



WESTERN AUSTRALIA
STATE BUDGET
2020-21

BUDGET PAPER NO. 2
Budget Statements Volume 1

2020-21 Budget Paper set includes:

Budget Paper No. 1 – Treasurer’s Speech

Budget Paper No. 2 – Budget Statements (Volumes 1–2)

Budget Paper No. 3 – Economic and Fiscal Outlook

Reader’s Guide to the 2020-21 Budget Statements (available electronically from www.ourstatebudget.wa.gov.au)



2020-21 B U D G E T

B U D G E T S T A T E M E N T S

Budget Paper No. 2
Volume 1

**PRESENTED TO THE LEGISLATIVE ASSEMBLY
ON 8 OCTOBER 2020**

2020-21 Budget Statements

(Budget Paper No. 2 Volume 1)

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Acknowledgement of Country

The Government of Western Australia acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of Aboriginal communities and their cultures; and to Elders past, present and emerging.

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2020-21 BUDGET

BUDGET STATEMENTS

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CHAPTER 1

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 1 - PARLIAMENT		
1		Parliament
		Legislative Council
	1	- Net amount appropriated to deliver services.....
	91	- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
		Legislative Assembly
	2	- Net amount appropriated to deliver services.....
	92	- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
		Parliamentary Services
	3	- Net amount appropriated to deliver services.....
	93	- Capital Appropriation.....
		Total.....
2		Parliamentary Commissioner for Administrative Investigations
	4	- Net amount appropriated to deliver services.....
	94	- Capital Appropriation.....
		- Parliamentary Commissioner Act 1971.....
		Total.....
TOTAL - PART 1.....		
PART 2 - GOVERNMENT ADMINISTRATION		
3		Premier and Cabinet
	5	- Net amount appropriated to deliver services.....
	6	- Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....
	95	- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
4		Public Sector Commission
	7	- Net amount appropriated to deliver services.....
	96	- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
5		Governor's Establishment
	8	- Net amount appropriated to deliver services.....
	97	- Capital Appropriation.....
		- Governor's Establishment Act 1992.....
		- Salaries and Allowances Act 1975.....
		Total.....

2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Estimate	2021-22 Forward Estimate	2022-23 Forward Estimate	2023-24 Forward Estimate
\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000
5,494	6,499	6,460	6,568	6,115	6,178	6,208
-	335	21	19	19	19	50
13,504	13,547	13,547	14,334	13,551	13,551	13,597
18,998	20,381	20,028	20,921	19,685	19,748	19,855
6,001	6,150	5,907	5,996	5,920	6,147	6,174
-	358	20	18	18	18	18
21,493	21,514	21,514	22,690	21,589	21,686	21,758
27,494	28,022	27,441	28,704	27,527	27,851	27,950
17,453	17,955	17,936	18,142	18,182	18,411	18,468
1,000	1,119	1,018	1,016	1,016	1,016	1,017
18,453	19,074	18,954	19,158	19,198	19,427	19,485
6,751	7,431	8,006	7,376	7,377	7,483	7,583
-	783	21	19	19	20	20
659	659	678	678	682	686	691
7,410	8,873	8,705	8,073	8,078	8,189	8,294
72,355	76,350	75,128	76,856	74,488	75,215	75,584
131,386	138,989	144,154	148,365	141,301	139,048	140,199
-	-	-	12,900	8,140	13,288	18,816
-	12,175	382	373	375	380	375
2,065	2,065	1,565	1,565	1,571	1,575	1,580
133,451	153,229	146,101	163,203	151,387	154,291	160,970
23,466	24,368	24,288	25,047	25,020	25,234	25,424
-	1,324	43	37	38	37	36
791	791	647	510	513	516	519
24,257	26,483	24,978	25,594	25,571	25,787	25,979
1,624	1,594	1,594	2,103	2,139	2,146	2,161
2,022	15	192	2,526	27	27	27
3,556	3,865	3,865	3,946	4,017	4,093	4,149
575	575	575	575	579	583	587
7,777	6,049	6,226	9,150	6,762	6,849	6,924

Vol	Division	Details
PART 2 - GOVERNMENT ADMINISTRATION - continued		
6		Western Australian Electoral Commission
	9	- Net amount appropriated to deliver services.....
	98	- Capital Appropriation.....
		- Electoral Act 1907.....
		- Industrial Relations Act 1979.....
		- Salaries and Allowances Act 1975.....
		Total.....
7		Salaries and Allowances Tribunal
	10	- Net amount appropriated to deliver services.....
	99	- Capital Appropriation.....
		Total.....
8		Commissioner for Equal Opportunity
	11	- Net amount appropriated to deliver services.....
		- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
9		Commissioner for Children and Young People
	12	- Net amount appropriated to deliver services.....
		- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
10		Office of the Information Commissioner
	13	- Net amount appropriated to deliver services.....
		- Capital Appropriation.....
		- Freedom of Information Act 1992.....
		Total.....
11		Registrar, Western Australian Industrial Relations Commission
	14	- Net amount appropriated to deliver services.....
	100	- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
TOTAL - PART 2.....		
PART 3 - FINANCIAL ADMINISTRATION		
12		Treasury
	15	- Net amount appropriated to deliver services.....
	16	- Bunbury Water Corporation.....
	17	- Busselton Water Corporation.....
	18	- Electricity Generation and Retail Corporation (Synergy).....
	19	- Forest Products Commission.....
	20	- Kimberley Ports Authority.....
	21	- Public Transport Authority.....
	22	- Regional Power Corporation (Horizon Power).....
	23	- Southern Ports Authority.....
	24	- Water Corporation of Western Australia.....

2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Estimate	2021-22 Forward Estimate	2022-23 Forward Estimate	2023-24 Forward Estimate
\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000
6,249	7,357	6,958	25,372	6,674	6,779	6,878
-	1,326	150	14	14	13	13
876	1,600	1,200	4,898	-	800	1,600
116	116	116	116	116	116	116
486	486	486	486	488	490	492
7,727	10,885	8,910	30,886	7,292	8,198	9,099
1,101	1,018	994	1,012	1,007	1,016	1,026
-	-	-	5	4	4	5
1,101	1,018	994	1,017	1,011	1,020	1,031
3,705	3,437	3,412	2,872	2,881	2,927	2,968
-	635	7	-	-	-	-
48	300	313	313	314	315	316
3,753	4,372	3,732	3,185	3,195	3,242	3,284
2,608	2,710	2,697	2,596	2,623	2,655	2,689
-	206	10	-	-	-	-
255	255	255	255	256	257	258
2,863	3,171	2,962	2,851	2,879	2,912	2,947
1,969	2,017	2,010	1,867	1,963	1,991	2,008
-	243	-	-	-	-	-
278	278	269	278	279	280	281
2,247	2,538	2,279	2,145	2,242	2,271	2,289
9,276	9,788	9,371	9,476	9,596	9,777	9,761
-	2,241	52	49	49	48	49
2,441	2,441	2,441	2,441	2,447	2,456	2,465
11,717	14,470	11,864	11,966	12,092	12,281	12,275
194,893	222,215	208,046	249,997	212,431	216,851	224,798
48,679	56,417	50,495	48,707	41,711	41,163	41,238
738	708	768	726	742	757	773
593	566	563	670	687	704	722
113,901	129,942	573,131	890,989	231,788	232,492	233,285
1,667	200	200	200	200	220	-
-	-	-	2,706	600	-	-
829,702	872,019	901,584	1,088,211	959,891	900,680	884,676
11,030	18,862	36,385	40,174	12,462	13,289	12,894
15,725	27,789	30,373	21,529	8,078	-	-
420,050	261,324	239,441	216,924	225,779	231,232	233,487

Vol	Division	Details
PART 3 - FINANCIAL ADMINISTRATION - continued		
25		- Western Australian Land Authority (DevelopmentWA).....
26		- Provision for Western Australian Land Authority (DevelopmentWA) - Perth City Deal.....
		- Mid West Ports Authority.....
27		- Department of Justice.....
28		- Gaming and Wagering Commission.....
29		- Goods and Services Tax (GST) Administration Costs.....
30		- Department of Jobs, Tourism, Science and Innovation.....
31		- Provision for Resolution of Native Title in the South West of Western Australia (Settlement).....
32		- Provision for Business Case Development Fund.....
33		- Provision for Unfunded Liabilities in the Government Insurance Fund.....
34		- Provision for Voluntary Targeted Separation Scheme.....
35		- Refund of Past Years Revenue Collections - Public Corporations.....
36		- Royalties for Regions.....
37		- State Property - Emergency Services Levy.....
38		- WA Health.....
39		- All Other Grants, Subsidies and Transfer Payments.....
		<i>Comprising:</i>
		- Acts of Grace.....
		- Incidentals.....
		- Interest on Public Moneys Held in Participating Trust Fund Accounts.....
		- Administration Costs - National Tax Equivalent Regime Scheme.....
		- Western Australian Land Information Authority - Valuation Services.....
		- Western Australian Treasury Corporation Management Fees.....
		- Department of Finance.....
		- Metropolitan Redevelopment Authority (DevelopmentWA).....
		- Minerals Research Institute.....
		- National Redress Scheme and Civil Litigation for Survivors of Institutional Child Sexual Abuse Account.....
		- Provision for Perth City Deal.....
		- Western Australia Police Force.....
		- Judges' Salaries and Pensions Act 1950.....
		<i>Comprising:</i>
		- Benefit Payments.....
		- Administration Expenses.....
		- Parliamentary Superannuation Act 1970.....
		<i>Comprising:</i>
		- Benefit Payments.....
		- Administration Expenses.....
		- State Superannuation Act 2000.....
		<i>Comprising:</i>
		- Pension Scheme.....
		<i>Comprising:</i>
		- Benefit Payments.....
		- Administration Expenses.....
		- Gold State Super
		<i>Comprising:</i>
		- Benefit Payments.....
		- Administration Expenses.....
		- Government Services.....
		- West State Super.....

2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Estimate	2021-22 Forward Estimate	2022-23 Forward Estimate	2023-24 Forward Estimate
\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000
47,828	79,114	59,063	328,241	141,195	76,508	65,197
-	-	-	50,000	-	-	-
2,377	-	-	-	-	-	-
-	-	-	6,375	4,434	4,213	4,043
-	5,200	5,200	3,800	3,900	4,000	4,100
62,034	66,600	66,440	70,700	69,800	69,200	69,400
-	5,710	4,610	4,110	4,104	1,200	1,200
-	60,000	-	60,000	87,085	76,902	75,611
-	-	-	13,002	-	-	-
5,045	5,000	3,900	15,000	3,481	3,670	3,219
-	15,520	-	25,640	5,820	-	-
6,845	10,000	7,131	10,000	10,000	10,000	10,000
429,321	795,656	661,305	761,645	883,447	919,501	863,426
18,945	19,663	19,235	19,249	19,349	19,814	20,307
-	900	3,700	957	3,959	4,096	4,097
5,452	6,632	3,529	3,610	19,250	36,003	47,813
-	300	-	300	300	300	300
77	240	-	240	240	240	240
4,605	5,260	2,519	2,150	17,800	34,500	46,350
47	100	114	100	100	100	100
-	-	156	170	160	213	173
723	732	740	650	650	650	650
-	-	-	-	1,823	-	-
40,754	20,925	21,292	-	-	-	-
-	1,500	1,500	-	-	-	-
153,039	-	-	-	-	-	-
-	-	-	-	100,000	-	-
-	3,634	-	-	-	-	-
16,484	17,889	16,623	18,913	20,565	22,304	24,135
16,293	17,669	16,423	18,674	20,319	22,052	23,875
191	220	200	239	246	252	260
9,207	9,465	8,989	11,421	10,114	10,360	10,622
8,979	9,206	8,751	11,140	9,826	10,064	10,317
228	259	238	281	288	296	305
583,859	602,111	477,451	551,563	488,917	486,011	468,641
175,374	167,295	168,357	159,135	150,399	141,649	133,206
173,791	165,479	166,276	157,632	148,996	140,321	131,950
1,583	1,816	2,081	1,503	1,403	1,328	1,256
349,602	376,196	250,459	334,076	338,518	344,362	335,435
344,310	371,084	245,722	328,765	333,510	339,527	330,771
4,965	4,682	4,313	4,696	4,378	4,189	4,001
327	430	423	615	630	646	663
58,883	58,620	58,635	58,352	-	-	-

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 3 - FINANCIAL ADMINISTRATION - continued		
		- Western Australian Health Promotion Foundation Act 2016.....
		- Betting Tax Act 2018.....
		- Unclaimed Money Act 1990.....
		- Loan Acts - Interest.....
		- Western Australian Future Health Research and Innovation Fund Act 2012.....
101		- Capital Appropriation.....
102		- Animal Resources Authority.....
103		- Department of Biodiversity, Conservation and Attractions.....
104		- Department of Education.....
105		- Department of Justice.....
106		- Department of Transport.....
107		- Electricity Networks Corporation (Western Power).....
108		- Kimberley Ports Authority.....
109		- Metropolitan Redevelopment Authority (DevelopmentWA).....
110		- Pilbara Ports Authority.....
111		- Royalties for Regions.....
112		- Southern Ports Authority.....
113		- WA Health.....
114		- Western Australian Land Authority (DevelopmentWA).....
		- Department of Finance.....
		- Western Australian Land Information Authority.....
		- Racing and Wagering Western Australia.....
		- Regional Power Corporation (Horizon Power).....
		- Department of Communities.....
115		- Debt Reduction Account.....
		- Perth Stadium Account.....
		- Loans (Co-operative Companies) Act 2004.....
		- Loan Acts - Repayment of Borrowings.....
		- Salaries and Allowances Act 1975.....
		Total.....
13		Office of the Auditor General
	40	- Net amount appropriated to deliver services.....
	116	- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
14		Finance
	41	- Net amount appropriated to deliver services.....
	42	- Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....
	117	- Capital Appropriation.....
		- First Home Owner Grant Act 2000.....
		- Salaries and Allowances Act 1975.....
		Total.....
TOTAL - PART 3.....		

2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Estimate	2021-22 Forward Estimate	2022-23 Forward Estimate	2023-24 Forward Estimate
\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000
24,204	23,064	23,064	23,421	23,949	24,497	25,057
7,140	23,520	22,860	24,810	26,220	27,660	27,526
1,748	2,000	641	2,000	2,000	2,000	2,000
802,567	770,000	721,970	634,000	607,000	606,000	602,000
50,600	63,700	63,700	82,900	57,300	58,300	58,000
-	329	32	69	67	67	52
1,322	800	1,306	1,521	-	-	-
-	1,800	1,200	3,700	6,950	2,500	-
26,900	22,000	20,970	14,040	34,920	59,190	9,950
29,218	65,030	72,258	713	-	-	-
-	20,220	2,920	15,000	-	-	-
110,672	100,525	33,106	166,338	87,827	88,981	88,113
2,500	5,900	9,150	4,000	3,000	-	-
166,867	59,293	56,716	211,539	-	2,420	-
25,084	51,412	45,888	28,117	26,000	-	-
221,075	267,458	220,771	251,864	191,709	115,334	75,525
2,489	1,624	1,624	640	-	-	-
10,426	54,872	8,050	30,239	15,698	29,825	24,943
4,355	-	-	34,800	50,653	-	-
200	5,000	-	-	-	-	-
-	7,490	5,000	-	-	-	-
-	148	148	-	-	-	-
1,118	18,168	17,050	-	-	-	-
-	-	-	-	2,000	20,000	13,000
-	-	-	1,546,593	1,848,919	-	-
739	-	-	-	-	-	-
10,727	-	6,688	6,000	-	-	-
436,732	1,327,361	1,317,624	-	-	6,863	15,846
1,382	1,101	1,101	1,101	1,108	1,120	1,127
4,761,340	5,986,161	5,846,745	7,348,467	6,344,501	4,209,076	4,022,025
6,958	7,763	8,363	10,573	10,588	11,209	11,380
300	300	300	348	347	347	347
753	753	753	811	813	815	817
8,011	8,816	9,416	11,732	11,748	12,371	12,544
152,799	168,291	168,179	219,458	190,395	185,075	186,311
150,761	188,739	176,298	524,367	222,525	238,350	242,775
12,020	5,265	5,265	7,711	5,381	16,380	4,310
56,540	55,695	52,761	82,254	41,986	42,326	53,439
1,601	1,601	1,601	1,601	1,607	1,612	1,617
373,721	419,591	404,104	835,391	461,894	483,743	488,452
5,143,072	6,414,568	6,260,265	8,195,590	6,818,143	4,705,190	4,523,021

Vol	Division	Details
PART 4 - JOBS AND ECONOMIC DEVELOPMENT		
15		Jobs, Tourism, Science and Innovation
43		- Net amount appropriated to deliver services.....
44		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....
118		- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
16		Primary Industries and Regional Development
45		- Net amount appropriated to deliver services.....
46		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....
119		- Capital Appropriation.....
		- Biosecurity and Agriculture Management Act 2007.....
		- Salaries and Allowances Act 1975.....
		Total.....
17		Mines, Industry Regulation and Safety
47		- Net amount appropriated to deliver services.....
48		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....
120		- Capital Appropriation.....
		- Petroleum (Submerged Lands) Act 1982.....
		- Salaries and Allowances Act 1975.....
		Total.....
18		Small Business Development Corporation
49		- Net amount appropriated to deliver services.....
121		- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
19		Rural Business Development Corporation
50		- Net amount appropriated to deliver services.....
		Total.....
20		Economic Regulation Authority
51		- Net amount appropriated to deliver services.....
		Total.....
21		Energy Policy WA
52		- Net amount appropriated to deliver services.....
122		- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
22		Infrastructure WA
53		- Net amount appropriated to deliver services.....
		- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
TOTAL - PART 4.....		

2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Estimate	2021-22 Forward Estimate	2022-23 Forward Estimate	2023-24 Forward Estimate
\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000
146,078	152,441	156,416	236,309	200,237	161,362	156,430
22,536	22,579	22,579	22,970	23,241	20,719	21,005
150	150	251	11,597	1,646	1,696	1,697
681	1,502	1,502	1,508	1,520	1,533	1,538
169,445	176,672	180,748	272,384	226,644	185,310	180,670
154,454	163,598	190,236	218,824	194,347	183,292	183,898
1,550	1,550	1,550	1,550	1,550	-	-
13,244	16,496	5,102	31,495	15,412	6,462	5,027
5,397	5,375	2,956	3,042	3,333	3,633	3,742
3,182	3,182	3,182	3,182	3,198	3,210	3,222
177,827	190,201	203,026	258,093	217,840	196,597	195,889
121,512	124,345	134,916	142,968	125,873	123,863	126,504
89,330	87,398	87,398	112,672	62,067	38,439	13,671
-	8,403	1,491	1,930	8,135	1,544	1,578
339	215	215	351	164	147	134
1,494	1,494	1,494	1,494	1,502	1,507	1,512
212,675	221,855	225,514	259,415	197,741	165,500	143,399
12,351	13,777	13,621	15,065	14,885	13,911	14,136
60	753	73	73	72	73	73
260	260	260	260	261	262	263
12,671	14,790	13,954	15,398	15,218	14,246	14,472
235	236	236	233	233	235	237
235	236	236	233	233	235	237
2,056	2,439	2,439	2,388	1,639	1,657	1,661
2,056	2,439	2,439	2,388	1,639	1,657	1,661
15,685	23,150	20,309	17,349	15,704	13,915	14,126
-	-	-	17	16	15	15
-	281	256	281	281	281	282
15,685	23,431	20,565	17,647	16,001	14,211	14,423
-	3,825	3,865	4,740	4,693	4,693	4,735
-	120	-	-	-	-	-
-	307	307	367	367	367	367
-	4,252	4,172	5,107	5,060	5,060	5,102
590,594	633,876	650,654	830,665	680,376	582,816	555,853

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 5 - HEALTH		
23		WA Health
	54	- Net amount appropriated to deliver services.....
	123	- Capital Appropriation.....
		- Lotteries Commission Act 1990.....
		- Salaries and Allowances Act 1975.....
		Total.....
24		Mental Health Commission
	55	- Net amount appropriated to deliver services.....
	56	- Mental Health Advocacy Service.....
	57	- Mental Health Tribunal.....
	58	- Office of Chief Psychiatrist.....
	124	- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
25		Health and Disability Services Complaints Office
	59	- Net amount appropriated to deliver services.....
	125	- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
TOTAL - PART 5.....		
PART 6 - EDUCATION AND TRAINING		
26		Education
	60	- Net amount appropriated to deliver services.....
	61	- Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....
	126	- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
27		Training and Workforce Development
	62	- Net amount appropriated to deliver services.....
	127	- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
TOTAL - PART 6.....		
PART 7 - COMMUNITY SAFETY		
28		Western Australia Police Force
	63	- Net amount appropriated to deliver services.....
		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....
	128	- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....

2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Estimate	2021-22 Forward Estimate	2022-23 Forward Estimate	2023-24 Forward Estimate
\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000
4,886,224	4,979,425	5,067,749	5,183,118	5,193,839	5,222,540	5,331,116
100,263	202,242	208,016	238,875	262,074	143,427	127,225
141,116	130,917	142,190	117,010	124,824	126,375	128,188
716	716	716	716	717	718	719
5,128,319	5,313,300	5,418,671	5,539,719	5,581,454	5,493,060	5,587,248
697,472	710,334	710,012	760,210	785,237	823,233	858,852
2,668	2,719	2,719	2,858	2,936	3,033	3,148
2,778	2,677	2,677	2,740	2,858	2,948	3,035
3,029	3,127	3,127	3,272	3,369	3,486	3,605
-	1,349	72	4,103	2,440	1,003	67
809	809	809	809	811	813	814
706,756	721,015	719,416	773,992	797,651	834,516	869,521
-	-	-	2,578	2,603	2,636	2,669
-	278	107	5	4	4	4
-	-	-	236	238	240	242
-	278	107	2,819	2,845	2,880	2,915
5,835,075	6,034,593	6,138,194	6,316,530	6,381,950	6,330,456	6,459,684
4,063,017	4,066,704	4,065,311	4,255,548	4,215,119	4,409,973	4,563,491
454,256	451,873	451,873	449,968	443,687	435,710	436,029
248,980	343,494	295,767	306,421	344,134	296,626	134,426
1,443	1,443	1,473	1,473	1,484	1,494	1,505
4,767,696	4,863,514	4,814,424	5,013,410	5,004,424	5,143,803	5,135,451
354,366	335,419	333,474	418,356	396,736	374,111	380,687
-	3,060	130	10,467	85,597	60,659	12,248
1,815	1,815	1,815	1,815	1,825	1,835	1,845
356,181	340,294	335,419	430,638	484,158	436,605	394,780
5,123,877	5,203,808	5,149,843	5,444,048	5,488,582	5,580,408	5,530,231
1,361,126	1,384,498	1,403,840	1,417,591	1,456,751	1,492,560	1,541,293
-	16,094	16,174	-	-	-	-
16,085	88,099	72,876	122,122	79,195	71,475	42,138
4,825	4,825	4,712	4,622	4,640	4,661	4,682
1,382,036	1,493,516	1,497,602	1,544,335	1,540,586	1,568,696	1,588,113

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 7 - COMMUNITY SAFETY - continued		
29		Justice
64		- Net amount appropriated to deliver services.....
129		- Capital Appropriation.....
		- Children's Court of Western Australia Act 1988.....
		- Criminal Injuries Compensation Act 2003.....
		- District Court of Western Australia Act 1969.....
		- Judges' Salaries and Pensions Act 1950.....
		- Salaries and Allowances Act 1975.....
		- Solicitor General Act 1969.....
		- State Administrative Tribunal Act 2004.....
		- Suitor's Fund Act 1964.....
		Total.....
30		Fire and Emergency Services
65		- Net amount appropriated to deliver services.....
66		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....
130		- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
31		Office of the Director of Public Prosecutions
67		- Net amount appropriated to deliver services.....
131		- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
32		Corruption and Crime Commission
68		- Net amount appropriated to deliver services.....
132		- Capital Appropriation.....
		- Corruption and Crime Commission Act 2003.....
		Total.....
33		Chemistry Centre (WA)
69		- Net amount appropriated to deliver services.....
133		- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
34		Office of the Inspector of Custodial Services
70		- Net amount appropriated to deliver services.....
134		- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
35		Parliamentary Inspector of the Corruption and Crime Commission
71		- Net amount appropriated to deliver services.....
		- Capital Appropriation.....
		- Corruption and Crime Commission Act 2003.....
		Total.....
TOTAL - PART 7.....		

2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Estimate	2021-22 Forward Estimate	2022-23 Forward Estimate	2023-24 Forward Estimate
\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000
1,177,794	1,255,602	1,279,707	1,305,700	1,258,412	1,233,044	1,202,932
19,039	59,398	49,491	68,385	116,079	92,830	52,176
372	405	431	405	406	407	408
30,607	31,817	45,891	31,817	31,817	31,817	31,817
13,002	13,098	13,465	13,531	13,825	14,473	15,213
11,652	10,836	11,484	10,836	11,019	11,483	12,050
33,666	34,153	34,190	33,947	35,003	36,803	38,713
535	594	636	594	595	596	597
5,281	5,878	5,244	5,878	5,899	5,924	5,948
35	31	23	31	31	31	31
1,291,983	1,411,812	1,440,562	1,471,124	1,473,086	1,427,408	1,359,885
22,168	23,715	50,112	67,517	26,192	23,339	23,481
48,622	244,347	244,347	85,000	45,000	45,000	45,000
-	-	-	2,493	4,767	20	20
1,041	1,041	1,041	1,041	1,045	1,048	1,050
71,831	269,103	295,500	156,051	77,004	69,407	69,551
36,605	37,745	38,390	39,407	39,755	42,881	45,631
-	2,567	-	146	937	286	146
3,740	3,315	3,315	3,763	3,325	3,340	3,369
40,345	43,627	41,705	43,316	44,017	46,507	49,146
26,565	27,635	26,473	26,882	26,735	27,024	27,513
-	958	241	243	246	249	213
502	502	502	502	503	504	506
27,067	29,095	27,216	27,627	27,484	27,777	28,232
6,476	5,043	7,757	6,788	6,704	6,802	6,974
2,500	2,500	2,500	2,500	2,500	2,500	2,500
251	251	251	251	252	253	254
9,227	7,794	10,508	9,539	9,456	9,555	9,728
3,343	3,295	3,267	3,275	3,322	3,350	3,415
-	227	227	227	236	244	219
247	247	247	247	249	250	251
3,590	3,769	3,741	3,749	3,807	3,844	3,885
518	529	516	480	483	486	504
-	84	-	-	-	-	-
179	179	179	179	180	181	182
697	792	695	659	663	667	686
2,826,776	3,259,508	3,317,529	3,256,400	3,176,103	3,153,861	3,109,226

Vol	Division	Details
PART 8 - COMMUNITY SERVICES		
36		Communities
	72	- Net amount appropriated to deliver services.....
		- Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....
	135	- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
37		Local Government, Sport and Cultural Industries
	73	- Net amount appropriated to deliver services.....
	74	- Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....
	75	- Art Gallery of Western Australia.....
	76	- Contribution to Community Sporting and Recreation Facilities Fund.....
	77	- Library Board of Western Australia.....
	78	- Perth Theatre Trust.....
	79	- Western Australian Museum.....
	136	- Capital Appropriation.....
	137	- Art Gallery of Western Australia.....
	138	- Perth Theatre Trust.....
		- Lotteries Commission Act 1990.....
		- Salaries and Allowances Act 1975.....
		Total.....
38		Western Australian Sports Centre Trust
	80	- Net amount appropriated to deliver services.....
	139	- Capital Appropriation.....
		Total.....
TOTAL - PART 8.....		
PART 9 - TRANSPORT		
39		Transport
	81	- Net amount appropriated to deliver services.....
	82	- Western Australian Coastal Shipping Commission.....
	140	- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
40		Commissioner of Main Roads
	83	- Net amount appropriated to deliver services.....
	141	- Capital Appropriation.....
		- Road Traffic Act 1974.....
		- Salaries and Allowances Act 1975.....
		- Road Traffic Act 1974.....
		Total.....

2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Estimate	2021-22 Forward Estimate	2022-23 Forward Estimate	2023-24 Forward Estimate
\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000
1,705,036	1,767,965	1,771,908	1,830,364	1,809,363	1,837,812	1,867,776
300	300	300	-	-	-	-
2,106	36,352	25,580	182,129	176,020	21,613	8,988
492	492	492	492	493	494	494
1,707,934	1,805,109	1,798,280	2,012,985	1,985,876	1,859,919	1,877,258
116,696	111,602	108,377	151,554	149,324	171,007	135,580
46,674	38,401	38,105	35,793	37,945	38,380	38,889
8,031	8,091	8,256	8,497	8,286	8,250	8,391
12,000	15,000	12,000	18,000	13,000	12,000	12,000
28,840	28,821	28,821	28,736	27,118	27,090	27,414
9,187	9,262	11,637	12,736	7,546	7,717	7,911
21,553	24,141	24,010	38,044	35,477	31,523	32,058
115,277	87,890	88,346	30,490	17,822	31,473	9,399
218	218	1,211	218	218	218	218
-	-	-	1,500	8,000	5,500	-
34,402	32,730	35,922	29,252	31,206	31,594	31,596
634	634	634	634	636	641	643
393,512	356,790	357,319	355,454	336,578	365,393	304,099
83,049	95,189	116,649	120,183	85,030	83,459	83,612
14,576	17,544	13,520	17,924	18,773	14,921	22,928
97,625	112,733	130,169	138,107	103,803	98,380	106,540
2,199,071	2,274,632	2,285,768	2,506,546	2,426,257	2,323,692	2,287,897
75,449	204,692	225,256	96,817	71,791	75,610	61,771
100	100	100	100	100	100	100
20,634	20,310	15,122	37,952	43,908	22,823	20,823
894	894	894	894	896	899	901
97,077	225,996	241,372	135,763	116,695	99,432	83,595
323,019	349,411	348,089	368,402	367,720	365,082	365,091
-	-	-	10,400	23,418	6,500	-
656,253	748,093	747,593	764,651	815,141	755,805	766,688
425	425	425	425	425	426	426
300,579	239,451	258,509	247,625	262,002	372,283	484,380
1,280,276	1,337,380	1,354,616	1,391,503	1,468,706	1,500,096	1,616,585

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
		PART 9 - TRANSPORT - continued
41		Public Transport Authority of Western Australia
		- Salaries and Allowances Act 1975.....
142		- Capital Appropriation.....
143		- Capital Appropriation METRONET - Projects Under Development.....
		Total.....
		TOTAL - PART 9.....
		PART 10 - ENVIRONMENT
42		Water and Environmental Regulation
	84	- Net amount appropriated to deliver services.....
144		- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
43		Biodiversity, Conservation and Attractions
	85	- Net amount appropriated to deliver services.....
145		- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
		TOTAL - PART 10.....
		PART 11 - PLANNING AND LAND USE
44		Planning, Lands and Heritage
	86	- Net amount appropriated to deliver services.....
146		- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		Total.....
45		Western Australian Planning Commission
	87	- Net amount appropriated to deliver services.....
147		- Capital Appropriation.....
		- Metropolitan Region Improvement Tax Act 1959.....
		Total.....
46		Western Australian Land Information Authority
	88	- Net amount appropriated to deliver services.....
148		- Capital Appropriation.....
		- Salaries and Allowances Act 1975.....
		- Transfer of Land Act 1893.....
		Total.....
47		Heritage Council of Western Australia
	89	- Net amount appropriated to deliver services.....
		Total.....

2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Estimate	2021-22 Forward Estimate	2022-23 Forward Estimate	2023-24 Forward Estimate
\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000
359	359	359	359	360	361	362
445,668	704,375	618,472	727,199	735,153	494,035	268,384
588	287,002	-	378,493	428,499	618,561	472,800
446,615	991,736	618,831	1,106,051	1,164,012	1,112,957	741,546
1,823,968	2,555,112	2,214,819	2,633,317	2,749,413	2,712,485	2,441,726
82,610	83,936	81,488	105,223	103,585	101,027	96,143
4,654	9,940	6,007	7,855	11,524	14,704	6,909
402	402	402	402	402	403	404
87,666	94,278	87,897	113,480	115,511	116,134	103,456
237,857	238,173	258,554	265,586	254,837	255,516	255,040
3,762	12,059	10,778	39,344	37,403	26,209	20,341
625	625	625	625	627	632	637
242,244	250,857	269,957	305,555	292,867	282,357	276,018
329,910	345,135	357,854	419,035	408,378	398,491	379,474
94,846	91,530	90,044	114,730	93,686	88,751	88,301
3,485	9,732	3,495	9,891	4,461	4,247	4,255
722	722	399	401	404	407	410
99,053	101,984	93,938	125,022	98,551	93,405	92,966
5,848	5,904	5,904	28,350	5,850	5,905	5,960
5,400	5,400	5,400	5,400	5,400	5,400	5,400
89,784	88,971	87,706	86,769	84,227	83,694	86,205
101,032	100,275	99,010	120,519	95,477	94,999	97,565
35,280	33,407	33,911	32,478	35,667	52,314	43,887
-	-	4,396	3,588	6,793	358	-
337	337	337	337	338	339	340
12	-	-	-	-	-	-
35,629	33,744	38,644	36,403	42,798	53,011	44,227
1,390	1,390	1,390	1,377	1,377	1,390	1,404
1,390	1,390	1,390	1,377	1,377	1,390	1,404

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
		PART 11 - PLANNING AND LAND USE - continued
48		National Trust of Australia (WA)
	90	- Net amount appropriated to deliver services.....
	149	- Capital Appropriation.....
		Total.....
		TOTAL - PART 11.....
		GRAND TOTAL.....
		Total Appropriation Bill No.1 - Recurrent Services.....
		Total Appropriation Bill No.2 - Capital Purposes.....
		Authorised by Other Statutes
		- Recurrent Services.....
		- Capital Purposes.....
		- Financing.....
		Total Authorised by Other Statutes.....
		GRAND TOTAL.....
		(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.

2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Estimate	2021-22 Forward Estimate	2022-23 Forward Estimate	2023-24 Forward Estimate
\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000
3,146	3,145	3,404	3,457	3,158	3,185	3,218
435	435	435	435	435	435	435
3,581	3,580	3,839	3,892	3,593	3,620	3,653
240,685	240,973	236,821	287,213	241,796	246,425	239,815
24,380,276	27,260,770	26,894,921	30,216,197	28,657,917	26,325,890	25,827,309
19,345,051	20,314,566	20,785,765	22,774,038	21,167,098	21,203,718	21,416,641
1,635,431	2,629,709	1,932,776	4,575,225	4,716,367	2,282,736	1,438,502
2,651,756	2,749,563	2,593,559	2,613,309	2,512,450	2,460,290	2,471,940
300,579	239,451	258,509	247,625	262,002	372,283	484,380
447,459	1,327,361	1,324,312	6,000	-	6,863	15,846
3,399,794	4,316,375	4,176,380	2,866,934	2,774,452	2,839,436	2,972,166
24,380,276	27,260,650	26,894,921	30,216,197	28,657,917	26,325,890	25,827,309

CHAPTER 2

NET APPROPRIATION DETERMINATIONS

NET APPROPRIATION DETERMINATIONS ^(a)

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual ^(b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
PART 1 - PARLIAMENT							
Legislative Council	138	130	258	130	130	130	130
Legislative Assembly	197	115	201	115	115	115	115
Parliamentary Services	1,845	565	829	565	565	565	565
Parliamentary Commissioner for Administrative Investigations	2,766	2,472	2,844	2,943	2,967	2,991	3,016
TOTAL - PART 1	4,946	3,282	4,132	3,753	3,777	3,801	3,826
PART 2 - GOVERNMENT ADMINISTRATION							
Premier and Cabinet	18,931	11,394	8,106	7,924	7,924	8,945	8,950
Public Sector Commission	1,262	902	1,057	957	957	957	957
Governor's Establishment	734	190	363	190	190	190	190
Western Australian Electoral Commission	962	6235	6665	889	6324	604	6324
Salaries and Allowances Tribunal	31	94	9	61	60	60	60
Commissioner for Equal Opportunity	277	303	217	188	219	220	188
Commissioner for Children and Young People	382	88	231	88	88	88	88
Office of the Information Commissioner	67	52	89	52	52	52	52
Registrar, Western Australian Industrial Relations Commission	815	791	831	583	583	583	583
TOTAL - PART 2	23,461	20,049	17,568	10,932	16,397	11,699	17,392
PART 3 - FINANCIAL ADMINISTRATION							
Treasury	3,176	2,978	2,740	3,498	2,785	2,669	2,638
Office of the Auditor General	22,200	26,329	25,685	26,787	27,716	27,970	28,196
Finance	1,249,173	1,239,427	1,236,761	1,402,127	1,458,786	1,306,333	997,871
TOTAL - PART 3	1,274,549	1,268,734	1,265,186	1,432,412	1,489,287	1,336,972	1,028,705
PART 4 - JOBS AND ECONOMIC DEVELOPMENT							
Jobs, Tourism, Science and Innovation	20,388	20,484	20,815	10,213	9,413	9,413	9,413
Primary Industries and Regional Development	105,977	77,933	90,917	75,206	75,364	71,934	68,881
Mines, Industry Regulation and Safety	111,562	116,460	104,223	104,283	117,944	117,944	117,944
Energy Policy WA	772	691	1,002	40	442	445	448
TOTAL - PART 4	238,699	215,568	216,957	189,742	203,163	199,736	196,686
PART 5 - HEALTH							
WA Health	2,374,904	2,343,199	2,639,826	2,536,641	2,667,979	2,791,839	2,955,459
Mental Health Commission	203,516	204,164	223,996	215,336	225,594	225,636	225,677
TOTAL - PART 5	2,578,420	2,547,363	2,863,822	2,751,977	2,893,573	3,017,475	3,181,136
PART 6 - EDUCATION AND TRAINING							
Education	1,205,446	1,259,944	1,292,987	1,447,662	1,504,750	1,592,256	1,685,200
Training and Workforce Development	233,544	247,476	245,524	304,342	260,465	226,310	225,681
TOTAL - PART 6	1,438,990	1,507,420	1,538,511	1,752,004	1,765,215	1,818,566	1,910,881

NET APPROPRIATION DETERMINATIONS ^(a)

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual ^(b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
PART 7 - COMMUNITY SAFETY							
Western Australia Police Force	101,835	84,692	84,133	71,149	73,724	73,635	75,031
Justice	214,305	218,724	227,630	284,741	284,722	288,340	292,882
Fire and Emergency Services	39,894	24,915	48,977	34,399	34,108	29,672	29,666
Office of the Director of Public Prosecutions	6,505	6,184	6,445	6,484	6,184	6,184	6,184
Office of the Inspector of Custodial Services	125	47	188	47	47	47	47
Parliamentary Inspector of the Corruption and Crime Commission.....	18	16	16	16	16	16	16
TOTAL - PART 7	362,682	334,578	367,389	396,836	398,801	397,894	403,826
PART 8 - COMMUNITY SERVICES							
Communities.....	111,965	113,362	111,339	119,998	119,828	105,733	100,453
Local Government, Sport and Cultural Industries.....	62,167	42,666	52,919	71,309	71,792	76,699	70,034
TOTAL - PART 8	174,132	156,028	164,258	191,307	191,620	182,432	170,487
PART 9 - TRANSPORT							
Transport	373,945	373,908	369,714	380,779	429,545	426,085	428,478
TOTAL - PART 9	373,945	373,908	369,714	380,779	429,545	426,085	428,478
PART 10 - ENVIRONMENT							
Water and Environmental Regulation	130,353	135,516	128,888	141,076	138,416	134,983	136,190
Biodiversity, Conservation and Attractions	89,347	88,507	101,273	86,485	87,755	88,607	88,608
TOTAL - PART 10	219,700	224,023	230,161	227,561	226,171	223,590	224,798
PART 11 - PLANNING AND LAND USE							
Planning, Lands and Heritage	62,805	63,002	61,882	60,950	67,390	67,211	67,042
TOTAL - PART 11	62,805	63,002	61,882	60,950	67,390	67,211	67,042
GRAND TOTAL	6,752,329	6,713,955	7,099,580	7,398,253	7,684,939	7,685,461	7,633,257

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

(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.

CHAPTER 3

AGENCY INFORMATION IN SUPPORT OF THE ESTIMATES

Part 1 - 6

Further information pertaining to the 2020-21 Budget Statements can be found in the associated Reader's Guide to the Budget Statements which can be accessed at the Western Australian State Budget website: <http://ourstatebudget.wa.gov.au>.

Part 1

Parliament

Introduction

The Parliament of Western Australia establishes responsible government for the State, passes laws, appropriates government funds and monitors the Government by providing a forum for the public's interests and concerns to be presented and debated by their elected representatives. The agencies in this portfolio support the operations of Parliament, provide support for Members of Parliament and other parliamentary staff, and ensure that the standard of administrative decision-making, practices and conduct in the public sector remains high.

Summary of Recurrent and Asset Investment Expenditure

Agency	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Legislative Council		
– Total Cost of Services	20,626	21,962
Legislative Assembly		
– Total Cost of Services	27,362	29,995
Parliamentary Services		
– Total Cost of Services	18,177	18,155
– Asset Investment Program	1,012	1,000
Parliamentary Commissioner for Administrative Investigations		
– Total Cost of Services	11,332	11,544
– Asset Investment Program	246	208

(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.

PART 01 - Parliament

Division 1

Part 1 Parliament

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							
Legislative Council							
Item 1 Net amount appropriated to deliver services	5,494	6,499	6,460	6,568	6,115	6,178	6,208
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	13,504	13,547	13,547	14,334	13,551	13,551	13,597
Total appropriations provided to deliver services	18,998	20,046	20,007	20,902	19,666	19,729	19,805
Legislative Assembly							
Item 2 Net amount appropriated to deliver services	6,001	6,150	5,907	5,996	5,920	6,147	6,174
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	21,493	21,514	21,514	22,690	21,589	21,686	21,758
Total appropriations provided to deliver services	27,494	27,664	27,421	28,686	27,509	27,833	27,932
Parliamentary Services							
Item 3 Net amount appropriated to deliver services	17,453	17,955	17,936	18,142	18,182	18,411	18,468
Total appropriations provided to deliver services	17,453	17,955	17,936	18,142	18,182	18,411	18,468
CAPITAL							
Legislative Council							
Item 91 Capital Appropriation	-	335	21	19	19	19	50
Legislative Assembly							
Item 92 Capital Appropriation	-	358	20	18	18	18	18
Parliamentary Services							
Item 93 Capital Appropriation	1,000	1,119	1,018	1,016	1,016	1,016	1,017
Total Capital Appropriation	1,000	1,812	1,059	1,053	1,053	1,053	1,085
GRAND TOTAL	64,945	67,477	66,423	68,783	66,410	67,026	67,290

(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 1 **Legislative Council**

Part 1 **Parliament**

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 1 Net amount appropriated to deliver services	5,494	6,499	6,460	6,568	6,115	6,178	6,208
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	13,504	13,547	13,547	14,334	13,551	13,551	13,597
Total appropriations provided to deliver services	18,998	20,046	20,007	20,902	19,666	19,729	19,805
CAPITAL							
Item 91 Capital Appropriation ^(b)	-	335	21	19	19	19	50
TOTAL APPROPRIATIONS	18,998	20,381	20,028	20,921	19,685	19,748	19,855
EXPENSES							
Total Cost of Services	19,913	21,106	20,626	21,962	20,726	20,789	20,865
Net Cost of Services ^(c)	19,909	21,106	20,626	21,962	20,726	20,789	20,865
CASH ASSETS ^(d)	2,538	2,141	3,085	3,085	3,085	3,085	3,085

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

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 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
Revision to Indexation for Non-Salary Expenses	-	-	-	-	5
Streamlined Budget Process Incentive Funding	-	62	-	-	-

- (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

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

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

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

Service Summary

Expense	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 the Chamber Operations of the Legislative Council.....	1,981	1,930	2,139	2,176	2,005	1,987	2,020
2. Support the Committees of the Legislative Council.....	3,794	4,582	4,283	4,407	4,024	4,104	4,101
3. Other Services ^(b)	937	1,047	972	1,048	1,149	1,149	1,149
4. Salaries and Allowances Act 1975	13,201	13,547	13,232	14,331	13,548	13,549	13,595
Total Cost of Services.....	19,913	21,106	20,626	21,962	20,726	20,789	20,865

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

Outcomes and Key Effectiveness Indicators ^(a)

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Outcome: The Legislative Council Members' requirements are met:					
Average Member rating for procedural advice - House ^(c)	90%	85%	86%	85%	
Average Member rating for procedural advice - Committees ^(c)	88%	85%	87%	85%	
Average Member rating for administrative support ^(c)	86%	85%	87%	85%	
Proportion of Parliamentary documents produced and delivered within agreed timeframes established by the House ^(d)	100%	100%	100%	100%	

(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.

