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
INCOME							
Other							
Confiscation of Assets.....	8,482	11,000	11,000	11,000	11,000	11,000	11,000
Fines and Penalties	39,681	34,250	34,250	34,250	34,250	34,250	34,250
Other Revenue.....	113,754	10,204	10,204	10,204	10,204	10,204	10,204
Speed and Red Light Fines.....	20,485	22,528	20,703	21,010	21,316	21,621	21,928
TOTAL ADMINISTERED INCOME	182,402	77,982	76,157	76,464	76,770	77,075	77,382
EXPENSES							
Grants to Charitable and Other Public Bodies							
Grants Paid from the Confiscation Proceeds Account	1,669	4,000	3,000	4,000	4,000	4,000	4,000
Other							
Confiscation Expenses Paid from the Confiscation Proceeds Account.....	7,958	7,000	8,000	7,000	7,000	7,000	7,000
Other Expenses	105,838	900	900	900	900	900	900
Payment to Road Trauma Trust Account....	20,484	22,528	20,703	21,010	21,316	21,621	21,928
Receipts Paid into the Consolidated Account....	43,755	43,554	43,554	43,554	43,554	43,554	43,554
TOTAL ADMINISTERED EXPENSES	179,704	77,982	76,157	76,464	76,770	77,075	77,382

Legal Aid Commission of Western Australia

Part 7 Community Safety

Asset Investment Program

1. The Commission's Asset Investment Program (AIP) for 2019-20 is estimated at \$1.5 million, primarily comprising of a computer hardware and software replacement program. The AIP will be funded from internal cash balances.

	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							
Computer Hardware and Software Replacement Program....	11,838	5,650	285	1,014	1,750	1,750	1,674
Office Refurbishment and Fit-outs.....	3,623	2,285	120	483	495	240	120
Total Cost of Asset Investment Program	15,461	7,935	405	1,497	2,245	1,990	1,794
FUNDED BY							
Internal Funds and Balances.....			405	1,497	2,245	1,990	1,794
Total Funding.....			405	1,497	2,245	1,990	1,794

Division 27 Fire and Emergency Services

Part 7 Community Safety

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 62 Net amount appropriated to deliver services.....	30,548	22,771	22,168	23,715	23,311	21,924	22,267
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	1,041	1,041	1,041	1,041	1,041	1,045	1,048
Total appropriations provided to deliver services	31,589	23,812	23,209	24,756	24,352	22,969	23,315
ADMINISTERED TRANSACTIONS							
Item 63 Western Australia Natural Disaster Relief and Recovery Arrangements	102,900	45,000	48,622	244,347	45,000	45,000	45,000
CAPITAL							
Capital Appropriation.....	33	-	-	-	-	-	-
TOTAL APPROPRIATIONS	134,522	68,812	71,831	269,103	69,352	67,969	68,315
EXPENSES							
Total Cost of Services	409,474	429,881	431,873	449,286	452,805	453,960	453,524
Net Cost of Services ^(b)	26,218	17,684	14,414	17,583	22,149	21,510	15,933
CASH ASSETS ^(c)	64,590	43,459	69,771	51,170	46,979	39,700	36,116

- (a) The 2017-18 Actual financial data has been recast for comparative purposes due Machinery of Government changes to amalgamate the Department of Fire and Emergency Services and the Office of Emergency Management from 1 July 2018.
- (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					
Multi-purpose Facility in Collie.....	-	477	1,225	1,770	1,784
Ongoing Initiatives					
Aerial Surveillance (Linescanner).....	650	-	-	-	-
Bushfire Mitigation Activity Fund - Department of Planning, Lands and Heritage (DPLH) Grants	3,001	928	-	-	-
ChemCentre - Emergency Response Services	-	1,500	1,500	1,500	1,500
Emergency Alert System Phase 4.....	-	1,067	288	272	256
Engagement of Sponsorship Liaison Officer	-	142	143	144	145
Local Government Grants Scheme	331	429	534	683	839
Mitigation Activity on Behalf of DPLH on Unallocated Crown Land	450	500	500	500	500
Transfer of Natural Disaster Recovery Arrangements from the Commissioner of Main Roads.....	130	131	133	134	135
Other					
Indexation for Contract Expenses	-	-	494	1,834	2,147
Indexation for Non-Salary Expenses	-	-	-	-	69
National Partnership Agreement - Prepared Communities.....	600	-	-	-	-
Voluntary Targeted Separation Scheme	(221)	(223)	(225)	(227)	(229)

Significant Issues Impacting the Agency

Emergency Management Landscape

1. The Department is facing a changing emergency management landscape, impacted by climate, demographical, societal and technological changes. Subsequently, the Department's planning directions will focus on shared stakeholder responsibility in community emergency management and enhanced communication and regional coordination. In addition, the Department will continue to collaborate with other agencies to ensure information and communications technologies are designed and delivered collaboratively, cost effectively and in a timely manner.

Bushfire Management

2. The Department is committed to continuously improving bushfire management capability within the State in conjunction with key stakeholders. A total of \$25.8 million will be spent on enhancing bushfire management, including rural fire management in 2019-20, \$6.2 million on the Bushfire Centre of Excellence (BCoE), \$13 million on bushfire mitigation, \$4.3 million on bushfire risk management planning and \$2.4 million on rural fire support. This additional funding has been included in the overall budget for the Rural Fire Division, which is disclosed under the table titled 'Rural Fire Division'.
3. The BCoE was announced in April 2018 to enhance the State's rural fire capability, enable greater collaboration across the emergency services sector and strengthen relationships with emergency services volunteers. Functional design of the BCoE is well underway, informed by extensive stakeholder consultation, and will be constructed at the Peel Business Park, Nambelup within the Shire of Murray.

Legacy Firefighting Foams

4. The Department will pursue strategies with relevant stakeholders to continue investigations at its current and former sites, into the possible presence of chemical residue from legacy firefighting foams. Blood testing has been made available to all past and present employees and volunteers who may have been exposed to these chemical residues through contaminated equipment or sites.

Investment in the South West Region - Collie

5. The Department will increase fire and emergency capabilities and capacity in the South West region, with \$8 million of Royalties for Regions funding to be invested on establishing a Multi-purpose Facility in Collie for emergency driving training, regional fleet maintenance and management and Level 3 Incident Control. This will better support multi-agency operations, reduce risk and improve response, training, communication and emergency management. The new multi-purpose facility will create long-term and sustainable employment and contribute to economic development in the region.

Emergency Services Act

6. Drafting of the new Emergency Services Act is anticipated to commence in 2019-20. The proposed legislation will amalgamate and modernise current emergency services Acts, and clarify the Department and community's responsibilities for prevention, preparedness, response and recovery.

Natural Disaster Risk Reduction Framework

7. Climate change continues to manifest itself through increased likelihood and impact of natural hazards such as cyclones, storms, flooding and bushfires. The Natural Disaster Risk Reduction Framework has been endorsed by all Australian jurisdictions. Funding negotiations are ongoing to support this new mitigation and resilience strategy, through a renewed National Partnership Agreement.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goals	Desired Outcomes	Services
Strong Communities: Safe communities and supported families.	Minimised occurrence and impact of preventable emergencies.	1. Community Awareness, Education and Information Services 2. Compliance and Technical Advisory Services
	An operational workforce that is trained and equipped to respond.	3. Training and Organisational Resourcing Services
	Minimised impact from emergencies through timely and effective response.	4. Frontline Services
	Effective strategic coordination of emergency management.	5. Emergency Management Advice and Consultation

Service Summary

Expense	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
1. Community Awareness, Education and Information Services.....	8,953	9,636	8,547	8,806	8,835	8,846	8,978
2. Compliance and Technical Advisory Services.....	20,145	30,404	30,800	53,019	50,950	47,842	48,323
3. Training and Organisational Resourcing Services.....	103,020	99,897	99,207	95,360	97,704	97,279	100,082
4. Frontline Services.....	266,572	278,195	286,134	285,225	289,512	295,550	291,651
5. Emergency Management Advice and Consultation.....	10,784	11,749	7,185	6,876	5,804	4,443	4,490
Total Cost of Services.....	409,474	429,881	431,873	449,286	452,805	453,960	453,524

Outcomes and Key Effectiveness Indicators ^(a)

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Outcome: Minimised occurrence and impact of preventable emergencies:					
Number of accidental residential fires per 100,000 households	56	65	60	65	
Proportion of building plans assessed within specified timeframes	98%	95%	97%	95%	
Outcome: An operational workforce that is trained and equipped to respond:					
Number of operational personnel endorsed as Level 3 Incident Controllers	23	22	23	22	
Proportion of assets within specified replacement period parameters.....	85%	85%	84%	85%	
Proportion of first round Local Government Grant Scheme offers accepted	72%	70%	72%	70%	
Outcome: Minimised impact from emergencies through timely and effective response:					
Proportion of responses to incidents in Emergency Service Levy 1 and Emergency Service Levy 2 areas within target timeframes	91%	90%	86%	90%	
Proportion of the Department's volunteer turnouts within target timeframes	92%	90%	90%	90%	
Proportion of structure fires confined to the object or room of origin	76%	72%	76%	72%	
Proportion of Level 2 and Level 3 bushfires where no structures are lost or significantly damaged	96%	95%	97%	95%	
Outcome: Effective strategic coordination of emergency management:					
Stakeholder assessment of strategic coordination and quality of emergency management.....	73%	68%	68%	68%	

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

Services and Key Efficiency Indicators

1. Community Awareness, Education and Information Services

Provision of generic and targeted awareness, education and information programs to increase community awareness of preventable and natural emergency hazards, and support community stakeholders' involvement in minimising their impact.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 8,953	\$'000 9,636	\$'000 8,547	\$'000 8,806	1
Less Income	8,534	9,346	8,044	8,241	1
Net Cost of Service	419	290	503	565	
Employees (Full-Time Equivalents)	20	20	14	14	
Efficiency Indicators					
Average cost per Western Australian household to deliver emergency hazard information and awareness programs.....	\$8.17	\$8.68	\$9.57	\$8.68	2

Explanation of Significant Movements

(Notes)

- The decrease in the 2018-19 Estimated Actual Total Cost of Service compared to the 2018-19 Budget is due to an internal transfer of employees to Frontline Services. The decrease in income for the same period is due to the reallocation of the Emergency Service Levy (ESL), which funds these positions.
- The variance between the 2018-19 Budget and 2018-19 Estimated Actual is due to an 11% reduction in the projected number of households in Western Australia based on 2016 Australian Bureau of Statistics census data released on 14 March 2019.

2. Compliance and Technical Advisory Services

Provision of advice and technical support services to assist community stakeholders in minimising preventable emergencies, such as structure fire and hazard materials incidents, and mitigating the impact of natural hazards emergencies such as bushfire, cyclone and flood.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 20,145	\$'000 30,404	\$'000 30,800	\$'000 53,019	1
Less Income	19,204	29,487	32,869	50,121	1,2
Net Cost of Service	941	917	(2,069)	2,898	
Employees (Full-Time Equivalents)	60	67	68	92	
Efficiency Indicators					
Average cost per building plan assessed	\$256	\$335	\$345	\$350	
Average cost per engaged local government to support bushfire risk management	\$125,664	\$263,695	\$263,695	\$270,000	

Explanation of Significant Movements

(Notes)

- The 2019-20 Budget Target Total Cost of Service is higher than the 2018-19 Estimated Actual predominantly due to an increase in bushfire mitigation funding support for local government activities to reduce bushfire threats in their communities, as well as to treat bushfire risks on unallocated Crown land, and costs for the establishment of the Bushfire Centre of Excellence in 2019-20. The increase in income for the same period is due to increased ESL in respect of these cost increases.
- The 2018-19 Estimated Actual income has increased compared to the 2018-19 Budget due to funding for local governments to undertake bushfire mitigation treatments, including planned burns, weed control, mechanical clearing, fire breaks and access roads.

