

Part 2

Government Administration

Introduction

The Government Administration portfolio works for the people of Western Australia and supports the Premier and Cabinet. It delivers the Government's objectives through management of Government policy, provision of strategic policy advice, coordination of cross-agency solutions, public sector leadership and promotion of an efficient and effective public sector. ¹

Summary of Recurrent and Asset Investment Expenditure

Agency	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Premier and Cabinet		
– Total Cost of Services	159,438	165,535
– Asset Investment Program	648	81
Public Sector Commission		
– Total Cost of Services	26,322	27,487
– Asset Investment Program	216	90
Governor's Establishment		
– Total Cost of Services	5,992	6,738
– Asset Investment Program	203	2,781
Western Australian Electoral Commission		
– Total Cost of Services	12,529	32,724
– Asset Investment Program	406	300
Salaries and Allowances Tribunal		
– Total Cost of Services	674	1,065

¹ The emergence of the COVID-19 pandemic has resulted in the deferral of the *Our Priorities* program, which was reported in the 2019-20 Budget Statements.

Agency	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Commissioner for Equal Opportunity		
– Total Cost of Services	4,063	3,610
– Asset Investment Program	-	33
Commissioner for Children and Young People		
– Total Cost of Services	2,922	3,196
Office of the Information Commissioner		
– Total Cost of Services	2,197	2,356
– Asset Investment Program	-	31
WorkCover WA Authority		
– Asset Investment Program	554	1,422
Registrar, Western Australian Industrial Relations Commission		
– Total Cost of Services	12,063	12,284
– Asset Investment Program	160	160

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Ministerial Responsibilities

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

Division 3 Premier and Cabinet

Part 2 Government Administration

Appropriations, Expenses and Cash Assets

	2018-19 Actual \$'000	2019-20 Budget ^(a) \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 5 Net amount appropriated to deliver services	131,386	138,989	144,154	148,365	141,301	139,048	140,199
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	2,065	2,065	1,565	1,565	1,571	1,575	1,580
Total appropriations provided to deliver services	133,451	141,054	145,719	149,930	142,872	140,623	141,779
ADMINISTERED TRANSACTIONS							
Item 6 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	-	-	-	12,900	8,140	13,288	18,816
CAPITAL							
Item 95 Capital Appropriation ^(c)	-	12,175	382	373	375	380	375
TOTAL APPROPRIATIONS	133,451	153,229	146,101	163,203	151,387	154,291	160,970
EXPENSES							
Total Cost of Services	149,101	154,090	159,438	165,535	152,797	150,825	151,842
Net Cost of Services ^(d)	140,469	151,337	157,241	163,752	151,014	148,021	149,033
CASH ASSETS ^(e)	41,963	67,123	41,204	38,723	37,844	37,844	37,844

- (a) The 2019-20 Budget financial data has been recast for comparative purposes to reflect the transfer of Infrastructure WA, established on 24 July 2019.
- (b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.
- (c) Additional capital appropriation is provided to fund lease repayments and is not reflected in an Asset Investment Program table.
- (d) 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.
- (e) 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 Department's Income Statement since presentation of the 2019-20 Budget to Parliament on 9 May 2019, are outlined below:

	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
COVID-19 WA Recovery Plan					
Aboriginal Cultural Centre Planning	-	2,000	-	-	-
COVID-19 Communications					
Phase One	2,630	370	-	-	-
Phase Two	-	3,320	-	-	-
Remote Communities - Emergency Relief Fund	1,000	2,100	-	-	-
Wellington Dam Mural and Collie Art Trail	-	1,500	-	-	-

	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
New Initiatives					
Activate Perth	200	-	-	-	-
Collie Delivery Unit and Coal Advisory Team	669	828	835	841	797
Cyber Security Operations Centre	-	799	1,016	1,021	1,026
Gibson Desert Nature Reserve Compensation Settlement Package	-	251	203	180	183
Remote Communities - Economic Transformation Project	237	1,148	1,042	-	-
Yamatji Nation Indigenous Land Use Agreement - Implementation Costs	-	756	650	655	660
Ongoing Initiatives					
Resolution of Native Title in the South West of Western Australia	-	641	-	-	-
Telethon Donation	2,500	2,000	2,000	2,000	2,000
Other					
Government Office Accommodation Reform Program	-	(193)	(73)	(73)	(73)
Infrastructure WA	(3,473)	(5,000)	(5,000)	(5,000)	(5,000)
Revision to Indexation for Non-Salary Expenses	-	-	-	-	346
State Law Publisher Revenue Revision	(200)	(570)	(570)	(570)	(570)
Streamlined Budget Process Incentive Funding	-	1,222	-	-	-

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Significant Issues Impacting the Agency

1. The Department leads the development of advice to support the Premier's participation in National Cabinet meetings and coordinates actions on outcomes in conjunction with other agencies, including negotiation of financial agreements to ensure that the State is well positioned in its response and recovery from the COVID-19 pandemic. The Department coordinates advice across all portfolio areas to ensure that the State's unique position is well represented at meetings of the National Cabinet and other related forums.
2. The Department is responding to national federation reform by adapting to the rapid and more centralised Commonwealth-State decision-making environment to ensure that the Government is well-positioned to maximise opportunities and outcomes for the State.
3. The Department is providing policy coordination support to the combined implementation of recommendations of the Royal Commission into the Institutional Responses to Child Sexual Abuse.
4. The Department is providing coordination and support for a combined, holistic approach to reform in the justice sector to optimise preventative and early interventions and address Aboriginal over-representation in incarceration.
5. The Government believes there is much to celebrate in our nation's Indigenous history and culture. The Department is undertaking comprehensive consultation and engagement with Aboriginal communities and key stakeholders from the philanthropic and private sectors on the concept and feasibility of a Western Australian Aboriginal Cultural Centre, located in Perth on the traditional lands of the Wadjuk Noongar people.
6. Supporting regional prosperity outcomes across the State, the Department continues to support the economic diversification within the Town of Collie, including the development of Collie's local tourism sector to grow and diversify the town's economy, create jobs for locals and ensure the long-term prosperity of the town. This includes the Collie Art Trail, including the Wellington Dam Mural centrepiece.
7. The Government continues to prioritise negotiated Native Title settlements with Native Title holders, including compensation to generate improved social and economic outcomes for Aboriginal people and communities. The conclusive registration and implementation of the Yamatji Nation Indigenous Land Use Agreement and the South West Native Title Settlement are priority projects for 2020-21.
8. The Department leads Western Australia's participation in the implementation of the National Agreement on Closing the Gap, including the planning and accountability to achieve whole-of-government commitments.
9. The Department provides strategic policy advice and secretariat support for the Aboriginal Advisory Council and partners with the Council to implement its strategic objectives, including the development of the Aboriginal Empowerment Strategy and the proposed Office of Accountability and Advocacy in Aboriginal Affairs.

10. The Office of Digital Government will continue to progress the Government's digital transformation agenda with focus on improving the capability of the public sector to prevent and respond to cyber threats and increasing public confidence in transacting with Government online. It will also continue to lead the effort to improve online services for businesses and citizens while building a more digitally inclusive community.

WA Recovery Plan

11. The Department will continue to provide COVID-19 coordination and recovery planning support to the Premier, Cabinet and State Recovery Controller to support the State's economic and social recovery from COVID-19 during 2020-21.
12. The Department will coordinate and support delivery of the initiatives in the WA Recovery Plan across the public sector. This will be achieved through tracking progress and the early identification of potential issues and the facilitation of cross-agency solutions. As part of this, the Department will continue to remain actively engaged in the Government's key infrastructure projects by providing strategic leadership, oversight and guidance. The Department will provide a critical role in overseeing progress and reporting against the implementation of infrastructure projects to support jobs growth, including ensuring the necessary skills are available at the right time to support the successful delivery of these projects.
13. The Department will continue to coordinate advice across agencies on social policy, focusing on monitoring the social impact of the COVID-19 pandemic and advising on policies to support vulnerable cohorts to ensure that the State's recovery efforts are targeted at those with the greatest need arising from the challenging consequences of the COVID-19 pandemic.
14. The Department will also continue to coordinate and support communications regarding Western Australia's COVID-19 response and WA Recovery Plan across the public sector and the community. Communications activities will target multiple channels and stakeholder groups to help build consumer and business confidence, supporting the State's economic and social recovery.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
1. Administration of Executive Government Services	73,694	73,681	77,323	62,998	63,050	63,959	64,632
2. Administration of Parliamentary Support	39,967	38,412	35,440	35,254	35,322	35,356	35,380
3. Government Policy Management Whole-of-Government	19,127	19,934	26,094	30,435	24,714	22,912	23,097
4. Government Policy Management Aboriginal Affairs	9,796	11,787	11,354	23,802	17,663	16,256	16,254
5. Government Policy Management - ICT	6,517	10,276	9,227	13,046	12,048	12,342	12,479
Total Cost of Services.....	149,101	154,090	159,438	165,535	152,797	150,825	151,842

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Outcomes and Key Effectiveness Indicators ^(a)

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Outcome: Executive Government and Members of Parliament receive appropriate support:					
Targets for support services are met or exceeded	100%	95%	100%	95%	
Service recipient's confirmation that services provided enable the obligations of Executive Government and Members of Parliament to be met.....	4	3	4	3	1
Outcome: The Premier and Ministers receive high quality, rigorous and timely policy advice:					
Service recipient's confirmation that high quality and timely policy advice is provided	3.7	3	3.4	3	2

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Explanation of Significant Movements

(Notes)

1. This indicator reports the satisfaction levels of the Executive Government, Members of Parliament and their staff for corporate services delivered that enable them to meet their Parliamentary obligations. The Annual Expectations Survey is distributed to all stakeholders for completion, which consists of various questions relating to the timeliness and quality of a range of corporate services provided.
2. This indicator reports the satisfaction levels of the Premier, all Ministers and leaders of the Opposition parties for policy services delivered by the Department. The Annual Expectations Survey is distributed to all stakeholders for completion, which consists of various questions relating to the timeliness and quality of a range of policy services delivered by the Department.

Services and Key Efficiency Indicators

1. Administration of Executive Government Services

The Department is responsible for the administration of Executive Government services, including:

- administrative support to the Premier and Ministerial offices (including the Leader of the Opposition and Leader of the Second Opposition offices);
- support for the functions of Cabinet and Parliament;
- communication of Government policies and activities;
- support for the Executive Council;
- management of the State occasions and official visits program;
- a secure, confidential and time-critical printing and publishing service for Parliament and Government; and
- education programs at the Constitutional Centre.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 73,694	\$'000 73,681	\$'000 77,323	\$'000 62,998	1
Less Income	2,693	2,753	1,897	1,483	
Net Cost of Service	71,001	70,928	75,386	61,515	
Employees (Full-Time Equivalents)	300	294	315	318	
Efficiency Indicators ^(b)					
Average operating cost per Ministerial Office (including Premier's Office and Leader of the Opposition)	\$2,959,000	\$2,776,000	\$2,856,000	\$2,821,000	
Average cost of support provided per Ministerial Office (including Premier's Office and Leader of the Opposition)	\$492,000	\$487,000	\$522,000	\$506,000	

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

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

Explanation of Significant Movements

(Notes)

1. The decrease in Total Cost of Service from the 2019-20 Actual to the 2020-21 Budget Target relates to the reallocation of expenses for community, Aboriginal and ICT grants expenditure to Services 3, 4 and 5.

2. Administration of Parliamentary Support

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 39,967	\$'000 38,412	\$'000 35,440	\$'000 35,254	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	39,967	38,412	35,440	35,254	
Employees (Full-Time Equivalents) ^(b)	245	238	218	218	
Efficiency Indicators					
Average cost of entitlements per Member of Parliament	\$400,000	\$387,000	\$351,000	\$350,000	1
Average cost of support per Member of Parliament	\$21,000	\$18,000	\$22,000	\$21,000	

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(b) Full-time equivalents (FTEs) reported for this service represents Parliamentary Electoral Office staff, the 2018-19 Actual and 2019-20 Budget includes FTE for corporate overheads.

Explanation of Significant Movements

(Notes)

1. The decrease in the 2019-20 Actual and the 2020-21 Budget Target compared to the 2018-19 Actual reflects the change in methodology used to allocate corporate overhead expenditure to this service, and has resulted in less corporate overhead costs being allocated to this service.

3. Government Policy Management - Whole-of-Government

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

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target ^(b)	Note
Total Cost of Service	\$'000 19,127	\$'000 19,934	\$'000 26,094	\$'000 30,435	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	19,127	19,934	26,094	30,435	
Employees (Full-Time Equivalents)	82	91	117	109	
Efficiency Indicators					
Average cost to deliver policy advice per applicable FTE	\$233,000	\$219,000	\$223,000	\$223,000	

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(b) Total Cost of Service now includes grants expenditure transferred from Service 1, however efficiency indicators exclude grants expenditure to calculate the average cost.

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service for the 2019-20 Actual and the 2020-21 Budget Target, compared to the 2018-19 Actual reflects the funding for the COVID-19 Communications and the transfer of grants expenditure previously reported against Service 1.

4. Government Policy Management - Aboriginal Affairs

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target ^(b)	Note
Total Cost of Service	\$'000 9,796	\$'000 11,787	\$'000 11,354	\$'000 23,802	1,2
Less Income	nil	nil	nil	nil	
Net Cost of Service	9,796	11,787	11,354	23,802	
Employees (Full-Time Equivalents)	32	31	38	50	3
Efficiency Indicators					
Average cost to deliver policy advice per applicable FTE	\$305,000	\$380,000	\$300,000	\$364,000	2

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(b) Total Cost of Service now includes grants expenditure transferred from Service 1, however efficiency indicators exclude grants expenditure to calculate the average cost.

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service from the 2019-20 Actual compared to the 2020-21 Budget Target reflects the transfer of grants expenditure previously reported against Service 1.
2. The increase in Total Cost of Service and average cost for the 2020-21 Budget Target relates to increased funding for new initiatives: Yamatji Nation Indigenous Land Use Agreement, Remote Communities - Economic Transformation Project, Remote Communities - COVID-19 Emergency Relief Fund and planning for the Aboriginal Cultural Centre project.
3. The increase in employees (FTEs) for the 2020-21 Budget Target compared to the 2019-20 Actual mainly relates to new initiatives: Yamatji Nation Indigenous Land Use Agreement, Remote Communities - Economic Transformation Project and planning for the Aboriginal Cultural Centre project.

5. Government Policy Management - ICT

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

	2018-19 Actual ^(a)	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target ^(c)	Note
Total Cost of Service	\$'000 6,517	\$'000 10,276	\$'000 9,227	\$'000 13,046	1
Less Income	5,939	nil	300	300	
Net Cost of Service	578	10,276	8,927	12,746	
Employees (Full-Time Equivalents)	24	55	44	69	2
Efficiency Indicators					
Average cost to deliver policy advice per applicable FTE	\$274,000	\$187,000	\$211,000	\$186,000	

(a) The former Office of the Government Chief Information Officer was transferred to the Department on 1 July 2018.

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(c) Total Cost of Service now includes grants expenditure transferred from Service 1, however efficiency indicators exclude grants expenditure to calculate the average cost.

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service for the 2019-20 Actual compared to the 2020-21 Budget Target reflects the transfer of grants expenditure previously reported against Service 1, and increased funding for the new Cyber Security Operations Centre.
2. The increase in employees (FTEs) for the 2020-21 Budget Target compared to the 2019-20 Actual mainly reflects the filling of staff vacancies, including additional staff required for GovNext service delivery and the new Cyber Security Operations Centre.