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

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

Services and Key Efficiency Indicators

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 1,981	\$'000 1,930	\$'000 2,139	\$'000 2,176	
Less Income	4	nil	nil	nil	
Net Cost of Service	1,977	1,930	2,139	2,176	
Employees (Full-Time Equivalents)	11	11	11	11	
Efficiency Indicators					
Average cost per Legislative Council member per sitting ^(c)	\$798	\$777	\$849	\$1,234	

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

(b) 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 number of sitting days varies from year to year. In 2018-19 the Legislative Council sat for 69 days. The 2019-20 Budget is 69 and 2019-20 Actual is 70 days. In 2020-21, the House is expected to sit for 49 days due to the March 2021 State General Election. There are 36 Members of the Legislative Council.

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 3,794	\$'000 4,582	\$'000 4,283	\$'000 4,407	
Less Income	nil	nil	nil	nil	
Net Cost of Service	3,794	4,582	4,283	4,407	
Employees (Full-Time Equivalents)	23	25	23	25	
Efficiency Indicators					
Average cost of providing procedural and administrative support to each Committee ^(c)	\$292,000	\$382,000	\$329,000	\$441,000	

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

(b) 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) Costs have been calculated on 13 committees in 2018-19, 12 committees in the 2019-20 Budget, 13 committees in the 2019-20 Actual and on 10 committees in the 2020-21 Budget Target. It is acknowledged that the House establishes the number of committees and the Legislative Council incurs significant fixed costs, irrespective of the number of committees.

Financial Statements

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)	17,250	18,125	17,625	18,943	17,694	17,751	17,853
Grants and subsidies ^(d)	-	-	-	-	101	101	101
Supplies and services	1,179	1,426	2,459	2,378	2,274	2,192	2,167
Accommodation	428	-	422	532	549	635	634
Depreciation and amortisation	17	373	36	18	17	17	17
Finance and interest costs	-	46	-	1	1	2	2
Other expenses	1,039	1,136	84	90	90	91	91
TOTAL COST OF SERVICES	19,913	21,106	20,626	21,962	20,726	20,789	20,865
Income							
Other revenue	4	-	-	-	-	-	-
Total Income	4	-	-	-	-	-	-
NET COST OF SERVICES	19,909	21,106	20,626	21,962	20,726	20,789	20,865
INCOME FROM STATE GOVERNMENT							
Service appropriations	18,998	20,046	20,007	20,902	19,666	19,729	19,805
Resources received free of charge	949	1,060	980	1,060	1,060	1,060	1,060
TOTAL INCOME FROM STATE GOVERNMENT	19,947	21,106	20,987	21,962	20,726	20,789	20,865
SURPLUS/(DEFICIENCY) FOR THE PERIOD	38	-	361	-	-	-	-

(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 34, 34 and 36 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
Commonwealth Parliamentary Association Grant ^(b)	-	-	-	-	101	101	101
TOTAL	-	-	-	-	101	101	101

(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) Assistance with administration of the Commonwealth Parliamentary Association (CPA) Western Australia branch transfers between the Department of the Legislative Council and the Department of the Legislative Assembly with each Parliament. The grant funding provided by Government to support the CPA is currently administered by the Department of the Legislative Assembly with this responsibility to transfer to the Department of the Legislative Council from 2021-22.

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.....	2,522	2,089	3,031	3,013	2,995	2,977	2,977
Receivables.....	45	15	16	16	16	16	16
Other.....	52	16	3	3	3	3	3
Total current assets.....	2,619	2,120	3,050	3,032	3,014	2,996	2,996
NON-CURRENT ASSETS							
Holding account receivables.....	168	541	188	206	223	240	257
Property, plant and equipment.....	129	1,253	126	131	140	149	132
Restricted cash.....	16	52	54	72	90	108	108
Total non-current assets.....	313	1,846	368	409	453	497	497
TOTAL ASSETS.....	2,932	3,966	3,418	3,441	3,467	3,493	3,493
CURRENT LIABILITIES							
Employee provisions.....	795	672	919	919	919	919	919
Payables.....	101	75	171	171	171	171	171
Borrowings and leases.....	-	358	9	9	9	9	9
Other.....	117	-	117	117	30	-	-
Total current liabilities.....	1,013	1,105	1,216	1,216	1,129	1,099	1,099
NON-CURRENT LIABILITIES							
Employee provisions.....	142	101	154	154	154	154	154
Borrowings and leases.....	-	787	5	10	18	27	10
Other.....	264	-	147	30	-	-	-
Total non-current liabilities.....	406	888	306	194	172	181	164
TOTAL LIABILITIES.....	1,419	1,993	1,522	1,410	1,301	1,280	1,263
EQUITY							
Contributed equity.....	(1,382)	(1,047)	(1,360)	(1,342)	(1,324)	(1,307)	(1,290)
Accumulated surplus/(deficit).....	2,863	2,988	3,224	3,341	3,458	3,488	3,488
Reserves.....	32	32	32	32	32	32	32
Total equity.....	1,513	1,973	1,896	2,031	2,166	2,213	2,230
TOTAL LIABILITIES AND EQUITY.....	2,932	3,966	3,418	3,441	3,467	3,493	3,493

(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	18,998	19,673	19,987	20,884	19,649	19,712	19,788
Capital appropriation	-	335	21	19	19	19	50
Net cash provided by State Government	18,998	20,008	20,008	20,903	19,668	19,731	19,838
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(17,074)	(18,125)	(17,489)	(18,943)	(17,694)	(17,751)	(17,853)
Grants and subsidies	-	-	-	-	(101)	(101)	(101)
Supplies and services	(1,150)	(1,154)	(1,401)	(1,207)	(1,103)	(1,108)	(1,113)
Accommodation	(245)	-	(496)	(637)	(654)	(653)	(622)
GST payments	(161)	(130)	(227)	(130)	(130)	(130)	(130)
Finance and interest costs	-	(46)	-	(1)	(1)	(2)	(2)
Other payments	(102)	(348)	(87)	(96)	(96)	(97)	(97)
Receipts ^(c)							
GST receipts	134	130	258	130	130	130	130
Other receipts	4	-	-	-	-	-	-
Net cash from operating activities	(18,594)	(19,673)	(19,442)	(20,884)	(19,649)	(19,712)	(19,788)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(1)	-	-	-	-	-	-
Net cash from investing activities	(1)	-	-	-	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(335)	(19)	(19)	(19)	(19)	(50)
Net cash from financing activities	-	(335)	(19)	(19)	(19)	(19)	(50)
NET INCREASE/(DECREASE) IN CASH HELD	403	-	547	-	-	-	-
Cash assets at the beginning of the reporting period	2,135	2,141	2,538	3,085	3,085	3,085	3,085
Cash assets at the end of the reporting period	2,538	2,141	3,085	3,085	3,085	3,085	3,085

(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
GST Receipts							
GST Input Credits	125	130	250	130	130	130	130
GST Receipts on Sales	9	-	8	-	-	-	-
Other Receipts							
Other Receipts	4	-	-	-	-	-	-
TOTAL	138	130	258	130	130	130	130

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

(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 1 **Legislative Assembly**

Part 1 **Parliament**

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 2 Net amount appropriated to deliver services	6,001	6,150	5,907	5,996	5,920	6,147	6,174
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	21,493	21,514	21,514	22,690	21,589	21,686	21,758
Total appropriations provided to deliver services	27,494	27,664	27,421	28,686	27,509	27,833	27,932
CAPITAL							
Item 92 Capital Appropriation ^(b)	-	358	20	18	18	18	18
TOTAL APPROPRIATIONS	27,494	28,022	27,441	28,704	27,527	27,851	27,950
EXPENSES							
Total Cost of Services	27,864	28,973	27,362	29,995	28,818	29,142	29,241
Net Cost of Services ^(c)	27,843	28,973	27,341	29,995	28,818	29,142	29,241
CASH ASSETS ^(d)	3,383	2,704	4,790	4,790	4,790	4,790	4,790

- (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 an 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
Revision to Indexation for Non-Salary Expenses	-	-	-	-	5
Streamlined Budget Process Incentive Funding	-	56	-	-	-

- (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

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

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

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

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 the Operations of the Legislative Assembly	5,193	6,062	4,631	5,908	5,933	6,160	6,187
2. Other Services	1,132	1,397	1,197	1,397	1,296	1,296	1,296
3. Salaries and Allowances Act 1975	21,539	21,514	21,534	22,690	21,589	21,686	21,758
Total Cost of Services.....	27,864	28,973	27,362	29,995	28,818	29,142	29,241

(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: Legislative Assembly Members' requirements are met:					
Average Members' rating for advice	95%	90%	92%	90%	
Average Members' rating for administrative support	93%	90%	92%	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 the Operations of the Legislative Assembly

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 5,193	\$'000 6,062	\$'000 4,631	\$'000 5,908	
Less Income	21	-	21	-	
Net Cost of Service	5,172	6,062	4,610	5,908	
Employees (Full-Time Equivalents)	27	28	27	28	
Efficiency Indicators					
Average cost per Member of the Legislative Assembly	\$88,017	\$102,746	\$78,491	\$100,136	

(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)	24,624	25,072	24,900	26,301	25,260	25,411	25,534
Grants and subsidies ^(d)	101	101	101	101	-	-	-
Supplies and services	1,449	1,938	1,690	2,790	2,734	2,737	2,740
Accommodation	554	-	555	685	704	873	844
Depreciation and amortisation	9	402	27	22	22	22	21
Finance and interest costs	-	49	1	1	2	1	2
Other expenses	1,127	1,411	88	95	96	98	100
TOTAL COST OF SERVICES	27,864	28,973	27,362	29,995	28,818	29,142	29,241
Income							
Other revenue	21	-	21	-	-	-	-
Total Income	21	-	21	-	-	-	-
NET COST OF SERVICES	27,843	28,973	27,341	29,995	28,818	29,142	29,241
INCOME FROM STATE GOVERNMENT							
Service appropriations	27,494	27,664	27,421	28,686	27,509	27,833	27,932
Resources received free of charge	1,043	1,309	1,104	1,309	1,309	1,309	1,309
TOTAL INCOME FROM STATE GOVERNMENT	28,537	28,973	28,525	29,995	28,818	29,142	29,241
SURPLUS/(DEFICIENCY) FOR THE PERIOD	694	-	1,184	-	-	-	-

(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 27, 27 and 28 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
Commonwealth Parliamentary Association ^(b)	101	101	101	101	-	-	-
TOTAL	101	101	101	101	-	-	-

(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) Assistance with administration of the Commonwealth Parliamentary Association (CPA) Western Australia branch transfers between the Department of the Legislative Council and the Department of the Legislative Assembly with each Parliament. The grant funding provided by Government to support the CPA is currently administered by the Department with this responsibility to transfer to the Department of the Legislative Council from 2021-22.

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.....	3,369	2,658	4,749	4,733	4,717	4,701	4,701
Receivables.....	63	19	15	15	15	15	15
Other.....	60	35	-	-	-	-	-
Total current assets.....	3,492	2,712	4,764	4,748	4,732	4,716	4,716
NON-CURRENT ASSETS							
Holding account receivables.....	503	905	527	549	571	593	614
Property, plant and equipment.....	974	2,086	1,015	1,028	1,006	984	1,000
Restricted cash.....	14	46	41	57	73	89	89
Total non-current assets.....	1,491	3,037	1,583	1,634	1,650	1,666	1,703
TOTAL ASSETS	4,983	5,749	6,347	6,382	6,382	6,382	6,419
CURRENT LIABILITIES							
Employee provisions.....	771	812	928	939	939	939	939
Payables.....	124	102	71	60	60	60	60
Borrowings and leases.....	-	381	17	17	17	17	17
Total current liabilities.....	895	1,295	1,016	1,016	1,016	1,016	1,016
NON-CURRENT LIABILITIES							
Employee provisions.....	113	103	134	134	134	134	134
Borrowings and leases.....	-	823	19	37	21	4	25
Total non-current liabilities.....	113	926	153	171	155	138	159
TOTAL LIABILITIES	1,008	2,221	1,169	1,187	1,171	1,154	1,175
EQUITY							
Contributed equity.....	(2,033)	(1,786)	(2,014)	(1,997)	(1,981)	(1,964)	(1,948)
Accumulated surplus/(deficit).....	5,426	4,732	6,610	6,610	6,610	6,610	6,610
Reserves.....	582	582	582	582	582	582	582
Total equity	3,975	3,528	5,178	5,195	5,211	5,228	5,244
TOTAL LIABILITIES AND EQUITY	4,983	5,749	6,347	6,382	6,382	6,382	6,419

(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	27,489	27,262	27,397	28,664	27,487	27,811	27,911
Capital appropriation	-	358	20	18	18	18	18
Net cash provided by State Government	27,489	27,620	27,417	28,682	27,505	27,829	27,929
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(24,604)	(25,059)	(24,715)	(26,288)	(25,247)	(25,398)	(25,521)
Grants and subsidies	(101)	(101)	(101)	(101)	-	-	-
Supplies and services	(1,518)	(1,451)	(578)	(1,486)	(1,430)	(1,433)	(1,436)
Accommodation	(542)	-	(547)	(681)	(700)	(873)	(844)
GST payments	(205)	(115)	(141)	(115)	(115)	(115)	(115)
Finance and interest costs	-	(49)	(1)	(1)	(2)	(1)	(2)
Other payments	(96)	(602)	(94)	(107)	(108)	(106)	(108)
Receipts ^(c)							
GST receipts	176	115	180	115	115	115	115
Other receipts	21	-	21	-	-	-	-
Net cash from operating activities	(26,869)	(27,262)	(25,976)	(28,664)	(27,487)	(27,811)	(27,911)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(52)	-	(14)	-	-	-	-
Net cash from investing activities	(52)	-	(14)	-	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(358)	(20)	(18)	(18)	(18)	(18)
Net cash from financing activities	-	(358)	(20)	(18)	(18)	(18)	(18)
NET INCREASE/(DECREASE) IN CASH HELD	568	-	1,407	-	-	-	-
Cash assets at the beginning of the reporting period	2,815	2,704	3,383	4,790	4,790	4,790	4,790
Cash assets at the end of the reporting period	3,383	2,704	4,790	4,790	4,790	4,790	4,790

(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
GST Receipts							
GST Input Credits	156	115	164	115	115	115	115
GST Receipts on Sales	20	-	16	-	-	-	-
Other Receipts							
Other Receipts	21	-	21	-	-	-	-
TOTAL	197	115	201	115	115	115	115

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

(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 1 **Parliamentary Services**

Part 1 **Parliament**

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 3 Net amount appropriated to deliver services	17,453	17,955	17,936	18,142	18,182	18,411	18,468
Total appropriations provided to deliver services	17,453	17,955	17,936	18,142	18,182	18,411	18,468
CAPITAL							
Item 93 Capital Appropriation ^(b)	1,000	1,119	1,018	1,016	1,016	1,016	1,017
TOTAL APPROPRIATIONS	18,453	19,074	18,954	19,158	19,198	19,427	19,485
EXPENSES							
Total Cost of Services	17,280	17,968	18,177	18,155	18,195	18,424	18,481
Net Cost of Services ^(c)	16,077	17,968	17,966	18,155	18,195	18,424	18,481
CASH ASSETS ^(d)	1,714	1,431	1,743	1,743	1,743	1,743	1,743

(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
Parliamentary Precinct Project	-	169	170	170	-
Revision to Indexation for Non-Salary Expenses	-	-	-	-	47
Streamlined Budget Process Incentive Funding	-	165	-	-	-

(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

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

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

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

Service Summary

Expense	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 Infrastructure and Facilities.....	6,160	6,713	6,805	6,205	6,550	6,755	6,838
2. Provision of Information and Services	11,120	11,255	11,372	11,950	11,645	11,669	11,643
Total Cost of Services.....	17,280	17,968	18,177	18,155	18,195	18,424	18,481

(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) (b)}

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(c)	2020-21 Budget Target	Note
Outcome: Infrastructure, facilities, information and services that meet the needs of stakeholders:					
Average Member rating of infrastructure and facilities	96%	90%	98%	90%	
Availability of infrastructure and facilities	99%	95%	98%	95%	
Average Member rating of information and services	98%	90%	98%	90%	
Availability of information and services.....	100%	95%	97%	95%	
Average Presiding Officer and staff rating for infrastructure, facilities, information and services.....	97%	95%	98%	95%	

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

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

(c) 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. Provision of Infrastructure and Facilities

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 6,160	\$'000 6,713	\$'000 6,805	\$'000 6,205	
Less Income	689	nil	162	nil	
Net Cost of Service	5,471	6,713	6,643	6,205	
Employees (Full-Time Equivalents)	21	21	18	18	
Efficiency Indicators					
Average cost per Member of Parliament and Chamber Departments' employee for providing infrastructure and facilities ^(b)	\$38,570	\$41,108	\$42,640	\$38,065	
Percentage of variable costs expended to maintain Parliament House building and grounds ^(c)	21%	24%	27%	15%	

(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 number of Members and Chamber Departments' employees used in these calculations was 160 for 2018-19 Actual and 2019-20 Actual, and 163 for 2020-21 Budget Target.

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

2. Provision of Information and Services

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 11,120	\$'000 11,255	\$'000 11,372	\$'000 11,950	
Less Income	514	nil	49	nil	
Net Cost of Service	10,606	11,255	11,323	11,950	
Employees (Full-Time Equivalents)	89	88	89	91	
Efficiency Indicators					
Average cost per Member of Parliament and Chamber Departments' employee for providing information and services ^(b)	\$46,312	\$45,213	\$45,536	\$55,056	
Average cost of services per sitting day ^(c)	\$49,657	\$49,637	\$50,051	\$56,157	
Average cost per student/member of the public to promote knowledge and awareness of the work of the Parliament	\$16.22	\$20.40	\$29.44	\$20.50	

(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 number of Members and Chamber Departments' employees used in these calculations was 160 for 2018-19 Actual and 2019-20 Actual, and 163 for 2020-21 Budget Target.

(c) The number of sitting days used in these calculations were 75 for the 2018-19 Actual, 82 for the 2019-20 Actual, and 53 for the 2020-21 Budget Target.

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
WORKS IN PROGRESS							
Infrastructure and Equipment - Asset Refurbishment and Replacement Program.....	18,493	14,493	1,012	1,000	1,000	1,000	1,000
Total Cost of Asset Investment Program	18,493	14,493	1,012	1,000	1,000	1,000	1,000
FUNDED BY							
Capital Appropriation.....			1,000	1,000	1,000	1,000	1,000
Other			12	-	-	-	-
Total Funding.....			1,012	1,000	1,000	1,000	1,000

(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.

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)	11,698	11,689	11,912	12,015	12,216	12,399	12,411
Grants and subsidies ^(d)	2	5	2	5	5	5	5
Supplies and services.....	2,327	2,745	2,463	2,777	2,610	2,611	2,646
Accommodation.....	1,582	1,756	2,078	1,690	1,696	1,739	1,746
Depreciation and amortisation.....	1,465	1,533	1,554	1,440	1,439	1,439	1,440
Finance and interest costs.....	-	17	1	-	1	1	1
Other expenses	206	223	167	228	228	230	232
TOTAL COST OF SERVICES	17,280	17,968	18,177	18,155	18,195	18,424	18,481
Income							
Other revenue ^(e)	1,203	-	211	-	-	-	-
Total Income	1,203	-	211	-	-	-	-
NET COST OF SERVICES	16,077	17,968	17,966	18,155	18,195	18,424	18,481
INCOME FROM STATE GOVERNMENT							
Service appropriations.....	17,453	17,955	17,936	18,142	18,182	18,411	18,468
Resources received free of charge.....	12	13	9	13	13	13	13
TOTAL INCOME FROM STATE GOVERNMENT.....	17,465	17,968	17,945	18,155	18,195	18,424	18,481
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	1,388	-	(21)	-	-	-	-

(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 110, 107 and 109 respectively.

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

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

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
Country Schools Travel Subsidy	2	5	2	5	5	5	5
TOTAL	2	5	2	5	5	5	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.

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.....	1,669	1,279	1,608	1,552	1,495	1,437	1,437
Receivables.....	170	164	127	127	127	127	127
Other.....	271	237	329	371	371	371	371
Total current assets.....	2,110	1,680	2,064	2,050	1,993	1,935	1,935
NON-CURRENT ASSETS							
Holding account receivables.....	14,795	16,328	16,206	17,646	19,085	20,524	21,964
Property, plant and equipment.....	74,392	69,823	74,174	74,357	74,588	74,782	74,991
Intangibles.....	77	135	152	162	172	182	192
Restricted cash.....	45	152	135	191	248	306	306
Other.....	36	71	4	4	4	4	4
Total non-current assets.....	89,345	86,509	90,671	92,360	94,097	95,798	97,457
TOTAL ASSETS	91,455	88,189	92,735	94,410	96,090	97,733	99,392
CURRENT LIABILITIES							
Employee provisions.....	2,162	1,975	2,537	2,579	2,579	2,579	2,579
Payables.....	795	806	319	319	319	319	319
Borrowings and leases	-	138	15	6	13	7	7
Total current liabilities.....	2,957	2,919	2,871	2,904	2,911	2,905	2,905
NON-CURRENT LIABILITIES							
Employee provisions.....	257	239	220	220	220	220	220
Borrowings and leases	-	280	12	5	19	9	8
Total non-current liabilities.....	257	519	232	225	239	229	228
TOTAL LIABILITIES	3,214	3,438	3,103	3,129	3,150	3,134	3,133
EQUITY							
Contributed equity.....	26,456	27,575	27,474	28,490	29,506	30,522	31,539
Accumulated surplus/(deficit).....	10,880	9,463	10,859	10,859	10,859	10,859	10,859
Reserves	50,905	47,713	51,299	51,932	52,575	53,218	53,861
Total equity	88,241	84,751	89,632	91,281	92,940	94,599	96,259
TOTAL LIABILITIES AND EQUITY	91,455	88,189	92,735	94,410	96,090	97,733	99,392

(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	15,949	16,422	16,525	16,702	16,743	16,972	17,028
Capital appropriation	1,000	1,119	1,018	1,016	1,016	1,016	1,017
Net cash provided by State Government	16,949	17,541	17,543	17,718	17,759	17,988	18,045
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(11,628)	(11,689)	(11,576)	(12,015)	(12,216)	(12,399)	(12,411)
Grants and subsidies	(2)	(5)	(2)	(5)	(5)	(5)	(5)
Supplies and services	(2,172)	(2,603)	(2,959)	(2,759)	(2,594)	(2,594)	(2,629)
Accommodation	(1,570)	(1,756)	(2,071)	(1,677)	(1,683)	(1,726)	(1,733)
GST payments	(650)	(565)	(569)	(565)	(565)	(565)	(565)
Finance and interest costs	-	(17)	(1)	-	(1)	(1)	(1)
Other payments	(177)	(352)	(137)	(246)	(244)	(247)	(249)
Receipts ^(c)							
GST receipts	642	565	617	565	565	565	565
Other receipts	1,203	-	212	-	-	-	-
Net cash from operating activities	(14,354)	(16,422)	(16,486)	(16,702)	(16,743)	(16,972)	(17,028)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(2,378)	(1,000)	(1,012)	(1,000)	(1,000)	(1,000)	(1,000)
Proceeds from sale of non-current assets	5	-	-	-	-	-	-
Net cash from investing activities	(2,373)	(1,000)	(1,012)	(1,000)	(1,000)	(1,000)	(1,000)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(119)	(16)	(16)	(16)	(16)	(17)
Net cash from financing activities	-	(119)	(16)	(16)	(16)	(16)	(17)
NET INCREASE/(DECREASE) IN CASH HELD	222	-	29	-	-	-	-
Cash assets at the beginning of the reporting period	1,492	1,431	1,714	1,743	1,743	1,743	1,743
Cash assets at the end of the reporting period	1,714	1,431	1,743	1,743	1,743	1,743	1,743

(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
GST Receipts							
GST Input Credits	508	565	589	565	565	565	565
GST Receipts on Sales	134	-	28	-	-	-	-
Other Receipts							
Other Receipts	1,203	-	212	-	-	-	-
TOTAL	1,845	565	829	565	565	565	565

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

(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 2 **Parliamentary Commissioner for Administrative Investigations**

Part 1 **Parliament**

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 4 Net amount appropriated to deliver services	6,751	7,431	8,006	7,376	7,377	7,483	7,583
Amount Authorised by Other Statutes							
- Parliamentary Commissioner Act 1971	659	659	678	678	682	686	691
Total appropriations provided to deliver services	7,410	8,090	8,684	8,054	8,059	8,169	8,274
CAPITAL							
Item 94 Capital Appropriation ^(b)	-	783	21	19	19	20	20
TOTAL APPROPRIATIONS	7,410	8,873	8,705	8,073	8,078	8,189	8,294
EXPENSES							
Total Cost of Services	10,411	10,731	11,332	11,544	11,195	11,329	11,459
Net Cost of Services ^(c)	7,973	8,530	8,839	8,872	8,499	8,609	8,714
CASH ASSETS ^(d)	733	526	1,116	758	778	798	818

- (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 agency'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
Ongoing Initiatives					
Section 25 Transfer - Expanded Child Death Review Function from the Department of Health	352	808	539	545	552
Energy and Water Ombudsman Scheme	256	430	429	430	436
Other					
Salaries and Allowances Tribunal Determination	19	19	21	21	21
State Fleet Policy and Procurement Initiatives	2	-	(1)	-	-
Streamlined Budget Process Incentive Funding	-	63	-	-	-

- (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. Timely investigation and resolution of complaints is a significant factor in providing effective and efficient services to complainants and improving the standard of public administration. In 2019-20, 95% of complaints were resolved within three months and, as at 30 June 2020, the average age of complaints was 47 days (compared to 173 days at 30 June 2007). In 2019-20, timely processes for child death and family and domestic violence reviews have resulted in 60% of all reviews being completed within six months.
2. In 2019-20, the Office undertook significant work on a major own motion investigation into ways to prevent or reduce suicide by young people, to be tabled in Parliament in 2020. The Office also undertook significant work on a major own motion investigation into family and domestic violence and suicide, to be tabled in Parliament in 2021.
3. The Office has continued programs to enhance awareness of, and accessibility to, its services, particularly by Aboriginal and regional Western Australians and children and young people.
4. The Office also undertakes a range of other functions, including the inspection of telecommunication interception records and review of overseas student appeals.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	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. Resolving Complaints about Decision-Making of Public Authorities and Improving the Standard of Public Administration.....	10,411	10,731	11,332	11,544	11,195	11,329	11,459
Total Cost of Services.....	10,411	10,731	11,332	11,544	11,195	11,329	11,459

- (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 public sector of Western Australia is accountable for, and is improving the standard of, administrative decision-making, practices and conduct:					
Where the Ombudsman made recommendations to improve practices or procedures, the percentage of recommendations accepted by agencies	100%	100%	100%	100%	
Number of improvements to practices or procedures as a result of Ombudsman action.....	83	100	72	100	1

(a) Further detail in support of the key effectiveness Indicators is provided in the agency'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 number of improvements to practices and procedures as a result of Ombudsman action (72) is lower than the 2019-20 Budget (100) as there are fluctuations in improvements from year to year, related to the number, nature and outcomes of investigations finalised by the Office in any given year.

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

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 10,411	\$'000 10,731	\$'000 11,332	\$'000 11,544	
Less Income	2,438	2,201	2,493	2,672	
Net Cost of Service	7,973	8,530	8,839	8,872	
Employees (Full-Time Equivalents)	61	70	66	70	
Efficiency Indicators					
Percentage of allegations finalised within three months	95%	95%	95%	95%	
Percentage of allegations finalised within 12 months	100%	100%	100%	100%	
Percentage of allegations on hand at 30 June less than three months old ...	91%	90%	92%	90%	
Percentage of allegations on hand at 30 June less than 12 months old.....	98%	100%	99%	100%	
Average cost per finalised allegation	\$1,895	\$1,890	\$1,858	\$1,890	
Average cost per finalised notification of death	\$17,816	\$17,500	\$17,926	\$17,500	
Cost of monitoring and inspection functions	\$415,648	\$415,000	\$408,008	\$415,000	

(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.

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							
2018-19 Program.....	208	208	101	-	-	-	-
2019-20 Program ^(b)	242	145	145	-	-	-	-
NEW WORKS							
Asset Replacement							
2020-21 Program.....	208	-	-	208	-	-	-
2021-22 Program.....	208	-	-	-	208	-	-
2022-23 Program.....	208	-	-	-	-	208	-
2023-24 Program.....	208	-	-	-	-	-	208
Total Cost of Asset Investment Program	1,185	353	246	208	208	208	208
FUNDED BY							
Drawdowns from the Holding Account			208	208	208	208	208
Internal Funds and Balances.....			38	-	-	-	-
Total Funding.....			246	208	208	208	208

(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 impact of 2019-20 outcomes are not yet reflected in the outyears. These will be updated as part of the 2020-21 Mid-year Review.

Financial Statements

Income Statement

Expenses

1. The variation in the Total Cost of Services between the 2018-19 Actual and the 2019-20 Actual primarily reflects expenses to plan and develop a reportable conduct scheme in 2019-20 and for an expanded Child Death Review Function that commenced in 2019-20.

Statement of Financial Position

2. 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.

Statement of Cashflows

3. The variation in net cash from operating activities and net cash from financing activities between the 2019-20 Budget and the 2019-20 Actual and the 2020-21 Budget Estimate is primarily due to the costs of leases which were treated as capital in the estimate being included in accommodation costs for the actual.

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)	7,828	7,283	8,728	7,934	7,790	7,900	8,015
Supplies and services	968	1,989	959	1,993	1,914	1,937	1,951
Accommodation	1,158	45	1,207	913	913	913	913
Depreciation and amortisation	183	1,052	204	234	233	233	232
Finance and interest costs	-	104	1	1	1	3	4
Other expenses	274	258	233	469	344	343	344
TOTAL COST OF SERVICES	10,411	10,731	11,332	11,544	11,195	11,329	11,459
Income							
Other revenue	2,438	2,201	2,493	2,672	2,696	2,720	2,745
Total Income	2,438	2,201	2,493	2,672	2,696	2,720	2,745
NET COST OF SERVICES	7,973	8,530	8,839	8,872	8,499	8,609	8,714
INCOME FROM STATE GOVERNMENT							
Service appropriations	7,410	8,090	8,684	8,054	8,059	8,169	8,274
Resources received free of charge	448	440	445	440	440	440	440
TOTAL INCOME FROM STATE GOVERNMENT	7,858	8,530	9,129	8,494	8,499	8,609	8,714
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(115)	-	290	(378)	-	-	-

(a) Full audited financial statements are published in the agency'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 61, 66 and 70 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.....	640	420	952	574	574	574	574
Restricted cash.....	7	2	36	36	36	36	36
Holding account receivables.....	208	208	208	208	208	208	208
Receivables.....	326	309	344	344	344	344	344
Other.....	-	96	86	86	86	86	86
Total current assets.....	1,181	1,035	1,626	1,248	1,248	1,248	1,248
NON-CURRENT ASSETS							
Holding account receivables.....	1,955	2,774	1,982	2,008	2,033	2,058	2,082
Property, plant and equipment.....	82	2,596	157	131	154	208	238
Intangibles.....	129	249	208	208	176	144	112
Restricted cash.....	86	104	128	148	168	188	208
Total non-current assets.....	2,252	5,723	2,475	2,495	2,531	2,598	2,640
TOTAL ASSETS.....	3,433	6,758	4,101	3,743	3,779	3,846	3,888
CURRENT LIABILITIES							
Employee provisions.....	1,516	1,605	1,830	1,850	1,870	1,890	1,910
Payables.....	351	263	359	359	359	359	359
Borrowings and leases.....	-	-	21	19	20	20	20
Other.....	76	100	116	116	116	116	116
Total current liabilities.....	1,943	1,968	2,326	2,344	2,365	2,385	2,405
NON-CURRENT LIABILITIES							
Employee provisions.....	562	410	517	517	517	517	517
Borrowings and leases.....	-	2,565	28	12	9	39	45
Other.....	12	2	3	3	3	3	3
Total non-current liabilities.....	574	2,977	548	532	529	559	565
TOTAL LIABILITIES.....	2,517	4,945	2,874	2,876	2,894	2,944	2,970
EQUITY							
Contributed equity.....	1,206	1,989	1,227	1,245	1,263	1,280	1,296
Accumulated surplus/(deficit).....	(290)	(176)	-	(378)	(378)	(378)	(378)
Total equity.....	916	1,813	1,227	867	885	902	918
TOTAL LIABILITIES AND EQUITY.....	3,433	6,758	4,101	3,743	3,779	3,846	3,888

(a) Full audited financial statements are published in the agency'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	7,195	7,038	8,449	7,820	7,826	7,936	8,042
Capital appropriation	-	783	21	19	19	20	20
Holding account drawdowns	208	208	208	208	208	208	208
Net cash provided by State Government	7,403	8,029	8,678	8,047	8,053	8,164	8,270
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(7,791)	(7,263)	(8,475)	(7,914)	(7,770)	(7,880)	(7,995)
Supplies and services	(391)	(1,254)	(582)	(1,240)	(1,160)	(1,183)	(1,197)
Accommodation	(1,067)	(45)	(1,209)	(913)	(913)	(913)	(913)
GST payments	(236)	(271)	(340)	(271)	(271)	(271)	(271)
Finance and interest costs	-	(104)	(1)	(1)	(1)	(3)	(4)
Other payments	(364)	(553)	(267)	(782)	(658)	(657)	(658)
Receipts ^(c)							
GST receipts	266	271	327	271	271	271	271
Other receipts	2,500	2,201	2,517	2,672	2,696	2,720	2,745
Net cash from operating activities	(7,083)	(7,018)	(8,030)	(8,178)	(7,806)	(7,916)	(8,022)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(121)	(242)	(246)	(208)	(208)	(208)	(208)
Net cash from investing activities	(121)	(242)	(246)	(208)	(208)	(208)	(208)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(783)	(19)	(19)	(19)	(20)	(20)
Net cash from financing activities	-	(783)	(19)	(19)	(19)	(20)	(20)
NET INCREASE/(DECREASE) IN CASH HELD	199	(14)	383	(358)	20	20	20
Cash assets at the beginning of the reporting period	534	540	733	1,116	758	778	798
Cash assets at the end of the reporting period	733	526	1,116	758	778	798	818

(a) Full audited financial statements are published in the agency'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 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	4	73	79	73	73	73	73
GST Receipts on Sales	262	198	248	198	198	198	198
Other Receipts							
Other Receipts	2,500	2,201	2,517	2,672	2,696	2,720	2,745
TOTAL	2,766	2,472	2,844	2,943	2,967	2,991	3,016

(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.

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	2020-21	2021-22	2022-23	2023-24
	Actual ^(a)	Budget	Forward	Forward	Forward
	\$'000	Estimate	Estimate	Estimate	Estimate
		\$'000	\$'000	\$'000	\$'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.	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 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							
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)

- 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.
- 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.
- 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)

1. 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.
2. 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	Budget	Actual ^(b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'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	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							
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.

Part 3

Financial Administration

Introduction

The Financial Administration portfolio is responsible for assisting the development of the Government's fiscal strategy, with the principal goal of sustainable finances through responsible financial management. It provides financial and economic advice, assesses value for money in service delivery and ensures transparency in public sector finances and performance by reporting to the Government, Parliament and the public.¹

Summary of Recurrent and Asset Investment Expenditure

Agency	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Treasury		
– Total Cost of Services	56,777	55,958
– Asset Investment Program	631	1,025
Western Australian Treasury Corporation		
– Asset Investment Program	1,180	485
Office of the Auditor General		
– Total Cost of Services	31,945	37,758
– Asset Investment Program	42	879
Finance		
– Total Cost of Services	1,312,314	1,484,536
– Asset Investment Program	128,335	116,693
Insurance Commission of Western Australia		
– Asset Investment Program	2,355	4,040
Gold Corporation		
– Asset Investment Program	19,827	26,526

(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.

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.

Ministerial Responsibilities

Minister	Agency	Services
Treasurer; Minister for Finance; Aboriginal Affairs; Lands	Treasury	<ol style="list-style-type: none"> 1. Financial Management and Reporting 2. Economic and Revenue Forecasts and Policy Development 3. Evaluation and Planning of Government Services Delivery and Infrastructure Provision
Treasurer; Minister for Finance; Aboriginal Affairs; Lands	Western Australian Treasury Corporation	n/a
	Office of the Auditor General	1. Public Sector Auditing
	Finance	<ol style="list-style-type: none"> 1. Revenue Assessment and Collection, and Grants and Subsidies Administration 2. Development and Management of Common Use Contract Arrangements, State Fleet Leasing and Disposal, and Providing Facilitation Services for Agency Specific Contracts 3. Corporate Services to Client Agencies 4. Leads the Management of Government Buildings Including Planning, Project Delivery, and Maintenance thereof
	Insurance Commission of Western Australia	n/a
Premier; Minister for Public Sector Management; State Development, Jobs and Trade; Federal-State Relations	Gold Corporation	n/a

Division 12 Treasury

Part 3 Financial Administration

Appropriations, Expenses and Cash Assets ^(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
DELIVERY OF SERVICES							
Item 15 Net amount appropriated to deliver services.....	48,679	56,417	50,495	48,707	41,711	41,163	41,238
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	1,382	1,101	1,101	1,101	1,108	1,120	1,127
Total appropriations provided to deliver services	50,061	57,518	51,596	49,808	42,819	42,283	42,365
ADMINISTERED TRANSACTIONS							
<i>Operating Subsidy Payments</i>							
Item 16 Bunbury Water Corporation	738	708	768	726	742	757	773
Item 17 Busselton Water Corporation	593	566	563	670	687	704	722
Item 18 Electricity Generation and Retail Corporation (Synergy).....	113,901	129,942	573,131	890,989	231,788	232,492	233,285
Item 19 Forest Products Commission	1,667	200	200	200	200	220	-
Item 20 Kimberley Ports Authority.....	-	-	-	2,706	600	-	-
Item 21 Public Transport Authority.....	829,702	872,019	901,584	1,088,211	959,891	900,680	884,676
Item 22 Regional Power Corporation (Horizon Power)	11,030	18,862	36,385	40,174	12,462	13,289	12,894
Item 23 Southern Ports Authority	15,725	27,789	30,373	21,529	8,078	-	-
Item 24 Water Corporation of Western Australia	420,050	261,324	239,441	216,924	225,779	231,232	233,487
Item 25 Western Australian Land Authority (DevelopmentWA)	47,828	79,114	59,063	328,241	141,195	76,508	65,197
Item 26 Western Australian Land Authority (DevelopmentWA) - Perth City Deal ^(c)	-	-	-	50,000	-	-	-
Mid West Ports Authority.....	2,377	-	-	-	-	-	-
<i>Grants, Subsidies and Transfer Payments</i>							
Item 27 Department of Justice ^(d)	-	-	-	6,375	4,434	4,213	4,043
Item 28 Gaming and Wagering Commission ^(e)	-	5,200	5,200	3,800	3,900	4,000	4,100
Item 29 Goods and Services Tax (GST) Administration Costs	62,034	66,600	66,440	70,700	69,800	69,200	69,400
Item 30 Department of Jobs, Tourism, Science and Innovation ^(f)	-	5,710	4,610	4,110	4,104	1,200	1,200
Item 31 Resolution of Native Title in the South West of Western Australia (Settlement) ^(g)	-	60,000	-	60,000	87,085	76,902	75,611
Item 32 Provision for Business Case Development Fund ^(h)	-	-	-	13,002	-	-	-
Item 33 Provision for Unfunded Liabilities in the Government Insurance Fund	5,045	5,000	3,900	15,000	3,481	3,670	3,219
Item 34 Provision for Voluntary Targeted Separation Scheme ⁽ⁱ⁾	-	15,520	-	25,640	5,820	-	-
Item 35 Refund of Past Years Revenue Collections - Public Corporations	6,845	10,000	7,131	10,000	10,000	10,000	10,000
Item 36 Royalties for Regions ^(j)	429,321	795,656	661,305	761,645	883,447	919,501	863,426
Item 37 State Property - Emergency Services Levy	18,945	19,663	19,235	19,249	19,349	19,814	20,307
Item 38 WA Health ^(k)	-	900	3,700	957	3,959	4,096	4,097

	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
Item 39 All Other Grants, Subsidies and Transfer Payments ^(l)	5,452	6,632	3,529	3,610	19,250	36,003	47,813
<i>Comprising:</i>							
Acts of Grace	-	300	-	300	300	300	300
Incidentals	77	240	-	240	240	240	240
Interest on Public Moneys Held in Participating Trust Fund Accounts	4,605	5,260	2,519	2,150	17,800	34,500	46,350
Administration Costs - National Tax Equivalent Regime Scheme	47	100	114	100	100	100	100
Western Australian Land Information Authority - Valuation Services	-	-	156	170	160	213	173
Western Australian Treasury Corporation Management Fees	723	732	740	650	650	650	650
Department of Finance ^(m)	-	-	-	-	1,823	-	-
Metropolitan Redevelopment Authority (DevelopmentWA)	40,754	20,925	21,292	-	-	-	-
Minerals Research Institute ⁽ⁿ⁾	-	1,500	1,500	-	-	-	-
National Redress Scheme and Civil Litigation for Survivors of Institutional Child Sexual Abuse Account	153,039	-	-	-	-	-	-
Provision for Perth City Deal ^(o)	-	-	-	-	100,000	-	-
Western Australia Police Force ^(p)	-	3,634	-	-	-	-	-
<i>Authorised by Other Statutes</i>							
Judges' Salaries and Pensions Act 1950	16,484	17,889	16,623	18,913	20,565	22,304	24,135
<i>Comprising:</i>							
Benefit Payments	16,293	17,669	16,423	18,674	20,319	22,052	23,875
Administration Expenses ^(q)	191	220	200	239	246	252	260
Parliamentary Superannuation Act 1970	9,207	9,465	8,989	11,421	10,114	10,360	10,622
<i>Comprising:</i>							
Benefit Payments	8,979	9,206	8,751	11,140	9,826	10,064	10,317
Administration Expenses ^(q)	228	259	238	281	288	296	305
State Superannuation Act 2000	583,859	602,111	477,451	551,563	488,917	486,011	468,641
<i>Comprising:</i>							
Pension Scheme	175,374	167,295	168,357	159,135	150,399	141,649	133,206
<i>Comprising:</i>							
Benefit Payments	173,791	165,479	166,276	157,632	148,996	140,321	131,950
Administration Expenses ^(q)	1,583	1,816	2,081	1,503	1,403	1,328	1,256
Gold State Super	349,602	376,196	250,459	334,076	338,518	344,362	335,435
<i>Comprising:</i>							
Benefit Payments	344,310	371,084	245,722	328,765	333,510	339,527	330,771
Administration Expenses ^(q)	4,965	4,682	4,313	4,696	4,378	4,189	4,001
Government Services ^(r)	327	430	423	615	630	646	663
West State Super	58,883	58,620	58,635	58,352	-	-	-
Western Australian Health Promotion Foundation Act 2016	24,204	23,064	23,064	23,421	23,949	24,497	25,057
Betting Tax Act 2018	7,140	23,520	22,860	24,810	26,220	27,660	27,526
Unclaimed Money Act 1990	1,748	2,000	641	2,000	2,000	2,000	2,000
Loan Acts - Interest	802,567	770,000	721,970	634,000	607,000	606,000	602,000
Western Australian Future Health Research and Innovation Fund Act 2012...	50,600	63,700	63,700	82,900	57,300	58,300	58,000
TOTAL RECURRENT ADMINISTERED	3,660,855	3,919,213	3,974,648	4,983,486	4,033,939	3,841,613	3,752,231
CAPITAL							
Item 101 Capital Appropriation	-	329	32	69	67	67	52
<i>Government Equity Contributions</i>							
Item 102 Animal Resources Authority	1,322	800	1,306	1,521	-	-	-
Item 103 Department of Biodiversity, Conservation and Attractions ^(s)	-	1,800	1,200	3,700	6,950	2,500	-
Item 104 Department of Education ^(t)	26,900	22,000	20,970	14,040	34,920	59,190	9,950
Item 105 Department of Justice ^(u)	29,218	65,030	72,258	713	-	-	-
Item 106 Department of Transport ^(v)	-	20,220	2,920	15,000	-	-	-
Item 107 Electricity Networks Corporation (Western Power)	110,672	100,525	33,106	166,338	87,827	88,981	88,113
Item 108 Kimberley Ports Authority	2,500	5,900	9,150	4,000	3,000	-	-
Item 109 Metropolitan Redevelopment Authority (DevelopmentWA)	166,867	59,293	56,716	211,539	-	2,420	-
Item 110 Pilbara Ports Authority	25,084	51,412	45,888	28,117	26,000	-	-
Item 111 Royalties for Regions ^(j)	221,075	267,458	220,771	251,864	191,709	115,334	75,525
Item 112 Southern Ports Authority	2,489	1,624	1,624	640	-	-	-
Item 113 WA Health ^(w)	10,426	54,872	8,050	30,239	15,698	29,825	24,943

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual ^(b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
Item 114 Western Australian Land Authority (DevelopmentWA)	4,355	-	-	34,800	50,653	-	-
Department of Finance ^(m)	200	5,000	-	-	-	-	-
Western Australian Land Information Authority ^(x)	-	7,490	5,000	-	-	-	-
Racing and Wagering Western Australia ^(y)	-	148	148	-	-	-	-
Regional Power Corporation (Horizon Power)	1,118	18,168	17,050	-	-	-	-
Department of Communities ^(z)	-	-	-	-	2,000	20,000	13,000
<i>Other</i>							
Item 115 Debt Reduction Account	-	-	-	1,546,593	1,848,919	-	-
Perth Stadium Account	739	-	-	-	-	-	-
<i>Authorised by Other Statutes</i>							
Loans (Co-operative Companies) Act 2004	10,727	-	6,688	6,000	-	-	-
Loan Acts - Repayment of Borrowings	436,732	1,327,361	1,317,624	-	-	6,863	15,846
TOTAL CAPITAL ADMINISTERED	1,050,424	2,009,101	1,820,469	2,315,104	2,267,676	325,113	227,377
GRAND TOTAL	4,761,340	5,986,161	5,846,745	7,348,467	6,344,501	4,209,076	4,022,025
EXPENSES							
Total Cost of Services	56,664	63,443	56,777	55,958	48,907	48,231	48,308
Net Cost of Services ^(aa)	56,332	62,828	56,477	54,823	48,485	47,925	48,033
CASH ASSETS ^(ab)	14,261	10,438	12,330	12,730	13,149	13,568	13,987

- (a) The 2018-19 Actual, 2019-20 Budget and 2019-20 Actual have been recast, for comparability purposes, to account for Machinery of Government changes that took effect from 5 September 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) An operating subsidy provision is included for land contributions anticipated to be made by DevelopmentWA as part of the Perth City Deal.
- (d) Reflects an increase in recurrent expenditure for the Department of Justice to cover transition costs and additional operational costs associated with public operation of Melaleuca Prison. Funding is to be released to the Department of Justice upon the Expenditure Review Committee's approval of an operating model for Melaleuca.
- (e) Funding provided to the Sports Wagering Account at the Gaming and Wagering Commission of Western Australia associated with the introduction of the Point of Consumption Tax in January 2019. The funding is indexed annually by the Perth Consumer Price Index, and will be ongoing in the years beyond 2023-24 and provided for in future budgets.
- (f) Provision for the National Collaborative Research Infrastructure Strategy (\$3 million) and Future Energy Exports Cooperative Research Centre (\$1.1 million), pending the finalisation of agreements between the respective parties.
- (g) Funding held as a provision until the finalisation of the settlement, which is expected in 2020-21. Funding will then be transferred to relevant parties to execute the agreement.
- (h) The business case development fund has been established to accelerate the development and completion of business cases and project definition plans. This is an enabler for infrastructure project development in support of economic recovery.
- (i) Separation costs for a forecast total of 390 separations in disability services over the period 2019-20 to 2021-22 are provisioned in this item, with actual drawdown on the funding dependent on the timing of the ongoing transition to the Commonwealth-run National Disability Insurance Scheme. A total of 89 separations were funded in 2019-20.
- (j) Appropriations to the Royalties for Regions Special Purpose Account are split between payments for recurrent and capital purposes (based on project information). Further detail on the Royalties for Regions program is available in Budget Paper No. 3: Economic and Fiscal Outlook.
- (k) Includes provision to fund ten additional inpatient palliative care beds in the northern metropolitan suburbs as part of expanding and enhancing palliative care service.
- (l) All other items includes all Administered Grants, Subsidies and Transfers not covered elsewhere by individual Acts.
- (m) A provision of \$5 million allocated for the procurement of an asset management information system to manage office accommodation reform was not drawn down by the Department of Finance. Instead, recurrent appropriations of \$3.2 million were allocated to the Department over 2019-20 and 2020-21 for the development of an asset management platform. The balance of \$1.8 million has been reallocated to recurrent administered appropriations to the Department in 2021-22, pending an assessment of the asset management platform.
- (n) Reflects funding to the Minerals Research Institute of Western Australia (MRIWA) to support the Commonwealth's Future Battery Industry Cooperative Research Centre headquarters to be located in Perth. Funding was released in 2019-20 directly to MRIWA, following the State succeeding in its bid and finalisation of the agreement. Funding from 2020-21 was transferred to the Department of Mines, Industry Regulation and Safety as administered appropriation and will be paid to MRIWA as a grant.
- (o) Provision for State assistance towards the establishment of inner-city university campuses as part of the Perth City Deal, dependent on the progress of negotiations with both Murdoch University and Curtin University.
- (p) This item reflects a provision that was included in the 2019-20 Budget for the purchase of personal issue body armour for operational police officers. This funding was subsequently provided directly to the Western Australia Police Force following an evaluation of body armour units.
- (q) Superannuation scheme administration expense reflects the costs of administering an unfunded defined benefit superannuation/pension scheme by an appropriation from the Consolidated Account.
- (r) Reflects the costs for regulatory support of State superannuation schemes where the Government Employees Superannuation Board or Treasury incurs these costs on behalf of the Government.