3. Training and Organisational Resourcing Services

Services provided to ensure that frontline emergency personnel, including volunteers, have the required skills, equipment and facilities to effectively support the community in times of emergency.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 103,020	\$'000 99,897	\$'000 99,207	\$'000 95,360	1
Less Income	98,210	96,472	93,372	89,249	1
Net Cost of Service	4,810	3,425	5,835	6,111	
Employees (Full-Time Equivalents)	143	154	149	157	
Efficiency Indicators					
Average cost per participant to deliver Pathways training	\$1,102	\$1,700	\$1,565	\$1,700	2

Explanation of Significant Movements

(Notes)

- The decrease in the 2019-20 Budget Target Total Cost of Service compared to the 2018-19 Estimated Actual is due to a \$5.2 million reduction in Local Government Grants Scheme capital grants for crew protection works, offset by a \$1.2 million increase in costs related to the increased FTEs. The decrease in income for the same period is due to reduced ESL in respect of service delivery.
- The increase in the 2018-19 Budget average cost per participant to deliver Pathways training compared to the 2017-18 Actual is due to an expected lower number of training participants. Similarly, the decrease in the 2018-19 Estimated Actual compared to 2018-19 Budget is due to a higher number of training participants than budgeted.

4. Frontline Services

Services provided to the community by uniformed, frontline personnel, including volunteers, in relation to preparing, preventing and responding to emergency incidents.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 266,572	\$'000 278,195	\$'000 286,134	\$'000 285,225	1
Less Income	254,120	273,482	279,193	280,533	1
Net Cost of Service	12,452	4,713	6,941	4,692	
Employees (Full-Time Equivalents)	1,351	1,432	1,456	1,443	
Efficiency Indicators					
Average cost to deliver Frontline Services per Western Australian	\$102.26	\$105.40	\$108	\$110	

Explanation of Significant Movements

(Notes)

- The increase in the 2018-19 Estimated Actual Total Cost of Service compared to the 2018-19 Budget is due to an internal reallocation of employees across the Department with a large proportion being allocated to Frontline Services. The increase in income for the same period is due to increased ESL in respect to the reallocation.

5. Emergency Management Advice and Consultation

Provision of committee support for State Emergency Management Committee, policy and legislation development and review, State-recovery functions, advice/assistance, information sharing and awareness building, community engagement and capacity building.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 10,784	\$'000 11,749	\$'000 7,185	\$'000 6,876	1
Less Income	3,188	3,410	3,981	3,559	
Net Cost of Service	7,596	8,339	3,204	3,317	
Employees (Full-Time Equivalents)	34	48	13	13	1
Efficiency Indicators					
Average hourly cost of providing Emergency Management Advice and Consultation	\$58	\$54	\$50	\$54	

Explanation of Significant Movements

(Notes)

- The decrease in the 2018-19 Estimated Actual Total Cost of Service compared to the 2018-19 Budget is due to an internal reallocation of employees across the Department, with a large proportion being allocated to Frontline Services.

Asset Investment Program

1. The Department's Asset Investment Program (AIP) for 2019-20 totals \$50.8 million, comprising new works of \$5.7 million and works in progress of \$45.1 million. The AIP is established in conjunction with the application of a resource-to-risk/fit-for-purpose model to determine the infrastructure needs to effectively deliver emergency services throughout the State. This process recognises demographic shifts and changing community safety issues.
2. An overview of the 2019-20 program is as follows:
 - 2.1 \$20.7 million has been allocated for ongoing vehicle replacement programs in line with the Department's maintenance and serviceable life replacement strategies;
 - 2.2 investment in land and buildings works of \$27.1 million, including \$4.2 million for the commencement of the Department's new Multi-purpose Facility in Collie and \$1.3 million for the upgrade and replacement of ageing volunteer fire stations in Margaret River, Northampton and Halls Creek; and
 - 2.3 \$3 million has been allocated for new and replacement plant and equipment, including \$850,000 for the new Multi-purpose Facility in Collie.

	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							
Land and Building Works							
Career Fire Rescue Service (CFRS) Cockburn Fire Station.....	9,120	1,315	1,245	7,210	595	-	-
CFRS Kensington Fire Station.....	7,970	600	600	7,170	200	-	-
Urgent Minor Works.....	56,872	18,076	6,007	7,151	4,954	5,078	5,205
Volunteer Fire Rescue Service (VFRS)/Volunteer Fire and Emergency Service (VFES) Upgrade and Replacement Program ^(a)	22,600	1,300	1,300	1,300	2,000	2,000	2,000
Plant and Equipment Works - Equipment Replacement Program.....	28,290	11,135	2,076	2,155	2,000	2,000	2,000
Vehicle Programs							
CFRS Combined Ladder Platform Half Life Refurbishment.....	2,474	214	-	-	500	-	-
CFRS Incident Control Vehicle Replacement Program	6,673	486	-	1,758	1,050	1,104	352
CFRS Urban Pump Replacement Program	38,053	22,972	-	512	2,679	2,400	3,450
Information and Communications Technology Support Replacement Program	1,484	492	-	-	410	320	-
Light Tanker Replacement Program	38,095	8,474	-	3,695	3,718	2,008	6,759
Personnel Transport, Training and Fleet Asset Replacement Program	1,105	278	278	-	709	-	118
VFES Unit Fleet Replacement Program	25,328	14,275	1,636	3,574	2,014	1,151	700
VFRS Road Crash Rescue Trailer Replacement Program	2,301	441	441	451	255	268	281
VFRS Urban Tanker Replacement Program	45,827	6,745	2,951	10,135	3,948	4,065	6,176
COMPLETED WORKS							
Intangible Asset Development							
Computer Aided Dispatch Replacement Project.....	18,025	18,025	5,728	-	-	-	-
Volunteer Portal.....	1,250	1,250	681	-	-	-	-
Land and Building Works							
Armadale Regional Office.....	1,365	1,365	1,365	-	-	-	-
CFRS Vincent Fire Station.....	18,081	18,081	200	-	-	-	-
Plant and Equipment Works							
CFRS Radio Equipment Replacement	2,756	2,756	1,104	-	-	-	-
Mobile Data Terminal Replacement Program.....	4,808	4,808	3,414	-	-	-	-
Vehicle Programs - Fire Crew Protection - Appliance Modification							
	7,074	7,074	3,486	-	-	-	-

	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							
Land and Building Works - Multi-purpose Facility in Collie.....	6,616	-	-	4,206	2,410	-	-
Plant and Equipment Works - Multi-purpose Facility in Collie.....	850	-	-	850	-	-	-
Vehicle Programs - CFRS Specialist Equipment Tender and Pod Carrier Replacement Program.....	3,145	-	-	600	-	-	-
Total Cost of Asset Investment Program	350,162	140,162	32,512	50,767	27,442	20,394	27,041
Loan and Other Repayments.....			6,239	6,239	6,239	2,440	2,440
Total.....	350,162	140,162	38,751	57,006	33,681	22,834	29,481
FUNDED BY							
Asset Sales			1,500	-	-	-	-
Borrowings			6,038	159	-	-	-
Internal Funds and Balances.....			13,500	26,683	11,129	6,658	-
Emergency Services Levy			17,713	25,108	20,142	16,176	29,481
Drawdowns from Royalties for Regions Fund			-	5,056	2,410	-	-
Total Funding.....			38,751	57,006	33,681	22,834	29,481

(a) Gingin Volunteer Fire Station is also being replaced with funding provided via a capital grant to the local government as disclosed in the 'Details of Controlled Grants and Subsidies' table.

Financial Statements

1. The 2017-18 Actual financial data has been recast for comparative purposes due to Machinery of Government changes to amalgamate the Department of Fire and Emergency Services and the Office of Emergency Management 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 2019-20 Total Cost of Services is forecast to increase by \$17.4 million compared to the 2018-19 Estimated Actual. This is predominantly due to the following:
 - 3.1. \$9.9 million related to award increases (\$2.8 million), standard cost escalations and the impact of previous policy decisions (\$7.1 million). This represents a 2.3% increase from the 2018-19 Estimated Actual;
 - 3.2. \$3.9 million relating to the Bushfire Mitigation works to be conducted in 2019-20 mainly associated with cashflow timing differences for works funded through Emergency Services Levy and spending changes relating to the Royalties for Regions funded works administered on behalf of the Department of Planning, Lands and Heritage (DPLH);
 - 3.3. \$1.5 million to fund the cost of emergency response services provided by ChemCentre;
 - 3.4. \$1.1 million for the Emergency Alert System Phase 4;
 - 3.5. \$477,000 related to the Multi-purpose Facility in Collie;
 - 3.6. \$331,000 for the Local Government Grants Scheme; and
 - 3.7. \$142,000 for the engagement of a Sponsorship Liaison Officer to manage the emergency rescue sponsorship arrangements.

Income

4. The increase in total income between the 2019-20 Budget Estimate and the 2018-19 Estimated Actual of \$14.2 million is mainly as a result of:
 - 4.1. \$10.3 million to provide for the impact of previous policy decisions, including \$1.5 million for the equalisation of the Volunteer Marine Rescue Services, \$5.7 million for the Rural Fire Division, and \$0.8 million for the enhanced Bushfire Risk Management Planning;
 - 4.2. \$3.4 million increase in funds for Emergency Alert System Phase 4 (\$1.1 million); an increase in Local Government Grants Scheme (\$0.8 million); to provide for the cost of ChemCentre's emergency response services to the Department (\$1.5 million); and
 - 4.3. \$477,000 in Royalties for Regions funding towards the Multi-purpose Facility in Collie.

Statement of Financial Position

5. Total assets are expected to increase by a net \$30.4 million from the 2018-19 Estimated Actual to the 2019-20 Budget Estimate. This largely reflects:
 - 5.1. an increase in Holding Account receivables (\$8.3 million);
 - 5.2. expenditure as per the AIP including Cockburn and Kensington Career Fire Rescue Service Stations (\$14.4 million), urgent facility works and replacement (\$7.2 million), Multi-purpose Facility in Collie (\$5.1 million) and ongoing vehicle and replacement programs (\$24.1 million);
 - 5.3. a partial offset through depreciation and amortisation and disposal of assets of \$10.2 million; and
 - 5.4. a net decrease in cash assets of \$18.6 million due to the deferral of spending from 2018-19 to 2019-20.

Statement of Cashflows

6. The decrease in cash balances of \$18.6 million between the 2018-19 Estimated Actual and the 2019-20 Budget Estimate is predominantly due to increased cash outflows in 2019-20 caused by deferred expenditure from 2018-19.