Asset Investment Program

	Estimated Total Cost \$'000	Actual Expenditure to 30-6-20 \$'000	2019-20 ^(a) Expenditure \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
COMPLETED WORKS							
Asset Replacement/Upgrade - Computer Hardware and Software - 2019-20 Program	648	648	648	-	-	-	-
NEW WORKS							
Asset Replacement/Upgrade - Computer Hardware and Software							
2020-21 Program	81	-	-	81	-	-	-
2021-22 Program	81	-	-	-	81	-	-
2022-23 Program	81	-	-	-	-	81	-
2023-24 Program	81	-	-	-	-	-	81
Total Cost of Asset Investment Program	972	648	648	81	81	81	81
FUNDED BY							
Drawdowns from the Holding Account			357	81	81	81	81
Internal Funds and Balances			291	-	-	-	-
Total Funding			648	81	81	81	81

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Financial Statements

Income Statement

Expenses

1. The increase in Total Cost of Services for the 2020-21 Budget Estimate compared to the 2019-20 Budget by \$9.9 million mainly reflects increased funding for new initiatives; Remote Communities - Economic Transformation Project, Implementation costs for the Yamatji Nation Indigenous Land Use Agreement, Remote Communities - COVID-19 Emergency Relief Fund, Wellington Dam Mural and Collie Art Trail, Aboriginal Cultural Centre Planning project, COVID-19 Communications Campaign and Cyber Security Operations Centre.

Income

2. The increase in income for the 2020-21 Royalties for Regions Regional Community Services Fund mainly reflects funding for new initiatives; Remote Communities - COVID-19 Emergency Relief Fund and the Wellington Dam Mural and Collie Art Trail.
3. The increase in other revenue in the 2022-23 and 2023-24 Forward Estimates relates to revenue to be collected from other agencies to fund the Cyber Security Operations Centre.

Statement of Financial Position

4. The decrease in current assets (restricted cash) for the 2019-20 Actual compared to the 2019-20 Budget mainly relates to the change in accounting treatment for funding allocated to the Browse LNG Trust Account (\$30 million plus interest). This is now reported as a Special Purpose Account (not in the Statement of Financial Position).
5. The 2019-20 Budget for the holding account drawdowns; property, plant and equipment; borrowings and leases and accumulated surplus reflected the treatment of Government Office Accommodation (GOA) inter-agency leasing arrangements in accordance with AASB 16: *Leases*. Subsequent to the release of the 2019-20 Budget, it was determined that GOA inter-agency leasing arrangements were outside the scope of AASB 16 and therefore not required to be reported on the Statement of Financial Position. GOA leasing arrangements are now expensed as incurred and reflected as such from the 2019-20 Actual onwards.
6. The decrease in non-current assets (holding account receivables and property, plant and equipment) and non-current liabilities (borrowings and leases) for the 2019-20 Actual and the forward estimates period compared to the 2019-20 Budget mainly reflects the reversal of the AASB 16.

Statement of Cashflows

7. The reduction in cash assets at the beginning of the reporting period for the 2019-20 Actual compared to the 2018-19 Actual mainly reflects the revised accounting treatment for the Browse LNG Trust Account. (Refer to Note 4).

INCOME STATEMENT ^(a)
(Controlled)

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual \$'000	Budget \$'000	Actual ^(b) \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(c)	91,754	90,135	94,203	94,859	93,380	93,877	94,616
Grants and subsidies ^(d)	7,795	11,429	13,692	12,075	10,873	8,400	8,303
Supplies and services	25,843	26,872	25,692	34,449	24,427	24,686	24,852
Accommodation	19,961	6,207	19,614	19,612	19,735	19,735	19,735
Depreciation and amortisation	1,984	15,392	2,353	2,412	2,274	2,273	2,277
Finance and interest costs	-	1,678	17	34	39	37	51
Other expenses	1,764	2,377	3,867	2,094	2,069	1,817	2,008
TOTAL COST OF SERVICES	149,101	154,090	159,438	165,535	152,797	150,825	151,842
Income							
Sale of goods and services	1,301	1,220	905	650	650	650	650
Grants and subsidies	6,464	510	537	810	810	810	810
Other revenue	867	1,023	755	323	323	1,344	1,349
Total Income	8,632	2,753	2,197	1,783	1,783	2,804	2,809
NET COST OF SERVICES	140,469	151,337	157,241	163,752	151,014	148,021	149,033
INCOME FROM STATE GOVERNMENT							
Service appropriations	133,451	141,054	145,719	149,930	142,872	140,623	141,779
Resources received free of charge	6,400	6,556	6,922	6,400	6,400	6,400	6,400
Royalties for Regions Fund: Regional Community Services Fund	407	1,612	2,207	4,941	1,292	998	854
TOTAL INCOME FROM STATE GOVERNMENT	140,258	149,222	154,848	161,271	150,564	148,021	149,033
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(211)	(2,115)	(2,393)	(2,481)	(450)	-	-

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(c) The full-time equivalents for 2018-19 Actual, 2019-20 Actual and 2020-21 Budget Estimate are 683, 732 and 764 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual \$'000	Budget \$'000	Actual ^(a) \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
Aboriginal Engagement Unit Grants	956	5,784	3,113	3,080	2,028	1,705	1,608
Browse LNG Precinct Regional Benefits Package (including Body Corporate Fees)	2,326	2,496	2,356	2,496	2,496	2,496	-
Community Grants	4,209	3,149	7,899	6,199	6,049	3,899	6,395
Office of the Digital Government Grants	304	-	324	300	300	300	300
TOTAL	7,795	11,429	13,692	12,075	10,873	8,400	8,303

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual \$'000	Budget \$'000	Actual ^(b) \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	23,304	30,458	24,308	22,003	21,293	21,012	20,737
Restricted cash.....	17,828	35,737	15,597	15,147	14,697	14,697	14,697
Holding account receivables.....	6,603	5,162	8,786	8,705	8,624	8,687	8,687
Receivables.....	675	593	2,276	2,276	2,276	2,276	2,276
Other.....	2,559	718	3,305	3,305	3,305	3,305	3,305
Total current assets.....	50,969	72,668	54,272	51,436	50,195	49,977	49,702
NON-CURRENT ASSETS							
Holding account receivables.....	24,341	40,817	24,341	26,753	29,027	31,156	33,352
Property, plant and equipment.....	7,640	45,497	7,052	5,449	3,916	2,522	1,043
Intangibles.....	1,365	1,433	1,063	763	463	163	163
Restricted cash.....	831	928	1,299	1,573	1,854	2,135	2,410
Total non-current assets.....	34,177	88,675	33,755	34,538	35,260	35,976	36,968
TOTAL ASSETS.....	85,146	161,343	88,027	85,974	85,455	85,953	86,670
CURRENT LIABILITIES							
Employee provisions.....	15,610	13,616	18,640	18,640	18,640	18,640	18,640
Payables.....	3,378	1,647	5,095	5,095	5,095	5,095	5,395
Borrowings and leases.....	-	-	251	251	251	251	251
Other.....	7	-	7	7	7	7	7
Total current liabilities.....	18,995	15,263	23,993	23,993	23,993	23,993	24,293
NON-CURRENT LIABILITIES							
Employee provisions.....	3,669	2,837	4,490	4,490	4,490	4,490	4,490
Borrowings and leases.....	-	40,316	218	273	258	313	355
Total non-current liabilities.....	3,669	43,153	4,708	4,763	4,748	4,803	4,845
TOTAL LIABILITIES.....	22,664	58,416	28,701	28,756	28,741	28,796	29,138
EQUITY							
Contributed equity.....	19,685	31,113	18,848	19,221	19,167	19,610	19,985
Accumulated surplus/(deficit).....	42,797	71,650	40,478	37,997	37,547	37,547	37,547
Reserves.....	-	164	-	-	-	-	-
Total equity.....	62,482	102,927	59,326	57,218	56,714	57,157	57,532
TOTAL LIABILITIES AND EQUITY.....	85,146	161,343	88,027	85,974	85,455	85,953	86,670

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual \$'000	Budget \$'000	Actual ^(b) \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	132,367	125,662	143,179	147,518	140,598	138,350	139,502
Capital appropriation	-	12,175	382	373	375	380	375
Holding account drawdowns	351	357	357	81	81	81	81
Royalties for Regions Fund:							
Regional Community Services Fund	407	1,612	2,207	4,941	1,292	998	854
Net cash provided by State Government	133,125	139,806	146,125	152,913	142,346	139,809	140,812
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(86,404)	(90,135)	(92,375)	(94,859)	(93,380)	(93,877)	(94,616)
Grants and subsidies	(7,750)	(11,429)	(13,420)	(12,075)	(10,873)	(8,400)	(8,303)
Supplies and services	(21,298)	(21,263)	(18,119)	(29,146)	(19,554)	(19,383)	(19,549)
Accommodation	(22,528)	(5,240)	(19,385)	(18,645)	(18,767)	(18,768)	(18,768)
GST payments	(5,963)	(8,661)	(5,590)	(6,161)	(6,161)	(6,161)	(6,161)
Finance and interest costs	-	(1,678)	(17)	(34)	(39)	(37)	(51)
Other payments	(1,803)	(2,377)	(3,946)	(1,944)	(1,919)	(1,667)	(1,858)
Receipts ^(c)							
Grants and subsidies	6,464	510	537	810	810	810	810
Sale of goods and services	1,291	1,200	946	630	630	630	630
GST receipts	5,911	8,661	4,708	6,161	6,161	6,161	6,161
Other receipts	5,265	1,023	1,915	323	323	1,344	1,349
Net cash from operating activities	(126,815)	(129,389)	(144,746)	(154,940)	(142,769)	(139,348)	(140,356)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(6,841)	(357)	(648)	(81)	(81)	(81)	(81)
Net cash from investing activities	(6,841)	(357)	(648)	(81)	(81)	(81)	(81)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(12,175)	(345)	(373)	(375)	(380)	(375)
Net cash from financing activities	-	(12,175)	(345)	(373)	(375)	(380)	(375)
NET INCREASE/(DECREASE) IN CASH HELD	(34,655)	(2,115)	386	(2,481)	(879)	-	-
Cash assets at the beginning of the reporting period	76,618	69,238	41,963	41,204	38,723	37,844	37,844
Net cash transferred to/from other agencies	-	-	(1,145)	-	-	-	-
Cash assets at the end of the reporting period	41,963	67,123	41,204	38,723	37,844	37,844	37,844

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(c) 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)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual (b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
Grants and Subsidies							
Commonwealth Grants and Subsidies.....	525	510	537	810	810	810	810
Grants and Subsidies	5,939	-	-	-	-	-	-
Sale of Goods and Services							
State Law Publisher.....	1,291	1,200	946	630	630	630	630
GST Receipts							
GST Input Credits	5,762	8,332	4,595	5,832	5,832	5,832	5,832
GST Receipts on Sales	149	329	113	329	329	329	329
Other Receipts							
All Other Receipts.....	5,265	323	1,915	323	323	1,344	1,349
Interest - Browse LNG Precinct Project							
Interest Bearing Trust Account (c)	-	700	-	-	-	-	-
TOTAL	18,931	11,394	8,106	7,924	7,924	8,945	8,950

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(c) The decrease in interest for the 2019-20 Actual and the forward estimates period compared to the 2019-20 Budget relates to the change in accounting treatment for the Browse LNG Trust Account. The funds are reported as a Special Purpose Account.

DETAILS OF ADMINISTERED TRANSACTIONS

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual (a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
INCOME							
Other							
Yamatji Nation Alternative Settlement							
Agreement - Registration	-	-	-	12,900	8,140	13,288	18,816
TOTAL ADMINISTERED INCOME	-	-	-	12,900	8,140	13,288	18,816
EXPENSES							
Grants to Charitable and Other Public Bodies							
Yamatji Nation Alternative Settlement							
Agreement - Registration	-	-	-	12,900	8,140	13,288	18,816
TOTAL ADMINISTERED EXPENSES	-	-	-	12,900	8,140	13,288	18,816

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Agency Special Purpose Account Details

NATIVE TITLE HOLDER INCENTIVE FOR MINERAL EXPLORATION AND LAND ACCESS ACCOUNT

Account Purpose: To hold funds for the provision of a financial incentive to Native Title holders who are prepared to endorse a Government Indigenous Land Use Agreement (the Agreement) for the purpose of expediting procedure for the grant of exploration and prospecting licences and low impact activities in areas where Native Title rights are recognised.

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Opening Balance.....	7,426	7,434	7,434	7,437
Receipts:				
Appropriations	25	25	25	25
	7,451	7,459	7,459	7,462
Payments	17	25	22	25
CLOSING BALANCE.....	7,434	7,434	7,437	7,437

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

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

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

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Opening Balance.....	34,123	34,823	34,862	35,301
Receipts:				
Other	739	700	439	700
	34,862	35,523	35,301	36,001
CLOSING BALANCE.....	34,862	35,523	35,301	36,001

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

ESPERANCE NYUNGAR GOVERNMENT INDIGENOUS LAND USE AGREEMENT

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

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Opening Balance.....	479	-	-	-
	479	-	-	-
Payments	479	-	-	-
CLOSING BALANCE.....	-	-	-	-

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

ICT RENEWAL AND REFORM FUND

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

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Opening Balance.....	-	-	-	-
Receipts:				
Appropriations	7,202	-	-	-
	7,202	-	-	-
Payments	7,202	-	-	-
CLOSING BALANCE.....	-	-	-	-

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Division 4 **Public Sector Commission**

Part 2 **Government Administration**

Appropriations, Expenses and Cash Assets

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 7 Net amount appropriated to deliver services	23,466	24,368	24,288	25,047	25,020	25,234	25,424
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	791	791	647	510	513	516	519
Total appropriations provided to deliver services	24,257	25,159	24,935	25,557	25,533	25,750	25,943
CAPITAL							
Item 96 Capital Appropriation ^(b)	-	1,324	43	37	38	37	36
TOTAL APPROPRIATIONS	24,257	26,483	24,978	25,594	25,571	25,787	25,979
EXPENSES							
Total Cost of Services	22,341	26,275	26,322	27,487	27,345	27,562	27,755
Net Cost of Services ^(c)	21,755	25,875	25,918	27,032	26,890	27,107	27,300
CASH ASSETS ^(d)	13,323	10,667	15,034	14,841	14,876	14,876	14,876

- (a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.
- (b) Additional capital appropriation is provided to fund lease repayments and is not reflected in the Asset Investment Program table.
- (c) Represents Total Cost of Services (expenses) less retained revenues applied to the agency's services. Reconciliation to the 'Total appropriations provided to deliver services' includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (d) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commission's Income Statement since presentation of the 2019-20 Budget to Parliament on 9 May 2019 are outlined below:

	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
New Initiative					
Other COVID-19 - Aboriginal Traineeship Program	-	1,192	1,192	1,192	1,192
Other					
Public Sector Training Programs	-	55	55	55	55
Revision to Indexation for Non-Salary Expenses	-	-	-	-	53
Royalties for Regions - District Allowance	-	(11)	(11)	(11)	11
Streamlined Budget Process Incentive Funding	-	220	-	-	-

- (a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Significant Issues Impacting the Agency

1. The Commissioner has been given the key role of leading the implementation of the WA Recovery Plan which sets the direction for recovery from the impacts of the COVID-19 pandemic. Implementation is overseen by the State Recovery Controller through the Public Sector Leadership Council and supported and coordinated by the Department of the Premier and Cabinet. Responsible agencies are accountable for delivering recovery projects that are well planned and coordinated so real-time benefits are maximised and unnecessary red tape minimised.
2. Information currently collected on the public sector workforce is limited and not timely, making informed decision-making that is data-led difficult. Reforms are progressing to gain a whole-of-government picture of the workforce to assist strategic workforce planning and support the Commission in the development of a future-fit public service. The first ever Western Australian public sector census will be piloted in February 2021 with key results available from April 2021. It will inform potential future rollout of a census to gather workforce data on sector performance and guide sector support of the State's pandemic response and recovery efforts.
3. Driving a culture of integrity and accountability remains a key priority as community trust is essential for public agencies to support Western Australians. The Commission released an integrity strategy in December 2019 with actions and controls for public agencies to promote integrity and help prevent misconduct and corruption. This year the Commission will release a model integrity framework, maturity assessment tool and an integrity dashboard as part of this strategy and to further support agencies.
4. To continue to develop a capable and diverse workforce, there is a focus on increasing the representation of people from different backgrounds in the sector and ensuring all staff experience a sense of belonging and inclusion. With current employment trends for diverse groups, the Government has set aspirational targets to increase its representation in public sector employment. The Commission has developed a Workforce Diversification and Inclusion Strategy and accompanying plans for diverse groups with practical actions for improvement. The Commission is leading the implementation of the strategy and supporting agencies.
5. Strong leadership and capability at all levels continues to ensure the public sector is high-performing, innovative and future-fit. The Commission is leading work in this area, encompassing new approaches to executive performance and development, capability and progression, and talent identification and management. Based on contemporary international research, the work is tailored to the unique context of the Western Australian public sector and sets clear standards and expectations for all employees. Testing of the new approaches and initial implementation are continuing in 2020-21.