- (s) Funding for the Rottnest Island Authority's proposed Jetty Upgrades (Main Jetty, Barge Landing and Cargo Facilities). Funding will be released following Government approval of a business case.
- (t) Reflects funding to be applied to the Department of Education's Asset Investment Program primarily for construction of the Stage 2 expansion of Bob Hawke College and Stage 1 of a new secondary school located in Piara Waters following the Government's approval of project definition plans.
- (u) Funding to be applied to the Department of Justice's Broome Regional Prison Upgrade under the Custodial Infrastructure Program.
- (v) Reflects a \$15 million provision for the future operational costs of managing the Port Hedland Marina.
- (w) Reflects funding applied to major health initiatives as part of WA Health's Asset Investment Program. WA Health is required to submit business cases or project definition plans for Government approval to access these funds.
- (x) Reflects capital funding provided in 2019-20 for the *Strata Titles Act 1985* reform program following the provision of work orders to the Department of Treasury.
- (y) To reimburse stamp duty costs associated with the transfer of the Mandurah racetrack from the Western Australian Greyhound Racing Association to Racing and Wagering Western Australia.
- (z) Reflects funding to be applied to the Department of Communities' Asset Investment Program for the Common Ground Project, following Government approval of a business case.
- (aa) 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.
- (ab) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on Treasury'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					
Other COVID-19 - Support for COVID-19 Economic Recovery ^(b)	116	393	-	-	-
State Contribution to the Board of Treasurers Secretariat	112	113	114	115	116
Other					
Energy Policy WA	(22,861)	(19,399)	(17,267)	(15,640)	(15,758)
Landgate Partial Commercialisation					
Savings	(1,056)	-	-	-	-
Success Fee	5,177	-	-	-	-
Revision to Indexation for Non-Salary Expenses	-	-	-	-	67
Strategic Alliance Fund Projects	-	82	137	94	63
Streamlined Budget Process Incentive Funding	-	401	-	-	-

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

Significant Issues Impacting the Agency

Economic Outlook

1. The COVID-19 pandemic has had a severe and widespread impact on global health outcomes and economic conditions. While Australia has fared better than most other developed nations (in terms of containing the spread of the virus), there have been significant economic costs involved in doing so.
2. In Western Australia, the outbreak of COVID-19 halted momentum that was building in the State's economy prior to the pandemic. The resulting restrictions led to steep falls in confidence, spending and jobs, especially during the height of the restrictions in April 2020. However, due to the successful containment of COVID-19 cases, Western Australia lifted restrictions earlier than anticipated and before most other Australian jurisdictions. Assisted by Government stimulus, the State's economy has been quick to respond, with some indicators (such as retail trade and job advertisements) already having recovered to pre-COVID levels.
3. In addition to the early removal of restrictions, Western Australia has been assisted by its strong mining presence, which has been a stand-out sector amidst the pandemic. Both the construction of new mines and export production have continued strongly to date, with iron ore exports reaching a record high in the June quarter 2020. Better health outcomes and an industry structure geared towards mining are expected to see Western Australia's economy fare better than nationally through the pandemic.

4. Nonetheless, the outlook for the Western Australian economy has softened since the onset of COVID-19. The State's domestic economy (measured by State Final Demand) contracted by 6% in the June quarter 2020, the largest decline on record. Despite this decline, State Final Demand grew by 1.1% in 2019-20 (the only State to record positive growth over 2019-20). Growth in the total economy (measured by Gross State Product) is projected at 1.25% in 2020-21, down from forecast growth of 2.5% at the time of the 2019-20 Mid-year Review.
5. Economic growth thereafter is expected to gather pace as remaining restrictions are removed and as population growth slowly strengthens. However, there is a large degree of uncertainty surrounding these assumptions, given the unpredictable nature of how COVID-19 will impact economic and population growth at a State, national and global level. The highly uncertain and dynamic economic environment has made forecasting particularly challenging, and means that the pace and shape of the recovery may differ substantially to Treasury's projections if risks materialise.
6. A key risk is the potential for a second wave of COVID-19 in Western Australia, similar to what has occurred in Victoria. Such an outbreak could propel the economy into a deeper and longer-lasting contraction. Another risk is that the unwinding of Federal Government support initiatives (such as JobKeeper) is not smooth and could result in more subdued activity in some sectors. As such, there is a risk to the economic recovery once this support ceases if underlying demand is not sufficient to sustain activity.
7. Given the risks and potential for conditions to change rapidly, Treasury will continue to closely monitor the economic impacts of COVID-19 and advise the State Government accordingly.

Economic Response and Recovery

8. Treasury has played a leading role in providing advice to the Government on economic and fiscal policy measures to restart and stimulate the economy. This has included supporting the State Recovery Controller and the Government in formulating the \$5.5 billion WA Recovery Plan, which was released on 26 July 2020. The Plan has a strong focus on fast-tracking infrastructure projects, including new and expanded trade training facilities, schools, police stations, and other community infrastructure.
9. Treasury will continue to work closely with the State Recovery Controller and the Departments of the Premier and Cabinet and Finance to monitor implementation of the Plan and to assess how the economy is responding.
10. At the same time, Treasury will provide advice on regulatory and other reforms to support sustained growth and job opportunities. This will include supporting the Government implement its Streamline WA initiative to encourage investment and make it easier to do business through improved regulation and its administration. It also includes Treasury working with other departments to improve the efficiency and resilience of supply chains throughout the State, and consider other longer-term reforms to support the economy.

State Finances

11. A primary focus of Treasury is supporting the Government in managing the impacts of the COVID-19 pandemic on the State's finances. In response to the pandemic, the Government has revised the whole-of-government financial targets framework (discussed in Budget Paper No. 3). The revised framework has a focus on the achievement of operating surpluses as a funding source for new infrastructure investment, rather than a means of paying down debt.
12. This is reflected in forecast whole-of-government outcomes in this Budget, with general government operating surpluses projected in 2020-21 (\$1.2 billion) and in each year of the forward estimates period. While a significant downward revision from the surpluses forecast in the 2019-20 Mid-year Review, these surpluses are a key source of funding for the record \$27.1 billion four-year Asset Investment Program, which is a key lever in supporting the State's economic recovery.
13. Total public sector net debt is now forecast to rise to \$42.8 billion by 30 June 2024. This includes funding in support of the \$5.5 billion WA Recovery Plan, and support of the broader Asset Investment Program.
14. While the pandemic represents a considerable challenge to the financial outlook, Western Australia's balance sheet remains strong. The State's credit rating is currently assessed as Aa1 ('stable' outlook) by Moody's and AA+ ('stable' outlook) by S&P Global. These are high ratings by international standards.
15. An additional priority for the Department later this year will be to support the coming State election. This includes the preparation of the 2020-21 Pre-election Financial Projections Statement (a requirement of the *Government Financial Responsibility Act 2000*), the provision of election commitment costings, and advice to the incoming Government for the new Parliamentary term.

Commonwealth-State Financial Relations

16. Treasury is supporting the Treasurer in addressing issues that are tasked to the Council on Federal Financial Relations (CFFR) by National Cabinet. This includes providing advice on potential national reforms to support economic recovery across Australia and ensuring that the CFFR effectively undertakes its new ‘gatekeeper’ role for new Commonwealth funding agreements. This involves working closely with the Department of the Premier and Cabinet and line agencies to strengthen processes for a whole-of-State approach to Commonwealth funding agreement negotiations.

Financial Management Training and Reform

17. Consistent with the recommendations of the Special Inquiry into Government Programs and Projects, Treasury has provided financial management awareness training to nearly 700 public servants (face-to-face). Due to the impact of COVID-19, this training is now being rolled out to the sector via online learning.

18. Treasury and the Department of Finance have enhanced collaboration on asset management matters to progress reforms and to ensure more seamless support and advice is provided to agencies. Looking forward, this will include collaboration with the newly established Infrastructure Delivery Unit in the Department of Finance to deliver infrastructure initiatives within the WA Recovery Plan.

19. Treasury continues to lead the GTE Reform Program to implement a governance framework that addresses the accountability and oversight requirements of the Government while at the same time not hampering GTEs’ operational activities or Board autonomy. A key aspect of the reform program is to progress legislation to consolidate the governance requirements of GTEs, with drafting and introduction of the legislation to be managed in accordance with COVID-19 related priorities.

Commercial Reforms

20. The *TAB (Disposal) Act 2019* was passed by Parliament on 4 September 2019, providing the necessary framework for the Government to dispose of TAB assets and introduce a new wagering licence regime. An open market process commenced on 27 September 2019, which was subsequently interrupted by the COVID-19 pandemic, with all parties agreeing to disengage from the process until market conditions stabilise. In the meantime, Racing and Wagering Western Australia will continue to actively manage and drive performance within the Western Australian TAB business in the long-term interests of the local racing industry. The Government will consider the status of the sale process in the second half of 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 outcomes, and the government goal it contributes to. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

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

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. Financial Management and Reporting	9,950	11,054	9,195	10,257	9,650	9,459	9,435
2. Economic and Revenue Forecasts and Policy Development	11,253	12,663	11,584	13,599	12,893	12,739	12,772
3. Evaluation and Planning of Government Service Delivery and Infrastructure Provision	35,461	39,726	35,998	32,102	26,364	26,033	26,101
Total Cost of Services	56,664	63,443	56,777	55,958	48,907	48,231	48,308

(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: Sustainable and transparent public sector finances:					
Status of the State's credit rating	AA+/Aa1	AA+/Aa2	AA+/Aa1	AA+/Aa1	1
Unqualified audit opinion on the Annual Report on State Finances	Yes	Yes	Yes	Yes	
Percentage of financial reports released as per agreed timeframes ^(c)	100%	100%	100%	100%	
Outcome: A strong and competitive State economy:					
Accuracy of key general government revenue forecasts:					
Tax revenue ^(d)	-1.5%	+/-5%	-0.1%	+/-5%	2
Royalty revenue ^(e)	32.7%	n/a	32.6%	+/-5%	
Accuracy of key economic forecasts (percentage point difference):					
Employment growth ^(f)	-0.6	+/-0.5	-1.7	+/-0.5	3
Real State Final Demand (SFD) growth ^(f)	-0.5	+/-2	-1.9	+/-2	
Outcome: Value for money outcomes in service delivery and infrastructure provision:					
Percentage of advice provided to the Expenditure Review Committee at least 5 working days prior to their consideration	66%	90%	61%	90%	4
Percentage of Ministerially endorsed Strategic Asset Plans (SAPs) for the upcoming year received and reviewed by Treasury before the commencement of the Budget bilateral process ^(g)	n/a	n/a	n/a	100%	

(a) Further detail in support of the key effectiveness indicators is provided in Treasury'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) Following a review of the Department's Outcome Based Management Structure, this indicator has been reclassified from a key efficiency indicator to a key effectiveness indicator.

(d) For comparison purposes, the 2018-19 Actual (used in the calculation of the KPI for 2018-19) have been adjusted to account for the reclassification of revenue from motor vehicle recording fees from taxation to sale of goods and services revenue, and the reclassification of tax fines from taxation to sale of goods and services revenue.

(e) Following a review of the Department's Outcome Based Management Structure, this key effectiveness indicator has been revised to measure the accuracy of royalty income forecasts (rather than mining revenue forecasts). Budget Papers include forecasts of royalty income but not mining revenue. The actual result for 2018-19 has been backcast, for comparability purposes.

(f) Actuals for employment and SFD growth are subject to revisions by the Australian Bureau of Statistics and can differ from previous publications.

(g) Following a review of the Department's Outcome Based Management Structure, this key effectiveness indicator has been introduced to replace 'Percentage of highest value agencies complying with the Strategic Asset Management Framework or equivalent accredited mechanism'. Results for 2018-19 and 2019-20 have not been backcast as full data for these years is not available and it is impracticable to recreate the comparative information.

Explanation of Significant Movements

(Notes)

1. Despite the challenges created by the COVID-19 pandemic in the June quarter 2020, Western Australia's public sector finances remained in a positive position in 2019-20, reflecting the impact of recent Budget repair measures, sustainable expenditure settings and the impact of a higher than expected iron ore price on State royalty collections. Moody's upgraded Western Australia's credit rating from Aa2 to Aa1 in June 2019 and reaffirmed this assessment in April 2020. S&P Global reaffirmed Western Australia's AA+ credit rating assessment in October 2018 and revised the outlook from 'Negative' to 'Stable' at that time, confirming this assessment again in October 2019.
2. Royalty revenue was significantly higher in 2019-20 than forecast due to a higher than anticipated iron ore price. Iron ore supply has remained constrained following a tailings dam disaster in Brazil and the subsequent COVID-19 pandemic, and there has been strong Chinese demand for iron ore. China's stimulus in response to COVID-19 has supported the commodity-intensive sectors of its economy.
3. Employment growth in 2019-20 was significantly weaker than anticipated, due to the onset of COVID-19 and the associated restrictions put in place. Employment levels fell by 103,700 persons between February and May 2020, the largest three-monthly decline on record. However, employment has subsequently increased by 73,450 over June to August 2020.
4. The 2019-20 Actual for advice provided to the Expenditure Review Committee is lower than expected due to late submissions/adjustments being made in a rapidly evolving environment as the Government responded to the onset of COVID-19. Additionally, some matters were very complex (requiring advice from the State Solicitor's Office and/or input from external agencies), leading to late deliveries.

Services and Key Efficiency Indicators**1. Financial Management and Reporting ^(a)**

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 9,950	\$'000 11,054	\$'000 9,195	\$'000 10,257	
Less Income	10	12	11	692	1
Net Cost of Service	9,940	11,042	9,184	9,565	
Employees (Full-Time Equivalents)	47	49	46	48	
Efficiency Indicators					
Average cost of financial reports released ^(c)	\$251,956	n/a	\$262,652	\$261,565	2

(a) The 2018-19 Actual, 2019-20 Budget and 2019-20 Actual have been recast, for comparability purposes, to account for Machinery of Government changes that took effect from 5 September 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) Following a review of the Department's Outcome Based Management Structure, this key efficiency indicator has been introduced to measure the cost of producing whole-of-government financial reports. These reports include the Annual Report on State Finances, Quarterly Financial Results Reports and the Government Mid-year Financial Projections Statement. Every fourth year the Pre-election Financial Projections Statement is included. The actual result for 2018-19 has been backcast, for comparability purposes. The former key efficiency indicator 'Percentage of financial reports released as per agreed timeframes' has been reclassified as a key effectiveness indicator.

Explanation of Significant Movements

(Notes)

1. The increased Income in the 2020-21 Budget Target is due to funding received from the Strategic Alliance Fund for the Cash Disbursement Module project and Unclaimed Monies System Digitalisation project.
2. The average cost of financial reports released increased by 4% between 2018-19 and 2019-20, predominantly due to an increase in the cost of Landgate valuation services.

2. Economic and Revenue Forecasts and Policy Development ^(a)

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	11,253	12,663	11,584	13,599	
Less Income	8	11	8	8	
Net Cost of Service	11,245	12,652	11,576	13,591	
Employees (Full-Time Equivalents)	52	63	60	67	
Efficiency Indicators					
Cost of providing Government with economic and revenue forecasting advice and policy development per economic paper ^{(c) (d)}	\$47,345	n/a	\$40,032	\$53,963	1

(a) The 2018-19 Actual, 2019-20 Budget and 2019-20 Actual have been recast, for comparability purposes, to account for Machinery of Government changes that took effect from 5 September 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) Following a review of the Department's Outcome Based Management Structure, this key efficiency indicator has been introduced to replace 'Number of Ministerials, briefings or reports provided on economic issues'. The actual result for 2018-19 has been backcast for comparability purposes. The former key efficiency indicator 'Percentage of Regulatory Impact Statements assessed within agreed timeframes' has been discontinued.

(d) This key efficiency indicator is measured by dividing the number of economic papers (including Ministerials, briefing notes, responses to Parliamentary Questions and Expenditure Review Committee submissions) by the total cost of economic and revenue forecasting and policy development activities during the year (including corporate overhead costs).

Explanation of Significant Movements

(Notes)

1. The 2019-20 Actual is lower than both the 2018-19 Actual and the 2020-21 Budget Target due to a comparatively higher number of economic papers prepared in 2019-20. A total of 288 papers were prepared in 2019-20, compared to 218 papers in 2018-19, with the increase driven by a significant number of queries relating to COVID-19. The number of economic papers is expected to reduce in 2020-21 as a result of the upcoming State election and preceding caretaker period.

3. Evaluation and Planning of Government Service Delivery and Infrastructure Provision ^(a)

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 35,461	\$'000 39,726	\$'000 35,998	\$'000 32,102	1
Less Income	314	592	281	435	2
Net Cost of Service	35,147	39,134	35,717	31,667	
Employees (Full-Time Equivalents)	124	143	134	137	
Efficiency Indicators					
Cost of providing Government with service delivery and infrastructure advice per paper produced ^{(c) (d)}	\$40,533	n/a	\$40,088	\$46,420	3

(a) The 2018-19 Actual, 2019-20 Budget and 2019-20 Actual have been recast, for comparability purposes, to account for Machinery of Government changes that took effect from 5 September 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) Following a review of the Department's Outcome Based Management Structure, this key efficiency indicator has been introduced to replace 'Number of Expenditure Review Committee papers on service delivery and infrastructure advice'. The actual result for 2018-19 has been backcast, for comparability purposes.

(d) This key efficiency indicator is measured by dividing the number of papers relating to government service delivery and infrastructure provision (including Ministerials, briefing notes, responses to Parliamentary Questions and Expenditure Review Committee submissions) by the total cost of associated policy activities during the year (including corporate overhead costs).

Explanation of Significant Movements

(Notes)

1. The 2019-20 Actual is less than the 2019-20 Budget due to lower than anticipated costs for the Landgate Partial Commercialisation project, and the deferral of various programs as a result of the COVID-19 pandemic (including the TAB Privatisation project and State Banking Contract tender process). The 2020-21 Budget Target is lower than both the 2019-20 Budget and the 2019-20 Actual, primarily due to the conclusion of the Landgate Partial Commercialisation project in 2019-20.
2. The 2019-20 Actual is lower than the 2019-20 Budget due to the repositioning of funding (and associated expenditure) for the Target 120 project, as well as lower than anticipated funding (and associated expenditure) for the Justice Pipeline Model project.
3. It is anticipated that the number of papers prepared on service delivery and infrastructure provision will reduce in 2020-21, as a result of the upcoming State election and preceding caretaker period. This reduction is expected to increase the cost per paper produced.

Asset Investment Program

1. The Department's Asset Investment Program has been expanded in 2020-21. In addition to upgrades to the Strategic Information Management System (\$0.4 million), the Department expects to spend \$0.3 million on the development of a Cash Disbursement Module to automate the disbursement of appropriations to agencies and \$0.3 million on an enhanced Unclaimed Monies System.
2. Both the Cash Disbursement Module project and the Unclaimed Monies System Digitalisation project will be funded from the Strategic Alliance Fund that is available through the State Government Banking Contract with the Commonwealth Bank of Australia.

	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							
Information and Communications Technology (ICT)							
Replacement/Upgrade - 2019-20 Program	631	631	631	-	-	-	-
NEW WORKS							
Cash Disbursement Module	301	-	-	301	-	-	-
ICT Replacement/Upgrade							
2020-21 Program	400	-	-	400	-	-	-
2021-22 Program	400	-	-	-	400	-	-
2022-23 Program	400	-	-	-	-	400	-
2023-24 Program	400	-	-	-	-	-	400
Unclaimed Monies System Digitalisation	324	-	-	324	-	-	-
Total Cost of Asset Investment Program	2,856	631	631	1,025	400	400	400
FUNDED BY							
Drawdowns from the Holding Account			400	400	400	400	400
Internal Funds and Balances			231	-	-	-	-
Strategic Alliance Fund			-	625	-	-	-
Total Funding			631	1,025	400	400	400

(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. Employee benefits expenses were \$1.9 million lower than budgeted in 2019-20, due to staff vacancies over the course of the year. Expenditure is expected to increase in 2020-21, reflecting the filling of vacant positions and the repositioning of salary expenditure associated with the TAB Privatisation project.
2. Supplies and services expenses reduced by \$2.8 million between 2019-20 Budget and 2019-20 Actual. This result was largely due to the deferral of programs impacted by the COVID-19 pandemic (including the TAB Privatisation project and the State Banking Contract tender process), as well as \$1 million in savings associated with the now completed Landgate Partial Commercialisation project. The reduction was partly offset by the success fee paid to the lead commercial advisor for the Landgate Partial Commercialisation (\$5.2 million). Expenditure will reduce further in 2020-21, due to the finalisation of the Landgate Partial Commercialisation project in the preceding year.
3. The accounting treatment for office accommodation changed during 2019-20. This change means that Government Office Accommodation inter-agency memorandum of understanding arrangements are now out of scope of AASB 16: *Leases* and therefore are no longer reported on the Statement of Financial Position. This resulted in higher than usual depreciation and interest costs, and lower than usual accommodation expenses, being reported in the income statement for the 2019-20 Budget.

Income

4. Income is expected to increase from \$0.3 million in 2019-20 to \$1.1 million in 2020-21, predominantly due to funding received from the Strategic Alliance Fund for the Cash Disbursement Module project (\$0.3 million) and the Unclaimed Monies System Digitalisation project (\$0.3 million), as well as the repositioning of around \$0.1 million associated with the Target 120 program.

Statement of Financial Position

5. Total assets and total liabilities reduced substantially between 2019-20 Budget and 2019-20 Actual, reflecting a change in the accounting treatment of Government Office Accommodation leases held by agencies following publication of the 2019-20 Budget. This change means that the Government Office Accommodation inter-agency memorandum of understanding arrangements are now out of scope of AASB 16 and therefore are no longer reported on the Statement of Financial Position.

INCOME STATEMENT ^{(a) (b)}
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(c) \$'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 ^(d)	30,796	35,279	33,364	35,715	33,964	34,266	34,522
Grants and subsidies ^(e)	52	50	164	163	164	165	166
Supplies and services	18,493	19,385	16,604	13,826	8,299	7,863	7,708
Accommodation	4,565	679	3,908	3,654	3,804	3,960	4,140
Depreciation and amortisation	1,001	3,460	1,132	1,254	1,326	627	422
Finance and interest costs	-	3,378	4	6	10	10	10
Other expenses	1,757	1,212	1,601	1,340	1,340	1,340	1,340
TOTAL COST OF SERVICES	56,664	63,443	56,777	55,958	48,907	48,231	48,308
Income							
Other revenue	332	615	300	1,135	422	306	275
Total Income	332	615	300	1,135	422	306	275
NET COST OF SERVICES	56,332	62,828	56,477	54,823	48,485	47,925	48,033
INCOME FROM STATE GOVERNMENT							
Service appropriations	50,061	57,518	51,596	49,808	42,819	42,283	42,365
Resources received free of charge	7,529	5,594	6,158	5,925	5,951	5,927	5,953
Royalties for Regions Fund: Regional and state-wide initiatives	130	133	133	115	134	134	134
TOTAL INCOME FROM STATE GOVERNMENT	57,720	63,245	57,887	55,848	48,904	48,344	48,452
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,388	417	1,410	1,025	419	419	419

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

(b) The 2018-19 Actual, 2019-20 Budget and 2019-20 Actual have been recast, for comparability purposes, to account for Machinery of Government changes that took effect from 5 September 2019.

(c) 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.

(d) The full-time equivalents for 2018-19 Actual, 2019-20 Actual and 2020-21 Budget Estimate are 223, 240 and 252 respectively.

(e) 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
Contributions to the Australian Accounting Standards Board	49	50	49	50	50	50	50
Contributions to the Board of Treasurers Secretariat	-	-	112	113	114	115	116
Donations/Sponsorships	3	-	3	-	-	-	-
TOTAL	52	50	164	163	164	165	166

(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) (b)}
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(c) \$'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.....	13,897	9,976	11,914	12,214	12,512	12,808	13,102
Restricted cash.....	11	-	19	-	-	-	-
Holding account receivables.....	1,001	400	1,764	1,764	1,764	1,764	1,764
Receivables.....	992	678	323	320	320	320	320
Other.....	17	39	349	349	349	349	349
Total current assets.....	15,918	11,093	14,369	14,647	14,945	15,241	15,535
NON-CURRENT ASSETS							
Holding account receivables.....	11,164	15,706	11,164	12,018	12,944	13,171	13,193
Property, plant and equipment.....	52	64,919	135	147	206	175	157
Intangibles.....	3,803	3,379	3,365	3,210	2,354	2,196	2,243
Restricted cash.....	353	462	397	516	637	760	885
Total non-current assets.....	15,372	84,466	15,061	15,891	16,141	16,302	16,478
TOTAL ASSETS.....	31,290	95,559	29,430	30,538	31,086	31,543	32,013
CURRENT LIABILITIES							
Employee provisions.....	6,903	6,507	8,102	8,102	8,102	8,102	8,101
Payables.....	4,267	1,318	698	698	698	698	698
Borrowings and leases.....	-	-	49	49	49	49	49
Total current liabilities.....	11,170	7,825	8,849	8,849	8,849	8,849	8,848
NON-CURRENT LIABILITIES							
Employee provisions.....	1,737	1,732	1,774	1,774	1,774	1,774	1,774
Borrowings and leases.....	-	67,851	48	66	128	99	99
Total non-current liabilities.....	1,737	69,583	1,822	1,840	1,902	1,873	1,873
TOTAL LIABILITIES.....	12,907	77,408	10,671	10,689	10,751	10,722	10,721
EQUITY							
Contributed equity.....	42,117	42,446	41,083	41,152	41,219	41,286	41,338
Accumulated surplus/(deficit).....	(23,734)	(24,295)	(22,324)	(21,299)	(20,880)	(20,461)	(20,042)
Total equity.....	18,383	18,151	18,759	19,853	20,339	20,825	21,296
TOTAL LIABILITIES AND EQUITY.....	31,290	95,559	29,430	30,542	31,090	31,547	32,017

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

(b) The 2018-19 Actual, 2019-20 Budget and 2019-20 Actual have been recast, for comparability purposes, to account for Machinery of Government changes that took effect from 5 September 2019.

(c) 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) (b)}
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(c) \$'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	49,060	54,058	50,433	48,554	41,493	41,656	41,943
Capital appropriation	-	329	32	69	67	67	52
Holding account drawdowns	800	400	400	400	400	400	400
Royalties for Regions Fund:							
Regional and state-wide initiatives	130	133	133	115	134	134	134
Net cash provided by State Government	49,990	54,920	50,998	49,138	42,094	42,257	42,529
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(30,469)	(35,279)	(33,732)	(35,715)	(33,964)	(34,266)	(34,522)
Grants and subsidies	(50)	(50)	(152)	(163)	(164)	(165)	(166)
Supplies and services	(9,493)	(13,873)	(12,901)	(7,983)	(2,430)	(2,018)	(1,837)
Accommodation	(4,425)	(679)	(4,373)	(3,654)	(3,804)	(3,960)	(4,140)
GST payments	(1,926)	(2,281)	(2,036)	(2,281)	(2,281)	(2,281)	(2,281)
Finance and interest costs	-	(3,378)	(4)	(6)	(10)	(10)	(10)
Other payments	(1,579)	(1,212)	(1,765)	(1,340)	(1,340)	(1,340)	(1,340)
Receipts ^(d)							
GST receipts	1,691	2,281	2,244	2,281	2,281	2,281	2,281
Other receipts	1,485	697	496	1,217	504	388	357
Net cash from operating activities	(44,766)	(53,774)	(52,223)	(47,644)	(41,208)	(41,371)	(41,658)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(564)	(400)	(631)	(1,025)	(400)	(400)	(400)
Net cash from investing activities	(564)	(400)	(631)	(1,025)	(400)	(400)	(400)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(329)	(75)	(69)	(67)	(67)	(52)
Net cash from financing activities	-	(329)	(75)	(69)	(67)	(67)	(52)
NET INCREASE/(DECREASE) IN CASH HELD	4,660	417	(1,931)	400	419	419	419
Cash assets at the beginning of the reporting period	9,601	10,021	14,261	12,330	12,730	13,149	13,568
Cash assets at the end of the reporting period	14,261	10,438	12,330	12,730	13,149	13,568	13,987

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

(b) The 2018-19 Actual, 2019-20 Budget and 2019-20 Actual have been recast, for comparability purposes, to account for Machinery of Government changes that took effect from 5 September 2019.

(c) 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.

(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 Treasury. 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
GST Receipts							
GST Input Credits	1,660	2,281	2,198	2,281	2,281	2,281	2,281
GST Receipts on Sales	31	-	46	-	-	-	-
Other Receipts							
Senior Officer Vehicle Scheme Receipts	41	58	46	58	60	60	60
Receipts from the Department of Communities for the Target 120 Program	-	387	256	347	238	165	165
Receipts from the Department of Justice for the Justice Pipeline Model	135	170	100	50	50	50	50
Strategic Alliance Fund Receipts	-	-	-	680	74	31	-
GST Refund Payable to Treasury Administered ^(c)	1,237	-	-	-	-	-	-
Other Receipts ^(d)	72	82	94	82	82	82	82
TOTAL	3,176	2,978	2,740	3,498	2,785	2,669	2,638

(a) The moneys received and retained are to be applied to Treasury'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) A GST refund of \$1.2 million was received from the Australian Taxation Office in June 2019, on behalf of Treasury Administered. Due a delay in receiving the refund, it was not transferred to Treasury Administered until July 2019 (after the end of the financial year).

(d) Other Receipts includes Commonwealth paid parental leave receipts, Freedom of Information fees, and other refunds and recoveries.

DETAILS OF ADMINISTERED TRANSACTIONS

	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
INCOME							
Commonwealth Grants							
Compensation for Crude Oil Excise Condensate	29,829	44,922	20,624	14,445	14,682	11,704	10,195
GST Grants	3,199,673	3,581,300	3,466,337	2,321,568	2,553,796	4,848,820	5,091,285
Commonwealth-Funded 70% Floor	434,000	814,200	814,168	1,546,593	1,848,919	-	-
Local Government (Financial Assistance Grants)	180,637	-	-	-	-	-	-
Local Government (Road Funding)	117,661	-	-	-	-	-	-
Non-Government Schools	1,340,627	-	-	-	-	-	-
North West Shelf Grants	886,467	816,771	628,727	361,124	367,059	292,595	254,881
Other	2,390,616	2,955,581	36,712	383,301	917,709	570,971	1,116,318
Total Commonwealth Grants	8,579,510	8,212,774	4,966,568	4,627,031	5,702,165	5,724,090	6,472,679
GOVERNMENT ENTERPRISES							
Dividends							
Bunbury Water Corporation	1,940	1,845	2,614	1,840	1,509	897	1,169
Busselton Water Corporation	1,540	1,187	1,017	1,125	536	535	686
Electricity Generation and Retail Corporation (Synergy)	18,200	2,820	2,820	22,600	-	-	-
Electricity Networks Corporation (Western Power)	297,527	277,046	80,492	491,311	323,737	303,723	279,507
Forest Products Commission	1,044	250	-	-	-	-	2,458
Fremantle Port Authority	34,837	36,428	12,796	57,172	29,978	28,131	30,542
Gold Corporation	4,989	7,123	5,959	23,450	10,243	10,897	11,605
Insurance Commission of Western Australia	102,561	73,166	207,531	490,428	46,620	51,290	56,744
Kimberley Ports Authority	-	-	-	-	-	515	1,202
Land Information Authority	144,596	6,472	995,605	-	-	-	-
Mid West Ports Authority	12,416	14,071	4,124	22,121	6,330	8,957	10,379
Pilbara Ports Authority	150,883	98,154	31,678	190,365	128,370	132,098	135,199
Regional Power Corporation (Horizon Power)	36,596	11,938	2,424	13,586	11,854	8,221	8,471
Southern Ports Authority	26,239	32,282	6,365	55,991	25,925	28,480	30,437
Water Corporation of Western Australia	604,623	620,136	3,767	1,258,331	704,089	759,884	798,945
Western Australian Land Authority	37,869	10,080	8,443	131,403	71,939	72,598	15,511
Western Australian Treasury Corporation	18,267	16,202	21,902	16,480	17,594	18,060	19,022
Total Dividends	1,494,127	1,209,200	1,387,537	2,776,203	1,378,724	1,424,286	1,401,877

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual ^(a)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
Income Tax Equivalent Regime							
Bunbury Water Corporation	1,610	1,004	1,282	986	830	991	1,108
Busselton Water Corporation	1,180	784	1,091	517	527	630	607
Electricity Generation and Retail Corporation (Synergy)	(141)	-	47	-	-	-	-
Electricity Networks Corporation (Western Power)	79,131	100,789	98,944	115,827	121,999	117,317	117,382
Forest Products Commission	2,899	-	-	-	-	2,908	3,265
Fremantle Port Authority	24,817	24,225	19,920	18,771	19,486	17,682	20,351
Gold Corporation	4,417	5,573	15,369	5,867	6,241	6,646	7,044
Insurance Commission of Western Australia	52,231	32,694	110,182	226,049	34,962	43,444	50,430
Kimberley Ports Authority	-	-	-	-	-	392	785
Land Information Authority	54,174	8,299	425,187	-	-	-	-
Mid West Ports Authority	6,265	5,949	4,967	5,106	4,096	7,546	7,515
Pilbara Ports Authority	53,990	56,340	56,460	80,629	80,000	82,816	84,002
Regional Power Corporation (Horizon Power)	10,873	6,228	2,666	5,386	7,233	5,066	4,768
Southern Ports Authority	10,499	14,491	18,331	13,341	13,821	17,089	17,491
Water Corporation of Western Australia	353,628	354,047	366,069	341,778	384,352	400,679	423,809
Western Australian Land Authority	3,370	4,290	1,201	51,466	5,131	2,457	5,939
Western Australian Treasury Corporation	12,636	9,465	12,339	10,054	10,320	10,869	11,038
Total Income Tax Equivalent Regime	671,579	624,178	1,134,055	875,777	688,998	716,532	755,534
Local Government Rates Equivalent Regime							
Bunbury Water Corporation	81	82	84	83	85	87	89
Busselton Water Corporation	60	61	63	61	62	64	65
Electricity Generation and Retail Corporation (Synergy)	686	1,644	740	1,027	1,027	1,028	1,028
Electricity Networks Corporation (Western Power)	1,437	1,710	1,462	1,761	1,805	1,651	1,692
Forest Products Commission	392	338	389	76	84	93	101
Fremantle Port Authority	591	642	685	627	645	665	685
Gold Corporation	1,152	1,238	158	523	539	555	572
Kimberley Ports Authority	157	152	124	140	141	143	144
Mid West Ports Authority	862	873	868	899	922	945	968
Pilbara Ports Authority	2,634	4,250	2,760	2,747	2,815	2,886	2,958
Regional Power Corporation (Horizon Power)	478	676	252	685	695	704	722
Southern Ports Authority	743	648	790	713	729	744	759
Water Corporation of Western Australia	7,067	6,796	6,833	7,845	8,021	8,202	8,386
Western Australian Land Authority	7,780	6,025	7,488	8,560	7,377	7,583	7,712
Total Local Government Rates Equivalent Regime	24,120	25,135	22,696	25,747	24,947	25,350	25,881
Total Government Enterprises	2,189,826	1,858,513	2,544,288	3,677,727	2,092,669	2,166,168	2,183,292
Other							
Consolidated Account Revenue Received from Agencies	14,123,005	15,528,461	17,140,979	17,360,473	15,048,228	14,936,689	15,293,544
Gold State Superannuation Reimbursement	100,142	87,793	93,513	79,053	69,564	61,851	54,993
Interest	120,361	111,146	72,238	52,542	59,859	50,127	54,397
Loan Guarantee Fees	153,173	161,259	158,411	134,826	138,079	141,542	143,214
Pension Recoups	12,735	10,433	12,411	11,135	11,301	11,473	10,645
Other Revenue	76,966	18,766	81,986	47,468	51,067	24,963	24,901
Total Other Revenue	14,586,382	15,917,858	17,559,538	17,685,497	15,378,098	15,226,645	15,581,694
TOTAL ADMINISTERED INCOME	25,355,718	25,989,145	25,070,394	25,990,255	23,172,932	23,116,903	24,237,665
EXPENSES							
Superannuation	1,140,889	246,348	259,833	198,695	208,194	233,928	289,347
Interest	865,209	828,010	721,023	640,150	643,100	656,000	660,050
Appropriations for:							
Operating Subsidies	1,445,880	1,382,912	1,841,508	2,653,774	1,581,422	1,455,882	1,431,034
Services	16,277,810	16,779,852	17,017,082	17,805,017	17,430,383	17,673,662	17,969,530
Salaries and Allowances	104,454	105,653	104,960	107,263	106,135	108,193	110,378
Other Appropriations	2,131,991	2,514,414	2,487,080	2,760,045	2,463,305	2,275,582	2,292,686
Total Appropriations	19,960,135	20,782,831	21,450,630	23,326,099	21,581,245	21,513,319	21,803,628

	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
All Other Expenses							
Commonwealth Grants on-Passed to Agencies	2,359,184	2,436,252	-	-	-	-	-
Local Government Financial Assistance Grants	180,637	-	-	-	-	-	-
Local Government Road Funding	117,661	-	-	-	-	-	-
Non-Government Schools	1,340,627	-	-	-	-	-	-
Royalties for Regions	482,255	811,060	739,075	821,360	872,646	917,271	862,549
Other Expenses	4,277	82,016	12,086	99,372	121,117	98,578	98,728
TOTAL ADMINISTERED EXPENSES	26,450,874	25,186,517	23,182,647	25,085,676	23,426,302	23,419,096	23,714,302

(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.

Western Australian Treasury Corporation

Part 3 Financial Administration

Asset Investment Program

1. The Corporation's Asset Investment Program encompasses an ongoing program to update information and communications technology that supports the delivery of its 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							
Computer Hardware/Software - 2019-20 Program	1,180	1,180	1,180	-	-	-	-
NEW WORKS							
Computer Hardware/Software							
2020-21 Program	485	-	-	485	-	-	-
2021-22 Program	445	-	-	-	445	-	-
2022-23 Program	550	-	-	-	-	550	-
2023-24 Program	366	-	-	-	-	-	366
Total Cost of Asset Investment Program	3,026	1,180	1,180	485	445	550	366
FUNDED BY							
Internal Funds and Balances			1,180	485	445	550	366
Total Funding			1,180	485	445	550	366

- (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 13 Office of the Auditor General

Part 3 Financial 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 40 Net amount appropriated to deliver services.....	6,958	7,763	8,363	10,573	10,588	11,209	11,380
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	753	753	753	811	813	815	817
Total appropriations provided to deliver services	7,711	8,516	9,116	11,384	11,401	12,024	12,197
CAPITAL							
Item 116 Capital Appropriation ^(b)	300	300	300	348	347	347	347
TOTAL APPROPRIATIONS	8,011	8,816	9,416	11,732	11,748	12,371	12,544
EXPENSES							
Total Cost of Services	29,624	34,779	31,945	37,758	38,205	39,082	39,439
Net Cost of Services ^(c)	8,703	9,028	8,599	11,821	11,838	12,461	12,592
CASH ASSETS ^(d)	4,128	3,995	5,449	5,150	5,163	5,192	5,192

- (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 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
New Initiative					
Data Analytics and Forensic Auditing Program	579	2,494	2,542	3,077	3,077
Other					
Deputy Auditor General Position Reclassification	-	58	58	58	58
Streamlined Budget Process Incentive Funding	-	83	-	-	-

- (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

Impact of COVID-19 Responses on the State Government Audit Program

1. The impacts of COVID-19 responses on both our own operations and those of our audited entities have meant that a number of audits have been delayed, put on hold, or had their scope and timing amended. In the coming year, the Office's performance audit branch will increase its focus on the State's COVID-19 response, including issues such as health-sector preparedness and administration of COVID-19 stimulus measures. These audits aim to provide assurance and transparency to Parliament on the planning, recovery and stimulus stages of the State's response to the COVID-19 pandemic.
2. The financial audit program's immediate focus is the Annual Report on State Finances, noting there is more to examine in most entities for the 2019-20 audits due to the level of disruption during the period. Our auditors have sought to work flexibly with entities, aware of the pressures they face to deliver urgent COVID-19 support measures of high value. But we remain alert to an increased risk of inefficiency, waste, fraud and other unforeseen outcomes. Faced with such challenges, we expect delays in some entities due in part to an increased number of audit issues.