**INCOME STATEMENT ^(a)
(Controlled)**

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	215,835	219,819	219,658	222,914	225,676	228,501	231,133
Grants and subsidies ^(c)	54,064	60,671	59,962	64,869	67,501	65,421	66,521
Supplies and services	69,564	75,879	78,713	80,420	79,107	84,284	79,298
Accommodation	14,266	11,924	11,924	9,600	10,243	10,396	10,399
Depreciation and amortisation	18,407	25,412	25,412	32,019	32,134	27,657	27,667
Finance and interest costs	1,798	1,794	1,794	2,456	2,151	2,073	1,635
Other expenses	35,540	34,382	34,410	37,008	35,993	35,628	36,871
TOTAL COST OF SERVICES	409,474	429,881	431,873	449,286	452,805	453,960	453,524
Income							
Sale of goods and services	12,079	8,390	8,390	9,344	8,528	8,528	8,528
Emergency Services Levy	356,004	391,392	391,522	405,140	405,015	407,104	416,895
Grants and subsidies	10,317	8,786	13,468	13,565	13,456	13,161	8,511
Other revenue	4,856	3,629	4,079	3,654	3,657	3,657	3,657
Total Income	383,256	412,197	417,459	431,703	430,656	432,450	437,591
NET COST OF SERVICES	26,218	17,684	14,414	17,583	22,149	21,510	15,933
INCOME FROM STATE GOVERNMENT							
Service appropriations	31,589	23,812	23,209	24,756	24,352	22,969	23,315
Resources received free of charge	1,414	2,273	2,273	2,273	2,273	2,273	2,273
Royalties for Regions Fund: Regional Community Services Fund ^(d)	14,428	5,834	5,453	1,603	1,175	1,126	1,126
TOTAL INCOME FROM STATE GOVERNMENT	47,431	31,919	30,935	28,632	27,800	26,368	26,714
SURPLUS/(DEFICIENCY) FOR THE PERIOD	21,213	14,235	16,521	11,049	5,651	4,858	10,781

- (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 1,608, 1,700 and 1,719 respectively.
 (c) Refer to the Details of Controlled Grants and Subsidies table below for further information.
 (d) Relates to funding received for the South West Emergency Rescue Service, Emergency Services Volunteer Fuel Card, Regional District Allowance and Fire Crew Protection for 2018-19, and the Emergency Services Volunteer Fuel Card, Regional District Allowance and project costs in establishing the Multi-Purpose Facility in Collie for 2019-20. Please note, Royalties for Regions funding of \$7.5 million to support the capital build of the Multi-purpose Facility in Collie is recognised as part of Contributed Equity in the Statement of Financial Position.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
All West Australians Reducing Emergencies Program	178	215	215	200	200	200	200
ChemCentre - Emergency Response Services	-	-	-	1,500	1,500	1,500	1,500
Emergency Alert Upgrade Contribution	344	-	-	-	-	-	-
Fire Crew Protection.....	6,304	5,246	5,246	-	-	-	-
Local Government - Community Emergency Service Managers.....	2,382	2,695	2,617	2,643	2,669	2,696	2,763
Local Government Emergency Services Grants...	33,995	31,830	32,161	33,055	33,976	34,460	35,149
National Bushfire Mitigation Program	214	112	112	-	-	-	-
Natural Disaster Resilience Program	1,706	3,241	3,241	2,432	2,200	1,243	1,243
Other	2,329	2,297	2,068	2,063	2,066	2,070	2,101
Rural Fire Division							
Bushfire Centre of Excellence Facility	-	-	-	1,310	3,240	-	-
Bushfire Mitigation Activity Fund - DPLH	980	-	3,001	928	-	-	-
Bushfire Mitigation - ESL	-	5,950	829	11,190	9,660	10,815	10,977
Bushfire Risk Management Planning.....	1,590	1,299	1,388	1,388	1,388	1,388	1,409
Shire of Gingin.....	-	-	700	700	-	-	-
Shire of Trayning	200	-	450	-	-	-	-
Surf Life Saving Western Australia	1,381	1,381	1,381	1,381	1,381	1,381	1,381
Volunteer Fuel Card	609	1,023	1,171	1,070	1,070	1,000	1,000
Volunteer Marine Rescue Service	1,852	5,382	5,382	5,009	8,151	8,668	8,798
TOTAL	54,064	60,671	59,962	64,869	67,501	65,421	66,521

**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.....	58,815	41,561	67,675	47,972	43,220	38,966	34,810
Restricted cash.....	4,492	237	227	195	3,551	163	163
Receivables.....	5,181	9,048	5,199	5,229	5,229	5,229	5,229
Other.....	6,207	12,355	5,664	5,634	5,634	5,634	5,634
Total current assets.....	74,695	63,201	78,765	59,030	57,634	49,992	45,836
NON-CURRENT ASSETS							
Holding account receivables.....	38,817	46,566	46,566	54,839	63,112	69,988	76,861
Property, plant and equipment.....	372,831	388,603	372,519	415,327	400,392	399,047	406,247
Intangibles.....	13,015	19,216	21,588	19,535	17,282	15,029	15,029
Restricted cash.....	1,283	1,661	1,869	3,003	208	571	1,143
Total non-current assets.....	425,946	456,046	442,542	492,704	480,994	484,635	499,280
TOTAL ASSETS.....	500,641	519,247	521,307	551,734	538,628	534,627	545,116
CURRENT LIABILITIES							
Employee provisions.....	27,807	30,179	28,206	29,146	29,622	27,048	27,534
Payables.....	16,024	8,940	16,049	16,044	16,044	15,692	15,692
Borrowings and leases.....	2,440	2,589	2,440	6,696	5,918	6,167	4,282
Other.....	423	517	436	441	441	441	441
Total current liabilities.....	46,694	42,225	47,131	52,327	52,025	49,348	47,949
NON-CURRENT LIABILITIES							
Employee provisions.....	10,160	10,028	10,196	10,202	10,208	10,208	10,208
Borrowings and leases.....	36,556	40,406	36,355	42,202	33,758	28,307	24,656
Other.....	223	220	223	223	223	223	223
Total non-current liabilities.....	46,939	50,654	46,774	52,627	44,189	38,738	35,087
TOTAL LIABILITIES.....	93,633	92,879	93,905	104,954	96,214	88,086	83,036
EQUITY							
Contributed equity ^(b)	357,028	369,831	361,976	370,305	360,288	359,557	359,557
Accumulated surplus/(deficit).....	5,800	12,732	21,246	32,295	37,946	42,804	53,585
Reserves.....	44,180	43,805	44,180	44,180	44,180	44,180	48,938
Total equity.....	407,008	426,368	427,402	446,780	442,414	446,541	462,080
TOTAL LIABILITIES AND EQUITY.....	500,641	519,247	521,307	551,734	538,628	534,627	545,116

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

(b) Includes an injection of \$7.5 million in Royalties for Regions funding over two financial years (2019-20 and 2020-21), to provide for the build of the Multi-purpose Facility in Collie.

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	24,675	16,063	15,460	16,483	16,079	16,093	16,442
Capital appropriation	33	-	-	-	-	-	-
Royalties for Regions Fund:							
Regional Community Services Fund	14,428	5,753	5,372	6,659	3,585	1,126	1,126
Regional Infrastructure and Headworks Fund	1,562	-	-	-	-	-	-
Net cash provided by State Government	40,698	21,816	20,832	23,142	19,664	17,219	17,568
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(217,556)	(219,360)	(219,179)	(221,971)	(225,197)	(231,430)	(230,647)
Grants and subsidies	(45,103)	(60,671)	(59,962)	(64,869)	(67,501)	(65,421)	(63,763)
Supplies and services	(63,370)	(69,396)	(72,278)	(75,701)	(74,513)	(83,801)	(79,706)
Accommodation	(11,668)	(11,791)	(11,791)	(9,706)	(10,351)	(10,504)	(10,507)
GST payments	(19,026)	(8,794)	(8,794)	(8,794)	(8,794)	(8,794)	(8,794)
Finance and interest costs	(1,887)	(1,794)	(1,794)	(2,456)	(2,151)	(2,072)	(1,635)
Other payments	(37,540)	(35,243)	(35,243)	(37,060)	(36,100)	(35,659)	(36,901)
Receipts (b)							
Emergency Services Levy	355,915	391,392	391,522	406,041	405,015	407,104	416,895
Grants and subsidies	11,911	7,886	12,568	12,665	12,556	12,261	7,611
Sale of goods and services	11,911	9,290	9,290	9,343	9,428	9,428	8,528
GST receipts	19,458	8,794	8,794	8,794	8,794	8,794	8,794
Other receipts	2,844	2,751	3,201	3,456	3,459	3,459	3,667
Net cash from operating activities	5,889	13,064	16,334	19,742	14,645	3,365	13,542
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(37,429)	(34,818)	(32,512)	(50,767)	(27,442)	(20,394)	(27,041)
Proceeds from sale of non-current assets	8,511	1,500	1,500	-	-	-	-
Net cash from investing activities	(28,918)	(33,318)	(31,012)	(50,767)	(27,442)	(20,394)	(27,041)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(9,390)	(11,639)	(11,639)	(16,277)	(16,458)	(12,869)	(13,053)
Proceeds from borrowings	-	11,438	11,438	5,559	5,400	5,400	5,400
Net cash from financing activities	(9,390)	(201)	(201)	(10,718)	(11,058)	(7,469)	(7,653)
NET INCREASE/(DECREASE) IN CASH HELD	8,279	1,361	5,953	(18,601)	(4,191)	(7,279)	(3,584)
Cash assets at the beginning of the reporting period	56,311	37,195	64,590	69,771	51,170	46,979	39,700
Net cash transferred to/from other agencies	-	4,903	(772)	-	-	-	-
Cash assets at the end of the reporting period	64,590	43,459	69,771	51,170	46,979	39,700	36,116

(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 Receipts	5,459	2,735	3,985	2,762	2,790	2,818	2,818
National Partnership Agreement Receipts							
Provision of Fire Services	1,446	1,498	1,498	1,550	1,604	1,661	1,661
Natural Disaster Resilience Program	1,566	3,132	3,132	3,132	3,132	3,132	3,132
Road Trauma Trust Grant	-	-	-	4,650	4,650	4,650	-
Other Grants	3,440	521	3,953	571	380	-	-
GST Receipts							
GST Input Credits	17,125	7,544	7,544	7,544	7,544	7,544	7,544
GST Receipts on Sales	2,333	1,250	1,250	1,250	1,250	1,250	1,250
Other Receipts							
Other Sundry Receipts	2,844	3,095	3,201	3,456	3,459	3,459	3,667
TOTAL	34,213	19,775	24,563	24,915	24,809	24,514	20,072

(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							
Western Australia Natural Disaster Relief and Recovery Arrangements (WANDRRA) ^(a)	102,900	45,000	48,622	244,347	45,000	45,000	45,000
TOTAL ADMINISTERED INCOME	102,900	45,000	48,622	244,347	45,000	45,000	45,000
EXPENSES							
Grants to Charitable and Other Public Bodies							
WANDRRA ^(b)	125,835	45,000	151,000	110,330	45,000	45,000	45,000
TOTAL ADMINISTERED EXPENSES	125,835	45,000	151,000	110,330	45,000	45,000	45,000

(a) The WANDRRA are jointly funded by State and Commonwealth Governments and administered by the Department to provide assistance to the communities to recover from an eligible natural disaster event. Administered appropriation in 2019-20 represents additional funding to meet the claims made by stakeholders as a result of major flooding events that occurred in 2016-17 and 2017-18. Please note as of 1 November 2018 the new Commonwealth guidelines have been implemented and are referred to as the Disaster Recovery Funding Arrangements.

(b) Grants expense is recognised as it is incurred in 2018-19 and 2019-20. The majority of claims relate to reimbursement to the Commissioner of Main Roads for the restoration of essential public assets which will occur in 2019-20.

RURAL FIRE DIVISION

	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
The Office of Bushfire Risk Management	-	1,026	633	1,218	1,229	1,241	1,253
Land Use Planning Services	-	724	739	579	583	588	593
Bushfire Technical Services	-	915	689	1,008	1,012	1,021	1,029
Bushfire Risk Management							
Planning.....	-	3,578	3,578	3,108	3,125	3,142	3,158
Bushfire Mitigation - Emergency Services							
Levy	-	5,950	2,950	11,190	9,660	10,815	10,977
Bushfire Mitigation Activity Fund - DPLH							
Grants ^(b)	-	-	3,001	928	-	-	-
DPLH Unallocated Crown Land Mitigation.....	-	450	450	500	500	500	500
Department of Education Bushfire Risk							
Management Services	-	282	238	286	289	292	295
Bushfire Centre of Excellence	-	500	500	6,170	7,308	4,072	-
Rural Fire Executive	-	780	723	809	816	824	831
TOTAL RURAL FIRE DIVISION	-	14,205	13,501	25,796	24,522	22,495	18,636

(a) The Rural Fire Division commenced from 1 July 2018.