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
Future Jobs and Skills: Grow and diversify the economy, create jobs and support skills development.	An efficient and effective public sector that operates with integrity.	<ol style="list-style-type: none"> 1. Public Sector Leadership 2. Assistance and Support 3. Oversight and Reporting

Service Summary

Expense	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
1. Public Sector Leadership.....	7,455	10,929	10,710	11,956	11,894	11,989	12,072
2. Assistance and Support.....	7,573	7,810	7,711	6,934	6,898	6,953	7,002
3. Oversight and Reporting.....	7,313	7,536	7,901	8,597	8,553	8,620	8,681
Total Cost of Services.....	22,341	26,275	26,322	27,487	27,345	27,562	27,755

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Outcomes and Key Effectiveness Indicators ^(a)

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Outcome: An efficient and effective public sector that operates with integrity:					
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance:					
Integrity within their organisations.....	87%	86%	87%	87%	
The effectiveness and efficiency of their organisations.....	80%	75%	85%	80%	1
Diversity and inclusion within their organisations.....	66%	75%	73%	75%	2

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Explanation of Significant Movements

(Notes)

1. The variance between the 2019-20 Budget and the 2019-20 Actual reflects steady improvement in the Commission's performance. Comments from the Client Perception Survey indicate satisfaction with the integrity strategy released in December 2019, and timely COVID-19 pandemic-related workforce advice. The 2020-21 Budget Target has increased compared to the 2019-20 Budget to better align with the 2019-20 Actual outcome.
2. The variance between the 2018-19 Actual and the outyears is attributed to agencies involved in consultation on the Workforce Diversification and Inclusion Strategy for WA Public Sector Employment 2020-2025.

Services and Key Efficiency Indicators

1. Public Sector Leadership

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 7,455	\$'000 10,929	\$'000 10,710	\$'000 11,956	1
Less Income	411	374	117	431	2
Net Cost of Service	7,044	10,555	10,593	11,525	
Employees (Full-Time Equivalents)	31	43	48	45	
Efficiency Indicators					
Average cost per leadership development product, program or training hour	\$115	\$123	\$101	\$146	3
Average cost per workforce development program, product or training hour	\$115	\$140	\$109	\$104	4

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Explanation of Significant Movements

(Notes)

1. The variance between the 2018-19 Actual and the 2019-20 Budget reflects a significant number of vacant positions during the 2018-19 year. The increase in the 2020-21 Budget Target is due to additional expenditure for the Aboriginal Traineeship Program and the reallocation of resources between services based on actual activity.
2. The variance between the 2019-20 Budget and the 2019-20 Actual is due to the impact of the COVID-19 pandemic on the Lead the Way, Graduate Development and Mastering Management programs. It is expected that training courses will return to normal in 2020-21.
3. The variance between the 2019-20 Budget and the 2019-20 Actual is primarily due to an increase in the number of hours applied to directly support diversity, culture and talent development programs. The increase in the 2020-21 Budget Target compared to the 2019-20 Actual is due to the adult trainee wage being increased to align with a Level 1 classification under the Public Service and General Officers Agreement 2019.
4. The variance between the 2019-20 Budget and the 2019-20 Actual is due to lower than anticipated expenditure in activities such as the Aboriginal Traineeship Program.

2. Assistance and Support

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 7,573	\$'000 7,810	\$'000 7,711	\$'000 6,934	1
Less Income	91	13	38	12	
Net Cost of Service	7,482	7,797	7,673	6,922	
Employees (Full-Time Equivalents)	34	37	38	37	
Efficiency Indicators					
Average cost per hour of assistance and support provided	\$108	\$112	\$103	\$93	
Average cost per public administration, standards and integrity program, product or training hour	\$96	\$139	\$102	\$102	2

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Explanation of Significant Movements

(Notes)

1. The reduction in the 2020-21 Budget Target compared to the 2019-20 Budget and 2019-20 Actual is mainly due to the reallocation of resources between services based on actual activity levels.
2. The variance between the 2019-20 Budget and the 2019-20 Actual is primarily due to a change in calculation methodology to align with the annual report.

3. Oversight and Reporting

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 7,313	\$'000 7,536	\$'000 7,901	\$'000 8,597	1
Less Income	84	13	249	12	2
Net Cost of Service	7,229	7,523	7,652	8,585	
Employees (Full-Time Equivalents)	38	40	41	47	
Efficiency Indicators					
Average cost per hour addressing legislative and policy development	\$85	\$105	\$90	\$94	3
Average cost per hour of performance and oversight activity	\$101	\$103	\$97	\$93	4
Percentage of oversight actions completed within target timeframes	90%	85%	94%	85%	5

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Explanation of Significant Movements

(Notes)

1. The increase in the 2020-21 Budget Target compared to the 2019-20 Actual is mainly due to the reallocation of resources between services based on actual activity levels.
2. The increase in the 2019-20 Actual compared to the 2019-20 Budget and 2020-21 Budget Target is due to additional receipts from the Department of Communities for the cost of a review of its governance, integrity and financial management undertaken by the Commission.
3. The variance between the 2019-20 Budget and the 2019-20 Actual is primarily due to a change in calculation methodology to align with the annual report.
4. The variance between the 2019-20 Budget and the 2019-20 Actual is mainly due to an increase in the number of hours applied to directly support performance and oversight activities, offset by additional costs incurred for inquiries and reviews such as the Department of Communities review.
5. The variance between the 2019-20 Budget and the 2019-20 Actual is mainly due to ongoing process improvements, which resulted in more efficient outcomes and a lower number of complex claims being managed in 2019-20.

Asset Investment Program

1. The Commission's Asset Investment Program in 2020-21 remains focused on the ongoing replacement of computing equipment to ensure effective delivery of services.

	Estimated Total Cost \$'000	Actual Expenditure to 30-6-20 \$'000	2019-20 ^(a) Expenditure \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
COMPLETED WORKS							
Replacement of Computing Equipment - 2019-20 Program	216	216	216	-	-	-	-
NEW WORKS							
Replacement of Computing Equipment							
2020-21 Program	90	-	-	90	-	-	-
2021-22 Program	100	-	-	-	100	-	-
2022-23 Program	109	-	-	-	-	109	-
2023-24 Program	109	-	-	-	-	-	109
Total Cost of Asset Investment Program	624	216	216	90	100	109	109
FUNDED BY							
Drawdowns from the Holding Account			27	90	100	109	109
Other			189	-	-	-	-
Total Funding			216	90	100	109	109

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Financial Statements

Income Statement

Expenses

1. The increase in employee benefits from the 2018-19 Actual to the 2019-20 Actual reflects a significant number of vacant positions during the 2018-19 year.
2. The increase in employee benefits in the 2020-21 Budget Estimate is due to the adult trainee wage being increased to align with a Level 1 classification under the Public Service and General Officers Agreement.
3. The increase in supplies and services in the 2019-20 Actual relates to 2018-19 carryovers.
4. The recent changes to the accounting treatment of the Government Office Accommodation (GOA) resulted in a downward revision of depreciation and amortisation costs in the 2019-20 Actual compared to the higher budgeted amount in 2019-20.

Income

5. The decrease in the sales of goods and services between the 2019-20 Budget and the 2019-20 Actual is primarily due to a lower number of training courses held as a result of the COVID-19 pandemic.
6. The increase in other revenue in the 2019-20 Actual relates to additional receipts from the Department of Communities for the cost of a review of its governance, integrity and financial management undertaken by the Commission.

Statement of Financial Position

7. The recent changes to the accounting treatment of the GOA resulted in a downward revision of property, plant and equipment as well as borrowings and leases in the 2019-20 Actual compared to the 2019-20 Budget.

Statement of Cashflows

8. The recent changes to the accounting treatment of the GOA resulted in a downward revision of capital appropriation and repayment of borrowing and lease costs in the 2019-20 Actual compared to the higher budgeted amount in 2019-20.

INCOME STATEMENT ^(a)
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(c)	14,348	18,089	17,864	19,379	19,577	19,730	19,870
Grants and subsidies ^(d)	487	591	467	591	591	591	591
Supplies and services	4,882	4,465	5,206	4,405	4,064	4,124	4,173
Accommodation	2,470	1,381	2,428	2,847	2,847	2,847	2,847
Depreciation and amortisation	31	1,467	129	70	69	69	68
Finance and interest costs	-	176	2	4	3	4	5
Other expenses	123	106	226	191	194	197	201
TOTAL COST OF SERVICES	22,341	26,275	26,322	27,487	27,345	27,562	27,755
Income							
Sale of goods and services	231	292	85	347	347	347	347
Other revenue	355	108	319	108	108	108	108
Total Income	586	400	404	455	455	455	455
NET COST OF SERVICES	21,755	25,875	25,918	27,032	26,890	27,107	27,300
INCOME FROM STATE GOVERNMENT							
Service appropriations	24,257	25,159	24,935	25,557	25,533	25,750	25,943
Resources received free of charge	1,340	1,346	1,469	1,346	1,346	1,346	1,346
Royalties for Regions Fund: Regional Community Services Fund	11	22	-	11	11	11	11
TOTAL INCOME FROM STATE GOVERNMENT	25,608	26,527	26,404	26,914	26,890	27,107	27,300
SURPLUS/(DEFICIENCY) FOR THE PERIOD	3,853	652	486	(118)	-	-	-

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(c) The full-time equivalents for 2018-19 Actual, 2019-20 Actual and 2020-21 Budget Estimate are 103, 127 and 129 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
Certificate IV in Government (Investigations) ...	72	-	-	-	-	-	-
Public Sector Training Programs	25	78	32	78	78	78	78
Western Australian Leadership Program	390	513	435	513	513	513	513
TOTAL	487	591	467	591	591	591	591

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	13,150	10,400	14,811	14,544	14,505	14,431	14,357
Holding account receivables.....	117	117	90	63	73	82	82
Receivables.....	647	401	865	965	930	930	930
Other.....	1,024	590	471	471	471	471	471
Total current assets.....	14,938	11,508	16,237	16,043	15,979	15,914	15,840
NON-CURRENT ASSETS							
Holding account receivables.....	6,831	8,181	6,835	6,842	6,773	6,696	6,627
Property, plant and equipment.....	133	4,446	318	412	471	586	715
Restricted cash.....	173	267	223	297	371	445	519
Other.....	14	-	30	30	30	30	30
Total non-current assets.....	7,151	12,894	7,406	7,581	7,645	7,757	7,891
TOTAL ASSETS	22,089	24,402	23,643	23,624	23,624	23,671	23,731
CURRENT LIABILITIES							
Employee provisions.....	3,077	4,350	3,325	3,399	3,399	3,399	3,399
Payables.....	1,301	823	1,895	1,874	1,874	1,874	1,874
Borrowings and leases	-	-	27	27	27	27	27
Other.....	74	168	34	34	34	34	34
Total current liabilities.....	4,452	5,341	5,281	5,334	5,334	5,334	5,334
NON-CURRENT LIABILITIES							
Employee provisions.....	668	531	812	812	812	812	812
Borrowings and leases	-	4,326	52	61	23	33	57
Total non-current liabilities.....	668	4,857	864	873	835	845	869
TOTAL LIABILITIES	5,120	10,198	6,145	6,207	6,169	6,179	6,203
EQUITY							
Accumulated surplus/(deficit).....	16,969	14,204	17,498	17,417	17,455	17,492	17,528
Total equity	16,969	14,204	17,498	17,417	17,455	17,492	17,528
TOTAL LIABILITIES AND EQUITY	22,089	24,402	23,643	23,624	23,624	23,671	23,731

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	24,188	23,692	24,931	25,487	25,492	25,709	25,903
Capital appropriation	-	1,324	43	37	38	37	36
Holding account drawdowns	104	117	27	90	100	109	109
Royalties for Regions Fund: Regional Community Services Fund	11	22	-	11	11	11	11
Net cash provided by State Government	24,303	25,155	25,001	25,625	25,641	25,866	26,059
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(15,392)	(17,946)	(17,711)	(19,162)	(19,577)	(19,730)	(19,870)
Grants and subsidies	(778)	(591)	(308)	(591)	(591)	(591)	(591)
Supplies and services	(3,524)	(3,637)	(2,589)	(3,651)	(3,011)	(3,106)	(3,155)
Accommodation	(2,470)	(1,081)	(2,428)	(2,547)	(2,547)	(2,547)	(2,547)
GST payments	(703)	(502)	(734)	(502)	(502)	(502)	(502)
Finance and interest costs	-	(176)	(2)	(4)	(3)	(4)	(5)
Other payments	(388)	(106)	(303)	(191)	(194)	(197)	(201)
Receipts ^(c)							
Sale of goods and services	123	292	85	347	347	347	347
GST receipts	651	502	725	502	502	502	502
Other receipts	488	108	247	108	108	108	108
Net cash from operating activities	(21,993)	(23,137)	(23,018)	(25,691)	(25,468)	(25,720)	(25,914)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(37)	(117)	(216)	(90)	(100)	(109)	(109)
Net cash from investing activities	(37)	(117)	(216)	(90)	(100)	(109)	(109)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(1,324)	(56)	(37)	(38)	(37)	(36)
Net cash from financing activities	-	(1,324)	(56)	(37)	(38)	(37)	(36)
NET INCREASE/(DECREASE) IN CASH HELD	2,273	577	1,711	(193)	35	-	-
Cash assets at the beginning of the reporting period	11,050	10,090	13,323	15,034	14,841	14,876	14,876
Cash assets at the end of the reporting period	13,323	10,667	15,034	14,841	14,876	14,876	14,876

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(c) 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)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
Sale of Goods and Services							
Receipt - Sales of Goods and Services ^(c)	123	292	85	347	347	347	347
GST Receipts							
GST Input Credits	630	415	716	415	415	415	415
GST Receipts on Sales	21	87	9	87	87	87	87
Other Receipts							
Other Receipts ^(d)	488	108	247	108	108	108	108
TOTAL	1,262	902	1,057	957	957	957	957

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(c) The decrease in 2019-20 Actual is primarily due to a lower number of training courses held as a result of the impact of the COVID-19 pandemic.

(d) The increase in 2018-19 Actual relates to receipts from paid parental leave and receipts from government agencies for the State Emergency Services review, and 2019-20 Actual relates to receipts from the Department of Communities review of its governance, integrity and financial management.