Impact of COVID-19 Responses on the Local Government Audit Program

3. The four-year transition of 148 Local Government (LG) audits to the Office's jurisdiction will be complete in 2020-21. These audits continue to take more time than similarly sized State sector audits, more so this year as LGs respond to the impacts of the COVID-19 pandemic. In addition, the OAG auditors were impacted by COVID-19 restrictions such as regional border closures. While the Office needs to recover the costs of its financial audits through audit fees, there is pressure from LGs, and a commitment from our Office, to maintain these fees at the same level as last year where possible. Furthermore, recruitment toward full staffing levels, including for auditing, was delayed during the key months of the COVID-19 response.

Forensic Audit Business Unit

4. The Office is in the process of establishing a Forensic Audit Branch from 2019-20 to conduct targeted forensic audits supported by advanced data analytics of State sector entities' accounts and matters related to public money. Early progress is pleasing, however COVID-19 has impacted the ability to progress planned recruitment, on-boarding and training of skilled and experienced staff in 2019-20.
5. In addition to its main focus, the Forensic Audit Branch will augment the capabilities of existing Office staff with tailored data analytics training and tools to help identify indicators of misappropriation in an entity. The Branch will partner with private sector firms to provide additional forensic capability, system enhancements and staff training and commenced an intensive product evaluation and selection process during 2020-21.

Increased Program of Information Systems Audits

6. The Office has expanded its General Computer Controls (GCC) audit program to include the LG sector. Our pilot of 10 LG entities, tabled in June 2020, reported a number of significant findings and recommendations around information security practices and capability maturity. These audits will increase in significance as entities employ remote working technology, deliver more public services online, and swiftly implement system and security changes in response to emerging issues. This enhanced GCC audit program is only possible by recovering costs from audit clients.

Technology Transformation Project

7. The procurement of a Financial Management Information System (FMIS) and an Audit Methodology and Tool (AMT) to replace legacy systems are just two of the many technology projects the Office has advanced. We are negotiating with a potential supplier for an FMIS, with a view to implementing the new system in October 2020. Following consultation with other audit offices and leading service providers, we have revised the requirements for a new AMT specific to our needs and are preparing to undertake an expression of interest process to inform our procurement approach. This will require extensive change and risk management and staff training associated with the transfer to the new audit methodology but will support improved efficiency with our increasing auditing demands and use of data analytics.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	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 Auditing	29,624	34,779	31,945	37,758	38,205	39,082	39,439
Total Cost of Services.....	29,624	34,779	31,945	37,758	38,205	39,082	39,439

(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 informed Parliament on public sector accountability and performance:					
The extent that the Office is effective in informing the Parliament about the public sector accountability and performance is measured by the number of tabled reports compared to targets for each of the following categories of audit matter:					
Service Delivery - reports tabled.....	2	8	5	14	1
Economic Development - reports tabled.....	1	4	2	9	
Social and Environment - reports tabled.....	3	7	1	8	
Governance - reports tabled	23	12	20	2	
TOTAL	29	31	28	33	

(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.

Explanation of Significant Movements

(Notes)

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

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

	2015-16 to 2017-18 Three-year Actual	2015-16 to 2017-18 Three-year Budget Target	2018-19 to 2020-21 Three-year Estimated Actual	2018-19 to 2020-21 Three-year Budget Target
Reports Tabled:				
Service Delivery	15	15	21	21
Economic Development	7	9	12	12
Social and Environment	9	9	12	12
Governance.....	51	42	45	45
TOTAL	82	75	90	90

Section 82 work, included as tabled reports in the Governance category, is a legislated obligation and results in a diversion of resources from the Performance Audit Program. Consequently, the mix of tabled reports between the 2019-20 Budget and the 2019-20 Actual is modified.

Services and Key Efficiency Indicators

1. Public Sector Auditing ^(a)

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 29,624	\$'000 34,779	\$'000 31,945	\$'000 37,758	1
Less Income	20,921	25,751	23,346	25,937	
Net Cost of Service	8,703	9,028	8,599	11,821	
Employees (Full-Time Equivalents)	158	173	153	186	
Efficiency Indicators					
Total audit cost per \$ million of gross government expenditure.....	575	661	476	560	2
Attest audit cost per \$ million of gross government expenditure	431	484	369	449	2
Performance audit cost per \$ million of gross government expenditure	144	177	107	110	2
Average number of days taken after balance date to issue financial audit opinions	66	68	67	68	

(a) Efficiency indicators are based on the average number of days taken after balance date to issue financial audit opinions and gross government expenditure for State agencies only. Targets incorporating LGs will be developed once all financial audits for the sector have transitioned to the Auditor General.

(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 increase in the Total Cost of Service between the 2019-20 Actual and the 2020-21 Budget is primarily due to the continued extension of service delivery with the introduction of data analytics and forensic auditing, an increased program of LG auditing and information systems audits and the upgrade of core information systems.
2. The reduction in audit cost per million of gross government expenditure between the 2019-20 Actual and the 2019-20 Budget is primarily due to a large increase in gross government expenditure. The forecast increase in the audit cost per million of gross government expenditure between the 2019-20 Actual and the 2020-21 Budget reflects growth in the Total Cost of Service with no change in anticipated gross government expenditure. The projected increase in the Total Cost of Service is mainly due to intended increase in service delivery for LG financial, information systems and forensic audits.

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
WORKS IN PROGRESS							
Computer Hardware and Software - 2019-20 Program	231	42	42	189	-	-	-
NEW WORKS							
2020-21 Program	690	-	-	690	-	-	-
2021-22 Program	690	-	-	-	690	-	-
2022-23 Program	690	-	-	-	-	690	-
2023-24 Program	690	-	-	-	-	-	690
Total Cost of Asset Investment Program	2,991	42	42	879	690	690	690
FUNDED BY							
Capital Appropriation			300	300	300	300	300
Drawdowns from the Holding Account			323	390	390	390	390
Internal Funds and Balances ^(b)			(581)	189	-	-	-
Total Funding			42	879	690	690	690

(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 Office has retained \$0.6 million of cash asset at 30 June 2020 as a result of the Capital Appropriation and Holding Account drawdowns that was not utilised in 2019-20. This balance includes \$0.2 million required to complete the 2019-20 Program. The requirement for the remainder of the cash asset will be reviewed as part of the 2020-21 Mid-year Review process.

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

Expenses

2. The Total Cost of Services is forecast to increase by \$5.8 million between the 2019-20 Actual and the 2020-21 Budget. This is mainly due to an increase in service delivery for LG financial and information systems and forensic audits.

Income

3. Consistent with the movement in the Total Cost of Services, income from the State Government is anticipated to increase by \$2.3 million between the 2019-20 Actual and the 2020-21 Budget, mainly due the establishment of a Data Analytics and Forensic Audit branch.
4. Income from audit fees is anticipated to increase by \$2.6 million in 2020-21 compared to the 2019-20 Actual, reflecting the expanded audit client base and the recovery of the cost of the LG financial audit program and program of information systems audits. In addition, a proportion of the cost of information systems upgrades is recovered through audit fees revenue in line with the Office's current strategic resourcing mix.

Statement of Financial Position

5. The 2019-20 Budget anticipated an increase in receivables and payables from the introduction of LG audits. With a four-year transition to local government audits, levels of receivables and payables for 2019-20 Actuals are below the 2019-20 Budget and have remained consistent with prior years.

INCOME STATEMENT ^(a)
(Controlled)

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual ^(b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(c)	18,440	21,624	19,109	23,573	24,013	24,561	24,886
Supplies and services	7,199	9,634	9,685	10,580	10,554	10,817	10,846
Accommodation ^(d)	2,199	-	1,693	1,242	1,242	1,242	1,242
Depreciation and amortisation ^(d)	577	1,946	369	771	770	770	769
Finance and interest costs ^(d)	-	151	2	4	7	7	8
Other expenses	1,209	1,424	1,087	1,588	1,619	1,685	1,688
TOTAL COST OF SERVICES	29,624	34,779	31,945	37,758	38,205	39,082	39,439
Income							
Other revenue	20,921	25,751	23,346	25,937	26,367	26,621	26,847
Total Income	20,921	25,751	23,346	25,937	26,367	26,621	26,847
NET COST OF SERVICES	8,703	9,028	8,599	11,821	11,838	12,461	12,592
INCOME FROM STATE GOVERNMENT							
Service appropriations	7,711	8,516	9,116	11,384	11,401	12,024	12,197
Resources received free of charge	440	467	426	467	467	467	467
TOTAL INCOME FROM STATE GOVERNMENT	8,151	8,983	9,542	11,851	11,868	12,491	12,664
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(552)	(45)	943	30	30	30	72

(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 158, 153 and 186 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.....	3,940	3,750	5,187	4,818	4,761	4,730	4,730
Holding account receivables.....	323	390	390	390	390	390	390
Receivables.....	9,591	12,352	9,877	10,828	11,279	11,730	11,771
Other.....	394	474	577	577	577	577	577
Total current assets.....	14,248	16,966	16,031	16,613	17,007	17,427	17,468
NON-CURRENT ASSETS							
Holding account receivables.....	3,829	4,160	4,160	4,541	4,921	5,301	5,680
Property, plant and equipment ^(c)	325	3,854	181	263	269	331	344
Intangibles.....	72	399	11	140	110	-	-
Restricted cash.....	188	245	262	332	402	462	462
Total non-current assets.....	4,414	8,658	4,614	5,276	5,702	6,094	6,486
TOTAL ASSETS	18,662	25,624	20,645	21,889	22,709	23,521	23,954
CURRENT LIABILITIES							
Employee provisions.....	3,047	3,321	3,014	3,084	3,154	3,224	3,224
Payables.....	470	2,858	594	1,335	1,699	2,079	2,079
Borrowings and leases.....	-	-	36	36	36	36	36
Other.....	743	605	1,160	1,160	1,160	1,160	1,160
Total current liabilities.....	4,260	6,784	4,804	5,615	6,049	6,499	6,499
NON-CURRENT LIABILITIES							
Employee provisions.....	865	773	1,019	1,019	1,019	1,019	1,019
Borrowings and leases ^(c)	-	3,693	42	97	106	91	105
Total non-current liabilities.....	865	4,466	1,061	1,116	1,125	1,110	1,124
TOTAL LIABILITIES	5,125	11,250	5,865	6,731	7,174	7,609	7,623
EQUITY							
Contributed equity.....	8,931	9,231	9,231	9,579	9,926	10,273	10,620
Accumulated surplus/(deficit).....	4,606	5,143	5,549	5,579	5,609	5,639	5,711
Total equity	13,537	14,374	14,780	15,158	15,535	15,912	16,331
TOTAL LIABILITIES AND EQUITY	18,662	25,624	20,645	21,889	22,709	23,521	23,954

(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	6,990	7,795	8,395	10,613	10,631	11,254	11,428
Capital appropriation	300	300	300	348	347	347	347
Holding account drawdowns	240	323	323	390	390	390	390
Net cash provided by State Government	7,530	8,418	9,018	11,351	11,368	11,991	12,165
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(18,399)	(21,537)	(18,968)	(23,486)	(23,927)	(24,476)	(24,801)
Supplies and services	(7,123)	(7,835)	(8,640)	(8,812)	(9,154)	(9,416)	(9,474)
Accommodation ^(c)	(1,933)	-	(1,267)	(1,242)	(1,242)	(1,242)	(1,242)
GST payments	(2,307)	(1,800)	(2,643)	(1,800)	(1,800)	(1,800)	(1,800)
Finance and interest costs ^(c)	-	(151)	(2)	(4)	(7)	(7)	(8)
Other payments	(1,022)	(1,993)	(1,774)	(2,166)	(2,204)	(2,254)	(2,253)
Receipts ^(d)							
GST receipts	2,396	1,800	2,631	1,800	1,800	1,800	1,800
Other receipts	19,804	24,529	23,054	24,987	25,916	26,170	26,396
Net cash from operating activities	(8,584)	(6,987)	(7,609)	(10,723)	(10,618)	(11,225)	(11,382)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(58)	(623)	(42)	(879)	(690)	(690)	(690)
Net cash from investing activities	(58)	(623)	(42)	(879)	(690)	(690)	(690)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases ^(c)	-	(1,157)	(46)	(48)	(47)	(47)	(93)
Net cash from financing activities	-	(1,157)	(46)	(48)	(47)	(47)	(93)
NET INCREASE/(DECREASE) IN CASH HELD	(1,112)	(349)	1,321	(299)	13	29	-
Cash assets at the beginning of the reporting period	5,240	4,344	4,128	5,449	5,150	5,163	5,192
Cash assets at the end of the reporting period	4,128	3,995	5,449	5,150	5,163	5,192	5,192

(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	355	170	332	170	170	170	170
GST Receipts on Sales	2,041	1,630	2,299	1,630	1,630	1,630	1,630
Other Receipts							
Audit Fees	19,804	24,529	23,054	24,987	25,916	26,170	26,396
TOTAL	22,200	26,329	25,685	26,787	27,716	27,970	28,196

(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.

Division 14 Finance

Part 3 Financial 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 41 Net amount appropriated to deliver services.....	152,799	168,291	168,179	219,458	190,395	185,075	186,311
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	1,601	1,601	1,601	1,601	1,607	1,612	1,617
Total appropriations provided to deliver services	154,400	169,892	169,780	221,059	192,002	186,687	187,928
ADMINISTERED TRANSACTIONS							
Item 42 Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....	150,761	188,739	176,298	524,367	222,525	238,350	242,775
Amount Authorised by Other Statutes							
- First Home Owner Grant Act 2000	56,540	55,695	52,761	82,254	41,986	42,326	53,439
CAPITAL							
Item 117 Capital Appropriation	12,020	5,265	5,265	7,711	5,381	16,380	4,310
TOTAL APPROPRIATIONS	373,721	419,591	404,104	835,391	461,894	483,743	488,452
EXPENSES							
Total Cost of Services	1,267,835	1,270,972	1,312,314	1,484,536	1,508,901	1,348,967	1,041,377
Net Cost of Services ^(b)	132,635	175,253	188,506	223,719	191,430	183,953	184,829
CASH ASSETS ^(c)	83,493	158,945	83,417	96,537	101,854	107,266	111,739

(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 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					
Administration of Commonwealth and State Building Grant Programs	-	693	-	-	-
Infrastructure Delivery Unit.....	-	4,328	5,385	-	-
Parliamentary Precinct Development	190	240	58	106	2,498
Payroll Tax Stimulus Measures	170	192	-	-	-
ServiceWA.....	-	2,551	(77)	-	-
New Initiatives					
Other COVID-19 - Masks Purchase	-	11,850	-	-	-
Ongoing Initiatives					
Perth Children's Hospital - Contractual Entitlement Resolution ^(b)	-	-	-	-	-
Revised Capital Works Turnover.....	-	327,000	461,000	309,000	-
State Revenue Systems Development and Upgrades	-	158	363	363	267

	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
Other					
Government Asset Management Platform.....	131	2,560	2,309	-	-
Government Office Accommodation					
Business Cases	600	-	-	-	-
Department of Primary Industries and Regional Development Relocation	-	2,295	4,821	4,815	4,808
Reform Program	948	2,272	2,884	2,866	2,871
Royalties for Regions District Allowances	(16)	(16)	(16)	(16)	90

(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) Commercial-in-confidence. The amount of funding is not disclosed in order to avoid prejudicing the State's position.

Significant Issues Impacting the Agency

1. The One Finance organisational transformation program has delivered a full review and realignment of the Department's structure, positioning the Department to be a cohesive and high performing central agency. The Department has moved to an interim structure to realise the benefits of aligning the structure with the functional model. The 2020-21 focus is on delivering the full transformation and implementing a culture strategy to support the One Finance Program's objectives.
2. In 2020-21, RevenueWA will progress amendments for proposed changes announced by the Minister for Finance to duty concessions and land tax exemptions. RevenueWA will also continue to progress measures to improve the efficiency of the State's tax legislation, assist in implementing Government reforms and support the digitalisation of government services.
3. In 2019-20, the Department successfully completed the Government Office Accommodation Reform Program (Reform Program), exceeding the five-year savings target of \$143 million within the first three years. The Reform Program initiatives included the renegotiation of existing long-term leases, backfill of vacant/underutilised space and implementation of flexible working environments, all reducing the cost and size of the government accommodation portfolio. In 2020-21, the Department will continue to reduce cost and maximise space utilisation within the portfolio through efficient and innovative fit-outs, including co-working hubs and activity-based workplaces.
4. As recommended by the Service Priority Review, the Department has commenced planning to implement a pilot that seeks to improve asset management maturity and practices within the government non-residential building asset portfolio. The two-year pilot will see the Department partnering with some of the larger building asset-owning agencies. In consultation with the Department of Treasury, strategies and initiatives will be developed to enhance data/information capture and analysis as well as the sector's overall asset management capability. This will enable better utilisation and value to be extracted for non-residential public buildings across the State. The pilot is expected to deliver benefits as well as cement the Department's functional leadership role in the area of strategic asset management.
5. The Department is leading the Procurement Reform Project which is now entering its next phase and aims to deliver a suite of initiatives over the next 12 to 18 months, underpinning legislative change. These changes will introduce a new procurement framework, guide ethical procurement, better contract management and a consistent approach to procurement across the public sector that makes it easier for all participants in Government contracts to understand.
6. In this challenging economic climate, the Department has implemented temporary changes to the State Supply Commission Open and Effective Competition and the Procurement Planning, Evaluation Reports and Contract Management policies to support the State's post-COVID 19 economic recovery for purchases from local businesses. In this regard, the Department has signed the State's first Buy Local Implementation Agreement.
7. The Department will continue to support agencies and Aboriginal businesses to achieve outcomes consistent with the intent of the Aboriginal Procurement Policy (APP) as the targets increase in the third year of the policy. The Department has commenced an Impact Review of the APP during its third year of application and will make recommendations to Government for a new term of the policy.

8. In addition to stimulus projects the Department will also deliver key infrastructure commitments as part of its non-residential building program including:
 - 8.1. the 2021 new schools program;
 - 8.2. fire and emergency projects including the Bushfire Centre of Excellence, the Cockburn and Kensington Career Fire and Rescue Service fire stations; and
 - 8.3. an additional 344 beds at Casuarina Prison as part of the expansion of the State's custodial estate.
9. The significant increase in capital works responsibilities will necessitate the establishment of a new Infrastructure Delivery Unit within the Department to coordinate and oversee agency expenditure of a large portion of the State's Asset Investment Program.

WA Recovery Plan

10. RevenueWA has a key role in administering the Western Australian Government COVID-19 relief and economic recovery measures to support businesses and vulnerable Western Australians. This includes:
 - 10.1. bringing forward the \$1 million payroll tax threshold by six months to 1 July 2020;
 - 10.2. waiving payroll tax for March to June 2020 for businesses with Australia-wide wages less than \$7.5 million in 2019-20;
 - 10.3. a \$17,500 grant for businesses with a payroll between \$1 million and \$4 million; and
 - 10.4. a one-off bonus payment to double the Energy Assistance Payment (through the Energy Concession Extension Scheme).
11. RevenueWA led implementation of the State's Building Bonus grant and the Commonwealth Government's HomeBuilder grant for eligible building contracts entered into between 4 June and 31 December 2020. These grants aim to promote investment in Western Australia's residential market and stimulate jobs in the housing and construction industry. Additionally, the off-the-plan duty rebate for apartments in multi-tiered developments was extended to include apartments under construction between 4 June and 31 December 2020.
12. The Department will continue its work towards meeting the Government's commitment to delivering a ServiceWA pilot. It will allow citizens residing in the south-west of the State to access the Western Australian Government services and transactions under one roof in Bunbury. There are 83 services included in this face-to-face pilot and following a delay of the launch due to COVID-19, it will open later this year until 30 June 2021. The services will include driver and vehicle licensing; paying fines and infringements; and seniors' cards and other similar transactional services. The ServiceWA pilot will be located in the existing Department of Transport's Bunbury service centre. In parallel, the Department will work across the sector to further develop a strategy for the digitally focused rollout of ServiceWA, aligning Western Australia to other jurisdictions.
13. The Department is leading the regional component of the Government's \$5.5 billion recovery plan that aims to stimulate the Western Australian economy after the impacts of the COVID-19 pandemic. The regional component will involve the Department working together with a number of agencies who have a strong regional presence as well as those agencies responsible for the infrastructure and economic, industry, social and health pillars. The Department will provide oversight of the implementation of the regional recovery aspects which aim to achieve the key outcomes of attracting people to work and holiday in the regions, supplying a regional workforce, developing online capability, supporting health and wellbeing, diversifying the economy, buying local, and investing in regional Western Australia and remote Aboriginal communities.
14. As a result of the COVID-19 pandemic, staff from the Department were deployed to, and remain with, the State Health Incident Coordination Centre to assist with emergency purchases such as the procurement of accommodation for emergency responders and health care workers and hotel quarantine for returning travellers.
15. The State Disaster Council approved the Department to undertake whole-of-government procurement arrangements for non-health personal protective equipment (PPE) supplies for government agencies, Western Australian local government entities and the community services sector. This central procurement approach avoids competition between agencies for PPE supplies, and ensures the efficient allocation and tracking of state-wide supplies.

16. In 2020-21, the Department will play a key role in supporting the implementation of the WA Recovery Plan, including oversight of the \$1.5 billion infrastructure stimulus program. The Department will be responsible for delivering some 100 additional projects and programs (with a collective value in excess of \$750 million), as part of the Government's social and economic response to COVID-19. Through delivery of this program, the Department will aim to maximise employment opportunities, particularly for local and Aboriginal business.

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.	Due and payable revenue is collected, and eligible grants, subsidies and rebates paid.	1. Revenue Assessment and Collection, and Grants and Subsidies Administration
	Value for money from public sector procurement.	2. Development and Management of Common Use Contract Arrangements, State Fleet Leasing and Disposal, and Providing Facilitation Service for Agency Specific Contracts
	Efficient and effective Corporate Services to Client Agencies.	3. Corporate Services to Client Agencies
	Value for money from the management of the Government's non-residential buildings and public works.	4. Leads the Management of Government Buildings Including Planning, Project Delivery, and Maintenance Thereof

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. Revenue Assessment and Collection, and Grants and Subsidies Administration.....	60,062	67,793	62,295	65,502	65,672	66,172	66,653
2. Development and Management of Common Use Contract Arrangements, State Fleet Leasing and Disposal, and Providing Facilitation Service for Agency Specific Contracts.....	79,805	76,906	72,527	79,321	65,249	65,532	65,862
3. Corporate Services to Client Agencies	6,364	5,855	6,351	6,049	6,198	6,208	6,253
4. Leads the Management of Government Buildings Including Planning, Project Delivery, and Maintenance thereof	1,121,604	1,120,418	1,171,141	1,333,664	1,371,782	1,211,055	902,609
Total Cost of Services.....	1,267,835	1,270,972	1,312,314	1,484,536	1,508,901	1,348,967	1,041,377

(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: Due and payable revenue is collected, and eligible grants, subsidies and rebates paid:					
Debt as a percentage of revenue raised	1.11%	0.93%	1.08%	1.08%	1
Extent to which correct grants, subsidies and rebates are paid.....	100%	100%	100%	100%	
Outcome: Value for money from public sector procurement:					
Average annual vehicle net capital cost:					
Per passenger vehicle	\$4,995	\$5,000	\$4,361	\$4,800	2
Per commercial vehicle.....	\$4,823	\$4,905	\$5,021	\$5,000	
Extent to which client agencies agree that their agency contracts and common use arrangements achieved value for money	96%	92%	95%	92%	
Outcome: Value for money from the management of the Government's non-residential buildings and public works:					
Percentage of new building projects, valued over \$5 million, delivered within the approved budget.....	100%	100%	94%	100%	3
Average office accommodation floor space per work point	14.42	14.35	14.07	13.9	4

(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. The increase in 2019-20 Actual compared to 2019-20 Budget is due to lower than budgeted payroll tax revenue as a result of COVID-19 measures and larger than budgeted outstanding land tax debt.
2. The difference between 2019-20 Budget and 2019-20 Actual is largely due to lower vehicle usage levels leading to higher than anticipated resale values combined with extended lease terms.
3. A total of 17 of the 18 new buildings projects within the Building Management and Works program were delivered within budget.
4. Over the past 12 months the Department has implemented a significant relocation program across the office accommodation portfolio, including an increase in work points across existing owned and leased office buildings.

Services and Key Efficiency Indicators

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

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 60,062	\$'000 67,793	\$'000 62,295	\$'000 65,502	
Less Income	4,028	3,866	3,952	3,589	
Net Cost of Service	56,034	63,927	58,343	61,913	
Employees (Full-Time Equivalents)	322	363	335	364	
Efficiency Indicators					
Average cost per tax or duty determination	\$30.54	\$33.22	\$31.27	\$32.35	1
Average cost per grant or subsidy determination	\$10.76	\$11.22	\$10.90	\$9.53	

(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 2018-19 Actual and 2019-20 Budget have been recast due to changes in the data collection methodology resulting in a decrease in land tax determinations and an increase in offline duties determinations. The better than budgeted result in 2019-20 is due to delays in recruiting full-time equivalents to support the Digital Transformation Project.

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

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 79,805	\$'000 76,906	\$'000 72,527	\$'000 79,321	1
Less Income	64,373	66,996	57,389	53,493	
Net Cost of Service	15,432	9,910	15,138	25,828	
Employees (Full-Time Equivalents)	187	209	185	211	2
Efficiency Indicators					
Cost of facilitating the development and management of agency specific contracts as a percentage of the contract award value.....	2%	1.3%	0.9%	1%	3
Average administrative cost per vehicle for financing and managing the state fleet service.....	\$110	\$120	\$115	\$114	4
Cost of developing and managing whole-of-government common use contract arrangements as a percentage of the total annual value of purchases through the arrangements	1.6%	1.4%	1%	1%	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 Total Cost of Service compared to the 2019-20 Actual is due to the expense associated with COVID-19 Preparedness-Masks Purchase, which is partially offset by the decrease in expenditure for GovNext-ICT infrastructure.
2. The 2019-20 Actual Employees includes normal vacancy levels as a result of gaps in position occupancy due to staff turnover and leave, while the 2020-21 Budget Target assumes full occupancy of all budgeted positions.
3. The 2019-20 Actual result is better than the 2019-20 Budget due to a number of high value contracts scheduled to be delivered in 2018-19 instead being delivered in 2019-20.
4. The 2019-20 Actual result is lower than the 2019-20 Budget due to both the operational costs and the fleet size remaining more stable than anticipated.
5. The 2019-20 Actual result is better than the 2019-20 Budget due to the earlier than anticipated decommissioning of the Government Campus Network and ServiceNet services, slightly lower than anticipated operating costs, and higher Common Use Arrangements turnover.

3. Corporate Services to Client Agencies

These services include corporate services directly provided by the Department to support the outcomes and activities of the Department of Treasury, the Government Employee Superannuation Board and Energy Policy WA.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 6,364	\$'000 5,855	\$'000 6,351	\$'000 6,049	
Less Income	345	460	374	403	
Net Cost of Service	6,019	5,395	5,977	5,646	
Employees (Full-Time Equivalents)	22	29	24	25	

(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.

4. Leads the Management of Government Buildings Including Planning, Project Delivery, and Maintenance thereof

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 1,121,604	\$'000 1,120,418	\$'000 1,171,141	\$'000 1,333,664	1
Less Income	1,066,454	1,024,397	1,062,093	1,203,332	1
Net Cost of Service	55,150	96,021	109,048	130,332	
Employees (Full-Time Equivalents)	388	436	383	464	1
Efficiency Indicators					
Percentage of new building projects, valued over \$5 million, delivered by the approved timeframes	76%	100%	83%	100%	2
Percentage of high priority breakdown repairs completed within agreed timeframes	75%	80%	74%	80%	3
The cost of managing government buildings including the planning, project delivery, and maintenance thereof, as a percentage of services delivered	7.5%	8.6%	8.82%	8.82%	

(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 Total Cost of Service, Income and Employees 2020-21 Budget Targets have increased from 2019-20 Actual as a result of activity related to the WA Recovery Plan.
2. A total of 15 of the 18 new building projects within the Building Management and Works program were delivered by the approved handover date. Of the remaining three projects, one was delivered within five weeks of the approved handover date whilst the remaining two projects for the Northam and Narrogin Health Services Redevelopments experienced construction delays leading to the projects being delivered late by some 14 months and seven months respectively.
3. The 2019-20 Actual was impacted by a number of severe weather events across the State during the period. This increased the number of high priority jobs and reduced capacity to complete those jobs within the targeted time.

Asset Investment Program

1. The Department's Asset Investment Program (AIP) in 2020-21 is \$116.7 million comprising mainly of:
 - 1.1. office fit-outs, associated with government office accommodation leases, funded through lease incentives from landlords;
 - 1.2. finalisation of the public sector offices in Fremantle;
 - 1.3. finalisation of the Government Office Accommodation Reform Program;
 - 1.4. maintaining effective RevenueWA systems through the Digital Transformation Project and ongoing software upgrades to support implementation of initiatives; and
 - 1.5. the Vehicle Acquisition Program, managed by State Fleet, which facilitates the purchase, servicing and disposal of vehicles for the Western Australian Government.

WA Recovery Plan

2. A total of \$13.8 million will be spent over three years on capital costs related to new office accommodation in the Parliamentary Precinct.

	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							
Accommodation Fit-out Projects							
Albert Facey House	742	98	98	644	-	-	-
Lease Incentive Funded Office Fit-outs	140,923	112,737	23,762	13,186	5,000	5,000	5,000
New Public Sector Offices for Fremantle	39,469	28,668	27,671	10,801	-	-	-
Government Office Accommodation Reform Program	12,551	6,901	3,634	5,650	-	-	-
Procurement Systems Replacement 2019-20 Program	431	320	320	111	-	-	-
Software Development							
Digital Transformation Project	19,956	2,135	2,135	4,025	4,691	4,650	3,695
Electronic Conveyancing Transformation	1,168	361	361	807	-	-	-
Housing Construction Support Measures System Upgrade	708	98	98	610	-	-	-
Off the Plan Transfer Duty Rebate System Upgrade	615	200	200	415	-	-	-
Payroll Tax Exemption System Upgrade	2,050	1,262	1,262	788	-	-	-
Strata Title Implementation	1,215	1,025	1,025	190	-	-	-
COMPLETED WORKS							
Accommodation Fit-out Projects							
Decentralisation of Office Accommodation to Joondalup	17,326	17,326	503	-	-	-	-
Master Planning Strategy - Government Office Accommodation	223,013	223,013	3	-	-	-	-
St Georges Cathedral Heritage Precinct - Office	36,596	36,596	37	-	-	-	-
Information and Communications Technology (ICT) Replacement - 2019-20 Program	109	109	109	-	-	-	-
Software Development Revenue Systems Consolidation and Enhancement	33,757	33,757	1,137	-	-	-	-
Vehicle Acquisitions - 2019-20 Program	65,980	65,980	65,980	-	-	-	-
NEW WORKS							
COVID-19 WA Recovery Plan							
Accommodation Fit-out Projects							
Parliamentary Precinct Office Accommodation	13,800	-	-	-	690	11,730	1,380
Other New Works							
55 St Georges Terrace - Office Fit-out	640	-	-	640	-	-	-
Albert Facey House Fit-out	500	-	-	500	-	-	-
Government Office Accommodation Reform The Quarter Karratha Office Fit-out	1,786	-	-	1,786	-	-	-
ICT Replacement							
2020-21 Program	109	-	-	109	-	-	-
2021-22 Program	109	-	-	-	109	-	-
2022-23 Program	109	-	-	-	-	109	-
2023-24 Program	109	-	-	-	-	-	109

	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
Procurement Systems Replacement							
2020-21 Program.....	431	-	-	431	-	-	-
2021-22 Program.....	431	-	-	-	431	-	-
2022-23 Program.....	431	-	-	-	-	431	-
2023-24 Program.....	431	-	-	-	-	-	431
Vehicle Acquisitions							
2020-21 Program.....	76,000	-	-	76,000	-	-	-
2021-22 Program.....	76,000	-	-	-	76,000	-	-
2022-23 Program.....	76,000	-	-	-	-	76,000	-
2023-24 Program.....	76,000	-	-	-	-	-	76,000
Total Cost of Asset Investment Program	919,495	530,586	128,335	116,693	86,921	97,920	86,615
FUNDED BY							
Capital Appropriation.....			5,265	7,711	5,381	16,380	4,310
Drawdowns from the Holding Account			517	517	540	540	540
Asset Sales			33,517	45,700	43,379	43,379	43,379
Internal Funds and Balances.....			89,036	62,765	37,621	37,621	38,386
Total Funding.....			128,335	116,693	86,921	97,920	86,615

(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 between the 2019-20 Actual and the 2020-21 Budget Estimate includes additional expenditure for the newly created Infrastructure Delivery Unit.
2. Increases in Supplies and Services between the 2019-20 Actual and the 2020-21 Budget Estimate and the 2021-22 Forward Estimate reflect additional capital works turnover approved as part of the WA Recovery Plan.
3. The increase in depreciation between the 2019-20 Budget and the 2019-20 Actual through to the 2023-24 Forward Estimate is due to changes in the application of the accounting standard AASB 16: *Leases* for whole of sector government office accommodation.

Income

4. The increase in sale of goods and services between the 2019-20 Actual and the 2020-21 Budget Estimate and the 2021-22 Forward Estimate mostly reflects income from other agencies associated with increased capital works turnover.
5. The rise in service appropriations in the 2020-21 Budget Estimate is mainly due to the approval of funding for initiatives as part of the WA Recovery Plan as well as impacts from the application of the accounting standard AASB 16.

Statement of Financial Position

6. Increases in total assets and total liabilities from the 2018-19 Actual onwards are reflective of the recognition of right of use assets and associated lease liabilities for government office accommodation due to the application of accounting standard AASB 16.

Statement of Cashflows

7. The increase in service appropriations between the 2019-20 Actual and the 2020-21 Budget Estimate is largely as a result of funding approved for initiatives as part of the WA Recovery Plan.
8. Movements in capital appropriation reflect changes in the Asset Investment Program. The increase in 2022-23 is primarily related to the Parliamentary Precinct Office Accommodation project.
9. Increases in supplies and services and sale of goods and services are consistent with movements described in the Income Statement.

INCOME STATEMENT ^(a)
(Controlled)

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual ^(b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(c)	105,144	118,249	109,075	122,453	123,890	121,182	122,779
Grants and subsidies ^(d)	529	2,323	1,519	2,323	-	-	-
Supplies and services	1,034,583	943,071	867,175	1,008,995	1,037,588	882,638	573,619
Accommodation	46,423	35,981	36,101	33,840	31,984	32,300	34,224
Depreciation and amortisation	68,160	85,596	237,460	252,837	252,636	252,640	253,725
Finance and interest costs	7,362	76,027	53,933	57,403	56,140	53,501	50,289
Other expenses	5,634	9,725	7,051	6,685	6,663	6,706	6,741
TOTAL COST OF SERVICES	1,267,835	1,270,972	1,312,314	1,484,536	1,508,901	1,348,967	1,041,377
Income							
Sale of goods and services	786,035	884,125	790,792	920,794	973,715	821,079	512,427
Grants and subsidies	6,596	4,700	5,454	4,700	4,700	4,700	4,700
Other revenue	342,569	206,894	327,562	335,323	339,056	339,235	339,421
Total Income	1,135,200	1,095,719	1,123,808	1,260,817	1,317,471	1,165,014	856,548
NET COST OF SERVICES	132,635	175,253	188,506	223,719	191,430	183,953	184,829
INCOME FROM STATE GOVERNMENT							
Service appropriations	154,400	169,892	169,780	221,059	192,002	186,687	187,928
Resources received free of charge	13,512	14,676	13,065	14,676	14,676	14,676	14,676
Royalties for Regions Fund:							
Regional Community Services Fund	90	106	1,644	90	90	90	90
Other appropriations	-	-	-	-	1,823	-	-
TOTAL INCOME FROM STATE GOVERNMENT	168,002	184,674	184,489	235,825	208,591	201,453	202,694
SURPLUS/(DEFICIENCY) FOR THE PERIOD	35,367	9,421	(4,017)	12,106	17,161	17,500	17,865

(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 919, 927 and 1,064 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	Budget	Actual ^(a)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
Capacity Building Grant Programs	410	950	1,510	950	-	-	-
Other Grants and Subsidies	119	-	9	-	-	-	-
Resolution of Native Title in the South West of Western Australia	-	1,373	-	1,373	-	-	-
TOTAL	529	2,323	1,519	2,323	-	-	-

(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.....	82,395	157,485	81,848	94,571	99,486	104,498	108,571
Restricted cash.....	22	841	141	138	140	140	140
Holding account receivables.....	806	806	540	540	540	540	540
Receivables.....	66,612	54,081	65,753	64,218	64,218	64,218	64,218
Other.....	77,622	95,643	58,945	56,800	56,800	56,800	56,800
Assets held for sale.....	-	-	200	200	200	200	200
Total current assets.....	227,457	308,856	207,427	216,467	221,384	226,396	230,469
NON-CURRENT ASSETS							
Holding account receivables.....	583,439	614,889	615,325	684,989	754,851	822,045	887,105
Property, plant and equipment.....	691,919	810,935	2,169,813	2,143,831	2,033,351	1,904,499	1,785,130
Receivables.....	303	1,512,328	391	391	391	391	391
Intangibles.....	36,488	35,407	37,505	37,990	37,480	36,970	36,703
Restricted cash.....	1,076	619	1,428	1,828	2,228	2,628	3,028
Other.....	7,124	4,307	238	238	238	238	238
Total non-current assets.....	1,320,349	2,978,485	2,824,700	2,869,267	2,828,539	2,766,771	2,712,595
TOTAL ASSETS.....	1,547,806	3,287,341	3,032,127	3,085,734	3,049,923	2,993,167	2,943,064
CURRENT LIABILITIES							
Employee provisions.....	26,085	26,748	27,358	27,430	27,430	27,430	27,430
Payables.....	93,851	157,224	64,556	68,857	69,463	70,069	70,675
Borrowings and leases.....	11,487	9,835	168,224	168,227	168,230	168,235	168,182
Other.....	41,625	39,963	75,314	75,314	75,314	75,314	75,314
Total current liabilities.....	173,048	233,770	335,452	339,828	340,437	341,048	341,601
NON-CURRENT LIABILITIES							
Employee provisions.....	4,953	4,856	4,928	4,924	4,920	4,920	4,920
Borrowings and leases.....	50,664	1,645,057	1,566,309	1,583,989	1,519,796	1,422,170	1,349,985
Other.....	176,808	184,896	3,328	3,472	3,328	3,328	3,328
Total non-current liabilities.....	232,425	1,834,809	1,574,565	1,592,385	1,528,044	1,430,418	1,358,233
TOTAL LIABILITIES.....	405,473	2,068,579	1,910,017	1,932,213	1,868,481	1,771,466	1,699,834
EQUITY							
Contributed equity.....	1,068,038	1,161,813	1,041,906	1,061,211	1,071,971	1,094,730	1,098,394
Accumulated surplus/(deficit).....	74,295	56,949	80,204	92,310	109,471	126,971	144,836
Total equity.....	1,142,333	1,218,762	1,122,110	1,153,521	1,181,442	1,221,701	1,243,230
TOTAL LIABILITIES AND EQUITY.....	1,547,806	3,287,341	3,032,127	3,085,734	3,049,923	2,993,167	2,943,064

(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	93,239	137,538	137,643	150,878	121,600	118,953	122,328
Capital appropriation	12,020	5,265	5,265	7,711	5,381	16,380	4,310
Administered equity contribution	-	5,000	-	-	-	-	-
Holding account drawdowns	779	806	517	517	540	540	540
Royalties for Regions Fund:							
Regional Community Services Fund	90	106	94	1,640	90	90	90
Administered appropriations	-	-	-	-	1,823	-	-
Distribution to Owners	-	-	(31,300)	-	-	-	-
Net cash provided by State Government	106,128	148,715	112,219	160,746	129,434	135,963	127,268
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(105,978)	(118,181)	(107,644)	(122,385)	(123,894)	(121,186)	(122,783)
Grants and subsidies	(521)	(2,323)	(1,519)	(2,323)	-	-	-
Supplies and services	(1,028,314)	(938,243)	(862,094)	(1,005,103)	(1,033,696)	(878,652)	(569,805)
Accommodation	(47,120)	(36,822)	(35,198)	(34,684)	(32,828)	(33,144)	(35,068)
GST payments	(128,015)	(136,248)	(129,880)	(133,858)	(133,858)	(133,858)	(133,858)
Finance and interest costs	(6,237)	(72,277)	(52,711)	(56,426)	(55,282)	(52,790)	(49,752)
Other payments	(8,126)	(10,992)	(4,691)	(7,968)	(24,946)	(24,995)	(25,030)
Receipts (c)							
Grants and subsidies	8,280	4,700	7,226	4,700	4,700	4,700	4,700
Sale of goods and services	783,644	884,172	777,943	920,833	973,758	821,126	512,479
GST receipts	127,771	136,854	129,431	134,464	134,464	134,464	134,464
Other receipts	329,478	213,701	322,161	342,130	345,864	346,043	346,228
Net cash from operating activities	(75,138)	(75,659)	43,024	39,380	54,282	61,708	61,575
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(92,774)	(138,504)	(128,335)	(116,693)	(86,921)	(97,920)	(86,615)
Proceeds from sale of non-current assets	30,379	51,464	33,517	45,700	43,379	43,379	43,379
Other receipts	55,757	50,410	-	9,401	5,000	5,000	5,000
Net cash from investing activities	(6,638)	(36,630)	(94,818)	(61,592)	(38,542)	(49,541)	(38,236)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(18,922)	(140,620)	(146,808)	(141,939)	(145,000)	(147,861)	(151,277)
Other payments	-	(12,948)	-	-	-	-	-
Proceeds from borrowings	-	6,000	-	-	-	-	-
Other proceeds	438	148,857	86,307	16,525	5,143	5,143	5,143
Net cash from financing activities	(18,484)	1,289	(60,501)	(125,414)	(139,857)	(142,718)	(146,134)
NET INCREASE/(DECREASE) IN CASH HELD	5,868	37,715	(76)	13,120	5,317	5,412	4,473
Cash assets at the beginning of the reporting period	77,625	121,230	83,493	83,417	96,537	101,854	107,266
Cash assets at the end of the reporting period	83,493	158,945	83,417	96,537	101,854	107,266	111,739

(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	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual ^(b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
Grants and Subsidies							
Indian Ocean Territories Commonwealth Grant.....	8,280	4,700	7,226	4,700	4,700	4,700	4,700
Sale of Goods and Services							
Contract Services - Building Management and Works.....	772,808	880,275	774,620	916,936	969,861	817,229	508,582
Land Tax Liability Enquiry Fee	2,447	2,800	2,576	2,800	2,800	2,800	2,800
Merchant Fees.....	529	1,097	442	1,097	1,097	1,097	1,097
ICT Services to Government	7,860	-	305	-	-	-	-
GST Receipts							
GST Input Credits.....	6,178	12,374	6,967	12,374	12,374	12,374	12,374
GST Receipts on Sales	121,593	124,480	122,464	122,090	122,090	122,090	122,090
Other Receipts							
Corporate Services Cost Recoup	362	402	460	460	460	460	460
Finance Lease Receipts - Interest.....	24	64,874	13	8	8	8	8
Government Office Accommodation Lease Receipts.....	270,097	78,753	265,575	272,397	275,131	275,310	275,495
Other Receipts.....	3,966	4,116	2,664	13,877	13,877	13,877	13,877
Procurement Services	2,459	12,116	2,971	2,800	2,800	2,800	2,800
Receipt of Employee Contributions							
Housing Leased from Government							
Regional Officer Housing.....	-	-	142	148	148	148	148
Revenues from Executive Vehicle Scheme ...	75	100	66	100	100	100	100
State Fleet Revenue	52,495	53,340	50,270	52,340	53,340	53,340	53,340
TOTAL	1,249,173	1,239,427	1,236,761	1,402,127	1,458,786	1,306,333	997,871

(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.