(b) The Department administers bushfire mitigation activity grant funding on behalf of the DPLH. The funding for this initiative is provided to DPLH from the Royalties for Regions program. These figures reflect the allocation of funding to the Department to date.

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 64 Net amount appropriated to deliver services.....	34,669	36,046	36,681	37,745	35,983	36,757	38,029
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	3,715	3,740	3,740	3,315	3,315	3,325	3,340
Total appropriations provided to deliver services	38,384	39,786	40,421	41,060	39,298	40,082	41,369
CAPITAL							
Item 131 Capital Appropriation ^(a)	-	-	-	2,567	2,750	3,735	3,289
TOTAL APPROPRIATIONS	38,384	39,786	40,421	43,627	42,048	43,817	44,658
EXPENSES							
Total Cost of Services	43,798	45,894	46,529	47,168	45,406	46,190	47,477
Net Cost of Services ^(b)	36,862	40,544	41,179	41,818	40,056	40,840	42,127
CASH ASSETS ^(c)	5,827	3,354	6,628	5,099	4,695	4,835	4,975

(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
Ongoing Initiatives					
Public Prosecutions Services Expenditure	767	3,964	4,676	5,411	6,579
Reclassification of Asset Investment to Recurrent Expense	100	100	100	100	-
Special Prosecution Division	-	2,823	-	-	-
Transcription Services Transfer to Western Australia Police Force.....	-	(830)	(830)	(830)	(830)
Other					
Indexation for Non-Salary Expenses	-	-	-	-	74
Voluntary Targeted Separation Scheme	(232)	(234)	(235)	(238)	(238)

Significant Issues Impacting the Agency

1. The Office continues to fulfil its responsibility of prosecuting the most serious offences committed against the State's criminal laws.
2. During 2018-19, the Office conducted an extensive legal practice that included a significant number of high profile, resource-intensive murder and drug-related prosecutions. This includes progressing the prosecution of Bradley Robert Edwards (related to the Western Australia Police Force's Macro Taskforce), which has the potential to be one of the longest and most complex criminal cases ever conducted in Western Australia. In response to this, the Office has been provided with additional funding in 2019-20, with any future funding requirements to be addressed as the case progresses.
3. The Office's new indictable caseload is projected to increase in 2019-20, with 3,270 new indictable cases expected over the full year, compared to 3,064 received in 2018-19. Provision has been made to address this growth through the funding provided in the Public Prosecutions Services Expenditure spending change.
4. Notwithstanding the increases in core workload, the Office continues to record an overall conviction rate of 93%, achieved through early and effective case management, the appropriate exercise of prosecutorial discretion and by thoroughly preparing matters for trial.
5. The Office continues to manage an appellate practice that has been consistently busy throughout the past two fiscal years.
6. The Office's involvement in *Dangerous Sexual Offenders Act 2006* (the Act) matters continues to grow cumulatively. As at 1 April 2019, 48 offenders were either detained in custody under a continuing detention order or had been released into the community under strict supervisory conditions. This compares to just three offenders subject to orders in 2006-07, which was the first year of operation of the Act.
7. The Office is conducting a review of suitable future office premises, as the current lease expires in 2020. Working closely with the Department of Finance's Government Office Accommodation and Building Management and Works, the Office's accommodation project will address the future accommodation needs for a modern prosecution service.
8. The Office continues to manage its response to the increasing use of technology in the criminal justice system. Digitisation, automation and data collaboration are key initiatives that the Office will be undertaking over the forward estimates period, in line with the Government's Digital WA Strategy. Investment in the readiness of the Office to support digitisation of records, service automation, workflow management and data exchange are key outcomes of these initiatives to provide a better prosecution service for the State.

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.	That the people of Western Australia are provided with a fair and just criminal prosecution service.	1. Criminal Prosecutions 2. Confiscation of Assets

Service Summary

Expense	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
1. Criminal Prosecutions	40,707	42,644	43,279	43,918	42,156	42,940	44,227
2. Confiscation of Assets	3,091	3,250	3,250	3,250	3,250	3,250	3,250
Total Cost of Services	43,798	45,894	46,529	47,168	45,406	46,190	47,477

Outcomes and Key Effectiveness Indicators ^(a)

	2017-18	2018-19	2018-19	2019-20	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: That the people of Western Australia are provided with a fair and just criminal prosecution service:					
Early advice to court on charges - indictment filed within three months of committal	68.3%	85%	70%	85%	1
Establishing a case to answer	100%	98%	100%	98%	2
Convictions after trial	70.1%	50%	66%	50%	3
Application for a declaration of confiscations filed within four months of the drug trafficker declaration	5%	60%	5%	60%	4

(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 full year percentage of indictments filed within three months of committal is projected to increase for the second year running, to 70%. These increases have been achieved at a time when the number of indictments due has also grown from 2,521 in 2017-18 to an estimated 2,600 in 2018-19. The indictments filed to date in 2018-19 have been filed with the court an average of 75 days from committal.
2. The Office's case assessment and trial preparation process is extremely robust and has repeatedly proved to be capable of identifying unsuitable cases at an early stage and taking appropriate action, henceforth establishing a case to answer 100% of the time.
3. The increase in convictions after trial from the 2018-19 Budget to the 2018-19 Estimated Actual reflects the competence of the Office in terms of case management, trial preparation and advocacy.
4. The Confiscations team has received a high number of drug trafficking declarations which involve confiscated land. The preparation of the applications for confiscation in these matters is particularly complex and a backlog of these applications is being addressed by the assignment of resources from other duties. The 2018-19 Estimated Actual is lower than the 2018-19 Budget due to a range of factors, including the progress of police investigations to establish the ownership of property, the tracking of associated criminal charges and assets and the resolution of issues with third parties who may claim an interest in seized property.

Services and Key Efficiency Indicators

1. Criminal Prosecutions

The Office conducts prosecutions against people accused of serious breaches of the State's criminal laws. These prosecutions are principally conducted on indictment in the Supreme and District Courts sitting at Perth and also in major regional locations. Prosecutions are conducted on behalf of the State, independently of external influences and in accordance with the law and the Office's Statement of Prosecution Policy and Guidelines 2018.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 40,707	\$'000 42,644	\$'000 43,279	\$'000 43,918	
Less Income	2,636	2,100	2,100	2,100	
Net Cost of Service	38,071	40,544	41,179	41,818	
Employees (Full-Time Equivalents)	229	244	261	264	
Efficiency Indicators					
Cost per prosecution	\$14,171	\$15,000	\$14,125	\$15,000	

2. Confiscation of Assets

The Office institutes and conducts proceedings in a fair and just manner to confiscate property acquired as a result of criminal activity, property used for criminal activity and property of declared drug traffickers. The cost to operate the Office's Confiscations team and manage confiscations legal work is generally recouped from the Confiscation Proceeds Account established under the *Criminal Property Confiscation Act 2000*.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 3,091	\$'000 3,250	\$'000 3,250	\$'000 3,250	
Less Income	4,300	3,250	3,250	3,250	
Net Cost of Service	(1,209)	-	-	-	
Employees (Full-Time Equivalents)	16	16	16	16	
Efficiency Indicators					
Ratio of cost to return	36.4%	25%	25%	25%	

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 Program.....	513	513	50	-	-	-	-
Replacement of Computers, Servers, Telephony, and Photocopiers.....	1,673	1,673	375	-	-	-	-
NEW WORKS							
Desktop Devices	575	-	-	200	125	125	125
Digital Transformation and Service Enhancement	600	-	-	350	150	100	-
Disaster Recovery, Offsite Emergency and Information and Communications Technology Equipment	250	-	-	250	-	-	-
Electronic Document Records Management System Upgrade	700	-	-	100	250	100	250
Electronic Evidence Management Systems	550	-	-	250	100	100	100
Furniture and Fittings, Portable and Attractive Items, Including Dictation and Transcript Equipment	550	-	-	250	100	100	100
Legal Practice Management System.....	1,150	-	-	250	300	450	150
Print and Photocopy Services	700	-	-	250	100	250	100
Prosecution Services - Video Recording and Conferencing.....	300	-	-	150	-	150	-
Telephony Services.....	200	-	-	200	-	-	-
Total Cost of Asset Investment Program	7,761	2,186	425	2,250	1,125	1,375	825
FUNDED BY							
Capital Appropriation.....			-	-	-	794	144
Drawdowns from the Holding Account			1,000	500	500	500	600
Internal Funds and Balances.....			(575)	1,750	625	81	81
Total Funding.....			425	2,250	1,125	1,375	825

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 Total Cost of Services for the 2019-20 Budget Estimate is higher than the 2018-19 Estimated Actual due to unavoidable costs incurred in meeting increased criminal caseloads in addition to high profile, resource-intensive murder and drug-related prosecutions.

Income

- Service appropriations have increased from the 2018-19 Estimated Actual due to additional funding provided for cost and demand forecasts as well as special funding provided for the prosecution of Bradley Robert Edwards.

Statement of Financial Position

- Cash assets decrease in 2019-20 due to their use to partially fund the Office's Asset Investment Program.

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)	32,363	34,342	34,686	35,635	34,566	35,540	36,702
Supplies and services	4,173	3,887	3,939	2,664	2,695	2,754	2,847
Accommodation	3,355	3,440	3,501	967	762	723	714
Depreciation and amortisation	642	644	652	3,544	3,905	3,719	3,781
Finance and interest costs	-	-	-	361	276	186	85
Other expenses	3,265	3,581	3,751	3,997	3,202	3,268	3,348
TOTAL COST OF SERVICES	43,798	45,894	46,529	47,168	45,406	46,190	47,477
Income							
Grants and subsidies	6,783	5,300	5,300	5,300	5,300	5,300	5,300
Other revenue	153	50	50	50	50	50	50
Total Income	6,936	5,350	5,350	5,350	5,350	5,350	5,350
NET COST OF SERVICES	36,862	40,544	41,179	41,818	40,056	40,840	42,127
INCOME FROM STATE GOVERNMENT							
Service appropriations	38,384	39,786	40,421	41,060	39,298	40,082	41,369
Resources received free of charge	1,059	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL INCOME FROM STATE GOVERNMENT	39,443	40,786	41,421	42,060	40,298	41,082	42,369
SURPLUS/(DEFICIENCY) FOR THE PERIOD	2,581	242	242	242	242	242	242

(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 245, 277 and 280 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets.....	5,607	3,249	6,408	4,879	4,475	4,615	4,755
Holding account receivables.....	1,100	600	500	500	500	600	600
Receivables.....	167	130	167	167	167	167	188
Total current assets.....	6,874	3,979	7,075	5,546	5,142	5,382	5,543
NON-CURRENT ASSETS							
Holding account receivables.....	4,301	4,530	4,629	7,729	11,183	14,344	17,555
Property, plant and equipment.....	1,421	2,015	1,302	9,917	6,671	3,967	630
Intangibles.....	30	7	(70)	780	1,480	2,130	2,611
Restricted cash.....	220	105	220	220	220	220	220
Total non-current assets.....	5,972	6,657	6,081	18,646	19,554	20,661	21,016
TOTAL ASSETS.....	12,846	10,636	13,156	24,192	24,696	26,043	26,559
CURRENT LIABILITIES							
Employee provisions.....	6,492	6,490	6,492	6,256	6,020	5,784	5,430
Payables.....	621	452	621	621	689	804	804
Other.....	224	171	224	224	224	224	224
Total current liabilities.....	7,337	7,113	7,337	7,101	6,933	6,812	6,458
NON-CURRENT LIABILITIES							
Employee provisions.....	1,594	1,561	1,594	1,630	1,666	1,702	1,756
Borrowings and leases.....	-	-	-	8,840	6,284	3,539	524
Other.....	3	3	3	3	3	3	3
Total non-current liabilities.....	1,597	1,564	1,597	10,473	7,953	5,244	2,283
TOTAL LIABILITIES.....	8,934	8,677	8,934	17,574	14,886	12,056	8,741
EQUITY							
Contributed equity.....	7,138	7,294	7,206	9,160	11,910	15,645	18,934
Accumulated surplus/(deficit).....	(3,226)	(5,335)	(2,984)	(2,742)	(2,500)	(2,258)	(2,016)
Other.....	-	-	-	200	400	600	900
Total equity.....	3,912	1,959	4,222	6,618	9,810	13,987	17,818
TOTAL LIABILITIES AND EQUITY.....	12,846	10,636	13,156	24,192	24,696	26,043	26,559