Division 5

Governor's Establishment

Part 2

Government Administration

Appropriations, Expenses and Cash Assets

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 8 Net amount appropriated to deliver services	1,624	1,594	1,594	2,103	2,139	2,146	2,161
Amount Authorised by Other Statutes							
- Governor's Establishment Act 1992	3,556	3,865	3,865	3,946	4,017	4,093	4,149
- Salaries and Allowances Act 1975	575	575	575	575	579	583	587
Total appropriations provided to deliver services	5,755	6,034	6,034	6,624	6,735	6,822	6,897
CAPITAL							
Item 97 Capital Appropriation ^(b)	2,022	15	192	2,526	27	27	27
TOTAL APPROPRIATIONS	7,777	6,049	6,226	9,150	6,762	6,849	6,924
EXPENSES							
Total Cost of Services	6,152	6,140	5,992	6,738	6,850	6,937	7,015
Net Cost of Services ^(c)	6,073	6,013	5,791	6,611	6,723	6,810	6,888
CASH ASSETS ^(d)	391	192	433	190	232	251	270

- (a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.
- (b) Additional capital appropriation is provided to fund lease repayments and is not reflected in the Asset Investment Program table.
- (c) Represents Total Cost of Services (expenses) less retained revenues applied to the agency's services. Reconciliation to the 'Total appropriations provided to deliver services' includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (d) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Establishment's Income Statement since presentation of the 2019-20 Budget to Parliament on 9 May 2019, are outlined below:

	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
COVID-19 WA Recovery Plan					
Strategic Building Maintenance Program	-	500	505	510	515
Other					
Resources to Support the Governor - Contract Extension	-	-	-	210	214
State Fleet Policy and Procurement Initiatives	11	8	9	9	10

- (a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Significant Issues Impacting the Agency

1. The Honourable Kim Beazley AC is committed to advocating for Western Australia's strategic interests and capabilities during his term as Governor of Western Australia. In addition to the constitutional and conventional responsibilities of the Governor, including support to community organisations, Governor Beazley has expanded the role to include a focus on State advocacy and other activities that advance the State's future. The Governor seeks to create opportunities to increase the use of Government House, Ballroom and Grounds as a facility to enhance this capacity.
2. The Establishment is committed to the preservation, appropriate use, and presentation of the heritage-listed Government Domain, including Government House, the Ballroom, and the Grounds.
3. The full-time management of the Government House Ballroom will continue in order to operate as a facility to support the Office of the Governor and the Government, and also to provide a venue for a range of public community and corporate events.

WA Recovery Plan

Strategic Building Maintenance Program

4. As part of the WA Recovery Plan's infrastructure stimulus, an additional \$2 million will be spent over 2020-21 to 2023-24 on essential works to maintain and conserve buildings within the Government Domain Reserve.

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.

Desired Outcome	Services
Support the Governor and management of the Governor's Establishment.	<ol style="list-style-type: none"> 1. Effective Support to the Governor 2. Management of the Governor's Establishment

Service Summary

Expense	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
1. Effective Support to the Governor	1,869	2,024	2,284	2,364	2,400	2,450	2,455
2. Management of the Governor's Establishment	4,283	4,116	3,708	4,374	4,450	4,487	4,560
Total Cost of Services.....	6,152	6,140	5,992	6,738	6,850	6,937	7,015

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Services and Key Efficiency Indicators

1. Effective Support to the Governor

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 1,869	\$'000 2,024	\$'000 2,284	\$'000 2,364	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	1,869	2,024	2,284	2,364	
Employees (Full-Time Equivalents)	9	9	11	11	1

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Explanation of Significant Movements

(Notes)

- The Total Cost of Service for the 2019-20 Actual and the 2020-21 Budget Target compared to the 2019-20 Budget is higher and is mainly reflective of movement in the organisational structure as part of a review carried out in 2019-20. Better utilisation of existing full-time equivalents was achieved by reallocating two positions from Service 2 to Service 1.

2. Management of the Governor's Establishment

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 4,283	\$'000 4,116	\$'000 3,708	\$'000 4,374	1
Less Income	79	127	201	127	2
Net Cost of Service	4,204	3,989	3,507	4,247	
Employees (Full-Time Equivalents)	25	25	23	23	1

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Explanation of Significant Movements

(Notes)

- The Total Cost of Service for the 2019-20 Actual compared to the 2019-20 Budget is lower and is attributable to the movement in the organisational structure and a decrease in the valuation of the Government Domain, resulting in lower than expected depreciation figures. The 2020-21 Budget Target for the Total Cost of Service includes \$0.5 million for the Strategic Building Maintenance Program approved as part of the WA Recovery Plan.
- The 2018-19 Actual for the Income compared to the 2019-20 Budget was lower than usual due to closure of the ballroom venue for hire in 2019 in order to undertake capital works. The 2019-20 Actual Income compared to the 2019-20 Budget and 2020-21 Budget Target is higher, reflecting a worker's compensation recoup from previous years.

Asset Investment Program

WA Recovery Plan

1. As part of the WA Recovery Plan, \$2.5 million will be spent in 2020-21 on the Roof Repair and Reinstatement Project at Government House. This will include:
 - 1.1. \$0.7 million to replace the metal sheet roofing on the kitchen area (Stage 2); and
 - 1.2. \$1.8 million to repair the roof structure and reinstate Welsh slate tiles on the Ballroom Roof (Stage 3) and Entry Hall (Stage 4).

	Estimated Total Cost \$'000	Actual Expenditure to 30-6-20 \$'000	2019-20 ^(a) Expenditure \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
WORKS IN PROGRESS							
Government House Restoration and Refurbishment Maintenance Program	1,936	776	203	116	116	116	116
NEW WORKS							
COVID-19 WA Recovery Plan							
Roof Repair and Reinstatement Stages 2, 3 and 4	2,500	-	-	2,500	-	-	-
Other							
Property, Plant and Equipment Upgrades Commemorative Statue	165	-	-	165	-	-	-
Total Cost of Asset Investment Program	4,601	776	203	2,781	116	116	116
FUNDED BY							
Capital Appropriation			165	2,500	-	-	-
Drawdowns from the Holding Account			-	-	116	116	116
Internal Funds and Balances			38	281	-	-	-
Total Funding			203	2,781	116	116	116

- (a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(c)	4,185	4,363	4,373	4,476	4,551	4,631	4,691
Supplies and services	930	589	763	604	604	604	614
Accommodation	430	428	246	926	931	938	943
Depreciation and amortisation	428	575	449	597	629	629	629
Finance and interest costs	-	4	3	2	2	2	5
Other expenses	179	181	158	133	133	133	133
TOTAL COST OF SERVICES	6,152	6,140	5,992	6,738	6,850	6,937	7,015
Income							
Sale of goods and services	79	127	93	127	127	127	127
Other revenue	-	-	108	-	-	-	-
Total Income	79	127	201	127	127	127	127
NET COST OF SERVICES	6,073	6,013	5,791	6,611	6,723	6,810	6,888
INCOME FROM STATE GOVERNMENT							
Service appropriations	5,755	6,034	6,034	6,624	6,735	6,822	6,897
Resources received free of charge	7	30	4	30	30	30	30
TOTAL INCOME FROM STATE GOVERNMENT	5,762	6,064	6,038	6,654	6,765	6,852	6,927
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(311)	51	247	43	42	42	39

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(c) The full-time equivalents for 2018-19 Actual, 2019-20 Actual and 2020-21 Budget Estimate are 34, 34 and 34 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual \$'000	Budget \$'000	Actual ^(b) \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	377	117	387	126	150	155	173
Restricted cash.....	-	15	-	-	-	-	-
Holding account receivables.....	-	-	-	116	116	116	116
Receivables.....	32	56	9	9	9	9	9
Other.....	22	21	55	55	55	55	55
Total current assets.....	431	209	451	306	330	335	353
NON-CURRENT ASSETS							
Holding account receivables.....	2,724	3,299	3,311	3,792	4,305	4,818	5,331
Property, plant and equipment.....	34,149	35,930	33,117	35,301	34,805	34,360	33,879
Intangibles.....	17	33	1	1	1	1	1
Restricted cash.....	14	60	46	64	82	96	97
Total non-current assets.....	36,904	39,322	36,475	39,158	39,193	39,275	39,308
TOTAL ASSETS.....	37,335	39,531	36,926	39,464	39,523	39,610	39,661
CURRENT LIABILITIES							
Employee provisions.....	434	460	465	460	460	433	406
Payables.....	124	41	13	13	13	18	23
Other.....	-	22	18	18	18	18	18
Borrowings and leases.....	-	-	30	-	-	-	-
Total current liabilities.....	558	523	526	491	491	469	447
NON-CURRENT LIABILITIES							
Employee provisions.....	81	71	114	114	114	114	114
Borrowings and leases.....	-	49	70	74	64	104	111
Total non-current liabilities.....	81	120	184	188	178	218	225
TOTAL LIABILITIES.....	639	643	710	679	669	687	672
EQUITY							
Contributed equity.....	9,657	9,550	9,849	12,375	12,402	12,429	12,456
Accumulated surplus/(deficit).....	2,462	2,850	2,709	2,752	2,794	2,836	2,875
Reserves.....	24,577	26,488	23,658	23,658	23,658	23,658	23,658
Total equity.....	36,696	38,888	36,216	38,785	38,854	38,923	38,989
TOTAL LIABILITIES AND EQUITY.....	37,335	39,531	36,926	39,464	39,523	39,610	39,661

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual (b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	5,350	5,459	5,447	6,027	6,106	6,193	6,268
Capital appropriation	2,022	15	192	2,526	27	27	27
Holding account drawdowns	-	-	-	-	116	116	116
Net cash provided by State Government	7,372	5,474	5,639	8,553	6,249	6,336	6,411
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(4,185)	(4,358)	(4,333)	(4,486)	(4,556)	(4,658)	(4,718)
Supplies and services	(887)	(554)	(864)	(569)	(569)	(569)	(579)
Accommodation	(430)	(428)	(246)	(926)	(931)	(938)	(943)
GST payments	(631)	(63)	(140)	(63)	(63)	(63)	(63)
Finance and interest costs	-	(4)	(3)	(2)	(2)	(2)	(5)
Other payments	(178)	(181)	(147)	(133)	(133)	(133)	(133)
Receipts (c)							
Sale of goods and services	61	127	113	127	127	127	127
GST receipts	673	63	142	63	63	63	63
Other receipts	-	-	108	-	-	-	-
Net cash from operating activities	(5,577)	(5,398)	(5,370)	(5,989)	(6,064)	(6,173)	(6,251)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(4,959)	(116)	(203)	(2,781)	(116)	(116)	(116)
Net cash from investing activities	(4,959)	(116)	(203)	(2,781)	(116)	(116)	(116)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(15)	(24)	(26)	(27)	(28)	(25)
Net cash from financing activities	-	(15)	(24)	(26)	(27)	(28)	(25)
NET INCREASE/(DECREASE) IN CASH HELD	(3,164)	(55)	42	(243)	42	19	19
Cash assets at the beginning of the reporting period	3,555	247	391	433	190	232	251
Cash assets at the end of the reporting period	391	192	433	190	232	251	270

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

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

NET APPROPRIATION DETERMINATION ^(a)

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual \$'000	Budget \$'000	Actual ^(b) \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
Sale of Goods and Services							
Sale of Goods and Services	61	127	113	127	127	127	127
GST Receipts							
GST Input Credits	665	61	18	61	61	61	61
GST Receipts on Sales	8	2	124	2	2	2	2
Other Receipts							
Workers Compensation Insurance							
Recoveries from Previous Years	-	-	51	-	-	-	-
Recoups of Expenses from Joint Events at Government House	-	-	57	-	-	-	-
TOTAL	734	190	363	190	190	190	190

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Appropriations, Expenses and Cash Assets

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 9 Net amount appropriated to deliver services	6,249	7,357	6,958	25,372	6,674	6,779	6,878
Amount Authorised by Other Statutes							
- Electoral Act 1907	876	1,600	1,200	4,898	-	800	1,600
- Industrial Relations Act 1979	116	116	116	116	116	116	116
- Salaries and Allowances Act 1975	486	486	486	486	488	490	492
Total appropriations provided to deliver services	7,727	9,559	8,760	30,872	7,278	8,185	9,086
CAPITAL							
Item 98 Capital Appropriation	-	1,326	150	14	14	13	13
TOTAL APPROPRIATIONS	7,727	10,885	8,910	30,886	7,292	8,198	9,099
EXPENSES							
Total Cost of Services	8,679	13,542	12,529	32,724	11,921	9,428	13,729
Net Cost of Services ^(b)	8,220	7,922	6,461	32,615	6,212	9,319	8,020
CASH ASSETS ^(c)	1,604	2,378	3,940	1,889	2,989	1,889	2,989

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(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 Commission's Income Statement since presentation of the 2019-20 Budget to Parliament on 9 May 2019, are outlined below:

	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
New Initiatives					
Election Commitment - Disclosure of Political Donation	-	109	110	111	114
Funding for Aboriginal Enrolment and Engagement in Electoral Process	-	310	-	-	-
Other					
Government Office Accommodation Reform Program	-	(619)	(578)	(578)	(578)
Revision to Indexation for Non-Salary Expenses	-	-	-	-	29
Streamlined Budget Process Incentive Funding	-	54	-	-	-

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Significant Issues Impacting the Agency

1. The Commission will conduct the State General Election on 13 March 2021. The Commission will advertise and inform the new boundaries produced by the Electoral Distribution Project to the community at large. Subject to the legislation (Electoral Amendment Bill 2020) passing through the Parliament, the Commission will also implement the Government's election commitments for changes in the electoral disclosure regime. In addition to that, the Commission has also committed to increase the Aboriginal enrolment and participation rates during the election.
2. In the planning for the State General Election 2021, the Commission is incurring substantial costs associated with the impact of the COVID-19 pandemic. There is likely to be additional costs associated with personal hygiene and physical distancing requirements in the Commission's polling and processing venues.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients.....	8,679	13,542	12,529	32,724	11,921	9,428	13,729
Total Cost of Services.....	8,679	13,542	12,529	32,724	11,921	9,428	13,729

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Outcomes and Key Effectiveness Indicators ^(a)

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Outcome: Western Australian electors participate in independent and impartial elections or referenda conducted by the Commission as part of democratic processes:					
The number of relevant breaches of 'Declaration by Officer' (Forms 1) upheld by a Court of Disputed Returns.....	nil	nil	nil	nil	1
Percentage of eligible Western Australian electors on the State Electoral Roll	95.4%	96%	96.1%	96.9%	2
Percentage of enrolled electors voting in State General Elections (or by-elections) or referenda	n/a	n/a	n/a	86.6%	3
Average percentage of enrolled electors voting in local government ordinary (or extraordinary) postal elections or referenda conducted by the Commission	n/a	36.2%	28.9%	41.6%	4

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Explanation of Significant Movements

(Notes)

1. The number of relevant breaches of 'Declaration by Officer' is an indicator which reflects the Commission's objective of conducting independent election.
2. The 2019-20 Actual of 96.1% is based on 1,675,981 enrolled electors in an estimated eligible population of 1,744,902 people as at 30 June 2020. The increase in the 2020-21 Budget Target to 96.9% is due to a minor increase in enrolment of nearly 39,000 electors based on an estimated eligible population of 1,768,847 people.
3. There was no State Government Election held in the 2019-20 Actual. The 2020-21 Budget Target of 86.6% is based on expected higher voter turn-out rates being recorded at the State General Election.
4. In the 2019-20 Actual, the average percentage of enrolled electors who voted in local government elections (both ordinary and extraordinary) was 28.9%. In the 2020-21 Budget Target, there are no planned Local Government Biennial Elections. The 2020-21 Budget Target of 41.6% is based only on extraordinary elections with an estimate of 24,360 enrolled electors and 10,137 voters.

Services and Key Efficiency Indicators

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

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 8,679	\$'000 13,542	\$'000 12,529	\$'000 32,724	1
Less Income	459	5,620	6,068	109	2
Net Cost of Service	8,220	7,922	6,461	32,615	
Employees (Full-Time Equivalents)	44	44	44	41	
Efficiency Indicators					
Average cost per elector of providing electoral services (enrolment and election management) ^(b)	\$4.34	\$4.47	\$3.86	\$4.38	3
Average cost per elector of conducting State General Elections (or by-elections) or referenda events	n/a	n/a	n/a	\$10.78	4
Average cost per elector of conducting local government ordinary (or extraordinary) elections conducted by the commission	\$2.91	\$3.48	\$3.70	\$4.42	5

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(b) The average cost per elector indicator excludes costs associated with State General Election, political funding, electoral distribution, local government election and non-Parliamentary election.

Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Services in the 2020-21 Budget Target is mainly due to the conduct of the State General Election 2021.
2. The reduction in income for the 2020-21 Budget Target is due to the recoup of conducting Biennial Local Government Elections 2019 received in 2019-20.
3. The average cost for the 2020-21 Budget Target is derived by the Total Cost of Services (estimated at \$7.6 million) relative to the number of electors (1,715,782). The 2020-21 Budget Target is higher than the 2019-20 Actual mainly due to costs associated with new initiatives in relation to disclosure of political donation and Aboriginal enrolment and engagement.
4. No State Government Election, by-election or referenda was held in 2019-20.
5. The 2019-20 Actual cost is based on the total electors and total cost of both the biennial local government election and extraordinary election, which result in average cost per elector. The 2019-20 Actual is calculated based on 1,599,127 electors and \$5.9 million cost of service. The 2020-21 Budget Target average cost is higher than 2019-20 Actual because it is only driven by extraordinary elections, which is a smaller scale election at 24,360 electors and cost of \$107,727.

Asset Investment Program

1. The Asset Investment Program of \$0.3 million in 2020-21 continues to implement the Commission's Strategic Asset Plan with the focus on asset replacement and information and communications technology (ICT) system upgrades.

	Estimated Total Cost \$'000	Actual Expenditure to 30-6-20 \$'000	2019-20 ^(a) Expenditure \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
COMPLETED WORKS							
Asset Replacement - 2019-20 Program	61	61	61	-	-	-	-
ICT System Upgrade - 2019-20 Program	345	345	345	-	-	-	-
NEW WORKS							
Asset Replacement							
2020-21 Program	50	-	-	50	-	-	-
2021-22 Program	50	-	-	-	50	-	-
2022-23 Program	50	-	-	-	-	50	-
2023-24 Program	50	-	-	-	-	-	50
ICT System Upgrade							
2020-21 Program	250	-	-	250	-	-	-
2021-22 Program	217	-	-	-	217	-	-
2022-23 Program	217	-	-	-	-	217	-
2023-24 Program	217	-	-	-	-	-	217
Total Cost of Asset Investment Program	1,507	406	406	300	267	267	267
FUNDED BY							
Capital Appropriation			150	-	-	-	-
Drawdowns from the Holding Account			117	300	267	267	267
Other			139	-	-	-	-
Total Funding			406	300	267	267	267

- (a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared

Financial Statements

Income Statement

Expenses

1. The increase in Total Cost of Services for the 2020-21 Budget Estimate compared with the 2019-20 Actual by \$20.2 million (161%) is mainly due to the cost of the State General Election 2021, which will be held on 13 March 2021.
2. The increase of 121% in employee benefits for the 2020-21 Budget Estimate compared with the 2019-20 Actual is due to the high level of casuals employed for the State General Election 2021.
3. Grants and subsidies of \$4.5 million in the 2020-21 Budget Estimate represents the political funding expense as a result of the State General Election 2021.
4. The increase of 131% in supplies and services expense in the 2020-21 Budget Estimate is mainly due to the significant cost increase in professional services and contract, communication and consumables for the State General Election 2021.
5. The increase of 403% in other expenses in the 2020-21 Budget Estimate is mainly due to the significant increase in the advertising expense for both new boundaries as well as for the State General Election 2021.

Income

6. The decrease of 98% in sale of goods and services in the 2020-21 Budget Estimate compared with the 2019-20 Actual is mainly due to the recoup of conducting Biennial Local Government Elections 2019 received in 2019-20.
7. The increase in service appropriations by 252% in the 2020-21 Budget Estimate is mainly related to the appropriation received to conduct the State General Election 2021 (\$18.5 million) and for the political funding grants (\$4.5 million).

Statement of Financial Position

8. The 2019-20 Budget reflects the treatment of Government Office Accommodation (GOA) inter-agency leasing arrangements in accordance with AASB 16: *Leases*. Subsequent to the release of the 2019-20 Budget, it was determined that GOA inter-agency leasing arrangements were outside the scope of AASB 16 and therefore not required to be reported on the Statement of Financial Position. GOA leasing arrangements are now expensed as incurred and reflected from 2019-20 Actual onwards.
9. The total equity has decreased by 37% in the 2020-21 Budget Estimate compared with the 2019-20 Actual and is mainly due to the reduction of cash asset in the 2020-21 Budget Estimate.

Statement of Cashflows

10. The decrease in cash balances of \$2.1 million between the 2019-20 Actual and the 2020-21 Budget Estimate is mainly due to the establishment cost associated with the conduct of biennial local government elections.

INCOME STATEMENT ^(a)
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(c)	4,435	5,939	6,026	13,320	6,241	5,413	6,551
Grants and subsidies ^(d)	30	-	-	4,498	-	-	-
Supplies and services	1,967	4,859	4,668	10,766	3,921	2,170	4,748
Accommodation	1,449	187	1,004	1,047	992	967	982
Depreciation and amortisation	259	1,592	276	307	274	274	274
Finance and interest costs	-	166	1	1	1	2	2
Other expenses	539	799	554	2,785	492	602	1,172
TOTAL COST OF SERVICES	8,679	13,542	12,529	32,724	11,921	9,428	13,729
Income							
Sale of goods and services	459	5,620	6,064	104	5,704	104	5,704
Other revenue	-	-	4	5	5	5	5
Total Income	459	5,620	6,068	109	5,709	109	5,709
NET COST OF SERVICES	8,220	7,922	6,461	32,615	6,212	9,319	8,020
INCOME FROM STATE GOVERNMENT							
Service appropriations	7,727	9,559	8,760	30,872	7,278	8,185	9,086
Resources received free of charge	62	34	60	34	34	34	34
TOTAL INCOME FROM STATE GOVERNMENT	7,789	9,593	8,820	30,906	7,312	8,219	9,120
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(431)	1,671	2,359	(1,709)	1,100	(1,100)	1,100

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(c) The full-time equivalents for 2018-19 Actual, 2019-20 Actual and 2020-21 Budget Estimate are 44, 44 and 41 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
Public Funding of Political Parties and Candidates in State Elections	30	-	-	4,498	-	-	-
TOTAL	30	-	-	4,498	-	-	-

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	1,562	2,314	3,882	1,816	2,899	1,782	2,865
Holding account receivables.....	117	117	300	267	267	267	-
Receivables.....	121	225	158	158	158	158	158
Other.....	142	195	253	253	253	253	253
Total current assets.....	1,942	2,851	4,593	2,494	3,577	2,460	3,276
NON-CURRENT ASSETS							
Holding account receivables.....	491	1,966	470	510	517	524	798
Property, plant and equipment.....	61	4,062	119	76	51	77	63
Intangibles.....	1,735	1,716	1,856	1,892	1,910	1,917	1,917
Restricted cash.....	42	64	58	73	90	107	124
Other.....	16	2	5	5	5	5	5
Total non-current assets.....	2,345	7,810	2,508	2,556	2,573	2,630	2,907
TOTAL ASSETS	4,287	10,661	7,101	5,050	6,150	5,090	6,183
CURRENT LIABILITIES							
Employee provisions.....	993	816	1,135	1,135	1,135	1,135	1,135
Payables.....	33	45	80	80	80	80	73
Borrowings and leases	-	-	14	11	-	12	8
Other.....	42	265	73	73	73	73	73
Total current liabilities.....	1,068	1,126	1,302	1,299	1,288	1,300	1,289
NON-CURRENT LIABILITIES							
Employee provisions.....	161	211	218	218	218	218	218
Borrowings and leases	-	4,182	14	3	-	15	6
Total non-current liabilities.....	161	4,393	232	221	218	233	224
TOTAL LIABILITIES	1,229	5,519	1,534	1,520	1,506	1,533	1,513
EQUITY							
Contributed equity.....	724	2,050	874	546	560	573	586
Accumulated surplus/(deficit).....	2,484	3,246	4,843	3,134	4,234	3,134	4,234
Reserves	-	(4)	-	-	-	-	-
Other.....	(150)	(150)	(150)	(150)	(150)	(150)	(150)
Total equity	3,058	5,142	5,567	3,530	4,644	3,557	4,670
TOTAL LIABILITIES AND EQUITY	4,287	10,661	7,101	5,050	6,150	5,090	6,183

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	7,610	7,967	8,481	30,565	7,004	7,911	8,812
Capital appropriation	-	1,326	150	14	14	13	13
Holding account drawdowns	117	117	117	300	267	267	267
Receipts paid into Consolidated Account	-	-	-	(342)	-	-	-
Net cash provided by State Government	7,727	9,410	8,748	30,537	7,285	8,191	9,092
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(4,559)	(5,923)	(5,851)	(13,321)	(6,266)	(5,153)	(6,289)
Grants and subsidies	(44)	-	-	(4,498)	-	-	-
Supplies and services	(2,047)	(4,791)	(4,617)	(10,035)	(3,736)	(2,268)	(4,536)
Accommodation	(1,331)	(187)	(1,011)	(1,047)	(992)	(967)	(982)
GST payments	(398)	(623)	(630)	(745)	(615)	(495)	(615)
Finance and interest costs	-	(166)	(1)	(1)	(1)	(2)	(2)
Other payments	(514)	(841)	(540)	(3,516)	(618)	(730)	(1,612)
Receipts ^(c)							
Sale of goods and services	501	5,620	6,044	104	5,704	104	5,704
GST receipts	461	615	617	780	615	495	615
Other receipts	-	-	4	5	5	5	5
Net cash from operating activities	(7,931)	(6,296)	(5,985)	(32,274)	(5,904)	(9,011)	(7,712)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(313)	(267)	(406)	(300)	(267)	(267)	(267)
Net cash from investing activities	(313)	(267)	(406)	(300)	(267)	(267)	(267)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(1,176)	(21)	(14)	(14)	(13)	(13)
Net cash from financing activities	-	(1,176)	(21)	(14)	(14)	(13)	(13)
NET INCREASE/(DECREASE) IN CASH HELD	(517)	1,671	2,336	(2,051)	1,100	(1,100)	1,100
Cash assets at the beginning of the reporting period	2,121	707	1,604	3,940	1,889	2,989	1,889
Cash assets at the end of the reporting period	1,604	2,378	3,940	1,889	2,989	1,889	2,989

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(c) 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)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual (b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
Sale of Goods and Services							
Extraneous Elections	2	-	274	84	84	84	84
Local Government Recoups	175	5,600	5,750	-	5,600	-	5,600
Other	324	20	20	20	20	20	20
GST Receipts							
GST Receipt from ATO	417	135	10	230	135	120	135
GST Receipt on Sales	44	480	607	550	480	375	480
Other Receipts							
Vehicles Leased from State Fleet - Employee Contributions	-	-	1	5	5	5	5
Other	-	-	3	-	-	-	-
TOTAL	962	6,235	6,665	889	6,324	604	6,324

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

DETAILS OF ADMINISTERED TRANSACTIONS

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual (a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
INCOME							
Fines							
Non-Voters Fine	104	-	-	600	800	-	-
TOTAL ADMINISTERED INCOME	104	-	-	600	800	-	-
EXPENSES							
Other							
Payment to Consolidated Account	104	-	-	600	800	-	-
TOTAL ADMINISTERED EXPENSES	104	-	-	600	800	-	-

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Division 7

Salaries and Allowances Tribunal

Part 2

Government Administration

Appropriations, Expenses and Cash Assets

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 10 Net amount appropriated to deliver services.....	1,101	1,018	994	1,012	1,007	1,016	1,026
Total appropriations provided to deliver services	1,101	1,018	994	1,012	1,007	1,016	1,026
CAPITAL							
Item 99 Capital Appropriation ^(b)	-	-	-	5	4	4	5
TOTAL APPROPRIATIONS	1,101	1,018	994	1,017	1,011	1,020	1,031
EXPENSES							
Total Cost of Services	678	1,036	674	1,065	1,059	1,068	1,078
Net Cost of Services ^(c)	662	1,000	674	1,062	1,057	1,066	1,076
CASH ASSETS ^(d)	941	554	1,339	1,345	1,351	1,351	1,351

(a) Based on preliminary data for 2019-20. Some aggregates may be adjusted after agency Budget Statements were prepared.

(b) Capital appropriation is provided to fund lease repayments.

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

(d) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Tribunal's Income Statement since presentation of the 2019-20 Budget to Parliament on 9 May 2019, are outlined below:

	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
Streamlined Budget Process Incentive Funding	-	10	-	-	-

(a) Based on preliminary data for 2019-20. Some aggregates may be adjusted after agency Budget Statements were prepared.

Significant Issues Impacting the Agency

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

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Service Summary

Expense	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
1. Support Services to the Salaries and Allowances Tribunal	678	1,036	674	1,065	1,059	1,068	1,078
Total Cost of Services.....	678	1,036	674	1,065	1,059	1,068	1,078

(a) Based on preliminary data for 2019-20. Some aggregates may be adjusted after agency Budget Statements were prepared.

Outcomes and Key Effectiveness Indicators

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Outcome: A fair and equitable system of remuneration for the Governor, Members of Parliament, Senior Government Officers, Local Government Chief Executive Officers (CEOs), Judicial and Magisterial Officers, superannuation benefits for Members of Parliament and fees, expenses and allowances for local government elected council members:					
Quantity - determinations/reports	30	30	16	20	1
Quality - Tribunal satisfaction with the quality of service provided.....	100%	100%	100%	100%	
Timeliness - Tribunal satisfaction with timeliness of service provided	100%	100%	100%	100%	
The extent to which the Salaries and Allowances Tribunal is satisfied with the support services provided	100%	100%	100%	100%	

(a) Based on preliminary data for 2019-20. Some aggregates may be adjusted after agency Budget Statements were prepared.

Explanation of Significant Movements

(Notes)

- The number of formal determinations has decreased due to the Tribunal's decision to consolidate determinations for office holders within its jurisdiction that previously were subject to individual determinations. While the Tribunal's powers to determine remuneration are restricted under the *Salaries and Allowances (Debt and Deficit Remediation) Act 2018*, the Tribunal has exercised its temporary discretion under that Act to not issue determinations for some office holders usually subject to annual determinations.

Services and Key Efficiency Indicators

1. Support Services to the Salaries and Allowances Tribunal

Support services assist the Tribunal to:

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 678	\$'000 1,036	\$'000 674	\$'000 1,065	1
Less Income	16	36	nil	3	
Net Cost of Service	662	1,000	674	1,062	
Employees (Full-Time Equivalents)	3	3	3	3	
Efficiency Indicators					
Cost (efficiency) - average cost per determination report	\$22,600	\$34,533	\$42,125	\$53,250	2

(a) Based on preliminary data for 2019-20. Some aggregates may be adjusted after agency Budget Statements were prepared.

Explanation of Significant Movements

(Notes)

1. The variance between the 2019-20 Budget and the 2019-20 Actual is largely due to the impact of the *Salaries and Allowances (Debt and Deficit Remediation) Act 2018*, which has reduced costs, including less than anticipated use of external consultants.
2. The Tribunal has changed its approach to determinations, preferring to issue consolidated variation determinations, which previously were issued individually. This has caused a higher average cost per determination report from 2019-20 onwards.

Financial Statements

1. The 2019-20 Budget reflects the treatment of Government Office Accommodation (GOA) inter-agency leasing arrangements in accordance with AASB 16 *Leases*. Subsequent to the release of the 2019-20 Budget, it was determined that GOA inter-agency leasing arrangements were outside the scope of AASB 16 and therefore not required to be reported on the Statement of Financial Position. GOA leasing arrangements are now expensed as incurred and reflected as such from 2019-20 Actual onwards.