DETAILS OF ADMINISTERED TRANSACTIONS

	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
INCOME							
Taxation							
Insurance Duty	644,832	677,174	694,863	678,133	711,768	729,563	751,449
Land Tax	808,097	790,145	793,263	771,325	750,361	747,584	771,623
Metropolitan Region Improvement Tax	89,686	88,971	87,863	86,769	84,227	83,694	86,205
Payroll Tax	3,567,449	3,751,394	3,645,535	3,569,495	3,802,863	3,990,649	4,068,662
Racing and Wagering Western Australia Tax	24,932	-	-	-	-	-	-
Point of Consumption Tax	30,081	78,400	76,893	84,492	81,000	88,500	97,320
Transfer Duty	1,095,309	1,145,146	1,189,929	1,121,351	1,080,652	1,256,799	1,406,969
Foreign Buyers Surcharge Duty ^(b)	5,504	19,000	19,039	18,562	18,403	21,860	24,798
Landholder Duty	33,375	100,000	121,612	120,537	120,493	120,440	120,440
Total Duty on Transfers	1,134,188	1,264,146	1,330,580	1,260,450	1,219,548	1,399,099	1,552,207
Vehicle Licence Duty	363,603	372,760	375,364	380,213	367,932	373,028	378,937
Other Duties	8	1	(4)	1	1	-	-
Commonwealth Mirror Taxes	44,151	47,853	44,616	45,577	48,307	50,584	51,615
Other Revenue							
Office Lease Rental Revenue	39,776	39,700	38,402	39,700	39,700	39,700	39,700
Other Income	64,356	65,251	52,142	56,377	64,281	65,535	66,513
Appropriations							
First Home Owner Grant Act 2000	56,540	55,695	52,761	82,254	41,986	42,326	53,439
Administered Grants and Transfer Payments	150,761	188,739	176,298	524,367	222,525	238,350	242,775
TOTAL ADMINISTERED INCOME	7,018,460	7,420,229	7,368,576	7,579,153	7,434,499	7,848,612	8,160,445
EXPENSES							
Grants and Subsidies							
Building Bonus Grant	-	-	-	147,000	-	-	-
Energy Concession Extension Scheme	1,322	1,700	3,305	4,720	1,700	1,800	1,900
First Home Owner Scheme	56,540	55,695	52,761	82,254	41,986	42,326	53,439
Life Support Equipment Subsidy Scheme	1,223	1,500	1,285	1,500	1,600	1,700	1,800
National Partnership on Homebuilder	-	-	-	70,590	-	-	-
Off the Plan Duty Rebate Scheme	-	-	-	3,700	15,900	17,000	5,200
Payroll Tax Rebates Scheme	-	100	40	50	50	50	50
Pensioner Concessions - Emergency Services Levy	21,593	23,300	21,901	25,200	27,200	29,500	31,900
Pensioner Concessions - Local Government Rates	100,803	116,483	102,235	117,400	126,900	137,300	148,700
Small Business Payroll Tax Grant	-	-	-	107,000	-	-	-
Thermoregulatory Dysfunction Energy Subsidy	1,822	2,500	1,972	2,100	2,200	2,300	2,400
Other Expenses							
Refund of Past Years Revenue	24,026	43,156	45,560	45,107	46,975	48,700	50,825
Doubtful Debts Expense	(27,607)	-	2,205	-	-	-	-
Expected Credit Losses Expense	-	-	11,815	-	-	-	-
Other Expenses	64,355	65,251	52,142	56,377	64,281	65,535	66,513
Payments to the Consolidated Account	7,034,145	7,110,544	7,009,712	6,916,155	7,105,707	7,502,401	7,797,718
TOTAL ADMINISTERED EXPENSES	7,278,222	7,420,229	7,304,933	7,579,153	7,434,499	7,848,612	8,160,445

(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) Original Budget for Foreign Buyers Surcharge Duty was in Transfer Duty.

Insurance Commission of Western Australia

Part 3 Financial Administration

Asset Investment Program

1. The Commission's Asset Investment Program for 2020-21 and across the forward estimates period totals \$20 million. The major components include:
 - 1.1. information and communications technology (ICT) software incorporating systems developed for use by the Commission's customers, application development software, performance monitoring applications, core insurance system enhancements, general desktop applications and expenditure on the upgrade of a range of systems identified in the Commission's ICT strategic planning; and
 - 1.2. ICT hardware, including network and server infrastructure, desktop workstations, storage, ICT security and enhanced disaster recovery capability catering largely for operational capacity requirements.

	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							
ICT Hardware - 2019-20 Program	198	198	198	-	-	-	-
ICT Software - 2019-20 Program	1,949	1,949	1,949	-	-	-	-
Motor Vehicles - 2019-20 Program	206	206	206	-	-	-	-
Plant and Equipment - 2019-20 Program	2	2	2	-	-	-	-
NEW WORKS							
ICT Hardware							
2020-21 Program	630	-	-	630	-	-	-
2021-22 Program	835	-	-	-	835	-	-
2022-23 Program	1,285	-	-	-	-	1,285	-
2023-24 Program	960	-	-	-	-	-	960
ICT Software							
2020-21 Program	2,250	-	-	2,250	-	-	-
2021-22 Program	3,495	-	-	-	3,495	-	-
2022-23 Program	2,920	-	-	-	-	2,920	-
2023-24 Program	3,345	-	-	-	-	-	3,345
Motor Vehicles							
2020-21 Program	885	-	-	885	-	-	-
2021-22 Program	800	-	-	-	800	-	-
2022-23 Program	800	-	-	-	-	800	-
2023-24 Program	800	-	-	-	-	-	800
Plant and Equipment							
2020-21 Program	275	-	-	275	-	-	-
2021-22 Program	200	-	-	-	200	-	-
2022-23 Program	330	-	-	-	-	330	-
2023-24 Program	200	-	-	-	-	-	200
Total Cost of Asset Investment Program	22,365	2,355	2,355	4,040	5,330	5,335	5,305
FUNDED BY							
Internal Funds and Balances			2,355	4,040	5,330	5,335	5,305
Total Funding			2,355	4,040	5,330	5,335	5,305

(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.

Gold Corporation

Part 3 Financial Administration

Asset Investment Program

1. The Corporation will invest \$49.3 million over the forward estimates period to support the delivery of its services and to update its plant, equipment and computer software rolling programs.
2. The \$26.5 million investment in 2020-21 includes:
 - 2.1. \$8.3 million to upgrade its enterprise resource planning system and its e-Commerce systems (collectively referred to as the One-Future Program). This project supports the Corporation's ongoing operations and the development of new product offerings; and
 - 2.2. \$16.1 million in various plant and equipment upgrades throughout the business to replace equipment that is at the end of its useful life with the aim of enhancing safety, increasing capacity, improving efficiency and reducing waste.

	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 Software Replacement Program.....	7,293	4,552	348	2,181	10	500	50
One-Future Program	35,905	27,623	9,209	8,282	-	-	-
Plant and Equipment Replacement Program	83,294	45,042	10,270	16,063	10,320	6,028	5,841
Total Cost of Asset Investment Program	126,492	77,217	19,827	26,526	10,330	6,528	5,891
FUNDED BY							
Internal Funds and Balances.....			19,827	26,526	10,330	6,528	5,891
Total Funding			19,827	26,526	10,330	6,528	5,891

(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.

Part 4

Jobs and Economic Development

Introduction

The Jobs and Economic Development portfolio is creating jobs for Western Australians and promoting a strong and diverse economy that delivers benefits to all areas of the State. The portfolio facilitates investment in the State, supports the development of export markets and opportunities, and promotes the State as an attractive tourist destination. It also has a focus on innovation and technological developments and overall support for businesses around the State.¹

Summary of Recurrent and Asset Investment Expenditure

Agency	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Jobs, Tourism, Science and Innovation		
– Total Cost of Services	199,720	295,341
– Asset Investment Program	342	11,539
Primary Industries and Regional Development		
– Total Cost of Services	450,702	506,156
– Asset Investment Program	13,060	42,479
Mines, Industry Regulation and Safety		
– Total Cost of Services	286,534	287,493
– Asset Investment Program	2,700	3,028
Western Australian Meat Industry Authority		
– Asset Investment Program	281	450
Small Business Development Corporation		
– Total Cost of Services	13,980	16,038
– Asset Investment Program	37	295

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
Rural Business Development Corporation		
– Total Cost of Services	566	710
Economic Regulation Authority		
– Total Cost of Services	13,759	17,104
– Asset Investment Program	199	63
Energy Policy WA		
– Total Cost of Services	19,200	22,038
– Asset Investment Program	97	225
Infrastructure WA		
– Total Cost of Services	3,026	5,129
Forest Products Commission		
– Asset Investment Program	4,508	600
Racing and Wagering Western Australia		
– Asset Investment Program	5,159	7,759
Western Australian Greyhound Racing Association		
– Asset Investment Program	532	240
Burswood Park Board		
– Asset Investment Program	248	560

(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 Minister for Tourism; Racing and Gaming; Small Business; Defence Issues; Citizenship and Multicultural Interests Minister for Housing; Veterans Issues; Youth; Asian Engagement Minister for Water; Fisheries; Forestry; Innovation and ICT; Science	Jobs, Tourism, Science and Innovation	1. International Engagement, Trade and Investment 2. Project Facilitation 3. Industry Development 4. Science and Innovation
Minister for Tourism; Racing and Gaming; Small Business; Defence Issues; Citizenship and Multicultural Interests	Jobs, Tourism, Science and Innovation	5. Destination Marketing 6. Event Tourism 7. Tourism Destination Development
Minister for Regional Development; Agriculture and Food; Ports; Minister Assisting the Minister for State Development, Jobs and Trade Minister for Water; Fisheries; Forestry; Innovation and ICT; Science	Primary Industries and Regional Development	1. Regional Industry and Community Development Investment Facilitation 2. Corporate and Business Development Services Provided by the Department to Support Regional Development Commissions 3. Regional Technical and Technological Development 4. Regional Skills and Knowledge Development 5. Regional Social Amenity Development 6. Agricultural and Fisheries Biosecurity and Integrity 7. Agricultural and Fisheries Natural Resource Management
Minister for Mines and Petroleum; Energy; Industrial Relations Attorney General; Minister for Commerce	Mines, Industry Regulation and Safety	1. Resources Advice and Regulation 2. Safety and Labour Relations Advice and Regulation 3. Industry Advice and Regulation
Minister for Regional Development; Agriculture and Food; Ports; Minister Assisting the Minister for State Development, Jobs and Trade	Western Australian Meat Industry Authority	n/a
	Rural Business Development Corporation	1. Farm Business Development
Minister for Tourism; Racing and Gaming; Small Business; Defence Issues; Citizenship and Multicultural Interests	Small Business Development Corporation	1. Information, Guidance, Referral and Business Development Services 2. Access to Justice for Small Business
	Racing and Wagering Western Australia	n/a
	Western Australian Greyhound Racing Association	n/a
	Burswood Park Board	n/a
Treasurer; Minister for Finance; Aboriginal Affairs; Lands	Economic Regulation Authority	1. Submissions to the Economic Regulation Authority Governing Body
Minister for Mines and Petroleum; Energy; Industrial Relations	Energy Policy WA	1. Development and Implementation of Energy Policy
Premier; Minister for Public Sector Management; State Development, Jobs and Trade; Federal-State Relations	Infrastructure WA	1. Development of the State Infrastructure Strategy
Minister for Water; Fisheries; Forestry; Innovation and ICT; Science	Forest Products Commission	n/a

Division 15 **Jobs, Tourism, Science and Innovation**

Part 4 **Jobs and Economic Development**

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 43 Net amount appropriated to deliver services.....	146,078	152,441	156,416	236,309	200,237	161,362	156,430
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	681	1,502	1,502	1,508	1,520	1,533	1,538
Total appropriations provided to deliver services	146,759	153,943	157,918	237,817	201,757	162,895	157,968
ADMINISTERED TRANSACTIONS							
Item 44 Amount provided for Administered Grants, Subsidies and Other Transfer Payments ^(b)	22,536	22,579	22,579	22,970	23,241	20,719	21,005
CAPITAL							
Item 118 Capital Appropriation ^(c)	150	150	251	11,597	1,646	1,696	1,697
TOTAL APPROPRIATIONS	169,445	176,672	180,748	272,384	226,644	185,310	180,670
EXPENSES							
Total Cost of Services	189,542	211,083	199,720	295,341	236,125	187,756	180,579
Net Cost of Services ^(d)	180,624	194,904	189,063	289,238	230,892	182,617	175,440
CASH ASSETS ^(e)	22,676	20,740	32,490	10,631	9,471	9,661	9,101

- (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) Responsibility for the Veterans Issues portfolio, including the provision of administrative support to the ANZAC Day Trust, was transferred from the Department of Communities with effect 1 July 2020. The 2018-19 Actual, 2019-20 Budget and 2019-20 Actual have been recast for comparability purposes.
- (c) Additional capital appropriation is provided to fund lease repayments and is not reflected in the Asset Investment Program.
- (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 ^(b)					
Attraction Incentives Package for Call Centres	-	3,000	3,000	2,000	2,000
Australian Marine Complex Strategic Infrastructure and Land Use Planning.....	-	1,055	862	818	824
Australian Marine Complex Upgrade.....	-	23,800	30,200	-	-
Boodarie Strategic Industrial Area Road Upgrade.....	-	10,500	-	-	-
Cathode Active Manufacturing	-	500	5,000	5,000	2,700
Collie Eco-Concrete Processing Plant.....	-	600	-	-	-
Dampier Peninsula Camping with Custodians Campgrounds	-	2,136	1,700	-	-
Future Battery Industry Strategy.....	-	644	651	658	665
Grants to Western Australian Universities for COVID-19 Research	-	5,000	-	-	-
Hospitality and Tourism COVID-19 Hygiene Training ^(c)	890	890	-	-	-
Industry Link Advisory Service	-	530	537	-	-
International Education Advisory Group	-	1,500	-	-	-
LNG Jobs Taskforce.....	-	700	700	-	-
Local Capability Fund					
Business Recovery and PPE Manufacturing Grants.....	-	10,000	-	-	-
Small to Medium Enterprises Support	-	1,200	1,200	1,200	1,200
National Energy Resources Australia Partnership.....	-	500	500	-	-
Regional Aviation Recovery ^(c)	-	15,000	-	-	-
Renewable Hydrogen Initiatives	-	8,268	2,676	1,684	692
Resource Sector Export Hubs ^(c)	350	-	-	-	-
Special Regional Event Sponsorship	-	275	-	-	-
Tourism Attraction Case Management	-	250	250	250	250
Tourism Recovery Program ^(c)	5,505	8,888	-	-	-
Travel Agents Support Package.....	-	3,000	-	-	-
Western Australian Space Industry	-	1,450	1,950	1,100	-
New Initiatives					
Collie Emergency Services Vehicle Manufacturing	1,813	687	-	-	-
Domestic Marketing.....	-	1,100	-	-	-
Full Cycle Docking (Bid to the Commonwealth and Public Education Campaign).....	858	282	-	-	-
Perth Glory Sponsorship	200	520	-	-	-
Renewable Hydrogen Strategy ^(c)	-	2,000	3,000	3,500	-
Resources Technology Showcase Event Sponsorship	500	-	-	-	-
Ongoing Initiatives					
Brand WA Launch and Campaign	766	1,234	-	-	-
Election Commitments					
Defence West	1,142	2,231	3,513	3,541	3,568
Westport: Port and Environs Strategy.....	-	615	620	625	-
Health and Medical Life Sciences Industry Growth Plan	121	-	-	-	-
Other COVID-19 ^(b)					
Moonamang Road Upgrade	-	-	-	2,000	-
New Industries Fund ^(c)	300	890	-	-	-
International Marketing and Aviation Development.....	-	(6,542)	(1,650)	(2,250)	-
Premier's Science Awards.....	37	37	37	37	37
Other					
Election Commitment - Transfer of the Technology Parks to DevelopmentWA.....	(882)	(1,764)	(1,764)	(1,764)	(1,764)
Transfer of the Renewable Hydrogen Strategy from the Department of Primary Industries and Regional Development.....	32	495	143	144	-
Transfer of the Veterans Issues Portfolio from the Department of Communities.....	-	131	133	135	136

(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 total value of recurrent spending changes associated with WA Recovery Plan and other COVID-19 initiatives is \$169.4 million over the period 2019-20 to 2023-24.

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

Significant Issues Impacting the Agency

State Development

1. Under current agreements gas flow to the North West Shelf LNG facilities declines from 2021. Approvals for new sources of gas for the North West Shelf to process in the short term are a priority, with large scale, longer-term prospects deferred due to the depressed international LNG market outlook. The Department is facilitating the development of Perth Basin gas resources and strengthening the Western Australian Domestic Gas Policy settings in order to underpin gas supply for new industrial development.
2. International demand for iron ore is driving process improvements in extraction, processing and shipments, and creating demand for access to new deposits and project expansions including proposals for the development of new export facilities and ports. The Department continues to manage this demand and is working closely with Port Authorities, other Government agencies and resources companies throughout the State to facilitate iron ore projects which create jobs and regional economic opportunities.

International Engagement, Trade and Investment

3. The Department continues to support the Future Energy Exports Cooperative Centre, which was awarded Commonwealth funding and will be established in the second half of 2020.
4. By 2050, it is expected that Asia will represent over half of the global economy. In recognition of the rise of Asia and the immense economic, social and cultural opportunities, the Department developed the Western Australian Asian Engagement Strategy. Despite the postponement of a number of engagement activities due to the COVID-19 pandemic, the Department has continued to implement the Asian Engagement Strategy and has hosted a series of business forums on key Asian markets including China, Japan, Indonesia, Malaysia and Philippines. The Department also launched the Access Asia Business Grants Program to support Western Australian businesses to expand into Asia.
5. Invest and Trade WA (ITWA) has been established within the Department and is designed to be a 'front door' for Western Australia to do business with the world. ITWA assists Western Australian exporters to access international markets and promotes Western Australia as an attractive investment destination to foreign investors.
6. The Department is the lead agency responsible for developing Western Australia's position and input into Australia's Free Trade Agreement negotiations. In 2019-20 the focus was on the Australia-European Union Free Trade Agreement (AEUFTA), and identifying opportunities for Western Australian business in the proposed AEUFTA.
7. The Department completed its review into the operation of the Government's network of International Trade and Investment Offices to ensure they are operating efficiently and effectively and delivering on the Government's objectives. An Implementation Plan has been developed to deliver on the recommendations of the review and guide the reform process.

Defence

8. The Department, through Defence West, continues to promote and facilitate the development of the Western Australian defence industry through the implementation of the Western Australian Defence and Defence Industries Strategic Plan.
9. The Department delivered a comprehensive proposal to the Commonwealth Government for Western Australia to be the principal location for Collins Class Submarine full-cycle docking maintenance work. The Commonwealth is currently considering the proposal.
10. The Department established the Defence Science Centre (DSC), which is a national collaboration between the Government, the Commonwealth's Department of Defence - Science and Technology and participating Western Australian universities. The DSC facilitates science and innovation collaborations to support research which will lead to the enhancement of Australia's defence capability.

Tourism

11. Western Australia's tourism industry recorded its highest visitor numbers and a record \$11 billion spend in 2019. The industry supported more than 100,000 jobs.

12. Aviation and cruise shipping access has been greatly affected by the travel restrictions, reducing passenger demand and capacity. Airlines worldwide have experienced significant financial distress and the closure of Australia's international borders saw the number of international airline seats into Western Australia fall by 90% over the quarter ending 30 June 2020.

WA Recovery Plan

Western Australian Jobs

13. The Western Australian Industry Participation Strategy (WAIPS), developed under the *Western Australian Jobs Act 2017* (the WA Jobs Act), is designed to ensure that Western Australian businesses get a greater share of contracts to supply goods, services and work to Government.
14. The importance of linkages between Government expenditure and jobs, and economic and social outcomes has been heightened by the COVID-19 pandemic. WAIPS and Western Australian Buy Local Policy (WA BLP) objectives have assumed additional significance in the context of the economic downturn that the pandemic has generated.
15. The application of WAIPS by agencies from 1 October 2018 has led to the creation of over 21,000 jobs and 1,300 apprenticeships and traineeships, with close to 90% local sourcing of contract input commitments to Western Australian suppliers achieved. For every \$1 million of contract value, an estimated 13 jobs are supported. WAIPS is reviewed annually in consultation with suppliers and agencies, with the objective of enhancing its effectiveness.
16. The revised WA BLP builds on the successful introduction of the WA Jobs Act and WAIPS. The updated policy will make it easier for Western Australian businesses, particularly regional small to medium enterprises, to bid for Government contracts. A key feature of the WA BLP is the introduction of Implementation Agreements for Government agencies to facilitate application of the policy. The WA BLP gives preference to regional suppliers and contractors through an improved Regional Price Preference in tender evaluations.
17. In response to the COVID-19 pandemic, the Department has been working to understand Western Australia's manufacturing capability for personal protective equipment (PPE) items in the medium to long-term, and to assist in addressing immediate shortages of PPE at a national and State level. Three Local Capability Fund rounds, worth \$10 million collectively, were launched to boost Western Australian businesses impacted by COVID-19. Two of the rounds specifically support businesses move toward locally manufacturing PPE.

State Development

18. As part of the WA Recovery Plan, the Department is supporting a number of Resource Sector Priority Initiatives. This Budget includes funding to continue implementation of the Future Battery Industry Strategy, manage and deliver initiatives endorsed by the Premier's LNG Jobs Taskforce and support a continued partnership with the National Energy Resources Australia.
19. The Department's Future Battery Industry team has broadened its focus to include critical minerals, and has been funded to attract a cathode active materials manufacturer to Western Australia as part of the WA Recovery Plan. The cathode active manufacturing initiative includes incentives to offset project costs, such as the waiver of land lease rates on industrial land.
20. The Western Australian Renewable Hydrogen Strategy was endorsed in 2019 and responsibility for the Renewable Hydrogen Unit was transferred to the Department in 2019-20. The Department is supporting feasibility studies and capital works projects through the Renewable Hydrogen Fund and is working across Government to undertake other initiatives identified in the Renewable Hydrogen Strategy and the WA Recovery Plan, including leading regulatory reform, identifying storage locations, supply chain modelling and investigating gas blending in the State's existing gas network.

International Engagement, Trade and Investment

21. In 2019, the number of international student enrolments in Western Australia grew by 4%. The COVID-19 pandemic significantly disrupted this trend and caused financial difficulties for many students and education providers. The Department is working closely with the international education sector, Department of Communities, business councils and community groups to ensure the coordination and implementation of assistance measures to support the welfare of international students in Western Australia. As a WA Recovery Plan initiative, the Department established the International Education Advisory Group to address the impacts of the COVID-19 pandemic on the sector and develop a plan to guide its recovery and renewal. The plan will articulate strategies and initiatives to support the sector to reposition, recover and achieve long-term sustainability.

22. The Department is developing a Supply Chain Opportunities and Investment Attraction Strategy (the Strategy) for Western Australia. The Strategy will identify high value priorities and actions that should be adopted as part of iterative recovery planning and ensure recovery efforts progress the Government's policy agenda of increasing economic growth and diversification, investment attraction, and quality jobs for Western Australians. It will focus on opportunities in the mining, oil and gas, clean energy, defence, and agrifood industries.

Defence

23. The Department established the Strategic Infrastructure Taskforce to lead infrastructure and land planning for the Australian Maritime Complex (AMC) in Henderson, and developed the AMC Strategic Infrastructure and Land Use Plan, which provides an extensive guide for future land and infrastructure development. AMC infrastructure projects, totalling \$54 million, have been fast-tracked as part of the WA Recovery Plan.

Tourism

24. Due to the onset of the COVID-19 pandemic, and the limitations on mass gatherings and travel restrictions to combat the spread of the virus, the tourism industry went into shutdown and has been severely impacted. Tourism WA paused all its marketing activities and agreements with travel partners including airlines. A number of sponsored events have been postponed or cancelled due to mass gathering and travel restrictions.
25. Prior to the COVID-19 pandemic, Tourism WA's marketing activity focused on interstate and international markets, with intrastate primarily the responsibility of the State's five Regional Tourism Organisations (RTOs). With interstate and international borders closed, Tourism WA has shifted its focus to intrastate marketing with the Wander out Yonder campaign.
26. Tourism WA is also delivering a range of recovery initiatives within the WA Recovery Plan to assist the industry to recover from COVID-19 and ensure Western Australia is in a competitive position once the State is opened to interstate and international visitors. Recovery initiatives include Dampier Peninsula Camping with Custodians campground upgrades, delivery of Hospitality and Tourism COVID-19 hygiene training, the \$14.4 million Western Australia Tourism Recovery Program, support to travel agents, and delivery of the Regional Aviation Recovery initiative.

Science and Innovation

27. The importance of science, innovation and research and development to community has never been more acute than during the COVID-19 pandemic. Western Australian universities and research institutions have played a key role in responding, from vaccine and new test development, to data modelling the impacts of the virus. The Department provided grant funding of \$5 million to the university sector for targeted research projects that will bolster the State's ability to respond and adapt to the pandemic.
28. The Government is supporting the growth of the State's space industry and has committed an additional \$4.5 million to further build Western Australia's world-leading capabilities in remote operations and data analysis for application in space. The Department will continue to collaborate with the Australian Space Agency, industry and universities to build our State's capacity in the sector.

Resource Agreement

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

Outcomes, Services and Key Performance Information

The Department has revised its Outcome Based Management structure to reflect its current operations. The Services and Key Performance Information for 2018-19 and 2019-20 Actuals has been recast where possible for comparability purposes and is unaudited.

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Future Jobs and Skills: Grow and diversify the economy, create jobs and support skills development.	Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs.	1. International Engagement, Trade and Investment 2. Project Facilitation 3. Industry Development 4. Science and Innovation
	Increased competitiveness and viability of the Western Australia tourism industry.	5. Destination Marketing 6. Event Tourism 7. Tourism Destination Development

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. International Engagement, Trade and Investment	24,556	28,290	26,973	33,359	27,501	23,589	24,059
2. Project Facilitation	17,970	19,314	17,932	33,389	18,574	19,598	18,082
3. Industry Development	12,480	19,749	31,245	70,407	58,680	22,935	16,471
4. Science and Innovation	33,126	41,971	34,323	44,933	33,184	29,294	28,771
5. Destination Marketing	60,175	58,791	48,681	68,864	46,873	47,341	47,813
6. Event Tourism	33,606	38,419	29,598	28,555	44,488	39,818	40,143
7. Tourism Destination Development	7,629	4,549	10,968	15,834	6,825	5,181	5,240
Total Cost of Services	189,542	211,083	199,720	295,341	236,125	187,756	180,579

(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 ^(c) Budget Target	Note
Outcome: Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs:					
Stakeholders satisfaction with the Department's effectiveness in providing leadership in the development of Western Australian industry sectors.....	n/a	n/a	n/a	n/a	1
Growth in key industries for economic diversification	0.5%	n/a	0.6%	0.5%	2
Share of Western Australia's merchandise exports in key markets for diversification	12.2%	n/a	9.5%	9.5%	2
Western Australia's share of Australia's international student enrolments	5.6%	n/a	5.7%	n/a	2, 3
Outcome: Increased competitiveness and viability of the Western Australia Tourism industry:					
Total dollar amount spent by visitors in Western Australia	\$9.6 billion	\$10.2 billion	\$11 billion	\$8.8 billion	4
Total overnight visitors to/within Western Australia	10.8 million	n/a	12 million	11.4 million	2
Western Australia's market share of international visitor spend in Australia	7.6%	n/a	7.7%	7.7%	2
Number of persons employed directly or indirectly by tourism in Western Australia	91,200	n/a	100,900	118,200	2, 5
Percentage of visitors very likely to recommend visiting Western Australia	81%	n/a	83%	86%	2
Ratio of funds provided by the tourism industry to Tourism WA's investment in cooperative marketing	1.3:1	n/a	0.9:1	0.9:1	2
Direct economic impact of major events sponsorship	\$52.3 million	\$48 million	\$56.8 million	\$47.3 million	

(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.

(c) The economic impacts of the COVID-19 pandemic are significant and, for the immediate future, still largely unknown. As a result, the 2020-21 Budget Targets are considered ambitious and are based on a number of parameters and assumptions.

Explanation of Significant Movements

(Notes)

1. This is a new effectiveness indicator. As 2020-21 is the first year that stakeholder satisfaction will be measured, it is not possible to recast 2018-19 and 2019-20 Actuals, nor it is possible to set a 2020-21 Budget Target.
2. This is a new effectiveness indicator. The 2018-19 and 2019-20 Actuals have been recast for comparability purposes and are unaudited.
3. A 2020-21 Budget Target has not been set for this indicator. The impact of COVID-19 related international travel restrictions has resulted in a halt in new international student enrolments and led to some students who were in Australia prior to the travel restrictions returning to their home country. Increasing Western Australia's share of international students is a long-term State target, however in the current context of the COVID-19 pandemic, setting a 2020-21 Budget Target is not appropriate.
4. The 2020-21 Budget Target is lower than the 2019-20 Actual due to the anticipated impacts of COVID-19 related travel restrictions on visitor expenditure.
5. There is a time lag of approximately 12 months with respect to the receipt of data from the Commonwealth for this indicator. As a result, the 2020-21 Budget Target reflects 2019-20 employment information and has been set based on a continuation of the historic relationship between total visitor spend and tourism employment in Western Australia.

Services and Key Efficiency Indicators

1. International Engagement, Trade and Investment ^(a)

The Department works to continuously strengthen the State's relationship with key international partners, attract investment and increase trade in products and services. Key activities include offshore market research and reporting, international marketing, attracting international students, coordinating Ministerial visits, enhancing the export capabilities of Western Australian businesses and managing international trade and investment enquiries.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 24,556	\$'000 28,290	\$'000 26,973	\$'000 33,359	1
Less Income	30	57	103	116	
Net Cost of Service	24,526	28,233	26,870	33,243	
Employees (Full-Time Equivalents)	20	27	30	30	
Efficiency Indicators					
Ratio of Total Cost of Service to gross state product ^(c)	1:3,240	n/a	1:2,839	1:1,816	2

(a) This is a new service. The 2018-19 Actual, 2019-20 Budget and 2019-20 Actual have been recast where possible for comparability purposes. The 2018-19 Actual is unaudited.

(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) For this efficiency indicator the sum of the Total Cost of Services for Services 1 to 4 (International Engagement Trade and Investment, Project Facilitation, Industry Development and Science and Innovation) has been used.

Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service for the 2020-21 Budget Target compared to the 2019-20 Actual is largely the result of initiatives within the WA Recovery Plan, including the Attraction Incentives Package for Call Centres and the International Education Advisory Group.
2. The decrease in the efficiency indicator ratio is driven by an increase in Total Cost of Services for Services 1 to 4 that is proportionately greater than the rate of increase of gross state product.

2. Project Facilitation ^(a)

This service develops, coordinates and facilitates State-significant projects and infrastructure to create jobs and grow regional development. Key activities include negotiating and coordinating State Agreements for large energy and mineral projects, managing the State's strategic industrial areas and providing project facilitation services to strategically important ventures.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 17,970	\$'000 19,314	\$'000 17,932	\$'000 33,389	1
Less Income	999	1,380	1,110	1,600	
Net Cost of Service	16,971	17,934	16,822	31,789	
Employees (Full-Time Equivalents)	60	58	66	72	

(a) This is a new service. The 2018-19 Actual, 2019-20 Budget and 2019-20 Actual have been recast where possible for comparability purposes. The 2018-19 Actual is unaudited.

(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 increase in the Total Cost of Service for the 2020-21 Budget Target compared to the 2019-20 Actual is largely the result of initiatives within the WA Recovery Plan, including the Boodarie Strategic Industrial Area Road Upgrade and the Cathode Active manufacturing.

3. Industry Development ^(a)

Working with Government agencies and the private sector to increase the employment of local workers and the involvement of Western Australian businesses in the supply chain for Government and private industry works and contracts. Of particular focus is growing the Western Australian defence industry by enhancing the capabilities of local businesses, promoting Western Australia's defence capability, identifying future infrastructure requirements and facilitating collaborative research.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 12,480	\$'000 19,749	\$'000 31,245	\$'000 70,407	1
Less Income	2,112	3,604	3,852	1,595	
Net Cost of Service	10,368	16,145	27,393	68,812	
Employees (Full-Time Equivalents)	42	43	54	60	

(a) This is a new service. The 2018-19 Actual, 2019-20 Budget and 2019-20 Actual have been recast where possible for comparability purposes. The 2018-19 Actual is unaudited.

(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 increase in the Total Cost of Service for the 2020-21 Budget Target compared to the 2019-20 Actual is largely the result of initiatives within the WA Recovery Plan, including the Australian Marine Complex Upgrade, Local Capability Fund programs and the Renewable Hydrogen initiatives.

4. Science and Innovation ^(a)

Diversifying the State's economy by promoting and enhancing science, technology and innovation-related industries and workforce skills. This includes encouraging investment and science business growth, facilitating research partnerships, increasing student participation in science, technology, engineering and mathematics subjects and strengthening the State's capability in the space industry sector.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 33,126	\$'000 41,971	\$'000 34,323	\$'000 44,933	1
Less Income	352	464	170	352	
Net Cost of Service	32,774	41,507	34,153	44,581	
Employees (Full-Time Equivalents)	56	57	60	62	

(a) This is a new service. The 2018-19 Actual, 2019-20 Budget and 2019-20 Actual have been recast where possible for comparability purposes. The 2018-19 Actual is unaudited.

(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 increase in the Total Cost of Service for the 2020-21 Budget Target compared to the 2019-20 Actual is largely the result of initiatives within the WA Recovery Plan, including grants to the Western Australian universities for COVID-19 research and increased spending on Western Australian Space Industry initiatives.

5. Destination Marketing

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 60,175	\$'000 58,791	\$'000 48,681	\$'000 68,864	1
Less Income	4,404	10,403	5,209	2,164	
Net Cost of Service	55,771	48,388	43,472	66,700	
Employees (Full-Time Equivalents)	61	64	63	63	
Efficiency Indicators					
Ratio of Tourism WA's Total Cost of Service to total visitor spend in Western Australia ^(b)	1:95	n/a	1:123	1:78	2

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

(b) For this efficiency indicator Tourism WA's Total Cost of Service (Services 5 to 7; Destination Marketing, Event Tourism and Tourism Destination Development) has been used.

Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service for the 2020-21 Budget Target compared to the 2019-20 Actual is largely the result of initiatives within the WA Recovery Plan, including Regional Aviation Recovery.
2. The decrease in this efficiency indicator for the 2020-21 Budget Target compared to the 2019-20 Actual is the result of both an increase in the Total Cost of Service due to spending related to the WA Recovery Plan initiatives, and the projected decrease in total visitor spend as a result of COVID-19 related travel restrictions.

6. Event Tourism

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 33,606	\$'000 38,419	\$'000 29,598	\$'000 28,555	1
Less Income	814	154	95	148	
Net Cost of Service	32,792	38,265	29,503	28,407	
Employees (Full-Time Equivalents)	20	20	20	20	

(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 decrease in Total Cost of Service for 2019-20 Actual compared to the 2019-20 Budget is mainly due to lower events expenditure from cancelled or postponed events as a result of COVID-19.

7. Tourism Destination Development

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 7,629	\$'000 4,549	\$'000 10,968	\$'000 15,834	1
Less Income	207	117	118	128	
Net Cost of Service	7,422	4,432	10,850	15,706	
Employees (Full-Time Equivalents)	13	13	17	17	

(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 increase in the Total Cost of Service for the 2020-21 Budget Target compared to the 2019-20 Actual is largely the result of initiatives within the WA Recovery Plan, including the WA Tourism Recovery Program and the Dampier Peninsula Camping with Custodians campgrounds.

Asset Investment Program

WA Recovery Plan

Asset investment of \$10 million in 2020-21 to build the access road in the Murujuga National Park to support the development of the Living Knowledge Centre and World Heritage Listing.

	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							
Information and Communications Technology (ICT)							
Asset Replacement Development and Other							
Infrastructure - 2019-20 Program	1,036	232	232	804	-	-	-
Replacement							
Perth Office	367	67	20	-	100	100	100
Overseas Offices	339	84	25	45	70	70	70
Overseas Offices Motor Vehicle Replacement Program	655	65	65	65	175	175	175
NEW WORKS							
COVID-19 WA Recovery Plan							
Murujuga Road Upgrade	10,000	-	-	10,000	-	-	-
Other New Works							
ICT Asset Replacement Development and Other							
Infrastructure							
2020-21 Program	625	-	-	625	-	-	-
2021-22 Program	625	-	-	-	625	-	-
2022-23 Program	625	-	-	-	-	625	-
2023-24 Program	625	-	-	-	-	-	625
Total Cost of Asset Investment Program	15,522	1,073	342	11,539	970	970	970
FUNDED BY							
Capital Appropriation			150	10,150	150	150	150
Drawdowns from the Holding Account			585	585	820	820	820
Internal Funds and Balances			(393)	804	-	-	-
Total Funding			342	11,539	970	970	970

(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 the 2019-20 Actual onwards.

Income Statement

Expenses

2. The increase of \$95.6 million (48%) in the Total Cost of Services from the 2019-20 Actual to the 2020-21 Budget Estimate is largely the result of initiatives within the WA Recovery Plan.

Income

3. The increase in service appropriation for the 2020-21 Budget Estimate compared with the 2019-20 Actual is mainly due to funding provided to meet the costs associated with WA Recovery Plan initiatives.

Statement of Financial Position

4. The reduction in cash assets in 2020-21 compared to 2019-20 Actuals reflects spending from Special Purpose Accounts and Royalties for Regions (RfR) programs funded in prior years. It also reflects spending on programs carried over from 2019-20 where funding was drawn down in 2019-20.
5. The increase in property, plant and equipment assets from 2019-20 Actuals to 2020-21 Budget Estimate is largely a result of the construction in progress of the Murujuga access road.
6. The decrease in property, plant and equipment assets from the 2019-20 Budget to the 2019-20 Actual reflects the transfer of the Technology Parks to DevelopmentWA in 2019-20.

Statement of Cashflows

7. The \$21.9 million decrease in cash balances from 2019-20 Actual to 2020-21 Budget Estimates reflects spending from Special Purpose Accounts and RfR programs funded in prior years. It also reflects spending on programs carried over from 2019-20 where funding was drawn down in 2019-20.

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)	39,805	40,200	43,777	45,597	43,983	43,798	43,792
Grants and subsidies ^(d)	34,597	45,650	50,027	142,630	83,371	43,678	36,051
Supplies and services	98,334	106,566	82,219	93,935	95,514	86,715	87,170
Accommodation	5,801	911	5,604	5,097	5,092	5,091	5,091
Depreciation and amortisation	829	6,771	2,349	2,443	2,440	2,440	2,440
Finance and interest costs	73	858	90	255	209	162	163
Other expenses	10,103	10,127	15,654	5,384	5,516	5,872	5,872
TOTAL COST OF SERVICES	189,542	211,083	199,720	295,341	236,125	187,756	180,579
Income							
Sale of goods and services	-	1,961	1,611	-	-	-	-
Grants and subsidies	4,277	9,624	4,832	1,100	-	-	-
Other revenue	4,641	4,594	4,214	5,003	5,233	5,139	5,139
Total Income	8,918	16,179	10,657	6,103	5,233	5,139	5,139
NET COST OF SERVICES	180,624	194,904	189,063	289,238	230,892	182,617	175,440
INCOME FROM STATE GOVERNMENT							
Service appropriations	146,759	153,943	157,918	237,817	201,757	162,895	157,968
Resources received free of charge	1,025	1,164	1,184	1,164	1,164	1,164	1,164
Royalties for Regions Fund:							
Regional Community Services Fund	27,706	23,220	23,541	24,208	20,923	14,193	12,670
Regional Infrastructure and Headworks Fund	-	5,245	-	-	-	-	-
Other appropriations	-	5,710	4,610	4,110	4,104	1,200	1,200
TOTAL INCOME FROM STATE GOVERNMENT	175,490	189,282	187,253	267,299	227,948	179,452	173,002
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(5,134)	(5,622)	(1,810)	(21,939)	(2,944)	(3,165)	(2,438)

(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 272, 310 and 324 respectively.

(d) Refer to the Details of Controlled Grants and Subsidies table 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
COVID-19 WA Recovery Plan							
Attraction Incentives Package for Call Centres	-	-	-	3,000	3,000	2,000	2,000
Australian Marine Complex Upgrades	-	-	-	23,800	30,200	-	-
Boodarie Strategic Industrial Area Road Upgrade	-	-	-	10,500	-	-	-
Cathode Active Manufacturing Industry	-	-	-	500	5,000	5,000	2,700
Collie Eco-Concrete Processing Plant	-	-	-	600	-	-	-
COVID-19 Research - Western Australian Universities	-	-	-	5,000	-	-	-
Local Capability Fund PPE Manufacturing	-	-	-	10,000	-	-	-
Tourism WA							
Dampier Peninsula Camping with Custodians Campgrounds	-	-	-	2,136	1,700	-	-
Regional Aviation Recovery	-	-	-	15,000	-	-	-
Tourism Recovery Program	-	-	5,505	8,888	-	-	-
Travel Agents Support Package	-	-	-	3,000	-	-	-
All Other							
Collie Future Fund	-	4,631	2,413	10,105	4,632	-	-
Defence Science Centre	-	-	691	1,250	950	950	950
Future Energy Cooperative Research Centre	-	1,100	-	1,100	1,200	1,200	1,200
Gorgon Gas Carbon Dioxide Injection Project	-	100	-	100	100	100	100
Industry Development Grants							
Collie Emergency Vehicles Manufacturing	-	-	1,813	687	-	-	-
Local Capability Fund	814	800	455	2,337	2,000	2,000	2,000
Medical Research Centre Fund	110	110	110	110	110	110	110
Other Industry	68	-	55	346	-	-	-
Western Australian Energy Research Alliance	270	-	-	-	-	-	-
International Education	3,491	109	3,180	238	109	109	109
International Engagement	83	-	554	128	-	-	-
Moonamang Road Upgrade	-	-	-	-	-	2,000	-
National Collaborative Research							
Infrastructure Strategy	-	4,610	4,230	3,390	2,904	-	-
New Industries Fund	4,193	4,949	2,483	4,159	-	-	-
Onslow Community Development Fund	262	1,603	1,423	1,900	1,800	1,800	2,550
Other Grants	171	-	441	-	-	-	-
Perth USAsia Centre Funding	300	600	1,200	600	600	-	-
Renewable Hydrogen Fund	-	-	150	7,704	2,853	3,352	-
Resource Technology Showcase	-	-	500	-	-	-	-
Science and Agribusiness Connect Program	489	710	358	564	-	-	-
Science Grants	22,252	24,353	22,832	23,990	25,277	24,257	23,532
Science, Technology, Engineering and Mathematics Strategy	713	1,175	1,225	698	136	-	-
Tourism WA							
Ferguson Valley Wellington Forest Marketing	300	-	-	-	-	-	-
Other Industry Grants and Contributions	1,081	800	409	800	800	800	800
TOTAL	34,597	45,650	50,027	142,630	83,371	43,678	36,051

(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.....	14,942	11,612	21,496	6,816	7,364	7,554	6,994
Restricted cash.....	7,340	5,373	10,600	3,421	1,713	1,713	1,713
Holding account receivables.....	475	543	585	613	613	613	613
Receivables.....	2,238	1,914	1,916	1,916	1,916	1,916	1,916
Other.....	12,410	11,677	11,907	11,823	11,868	9,826	7,948
Total current assets.....	37,405	31,119	46,504	24,589	23,474	21,622	19,184
NON-CURRENT ASSETS							
Holding account receivables.....	8,311	8,664	8,622	10,452	12,072	13,692	15,312
Property, plant and equipment.....	36,063	57,105	3,703	13,090	11,839	12,007	12,009
Intangibles.....	580	507	512	512	512	512	512
Restricted cash.....	394	429	394	394	394	394	394
Other.....	9,791	6,074	7,131	5,636	3,665	2,352	2,352
Total non-current assets.....	55,139	72,779	20,362	30,084	28,482	28,957	30,579
TOTAL ASSETS	92,544	103,898	66,866	54,673	51,956	50,579	49,763
CURRENT LIABILITIES							
Employee provisions.....	8,026	7,659	9,426	9,426	9,426	9,426	9,426
Payables.....	7,533	8,352	4,229	4,054	3,912	3,912	3,912
Borrowings and leases	-	-	113	96	103	120	116
Other.....	1,352	1,525	1,194	1,194	1,194	1,194	1,194
Total current liabilities.....	16,911	17,536	14,962	14,770	14,635	14,652	14,648
NON-CURRENT LIABILITIES							
Employee provisions.....	1,444	1,401	1,771	1,771	1,771	1,771	1,771
Borrowings and leases	-	20,224	2,813	1,526	242	317	246
Other.....	-	5	-	-	-	-	-
Total non-current liabilities.....	1,444	21,630	4,584	3,297	2,013	2,088	2,017
TOTAL LIABILITIES	18,355	39,166	19,546	18,067	16,648	16,740	16,665
EQUITY							
Contributed equity.....	74,189	64,732	47,320	36,606	35,308	33,839	33,098
Total equity	74,189	64,732	47,320	36,606	35,308	33,839	33,098
TOTAL LIABILITIES AND EQUITY	92,544	103,898	66,866	54,673	51,956	50,579	49,763

(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	Budget	Actual ^(b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	145,748	152,937	156,912	235,374	199,317	160,455	155,528
Capital appropriation	150	150	251	11,597	1,646	1,696	1,697
Holding account drawdowns	520	585	585	585	820	820	820
Royalties for Regions Fund:							
Regional Community Services Fund	27,706	23,220	23,541	24,208	20,923	14,193	12,670
Regional Infrastructure and Headworks Fund	-	5,245	-	-	-	-	-
Administered appropriations	-	5,710	4,610	4,110	4,104	1,200	1,200
Net cash provided by State Government	174,124	187,847	185,899	275,874	226,810	178,364	171,915
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(39,393)	(40,018)	(41,958)	(45,597)	(43,983)	(43,798)	(43,792)
Grants and subsidies	(34,599)	(45,650)	(50,077)	(142,630)	(83,371)	(43,678)	(36,051)
Supplies and services	(73,035)	(62,071)	(63,934)	(62,167)	(63,061)	(53,143)	(54,690)
Accommodation	(5,798)	(641)	(5,509)	(4,847)	(4,847)	(4,847)	(4,847)
GST payments	(12,511)	(4,827)	(10,480)	(4,827)	(4,827)	(4,827)	(4,827)
Finance and interest costs	(73)	(858)	(88)	(255)	(209)	(162)	(163)
Other payments	(35,151)	(53,903)	(24,465)	(36,123)	(36,402)	(36,757)	(37,142)
Receipts ^(c)							
Grants and subsidies	4,277	9,624	4,832	1,100	-	-	-
Sale of goods and services	-	1,961	1,611	-	-	-	-
GST receipts	12,308	4,827	11,243	4,827	4,827	4,827	4,827
Other receipts	3,803	4,072	3,129	4,286	4,586	4,586	4,586
Net cash from operating activities	(180,172)	(187,484)	(175,696)	(286,233)	(227,287)	(177,799)	(172,099)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(626)	(1,146)	(342)	(11,539)	(970)	(970)	(970)
Other receipts	-	3,032	-	1,032	-	-	-
Net cash from investing activities	(626)	1,886	(342)	(10,507)	(970)	(970)	(970)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(4,992)	(45)	(1,447)	(1,496)	(1,546)	(1,547)
Other payments	-	(3,032)	-	(1,032)	-	-	-
Other proceeds	-	3,238	-	1,486	1,783	2,141	2,141
Net cash from financing activities	-	(4,786)	(45)	(993)	287	595	594
NET INCREASE/(DECREASE) IN CASH HELD	(6,674)	(2,537)	9,816	(21,859)	(1,160)	190	(560)
Cash assets at the beginning of the reporting period	30,380	23,277	22,676	32,490	10,631	9,471	9,661
Net cash transferred to/from other agencies	(1,030)	-	(2)	-	-	-	-
Cash assets at the end of the reporting period	22,676	20,740	32,490	10,631	9,471	9,661	9,101

(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	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
Grants and Subsidies							
Burswood Park Board							
Funding for Aviation and Market							
Development	1,740	2,610	1,960	-	-	-	-
Funding for International Marketing	2,000	7,000	2,858	-	-	-	-
Commonwealth Grants							
Aboriginal Tourism Initiatives	99	14	14	-	-	-	-
Domestic Marketing	-	-	-	1,100	-	-	-
National Water	438	-	-	-	-	-	-
Sales of Goods and Services							
Industry Development Revenue	-	1,961	1,611	-	-	-	-
GST Receipts							
GST Receipts	12,308	4,827	11,243	4,827	4,827	4,827	4,827
Other Receipts							
Australia-China Natural Gas Technology							
Partnership Fund	430	429	454	-	-	-	-
Defence Science Centre	-	-	800	450	450	450	450
Gorgon Carbon Dioxide Gas Injection							
Project	100	100	100	100	100	100	100
Interest Receipts - Tourism	407	250	192	250	250	250	250
Onslow Community Development Fund	-	1,500	952	1,500	1,800	1,800	1,800
Other Receipts	2,287	678	286	637	637	637	637
Other Revenue - Tourism	255	800	228	800	800	800	800
Premier's Science Awards and Innovator of							
the Year	324	315	117	352	352	352	352
TOTAL	20,388	20,484	20,815	10,213	9,413	9,413	9,413

(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.