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	37,765	39,058	39,693	37,460	35,344	36,321	37,558
Capital appropriation	-	-	-	2,567	2,750	3,735	3,289
Holding account drawdowns	600	1,100	1,000	500	500	500	600
Net cash provided by State Government	38,365	40,158	40,693	40,527	38,594	40,556	41,447
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(32,102)	(34,342)	(34,686)	(35,635)	(34,566)	(35,540)	(36,702)
Supplies and services	(2,733)	(2,349)	(2,401)	(1,171)	(1,197)	(1,256)	(1,349)
Accommodation	(3,332)	(3,440)	(3,501)	(967)	(762)	(723)	(714)
GST payments	(985)	(934)	(934)	(840)	(840)	(840)	(840)
Finance and interest costs	-	-	-	(361)	(276)	(186)	(85)
Other payments	(3,683)	(4,051)	(4,229)	(4,449)	(3,666)	(3,739)	(3,831)
Receipts ^(b)							
Grants and subsidies	6,783	5,300	5,300	5,300	5,300	5,300	5,300
GST receipts	968	934	934	834	834	834	834
Other receipts	142	50	50	50	50	50	50
Net cash from operating activities	(34,942)	(38,832)	(39,467)	(37,239)	(35,123)	(36,100)	(37,337)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(493)	(1,100)	(425)	(2,250)	(1,125)	(1,375)	(825)
Net cash from investing activities	(493)	(1,100)	(425)	(2,250)	(1,125)	(1,375)	(825)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	-	-	(2,567)	(2,750)	(2,941)	(3,145)
Net cash from financing activities	-	-	-	(2,567)	(2,750)	(2,941)	(3,145)
NET INCREASE/(DECREASE) IN CASH HELD	2,930	226	801	(1,529)	(404)	140	140
Cash assets at the beginning of the reporting period	2,897	3,128	5,827	6,628	5,099	4,695	4,835
Cash assets at the end of the reporting period	5,827	3,354	6,628	5,099	4,695	4,835	4,975

(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
Grants and Subsidies							
Contribution from the Confiscation Proceeds Account.....	6,783	5,300	5,300	5,300	5,300	5,300	5,300
GST Receipts							
GST Input Credits.....	962	932	932	832	832	832	832
GST Receipts on Sales.....	6	2	2	2	2	2	2
Other Receipts							
Employee Contributions to Employee Vehicle Scheme.....	51	50	50	50	50	50	50
Other Receipts.....	91	-	-	-	-	-	-
TOTAL	7,893	6,284	6,284	6,184	6,184	6,184	6,184

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

Division 29 **Corruption and Crime Commission**

Part 7 **Community Safety**

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 65 Net amount appropriated to deliver services.....	28,980	26,565	26,565	27,635	27,561	27,651	27,897
Amount Authorised by Other Statutes - Corruption and Crime Commission Act 2003.....	502	502	502	502	502	503	504
Total appropriations provided to deliver services	29,482	27,067	27,067	28,137	28,063	28,154	28,401
CAPITAL							
Item 132 Capital Appropriation ^(a)	-	-	-	958	1,047	1,147	1,246
TOTAL APPROPRIATIONS	29,482	27,067	27,067	29,095	29,110	29,301	29,647
EXPENSES							
Total Cost of Services	28,730	27,374	27,374	28,444	28,370	28,461	28,708
Net Cost of Services ^(b)	28,576	27,334	27,334	28,404	28,330	28,421	28,668
CASH ASSETS ^(c)	5,822	2,379	5,642	5,464	5,286	5,108	4,930

- (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	-	-	-	-	66
Streamlined Budget Process Incentive Funding.....	-	250	-	-	-

Significant Issues Impacting the Agency

- In July 2018, legislation was passed to amend the *Criminal Property Confiscation Act 2000* and the *Corruption, Crime and Misconduct Act 2003* to grant the Commission powers to investigate, initiate and conduct civil confiscation proceedings relating to unexplained wealth. Since the legislation was proclaimed the Commission has received referrals from various sources.

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 integrity of the Public Sector continuously improves and the incidence of misconduct is reduced.	1. Assessing All Allegations of Serious Misconduct Received 2. Investigating Allegations of Serious Misconduct

Service Summary

Expense	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
1. Assessing All Allegations of Serious Misconduct Received	5,842	4,880	6,007	6,426	6,411	6,437	6,497
2. Investigating Allegations of Serious Misconduct	22,888	22,494	21,367	22,018	21,959	22,024	22,211
Total Cost of Services.....	28,730	27,374	27,374	28,444	28,370	28,461	28,708

Outcomes and Key Effectiveness Indicators ^(a)

	2017-18	2018-19	2018-19	2019-20	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: The integrity of the public sector continuously improves and the incidence of misconduct is reduced:					
Number of allegations received	5,051	4,500	4,500	4,500	
Allegations as a percentage of people employed within public authorities under the Commission's jurisdiction	2.6%	2.3%	2.3%	2.3%	
Number of investigations	62	50	55	50	
Number of reports published	13	24	24	40	1

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

Explanation of Significant Movements

(Notes)

- The increase between the 2018-19 Budget and the 2019-20 Budget Target reflects a more informed and accurate representation of the Commission's activity, based on the counting methodology introduced in 2017-18.

Services and Key Efficiency Indicators

1. Assessing all Allegations of Serious Misconduct Received

The Commission has responsibility for assessing all allegations of serious misconduct within the public sector and ensuring that they are appropriately dealt with either by the Commission or another public authority.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 5,842	\$'000 4,880	\$'000 6,007	\$'000 6,426	1
Less Income	26	7	7	7	
Net Cost of Service	5,816	4,873	6,000	6,419	
Employees (Full-Time Equivalents)	29	32	32	32	
Efficiency Indicators					
Percentage of assessments completed within 28 days	n/a	80%	63%	80%	2
Average cost of assessment	\$1,157	\$1,084	\$1,335	\$1,428	1

Explanation of Significant Movements

(Notes)

1. The variance between the 2018-19 Budget and the 2019-20 Budget Target is attributed to a more accurate cost allocation across salaries and accommodation expenses.
2. The 2018-19 Estimated Actual result is lower than expected as a result of staff turnover within the assessment team during the year.

2. Investigating Allegations of Serious Misconduct

The Commission investigates matters which are serious and significant and where it believes it can have the most impact in improving the integrity of the public sector.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 22,888	\$'000 22,494	\$'000 21,367	\$'000 22,018	1
Less Income	128	33	33	33	2
Net Cost of Service	22,760	22,461	21,334	21,985	
Employees (Full-Time Equivalents)	91	93	93	93	
Efficiency Indicators					
Percentage of investigations completed within 12 months	80%	80%	80%	80%	3
Average time (days) to complete an investigation into serious misconduct....	317	350	350	350	

Explanation of Significant Movements

(Notes)

1. The 2017-18 Actual compared to the 2018-19 Estimated Actual is higher, primarily due to the Commission relocating its head office to Northbridge, resulting in additional accommodation charges in 2017-18, pending expiry of the lease at the Perth CBD location. The 2019-20 Budget Target compared to the 2018-19 Estimated Actual is higher, mainly as a result of Streamlined Budget Process incentive funding and the implementation of new accounting standard AASB 16: *Leases*.
2. The 2018-19 Estimated Actual compared to the 2017-18 Actual is lower, mainly as a result of gains made from the disposal of non-current assets.
3. The average days to complete an investigation can vary considerably depending on the complexity of the matter.

Asset Investment Program

1. The Commission's Asset Investment Program provides for the replacement of business systems and equipment across the Budget and the forward estimates period.

	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							
Buildings and Operational Security - 2018-19 Program	641	641	641	-	-	-	-
Business Support Systems - 2018-19 Program.....	479	479	479	-	-	-	-
Information and Communications Technology (ICT) Systems - 2018-19 Program	425	425	425	-	-	-	-
Office Equipment and Replacement - 2018-19 Program	15	15	15	-	-	-	-
Operations Support Equipment - 2018-19 Program	640	640	640	-	-	-	-
NEW WORKS							
Buildings and Operational Security							
2020-21 Program	400	-	-	-	400	-	-
2021-22 Program	402	-	-	-	-	402	-
2022-23 Program	100	-	-	-	-	-	100
Business Support Systems							
2019-20 Program	230	-	-	230	-	-	-
2020-21 Program	440	-	-	-	440	-	-
2021-22 Program	100	-	-	-	-	100	-
2022-23 Program	200	-	-	-	-	-	200
ICT Systems							
2019-20 Program	75	-	-	75	-	-	-
2020-21 Program	560	-	-	-	560	-	-
2021-22 Program	95	-	-	-	-	95	-
2022-23 Program	200	-	-	-	-	-	200
Office Equipment and Replacement							
2019-20 Program	40	-	-	40	-	-	-
2022-23 Program	100	-	-	-	-	-	100
Operations Support Equipment							
2019-20 Program	1,355	-	-	1,355	-	-	-
2020-21 Program	300	-	-	-	300	-	-
2021-22 Program	1,103	-	-	-	-	1,103	-
2022-23 Program	1,100	-	-	-	-	-	1,100
Total Cost of Asset Investment Program	9,000	2,200	2,200	1,700	1,700	1,700	1,700
FUNDED BY							
Drawdowns from the Holding Account			2,200	1,700	1,700	1,700	1,700
Total Funding			2,200	1,700	1,700	1,700	1,700

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.

Statement of Cashflows

- The cashflows from State Government reduced in 2017-18 with the return of surplus cash of \$6.2 million to the Consolidated Account.