INCOME STATEMENT (Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	510	538	492	538	543	547	553
Supplies and services	90	446	107	451	441	446	451
Accommodation	59	-	53	60	61	61	61
Depreciation and amortisation	13	39	15	5	4	4	4
Finance and interest costs	-	3	-	-	1	1	-
Other expenses	6	10	7	11	9	9	9
TOTAL COST OF SERVICES	678	1,036	674	1,065	1,059	1,068	1,078
Income							
Grants and subsidies	16	33	-	-	-	-	-
Other revenue	-	3	-	3	2	2	2
Total Income	16	36	-	3	2	2	2
NET COST OF SERVICES	662	1,000	674	1,062	1,057	1,066	1,076
INCOME FROM STATE GOVERNMENT							
Service appropriations	1,101	1,018	994	1,012	1,007	1,016	1,026
Resources received free of charge	51	15	69	50	50	50	50
TOTAL INCOME FROM STATE GOVERNMENT	1,152	1,033	1,063	1,062	1,057	1,066	1,076
SURPLUS/(DEFICIENCY) FOR THE PERIOD	490	33	389	-	-	-	-

(a) Based on preliminary data for 2019-20. Some aggregates may be adjusted after agency Budget Statements were prepared.

(b) The full-time equivalents for 2018-19 Actual, 2019-20 Actual and 2020-21 Budget Estimate are 3, 3 and 3 respectively.

**STATEMENT OF FINANCIAL POSITION
(Controlled)**

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	936	547	1,332	1,336	1,340	1,338	1,336
Receivables.....	23	10	3	3	3	3	3
Other.....	1	-	-	-	-	-	-
Total current assets.....	960	557	1,335	1,339	1,343	1,341	1,339
NON-CURRENT ASSETS							
Holding account receivables.....	72	81	81	85	89	93	97
Property, plant and equipment.....	20	72	12	28	24	20	16
Restricted cash.....	5	7	7	9	11	13	15
Total non-current assets.....	97	160	100	122	124	126	128
TOTAL ASSETS	1,057	717	1,435	1,461	1,467	1,467	1,467
CURRENT LIABILITIES							
Employee provisions.....	114	107	87	89	89	89	89
Payables.....	4	13	13	16	22	22	22
Borrowings and leases	-	-	3	5	4	4	5
Total current liabilities.....	118	120	103	110	115	115	116
NON-CURRENT LIABILITIES							
Employee provisions.....	10	24	14	14	14	14	14
Borrowings and leases	-	68	-	14	11	7	1
Total non-current liabilities.....	10	92	14	28	25	21	15
TOTAL LIABILITIES	128	212	117	138	140	136	131
EQUITY							
Accumulated surplus/(deficit).....	929	505	1,318	1,323	1,327	1,331	1,336
Total equity	929	505	1,318	1,323	1,327	1,331	1,336
TOTAL LIABILITIES AND EQUITY	1,057	717	1,435	1,461	1,467	1,467	1,467

(a) Based on preliminary data for 2019-20. Some aggregates may be adjusted after agency Budget Statements were prepared.

**STATEMENT OF CASHFLOWS
(Controlled)**

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	1,092	1,009	985	1,008	1,003	1,012	1,022
Capital appropriation	-	-	-	5	4	4	5
Net cash provided by State Government	1,092	1,009	985	1,013	1,007	1,016	1,027
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(532)	(534)	(454)	(536)	(541)	(545)	(551)
Supplies and services	(50)	(433)	(68)	(398)	(388)	(399)	(404)
Accommodation	(59)	-	(53)	(60)	(61)	(61)	(61)
GST payments	(11)	(58)	(9)	(58)	(57)	(57)	(57)
Finance and interest costs	-	(3)	-	-	(1)	(1)	-
Other payments	(6)	(10)	(7)	(11)	(9)	(9)	(9)
Receipts ^(b)							
Grants and subsidies	16	33	-	-	-	-	-
GST receipts	15	58	9	58	58	58	58
Other receipts	-	3	-	3	2	2	2
Net cash from operating activities	(627)	(944)	(582)	(1,002)	(997)	(1,012)	(1,022)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(26)	(5)	(5)	(4)	(4)	(5)
Net cash from financing activities	-	(26)	(5)	(5)	(4)	(4)	(5)
NET INCREASE/(DECREASE) IN CASH HELD	465	39	398	6	6	-	-
Cash assets at the beginning of the reporting period	476	515	941	1,339	1,345	1,351	1,351
Cash assets at the end of the reporting period	941	554	1,339	1,345	1,351	1,351	1,351

(a) Based on preliminary data for 2019-20. Some aggregates may be adjusted after agency Budget Statements were prepared.

(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 Tribunal. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

NET APPROPRIATION DETERMINATION (a)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
Grants and Subsidies							
Commonwealth Specific Purpose - Indian Ocean Territories	16	33	-	-	-	-	-
GST Receipts							
GST Input Credit.....	15	58	9	58	58	58	58
Other Receipts							
Other Receipts.....	-	3	-	3	2	2	2
TOTAL	31	94	9	61	60	60	60

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

(b) Based on preliminary data for 2019-20. Some aggregates may be adjusted after agency Budget Statements were prepared.

Appropriations, Expenses and Cash Assets

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 11 Net amount appropriated to deliver services	3,705	3,437	3,412	2,872	2,881	2,927	2,968
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	48	300	313	313	314	315	316
Total appropriations provided to deliver services	3,753	3,737	3,725	3,185	3,195	3,242	3,284
CAPITAL							
Capital Appropriation ^(b)	-	635	7	-	-	-	-
TOTAL APPROPRIATIONS	3,753	4,372	3,732	3,185	3,195	3,242	3,284
EXPENSES							
Total Cost of Services	3,805	3,983	4,063	3,610	3,378	3,426	3,436
Net Cost of Services ^(c)	3,669	3,779	3,948	3,500	3,237	3,284	3,326
CASH ASSETS ^(d)	514	391	589	283	283	283	283

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(b) Additional capital appropriation is provided to fund lease repayments and is not reflected in the Asset Investment Program table.

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

(d) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commission's Income Statement since presentation of the 2019-20 Budget to Parliament on 9 May 2019, are outlined below:

	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
Funding for Commissioner and Executive Assistant - Salaries and Allowances	104	-	-	-	-
Funding for Executive Assistant Transferred from the Department of Biodiversity, Conservation and Attractions	-	102	103	105	106
Government Office Accommodation Reform Program	(116)	(558)	(615)	(590)	(661)
State Fleet Policy and Procurement Initiatives	-	(6)	(5)	(6)	(6)
Streamlined Budget Process Incentive Funding	-	28	-	-	-
Training Programs	-	(67)	(67)	(67)	(67)
Upgrade of the Complaints Management System	-	180	-	-	-

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Significant Issues Impacting the Agency

1. The Attorney General, as responsible Minister for the *Equal Opportunity Act 1984* (the Act), announced a review of the Act by the Western Australian Law Reform Commission. Terms of reference for the review have been published and the Law Reform Commission advises that the review is still undergoing development.
2. The development of the Complaints Management System (CMS) was delayed due to the relocation of the Commission to new office premises and the delayed Budget process. It is expected to be implemented in 2020-21. The new CMS is replacing an obsolete system to provide a more automated and efficient method to record, manage, and report on enquiries and complaints submitted to its jurisdiction.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
1. Provision of Information and Advice Regarding Equal Opportunity and Human Rights.....	1,780	1,864	1,900	1,690	1,582	1,605	1,609
2. Avenue of Redress for Unlawful Discrimination and Unreasonable Treatment.....	2,025	2,119	2,163	1,920	1,796	1,821	1,827
Total Cost of Services.....	3,805	3,983	4,063	3,610	3,378	3,426	3,436

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Outcomes and Key Effectiveness Indicators ^(a)

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Outcome: The people of Western Australia are provided with information and advice about equal opportunity and human rights issues and have accessible avenues of redress under relevant legislation:					
Community awareness of the Act and belief it is of benefit	82%	75%	82%	82%	
Percentage of complaints finalised within:					
6 months	79%	85%	76%	80%	1
12 months	98%	90%	96%	95%	

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Explanation of Significant Movements

(Notes)

1. The 2019-20 Actual percentage of complaints finalised within six months is lower than the 2019-20 Budget and the 2020-21 Budget Target mainly due to the increased complexity of complaints received, requiring more time to conciliate.

Services and Key Efficiency Indicators

1. Provision of Information and Advice Regarding Equal Opportunity and Human Rights

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 1,780	\$'000 1,864	\$'000 1,900	\$'000 1,690	1
Less Income	117	204	99	108	2
Net Cost of Service	1,663	1,660	1,801	1,582	
Employees (Full-Time Equivalents)	10	10	10	10	
Efficiency Indicators					
Average hourly cost of development and delivery of training courses	\$672	\$815	\$818	\$800	3

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Explanation of Significant Movements

(Notes)

1. The 2020-21 Budget Target for the Total Cost of Service is lower compared to the 2019-20 Budget and 2019-20 Actual mainly reflecting the reduction in lease costs due to the Commission's relocation to Albert Facey House as part of the Government Office Accommodation (GOA) Reform Program.
2. The decrease in Income in the 2019-20 Actual and the 2020-21 Budget Target compared to the 2019-20 Budget reflects a lower demand for training courses than originally anticipated.
3. The 2018-19 Actual for the average hourly cost of development and delivery of training courses was lower reflecting the effect of the reduction in support costs following the implementation of the 2017 Voluntary Targeted Separation Scheme and revised audited method of counting hours. There was also a significant increase in training requests in 2018-19, which was not expected to continue from 2019-20, therefore increasing the average hourly cost.

2. Avenue of Redress for Unlawful Discrimination and Unreasonable Treatment

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 2,025	\$'000 2,119	\$'000 2,163	\$'000 1,920	1
Less Income	19	nil	16	2	2
Net Cost of Service	2,006	2,119	2,147	1,918	
Employees (Full-Time Equivalents)	9	9	9	9	
Efficiency Indicators					
Average cost per complaint	\$2,294	\$2,550	\$2,760	\$2,500	3

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Explanation of Significant Movements

(Notes)

1. The 2020-21 Budget Target is lower compared to the 2019-20 Budget and 2019-20 Actual mainly reflecting the reduction in lease costs due to the Commission's relocation to Albert Facey House as part of the Government Office Accommodation Reform Program.
2. In 2018-19, the decision was taken for all income from training courses to be recognised against Service 1 to more accurately reflect the activities generating the revenue. While the scheduled training courses for the Indian Ocean Territories was postponed from 2019-20 to 2020-21 due to the COVID-19 pandemic, the Commonwealth funding was received in advance in 2019-20 and allocated across the two service areas on a proportional basis.
3. The average cost per complaint 2020-21 Budget Target primarily is reflective of the time it now takes to resolve the number of more complex complaints the Commission typically deals with. The average cost per complaint 2020-21 Budget Target is lower due to decreased accommodation costs with the relocation of the Commission to new premises.

Asset Investment Program

	Estimated Total Cost \$'000	Actual Expenditure to 30-6-20 \$'000	2019-20 ^(a) Expenditure \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
NEW WORKS							
Information and Communications Technology Program	33	-	-	33	-	-	-
Total Cost of Asset Investment Program	33	-	-	33	-	-	-
FUNDED BY							
Drawdowns from Holding Account			33	-	-	-	-
Internal Funds and Balances			(33)	33	-	-	-
Total Funding			-	33	-	-	-

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared

Financial Statements

Statement of Financial Position

1. The 2019-20 Budget reflects the treatment of GOA inter-agency leasing arrangements in accordance with AASB 16: *Leases*. Subsequent to the release of the 2019-20 Budget, it was determined that GOA inter-agency leasing arrangements were outside the scope of AASB 16 and therefore not required to be reported on the Statement of Financial Position. GOA leasing arrangements are now expensed as incurred and reflected as such from the 2019-20 Actual onwards.

INCOME STATEMENT ^(a) (Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(c)	2,240	2,495	2,395	2,610	2,645	2,670	2,702
Supplies and services	414	312	562	407	236	301	279
Accommodation	967	274	866	356	369	369	369
Depreciation and amortisation	15	694	17	-	-	-	-
Finance and interest costs	-	84	-	-	-	-	-
Other expenses	169	124	223	237	128	86	86
TOTAL COST OF SERVICES	3,805	3,983	4,063	3,610	3,378	3,426	3,436
Income							
Sale of goods and services	97	169	82	105	105	105	105
Grants and subsidies	33	35	32	5	36	37	5
Other revenue	6	-	1	-	-	-	-
Total Income	136	204	115	110	141	142	110
NET COST OF SERVICES	3,669	3,779	3,948	3,500	3,237	3,284	3,326
INCOME FROM STATE GOVERNMENT							
Service appropriations	3,753	3,737	3,725	3,185	3,195	3,242	3,284
Resources received free of charge	36	42	54	42	42	42	42
TOTAL INCOME FROM STATE GOVERNMENT	3,789	3,779	3,779	3,227	3,237	3,284	3,326
SURPLUS/(DEFICIENCY) FOR THE PERIOD	120	-	(169)	(273)	-	-	-

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(c) The full-time equivalents for 2018-19 Actual, 2019-20 Actual and 2020-21 Budget Estimate are 19, 19 and 19 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	491	359	527	213	205	197	197
Restricted cash.....	-	-	31	31	31	31	31
Holding account receivables.....	33	33	-	-	-	-	-
Receivables.....	33	68	39	39	39	39	39
Other.....	11	13	31	31	31	31	31
Total current assets.....	568	473	628	314	306	298	298
NON-CURRENT ASSETS							
Holding account receivables.....	449	1,129	471	471	471	471	471
Property, plant and equipment.....	56	2,086	20	20	20	20	20
Intangibles.....	-	-	-	33	33	33	33
Restricted cash.....	23	32	31	39	47	55	55
Total non-current assets.....	528	3,247	522	563	571	579	579
TOTAL ASSETS.....	1,096	3,720	1,150	877	877	877	877
CURRENT LIABILITIES							
Employee provisions.....	529	585	594	594	594	594	594
Payables.....	53	47	26	26	26	26	26
Other.....	60	85	266	266	266	266	266
Total current liabilities.....	642	717	886	886	886	886	886
NON-CURRENT LIABILITIES							
Employee provisions.....	111	70	83	83	83	83	83
Borrowings and leases.....	-	2,075	-	-	-	-	-
Total non-current liabilities.....	111	2,145	83	83	83	83	83
TOTAL LIABILITIES.....	753	2,862	969	969	969	969	969
EQUITY							
Contributed equity.....	604	1,239	611	611	611	611	611
Accumulated surplus/(deficit).....	(261)	(381)	(430)	(703)	(703)	(703)	(703)
Total equity.....	343	858	181	(92)	(92)	(92)	(92)
TOTAL LIABILITIES AND EQUITY.....	1,096	3,720	1,150	877	877	877	877

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	3,709	3,043	3,703	3,185	3,195	3,242	3,284
Capital appropriation	-	635	7	-	-	-	-
Holding account drawdowns	28	33	33	-	-	-	-
Net cash provided by State Government	3,737	3,711	3,743	3,185	3,195	3,242	3,284
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(2,254)	(2,530)	(2,357)	(2,645)	(2,680)	(2,705)	(2,737)
Supplies and services	(389)	(246)	(347)	(322)	(152)	(218)	(196)
Accommodation	(967)	(274)	(866)	(356)	(369)	(369)	(369)
GST payments	(111)	(78)	(109)	(78)	(78)	(78)	(78)
Finance and interest costs	-	(84)	-	-	-	-	-
Other payments	(170)	(134)	(199)	(245)	(135)	(92)	(92)
Receipts ^(c)							
Grants and subsidies	33	35	1	5	36	37	5
Sale of goods and services	132	169	111	105	105	105	105
GST receipts	106	78	104	78	78	78	78
Other receipts	6	21	1	-	-	-	-
Net cash from operating activities	(3,614)	(3,043)	(3,661)	(3,458)	(3,195)	(3,242)	(3,284)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	-	(33)	-	(33)	-	-	-
Net cash from investing activities	-	(33)	-	(33)	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(635)	(7)	-	-	-	-
Net cash from financing activities	-	(635)	(7)	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	123	-	75	(306)	-	-	-
Cash assets at the beginning of the reporting period	391	391	514	589	283	283	283
Cash assets at the end of the reporting period	514	391	589	283	283	283	283