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							
Appropriations.....	22,536	22,579	22,579	22,970	23,241	20,719	21,005
Interest Received - CSIRO Loan.....	155	136	140	142	219	226	223
Loan Discount Unwinding							
CSIRO	547	509	513	509	509	509	509
Millennium Chemicals	189	189	189	189	189	189	189
Onslow Social and Critical Infrastructure Funds (Wheatstone).....	29,422	66,480	34,509	24,858	26,350	5,686	-
TOTAL ADMINISTERED INCOME	52,849	89,893	57,930	48,668	50,508	27,329	21,926
EXPENSES							
Grants to Charitable and Other Public Bodies							
Payment to the ANZAC Day Trust ^(b)	300	300	300	300	300	300	300
Onslow Social and Critical Infrastructure Funds	44,300	66,480	34,509	24,858	26,350	5,686	-
Qantas Hub Infrastructure.....	2,800	2,800	2,800	2,800	2,800	-	-
Statutory Authorities							
Pilbara Ports Authority - Burrup Port Infrastructure Subsidy	9,121	8,887	9,013	9,013	9,013	9,013	9,013
Water Corporation							
Burrup Water System Subsidy	10,334	10,592	10,592	10,857	11,128	11,406	11,692
Infrastructure Upgrade	-	-	1,818	-	-	-	-
Other							
Loan Discounting	-	-	-	-	666	-	-
Payments to Consolidated Account							
CSIRO Principal and Interest Receipts	1,181	136	1,190	1,705	1,862	1,918	1,976
TOTAL ADMINISTERED EXPENSES	68,036	89,195	60,222	49,533	52,119	28,323	22,981

(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) Responsibility for the Veterans Issues portfolio, including the provision of administrative support to the ANZAC Day Trust, was transferred from the Department of Communities with effect from 1 July 2020. The 2018-19 Actual, 2019-20 Budget and 2019-20 Actual have been recast for comparability purposes.

Agency Special Purpose Account Details

AUSTRALIA-CHINA NATURAL GAS TECHNOLOGY PARTNERSHIP FUND

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

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Opening Balance	1,054	667	406	642
Receipts:				
Other	430	430	454	-
	1,484	1,097	860	642
Payments	1,078	796	218	642
CLOSING BALANCE	406	301	642	-

(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.

SPECIAL PROJECTS FUND

Account Purpose: To hold funds for participating in significant projects with other countries, the Commonwealth and/or the private sector, to the mutual benefit of the other participants and the State.

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Opening Balance	628	628	628	522
Receipts:				
	628	628	628	522
Payments	-	106	106	-
CLOSING BALANCE	628	522	522	522

(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.

DEFENCE SCIENCE CENTRE

Account Purpose: To fund collaborative research projects, PhD research and industry internships relevant to defence and the defence industry in Western Australia. The Defence Science Centre is a cooperative venture between the Commonwealth's Department of Defence - Science and Technology, the Government and participating Western Australian universities.

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Opening Balance	-	-	-	609
Receipts:				
Appropriations	-	500	500	500
Other	-	450	800	450
	-	950	1,300	1,559
Payments	-	950	691	1,250
CLOSING BALANCE	-	-	609	309

(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.

ASHBURTON NORTH SOCIAL INFRASTRUCTURE FUND (ONSLow COMMUNITY DEVELOPMENT FUND)

Account Purpose: To quarantine funds received and paid in relation to social infrastructure under the Ashburton North State Development Agreement (Wheatstone Project) in the township of Onslow. Funds can be received from Chevron Australia Pty. Ltd. and the Government.

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Opening Balance	733	471	471	-
Receipts:				
Other	-	1,500	952	1,500
	733		1,423	1,500
Payments	262	1,971	1,423	1,500
CLOSING BALANCE	471	-	-	-

(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 16 **Primary Industries and Regional Development**

Part 4 **Jobs and Economic Development**

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 45 Net amount appropriated to deliver services	154,454	163,598	190,236	218,824	194,347	183,292	183,898
Amount Authorised by Other Statutes							
- Biosecurity and Agriculture Management Act 2007	5,397	5,375	2,956	3,042	3,333	3,633	3,742
- Salaries and Allowances Act 1975	3,182	3,182	3,182	3,182	3,198	3,210	3,222
Total appropriations provided to deliver services	163,033	172,155	196,374	225,048	200,878	190,135	190,862
ADMINISTERED TRANSACTIONS							
Item 46 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	1,550	1,550	1,550	1,550	1,550	-	-
CAPITAL							
Item 119 Capital Appropriation	13,244	16,496	5,102	31,495	15,412	6,462	5,027
TOTAL APPROPRIATIONS	177,827	190,201	203,026	258,093	217,840	196,597	195,889
EXPENSES							
Total Cost of Services	447,523	483,243	450,702	506,156	431,493	414,690	400,321
Net Cost of Services ^(b)	318,836	380,032	347,633	421,325	327,233	310,416	299,650
CASH ASSETS ^(c)	156,893	90,461	134,647	101,762	103,742	102,129	101,638

(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 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 Governance and Leadership Development Program	-	1,056	1,056	1,055	1,055
Agriculture Infrastructure Project	-	500	500	-	-
Beagle Bay Church Restoration	-	400	-	-	-
Blackwood River Foreshore	-	411	-	-	-
Bridgetown Hall and Civic Centre Redevelopment	-	231	-	-	-
Broome Town Beach Jetty	-	3,000	-	-	-
Food and Beverage Value Add Fund	-	4,125	4,275	4,250	4,050
Food Industry Innovation	-	1,500	1,500	1,500	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
Funding for the Royal Agricultural Society of Western Australia ^(b)	-	1,650	-	-	-
Greenbushes Lithium Supply Chain - Feasibility Study	-	3,780	-	-	-
Help Grain Growers to Better Manage Risk (e-Connected Grainbelt)	-	2,002	2,005	2,030	2,069
Margaret River Main Street Redevelopment	-	-	3,080	-	-
Newman Waste Water Treatment Plant	-	1,000	-	-	-
North West Aboriginal Housing Initiative	(1,900)	-	-	-	-
Northern Beef Development ^(b)	-	2,075	2,075	2,075	2,075
Pilbara Town-based Reserves	(980)	-	-	-	-
Primary Industries Workers Regional Accommodation and Travel Support Scheme ^(b)	-	3,100	-	-	-
Provision of FLUPSYs	-	10	28	-	-
Regional Aged Accommodation Program	(1,295)	-	-	-	-
Regional Men's Health	-	800	800	800	800
Residential Facility for Martu Students (Newman)	-	2,000	500	500	1,000
Southern Forest Irrigation Scheme	-	-	-	-	(11,940)
New Initiatives					
Broome Chinatown Revitalisation	5,500	6,450	-	-	-
Busselton Margaret River Airport ^(b)	1,740	-	-	-	-
Collie Tourism Readiness and Economic Stimulation	-	1,100	-	-	-
Collie-Preston Tourism Bounce-Back ^(c)	-	50	-	-	-
Coral Bay Workers Accommodation Village - Rental Relief Package (COVID-19 Related)	110	-	-	-	-
Dampier Peninsula Activation Project	-	2,900	1,000	-	-
Dolphin Discovery Accessibility Requirements	(25)	-	-	-	-
Dolphin Discovery Centre (COVID-19 Related) ^(c)	50	-	-	-	-
Doors Wide Open	100	100	-	-	-
Frank Wise Tropical Research Institute Refurbishment	(460)	(800)	-	-	-
Gascoyne Food Bowl Initiative	(1,550)	-	-	-	-
Lake Kepwari	2,500	-	-	-	-
Laverton Great Beyond Visitor Centre Project	300	1,000	-	-	-
Maintenance of the Wellington Dam Mural	-	-	20	20	20
Marine Parks Compensation	375	375	-	-	-
Metropolitan Accommodation Facilities	-	791	4,115	4,199	3,943
Modern Biosecurity and Product Integrity	-	459	461	465	467
National Browsing Ant Western Australia Eradication Program	843	913	960	-	-
Other COVID-19					
Fishing Stimulus Package - Artificial Reefs, Recreational Fishing Promotion and Restocking	-	1,250	875	875	-
Impact on Own Source Revenue - Recreational Fishing Licence Fees	(37)	-	-	-	-
Regional Workers Campaign ^(b)	-	1,660	-	-	-
Support for Food Industry Export Assistance ^(b)	624	376	-	-	-
Support for Regional Chambers of Commerce ^(b)	235	-	-	-	-
Pastoral Lands Reform - Three Year Monitoring and Compliance Development Project	-	987	995	1,018	-
Renewable Hydrogen Strategy					
Policy Development	1,500	-	-	-	-
Reallocation of Funds to the Department of Jobs, Tourism, Science and Innovation	(2,385)	(2,642)	(2,643)	(3,144)	(145)
Southern Forest Irrigation Scheme - Commonwealth Funding	350	650	-	-	-
Warmun Facility Upgrade	-	500	-	-	-
Yamatji Nation Indigenous Land Use Agreement	-	1,562	8,572	1,709	479
Ongoing Initiatives					
Shark Hazard Mitigation					
Extension of Shark-Management-Alert-in-Real-Time Drumline Trial	-	2,832	-	-	-
Strategies and Initiatives	-	100	4,005	-	-
Other					
Additional Revenue from Rural Business Development Corporation for Loan Administration	-	138	19	19	19
Biosecurity and Agriculture Management Act 2007	2,680	-	-	-	-
Declared Pest Account	(4,838)	(1,564)	(3,956)	(3,356)	-
Fisheries Adjustment Scheme	66	81	101	89	23
Government Office Accommodation Reform Program	-	(701)	(125)	(122)	(118)
Internal Reallocation to Fund Boosting Biosecurity Defences - X-ray Irradiator	(800)	-	-	-	-
Own Source Revenue Reduction - Recreational Licence Fees	(688)	-	-	-	-
Voluntary Targeted Separation Scheme	7,450	-	-	-	-

(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) These initiatives have been funded from the reprioritisation of other projects within the Royalties for Regions program.

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

Significant Issues Impacting the Agency

1. Regional Western Australia and primary industries are key drivers of the State's economy. The food and fibre sector is the State's second largest exporter, following the resources sector, with an export value of \$8.4 billion in 2018-19. There are significant prospects for growth due to international demand, underpinned by the State's strong reputation for trusted, high-quality food, potential to increase value-added products, expanding markets in the agriculture and fisheries sectors, and food and tourism.
2. The COVID-19 pandemic has an ongoing impact on the agency's business. To date, due to international and intrastate travel restrictions, there have been impacts on access to export markets, particularly through air freight, and access to primary industry workers. COVID-19 has not affected the Department's ability to deliver effective quarantine and biosecurity measures. The COVID-19 travel restrictions highlighted the State's reliance on overseas workers and the need to address these critical shortages, as well as the importance of long-term partnerships with the Department of Training and Workforce Development and Department of Education to build a local workforce and address youth unemployment and industry labour needs.
3. The COVID-19 pandemic's impact has been felt in regional areas and has highlighted structural economic issues challenging regions. The Department is focused on responding to these in both the immediate and longer term. The creation of jobs, economic development and diversification is important for regional prosperity.
4. To support the Government's economic diversification mandate, the Department is finalising its Primary Industries Plan and the supporting Aquaculture Development Plan (the Plans). These Plans will set the strategic direction for our primary industries, by supporting sustainability and growth, creating jobs, increasing investment and diversifying regional economies. The Plans identify the drivers and challenges for growth in primary industries, as well as the strategic initiatives to deliver to the State's growth aspirations, in a COVID-19 environment.
5. As an export-dependent State, growth will need to be driven by leveraging export markets. There is an important role for Government and industry to support businesses to become export ready and to engage with the Commonwealth to ensure trade negotiations benefit our industries. Western Australian agrifood exports are predominantly bulk commodities and the Department continues to work to maintain and expand these markets. The Department is also committed to building our processed bulk agricultural produce sector and supporting the expansion of the \$6.7 billion food and beverage manufacturing sector, focussing on Government's Priorities through the value-add and premium agrifood sectors.
6. Access to world-leading research, development and innovation is essential for the international competitiveness of the State's primary industries (\$11.7 billion gross value of production in 2018-19). Through the Department's \$50 million Building Grains Research and Development Capacity project and scientific research partnerships with the Grains Research and Development Corporation, Horticulture Innovation Australia and Meat and Livestock Australia, the Department will continue to deliver world-leading grains, horticulture and livestock research and development, driving Western Australian jobs, productivity and export earnings.
7. To support regional jobs and local content outcomes, the Government introduced the *Jobs Act 2017*, thereby enabling both the Western Australia Industry Participation Strategy and Western Australia Industry Link. Part of the Department's commitment to the Western Australia Industry Link was establishing the Local Content Adviser Network (LCAN). The LCAN maximises the participation of regional businesses in contracting opportunities, thereby supporting growth in regional Western Australia and increasing the contribution of regional businesses to the State's economy.
8. The need to rapidly respond to biosecurity incidents, including pest and disease incursions, continues to place pressure on the Department. This is evidenced by recent and ongoing incident responses to Queensland Fruit Fly, Red Imported Fire Ant, ehrlichiosis in dogs, and various other threats. Robust biosecurity underpins the State's reputation as a world-class food producer and our market access, and supports our environmental and social amenity.
9. Climate change and climate variability remain a challenge for natural resource management and primary industries. The Department supports primary industries in responding to these challenges, including managing aquatic resources which, given their vulnerability to environmental change, require continued monitoring and review. The Department will provide planning information and decision-making tools for agricultural producers and land managers and will work with Natural Resource Management groups and grower organisations to explore best practice in regenerative agriculture, focusing on premium food markets that can be accessed by farmers using these methodologies.

10. The carbon economy is presenting investment opportunities across the State's rangelands and agricultural regions. The Department has established the policy framework to support pastoral leaseholders' participation in the Commonwealth Emissions Reduction Fund. Work is ongoing to realise opportunities for carbon sequestration in Western Australia, with the potential to also deliver economic, social and environmental-benefits, such as improved agricultural productivity.
11. Changing domestic and international consumer expectation around animal welfare could affect our livestock industries and their community support. The Department will strengthen the State's animal welfare framework by modernising legislation, regulating animal welfare standards, and undertaking appropriate compliance activities to improve animal welfare outcomes.
12. In 2017, the Auditor General reviewed the administration of the State's pastoral estate, citing concerns about the ecological sustainability of the pastoral lands and environmental outcomes. The Pastoral Lands Board also found the system constrained economic development, particularly as it did not provide security of tenure for investment. The Department, with the Department of Planning, Lands and Heritage, is progressing Pastoral Lands Reform to enhance social, environmental and economic outcomes in Western Australia's pastoral rangelands.
13. The Department will continue to ensure its service delivery model supports the State's primary industries and regions to capitalise on their growth potential. The Department will continue to deliver on the Government's and the public's expectations regarding efficiency improvements by integrating its core corporate business systems and streamlining its internal business practices, to deliver better value for the Western Australian community.
14. The Department's facilities in Kensington, Perth accommodate a significant number of the Department's metro-based staff and critical State laboratory infrastructure. The Department has begun a program of addressing both short and long-term accommodation solutions to enable it to continue to support the State's valuable primary industries.

WA Recovery Plan

15. The COVID-19 pandemic has impacted heavily in regional areas. The WA Recovery Plan, which seeks to address and mitigate these regional impacts, outlines commitments to initiatives centred on strengthening business, consumer confidence and employment. The Department will deliver a range of recovery initiatives, including industry development projects and infrastructure initiatives. The industry initiatives include a Food and Beverage Value Add Fund, rock lobster and commercial fisheries support, a Food Industry Innovation program and a regional accommodation and travel support scheme (and an associated Attracting Young People to Work in the Regions campaign). The Department's infrastructure priorities will support a range of capital works across aquaculture (Albany Shellfish Hatchery and Geraldton Finfish Hatchery), tourism (Margaret River Main Street Development (Phase 3) and Broome Town Beach Jetty), Aboriginal development (Residential Facility for Martu Students) and local government infrastructure capacity (Newman Waste Water Treatment Plan).

Resource Agreement

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

Outcomes, Services and Key Performance Information

A new Outcome Based Management Structure was implemented in 2020-21 and therefore only limited key performance information (KPI) is available for comparative purposes in previous years.

Relationship to Government Goals

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

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

Service Summary

Expense	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. Regional Industry and Community Development Investment Facilitation	166,680	187,601	137,483	178,635	123,473	110,514	99,848
2. Corporate and Business Development Services Provided by the Department to Support Regional Development Commissions	30,291	24,472	30,995	32,418	32,458	32,620	32,783
3. Regional Technical and Technological Development	71,620	92,975	65,359	84,115	72,302	69,583	67,072
4. Regional Skills and Knowledge Development	20,223	20,746	19,393	22,493	17,943	16,929	15,691
5. Regional Social Amenity Development	17,513	18,913	37,405	31,240	27,316	26,253	25,342
6. Agricultural and Fisheries Biosecurity and Integrity	77,009	78,993	86,223	83,884	84,303	84,725	85,148
7. Agricultural and Fisheries Natural Resource Management	64,187	59,543	73,844	73,371	73,698	74,066	74,437
Total Cost of Services	447,523	483,243	450,702	506,156	431,493	414,690	400,321

(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: Regional Western Australia has the investment to grow and create jobs:					
Ratio of the value of grants awarded from the Department for industry and community development initiatives to the value of co-contributions committed from non-WA government recipients ^(c)	n/a	n/a	n/a	1:1	
Outcome: Regional Western Australia has the technology to grow and create jobs:					
Percentage of clients satisfied with the Department's technology initiatives ^(c)	n/a	n/a	86%	80%	
Outcome: Regional Western Australia has the skills and knowledge to grow and create jobs:					
Percentage of clients satisfied with Department's capability initiatives.....	73%	70%	75%	70%	
Outcome: Regional Western Australia has the social amenity, through recreational fisheries, to grow and create jobs:					
Percentage of clients satisfied with the Department's management of recreational fishing.....	86%	85%	90%	85%	
Outcome: Western Australia agriculture and fishing protect their biosecurity advantages and integrity:					
Percentage of exotic terrestrial weed, pest and disease threats resolved appropriately	62.5%	60%	62.3%	60%	
Percentage of invasive aquatic pests and exotic diseases resolved appropriately	0%	60%	50%	60%	1
Outcome: Western Australia agriculture and fishing protect the sustainability of the natural resources on which they rely and impact:					
Percentage change in the spatial extent of the southwest cropping region that maintains sufficient year-round ground cover for protecting and improving soil health	-2.5%	>0%	-0.4%	0%	2
Number of soil health extension workshops held	31	30	46	24	3
Proportion of fish stocks identified as not being at risk or vulnerable through exploitation	98%	97%	98%	95%	
Percentage of commercial and recreational fisheries where acceptable catches (or effort levels) are achieved	96%	90%	91%	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.

(c) The key effectiveness indicator has been changed for the 2020-21 financial year and no comparable data is available.

Explanation of Significant Movements

(Notes)

- Only one incident was declared in 2018-19 (late June 2019), which was not resolved before the end of the financial year. While this meant the target in 2018-19 was not met, the incident was resolved before the end of July 2019. While all incidents have been appropriately managed to date, two of the four aquatic pests and exotic diseases incidents occurring in 2019-20 are still subject to ongoing surveillance and/or response, and as such this reflects a 10% shortfall against the target.
- The area of the Southwest cropping region with sufficient ground cover in autumn 2019 (exceeding the 40% threshold) covers 95.1% of arable land. This area represents slightly less than the target (-0.4%) but is an improvement over 2018-19 (-2.5%). All seasons in 2019-20 had less ground cover than the 10-year median.
- Due to COVID-19 impacts and the cancellation of many events such as field days and the Perth Royal Show, the 2020-21 Budget Target has been reduced by 20% as the Department is unable to deliver presentations which would normally be done at these events.

Services and Key Efficiency Indicators

1. Regional Industry and Community Development Investment Facilitation

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service ^(b)	\$'000 166,680	\$'000 187,601	\$'000 137,483	\$'000 178,635	1
Less Income	31,831	19,175	9,212	7,248	2
Net Cost of Service	134,849	168,426	128,271	171,387	
Employees (Full-Time Equivalents)	280	364	271	291	
Efficiency Indicators					
Average cost per hour to deliver regional industry and community development investment facilitation	\$285.31	\$274.12	\$279.94	\$348.91	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.

(b) The Department undertook an organisational redesign which resulted in a restructure of the agency and redefined services based on the outcomes to be delivered. This had the effect of re-distributing the resources (both financial and full-time equivalents (FTEs)) allocated to services to achieve better outcomes.

Explanation of Significant Movements

(Notes)

1. The 2019-20 Actual Total Cost of Services is \$50.1 million below the 2019-20 Budget, mainly attributable to the delay in delivery of Royalties for Regions programs such as the Regional Development Leverage Unit, Regional Aged Accommodation Program, Ord Expansion Project, Regional Economic Development Scheme, Pilbara Aboriginal Town-based Reserves, North West Aboriginal Housing Initiative, Living Lakes (Stage 3) and the Carnarvon Flood Mitigation Works due to the COVID-19 pandemic, which restricted intrastate travel, limiting the ability to deliver these projects. An amount of \$33.8 million has been approved for carryover to the 2020-21 Budget Target. Some of the underspend in the 2019-20 Actual relates to staff vacancies which are planned to be filled in the 2020-21 Budget year.
2. The 2019-20 Budget and 2018-19 Actual included income from the Regional Reform Fund (administered item) which was previously reflowed through the controlled operations. The accounting treatment of the Regional Reform Fund was amended in 2019-20 so that the administered items are not included in controlled. This is reflected in the 2020-21 Budget Target, which is in line with the 2019-20 Actual.
3. The 2020-21 Budget Target key efficiency indicator increases significantly from the 2019-20 Actual largely due to the underspend in 2019-20 with this funding carried over to 2020-21 (refer to Note 1 above).

2. Corporate and Business Development Services Provided by the Department to Support Regional Development Commissions

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service ^(b)	\$'000 30,291	\$'000 24,472	\$'000 30,995	\$'000 32,418	1
Less Income	1,036	nil	356	294	
Net Cost of Service	29,255	24,472	30,639	32,124	
Employees (Full-Time Equivalents) ^(b)	123	131	117	124	
Efficiency Indicators					
Average cost per hour to deliver corporate and business development services to support RDCs	\$131.30	\$118.83	\$139.00	\$129.42	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) The Department undertook an organisational redesign which resulted in a restructure of the agency, and redefined services based on the outcomes to be delivered. This had the effect of re-distributing the resources (both financial and FTEs) allocated to services to achieve better outcomes.

Explanation of Significant Movements

(Notes)

1. Total Cost of Service has increased in the 2019-20 Actual compared to the 2019-20 Budget which is mainly attributable to the inclusion of grants and grant management services via the RDCs, previously included within Services 1 and 4.
2. The Net Cost of Service in the 2019-20 Actual and 2020-21 Budget Target exceeds the 2019-20 Budget due to inclusion of grants and grant management services provided via the RDCs, previously included within Services 1 and 4.

3. Regional Technical and Technological Development

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service ^(b)	\$'000 71,620	\$'000 92,975	\$'000 65,359	\$'000 84,115	1
Less Income	23,413	18,748	24,701	20,419	2
Net Cost of Service	48,207	74,227	40,658	63,696	
Employees (Full-Time Equivalents) ^(b)	259	242	267	278	
Efficiency Indicators					
Average cost per hour to deliver regional technical and technological development	\$110.27	\$181.71	\$90.27	\$135.74	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.

(b) The Department undertook an organisational redesign which resulted in a restructure of the agency, and redefined services based on the outcomes to be delivered. This had the effect of re-distributing the resources (both financial and FTEs) allocated to services to achieve better outcomes.

Explanation of Significant Movements

(Notes)

1. The 2019-20 Actual Total Cost of Service is \$27.6 million below the 2019-20 Budget, mainly attributable to the delay in delivery of Royalties for Regions Funding for projects such as the State Agricultural Telecommunication Infrastructure Fund and the Regional Telecommunications Project following COVID-19, which restricted intrastate travel, limiting the ability to deliver these programs. An amount of \$16.2 million has been approved for carryover to the 2020-21 Budget Target.
2. The 2019-20 Actual Income is \$6 million above the 2019-20 Budget, which mainly relates to the timing of grants and subsidies received.
3. The reduction in the 2019-20 Actual reflects the impact of COVID-19 on the ability to deliver on externally funded projects. The 2020-21 Budget Target reflects that the Department plans to deliver on many of these projects during 2020-21.

4. Regional Skills and Knowledge Development

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service ^(b)	\$'000 20,223	\$'000 20,746	\$'000 19,393	\$'000 22,493	
Less Income	4,868	3,654	3,497	2,890	
Net Cost of Service	15,355	17,092	15,896	19,603	
Employees (Full-Time Equivalents) ^(b)	56	52	58	62	
Efficiency Indicators					
Average cost per hour to deliver regional skills and knowledge development ^(b) ...	\$162.44	\$194.72	\$161.81	\$187.31	

(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.

(b) The Department undertook an organisational redesign which resulted in a restructure of the agency, and redefined services based on the outcomes to be delivered. This had the effect of re-distributing the resources (both financial and FTEs) allocated to services to achieve better outcomes.

5. Regional Social Amenity Development

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service ^(b)	\$'000 17,513	\$'000 18,913	\$'000 37,405	\$'000 31,240	1
Less Income	9,377	10,584	9,047	7,477	2
Net Cost of Service	8,136	8,329	28,358	23,763	
Employees (Full-Time Equivalents) ^(b)	114	127	111	114	
Efficiency Indicators					
Average cost per hour to deliver regional social amenity development.....	\$42.48	\$38.85	\$151.99	\$123.49	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.

(b) The Department undertook an organisational redesign which resulted in a restructure of the agency, and redefined services based on the outcomes to be delivered. This had the effect of re-distributing the resources (both financial and FTEs) allocated to services to achieve better outcomes.

Explanation of Significant Movements

(Notes)

1. Total Cost of Service has increased in the 2019-20 Actual compared to the 2018-19 Actual and 2019-20 Budget due to the reallocation of resources across service areas such as shark aerial surveillance from Service 6 (\$3.7 million) together with increased funding for the Broome Chinatown project (\$5.5 million) and the Mandurah foreshore development (\$5 million).
2. Income received mainly reflects Recreational Fishing licence fees, with the 2019-20 Actual reflecting a reduction from the 2019-20 Budget due to the impact COVID-19 had on the ability to travel to the regions. This is expected to impact further on the 2020-21 Budget Target with Western Australian State borders closed to both domestic and foreign tourism. This expected reduction in fees will be reimbursed through an increase in Consolidated Account revenue.
3. The increase in the 2019-20 Actual and the 2020-21 Budget Target relative to the 2019-20 Budget is attributable to increased grants and subsidies expense in these years which does not have any additional FTE attributed to these programs.

6. Agricultural and Fisheries Biosecurity and Integrity

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service ^(b)	\$'000 77,009	\$'000 78,993	\$'000 86,223	\$'000 83,884	
Less Income	22,445	17,400	19,918	16,465	1
Net Cost of Service	54,564	61,593	66,305	67,419	
Employees (Full-Time Equivalents) ^(b)	387	361	393	415	
Efficiency Indicators					
Average cost per hour to deliver agricultural and fisheries biosecurity and integrity	\$83.53	\$101.08	\$99.85	\$96.24	

(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.

(b) The Department undertook an organisational redesign which resulted in a restructure of the agency, and redefined services based on the outcomes to be delivered. This had the effect of re-distributing the resources (both financial and FTEs) allocated to services to achieve better outcomes.

Explanation of Significant Movements

(Notes)

- Income received mainly relates to regulatory fees, user charges and other revenue. The revenue in the 2019-20 Actual was higher than the 2019-20 Budget largely due to the receipt of additional once-off Commonwealth funding of \$1 million for the State Barrier Fence, \$0.4 million for the National Browsing Ant Western Australia Eradication Program and \$0.4 million for the Southern Forest Irrigation Scheme. The Income declines in the 2020-21 Budget Target given the once-off nature of the Commonwealth funding received in 2019-20.

7. Agricultural and Fisheries Natural Resource Management

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service ^(b)	\$'000 64,187	\$'000 59,543	\$'000 73,844	\$'000 73,371	
Less Income	35,717	33,650	36,338	30,038	1
Net Cost of Service	28,470	25,893	37,506	43,333	
Employees (Full-Time Equivalents) ^(b)	321	315	357	360	
Efficiency Indicators					
Average cost per hour to deliver agricultural and fisheries natural resource management ^(b)	\$52.54	\$48.70	\$62.16	\$71.31	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) The Department undertook an organisational redesign which resulted in a restructure of the agency, and redefined services based on the outcomes to be delivered. This had the effect of re-distributing the resources (both financial and FTEs) allocated to services to achieve better outcomes.

Explanation of Significant Movements

(Notes)

1. Income in the 2020-21 Budget Target is below the 2019-20 Budget and 2019-20 Actual as a result of the deferral and/or waiver of licences and fees as a result of COVID-19. This expected reduction in fees will be reimbursed through an increase in Consolidated Account revenue.
2. The average cost per hour in the 2020-21 Budget Target is higher than the 2019-20 Actual as a result of the lower expected income following the deferral and/or waiver of licences and fees as a result of COVID-19, as well as lower FTE allocation following the organisational redesign program.

Asset Investment Program

1. The Department's Asset Investment Program (AIP) provides for the replacement, maintenance, upgrade and expansion of assets that support the delivery of services throughout the State. These assets include, but are not limited to, buildings and infrastructure, progressive replacement of marine vessels, information systems and operational equipment.
2. The approved AIP (excluding the WA Recovery Plan projects and underspend provision) for 2020-21 is \$73.4 million, which includes the following significant projects:
 - 2.1. \$15.3 million will be invested to upgrade laboratories and associated offices at the South Perth site to meet the immediate needs of the Department;
 - 2.2. \$11.2 million for the Industry Attraction and Development Fund - Collie as part of the further economic plan for the region with funding being set aside for future industry development projects;
 - 2.3. investment of \$8.3 million to integrate and update the Department's core business systems, including the Human Resource Management Information System, Finance Management Information System, and Enterprise Documents and Records Management System. The upgrading of the Department's core business systems was identified as a critical component in delivering Machinery of Government efficiencies and to ensure systems were fully integrated to deliver on the requirements of an amalgamated agency, however, this was delayed by the organisational re-design and COVID-19;
 - 2.4. \$7.8 million for the Royalties for Regions program North West Aboriginal Housing Initiative to increase housing choices and support services for Aboriginal families as a means of improving education and employment outcomes, increasing aspiration and independence, supporting individuals, families and communities to increase capacity and resilience, and enabling wealth creation;
 - 2.5. \$5.8 million will be invested to support the development of a Geraldton Marine Finfish Nursery Facility at the Batavia Coast Marine Institute; and
 - 2.6. finalisation of the current phase of the Wild Dog Action Plan with \$6.5 million to be spent on the replacement and extension of the State Barrier Fence to limit the entry of wild dogs, emus and kangaroos into agricultural regions, which impacts on high value crops and pastures.

WA Recovery Plan

3. An additional \$83.5 million will be spent over 2019-20 to 2023-24 on key projects under the WA Recovery Plan which includes:
 - 3.1. \$78.1 million on the Transforming Bunbury Waterfront Stage 3 Phase 1 project, subject to finalisation of the business case. This project includes the construction of new breakwaters at Casuarina Boat Harbour and Koombana Bay, establishment of serviced hardstand areas and associated enabling infrastructure (lifter jetties and repair shed) in Casuarina Boat Harbour, site development for an onshore boat stacking facility, as well as upgrades to the existing boat launching facility and new public amenities;
 - 3.2. \$2.7 million to fast track the construction and increase capacity of the Geraldton Finfish Nursery with the aim to facilitate the supply of juvenile fish in 2021-22;
 - 3.3. \$1.5 million for the Katanning Sheep Transition project which will deliver infrastructure for a new sheep feed facility to support research into feed efficiency and methane production in sheep;
 - 3.4. \$0.7 million for the Albany Shellfish Hatchery to facilitate additional infrastructure and expand the hatchery's production capacity; and
 - 3.5. \$0.5 million to provide additional infrastructure and resources at the Department's Hillarys research facility to support studies into developing tropical black lip rock oyster and other shellfish species.

	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							
Abrolhos Islands							
Airstrips Rolling Program	1,074	674	-	200	100	100	-
General Rolling Program	2,322	1,543	21	379	200	200	-
Agricultural Sciences Research and Development Fund	1,081	228	228	853	-	-	-
Equipment Replacement							
Equipment Replacement Program	36,451	29,246	3,501	1,899	2,653	2,653	-
Fit-out Furniture and Office Equipment Rolling Program	6,663	4,134	450	1,329	600	600	-
Operational Equipment Rolling Program	5,584	4,055	609	701	414	414	-
Small Boats and Trailers Rolling Program	14,645	8,545	1,026	2,978	1,561	1,561	-
Geraldton Marine Finfish Nursery Facility	6,041	291	291	5,750	-	-	-
Great Kimberley Marine Park	698	373	268	325	-	-	-
Help Grain Growers to Better Manage Risk (e-Connected Grainbelt)	2,895	2,882	233	13	-	-	-
Information Systems Upgrade							
Computing Hardware and Software Rolling Program	4,000	3,134	-	416	300	150	-
Information Management Systems Upgrade	32,219	27,980	-	2,789	1,450	-	-
Information System Development Rolling Program	3,592	1,270	-	1,122	800	400	-
Shark Monitoring Network	895	670	45	75	75	75	-
Laboratory Upgrades - Kensington Site	18,390	90	90	15,270	3,030	-	-
Regional Natural Resource Management Program	9,811	6,289	1,385	2,420	1,102	-	-
Wild Dogs Action Plan	10,328	3,851	1,834	6,477	-	-	-
COMPLETED WORKS							
Boosting Grains Research and Development	9,301	9,301	1,597	-	-	-	-
Dolphin Discovery Centre	12,255	12,255	-	-	-	-	-
Extension of Doppler Radar Coverage	250	250	250	-	-	-	-
Insurance Recovery Capital Project - Merredin	1,090	1,090	1,090	-	-	-	-
NEW WORKS							
COVID-19 WA Recovery Plan							
Albany Shellfish Hatchery	700	-	-	500	200	-	-
Geraldton Finfish Nursery	2,657	-	-	1,000	1,052	605	-
Hillary's Facilities Upgrade	500	-	-	300	200	-	-
Katanning Sheep Transition	1,500	-	-	1,100	400	-	-
Provision of FLUPSYs	87	-	-	65	22	-	-
Transforming Bunbury's Waterfront Stage 3 - Phase 1	78,100	-	-	1,700	5,600	40,300	30,500
Other New Works							
Asset Investment Underspend Provision ^(b)	(55,063)	-	-	(37,276)	(17,787)	-	-
Boosting Bio-security Defences	937	137	137	800	-	-	-
Building Grains Research and Development Capacity	4,000	-	-	1,000	1,000	1,000	1,000
Capability Review - Core Systems Upgrade							
Enterprise Document and Records Management System	3,358	-	-	2,245	1,113	-	-
Financial Management Information System	4,700	-	-	3,191	1,459	50	-
Human Resource Management Information System	4,141	-	-	2,829	1,262	50	-
Frank Wise Tropical Research Institute Refurbishment	1,265	5	5	1,260	-	-	-
Industry Attraction and Development Fund - Collie	21,877	-	-	11,245	10,632	-	-
Metropolitan Accommodation Facilities	1,000	-	-	1,000	-	-	-
Modern Biosecurity and Product Integrity	4,750	-	-	750	2,000	1,000	1,000
North West Aboriginal Housing Initiative	48,191	-	-	7,774	7,774	8,578	24,065
Total Cost of Asset Investment Program	302,285	118,293	13,060	42,479	27,212	57,736	56,565
FUNDED BY							
Capital Appropriation			-	27,235	11,113	2,080	1,000
Commonwealth Grants			1,000	-	-	-	-
Drawdowns from Royalties for Regions Fund			4,234	23,929	12,734	2,321	25,065
Drawdowns from the Holding Account			5,846	5,846	5,778	5,778	-
Funding Included in Royalties for Regions Administered Item			-	(35,576)	(12,187)	40,300	30,500
Internal Funds and Balances			890	13,271	2,000	-	-
Other			1,090	-	-	-	-
Other Grants and Subsidies			-	7,774	7,774	7,257	-
Total Funding			13,060	42,479	27,212	57,736	56,565

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

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 the 2019-20 Actual onwards.

Income Statement

Expenses

2. The increase in the Total Cost of Services from the 2019-20 Actual to the 2020-21 Budget Estimate of \$55.5 million (12.3%) is largely due to delays in various Royalties for Regions programs such as the Regional Telecommunications Project, State Agricultural Telecommunication Infrastructure Fund, Regional Development Leverage Unit and the Regional Aged Accommodation Program, reflecting later than expected submission of project proposals by proponents, travel restrictions during the COVID-19 pandemic and grant recipients being unable to meet milestones and financial obligations.
3. The increase in Other Expenses from the 2019-20 Budget to the 2019-20 Actual of \$19.1 million (99%) is largely due to the once-off return of unspent Royalties for Regions grants, such as the Aboriginal Community Emergency Response Fund, East River Road Bridge Project and Carnarvon Flood Mitigation Works.

Income

4. The reduction in own source revenue relating to the regulatory fees between the 2019-20 Actual and 2020-21 Budget resulted from the waiver and/or deferral of a number of fees within the Agricultural and Fisheries portfolios, following the State's response to the COVID-19 pandemic.
5. The increase in service appropriations from 2019-20 Budget to the 2019-20 Actual relates to the additional funding for a Voluntary Severance Scheme and compensation for the shortfall in own source revenue as a result of the COVID-19 pandemic. The increase in service appropriation of \$18.5 million between the 2019-20 Actual and 2020-21 Budget relates to funding received to compensate the Department for the shortfall in own source revenue including funding for multiple initiatives approved as part of the WA Recovery Plan.

Statement of Financial Position

6. The increase in restricted cash of \$46.3 million between the 2019-20 Budget and 2019-20 Actual is due to the revised timeline of the delivery of a number of Royalties for Regions and externally funded programs as a result of the COVID-19 pandemic. Approximately \$32 million is expected to be spent in 2020-21 from the restricted cash reserves to continue the delivery of these projects.
7. The increase in the Total Non-current Assets between the 2019-20 Actual and 2020-21 Budget results from the increased schedule of works approved as part of the 2020-21 Asset Investment Program, and the increase in the holding account receivables to fund the annual depreciation and amortisation.

Statement of Cashflows

8. The net cash in the 2020-21 Budget Target decreases from the 2019-20 Actual reflecting the approved carryover of Royalties for Regions funding for projects such as the Regional Telecommunication Project, State Agricultural Telecommunication Infrastructure Fund, Regional Development Leverage Unit and the Regional Aged Accommodation Program due to delays in submissions for project proposals, and grant recipients unable to meet milestones and financial obligations due to COVID-19.

INCOME STATEMENT ^(a)
(Controlled)

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual ^(b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(c)	196,234	191,248	202,266	202,486	202,851	203,097	218,169
Grants and subsidies ^(d)	93,755	114,676	82,097	138,651	76,613	62,270	56,479
Supplies and services	92,111	114,955	87,576	106,164	89,317	89,985	71,221
Accommodation	12,261	7,948	18,300	11,015	16,851	16,871	16,650
Depreciation and amortisation	18,484	31,829	20,927	28,424	27,555	24,164	19,444
Finance and interest costs	1,484	3,368	1,231	973	571	505	523
Other expenses	33,194	19,219	38,305	18,443	17,735	17,798	17,835
TOTAL COST OF SERVICES	447,523	483,243	450,702	506,156	431,493	414,690	400,321
Income							
Sale of goods and services	4,480	5,325	4,674	5,663	6,419	7,744	8,826
Regulatory fees and fines	48,853	52,489	49,651	31,177	52,021	52,380	52,711
Grants and subsidies	30,871	34,930	32,015	39,889	38,144	36,514	31,483
Other revenue	44,483	10,467	16,729	8,102	7,676	7,636	7,651
Total Income	128,687	103,211	103,069	84,831	104,260	104,274	100,671
NET COST OF SERVICES	318,836	380,032	347,633	421,325	327,233	310,416	299,650
INCOME FROM STATE GOVERNMENT							
Service appropriations ^(e)	163,033	172,155	196,374	225,048	200,878	190,135	190,862
Resources received free of charge	2,784	2,166	2,346	1,849	1,849	1,849	1,849
Royalties for Regions Fund:							
Country Local Government Fund	-	4,000	-	1,000	1,500	1,500	-
Regional Community Services Fund	92,288	126,185	65,067	107,652	70,044	56,737	38,361
Regional Infrastructure and Headworks							
Fund	31,190	10,306	5,521	12,762	6,197	8,300	10,633
Regional and state-wide initiatives	36,564	42,100	59,286	61,651	58,518	58,454	57,454
TOTAL INCOME FROM STATE GOVERNMENT	325,859	356,912	328,594	409,962	338,986	316,975	299,159
SURPLUS/(DEFICIENCY) FOR THE PERIOD	7,023	(23,120)	(19,039)	(11,363)	11,753	6,559	(491)

(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 1,540, 1,574 and 1,644 respectively.