INCOME STATEMENT ^(a) (Controlled)

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	18,361	18,835	18,805	19,217	19,193	19,332	19,556
Supplies and services	3,969	2,317	2,647	2,976	3,009	3,009	3,075
Accommodation	4,580	2,982	2,882	1,135	1,135	1,135	1,135
Depreciation and amortisation	1,131	2,198	2,198	3,497	3,505	3,505	3,505
Finance and interest costs	-	-	-	908	867	819	776
Other expenses	689	1,042	842	711	661	661	661
TOTAL COST OF SERVICES	28,730	27,374	27,374	28,444	28,370	28,461	28,708
Income							
Other revenue	154	40	40	40	40	40	40
Total Income	154	40	40	40	40	40	40
NET COST OF SERVICES	28,576	27,334	27,334	28,404	28,330	28,421	28,668
INCOME FROM STATE GOVERNMENT							
Service appropriations	29,482	27,067	27,067	28,137	28,063	28,154	28,401
Resources received free of charge	98	25	25	25	25	25	25
TOTAL INCOME FROM STATE GOVERNMENT	29,580	27,092	27,092	28,162	28,088	28,179	28,426
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,004	(242)	(242)	(242)	(242)	(242)	(242)

(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 120, 125 and 125 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets.....	5,692	2,149	5,432	5,174	4,996	4,818	4,640
Holding account receivables.....	2,200	2,200	2,200	1,700	1,700	1,700	1,700
Receivables.....	218	274	216	212	212	212	212
Other.....	976	728	976	976	912	848	651
Total current assets.....	9,086	5,351	8,824	8,062	7,820	7,578	7,203
NON-CURRENT ASSETS							
Holding account receivables.....	15,679	15,677	15,677	17,974	19,779	21,584	23,389
Property, plant and equipment.....	4,167	8,712	4,011	22,586	20,491	19,183	17,728
Receivables.....	141	139	141	141	141	141	141
Intangibles.....	82	328	240	318	606	204	204
Restricted cash.....	130	230	210	290	290	290	290
Total non-current assets.....	20,199	25,086	20,279	41,309	41,307	41,402	41,752
TOTAL ASSETS.....	29,285	30,437	29,103	49,371	49,127	48,980	48,955
CURRENT LIABILITIES							
Employee provisions.....	3,473	2,871	3,533	3,593	3,593	3,593	3,593
Payables.....	102	66	102	102	102	102	102
Borrowings and leases.....	-	-	-	915	985	1,078	1,079
Other.....	71	58	71	71	71	71	71
Total current liabilities.....	3,646	2,995	3,706	4,681	4,751	4,844	4,845
NON-CURRENT LIABILITIES							
Employee provisions.....	877	668	877	877	877	877	877
Borrowings and leases.....	-	-	-	18,577	17,458	16,312	15,282
Total non-current liabilities.....	877	668	877	19,454	18,335	17,189	16,159
TOTAL LIABILITIES.....	4,523	3,663	4,583	24,135	23,086	22,033	21,004
EQUITY							
Contributed equity.....	13,325	13,325	13,325	14,283	15,330	16,478	17,724
Accumulated surplus/(deficit).....	11,437	13,449	11,195	10,953	10,711	10,469	10,227
Total equity.....	24,762	26,774	24,520	25,236	26,041	26,947	27,951
TOTAL LIABILITIES AND EQUITY.....	29,285	30,437	29,103	49,371	49,127	48,980	48,955

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	27,943	24,869	24,869	24,640	24,558	24,649	24,896
Capital appropriation.....	-	-	-	958	1,047	1,147	1,246
Holding account drawdowns.....	3,127	2,200	2,200	1,700	1,700	1,700	1,700
Receipts paid into Consolidated Account	(6,158)	-	-	-	-	-	-
Net cash provided by State Government	24,912	27,069	27,069	27,298	27,305	27,496	27,842
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(17,434)	(18,775)	(18,745)	(19,157)	(19,133)	(19,272)	(19,496)
Supplies and services.....	(4,066)	(2,317)	(2,647)	(2,976)	(3,009)	(3,009)	(3,075)
Accommodation.....	(4,580)	(2,976)	(2,876)	(1,129)	(1,129)	(1,129)	(1,129)
GST payments.....	(1,239)	(1,090)	(1,090)	(1,112)	(1,112)	(1,112)	(1,112)
Finance and interest costs.....	-	-	-	(908)	(867)	(819)	(776)
Other payments	(689)	(1,023)	(823)	(692)	(642)	(642)	(642)
Receipts							
GST receipts.....	1,311	1,092	1,092	1,116	1,116	1,116	1,116
Other receipts	123	40	40	40	40	40	40
Net cash from operating activities	(26,574)	(25,049)	(25,049)	(24,818)	(24,736)	(24,827)	(25,074)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(3,411)	(2,200)	(2,200)	(1,700)	(1,700)	(1,700)	(1,700)
Proceeds from sale of non-current assets	134	-	-	-	-	-	-
Net cash from investing activities	(3,277)	(2,200)	(2,200)	(1,700)	(1,700)	(1,700)	(1,700)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	-	-	-	(958)	(1,047)	(1,147)	(1,246)
Net cash from financing activities	-	-	-	(958)	(1,047)	(1,147)	(1,246)
NET INCREASE/(DECREASE) IN CASH HELD.....	(4,939)	(180)	(180)	(178)	(178)	(178)	(178)
Cash assets at the beginning of the reporting period	10,761	2,559	5,822	5,642	5,464	5,286	5,108
Cash assets at the end of the reporting period	5,822	2,379	5,642	5,464	5,286	5,108	4,930

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

Division 30 **Chemistry Centre (WA)**

Part 7 **Community Safety**

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 66 Net amount appropriated to deliver services.....	6,411	6,476	6,476	5,043	5,104	5,017	5,244
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	251	251	251	251	251	252	253
Total appropriations provided to deliver services	6,662	6,727	6,727	5,294	5,355	5,269	5,497
CAPITAL							
Item 133 Capital Appropriation	1,740	1,000	2,500	2,500	2,500	2,500	2,500
TOTAL APPROPRIATIONS	8,402	7,727	9,227	7,794	7,855	7,769	7,997
EXPENSES							
Total Cost of Services	27,904	26,450	28,018	28,797	29,043	29,099	29,526
Net Cost of Services ^(a)	7,342	7,698	8,519	7,588	7,598	7,413	7,594
CASH ASSETS ^(b)	2,786	1,763	2,765	2,288	2,272	2,055	2,017

(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					
Cost and Demand Update	1,220	1,409	1,526	1,227	1,369
Depreciation Update.....	270	109	331	553	760
Indexation of Non-Salary Expenses	-	-	-	-	23

Significant Issues Impacting the Agency

Research and Development

1. Research, innovation and development is essential to the Centre to mitigate risks to Western Australia associated with public health, justice, racing and sustainable industry. It contributes to maintaining and enhancing the Centre's role in the scientific community. Significant issues in this area in 2019-20 include:
 - 1.1. creating validated proteomics assays to detect a range of protein and peptide substances that include enzymes, hormones, drugs, toxins and poisons of clinical and post-mortem interest to justice agencies and the racing industry;
 - 1.2. scientifically validated and National Association of Testing Authorities accredited tools to assess produce from new industries, such as those that have been developed in the hemp and medicinal cannabis sectors. The work undertaken by the Centre will assist Western Australian producers to gain market acceptance;
 - 1.3. developing techniques to determine where dust in the environment has come from. This work enables businesses, such as those involved in mineral export or manufacture, to more responsibly manage impact on the environment and public health;
 - 1.4. a leaching assessment methodology validated by the Centre that allows mineral extraction by-products and waste materials to be more appropriately assessed. This continues to be enhanced and it is now possible to more accurately determine long-term impacts on the environment and open up environmentally responsible applications for re-purposing materials; and
 - 1.5. validating scientific procedures to determine the origin of honey. This enables Western Australian producers to gain a premium price in the market, grow their industry and attract investment to the State. The Centre is also working with national and international researchers in this field.

Managing and Growing Commercial Business

2. The Centre's commercial business defrays the cost of providing essential services to both Government and non-government customers. In addition, work in this area ensures essential skill sets are maintained, essential equipment is available in a state of readiness and suitably qualified staff can be attracted and retained. The Centre's targeted research and development and industry collaboration has also generated commercial benefit for Western Australia, such as improving leaching assessments allowing reuse of mining by-product and waste, thereby reducing cost of disposals.

Education and Collaboration

3. The Centre plays an important role in the State's science, technology, engineering and mathematics portfolio. In addition to directly supporting educators in the secondary and tertiary sectors, including co-supervision of post-graduate students, the Centre continues to contribute scientific expertise in its collaborative work with State, national and international entities. Significant issues for 2019-20 are:
 - 3.1. providing scientifically informed knowledge to State Government inter-agency groups in critical environmental areas of water purity, pesticides, fluoride and the impact and assessment of perfluoroalkyl substances and similar compounds;
 - 3.2. collaborating with national groups focused on the standardisation of techniques in forensic science, chemical hazard identification and export accreditation;
 - 3.3. contributing to international group efforts to standardise methods associated with food accreditation, forensic science, soil leaching and agronomic assessment; and
 - 3.4. the Centre's participation in and contribution to multi-agency collaborative initiatives is critical to the provision of State-wide coverage for chemical-biological-radiological related Emergency Response services.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goals	Desired Outcomes	Services
Strong Communities: Safe communities and supported families.	Quality scientific advice.	1. Commercial and Scientific Information and Advice
	Quality emergency response.	2. Emergency Response Management
Future Jobs and Skills: Grow and diversify the economy, create jobs and support skills development.	Quality research and development.	3. Research and Development

Service Summary

Expense	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
1. Commercial and Scientific Information and Advice.....	23,669	21,789	23,582	24,238	24,445	24,492	24,852
2. Emergency Response Management	2,137	3,100	2,022	2,078	2,096	2,100	2,131
3. Research and Development	2,098	1,561	2,414	2,481	2,502	2,507	2,543
Total Cost of Services.....	27,904	26,450	28,018	28,797	29,043	29,099	29,526

Outcomes and Key Effectiveness Indicators ^(a)

	2017-18	2018-19	2018-19	2019-20	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: Quality scientific advice:					
Client satisfaction	88%	80%	80%	80%	
Proficiency rating for the accredited services	88%	95%	95%	95%	
Outcome: Quality emergency response:					
Average mobilisation time for emergency response incidents.....	16 minutes	20 minutes	20 minutes	20 minutes	1
Availability of emergency response workforce to meet agreed inter-agency requirements.....	100%	100%	100%	100%	1
Outcome: Quality research and development:					
Client satisfaction	83%	80%	80%	80%	
Contribution to scientific forums	72	60	60	60	1

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

Explanation of Significant Movements

(Notes)

- The Centre's key performance indicators were reviewed in 2018-19 with new measures introduced from the 2018-19 financial year onwards to ensure the Centre continues to clearly report on its key services and performance. The 2017-18 Actual and 2018-19 Estimated Actual results are indicative and remain subject to audit review.

Services and Key Efficiency Indicators**1. Commercial and Scientific Information and Advice**

Development and delivery of quality scientific information and advice, on a commercial basis, to Government, industry and the community.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	23,669	21,789	23,582	24,238	1
Less Income	19,303	17,454	18,282	18,479	1
Net Cost of Service	4,366	4,335	5,300	5,759	
Employees (Full-Time Equivalents)	97	104	104	102	
Efficiency Indicators					
Average cost of providing Commercial and Scientific Information and Advice per applicable FTE ^(a)	\$225,420	\$240,000	\$226,000	\$240,000	

- (a) The efficiency indicator for this service was reviewed and a new measure introduced from the 2018-19 financial year to ensure the Centre continues to clearly report on its key services and performance. The 2017-18 Actual and 2018-19 Estimated Actual results are indicative and remain subject to audit review. The 2019-20 Budget Target has been approved by the Centre's Board, subject to audit review.

Explanation of Significant Movements

(Notes)

- The increase in the 2018-19 Estimated Actual compared to the 2018-19 Budget is a consequence of continuing to only recognise the direct cost of the Emergency Response activities as per Service 2 below. Further, the adoption of AASB 16: *Leases* will contribute an expected \$0.7 million to the Total Cost of Service in 2019-20.

2. Emergency Response Management

Specialist technical advice and support to Government and industry in managing the risks arising from unmanaged chemical-biological-radiological releases.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	2,137	3,100	2,022	2,078	
Less Income	-	-	-	1,500	1
Net Cost of Service	2,137	3,100	2,022	578	
Employees (Full-Time Equivalents)	6	8	7	7	
Efficiency Indicators					
Average cost to maintain an emergency response capability per Western Australian	\$0.82	\$0.85	\$0.77	\$0.80	

Explanation of Significant Movements

(Notes)

- The Emergency Response Management service will be partially funded by the Department of Fire and Emergency Services in 2019-20.

3. Research and Development

Delivery of quality project-based knowledge, know-how and/or intellectual property relevant to State development, public health and safety, or the delivery of the Centre's other services.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 2,098	\$'000 1,561	\$'000 2,414	\$'000 2,481	1
Less Income	1,259	1,298	1,217	1,230	
Net Cost of Service	839	263	1,197	1,251	
Employees (Full-Time Equivalents)	7	5	6	6	
Efficiency Indicators					
Publications per Research and Development FTE	5.65	4	4	4	

Explanation of Significant Movements

(Notes)

- The higher Total Cost of Service compared to the 2018-19 Budget is attributable to continued research and development activity tied to the ongoing Cooperative Research Centre (CRC) Honey Bee Products as well as the commencement the new CRC Fighting Food Waste project.