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(c) 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)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
Grants and Subsidies							
Proceeds from the Provision of Services to the Indian Ocean Territories.....	33	35	1	5	36	37	5
Sale of Goods and Services							
Services Rendered	132	169	111	105	105	105	105
GST Receipts							
GST Input Credits	96	61	98	61	61	61	61
GST Receipts on Sales	10	17	6	17	17	17	17
Other Receipts							
Other Receipts.....	6	21	1	-	-	-	-
TOTAL	277	303	217	188	219	220	188

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Appropriations, Expenses and Cash Assets

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 12 Net amount appropriated to deliver services.....	2,608	2,710	2,697	2,596	2,623	2,655	2,689
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	255	255	255	255	256	257	258
Total appropriations provided to deliver services	2,863	2,965	2,952	2,851	2,879	2,912	2,947
CAPITAL							
Capital Appropriation.....	-	206	10	-	-	-	-
TOTAL APPROPRIATIONS	2,863	3,171	2,962	2,851	2,879	2,912	2,947
EXPENSES							
Total Cost of Services	3,085	3,127	2,922	3,196	3,041	3,074	3,106
Net Cost of Services ^(b)	2,803	3,124	2,922	3,062	3,038	3,071	3,106
CASH ASSETS ^(c)	523	285	885	833	833	833	833

- (a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.
- (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 cash flow timing changes and non-discretionary accounting adjustments, impacting on the Commissioner's Income Statement since presentation of the 2019-20 Budget to Parliament on 9 May 2019, are outlined below:

	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
New Initiative					
Development of National Child Friendly Complaints Resources	-	131	-	-	-
Ongoing Initiative					
2021 Speaking Out Survey.....	-	52	-	-	-
Other					
Streamlined Budget Process Incentive Funding	-	24	-	-	-

- (a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Significant Issues Impacting the Agency

1. Strategic planning for the Commissioner outlines three key areas of work which will support quality community services being delivered to Western Australians:
 - 1.1. promoting the rights, voices and contributions of children and young people;
 - 1.2. monitoring and advocacy to strengthen the wellbeing of all Western Australian children and young people; and
 - 1.3. prioritising the needs of children and young people who are our most disadvantaged and vulnerable.
2. Based on this strategic direction, the Commissioner will focus on the following key areas for the 2020-21 financial year:
 - 2.1. monitoring the implementation of the recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse, and supporting agencies to embed the child safe principles within their organisations, including appropriate responses to harmful sexual behaviours in children and young people;
 - 2.2. continued analysis of the findings of the 2019 Speaking Out Survey with a focus on safety, mental health, females and Aboriginal children's responses;
 - 2.3. develop, implement and analyse the 2021 Speaking Out Survey involving a broad representative sample with more than 10,000 children and young people capturing unique information on their views of their health and wellbeing and the community in which they live in, as well as any ongoing impacts of the COVID-19 pandemic;
 - 2.4. investigating and reporting on key aspects of children and young people's wellbeing based on outcomes described in the Commissioner's Wellbeing Monitoring Framework; and
 - 2.5. consolidation of the Commissioner's contribution towards Western Australia's COVID-19 recovery, through our commitment to undertake research, consultation and analysis on children and young people most impacted by COVID-19, including Aboriginal communities and youth in regional Western Australia.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
1. Consultation, Research and Promotion of the Wellbeing of Children and Young People	3,085	3,127	2,922	3,196	3,041	3,074	3,106
Total Cost of Services.....	3,085	3,127	2,922	3,196	3,041	3,074	3,106

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Outcomes and Key Effectiveness Indicators ^(a)

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Outcome: The views and issues of children and young people are heard and acted upon:					
The extent to which children and young people in various regions of the State are consulted.....	4,422	1,500	2,056	1,500	1
The extent to which issues impacting upon children and young people are researched, advocated and promoted	225	200	270	200	2

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Explanation of Significant Movements

Notes:

1. The 2020-21 Budget Target compared to the 2019-20 Actual reflects the increase number of online consultations, as a consequence of COVID-19. The 2018-19 Actual compared to the 2019-20 Budget is mainly due to the 2019 Speaking Out Survey, which was a large-scale research project undertaken in 2018-19 with more than 4000 children. Over the next twelve months a planned approach to the revision of this target will take place.
2. The 2019-20 Actual compared to the 2019-20 Budget and 2020-21 Budget Target is mainly due to improved data capturing processes which has increased the number of meetings recorded.

Services and Key Efficiency Indicators

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

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 3,085	\$'000 3,127	\$'000 2,922	\$'000 3,196	
Less Income	282	3	nil	134	
Net Cost of Service	2,803	3,124	2,922	3,062	
Employees (Full-Time Equivalents)	15	15	15	15	
Efficiency Indicators					
Unit cost per child	\$212	\$756	\$481	\$720	1
Unit cost per representative	\$9,548	\$10,298	\$7,164	\$10,577	2

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Explanation of Significant Movements

(Notes)

- The 2019-20 Actual compared to the 2019-20 Budget and 2020-21 Budget Target reflects the total number of children participating in consultation and research in 2019-20 being greater than expected.
- The 2019-20 Actual compared to the 2019-20 Budget and 2020-21 Budget Target is mainly due to the number of representations (e.g. forums, seminars, speeches and presentations) being greater than expected in 2019-20.

Financial Statements

1. The 2019-20 Budget reflects the treatment of Government Office Accommodation (GOA) inter-agency leasing arrangements in accordance with AASB 16: *Leases*. Subsequent to the release of the 2019-20 Budget, it was determined that GOA inter-agency leasing arrangements were outside the scope of AASB 16 and therefore not required to be reported on the Statement of Financial Position. GOA leasing arrangements are now expensed as incurred and reflected as such from 2019-20 Actual onwards.

INCOME STATEMENT ^(a) (Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(c)	1,996	2,149	2,092	2,287	2,198	2,225	2,251
Supplies and services	544	544	286	449	430	437	437
Accommodation	320	37	268	236	258	257	257
Depreciation and amortisation	10	234	19	25	25	24	23
Finance and interest costs	-	27	1	-	-	1	6
Other expenses	215	136	256	199	130	130	132
TOTAL COST OF SERVICES	3,085	3,127	2,922	3,196	3,041	3,074	3,106
Income							
Other revenue	282	3	-	134	3	3	-
Total Income	282	3	-	134	3	3	-
NET COST OF SERVICES	2,803	3,124	2,922	3,062	3,038	3,071	3,106
INCOME FROM STATE GOVERNMENT							
Service appropriations	2,863	2,965	2,952	2,851	2,879	2,912	2,947
Resources received free of charge	114	159	104	159	159	159	159
TOTAL INCOME FROM STATE GOVERNMENT	2,977	3,124	3,056	3,010	3,038	3,071	3,106
SURPLUS/(DEFICIENCY) FOR THE PERIOD	174	-	134	(52)	-	-	-

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(c) The full-time equivalents for 2018-19 Actual, 2019-20 Actual and 2020-21 Budget Estimate are 15, 15 and 15 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	505	274	860	808	808	808	808
Receivables.....	30	28	18	18	2	2	2
Other.....	-	1	-	-	-	-	-
Total current assets.....	535	303	878	826	810	810	810
NON-CURRENT ASSETS							
Holding account receivables.....	482	716	507	532	557	581	814
Property, plant and equipment.....	48	669	63	38	29	42	34
Restricted cash.....	18	11	25	25	25	25	25
Total non-current assets.....	548	1,396	595	595	611	648	873
TOTAL ASSETS	1,083	1,699	1,473	1,421	1,421	1,458	1,683
CURRENT LIABILITIES							
Employee provisions.....	189	153	308	308	308	308	308
Payables.....	60	37	32	32	32	32	32
Other.....	76	97	207	207	207	207	207
Total current liabilities.....	325	287	547	547	547	547	547
NON-CURRENT LIABILITIES							
Employee provisions.....	82	45	83	83	83	83	83
Borrowings and leases	-	661	23	14	5	34	27
Total non-current liabilities.....	82	706	106	97	88	117	110
TOTAL LIABILITIES	407	993	653	644	635	664	657
EQUITY							
Accumulated surplus/(deficit).....	676	706	820	777	786	794	1,026
Total equity	676	706	820	777	786	794	1,026
TOTAL LIABILITIES AND EQUITY	1,083	1,699	1,473	1,421	1,421	1,458	1,683

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual (b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	2,847	2,731	2,927	2,826	2,854	2,888	2,924
Capital appropriation	-	206	10	-	-	-	-
Holding account drawdowns	-	-	-	9	9	8	7
Net cash provided by State Government	2,847	2,937	2,937	2,835	2,863	2,896	2,931
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(1,919)	(2,149)	(1,991)	(2,217)	(2,203)	(2,230)	(2,256)
Supplies and services	(447)	(385)	(191)	(205)	(266)	(273)	(273)
Accommodation	(319)	(37)	(268)	(236)	(258)	(257)	(257)
GST payments	(102)	(91)	(76)	(91)	(91)	(91)	(91)
Finance and interest costs	-	(27)	-	-	-	(1)	(6)
Other payments	(204)	(130)	(271)	(217)	(124)	(124)	(129)
Receipts (c)							
GST receipts	99	88	100	88	88	88	88
Other receipts	283	-	131	-	-	-	-
Net cash from operating activities	(2,609)	(2,731)	(2,697)	(2,878)	(2,854)	(2,888)	(2,924)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(206)	(9)	(9)	(9)	(8)	(7)
Net cash from financing activities	-	(206)	(9)	(9)	(9)	(8)	(7)
NET INCREASE/(DECREASE) IN CASH HELD	238	-	362	(52)	-	-	-
Cash assets at the beginning of the reporting period	285	285	523	885	833	833	833
Cash assets at the end of the reporting period	523	285	885	833	833	833	833

- (a) Full audited financial statements are published in the Commissioner's Annual Report.
- (b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.
- (c) 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 Commissioner. 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)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual (b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
GST Receipts							
GST Receipts from Australian Taxation Office	70	88	86	88	88	88	88
GST Receipts on Sales	29	-	14	-	-	-	-
Other Receipts							
Development of National Child Friendly Complaints Resources	-	-	131	-	-	-	-
Other Receipts	283	-	-	-	-	-	-
TOTAL	382	88	231	88	88	88	88

- (a) The moneys received and retained are to be applied to the Commissioner's services as specified in the Budget Statements.
- (b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Division 10 Office of the Information Commissioner

Part 2 Government Administration

Appropriations, Expenses and Cash Assets

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 13 Net amount appropriated to deliver services.....	1,969	2,017	2,010	1,867	1,963	1,991	2,008
Amount Authorised by Other Statutes							
- Freedom of Information Act 1992	278	278	269	278	279	280	281
Total appropriations provided to deliver services	2,247	2,295	2,279	2,145	2,242	2,271	2,289
CAPITAL							
Capital Appropriation.....	-	243	-	-	-	-	-
TOTAL APPROPRIATIONS	2,247	2,538	2,279	2,145	2,242	2,271	2,289
EXPENSES							
Total Cost of Services	2,214	2,417	2,197	2,356	2,364	2,393	2,411
Net Cost of Services ^(b)	2,214	2,413	2,161	2,352	2,360	2,389	2,407
CASH ASSETS ^(c)	862	675	1,101	973	965	957	949

- (a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.
- (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 Office's Income Statement since presentation of the 2019-20 Budget to Parliament on 9 May 2019, are outlined below:

	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
Government Office Accommodation Reform Program	-	(80)	(70)	(60)	(60)
Streamlined Budget Process Incentive Funding	-	18	-	-	-

- (a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
1. Resolution of Complaints.....	1,550	1,692	1,538	1,649	1,655	1,675	1,688
2. Advice and Awareness.....	664	725	659	707	709	718	723
Total Cost of Services.....	2,214	2,417	2,197	2,356	2,364	2,393	2,411

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Outcomes and Key Effectiveness Indicators ^(a)

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Outcome: Access to documents and observance of processes in accordance with the <i>Freedom of Information Act 1992</i>:					
Participants satisfied with complaint resolution and external review processes adopted by the Information Commissioner.....	82%	85%	78%	85%	
Agencies satisfied with the advice and guidance provided by the Information Commissioner.....	99%	98%	98%	98%	
Applications for external review resolved by conciliation.....	82%	70%	64%	70%	

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Services and Key Efficiency Indicators

1. Resolution of Complaints

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 1,550	\$'000 1,692	\$'000 1,538	\$'000 1,649	
Less Income	nil	3	6	3	
Net Cost of Service	1,550	1,689	1,532	1,646	
Employees (Full-Time Equivalents)	9	9	8	9	
Efficiency Indicators					
Average cost per complaint and external review finalised	\$7,414	\$7,206	\$7,759	\$6,788	

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

2. Advice and Awareness

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 664	\$'000 725	\$'000 659	\$'000 707	
Less Income	nil	1	30	1	1
Net Cost of Service	664	724	629	706	
Employees (Full-Time Equivalents)	3	3	2	2	
Efficiency Indicators					
Average cost of service per application lodged ^(b)	\$249	\$364	\$259	\$324	2

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

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

Explanation of Significant Movements

(Notes)

1. The increase in Income from the 2019-20 Budget to the 2019-20 Actual relates to the tickets sales to the FOI in WA Conference, held in November 2019, which was not included in the 2019-20 Budget.
2. The decrease in the average cost of service from 2019-20 Budget to the 2019-20 Actual is due to an increase in the number of recipients receiving advice units. This increase is due to the FOI in WA Conference being held during the year.

Asset Investment Program

1. In 2020-21, the Office will invest in general office equipment and document management software. Funding was initially provided in 2019-20, however due to delays resulting from the COVID-19 pandemic, the program will now be undertaken in 2020-21.

	Estimated Total Cost \$'000	Actual Expenditure to 30-6-20 \$'000	2019-20 ^(a) Expenditure \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
WORKS IN PROGRESS							
Computer and Office Equipment Replacement	31	-	-	31	-	-	-
Total Cost of Asset Investment Program	31	-	-	31	-	-	-
FUNDED BY							
Internal Funds and Balances			-	31	-	-	-
Total Funding			-	31	-	-	-

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Financial Statements

1. The 2019-20 Budget reflects the treatment of Government Office Accommodation (GOA) inter-agency leasing arrangements in accordance with AASB 16: *Leases*. Subsequent to the release of the 2019-20 Budget, it was determined that GOA inter-agency leasing arrangements were outside the scope of AASB 16 and therefore not required to be reported on the Statement of Financial Position. GOA leasing arrangements are now expensed as incurred and reflected from 2019-20 Actual onwards.

INCOME STATEMENT ^(a)
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(c)	1,506	1,605	1,521	1,616	1,632	1,645	1,667
Supplies and services	398	339	391	361	341	345	361
Accommodation ^(d)	230	13	198	208	218	228	228
Depreciation and amortisation ^(d)	4	265	1	8	8	8	-
Finance and interest costs ^(d)	-	32	-	-	-	-	-
Other expenses	76	163	86	165	165	167	167
TOTAL COST OF SERVICES	2,214	2,417	2,197	2,356	2,364	2,393	2,411
Income							
Other revenue	-	4	36	4	4	4	4
Total Income	-	4	36	4	4	4	4
NET COST OF SERVICES	2,214	2,413	2,161	2,352	2,360	2,389	2,407
INCOME FROM STATE GOVERNMENT							
Service appropriations ^(d)	2,247	2,295	2,279	2,145	2,242	2,271	2,289
Resources received free of charge	76	110	78	110	110	110	110
TOTAL INCOME FROM STATE GOVERNMENT	2,323	2,405	2,357	2,255	2,352	2,381	2,399
SURPLUS/(DEFICIENCY) FOR THE PERIOD	109	(8)	196	(97)	(8)	(8)	(8)

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(c) The full-time equivalents for 2018-19 Actual, 2019-20 Actual and 2020-21 Budget Estimate are 12, 10 and 11 respectively.