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

(e) The variance between the 2019-20 Budget and the 2019-20 Actual reflects, among others, the revised accounting treatment of Government Office Accommodation inter-agency leasing arrangements.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual ^(a)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
Aboriginal Governance and Leadership							
Development Program.....	4	471	-	1,300	1,004	1,002	1,001
Agricultural Sciences Research and							
Development Fund	3,569	1,990	2,263	-	-	-	-
Agricultural Senior Officers Committee							
Natural Resource Management Groups	2,689	3,113	3,093	3,253	3,309	3,365	3,483
Agriculture - Externally Funded Projects	5,005	8,390	5,307	6,560	4,970	3,948	3,948
Albany Artificial Surf Reef Business Case.....	250	250	150	100	-	-	-
Albany Wave Energy Research.....	4,205	1,083	1,083	1,084	-	-	-
Australian Export Grain Innovation Centre	-	-	-	3,000	3,000	3,000	3,000
Broome Chinatown Revitalisation.....	-	-	5,500	6,450	-	-	-
Busselton Margaret River Airport	-	-	1,740	-	-	-	-
Carnarvon Flood Mitigation Works - Stage 2....	-	2,828	-	2,528	-	-	-
Collie Futures Fund	698	250	289	200	250	-	-
Collie River Revitalisation.....	-	-	125	-	-	-	-
Collie Tourism Readiness and Economic							
Stimulation Proposal.....	-	-	-	1,100	-	-	-
Community Resource Centres	3,615	-	3,066	653	-	-	-
Community Chest Grants Scheme	197	-	-	201	-	-	-
COVID-19 Response							
Food Industry Export Assistance	-	-	624	376	-	-	-
Broome Town Beach Jetty.....	-	-	-	2,987	-	-	-
Dampier Peninsula - Church.....	-	-	-	400	-	-	-
Dolphin Discovery Centre	-	-	24	-	-	-	-
Margaret River Main Street Redevelopment....	-	-	-	-	3,080	-	-
Newman Waste Water Treatment Plant	-	-	-	1,000	-	-	-
Primary Industries Workers Regional Travel							
and Accommodation Support Scheme	-	-	-	3,100	-	-	-
Residential Facility for Martu Students							
(Newman)	-	-	-	2,000	500	500	1,000
Support for Regional Chamber of Commerce....	-	-	140	-	-	-	-
Unallocated.....	-	-	-	-	-	-	90
Curtin Jiji Program	733	343	-	567	-	-	-
Dampier Peninsula Activation.....	-	-	-	1,700	1,000	-	-
Digital Farm	565	3,000	1,723	1,909	771	-	-
Digital Farm - Round 2	-	-	-	1,000	1,000	-	-
Donnybrook Town Centre Revitalisation							
South West	200	1,800	1,800	1,800	-	-	-
Doors Wide Open.....	84	-	100	100	-	-	-
Eaton/Australind Waterfront Historic Walk Trail	250	-	-	-	-	-	-
Entry Statement and Signage for Bunbury	200	-	-	-	-	-	-
Esperance Indoor Stadium	3,060	-	1,000	-	-	-	-
Essential and Municipal Services Improvement							
in Remote Aboriginal Communities	9,935	-	-	-	-	-	-
Evaluation Curtin University Jiji Program.....	-	75	-	100	-	-	-
Expansion of Aged Care for the Esperance							
Community	561	-	-	-	-	-	-
Extension to Doppler Radar Project	350	-	201	-	-	-	-
Feasibility Study Residential Colleges for							
Aboriginal Students in Newman.....	90	73	33	100	-	-	-
Food and Beverage Value Add Fund	-	-	-	3,000	3,000	3,000	3,000
Food Industry Innovation.....	-	-	-	200	230	260	280
Funding for the Royal Agricultural Society of							
Western Australia	-	-	-	1,650	-	-	-
Gascoyne Food Bowl	-	200	-	-	-	-	-
Goldfields-Esperance Arts and Culture	100	100	100	100	-	-	-
Goldfields-Esperance Revitalisation Unit.....	-	459	-	-	-	-	-
Goldfields Major Solar Feasibility	-	-	-	448	-	-	-
Grainbelt Digital Enhancement Project.....	-	-	132	355	67	-	-
Greenbushes Lithium Supply Chain							
Feasibility Study.....	-	-	-	3,800	-	-	-
Gwoonwardu Mia Aboriginal Heritage and							
Cultural Centre.....	109	-	1,313	-	-	-	-
Halifax Business Park	1,500	1,500	800	700	-	-	-
Help Grain Growers to Better Manage Risk							
(e-Connected Grainbelt)	275	150	515	-	-	-	-
Indian Ocean Territories	116	-	-	-	-	-	-
Jawun Indigenous Corporate Partnership							
Program	120	120	120	-	-	-	-
Jawun Partnership Agreement	180	280	280	-	-	-	-
Karratha Arts and Community Precinct	5,000	-	-	-	-	-	-
Killarney Retirement Living.....	359	-	-	-	-	-	-
Kimberley Schools.....	3,366	-	-	-	-	-	-
Koombana Bay Park Facilities.....	-	-	42	457	-	-	-

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual ^(a)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
Laverton Great Beyond Visitor Centre Project	-	-	300	1,000	-	-	-
Living Lakes (Stage 3)	450	-	250	-	-	-	-
Local Projects Local Jobs	-	-	94	-	-	-	-
Lock Memorial Hospital	140	-	-	-	-	-	-
Miriuwung and Gajerrong Corporation	50	-	200	-	-	-	-
Mandurah Eastern Foreshore Redevelopment	-	5,000	5,000	5,000	-	-	-
Margaret River Hub of Entertainment Arts							
Regional Tourism Project	550	-	-	-	-	-	-
Minninup Pool	100	200	200	-	-	-	-
Modern Biosecurity and Product Integrity	-	-	-	100	100	100	100
Murujuga Aboriginal Corporation - Living							
Knowledge Centre and Tourism Precinct	335	1,004	1,004	-	-	-	-
Myalup-Wellington Water for Growth	2,000	4,985	-	8,400	6,940	7,900	-
Norseman: The Heart of the Great Western							
Woodlands	-	-	399	-	-	-	-
North West Aboriginal Housing Initiative	2,784	2,677	-	2,000	2,000	5,000	2,633
Northern Beef Industry Strategy	472	101	300	-	-	-	-
Ord Expansion Project	-	4,000	-	4,000	4,000	983	-
Other Agriculture Grants	4,225	9,215	4,506	4,490	5,348	6,106	12,760
Other Fisheries Grants	456	293	615	200	200	200	200
Other Grants and Subsidies	1,246	-	2,358	-	-	-	-
Peel Harvey Estuary	115	617	617	-	-	-	-
Pilbara Aboriginal Town Based Reserves							
Tjalka Boorda Transition Plan	-	-	52	1,259	625	250	-
Unallocated	-	2,000	-	2,550	2,375	3,050	8,000
Pilbara Universities Centre	300	250	-	-	-	-	-
Potato Industry Adjustment	585	-	-	-	-	-	-
Recreational Fishing Initiatives	877	762	1,869	2,100	2,100	2,100	2,100
Regional Aged Accommodation Program	7,190	11,155	6,110	6,200	-	-	-
Regional Australia Institute	305	-	200	-	-	-	-
Regional Centres Development Plan - Stage 2	-	4,500	-	1,500	1,500	1,500	-
Regional Development Leverage Unit	-	7,000	-	7,000	5,000	5,000	5,000
Regional Economic Development Grants							
Scheme	2,419	6,250	5,562	12,767	5,000	5,000	3,000
Regional Grants Scheme	1,134	-	733	603	-	-	-
Regional Investment Initiative	-	997	-	184	-	-	-
Regional Local Content Initiative	-	100	-	150	67	67	-
Regional Men's Health	800	800	800	800	800	800	800
Regional New Industries Fund	794	-	721	-	-	-	-
Regional Telecommunications Project	8,609	9,150	3,300	11,345	-	-	-
Regional Workers Campaign	-	-	-	1,660	-	-	-
Regional Workers Incentives - Price Index							
Funding	-	-	-	175	-	175	-
Remote Rural and Regional Women's							
Network	250	-	-	-	-	-	-
Renewable Hydrogen Strategy - Policy	-	-	-	(2,500)	(2,500)	(3,000)	-
Riverview Residence - Upgrade to Over 55s							
Estate	-	2,000	-	-	2,000	-	-
Rural Farm Assistance (Rural Business							
Development Unit)	111	187	1,693	1,700	1,700	1,700	1,700
Shark Aerial Surveillance	3,338	1,525	3,637	3,905	3,905	3,905	3,905
Shark Hazard Mitigation Strategies and							
Initiatives	-	-	-	100	100	-	-
Southern Forests Food Council	595	480	480	425	-	-	-
Southern Forrest Irrigation Scheme	523	-	769	-	-	-	-
State Agriculture Telecommunications							
Infrastructure Improvement Fund							
Administration	-	-	58	183	-	-	-
Unallocated	-	7,700	-	4,600	4,600	4,650	-
Thomas Little Memorial Hall (Our Lady of							
Lourdes) Restoration	250	250	250	-	-	-	-
Transform Peel	-	-	74	-	-	-	-
WA Open for Business	1,230	-	3,673	-	-	-	-
Warmun Facility Upgrade	-	-	75	500	-	-	-
Water for Food	309	-	-	-	-	-	-
Western Australian Regional Film Fund	3,000	3,000	3,000	-	-	-	-
Western Desert Land Aboriginal Corporation							
Jiji 2 Program	-	120	-	120	-	-	-
Wild Dogs Action Plan	828	1,883	1,635	295	-	-	-
Yamatji Nation Indigenous Land Use							
Agreement - Registration	-	-	-	1,562	8,572	1,709	479
TOTAL	93,755	114,676	82,097	138,651	76,613	62,270	56,479

(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	Budget	Actual ^(b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
CURRENT ASSETS							
Cash assets.....	4,199	21,480	19,779	18,635	21,492	19,946	19,455
Restricted cash.....	151,620	66,909	113,162	80,922	80,045	79,978	79,978
Holding account receivables.....	5,846	4,386	8,090	9,078	10,976	12,894	12,894
Receivables.....	11,997	8,342	8,787	9,297	9,297	9,297	9,297
Other.....	15,524	19,027	20,920	14,520	14,520	14,520	14,520
Total current assets.....	189,186	120,144	170,738	132,452	136,330	136,635	136,144
NON-CURRENT ASSETS							
Holding account receivables ^(c)	141,176	168,476	160,097	181,627	200,898	217,038	236,482
Property, plant and equipment ^(c)	287,593	351,626	290,552	337,970	351,186	351,912	366,933
Intangibles.....	12,089	26,001	9,929	17,534	21,102	17,794	13,594
Restricted cash.....	1,074	2,072	1,706	2,205	2,205	2,205	2,205
Other.....	31,213	19,907	24,583	23,579	20,693	20,193	20,193
Total non-current assets.....	473,145	568,082	486,867	562,915	596,084	609,142	639,407
TOTAL ASSETS.....	662,331	688,226	657,605	695,367	732,414	745,777	775,551
CURRENT LIABILITIES							
Employee provisions.....	43,858	40,374	45,891	46,053	46,053	46,053	46,053
Payables.....	18,710	8,543	14,208	14,241	14,241	14,241	14,241
Borrowings and leases ^(c)	8,524	14,674	12,497	6,453	4,558	3,268	2,979
Other.....	7,609	10,269	14,993	13,759	13,759	13,759	13,759
Total current liabilities.....	78,701	73,860	87,589	80,506	78,611	77,321	77,032
NON-CURRENT LIABILITIES							
Employee provisions.....	8,020	8,335	9,264	9,264	9,264	9,264	9,264
Borrowings and leases.....	13,046	48,725	10,576	11,068	10,112	9,423	9,885
Other.....	-	116	791	791	791	791	791
Total non-current liabilities.....	21,066	57,176	20,631	21,123	20,167	19,478	19,940
TOTAL LIABILITIES.....	99,767	131,036	108,220	101,629	98,778	96,799	96,972
EQUITY							
Contributed equity ^(c)	561,560	607,047	555,409	610,833	638,978	647,761	677,853
Accumulated surplus/(deficit).....	(10,242)	(62,564)	(17,279)	(28,642)	(16,889)	(10,330)	(10,821)
Reserves.....	11,246	12,707	11,255	11,547	11,547	11,547	11,547
Total equity.....	562,564	557,190	549,385	593,738	633,636	648,978	678,579
TOTAL LIABILITIES AND EQUITY.....	662,331	688,226	657,605	695,367	732,414	745,777	775,551

(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 variance between the 2019-20 Budget and the 2019-20 Actual reflects, among others, the revised accounting treatment of Government Office Accommodation inter-agency leasing arrangements.

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 ^(c)	139,334	140,469	169,363	196,684	173,931	166,299	171,418
Capital appropriation ^(c)	13,244	16,496	5,102	31,495	15,412	6,462	5,027
Holding account drawdowns	4,897	5,846	5,846	5,846	5,778	5,778	-
Royalties for Regions Fund:							
Country Local Government Fund	-	4,000	-	1,000	1,500	1,500	-
Regional Community Services Fund	92,288	132,216	67,301	114,454	71,044	57,737	39,361
Regional Infrastructure and Headworks Fund	31,190	14,284	7,521	29,889	17,931	9,621	34,698
Regional and state-wide initiatives	36,564	43,922	59,286	61,651	58,518	58,454	57,454
Receipts paid into Consolidated Account	-	-	(2,500)	-	-	-	-
Net cash provided by State Government	317,517	357,233	311,919	441,019	344,114	305,851	307,958
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(193,405)	(191,293)	(200,157)	(202,489)	(202,593)	(203,516)	(218,405)
Grants and subsidies	(93,775)	(114,702)	(82,098)	(138,651)	(76,613)	(62,270)	(56,476)
Supplies and services	(81,542)	(110,548)	(86,886)	(103,377)	(86,169)	(82,438)	(65,384)
Accommodation ^(c)	(12,261)	(7,944)	(18,300)	(8,534)	(11,975)	(11,835)	(11,900)
GST payments	(21,301)	(16,233)	(22,690)	(15,788)	(15,788)	(15,788)	(16,025)
Finance and interest costs ^(c)	(2,201)	(3,124)	(1,315)	(973)	(571)	(505)	(523)
Other payments	(15,135)	(19,826)	(24,308)	(21,510)	(23,239)	(24,294)	(23,021)
Receipts ^(d)							
Regulatory fees and fines	48,853	52,489	49,651	31,177	52,021	52,380	52,711
Grants and subsidies	30,871	34,930	32,015	39,889	38,144	36,514	31,509
Sale of goods and services	285	8,815	3,147	9,153	9,909	7,744	8,826
GST receipts	21,748	16,260	22,955	15,788	15,788	15,788	16,025
Other receipts	45,683	5,632	24,014	3,699	3,274	3,234	3,543
Net cash from operating activities	(272,180)	(345,544)	(303,972)	(391,616)	(297,812)	(284,986)	(279,120)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(17,155)	(45,527)	(13,060)	(78,055)	(39,399)	(17,436)	(26,065)
Other payments	(2,487)	-	(2,000)	-	-	-	-
Proceeds from sale of non-current assets	218	362	198	362	362	255	255
Other receipts	-	-	2,306	-	-	-	-
Net cash from investing activities	(19,424)	(45,165)	(12,556)	(77,693)	(39,037)	(17,181)	(25,810)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases ^(c)	(3,598)	(14,102)	(5,358)	(11,357)	(7,185)	(5,797)	(4,027)
Other payments	-	-	-	(1,037)	-	-	-
Proceeds from borrowings	-	-	-	1,037	-	-	-
Other proceeds	3,748	5,966	-	6,762	1,900	500	508
Net cash from financing activities	150	(8,136)	(5,358)	(4,595)	(5,285)	(5,297)	(3,519)
NET INCREASE/(DECREASE) IN CASH HELD	26,063	(41,612)	(9,967)	(32,885)	1,980	(1,613)	(491)
Cash assets at the beginning of the reporting period	145,694	115,168	156,893	134,647	101,762	103,742	102,129
Net cash transferred to/from other agencies	(14,864)	16,905	(12,279)	-	-	-	-
Cash assets at the end of the reporting period	156,893	90,461	134,647	101,762	103,742	102,129	101,638

(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 variance between the 2019-20 Budget and the 2019-20 Actual reflects, among others, the revised accounting treatment of Government Office Accommodation 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 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	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual ^(b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
Regulatory Fees and Fines							
Regulatory Fees	8,758	13,544	10,974	7,632	8,776	9,135	9,466
Grants and Subsidies							
Direct Grants and Subsidies Revenues							
Commonwealth - Recurrent	2,276	1,766	446	1,766	1,766	1,766	1,792
Recurrent	27,407	33,164	28,051	29,217	28,097	27,491	29,717
Capital	-	-	-	7,774	7,774	7,257	-
Sale of Goods and Services							
Sale of Goods and Services	285	8,815	3,147	9,153	9,909	7,744	8,826
GST Receipts							
GST Input Credits	16,836	10,556	18,565	9,327	9,327	9,327	9,467
GST Receipts on Sales	4,912	5,704	4,390	6,461	6,461	6,461	6,558
Other Receipts							
Interest Received - Moneys Held in							
Participating Trust Funds	392	1,009	-	1,058	1,058	1,058	1,074
National Partnership Payments							
Improving Management of Wild Dogs in WA.....	-	-	1,000	-	-	-	-
Managing Established Pest Animals and							
Weeds	1,188	-	687	-	-	-	-
National Water Infrastructure Development							
Fund - Feasibility Component - Southern							
Forests Irrigation Scheme	-	-	350	650	-	-	-
Pest and Disease Preparedness and							
Response Programs	-	-	1,231	482	507	-	-
Pest, Animal and Weed Management in							
Drought Affected Areas	-	-	250	-	-	-	-
Other Receipts (Prior Year Recoups)	9,622	-	-	-	-	-	-
Other Revenue	31,025	1,513	17,849	1,440	1,440	1,440	1,462
Receipts from Service Delivery Agreement ...	797	1,862	1,675	107	107	107	357
Receipts of Employee Contributions							
Housing Leased	-	-	-	139	142	148	162
Receipt of Rent	2,479	-	2,302	-	-	-	-
TOTAL	105,977	77,933	90,917	75,206	75,364	71,934	68,881

(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.

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							
Commonwealth Grants							
Direct Grants and Subsidies Revenue from Commonwealth - Recurrent	-	-	380	-	-	-	-
Other							
Appropriation	1,550	1,550	1,550	1,550	1,550	-	-
Interest Revenue	1,401	1,410	1,183	987	732	525	404
Other Revenue	50	-	146	-	-	-	-
Revenue from Regional and State-wide Initiatives - Recurrent	-	(76,360)	-	(101,677)	(65,567)	9,025	6,533
Revenue from Regional Community Services Fund - Recurrent	6,200	6,200	1,704	6,330	7,200	7,200	7,200
Revenue from Regional Infrastructure and Headworks Fund - Recurrent	468	-	-	28	-	-	-
TOTAL ADMINISTERED INCOME	9,669	(67,200)	4,963	(92,782)	(56,085)	16,750	14,137
EXPENSES							
Grants to Charitable and Other Public Bodies							
East Kimberley Transitional Housing	2,317	2,581	2,581	1,456	951	874	911
Essential and Municipal Services Improvement in Remote Aboriginal Communities	9,935	12,271	3,323	7,901	17,965	5,665	-
Hedland Transitional Housing Project	467	1,323	-	1,500	804	1,242	-
Kimberley Schools Project	3,376	4,700	4,748	4,872	5,395	4,566	-
Royalties for Regions Program Global Provision	-	32,092	-	18,821	24,172	16,282	6,533
State Contribution to Natural Resource Management	5,744	7,750	5,448	9,246	8,750	7,200	7,200
Other							
Royalties for Regions Program Underspend Provision	-	(89,109)	-	(112,724)	(81,965)	-	-
Supplies and Services	691	475	1,397	438	216	139	105
Western Australia Co-operatives Loan Scheme - Interest Expense to Western Australian Treasury Corporation	897	1,042	657	678	516	386	299
TOTAL ADMINISTERED EXPENSES	23,427	(26,875)	18,154	(67,812)	(23,196)	36,354	15,048

(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

FISHERIES ADJUSTMENT SCHEMES SPECIAL PURPOSE ACCOUNT

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

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Opening Balance.....	522	522	672	565
Receipts:				
Appropriations	-	-	-	2,026
Other	5,485	7,881	4,654	9,528
	6,007	8,403	5,326	12,119
Payments	5,335	7,881	4,761	12,069
CLOSING BALANCE.....	672	522	565	50

(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.

FISHERIES RESEARCH AND DEVELOPMENT SPECIAL PURPOSE ACCOUNT

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

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Opening Balance.....	1,516	2,417	100	5,541
Receipts:				
Appropriations	26,540	46,620	38,629	55,336
Other	42,598	38,535	35,239	17,339
	70,654	87,572	73,968	78,216
Payments	70,554	84,464	68,427	73,785
CLOSING BALANCE.....	100	3,108	5,541	4,431

(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.

RECREATIONAL FISHING SPECIAL PURPOSE ACCOUNT

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

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Opening Balance	2,500	2,500	2,500	1,960
Receipts:				
Appropriations	9,170	7,748	8,325	10,500
Other	8,802	9,932	8,418	6,618
	20,472	20,180	19,243	19,078
Payments	17,972	17,680	17,283	18,578
CLOSING BALANCE	2,500	2,500	1,960	500

(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.

ROYALTIES FOR REGIONS REGIONAL REFORM FUND

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

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Opening Balance	96,170	70,038	80,085	69,433
Payments	16,085	40,218	10,652	23,503
CLOSING BALANCE	80,085	29,820	69,433	45,930

(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 17 **Mines, Industry Regulation and Safety**

Part 4 **Jobs and Economic Development**

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							
Service Appropriation							
Base Component.....	110,782	108,435	119,006	127,058	109,963	107,953	110,594
Services to Industry Component (Mining Tenement Rentals) (MTR) ^(b)	10,730	15,910	15,910	15,910	15,910	15,910	15,910
Item 47 Net amount appropriated to deliver services	121,512	124,345	134,916	142,968	125,873	123,863	126,504
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	1,494	1,494	1,494	1,494	1,502	1,507	1,512
Total appropriations provided to deliver services	123,006	125,839	136,410	144,462	127,375	125,370	128,016
ADMINISTERED TRANSACTIONS							
Item 48 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	89,330	87,398	87,398	112,672	62,067	38,439	13,671
Amount Authorised by Other Statutes - Petroleum (Submerged Lands) Act 1982 ...	339	215	215	351	164	147	134
CAPITAL							
Item 120 Capital Appropriation ^(c)	-	8,403	1,491	1,930	8,135	1,544	1,578
TOTAL APPROPRIATIONS	212,675	221,855	225,514	259,415	197,741	165,500	143,399
EXPENSES							
Total Cost of Services	260,778	279,716	286,534	287,493	285,072	283,067	285,713
Net Cost of Services ^(d)	90,231	104,510	114,525	124,205	108,123	106,118	108,764
CASH ASSETS ^(e)	358,455	355,660	394,248	419,006	443,921	469,103	494,285

(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 Department has collected additional revenue for MTR from 2019-20 onwards. The increased revenue will fund the continuation of the Exploration Incentive Scheme at \$10 million per annum, which enables the Department to promote continued investment in the State and deliver services more effectively in response to industry needs. Further details on MTR appear in the Details of Administered Transactions table.

(c) Additional capital appropriation is provided to fund AASB16: *Leases* for State Fleet and Government Regional Officers' Housing, and is not reflected in the 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 \$'000 (a)	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					
Accelerating Exploration Investment					
Exploration Incentive Scheme	-	5,000	-	-	-
Sensitive High Resolution Ion Microprobe (CAMECA-1300)	-	1,600	1,600	-	-
New Initiatives					
Collie Regional Processing Centre Establishment	6	294	-	-	-
Combatting Wage Theft in Western Australia	-	1,341	897	902	907
Contribution to the Yamatji Nation Indigenous Land Use Agreement	-	-	-	(40)	(40)
Coordination of Public Sector Industrial Agreement Negotiations	26	676	681	686	691
New Building and Construction Industry (Security of Payment) Bill 2020 Implementation and Administration	-	-	2,876	-	-
Ongoing Initiatives					
Home Indemnity Insurance Contract Extension to 31 December 2025 (b)	-	500	500	500	500
Increase the Number of Worksafe Inspectors and Support Staff	110	3,491	3,508	3,518	3,516
Resolution of Native Title in the South West of Western Australia	-	170	-	-	-
Royalties for Regions Funding Update	3	3	3	3	228
Other					
Streamlined Budget Process Incentive Funding	-	1,108	-	-	-

(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 figures above reflect the impact of the Home Indemnity Insurance contract extension to 31 December 2025 on the controlled statements. The impact on the administered statements is reflected in the Details of Administered Transactions table.

Significant Issues Impacting the Agency

1. The Department worked to support the implementation of Government public sector workforce priorities, including conversion of casual and fixed-term contract staff to permanent status, temporary labour hire arrangements, and wages policy. Forty-seven agreements covering around 140,000 employees have been settled during the first round of bargaining under the \$1,000 Public Sector Wages Policy Statement. A further 23 agreements covering approximately 89,000 employees have been settled for a second time.
2. As a demonstration of its commitment to regional employment, the Department converted work previously undertaken by contractors into new, permanent public sector positions, to create 10 new licensing jobs based in a new office in Collie. The Department received \$0.3 million from the Collie Industry Attraction and Retention Fund to assist with the establishment of the new office. Recruitment activities were delayed by COVID-19 pandemic and the office commenced operations on 31 August 2020.
3. In November 2019, the Government introduced its Work Health and Safety Bill 2019 (WHS Bill) to the Parliament. It is expected that the WHS Bill will be progressed through Parliament by the end of the 2020 spring session. The Bill, once enacted, will be supported by three separate sets of regulations applying to workplaces in Western Australian mines and the petroleum and geothermal sectors. The introduction of new legislation will have implications for existing industry guidance, inspector training, online systems, notification processes and other functions. In August 2019, the Premier announced an allocation of additional funding to allow for 21 additional WorkSafe Inspectors, with the full complement expected to have commenced during the first part of 2020-21. The additional inspectors will investigate fatal and serious incidents, lift the number of workplace inspections and provide more education and awareness support. A Family Support Liaison Officer is also being recruited to provide support to families who have lost a family member or those workers suffering a serious injury as they deal with the personal and family issues that may arise from the workplace safety incident.

4. In June 2020, the Government introduced the Industrial Relations Legislation Amendment Bill 2020 into Parliament. The legislation is the Government's response to recommendations made by the 2018 Ministerial Review of the State Industrial Relations System and the 2019 Inquiry into Wage Theft in Western Australia. This Bill seeks to implement a range of reforms to ensure the State system is modern, fair and accessible and to increase protections for workers.
5. In response to the Government's 2019 Inquiry into Wage Theft, additional funding has been approved for the Department to implement strategies to combat wage theft. Funding has been allocated to:
 - 5.1. three additional Industrial Inspectors to respond to wage theft;
 - 5.2. the development of education resources and promotional activities as part of the Employment Rights in WA Initiative to be undertaken by the Department;
 - 5.3. the Getting Employment Right Grants Program under which grants will be provided to employer and employee organisations to deliver education initiatives on employment rights and obligations to small businesses and their employees; and
 - 5.4. grant funding for the Employment Law Centre through a new grant agreement for the three-year period between 1 July 2020 and 30 June 2023.
6. The resources sector continued to be a strong contributor to the Western Australian economy, successfully navigating and continuing to operate throughout the COVID-19 pandemic to deliver record sales of \$172 billion in 2019-20. This was a \$21 billion increase on 2018-19 that was largely the result of improved iron ore prices and the higher iron ore sales volumes, record gold prices, increased quantities of oil sales, as well as higher nickel prices. Direct employment in the mining sector grew to more than 133,000 people, up from 127,000 the previous year. The Western Australian Government also collected \$9.3 billion in royalties (including North West Shelf grants) from the resources sector in 2019-20, while investment remains strong with an estimated \$129 billion worth of resource projects in the development pipeline as of September 2020.
7. Delivery of geological data in a timely and effective way can have a significant impact on mineral and petroleum exploration investment in Western Australia. Market appraisal has demonstrated that there is need to change how pre-competitive geoscience data is collected, stored and disseminated for use. The Department is both delivering exploration-ready datasets through an Accelerated Geoscience Program focussing on data integration and analysis of key regions; and working on developing and implementing new database systems and transform the existing datasets to modernise geological data delivery for Western Australia. It will also unlock geoscience data for other users and can be integrated with data from other government organisations to allow, for example, the management of natural resources such as water and agriculture.
8. The Department has committed to drafting legislative amendments to the *Mining Act 1978* to introduce a single approval instrument to approve mining project activities across multiple tenements, reduce the administrative burden for industry and allow automated assessment and authorisation of low risk exploration and prospecting activities subject to acceptance of standardised conditions.
9. During 2019-20, 86% of mining proposals, 99% of programs of work, 98% of environment plans and 92% of native vegetation clearing permits were finalised within the target timeframe. In excess of 90% of resource tenure applications were finalised within benchmark timelines. The Department also reduced the program of works assessment timeframe from 30 to 15 business days.
10. An Exposure Draft of the Building and Construction Industry (Security of Payment) Bill 2020 was released for final consultation in June 2020. The Bill will deliver on the Government's election commitment to provide better payment protections to subcontractors and suppliers in the building and construction industry. When passed, the Bill will implement many of the remaining recommendations made by Mr John Fiocco in the Final Report to the Minister for Commerce: Security of Payment Reform in the WA Building and Construction Industry.

11. The Department is progressing several major policy reforms to implement the recommendations from the Building Confidence - Improving the Effectiveness of Compliance and Enforcement Systems for the Building and Construction Industry across Australia report. The outcomes of these reviews will be presented for the Government's consideration in 2021 and include a:
 - 11.1. review of the residential building approval process (Building Codes of Australia (BCA) Class 1a and 10);
 - 11.2. review of the commercial building approval process (BCA Class 2 to 9);
 - 11.3. review of registration requirements for building practitioners and building contractors;
 - 11.4. proposal to register building engineers; and
 - 11.5. proposal to register fire safety practitioners.
12. The Department will implement the Government's commitment to introduce a mandatory code of conduct for prepaid funerals. The code will become effective on 1 March 2021 and will govern the management of prepaid funeral funds, improve protection for consumers and address current issues in the provision of prepaid funerals. The code will deliver on an election commitment and give consumers greater protection and certainty when entering into prepaid funeral contracts.
13. The Department is committed to implementing changes that streamline the administration of the *Charitable Collections Act 1946* with the Australian Charities and Not-for-profits Commission. These changes reduce the regulatory burden for licensed charities and incorporated associations in Western Australia.
14. In response to the Lacrosse and Grenfell Tower fire, a state-wide audit of privately owned buildings with combustible cladding is nearing completion. The Department also assisted other government departments, agencies and public universities with the coordination of assessing and responding to buildings with a combustible façade.

WA Recovery Plan

15. A significant issue facing the Department in 2020-21 will be the ongoing COVID-19 pandemic response and recovery. During 2019-20 the Department implemented a number of response measures:
 - 15.1. In response to recommendations from the National Cabinet to ban evictions for residential and commercial tenants during the COVID-19 pandemic, in April 2020 the Residential Tenancies (COVID-19 Response) Act 2020 (RTA 2020) and the Commercial Tenancies (COVID-19 Response) Act 2020 were urgently prepared to implement measures to assist tenants and landlords. A Western Australian code of conduct was also implemented to guide commercial tenants and landlords in their negotiations.
 - 15.2. The Government made \$30 million available to landlords of Western Australian private residential tenants who lost their jobs and faced financial hardship on or after 20 March 2020 due to the COVID-19 pandemic. The Residential Rent Relief Grant Scheme provides grants, equivalent to four weeks' rent, up to a maximum of \$2,000 paid directly to landlords who have provided rent relief to their tenants.
 - 15.3. The Residential Tenancies Mandatory Conciliation Service was established to help landlords and tenants who had a dispute arise under the RTA 2020. The service was introduced by the Government to help landlords and tenants reach agreement about a relevant dispute without the need to go to court.
 - 15.4. The Government has made a series of commitments to support the resources sector, including:
 - 15.4.1. exploration expenditure exemption;
 - 15.4.2. reduction in the Mines Safety Levy by 19% from 21 to 17 cents per billable hour;
 - 15.4.3. streamlining of administrative procedures for mining companies with the acceptance of electronic signatures on documents not requiring to be witnessed or sworn, and where possible emailing of other tenement-related documents;
 - 15.4.4. petroleum title suspension and extensions to work commitments considered on force majeure grounds relating to COVID-19 pandemic;
 - 15.4.5. Pilbara LNG Bunkering Hub five-year discount offered in port dues to bulk vessels bunkering with LNG;
 - 15.4.6. basic raw materials royalty rate to remain unchanged for the five-year period; and

- 15.4.7. funding of \$0.4 million to resource export hubs led by Subsea Energy Australia and Austmine to support small to medium enterprises (SME) in the energy and Mining Equipment, Technology and Services sectors in becoming export ready and more internationally competitive, which together with funding from the Department of Jobs, Tourism, Science and Innovation assists the organisations securing Commonwealth SME Export Hub Initiative Grants of \$3.8 million.
- 15.5. Consistent with the Premier's 31 March 2020 announcement of the Government's decision to provide a 12-month waiver of a range of licensing fees, the Department obtained approval from both relevant Ministers to commence drafting of regulations in the Commerce, and Mines and Industrial Relations portfolios. The regulations are expected to be made, and implementation commenced, in the first quarter of 2020-21.
- 15.6. The Department played a leading role in the Government's public sector workforce response to the COVID-19 pandemic, which included issuing two Public Sector Labour Relations circulars that establish measures to support public sector employers.
16. The Government continues to support the successful Exploration Incentive Scheme (EIS) from mining tenement rental fees in 2020-21. This program promotes resource sector investment in the State; creates jobs, predominantly in regional areas; and strengthens the State's economy. The EIS will concentrate on the acquisition and interpretation of geophysical data, integrated with geochemical and isotopic analysis. This data is vital to the search for battery and critical minerals in Western Australia. This pre-competitive data are large-cost items that are beyond the budget scope of junior and mid-tier mineral exploration companies which drive the State's exploration. The co-funded drilling component of the EIS has contributed to Western Australia leading the nation in total drilling spend in the last 12 months. In 2020-21, the EIS received a one-off additional allocation of \$5 million as part of the WA Recovery Plan.
17. The Kalgoorlie Core Library has been allocated \$7 million to be expanded. In addition to contributing to improved accessibility and capacity, and storage requirements associated with the EIS, it will create local jobs in Kalgoorlie-Boulder.
18. The Government has provided \$3.2 million to enable Curtin University to secure \$5 million in Commonwealth funding to purchase a new Sensitive High-Resolution Ion Microprobe (CAMECA-1300), which will be the first in Australia and one of only two in the world. This cutting-edge technology will aid the discovery of the next generation of mineral deposits and help to ensure the sustainability of the State's resources sector.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Ministers, 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 Goals	Desired Outcome	Services
Better Places: A quality environment with liveable and affordable communities and vibrant regions.	Supporting a safe, fair and responsible future for the community, industry and resources sector.	1. Resources Advice and Regulation 3. Industry Advice and Regulation
Strong Communities: Safe communities and supported families.		2. Safety and Labour Relations Advice and Regulation 3. Industry Advice and Regulation

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. Resources Advice and Regulation.....	94,213	104,686	101,236	109,869	104,631	104,062	103,391
2. Safety and Labour Relations Advice and Regulation	72,593	69,631	83,903	73,500	73,201	73,624	77,635
3. Industry Advice and Regulation	93,972	105,399	101,395	104,124	107,240	105,381	104,687
Total Cost of Services.....	260,778	279,716	286,534	287,493	285,072	283,067	285,713

(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: Supporting a safe, fair and responsible future for the community, industry and resources sector:					
Stakeholder satisfaction with the Department as an effective resource sector regulator ^{(c) (d)}	71%	86%	n/a	75%	
Number of work-related traumatic-injury fatalities ^(e)	12	nil	15	nil	
Stakeholder satisfaction with the Department as an effective industry regulator ^(d)	65%	75%	n/a	75%	

(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.

(c) At the time of setting the 2019-20 Budget, the stakeholder satisfaction survey had not yet been conducted. In the absence of a baseline, an ambitious target was set. In response to the result of the initial stakeholder survey, and for consistency with the industry regulator survey, the 2020-21 Budget Target is now revised down to 75%.

(d) An exemption from reporting these results was granted as it was considered not appropriate to conduct the survey when many of our stakeholders were being impacted by trading and social restrictions caused by the COVID-19 pandemic.

(e) Comprises 12 cases (10 investigated by the WorkSafe Directorate and two by the Mines Safety Directorate) in 2018-19 and 15 (13 investigated by the WorkSafe Directorate and two by the Mines Safety Directorate) in 2019-20 confirmed work related traumatic injury fatalities and relate to fatalities within the jurisdictions of Acts administered by the Department. The rolling five-year average for 2019-20 is 14.

Services and Key Efficiency Indicators

1. Resources Advice and Regulation

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

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 94,213	\$'000 104,686	\$'000 101,236	\$'000 109,869	
Less Income	49,467	49,926	46,511	51,437	
Net Cost of Service	44,746	54,760	54,725	58,432	
Employees (Full-Time Equivalents)	511	585	558	593	1
Efficiency Indicators					
Average cost of resource regulation per live title	\$4,172	\$4,768	\$4,340	\$4,641	

(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 FTEs from the 2018-19 Actual to the 2019-20 Actual (9.2%) is due to the Department converting work undertaken by contractors into permanent positions with no impact on the Total Cost of Service.

2. Safety and Labour Relations Advice and Regulation

The provision of advice and regulatory services to the Western Australian community in the area of workplace safety and labour relations.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 72,593	\$'000 69,631	\$'000 83,903	\$'000 73,500	1
Less Income	60,281	52,566	66,326	52,028	2
Net Cost of Service	12,312	17,065	17,577	21,472	
Employees (Full-Time Equivalents)	403	447	451	480	3
Efficiency Indicators					
Average cost per transaction to deliver safety and labour relations regulation services ^(b)	\$4,772	n/a	\$5,595	\$4,752	4
Percentage of high-risk work licence applications determined within agreed timeframes	96%	100%	83%	100%	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) As the Outcome Based Management framework was amended to transfer the Labour Relations function between Services in 2020-21, a new efficiency indicator has been created. Therefore no 2019-20 Budget figure was set as part of the 2019-20 Budget process. Previous years costings and results have been recast for comparability purposes.

Explanation of Significant Movements

(Notes)

1. The increase between the 2018-19 Actual and the 2019-20 Actual of \$11.3 million (15.6%) is mainly due to post 2019-20 Budget decisions to increase the number of FTEs (see Note 3. below), increased accrued leave expenses and changes in the treatment of Government Office Accommodation leasing arrangements in accordance with AASB 16. A subsequent decrease between the 2019-20 Actual and the 2020-21 Budget Target of \$10.4 million (12.4%) is mainly due to reduced accrued leave expenses.
2. The increase between the 2018-19 Actual and the 2019-20 Actual of \$6 million (10%) is due to increased collections from the Mines Safety and Inspection Levy (MSIL) reflecting increased billable hours worked by the mining industry. A subsequent decrease between the 2019-20 Actual and the 2020-21 Budget Target of \$14.3 million (21.6%) is mainly due to the MSIL rate reduction in 2020-21.
3. The increase in FTE numbers from the 2018-19 Actual to the 2019-20 Actual (11.9%) is primarily due to the engagement of additional Safety Inspectors and the Department converting work undertaken by contractors into permanent positions with no impact on the Total Cost of Service.
4. The increase between the 2018-19 Actual and the 2019-20 Actual (17.2%) and the subsequent decrease between the 2019-20 Actual and the 2020-21 Budget Target (15.1%) is mainly due to one-off movements in the Total Cost of Service as detailed in Note 1. above.
5. Fluctuating resource and procedural issues affected the timeliness in the second half of 2019 resulted in delays in processing applications. Timeliness was further affected by the need to adapt work practices in response to the COVID-19 pandemic.

3. Industry Advice and Regulation

The provision of advice and regulatory services to the Western Australian community in the areas of consumer protection, building and energy services.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 93,972	\$'000 105,399	\$'000 101,395	\$'000 104,124	
Less Income	60,799	72,714	59,172	59,823	1
Net Cost of Service	33,173	32,685	42,223	44,301	
Employees (Full-Time Equivalents)	495	548	523	549	
Efficiency Indicators					
Average cost per transaction to deliver industry advice and regulation services ^(b)	\$177	\$195	\$195	\$192	

(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) As the Outcome Based Management framework was amended to transfer the Labour Relations function between Services in 2020-21, the previous years results have been recast for comparability purposes.

Explanation of Significant Movements

(Notes)

1. The decrease between the 2019-20 Budget and the 2019-20 Actual of \$13.5 million (18.6%) is mainly due to lower collections from the Building Services Levy reflecting lower building activity, and lower interest rates.

Asset Investment Program

1. Asset Investment projects will continue to deliver a range of information and communications technology (ICT) enhancements throughout the Department that will improve access to services and information. Subsequently, that will enhance service delivery and continuously improve ICT platforms to develop better connections with stakeholders.

WA Recovery Plan

2. Reinvigorating exploration activity is a priority of the WA Recovery Plan to ensure the resources sector is well-positioned to bounce-back when the global economy recovers. The expansion of the Kalgoorlie Core Library enhances the service it provides to geoscientists, junior explorers and some of the world's biggest miners. In addition, it will stimulate construction activity, create job opportunities and support local businesses.

	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							
Information and Communications Technology (ICT)							
Infrastructure							
EnergySafety Compliance Management System							
Stage Two.....	1,381	864	250	250	267	-	-
Strategic Information Plan ^(b)	12,223	10,759	1,302	1,464	-	-	-
COMPLETED WORKS							
Asset Replacement - Computer Hardware and Software							
2019-20 Program.....	914	914	914	-	-	-	-
Building Commission - Regulation Reform ICT							
Infrastructure.....	1,628	1,628	234	-	-	-	-
NEW WORKS							
COVID-19 WA Recovery Plan							
Kalgoorlie Core Library Expansion	7,000	-	-	400	6,600	-	-
Other New Works							
Asset Replacement - Computer Hardware and Software							
2020-21 Program.....	914	-	-	914	-	-	-
2021-22 Program.....	914	-	-	-	914	-	-
2022-23 Program.....	914	-	-	-	-	914	-
2023-24 Program.....	914	-	-	-	-	-	914
Total Cost of Asset Investment Program	26,802	14,165	2,700	3,028	7,781	914	914
FUNDED BY							
Capital Appropriation			-	400	6,600	-	-
Drawdowns from the Holding Account			3,577	914	914	914	914
Internal Funds and Balances.....			(877)	1,714	267	-	-
Total Funding.....			2,700	3,028	7,781	914	914

(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 impact of 2019-20 outcomes are not yet reflected in the outyears. These will be updated as part of the 2020-21 Mid-year Review.

Financial Statements

The 2019-20 Budget reflected the treatment of Government Office Accommodation (GOA) inter-agency leasing arrangements in accordance with AASB 16. 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

Expenses

1. Employee benefits increased by \$19.7 million between the 2018-19 Actual and the 2019-20 Budget. This is mainly due to the Department converting work undertaken by contractors into permanent positions and a reduction in the 2018-19 accrued leave expenses. An increase in accrued leave expenses is the main reason for employee benefits increasing by \$14.8 million between the 2019-20 Budget and 2019-20 Actual.
2. Supplies and services decreased by \$15.2 million between the 2019-20 Budget and 2019-20 Actual mainly due to the Department's decreased industry management costs which reflected lower than budgeted revenue in some of the revenue streams.

Income

3. The MSIL increased by \$8.7 million between the 2019-20 Budget and the 2019-20 Actual due to increased billable hours worked by the mining industry. A subsequent decrease of \$10.3 million between the 2019-20 Actual and the 2020-21 Budget Target is due to the MSIL rate reduction in 2020-21.
4. Other Regulatory fees and fines decreased by \$14.4 million between the 2019-20 Budget and the 2019-20 Actual mainly due to lower collections from the Building Services Levy (reflecting lower building activity) and lower interest rates. They are estimated to decrease by \$12.8 million between the 2019-20 Budget and the 2020-21 Budget Target, mainly due to a 12-month waiver of a range of business and occupational licence and registration fees paid by businesses impacted by the COVID-19 pandemic.
5. Service appropriations increase by \$8.1 million between the 2019-20 Actual and the 2020-21 Budget Estimate. This is mainly due to increased funding for the EIS (\$5 million) and a contribution towards the purchase of a new sensitive High-Resolution Ion Microprobe (CAMECA-1300) (\$1.6 million in 2020-21), both part of the WA Recovery Plan.