Asset Investment Program

- In 2019-20, the Asset Investment Program totals \$2.5 million, to be spent on the acquisition of replacement key scientific equipment to ensure the Centre continues to provide high quality specialised services across Government and non-government clients with greater accuracy and efficiency.

	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							
Capital Equipment Replacement - 2018-19 Program	2,500	2,500	2,500	-	-	-	-
NEW WORKS							
Capital Equipment Replacement							
2019-20 Program	2,500	-	-	2,500	-	-	-
2020-21 Program	2,500	-	-	-	2,500	-	-
2021-22 Program	2,500	-	-	-	-	2,500	-
2022-23 Program	2,500	-	-	-	-	-	2,500
Total Cost of Asset Investment Program	12,500	2,500	2,500	2,500	2,500	2,500	2,500
FUNDED BY							
Capital Appropriation			2,500	2,500	2,500	2,500	2,500
Total Funding			2,500	2,500	2,500	2,500	2,500

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 2019-20 Budget Estimate for Total Cost of Services of \$28.8 million is \$0.8 million more than the 2018-19 Estimated Actual. This is primarily due to the implementation of AASB 16, which will result in an additional \$0.7 million in interest and depreciation expenses in 2019-20. The interest expenses will gradually reduce as the lease liability decreases over the course of the lease term resulting in a cost neutral position.

Income

3. Commencing in 2019-20, \$1.5 million in funding from the Department of Fire and Emergency Services will be received to partially fund the Centre's Emergency Response Service. Consequently, the Centre's service appropriation will be reduced by \$1.5 million per annum with the savings redirected to capital appropriation to fund essential asset replacement.

Statement of Financial Position

4. Total assets for the 2019-20 Budget Estimate will increase by \$33 million compared to the 2018-19 Estimated Actual. The increase is mainly attributable to:
 - 4.1. the implementation of AASB 16 and the recognition of \$32.2 million right of use assets related to the Centre's leased accommodation;
 - 4.2. an equivalent recognition of \$32.8 million in lease liability as a result of AASB 16 is responsible for an overall \$32.7 million increase in the 2019-20 Budget Estimate total liabilities as compared to the 2018-19 Estimated Actual; and
 - 4.3. an increase in property, plant and equipment attributable to the \$1.5 million per annum increase in capital appropriation to fund essential asset replacement.

Statement of Cashflows

5. The 2019-20 Budget Estimate cash balance is \$462,000 lower than the 2018-19 Estimated Actual primarily due to drawdowns of cash received in advance of services delivered in prior years as well as some research and development related payments to external parties.

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)	15,047	14,833	14,960	15,116	15,004	15,158	15,374
Supplies and services	2,750	2,095	2,634	2,562	2,621	2,620	2,653
Accommodation	5,682	5,711	5,739	1,415	1,424	1,432	1,441
Depreciation and amortisation	1,417	1,455	1,713	5,180	5,522	5,557	5,800
Finance and interest costs	-	-	-	1,500	1,373	1,240	1,100
Other expenses	3,008	2,356	2,972	3,024	3,099	3,092	3,158
TOTAL COST OF SERVICES	27,904	26,450	28,018	28,797	29,043	29,099	29,526
Income							
Sale of goods and services	19,832	18,695	19,442	21,150	21,385	21,624	21,870
Other revenue	730	57	57	59	60	62	62
Total Income	20,562	18,752	19,499	21,209	21,445	21,686	21,932
NET COST OF SERVICES	7,342	7,698	8,519	7,588	7,598	7,413	7,594
INCOME FROM STATE GOVERNMENT							
Service appropriations	6,662	6,727	6,727	5,294	5,355	5,269	5,497
TOTAL INCOME FROM STATE GOVERNMENT	6,662	6,727	6,727	5,294	5,355	5,269	5,497
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(680)	(971)	(1,792)	(2,294)	(2,243)	(2,144)	(2,097)

(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 110, 117 and 115 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets.....	2,786	1,763	2,765	2,288	2,272	2,055	2,017
Receivables.....	2,519	2,545	2,438	2,463	2,493	2,523	2,554
Other.....	259	331	259	258	258	258	248
Total current assets.....	5,564	4,639	5,462	5,009	5,023	4,836	4,819
NON-CURRENT ASSETS							
Property, plant and equipment.....	4,714	4,594	5,586	38,629	35,629	32,610	29,383
Intangibles.....	459	390	374	353	367	353	303
Other.....	3,477	3,813	3,867	4,260	4,655	5,053	5,452
Total non-current assets.....	8,650	8,797	9,827	43,242	40,651	38,016	35,138
TOTAL ASSETS.....	14,214	13,436	15,289	48,251	45,674	42,852	39,957
CURRENT LIABILITIES							
Employee provisions.....	2,450	2,464	2,450	2,450	2,450	2,450	2,450
Payables.....	555	315	856	855	855	855	855
Borrowings and leases.....	-	-	-	2,879	3,008	3,123	3,252
Other.....	1,393	1,153	1,381	1,237	1,294	1,151	1,008
Total current liabilities.....	4,398	3,932	4,687	7,421	7,607	7,579	7,565
NON-CURRENT LIABILITIES							
Employee provisions.....	1,083	864	1,083	1,083	1,083	1,083	1,083
Borrowings and leases.....	-	-	-	29,943	26,843	23,612	20,246
Total non-current liabilities.....	1,083	864	1,083	31,026	27,926	24,695	21,329
TOTAL LIABILITIES.....	5,481	4,796	5,770	38,447	35,533	32,274	28,894
EQUITY							
Contributed equity.....	11,026	12,026	13,526	16,026	18,526	21,026	23,526
Accumulated surplus/(deficit) ^(b)	(2,293)	(3,386)	(4,007)	(6,222)	(8,385)	(10,448)	(12,463)
Total equity.....	8,733	8,640	9,519	9,804	10,141	10,578	11,063
TOTAL LIABILITIES AND EQUITY.....	14,214	13,436	15,289	48,251	45,674	42,852	39,957

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

(b) Accumulated surplus/(deficit) does not agree to the aggregate of surplus/(deficiency) for the period and surplus/(deficiency) as at the end of the previous reporting period due to deferred tax expense arising from the Centre's deficit position.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	6,662	6,727	6,727	5,294	5,355	5,269	5,497
Capital appropriation	1,740	1,000	2,500	2,500	2,500	2,500	2,500
Holding account drawdowns	560	-	-	-	-	-	-
Net cash provided by State Government	8,962	7,727	9,227	7,794	7,855	7,769	7,997
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(14,775)	(14,677)	(14,940)	(15,038)	(14,924)	(15,077)	(15,351)
Supplies and services	(2,470)	(2,086)	(2,634)	(2,562)	(2,621)	(2,620)	(2,653)
Accommodation	(5,834)	(5,977)	(6,004)	(1,682)	(1,656)	(1,665)	(1,647)
GST payments	(2,024)	(1,860)	(1,953)	(1,942)	(1,986)	(1,990)	(2,014)
Finance and interest costs	-	-	-	(1,500)	(1,373)	(1,240)	(1,100)
Other payments	(3,259)	(2,446)	(2,693)	(3,034)	(3,145)	(3,137)	(3,163)
Receipts							
Sale of goods and services	19,956	18,599	19,524	20,925	21,355	21,394	21,639
GST receipts	2,063	1,860	1,952	1,942	1,986	1,989	2,014
Other receipts	673	-	-	-	-	-	-
Net cash from operating activities	(5,670)	(6,587)	(6,748)	(2,891)	(2,364)	(2,346)	(2,275)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(2,409)	(1,000)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Net cash from investing activities	(2,409)	(1,000)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	-	-	(2,880)	(3,007)	(3,140)	(3,260)
Net cash from financing activities	-	-	-	(2,880)	(3,007)	(3,140)	(3,260)
NET INCREASE/(DECREASE) IN CASH HELD	883	140	(21)	(477)	(16)	(217)	(38)
Cash assets at the beginning of the reporting period	1,903	1,623	2,786	2,765	2,288	2,272	2,055
Cash assets at the end of the reporting period	2,786	1,763	2,765	2,288	2,272	2,055	2,017

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

Division 31 Office of the Inspector of Custodial Services

Part 7 Community Safety

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 67 Net amount appropriated to deliver services.....	3,297	3,307	3,371	3,295	3,275	3,321	3,351
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	247	247	247	247	247	249	250
Total appropriations provided to deliver services	3,544	3,554	3,618	3,542	3,522	3,570	3,601
CAPITAL							
Item 134 Capital Appropriation (a).....	2	-	-	227	235	244	251
TOTAL APPROPRIATIONS	3,546	3,554	3,618	3,769	3,757	3,814	3,852
EXPENSES							
Total Cost of Services	3,658	3,641	3,568	3,629	3,609	3,657	3,688
Net Cost of Services (b).....	3,656	3,636	3,563	3,624	3,604	3,652	3,683
CASH ASSETS (c)	394	421	338	319	290	271	252

- (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	-	-	-	-	10
Streamlined Budget Process Incentive Funding	-	33	-	-	-
Voluntary Targeted Separation Scheme	(73)	(73)	(74)	(75)	(77)

Significant Issues Impacting the Agency

- The Office's inspection and liaison visits in 2018-19 continue to be driven by significant workload increases brought about by:
 - rising prisoner population numbers;
 - the critical incident at Greenough Regional Prison; and
 - additional monitoring of Bunbury Regional Prison due to major building expansions.
- In line with the Government's Digital WA Strategy, the Office has transitioned its information and communications technology infrastructure to the GovNext network.

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 Parliament, Minister and other stakeholders are informed on the performance of custodial services.	1. Inspection and Review of Custodial Services

Service Summary

Expense	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
1. Inspection and Review of Custodial Services.....	3,658	3,641	3,568	3,629	3,609	3,657	3,688
Total Cost of Services.....	3,658	3,641	3,568	3,629	3,609	3,657	3,688

Outcomes and Key Effectiveness Indicators ^(a)

	2017-18	2018-19	2018-19	2019-20	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: The Parliament, Minister and other stakeholders are informed on the performance of custodial services:					
Number of recommendations made	164	150	100	100	1
Percentage of recommendations accepted	90%	80%	80%	80%	2

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

Explanation of Significant Movements

(Notes)

- The number of recommendations in the 2018-19 Estimated Actual is below the 2018-19 Budget because the Office operates on a three year inspection cycle for each prison, juvenile detention centre, court custody centre and prescribed lockup. The number of recommendations made may vary depending on which facilities are inspected in a given year and the complexity of each inspection.
- The majority of the Office's recommendations were either supported, partially supported, or support existing initiatives. Only 16 of the 164 recommendations were not supported in the 2017-18 Actual.

Services and Key Efficiency Indicators

1. Inspection and Review of Custodial Services

Inspection of prisons, court custody centres, juvenile detention centres, coordination of the independent visitors' scheme and review of custodial services.

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 3,658	\$'000 3,641	\$'000 3,568	\$'000 3,629	
Less Income	2	5	5	5	
Net Cost of Service	3,656	3,636	3,563	3,624	
Employees (Full-Time Equivalents)	20	18	18	18	
Efficiency Indicators					
Average cost per report	\$205,137	\$245,000	\$205,000	\$245,000	1
Average cost per independent visitors' scheme report	\$2,693	\$2,500	\$2,000	\$2,000	2
Average cost per liaison visit	\$10,599	\$10,000	\$10,000	\$10,000	

Explanation of Significant Movements

(Notes)

- The decrease in the average cost per report in the 2018-19 Estimated Actual compared to the 2018-19 Budget represents an increase in the forecast number of reports for the year.
- The decrease in the average cost per independent visitors' scheme report in the 2018-19 Estimated Actual compared to the 2018-19 Budget represents a compositional shift in the delivery of the Independent Visitor Coordinator Role.