(d) The variance between the 2019-20 Budget and the 2019-20 Actual reflects the revised accounting treatment of GOA inter-agency leasing arrangements.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	849	665	1,083	955	947	939	931
Holding account receivables.....	-	-	-	8	16	24	24
Receivables.....	16	17	19	19	19	19	19
Other.....	31	45	34	34	34	34	34
Total current assets.....	896	727	1,136	1,016	1,016	1,016	1,008
NON-CURRENT ASSETS							
Holding account receivables ^(c)	36	264	36	36	36	36	36
Property, plant and equipment ^(c)	1	812	-	23	15	7	7
Restricted cash.....	13	10	18	18	18	18	18
Total non-current assets.....	50	1,086	54	77	69	61	61
TOTAL ASSETS	946	1,813	1,190	1,093	1,085	1,077	1,069
CURRENT LIABILITIES							
Employee provisions.....	284	212	336	336	336	336	336
Payables.....	2	-	-	-	-	-	-
Borrowings and leases ^(c)	-	251	-	-	-	-	-
Other.....	13	21	15	15	15	15	15
Total current liabilities.....	299	484	351	351	351	351	351
NON-CURRENT LIABILITIES							
Employee provisions.....	29	52	25	25	25	25	25
Borrowings and leases ^(c)	-	541	-	-	-	-	-
Total non-current liabilities.....	29	593	25	25	25	25	25
TOTAL LIABILITIES	328	1,077	376	376	376	376	376
EQUITY							
Contributed equity ^(c)	37	280	37	37	37	37	37
Accumulated surplus/(deficit).....	581	456	777	680	672	664	656
Total equity	618	736	814	717	709	701	693
TOTAL LIABILITIES AND EQUITY	946	1,813	1,190	1,093	1,085	1,077	1,069

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(c) The variance between the 2019-20 Budget and the 2019-20 Actual reflects the revised accounting treatment of GOA inter-agency leasing arrangements.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations ^(c)	2,247	2,036	2,279	2,137	2,234	2,263	2,289
Capital appropriation ^(c)	-	243	-	-	-	-	-
Holding account drawdowns.....	-	31	-	-	-	-	-
Net cash provided by State Government	2,247	2,310	2,279	2,137	2,234	2,263	2,289
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(1,458)	(1,605)	(1,459)	(1,616)	(1,632)	(1,645)	(1,667)
Supplies and services.....	(307)	(311)	(318)	(325)	(307)	(311)	(315)
Accommodation ^(c)	(230)	(13)	(206)	(208)	(218)	(228)	(228)
GST payments.....	(64)	(30)	(61)	(30)	(30)	(30)	(30)
Finance and interest costs ^(c)	-	(32)	-	-	-	-	-
Other payments.....	(84)	(105)	(85)	(107)	(107)	(109)	(109)
Receipts ^(d)							
GST receipts.....	67	48	53	48	48	48	48
Other receipts.....	-	4	36	4	4	4	4
Net cash from operating activities	(2,076)	(2,044)	(2,040)	(2,234)	(2,242)	(2,271)	(2,297)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	-	(31)	-	(31)	-	-	-
Net cash from investing activities	-	(31)	-	(31)	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases ^(c)	-	(243)	-	-	-	-	-
Net cash from financing activities	-	(243)	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD.....	171	(8)	239	(128)	(8)	(8)	(8)
Cash assets at the beginning of the reporting period	691	683	862	1,101	973	965	957
Cash assets at the end of the reporting period	862	675	1,101	973	965	957	949

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(c) The variance between the 2019-20 Budget and the 2019-20 Actual reflects the revised accounting treatment of GOA inter-agency leasing arrangements.

(d) 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)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
GST Receipts							
GST Input Credits	67	48	53	48	48	48	48
Other Receipts							
Other Receipts	-	4	36	4	4	4	4
TOTAL	67	52	89	52	52	52	52

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

WorkCover WA Authority

Part 2 Government Administration

Asset Investment Program

1. The Authority's total approved Asset Investment Program for 2020-21 is \$1.4 million, which includes:
 - 1.1. Building Maintenance/Asset Replacement - ongoing repairs and general maintenance of the Authority's premises;
 - 1.2. Computer Hardware and Software - ongoing replacement and upgrade of core business systems and infrastructure; and
 - 1.3. Other Equipment - ongoing replacement of office equipment.

	Estimated Total Cost \$'000	Actual Expenditure to 30-6-20 \$'000	2019-20 ^(a) Expenditure \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
COMPLETED WORKS							
Building Maintenance/Asset Replacement							
2019-20 Program.....	59	59	59	-	-	-	-
Computer Hardware and Software - 2019-20 Program.....	470	470	470	-	-	-	-
Other Equipment - 2019-20 Program	25	25	25	-	-	-	-
NEW WORKS							
Building Maintenance/Asset Replacement							
2020-21 Program.....	916	-	-	916	-	-	-
2021-22 Program.....	250	-	-	-	250	-	-
2022-23 Program.....	473	-	-	-	-	473	-
2023-24 Program.....	250	-	-	-	-	-	250
Computer Hardware and Software							
2020-21 Program.....	476	-	-	476	-	-	-
2021-22 Program.....	452	-	-	-	452	-	-
2022-23 Program.....	488	-	-	-	-	488	-
2023-24 Program.....	494	-	-	-	-	-	494
Other Equipment							
2020-21 Program.....	30	-	-	30	-	-	-
2021-22 Program.....	30	-	-	-	30	-	-
2022-23 Program.....	35	-	-	-	-	35	-
2023-24 Program.....	35	-	-	-	-	-	35
Total Cost of Asset Investment Program	4,483	554	554	1,422	732	996	779
FUNDED BY							
Internal Funds and Balances.....			554	1,422	732	996	779
Total Funding.....			554	1,422	732	996	779

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Division 11 Registrar, Western Australian Industrial Relations Commission

Part 2 Government Administration

Appropriations, Expenses and Cash Assets

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 14 Net amount appropriated to deliver services	9,276	9,788	9,371	9,476	9,596	9,777	9,761
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	2,441	2,441	2,441	2,441	2,447	2,456	2,465
Total appropriations provided to deliver services	11,717	12,229	11,812	11,917	12,043	12,233	12,226
CAPITAL							
Item 100 Capital Appropriation ^(b)	-	2,241	52	49	49	48	49
TOTAL APPROPRIATIONS	11,717	14,470	11,864	11,966	12,092	12,281	12,275
EXPENSES							
Total Cost of Services	10,810	12,596	12,063	12,284	12,410	12,600	12,486
Net Cost of Services ^(c)	10,529	12,308	11,711	12,204	12,330	12,520	12,406
CASH ASSETS ^(d)	5,277	4,469	5,547	5,430	5,313	5,196	5,186

- (a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.
- (b) Additional capital appropriation is provided to fund lease repayments and is not reflected in the Asset Investment Program table.
- (c) Represents Total Cost of Services (expenses) less retained revenues applied to the agency's services. Reconciliation to the 'Total appropriations provided to deliver services' includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (d) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 2019-20 Budget to Parliament on 9 May 2019, are outlined below:

	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
Streamlined Budget Process Incentive Funding	-	65	-	-	-

- (a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.....	4,778	5,428	4,920	5,303	5,350	5,419	5,314
2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission.....	6,032	7,168	7,143	6,981	7,060	7,181	7,172
Total Cost of Services.....	10,810	12,596	12,063	12,284	12,410	12,600	12,486

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Outcomes and Key Effectiveness Indicators ^(a)

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Outcome: The prevention and resolution of industrial relations matters:					
Percentage of employee, employers, representatives and Commission members satisfied with the service provided by the Department of the Registrar in relation to:					
Timeliness	99%	90%	99%	90%	
Accuracy and relevance of information.....	99%	90%	99%	90%	

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Services and Key Efficiency Indicators

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

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 4,778	\$'000 5,428	\$'000 4,920	\$'000 5,303	
Less Income	281	288	352	80	1
Net Cost of Service	4,497	5,140	4,568	5,223	
Employees (Full-Time Equivalents)	27	30	28	30	
Efficiency Indicators					
Average cost per application registered and recorded	\$4,703	\$5,714	\$4,965	\$5,524	

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

Explanation of Significant Movements

(Notes)

1. The decrease in income in the 2020-21 Budget Target compared to the 2019-20 Actual relates to the accommodation revenue received from the Department of Local Government, Sport and Cultural Industries as part of the City of Perth Inquiry. The contract ended on 30 June 2020.

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

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 6,032	\$'000 7,168	\$'000 7,143	\$'000 6,981	
Less Income	nil	nil	nil	nil	
Net Cost of Service	6,032	7,168	7,143	6,981	
Employees (Full-Time Equivalents) ^(b)	15	19	16	19	

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(b) This includes members of the Commission and their Associates that are not employees of the Department. This treatment is different to the full-time equivalents disclosed in the Department's Annual Report.

Asset Investment Program

	Estimated Total Cost \$'000	Actual Expenditure to 30-6-20 \$'000	2019-20 ^(a) Expenditure \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
COMPLETED WORKS							
Asset Replacement - Information and Communications Technology (ICT) - 2019-20 Program	160	160	160	-	-	-	-
NEW WORKS							
Asset Replacement - ICT							
2020-21 Program	160	-	-	160	-	-	-
2021-22 Program	160	-	-	-	160	-	-
2022-23 Program	160	-	-	-	-	160	-
2023-24 Program	160	-	-	-	-	-	160
Total Cost of Asset Investment Program	800	160	160	160	160	160	160
FUNDED BY							
Drawdowns from the Holding Account			160	160	160	160	160
Total Funding			160	160	160	160	160

(a) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared

Financial Statements

1. The 2019-20 Budget reflects the treatment of Government Office Accommodation (GOA) inter-agency leasing arrangements in accordance with AASB 16: *Leases*. Subsequent to the release of the 2019-20 Budget, it was determined that GOA inter-agency leasing arrangements were outside the scope of AASB 16 and therefore not required to be reported on the Statement of Financial Position. GOA leasing arrangements are now expensed as incurred and reflected as such from 2019-20 Actual onwards.

INCOME STATEMENT ^(a) (Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(c)	5,700	6,595	6,329	6,647	6,731	6,809	6,888
Supplies and services	1,166	1,220	1,804	1,170	1,105	1,144	1,162
Accommodation	3,124	854	3,248	3,598	3,707	3,821	3,902
Depreciation and amortisation	396	3,154	472	546	546	504	209
Finance and interest costs	-	450	5	5	3	4	7
Other expenses	424	323	205	318	318	318	318
TOTAL COST OF SERVICES	10,810	12,596	12,063	12,284	12,410	12,600	12,486
Income							
Sale of goods and services	31	80	28	80	80	80	80
Other revenue	250	208	324	-	-	-	-
Total Income	281	288	352	80	80	80	80
NET COST OF SERVICES	10,529	12,308	11,711	12,204	12,330	12,520	12,406
INCOME FROM STATE GOVERNMENT							
Service appropriations	11,717	12,229	11,812	11,917	12,043	12,233	12,226
Resources received free of charge	17	50	16	50	50	50	50
TOTAL INCOME FROM STATE GOVERNMENT	11,734	12,279	11,828	11,967	12,093	12,283	12,276
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,205	(29)	117	(237)	(237)	(237)	(130)

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(c) The full-time equivalents for 2018-19 Actual, 2019-20 Actual and 2020-21 Budget Estimate are 42, 44 and 49 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual \$'000	Budget \$'000	Actual ^(b) \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	5,167	4,329	5,407	5,260	5,113	4,981	4,956
Holding account receivables.....	160	160	160	160	160	160	160
Receivables.....	99	122	194	194	194	194	194
Other.....	43	57	74	74	74	74	74
Total current assets.....	5,469	4,668	5,835	5,688	5,541	5,409	5,384
NON-CURRENT ASSETS							
Holding account receivables.....	2,364	5,358	2,755	3,141	3,527	3,871	3,920
Property, plant and equipment.....	1,605	11,537	1,494	1,108	757	474	494
Restricted cash.....	110	140	140	170	200	215	230
Total non-current assets.....	4,079	17,035	4,389	4,419	4,484	4,560	4,644
TOTAL ASSETS	9,548	21,703	10,224	10,107	10,025	9,969	10,028
CURRENT LIABILITIES							
Employee provisions.....	1,224	1,429	1,223	1,223	1,223	1,223	1,223
Payables.....	50	164	62	122	182	182	302
Borrowings and leases	-	2,429	46	46	46	46	46
Other.....	106	271	383	443	503	623	623
Total current liabilities.....	1,380	4,293	1,714	1,834	1,954	2,074	2,194
NON-CURRENT LIABILITIES							
Employee provisions.....	241	159	310	310	310	310	310
Borrowings and leases	-	8,554	104	56	41	53	75
Total non-current liabilities.....	241	8,713	414	366	351	363	385
TOTAL LIABILITIES	1,621	13,006	2,128	2,200	2,305	2,437	2,579
EQUITY							
Contributed equity.....	(1,568)	673	(1,516)	(1,468)	(1,418)	(1,369)	(1,322)
Accumulated surplus/(deficit).....	9,495	8,024	9,612	9,375	9,138	8,901	8,771
Total equity	7,927	8,697	8,096	7,907	7,720	7,532	7,449
TOTAL LIABILITIES AND EQUITY	9,548	21,703	10,224	10,107	10,025	9,969	10,028

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	11,220	9,075	11,261	11,371	11,497	11,729	12,017
Capital appropriation	-	2,241	52	49	49	48	49
Holding account drawdowns	160	160	160	160	160	160	160
Net cash provided by State Government	11,380	11,476	11,473	11,580	11,706	11,937	12,226
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(5,807)	(6,488)	(6,270)	(6,540)	(6,624)	(6,702)	(6,781)
Supplies and services	(1,154)	(1,170)	(1,558)	(1,115)	(1,050)	(1,089)	(1,107)
Accommodation	(3,119)	(854)	(3,237)	(3,598)	(3,707)	(3,821)	(3,902)
GST payments	(521)	(503)	(536)	(503)	(503)	(503)	(503)
Finance and interest costs	-	(450)	(5)	(5)	(3)	(4)	(7)
Other payments	(448)	(310)	(220)	(310)	(310)	(310)	(310)
Receipts ^(c)							
Sale of goods and services	31	80	42	80	80	80	80
GST receipts	523	503	522	503	503	503	503
Other receipts	261	208	267	-	-	-	-
Net cash from operating activities	(10,234)	(8,984)	(10,995)	(11,488)	(11,614)	(11,846)	(12,027)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(364)	(160)	(160)	(160)	(160)	(160)	(160)
Net cash from investing activities	(364)	(160)	(160)	(160)	(160)	(160)	(160)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(2,241)	(48)	(49)	(49)	(48)	(49)
Net cash from financing activities	-	(2,241)	(48)	(49)	(49)	(48)	(49)
NET INCREASE/(DECREASE) IN CASH HELD	782	91	270	(117)	(117)	(117)	(10)
Cash assets at the beginning of the reporting period	4,495	4,378	5,277	5,547	5,430	5,313	5,196
Cash assets at the end of the reporting period	5,277	4,469	5,547	5,430	5,313	5,196	5,186

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

(c) 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)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(b) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
Sale of Goods and Services							
Sales of Goods and Services	31	80	42	80	80	80	80
GST Receipts							
GST Receipts on Sales	35	3	39	3	3	3	3
GST Receipts from the Australian Taxation Office.....	488	500	483	500	500	500	500
Other Receipts							
Other Receipts.....	261	208	267	-	-	-	-
TOTAL	815	791	831	583	583	583	583

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

(b) Based on preliminary annual report data for 2019-20. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