Asset Investment Program

- From 2019-20, the asset investment funding of \$26,000 per annum has been reallocated to recurrent expenditure to comply with Australian Accounting Standards and the Office's asset capitalisation policy.

	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 - Office Equipment - 2018-19 Program	26	26	26	-	-	-	-
Total Cost of Asset Investment Program	26	26	26	-	-	-	-
FUNDED BY							
Drawdowns from the Holding Account			26	-	-	-	-
Total Funding			26	-	-	-	-

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)	2,478	2,515	2,442	2,452	2,465	2,465	2,493
Supplies and services	625	473	473	501	470	522	532
Accommodation	316	328	328	83	86	88	89
Depreciation and amortisation	29	-	-	242	243	243	243
Finance and interest costs	-	-	-	30	22	14	6
Other expenses	210	325	325	321	323	325	325
TOTAL COST OF SERVICES	3,658	3,641	3,568	3,629	3,609	3,657	3,688
Income							
Other revenue	2	5	5	5	5	5	5
Total Income	2	5	5	5	5	5	5
NET COST OF SERVICES	3,656	3,636	3,563	3,624	3,604	3,652	3,683
INCOME FROM STATE GOVERNMENT							
Service appropriations	3,544	3,554	3,618	3,542	3,522	3,570	3,601
Resources received free of charge	78	88	88	88	88	88	88
TOTAL INCOME FROM STATE GOVERNMENT	3,622	3,642	3,706	3,630	3,610	3,658	3,689
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(34)	6	143	6	6	6	6

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

(b) The full-time equivalents for the 2017-18 Actual, 2018-19 Estimated Actual and the 2019-20 Budget Estimate are 20, 18 and 18 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.....	372	414	316	297	268	249	230
Holding account receivables.....	2	26	-	-	-	-	-
Receivables.....	265	43	265	265	265	265	265
Other.....	67	32	67	67	67	67	67
Total current assets.....	706	515	648	629	600	581	562
NON-CURRENT ASSETS							
Holding account receivables.....	179	183	183	453	724	995	1,266
Property, plant and equipment.....	3	82	29	755	512	293	50
Restricted cash.....	22	7	22	22	22	22	22
Total non-current assets.....	204	272	234	1,230	1,258	1,310	1,338
TOTAL ASSETS.....	910	787	882	1,859	1,858	1,891	1,900
CURRENT LIABILITIES							
Employee provisions.....	672	514	498	498	498	498	498
Payables.....	144	56	147	150	143	146	149
Other.....	33	83	33	33	33	33	33
Total current liabilities.....	849	653	678	681	674	677	680
NON-CURRENT LIABILITIES							
Employee provisions.....	115	142	115	115	115	115	115
Borrowings and leases.....	-	-	-	741	506	286	35
Total non-current liabilities.....	115	142	115	856	621	401	150
TOTAL LIABILITIES.....	964	795	793	1,537	1,295	1,078	830
EQUITY							
Contributed equity.....	274	274	274	501	736	980	1,231
Accumulated surplus/(deficit).....	(328)	(282)	(185)	(179)	(173)	(167)	(161)
Total equity.....	(54)	(8)	89	322	563	813	1,070
TOTAL LIABILITIES AND EQUITY.....	910	787	882	1,859	1,858	1,891	1,900

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	3,544	3,526	3,590	3,272	3,251	3,299	3,330
Capital appropriation.....	2	-	-	227	235	244	251
Holding account drawdowns.....	24	26	26	-	-	-	-
Net cash provided by State Government	3,570	3,552	3,616	3,499	3,486	3,543	3,581
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(2,379)	(2,515)	(2,616)	(2,452)	(2,465)	(2,465)	(2,493)
Supplies and services.....	(691)	(381)	(381)	(409)	(388)	(430)	(440)
Accommodation.....	(317)	(328)	(328)	(83)	(86)	(88)	(89)
GST payments.....	(117)	(42)	(42)	(42)	(42)	(42)	(42)
Finance and interest costs.....	-	-	-	(30)	(22)	(14)	(6)
Other payments	(244)	(326)	(326)	(322)	(324)	(326)	(326)
Receipts ^(b)							
GST receipts.....	105	42	42	42	42	42	42
Other receipts	2	5	5	5	5	5	5
Net cash from operating activities	(3,641)	(3,545)	(3,646)	(3,291)	(3,280)	(3,318)	(3,349)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(2)	(26)	(26)	-	-	-	-
Net cash from investing activities	(2)	(26)	(26)	-	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	-	-	-	(227)	(235)	(244)	(251)
Net cash from financing activities	-	-	-	(227)	(235)	(244)	(251)
NET INCREASE/(DECREASE) IN CASH HELD.....	(73)	(19)	(56)	(19)	(29)	(19)	(19)
Cash assets at the beginning of the reporting period	467	440	394	338	319	290	271
Cash assets at the end of the reporting period	394	421	338	319	290	271	252

(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 Receipts from Australian Taxation Office.....	105	42	42	42	42	42	42
Other Receipts							
Other Receipts.....	2	5	5	5	5	5	5
TOTAL	107	47	47	47	47	47	47

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

Division 32 **Parliamentary Inspector of the Corruption and Crime Commission**

Part 7 **Community Safety**

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 68 Net amount appropriated to deliver services.....	528	518	518	529	523	516	511
Amount Authorised by Other Statutes - Corruption and Crime Commission Act 2003.....	179	179	179	179	179	180	181
Total appropriations provided to deliver services	707	697	697	708	702	696	692
CAPITAL							
Item 135 Capital Appropriation ^(a)	-	-	-	84	92	100	109
TOTAL APPROPRIATIONS	707	697	697	792	794	796	801
EXPENSES							
Total Cost of Services	789	839	839	850	844	838	834
Net Cost of Services ^(b)	789	839	839	850	844	838	834
CASH ASSETS ^(c)	398	327	351	304	257	210	165

- (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	-	-	-	-	1

Significant Issues Impacting the Agency

1. The appointment process for two Acting Parliamentary Inspectors has been finalised following the expiration of terms in December 2018. Mr John Anthony Chaney was appointed and the appointment of Mr Matt Howard SC has been renewed.

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.	An informed Parliament on the integrity of the Corruption and Crime Commission.	1. Evaluation of the Effectiveness and Appropriateness of Corruption and Crime Commission Operations

Service Summary

Expense	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
1. Evaluation of the Effectiveness and Appropriateness of Corruption and Crime Commission Operations.....	789	839	839	850	844	838	834
Total Cost of Services.....	789	839	839	850	844	838	834

Outcomes and Key Effectiveness Indicators (a)

	2017-18	2018-19	2018-19	2019-20	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: An informed Parliament on the integrity of the Corruption and Crime Commission:					
Number of reports completed and tabled in Parliament within target timeframes.....	1	1	1	1	

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

Services and Key Efficiency Indicators

1. Evaluation of the Effectiveness and Appropriateness of Corruption and Crime Commission Operations

	2017-18 Actual	2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget Target	Note
Total Cost of Service	\$'000 789	\$'000 839	\$'000 839	\$'000 850	
Less Income	-	-	-	-	
Net Cost of Service	789	839	839	850	
Employees (Full-Time Equivalents)	2	2	2	2	
Efficiency Indicators					
Average cost per investigation/case	\$7,356	\$9,229	\$9,305	\$9,520	1
Cost of audit function as a percentage of total cost of operations	41%	45%	39%	45%	2

Explanation of Significant Movements

(Notes)

1. The 2018-19 Estimated Actual and 2019-20 Budget Target are higher than the 2017-18 Actual average cost per investigation/case, reflecting a decrease in the number of investigations finalised.
2. The 2019-20 Budget Target for the cost of audit function as a percentage of total cost of operations is higher than the 2018-19 Estimated Actual due to an expected increase in the amount of time allocated to the audit function.

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)	418	452	452	455	455	457	460
Supplies and services	190	175	193	209	206	203	200
Accommodation	118	128	128	5	5	5	5
Depreciation and amortisation	32	32	32	129	129	129	129
Finance and interest costs	-	-	-	12	9	6	2
Other expenses	31	52	34	40	40	38	38
TOTAL COST OF SERVICES	789	839	839	850	844	838	834
NET COST OF SERVICES	789	839	839	850	844	838	834
INCOME FROM STATE GOVERNMENT							
Service appropriations	707	697	697	708	702	696	692
Resources received free of charge	156	142	142	142	142	142	142
TOTAL INCOME FROM STATE GOVERNMENT	863	839	839	850	844	838	834
SURPLUS/(DEFICIENCY) FOR THE PERIOD	74	-	-	-	-	-	-

(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 2, 2 and 2 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets.....	398	327	351	304	257	210	165
Receivables.....	5	4	5	5	5	5	5
Other.....	10	1	10	10	10	10	10
Total current assets.....	413	332	366	319	272	225	180
NON-CURRENT ASSETS							
Holding account receivables.....	195	227	227	356	485	614	743
Property, plant and equipment.....	222	190	190	448	319	190	61
Total non-current assets.....	417	417	417	804	804	804	804
TOTAL ASSETS.....	830	749	783	1,123	1,076	1,029	984
CURRENT LIABILITIES							
Employee provisions ^(b)	308	311	264	220	176	132	90
Payables.....	17	14	17	17	17	17	17
Borrowings and leases.....	-	-	-	91	99	108	3
Total current liabilities.....	325	325	281	328	292	257	110
NON-CURRENT LIABILITIES							
Employee provisions ^(b)	21	15	18	15	12	9	6
Borrowings and leases.....	-	-	-	212	112	3	-
Other.....	1	-	1	1	1	1	1
Total non-current liabilities.....	22	15	19	228	125	13	7
TOTAL LIABILITIES.....	347	340	300	556	417	270	117
EQUITY							
Contributed equity.....	160	160	160	244	336	436	544
Accumulated surplus/(deficit).....	323	249	323	323	323	323	323
Total equity.....	483	409	483	567	659	759	867
TOTAL LIABILITIES AND EQUITY.....	830	749	783	1,123	1,076	1,029	984

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

(b) Leave liability balances are being managed to within the approved cap across the forward estimate period.

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	675	665	665	579	573	567	563
Capital appropriation	-	-	-	84	92	100	109
Net cash provided by State Government	675	665	665	663	665	667	672
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(412)	(452)	(499)	(502)	(502)	(504)	(505)
Supplies and services	(46)	(33)	(51)	(68)	(65)	(62)	(59)
Accommodation	(118)	(128)	(128)	(5)	(5)	(5)	(5)
GST payments	(20)	-	(16)	(16)	(16)	(16)	(16)
Finance and interest costs	-	-	-	(12)	(9)	(6)	(2)
Other payments	(27)	(52)	(34)	(39)	(39)	(37)	(37)
Receipts ^(b)							
GST receipts	18	-	16	16	16	16	16
Other receipts	1	-	-	-	-	-	-
Net cash from operating activities	(604)	(665)	(712)	(626)	(620)	(614)	(608)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	-	-	(84)	(92)	(100)	(109)
Net cash from financing activities	-	-	-	(84)	(92)	(100)	(109)
NET INCREASE/(DECREASE) IN CASH HELD	71	-	(47)	(47)	(47)	(47)	(45)
Cash assets at the beginning of the reporting period	327	327	398	351	304	257	210
Cash assets at the end of the reporting period	398	327	351	304	257	210	165

(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	18	-	16	16	16	16	16
Other Receipts							
Other Receipts	1	-	-	-	-	-	-
TOTAL	19	-	16	16	16	16	16

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