Statement of Financial Position

6. Restricted cash is estimated to increase by \$24.3 million between the 2019-20 Actual and the 2020-21 Budget Estimate and then similar increases are expected across the forward estimates period. This is mostly due to an increase in the cash balance of the Mining Rehabilitation Fund (MRF) and is partially offset by a slight decline in cash balances from other special purpose accounts.

Statement of Cashflows

7. Repayment of borrowings decreases by \$6.5 million between the 2019-20 Actual and the 2020-21 Budget Estimate. This mainly reflects the earlier than planned repayment of the Treasurer's Advance for the MSIL.

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)	154,864	174,562	189,330	183,100	185,825	186,828	189,453
Grants and subsidies ^(d)	17,248	13,236	14,792	17,536	15,236	13,636	13,636
Supplies and services	45,301	48,281	33,105	46,322	42,677	41,038	41,283
Accommodation ^(e)	16,877	9,067	18,974	19,270	20,211	20,918	20,980
Depreciation and amortisation ^(e)	5,112	16,673	5,225	5,909	5,556	5,383	5,051
Finance and interest costs ^(e)	-	2,901	91	232	231	235	214
Other expenses	21,376	14,996	25,017	15,124	15,336	15,029	15,096
TOTAL COST OF SERVICES	260,778	279,716	286,534	287,493	285,072	283,067	285,713
Income							
Sale of goods and services	133	855	118	855	855	855	855
Regulatory fees and fines							
Mines Safety and Inspection Levy	41,709	35,700	44,346	34,000	34,000	34,000	34,000
Mining Rehabilitation Fund Levy	30,608	30,000	33,372	32,000	32,000	32,000	32,000
Other	84,995	94,508	80,072	81,738	94,796	94,796	94,796
Grants and subsidies	234	624	183	479	479	479	479
Other revenue	12,868	13,519	13,918	14,216	14,819	14,819	14,819
Total Income	170,547	175,206	172,009	163,288	176,949	176,949	176,949
NET COST OF SERVICES	90,231	104,510	114,525	124,205	108,123	106,118	108,764
INCOME FROM STATE GOVERNMENT							
Service appropriations ^(e)	123,006	125,839	136,410	144,462	127,375	125,370	128,016
Resources received free of charge	3,121	2,846	5,541	2,846	2,846	2,846	2,846
Royalties for Regions Fund:							
Regional Community Services Fund	5,224	223	209	513	228	228	228
TOTAL INCOME FROM STATE GOVERNMENT	131,351	128,908	142,160	147,821	130,449	128,444	131,090
SURPLUS/(DEFICIENCY) FOR THE PERIOD	41,120	24,398	27,635	23,616	22,326	22,326	22,326

(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 1,409, 1,532 and 1,622 respectively.

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

(e) Revised accounting treatment of GOA leasing arrangements is reflected in the variance between the 2019-20 Budget and the 2019-20 Actual.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual ^(a)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
Building Commission Australian Building Codes Board.....	580	580	648	650	650	650	650
Building Commission Curtin Sustainable Built Environment	100	100	100	100	100	100	100
Co-funded Drilling (Exploration Incentive Scheme)	5,490	5,800	4,654	7,800	5,800	5,800	5,800
Combatting Wage Theft in Western Australia	-	-	-	300	-	-	-
Consumer Protection Initiatives Enhancing Consumer Rights	407	68	202	68	68	68	68
Employment Law Centre	395	-	330	330	330	330	330
Other Grants	65	-	83	-	-	-	-
Property Industry Grants	6,477	6,470	6,685	6,470	6,470	6,470	6,470
Resources Sector Research	3,564	48	1,920	1,648	1,648	48	48
Worksafe Asbestos Disease Society	100	100	100	100	100	100	100
Worksafe Farmsafe Western Australia Alliance	70	70	70	70	70	70	70
TOTAL	17,248	13,236	14,792	17,536	15,236	13,636	13,636

(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.....	1,345	5,100	1,888	2,342	4,260	6,178	8,096
Restricted cash.....	355,571	349,488	390,132	414,436	437,433	460,697	483,961
Holding account receivables ^(c)	3,816	2,220	914	910	906	902	898
Receivables.....	16,380	15,136	16,242	16,332	16,422	16,512	16,602
Other.....	5,768	10,586	2,929	2,929	2,929	2,929	2,929
Total current assets.....	382,880	382,530	412,105	436,949	461,950	487,218	512,486
NON-CURRENT ASSETS							
Holding account receivables ^(c)	32,303	46,037	36,022	37,310	38,245	39,008	39,439
Property, plant and equipment ^(c)	124,903	193,981	125,847	124,723	130,224	127,570	124,720
Intangibles.....	4,361	5,322	3,053	2,536	688	-	-
Restricted cash.....	1,539	1,072	2,228	2,228	2,228	2,228	2,228
Total non-current assets.....	163,106	246,412	167,150	166,797	171,385	168,806	166,387
TOTAL ASSETS.....	545,986	628,942	579,255	603,746	633,335	656,024	678,873
CURRENT LIABILITIES							
Employee provisions.....	25,008	34,853	40,484	40,086	39,688	39,290	38,892
Payables.....	10,723	11,053	6,532	6,675	6,818	6,961	7,104
Borrowings and leases ^(c)	10,000	19,066	3,213	3,230	3,254	3,288	3,173
Other.....	16,030	14,404	24,512	24,512	24,512	24,512	24,512
Total current liabilities.....	61,761	79,376	74,741	74,503	74,272	74,051	73,681
NON-CURRENT LIABILITIES							
Employee provisions.....	11,530	7,072	7,820	7,970	8,120	8,270	8,420
Borrowings and leases ^(c)	-	57,367	2,172	1,865	1,734	1,285	1,110
Other.....	12,084	11,396	5,344	5,344	5,344	5,344	5,344
Total non-current liabilities.....	23,614	75,835	15,336	15,179	15,198	14,899	14,874
TOTAL LIABILITIES.....	85,375	155,211	90,077	89,682	89,470	88,950	88,555
EQUITY							
Contributed equity.....	234,143	240,912	229,993	231,263	238,738	239,621	240,539
Accumulated surplus/(deficit).....	121,880	124,577	146,193	169,809	192,135	214,461	236,787
Reserves.....	104,588	108,242	112,992	112,992	112,992	112,992	112,992
Total equity.....	460,611	473,731	489,178	514,064	543,865	567,074	590,318
TOTAL LIABILITIES AND EQUITY.....	545,986	628,942	579,255	603,746	633,335	656,024	678,873

(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) Revised accounting treatment of GOA leasing arrangements is reflected in the variance between the 2019-20 Budget and the 2019-20 Actual.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual \$'000 ^(b)	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)	118,109	110,124	132,016	142,264	125,530	123,697	126,675
Capital appropriation ^(c)	-	8,403	1,491	1,930	8,135	1,544	1,578
Holding account drawdowns	3,010	3,577	3,577	914	914	914	914
Royalties for Regions Fund: Regional Community Services Fund	5,224	223	209	513	228	228	228
Net cash provided by State Government	126,343	122,327	137,293	145,621	134,807	126,383	129,395
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(164,699)	(174,810)	(173,728)	(183,348)	(186,073)	(187,076)	(189,701)
Grants and subsidies	(17,248)	(13,236)	(14,792)	(17,536)	(15,236)	(13,636)	(13,636)
Supplies and services	(36,900)	(44,555)	(30,394)	(42,686)	(39,041)	(37,401)	(37,636)
Accommodation ^(c)	(18,214)	(8,997)	(18,974)	(19,200)	(20,141)	(20,848)	(20,912)
GST payments	(10,263)	(7,507)	(12,551)	(7,507)	(7,507)	(7,507)	(7,507)
Finance and interest costs ^(c)	-	(2,901)	-	(232)	(231)	(235)	(214)
Other payments	(21,626)	(15,951)	(24,204)	(16,079)	(16,291)	(15,984)	(16,059)
Receipts ^(d)							
Regulatory fees and fines							
Mines Safety Inspection Levy	45,485	35,700	46,156	34,000	34,000	34,000	34,000
Mining Rehabilitation Fund Levy	30,516	30,000	33,464	32,000	32,000	32,000	32,000
Other	87,135	94,508	76,612	81,738	94,796	94,796	94,796
Grants and subsidies	234	624	183	479	479	479	479
Sale of goods and services	147	3,927	99	3,929	3,929	3,929	3,929
GST receipts	9,955	7,507	12,501	7,507	7,507	7,507	7,507
Other receipts	14,091	9,894	14,828	10,630	11,233	11,233	11,233
Net cash from operating activities	(81,387)	(85,797)	(90,800)	(116,305)	(100,576)	(98,743)	(101,721)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(687)	(4,722)	(2,700)	(3,028)	(7,781)	(914)	(914)
Proceeds from sale of non-current assets	5	-	-	-	-	-	-
Net cash from investing activities	(682)	(4,722)	(2,700)	(3,028)	(7,781)	(914)	(914)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(15,330)	(10,403)	(8,000)	(1,530)	(1,535)	(1,544)	(1,578)
Net cash from financing activities	(15,330)	(10,403)	(8,000)	(1,530)	(1,535)	(1,544)	(1,578)
NET INCREASE/(DECREASE) IN CASH HELD	28,944	21,405	35,793	24,758	24,915	25,182	25,182
Cash assets at the beginning of the reporting period	330,085	334,255	358,455	394,248	419,006	443,921	469,103
Net cash transferred to/from other agencies	(574)	-	-	-	-	-	-
Cash assets at the end of the reporting period	358,455	355,660	394,248	419,006	443,921	469,103	494,285

(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) Revised accounting treatment of GOA leasing arrangements is reflected in the variance between the 2019-20 Budget and the 2019-20 Actual.

(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 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	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
Regulatory Fees and Fines							
Licences and Other Regulatory Fees	11,101	17,190	11,809	17,206	17,287	17,287	17,287
Proceeds from Prospecting, Exploration and Other Mining Licences	6,837	7,301	9,097	7,338	7,338	7,338	7,338
Proceeds from Petroleum Permits and Licences	6,179	5,555	4,882	5,579	5,579	5,579	5,579
Regulatory Fees and Fines	63,018	64,462	50,824	51,615	64,592	64,592	64,592
Grants and Subsidies							
Grants and Subsidies	234	624	183	479	479	479	479
Sale of Goods and Services							
Proceeds from Departmental Fees and Charges	-	560	-	560	560	560	560
Sale of Goods and Services	147	3,367	99	3,369	3,369	3,369	3,369
GST Receipts							
GST Input Credits	9,955	7,507	12,501	7,507	7,507	7,507	7,507
Other Receipts							
Other Industry Regulation Receipts	8,188	5,236	7,383	5,723	5,721	5,721	5,721
Other Resources Sector Receipts	5,903	4,658	7,445	4,907	5,512	5,512	5,512
TOTAL	111,562	116,460	104,223	104,283	117,944	117,944	117,944

(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.

DETAILS OF ADMINISTERED TRANSACTIONS

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual ^(a)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
INCOME							
Royalties							
Alumina	135,717	119,842	104,659	89,220	94,173	101,482	104,809
Copper	68,829	81,060	59,141	62,149	55,759	35,341	27,126
Gold	294,152	343,574	388,487	455,413	450,199	422,467	349,499
Iron Ore	5,945,550	5,433,466	7,632,427	7,391,448	4,834,493	4,950,747	4,999,381
Lithium	86,301	157,132	58,913	47,307	66,089	86,400	90,420
Nickel	66,577	76,551	77,624	95,792	95,101	99,338	103,261
Other	108,161	155,369	121,913	140,931	134,240	128,381	124,726
Petroleum - State	7,967	7,734	6,649	4,394	3,177	3,186	2,204
Fines							
Regulatory Fines	136	254	175	254	254	254	254
Other							
Appropriations	89,669	87,613	87,613	113,023	62,231	38,586	13,805
Home Indemnity Insurance (HII)	20,719	28,732	20,329	27,938	31,157	33,139	34,259
Mining Tenement Rentals (MTR) ^(b)							
Base Component	96,257	89,244	98,979	99,841	105,504	111,449	117,692
Services to Industry Component	10,730	15,910	15,910	15,910	15,910	15,910	15,910
Other Revenue	2,819	290	4,701	248	204	204	204
Rental Accommodation Account	7,892	7,499	5,286	3,784	4,085	5,764	6,300
TOTAL ADMINISTERED INCOME	6,941,476	6,604,270	8,682,806	8,547,652	5,952,576	6,032,648	5,989,850
Other							
Aboriginal Lands Trust - Remuneration for							
Mining on Aboriginal Lands	340	402	353	406	406	406	406
Coal Industry Development	155	-	-	-	-	-	-
HII	19,449	28,317	17,223	23,856	26,011	27,047	27,651
Koolyanobbing Mine Financial Assistance							
Program	16,613	36,911	44,737	62,343	44,889	23,768	-
Magnetite Financial Assistance Program	69,537	36,828	45,629	3,200	-	-	-
Minerals Research Institute of							
Western Australia ^(c)	778	2,297	2,297	3,805	3,805	3,305	2,305
Mining Tenement Refunds	1,186	9,000	840	9,000	9,000	9,000	9,000
Other Administered Expenses	563	-	7,661	-	-	-	-
Petroleum (Submerged Lands) Act 1982	339	215	-	351	164	147	134
Receipts Paid into the Consolidated							
Account	5,773,642	6,845,476	8,721,261	9,061,749	6,493,384	5,928,534	5,941,801
Refunds of Previous Years Revenues	-	1,960	-	1,960	1,960	1,960	1,960
Rental Accommodation Account	10,189	9,069	10,286	9,088	9,137	9,187	9,187
Residential Rent Relief Grant Scheme ^(d)	-	-	407	29,593	-	-	-
South West Hub	469	-	203	-	-	-	-
TOTAL ADMINISTERED EXPENSES	5,893,260	6,970,475	8,850,897	9,205,351	6,588,756	6,003,354	5,992,444

(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 Department collects additional revenue for MTR. The increased revenue from 2019-20 onwards funds the continuation of the EIS with \$10 million per annum, which enables the Department to promote continued investment in the State and deliver services more effectively in response to industry needs.

(c) The grant provided to the Minerals Research Institute of Western Australia (MRIWA) is now shown in the table from 2019-20 onwards to better reflect administered nature of the grant. An amount of \$2 million in 2018-19 was provided to MRIWA through the Department's controlled appropriation.

(d) The Government committed \$30 million for grants for private residential tenants who have lost their job or income and face financial hardship due to the impact of the COVID-19 pandemic.

Agency Special Purpose Account Details

MINING REHABILITATION FUND

Account Purpose: The MRF is a pooled fund contributed to by Western Australian mining operators. Funds can be used to undertake rehabilitation activities where a tenement operator fails to meet rehabilitation obligations. Interest earnings are used to fund administration of the MRF and for rehabilitation works on abandoned mine sites.

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Opening Balance.....	122,000	148,000	150,000	185,000
Receipts:				
Other	34,000	34,000	36,000	36,000
	156,000	182,000	186,000	221,000
Payments	6,000	2,000	1,000	5,000
CLOSING BALANCE.....	150,000	180,000	185,000	216,000

(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.

Western Australian Meat Industry Authority

Part 4 Jobs and Economic Development

Asset Investment Program

1. The Authority's Asset Investment Program (AIP) supports the delivery of services at the Muchea Livestock Centre. The total AIP for 2020-21 is \$450,000 for plant and equipment to improve efficiency and worker safety.

	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							
Saleyard - 2019-20 Program	281	281	281	-	-	-	-
NEW WORKS							
Saleyard							
2020-21 Program	450	-	-	450	-	-	-
2021-22 Program	450	-	-	-	450	-	-
2022-23 Program	450	-	-	-	-	450	-
2023-24 Program	450	-	-	-	-	-	450
Total Cost of Asset Investment Program	2,081	281	281	450	450	450	450
FUNDED BY							
Internal Funds and Balances			281	450	450	450	450
Total Funding			281	450	450	450	450

- (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 18 **Small Business Development Corporation**

Part 4 **Jobs and Economic Development**

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 49 Net amount appropriated to deliver services.....	12,351	13,777	13,621	15,065	14,885	13,911	14,136
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	260	260	260	260	261	262	263
Total appropriations provided to deliver services	12,611	14,037	13,881	15,325	15,146	14,173	14,399
CAPITAL							
Item 121 Capital Appropriation ^(b)	60	753	73	73	72	73	73
TOTAL APPROPRIATIONS	12,671	14,790	13,954	15,398	15,218	14,246	14,472
EXPENSES							
Total Cost of Services	12,450	14,570	13,980	16,038	15,679	14,706	14,897
Net Cost of Services ^(c)	11,792	14,248	13,529	15,716	15,357	14,384	14,575
CASH ASSETS ^(d)	3,027	1,876	4,099	3,908	3,892	3,876	3,895

- (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 Corporation'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					
PIVOT Program for Small Business	-	240	-	-	-
Small Business Friendly Approvals Project	-	1,095	1,155	-	-
New Initiative					
Collie Tourism Readiness and Economic Stimulation Project	-	180	-	-	-
Other					
Government Office Accommodation Reform Program	-	49	85	85	85
Streamlined Budget Process Incentive Funding	-	127	-	-	-

- (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 economic impact of the COVID-19 pandemic drove a significant increase in demand for the Corporation's services. As a consequence, the Corporation redirected resources into a dedicated information and guidance service for small businesses managing the impacts of the crisis. Through telephone, online and click-to-chat channels, experienced business advisers assisted small business owners navigate and understand the Government support programs. Free online workshops covering relevant topics such as crisis communications, risk management, managing disruption to cash flow and supply chains were developed and delivered. Additional capacity for dispute resolution services continues to be provided to commercial landlords and small business tenants in response to emergency commercial tenancies legislation.
2. The Corporation's Investigations and Inquiry Unit was established to receive complaints and investigate and report on activities that have an adverse effect upon small businesses. The *Small Business Development Corporation Amendment Act 2020* gained assent on 6 April 2020 and provides additional tools to protect small businesses who come to the Corporation seeking assistance with poor practices by government entities or organisations, including delayed payments experienced by subcontractors and other small businesses. The Small Business Commissioner has now been provided with the mechanism to access information or documents when conducting inquiries, and to protect small businesses from retribution by maintaining the confidentiality of complainants.
3. Working across all tiers of government, the Corporation influences the policy and regulatory environment impacting small businesses across the State. This includes reviewing policy and regulatory proposals, contributing to state and national inquiries, and advocating on behalf of small businesses to minimise compliance burdens to ultimately make it easier to do business in Western Australia. Throughout the year, the Corporation contributed to faster payment reforms, franchising regulation, unfair contract term protections, procurement settings, Streamline WA initiatives, and privacy and responsible information sharing reforms, among other things.
4. The Government's Business Migration Program continued to make a significant contribution to the Western Australian economy with business migrants confirming more than \$400 million in net assets into the State and the creation of 267 new jobs during 2019-20. Under the program, the Corporation promotes Western Australia in prime overseas markets and attracts and provides State nomination to business migrants who invest and/or establish businesses in Western Australia. The Corporation also works with the Commonwealth to maintain the integrity of the business visa program and ensure alignment with the Western Australian Government's Asian Engagement Strategy delivering economic diversification and job creation.

WA Recovery Plan

5. The Corporation collaborated with a broad range of government agencies in the development and delivery of various WA Recovery Plan measures. This involved the provision of policy and legislative advice on crisis response and recovery activation initiatives. These included the development of the Western Australian Code of Conduct for commercial leasing, COVID-19 Safety Plans for food business and licensed premises along with the management of some assistance programs. The Corporation continues to advocate on behalf of small businesses as part of the WA Recovery Plan.
6. Following the successful trial of pilot projects with the Cities of Canning and Stirling in 2019, the Corporation has secured funding under the WA Recovery Plan to expand the 'Small Business Friendly Approvals Project' to 20 local governments over the next two years. Taking a human-centred design approach to map the small business customer journey, a raft of opportunities to improve approvals processes and regulatory culture were identified in the two pilots. The project builds on the Corporation's 'Small Business Friendly Local Governments' initiative, which recognises the commitment of 44 local government authorities to supporting their local small business community. Collectively, almost 70% of all small businesses in Western Australia are now operating within a friendly local government.

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.	A strong and enterprising small business sector that contributes to the State's economy through job creation and business investment.	1. Information, Guidance, Referral and Business Development Services 2. Access to Justice for Small Business

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. Information, Guidance, Referral and Business Development Services	10,509	10,873	11,488	13,079	12,719	11,696	11,852
2. Access to Justice for Small Business	1,941	3,697	2,492	2,959	2,960	3,010	3,045
Total Cost of Services.....	12,450	14,570	13,980	16,038	15,679	14,706	14,897

(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: A strong and enterprising small business sector that contributes to the State's economy through job creation and business investment:					
The extent to which the information or guidance provided was useful	95%	93%	95%	95%	
The extent to which the information or guidance provided contributed to a decision to start or buy a business.....	85%	83%	89%	85%	
Total value of capital inflow to the State from the Business Migration program	\$752 million	\$350 million	\$404 million	\$377 million	1
Number of jobs created through the Business Migration program.....	1,032	175	267	212	1

(a) Further detail in support of the key effectiveness indicators is provided in the Corporation'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)

- The result in 2018-19 for both capital inflow and jobs created was high due to two finalised business migrants making a combined economic contribution of 855 new jobs and \$348.7 million in total net assets in Western Australia. The 2020-21 Budget Target reflects the expected capital inflow and jobs created.

Services and Key Efficiency Indicators

1. Information, Guidance, Referral and Business Development Services ^(a)

The Corporation provides specialised information, referral, and business facilitation services for the effective development of enterprises in Western Australia.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 10,509	\$'000 10,873	\$'000 11,488	\$'000 13,079	1
Less Income	599	310	403	310	
Net Cost of Service	9,910	10,563	11,085	12,769	
Employees (Full-Time Equivalents)	40	41	42	49	
Efficiency Indicators					
Cost per client serviced directly by the agency ^(c)	\$33.15	\$31.78	\$25.51	\$29.48	2
Cost per client serviced through third party delivery ^(d)	\$147.86	\$155.47	\$132.24	\$157.21	3
Cost of policy development, advice and reform projects as a percentage of the Total Cost of Service ^(e)	9.59%	10.53%	11.64%	19.44%	4

(a) Further detail regarding efficiency indicators is provided in the agency'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) Clients serviced directly include those that have contacted the Corporation for information or guidance either by a personal visit, by telephone, have attended a Corporation workshop, have visited Corporation websites for two minutes or more, or have had a direct engagement through the Corporation social media (Facebook page or group, Instagram and LinkedIn).

(d) Clients serviced through third party delivery include Business Local Service regional clients and metropolitan workshop clients.

(e) Policy development, advice and reform projects include policy and regulatory submissions, industry liaison, advocacy, investigative research, ministerial correspondence, together with small business sector reform projects.

Explanation of Significant Movements

(Notes)

1. The anticipated increase in the Total Cost of Service in 2020-21 primarily relates to the introduction of the two new projects, as part of the WA Recovery Plan: 'PIVOT Program for Small Business' and 'Small Business Friendly Approvals Project'.
2. The reduction in cost between the 2019-20 Budget and 2019-20 Actual is due to an increase in demand for services during the year, largely COVID-19 related. The expected increase in the 2020-21 Budget Target reflects a forecast easing of the level of demand as the COVID-19 pandemic eases.
3. The reduction in the 2019-20 Actual against the 2019-20 Budget and the 2018-19 Actual is due to an increase in demand for services during the COVID-19 pandemic. Furthermore, lower costs are a result of the increased workshop participation, including regional, as the workshops were made available online. The expected increase in cost in 2020-21 is mainly associated with the introduction of the two new programs.
4. The increase in the 2019-20 Actual against the 2019-20 Budget and the 2018-19 Actual is mainly due to an increase in staffing and expenses associated with two sector reform projects. Additional costs related to the new 'Small Business Friendly Approvals Project' is expected to further increase the cost of policy development in 2020-21.

2. Access to Justice for Small Business

The Corporation provides access to justice through the dispute resolution service and support for subcontractors.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 1,941	\$'000 3,697	\$'000 2,492	\$'000 2,959	1
Less Income	59	12	48	12	
Net Cost of Service	1,882	3,685	2,444	2,947	
Employees (Full-Time Equivalents)	11	16	13	15	
Efficiency Indicators					
Cost per client serviced directly in the provision of dispute resolution ^(b)	\$1,279.09	\$1,078.09	\$1,211.03	\$1,310.36	2
Cost of subcontractor support services as a percentage of the total cost of service ^(c)	35.69%	65.88%	41.51%	49.64%	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.

(b) The Dispute Resolution Service offers low cost and practical assistance to small businesses in dispute with another business or Government agency.

(c) Subcontractor support is a new service created in January 2019 to investigate complaints of non-payment and provide direct support to subcontractors with security of payment issues.

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service decreased between the 2019-20 Budget and the 2019-20 Actual as a result of delays in the establishment of the Investigations and Inquiry Unit.
2. The increase of cost (per client serviced directly in the provision of dispute resolution) in the 2019-20 Actual compared to the 2019-20 Budget is due to the engagement of the additional casual staff in Dispute Resolution Services to meet increased demand for the service and the level of complexity of cases. A minor increase of cost in 2020-21 is expected as the level of COVID-19 related advice demand eases.
3. The lower than expected cost in 2019-20 (as a percentage of the total cost of the service) is due mainly to the ongoing establishment of the service and resources. The expected cost increase in the 2020-21 Budget Target reflects the increased maturity of the service.

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
WORKS IN PROGRESS							
Furniture and Office Equipment Replacement							
2018-19 Program.....	120	65	37	55	-	-	-
2019-20 Program.....	120	-	-	120	-	-	-
NEW WORKS							
Furniture and Office Equipment Replacement							
2020-21 Program.....	120	-	-	120	-	-	-
2021-22 Program.....	120	-	-	-	120	-	-
2022-23 Program.....	120	-	-	-	-	120	-
2023-24 Program	120	-	-	-	-	-	120
Total Cost of Asset Investment Program	720	65	37	295	120	120	120
FUNDED BY							
Capital Appropriation.....			60	60	60	60	60
Drawdowns from the Holding Account			60	60	60	60	60
Internal Funds and Balances.....			(83)	175	-	-	-
Total Funding.....			37	295	120	120	120

(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

2. The anticipated increase in the Total Cost of Services and Service Appropriations between the 2019-20 Actual and the 2020-21 Budget primarily relates to the introduction of the two new projects in 2020-21, as part of the WA Recovery Plan: 'PIVOT Program for Small Business' and 'Small Business Friendly Approvals Project'.

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)	6,226	6,873	7,046	7,798	7,956	7,644	7,739
Supplies and services	4,558	5,881	5,013	6,488	5,915	5,224	5,206
Accommodation ^(d)	1,175	434	1,185	1,382	1,450	1,481	1,515
Depreciation and amortisation ^(d)	138	990	137	153	153	153	153
Finance and interest costs ^(d)	-	176	1	1	3	2	2
Other expenses	353	216	598	216	202	202	282
TOTAL COST OF SERVICES	12,450	14,570	13,980	16,038	15,679	14,706	14,897
Income							
Sale of goods and services	411	292	366	292	292	292	292
Grants and subsidies	105	-	-	-	-	-	-
Other revenue	142	30	85	30	30	30	30
Total Income	658	322	451	322	322	322	322
NET COST OF SERVICES	11,792	14,248	13,529	15,716	15,357	14,384	14,575
INCOME FROM STATE GOVERNMENT							
Service appropriations ^(d)	12,611	14,037	13,881	15,325	15,146	14,173	14,399
Resources received free of charge	123	190	130	190	190	190	190
Royalties for Regions Fund: Regional Community Services Fund	-	-	-	180	-	-	-
TOTAL INCOME FROM STATE GOVERNMENT	12,734	14,227	14,011	15,695	15,336	14,363	14,589
SURPLUS/(DEFICIENCY) FOR THE PERIOD	942	(21)	482	(21)	(21)	(21)	14

(a) Full audited financial statements are published in the Corporation'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 51, 55 and 64 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.....	3,027	1,851	4,099	3,908	3,892	3,876	3,895
Restricted cash.....	-	25	-	-	-	-	-
Holding account receivables.....	60	60	60	60	60	60	60
Receivables.....	256	109	230	230	230	230	230
Other.....	455	348	351	331	311	291	271
Total current assets.....	3,798	2,393	4,740	4,529	4,493	4,457	4,456
NON-CURRENT ASSETS							
Holding account receivables ^(c)	720	1,665	829	937	1,045	1,153	1,261
Property, plant and equipment ^(c)	136	4,326	138	339	342	309	276
Intangibles.....	124	146	57	12	12	12	12
Total non-current assets.....	980	6,137	1,024	1,288	1,399	1,474	1,549
TOTAL ASSETS.....	4,778	8,530	5,764	5,817	5,892	5,931	6,005
CURRENT LIABILITIES							
Employee provisions.....	1,222	1,078	1,515	1,515	1,515	1,515	1,515
Payables.....	1	-	41	41	41	41	41
Borrowings and leases ^(c)	-	749	12	12	12	12	12
Other.....	262	93	334	334	334	334	334
Total current liabilities.....	1,485	1,920	1,902	1,902	1,902	1,902	1,902
NON-CURRENT LIABILITIES							
Employee provisions.....	293	291	320	320	320	320	320
Borrowings and leases ^(c)	-	3,550	10	11	35	22	9
Total non-current liabilities.....	293	3,841	330	331	355	342	329
TOTAL LIABILITIES.....	1,778	5,761	2,232	2,233	2,257	2,244	2,231
EQUITY							
Contributed equity ^(c)	1,479	2,232	1,552	1,625	1,697	1,770	1,843
Accumulated surplus/(deficit).....	1,521	537	1,980	1,959	1,938	1,917	1,931
Total equity.....	3,000	2,769	3,532	3,584	3,635	3,687	3,774
TOTAL LIABILITIES AND EQUITY.....	4,778	8,530	5,764	5,817	5,892	5,931	6,005

(a) Full audited financial statements are published in the Corporation'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)	12,456	13,032	13,712	15,157	14,978	14,005	14,231
Capital appropriation ^(c)	60	753	73	73	72	73	73
Holding account drawdowns	60	60	60	60	60	60	60
Royalties for Regions Fund:							
Regional Community Services Fund	-	-	-	180	-	-	-
Net cash provided by State Government	12,576	13,845	13,845	15,470	15,110	14,138	14,364
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(6,105)	(6,822)	(6,727)	(7,747)	(7,905)	(7,593)	(7,688)
Supplies and services	(4,218)	(5,702)	(4,695)	(6,309)	(5,736)	(5,045)	(5,047)
Accommodation ^(c)	(1,168)	(434)	(1,183)	(1,382)	(1,450)	(1,481)	(1,515)
GST payments	(606)	(690)	(658)	(690)	(690)	(690)	(690)
Finance and interest costs ^(c)	-	(176)	(1)	(1)	(3)	(2)	(2)
Other payments	(460)	(236)	(612)	(236)	(222)	(222)	(282)
Receipts							
Grants and subsidies	105	-	-	-	-	-	-
Sale of goods and services	411	292	371	292	292	292	292
GST receipts	482	690	677	690	690	690	690
Other receipts	130	30	105	30	30	30	30
Net cash from operating activities	(11,429)	(13,048)	(12,723)	(15,353)	(14,994)	(14,021)	(14,212)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(181)	(120)	(37)	(295)	(120)	(120)	(120)
Net cash from investing activities	(181)	(120)	(37)	(295)	(120)	(120)	(120)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases ^(c)	-	(693)	(13)	(13)	(12)	(13)	(13)
Net cash from financing activities	-	(693)	(13)	(13)	(12)	(13)	(13)
NET INCREASE/(DECREASE) IN CASH HELD	966	(16)	1,072	(191)	(16)	(16)	19
Cash assets at the beginning of the reporting period	2,061	1,892	3,027	4,099	3,908	3,892	3,876
Cash assets at the end of the reporting period	3,027	1,876	4,099	3,908	3,892	3,876	3,895

(a) Full audited financial statements are published in the Corporation'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.

Division 19 **Rural Business Development Corporation**

Part 4 **Jobs and Economic Development**

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 50 Net amount appropriated to deliver services.....	235	236	236	233	233	235	237
Total appropriations provided to deliver services	235	236	236	233	233	235	237
TOTAL APPROPRIATIONS	235	236	236	233	233	235	237
EXPENSES							
Total Cost of Services	578	488	566	710	591	591	593
Net Cost of Services ^(b)	472	396	520	618	499	499	501
CASH ASSETS ^(c)	4,838	4,577	4,572	4,187	3,921	3,657	3,393

(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 Corporation'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
Ongoing Initiative					
Commonwealth Loan Administration Costs.....	-	225	106	104	104

(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 Corporation, on behalf of the Government, administers a number of assistance schemes through the *Rural Business Development Corporation Act 2000*. The Corporation currently administers five schemes, including the State-initiated Farm Debt Mediation Scheme (the Scheme) and four Commonwealth Government-initiated and funded concessional loan schemes. The Corporation currently administers 24 loans, with a total of \$10.5 million in outstanding loan principal. Twelve loans were repaid during 2019-20, with the remainder scheduled for repayment as loan terms expire. The last is scheduled for repayment in April 2022.

2. The Government commenced the Scheme through the Corporation in June 2015, which is expected to remain open on an ongoing basis. The Scheme is voluntary for both financiers and primary producer businesses and is consistent with the principles for schemes operating in other jurisdictions. The Scheme encourages earlier adoption of the mediation process compared to the legislated models, allowing for the preservation of equity and resolution, and contributes to maintaining rural land values.
3. The Commonwealth Government has sought a nationally consistent approach to farm debt mediation via a legislative approach as already adopted by New South Wales, Victoria, Queensland and recently South Australia. The Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry recommended a national scheme be developed, enacted and funded by the Commonwealth Government. Western Australia will review the need to continue with the current voluntary approach should the Commonwealth Government establish a national scheme. However, the current application rate for the Scheme in Western Australia does not justify a move to a legislated model.
4. The Corporation monitors seasonal outlooks and climatic conditions closely with a view to identifying adverse agribusiness outcomes before they become critical. Models are indicating the El Niño conditions that have affected eastern parts of Australia are waning and attention is shifting to the likely development of drought conditions across Western Australia with the development of La Niña conditions. Lack of water has been a significant issue across most of the agricultural regions of Western Australia over the past year and seasonal outlooks suggest this is likely to continue. There has been an unprecedented number of water deficiency declarations made in Western Australia during the year, highlighting the significant impact climate change is having across Western Australia. The declaration is generally made as a last resort when on-farm and community water supplies are at a critically low level. The Corporation will monitor the assistance being provided by the Western Australian Government.
5. The COVID-19 pandemic has been disruptive for most Western Australian businesses, including agribusiness, affecting the physical and mental health of people as well as the profitability and viability of small businesses. With its extensive networks across rural Western Australia and understanding of the social support assistance available, the Corporation is contributing intelligence and insights about the physical and mental health and wellbeing of regional families to the State emergency response team.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Better Places: A quality environment with liveable and affordable communities and vibrant regions.	Improved ecologically sustainable development of agri-industry.	1. Farm Business Development

Service Summary

Expense	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. Farm Business Development.....	578	488	566	710	591	591	593
Total Cost of Services.....	578	488	566	710	591	591	593

(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: Improved ecologically sustainable development of agri-industry:					
The extent to which recipients were satisfied with the way schemes are administered	89%	90%	77%	90%	1

(a) Further detail in support of the key effectiveness indicators is provided in the Corporation'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)

- Client satisfaction decreased from 89% in 2018-19 to 77% in 2019-20, due to the amount of information required to be submitted online and connectivity issues experienced by clients in regional Western Australia.

Services and Key Efficiency Indicators

1. Farm Business Development

This service provides financial assistance to farmers who have been significantly impacted by exceptional seasonal events. It assists them to enhance their management skills in order to improve and sustain long-term profitability and be better equipped and prepared to manage the risks and challenges inherent in farming.

The Corporation aims to implement the industry support within the funding guidelines to maximise the protection and sustainability of resources associated with the agri-industries.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 578	\$'000 488	\$'000 566	\$'000 710	1
Less Income	106	92	46	92	
Net Cost of Service	472	396	520	618	
Efficiency Indicators					
Administrative cost per loan advanced amount	\$4,124	\$4,074	\$4,074	\$6,296	2
Administrative cost as a percentage of loan advanced amount	1.2%	1.2%	1.2%	1.8%	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 Total Cost of Service has increased in 2020-21 compared to 2019-20 to allow the Corporation to undertake research and development on policies affecting loan applicants.
2. The cost to discharge a loan is higher than to manage the loan during its term. During 2020-21 there will be a higher number of loans being closed, therefore increasing the cost of loan administration.

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services has increased in the 2020-21 Budget compared to the 2019-20 Actual to allow the Corporation to undertake research and development on policies affecting loan applicants. Furthermore, the cost to manage loans during their payout and discharge is higher than while they are operating normally. During 2020-21 there will be a higher number of loans being closed, thereby increasing the cost of loan administration.

Income

2. Other revenue has declined in the 2019-20 Actual compared to the 2019-20 Budget as a result of a decrease in the Western Australian Treasury Corporation's interest rates from 1.8% to 0.5%.

Statement of Financial Position

3. The reduction in cash assets across the forward estimates period is a result of the cash previously received from the Commonwealth being drawn down to administer the loan schemes.
4. The reduction in receivables from the 2018-19 Actual to the 2019-20 Actual represents a reduction in the accrued interest owing from the Western Australian Treasury Corporation, following a decrease in interest rates from 1.8% to 0.5%.

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							
Supplies and services.....	154	143	190	227	227	227	229
Other expenses	424	345	376	483	364	364	364
TOTAL COST OF SERVICES	578	488	566	710	591	591	593
Income							
Other revenue.....	106	92	46	92	92	92	92
Total Income	106	92	46	92	92	92	92
NET COST OF SERVICES	472	396	520	618	499	499	501
INCOME FROM STATE GOVERNMENT							
Service appropriations	235	236	236	233	233	235	237
TOTAL INCOME FROM STATE GOVERNMENT.....	235	236	236	233	233	235	237
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	(237)	(160)	(284)	(385)	(266)	(264)	(264)

(a) Full audited financial statements are published in the Corporation'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 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.....	4,838	4,577	4,572	4,187	3,921	3,657	3,393
Receivables	23	29	7	7	7	7	7
Total current assets.....	4,861	4,606	4,579	4,194	3,928	3,664	3,400
TOTAL ASSETS	4,861	4,606	4,579	4,194	3,928	3,664	3,400
CURRENT LIABILITIES							
Other.....	54	31	56	56	56	56	56
Total current liabilities.....	54	31	56	56	56	56	56
TOTAL LIABILITIES	54	31	56	56	56	56	56
EQUITY							
Accumulated surplus/(deficit).....	4,807	4,575	4,523	4,138	3,872	3,608	3,344
Total equity	4,807	4,575	4,523	4,138	3,872	3,608	3,344
TOTAL LIABILITIES AND EQUITY	4,861	4,606	4,579	4,194	3,928	3,664	3,400

(a) Full audited financial statements are published in the Corporation'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	235	236	236	233	233	235	237
Net cash provided by State Government	235	236	236	233	233	235	237
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Supplies and services	(132)	(143)	(190)	(227)	(227)	(227)	(229)
GST payments	(2)	-	-	-	-	-	-
Other payments	(424)	(345)	(376)	(483)	(364)	(364)	(364)
Receipts							
Other receipts	114	92	64	92	92	92	92
Net cash from operating activities	(444)	(396)	(502)	(618)	(499)	(499)	(501)
NET INCREASE/(DECREASE) IN CASH HELD	(209)	(160)	(266)	(385)	(266)	(264)	(264)
Cash assets at the beginning of the reporting period	5,047	4,737	4,838	4,572	4,187	3,921	3,657
Cash assets at the end of the reporting period	4,838	4,577	4,572	4,187	3,921	3,657	3,393

(a) Full audited financial statements are published in the Corporation'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.

Division 20 **Economic Regulation Authority**

Part 4 **Jobs and Economic Development**

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 51 Net amount appropriated to deliver services	2,056	2,439	2,439	2,388	1,639	1,657	1,661
Total appropriations provided to deliver services	2,056	2,439	2,439	2,388	1,639	1,657	1,661
TOTAL APPROPRIATIONS	2,056	2,439	2,439	2,388	1,639	1,657	1,661
EXPENSES							
Total Cost of Services	13,411	14,992	13,759	17,104	15,539	15,506	15,536
Net Cost of Services ^(b)	1,504	2,676	862	2,802	1,855	1,872	1,873
CASH ASSETS ^(c)	4,322	3,077	6,793	6,766	6,818	6,870	6,923

- (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 Authority'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					
Funding for Increased Regulatory Functions - Electricity Network Access Code 2004	-	238	195	202	205
Funding for New Compliance and Monitoring Functions in Energy Markets ...	-	120	246	257	269
Funding for New Regulatory Functions					
Non-scheme Gas Pipelines	-	303	315	328	335
Pilbara Electricity Network	-	294	390	172	176
Other					
Consultant Cost for One-off Reviews of Two Wholesale Electricity Market Rules	-	300	-	-	-
Container Deposit Scheme Inquiry	423	740	-	-	-
Legal Fees Synergy Investigation	185	615	-	-	-
Permanent Filling of a Temporary Personnel Position	(6)	(6)	(5)	(5)	(5)
Revision to Indexation for Non-Salary Expenses	-	-	-	31	38

- (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 Authority's functions have been largely unaffected by the COVID-19 pandemic, however some activities have been affected through the availability of stakeholders and delays in the implementation of new functions. For example, the Authority's price monitoring role for the Government's container deposit scheme has been postponed following the announcement of a delay to the commencement of the scheme.
2. The Authority will complete a review of one access arrangement in 2020-21, for the Dampier to Bunbury Natural Gas Pipeline. This review will ensure that the pipeline operator offers prices that are efficient and on reasonable terms and conditions for the period 2021 to 2025.
3. Following its investigation into Synergy's pricing behaviour in the Wholesale Electricity Market, which found that Synergy may have breached the market rules, the Authority referred the matter to the Electricity Review Board for determination. The Review Board process is expected to continue over 2020-21.
4. The Authority is working with Energy Policy WA on a range of reforms to the electricity sector, including the introduction of light-handed regulation for the North West Interconnected System, and the implementation of the Government's Energy Transformation Strategy. The Authority is advising on the practical implementation of altered and additional functions.
5. The Authority is working with the Department of Treasury and stakeholders in the rail industry to implement the Government's planned changes to the Rail Access Regime. These reforms will mean additional functions for the Authority, similar to the functions currently required for administration of the gas access regime.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Better Places: A quality environment with liveable and affordable communities and vibrant regions.	The efficient, safe and equitable provision of utility services in Western Australia.	1. Submissions to the Economic Regulation Authority Governing Body

Service Summary

Expense	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. Submissions to the Economic Regulation Authority Governing Body.....	13,411	14,992	13,759	17,104	15,539	15,506	15,536
Total Cost of Services.....	13,411	14,992	13,759	17,104	15,539	15,506	15,536

(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 efficient, safe and equitable provision of utility services in Western Australia:					
Number of submissions made to the Authority's governing body	219	250	199	280	1
Rating by the Authority's governing body as to the content, accuracy and presentation of these submissions ^(c)	2.98	3	3.01	3	
Number (percentage) of submissions provided by the required deadline.....	98	100	97	100	
Rating by the Authority's governing body as to its perception of the timeliness of submissions ^(c)	2.98	3	3.01	3	

(a) Further detail in support of the key effectiveness indicators is provided in the Authority'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) Performance is rated as follows by the Authority's Governing Body: 1 = well below expectations; 2 = below expectations; 3 = satisfactory; 4 = above expectations; 5 = well above expectations.

Explanation of Significant Movements

(Notes)

1. The revised process of providing briefing notes early in the decision-making process in preference to submissions was introduced late in 2018-19. This changed process has impacted the number of formal submissions rated by the governing body in 2019-20.

The number of submissions is budgeted to increase in 2020-21 due to the changes in the various codes made by the Energy Transformation Taskforce. These changes will result in a significant increase in the number of projects the Authority will undertake. Each project will on average require three submissions to the governing body for consideration.

Services and Key Efficiency Indicators

1. Submissions to the Economic Regulation Authority Governing Body

The Authority regulates monopoly aspects of the gas, electricity and rail industries and licences providers of gas, electricity and water services. The Authority also conducts inquiries into matters referred to it by the Western Australian Government. In addition, the Authority has a range of responsibilities in the retailing of gas and surveillance of the wholesale electricity market in Western Australia.

The Authority's functions are designed to maintain a competitive, efficient and fair commercial environment, particularly where businesses operate as natural monopolies. In making its decisions, the Authority strives to benefit the Western Australian community by promoting an efficient and customer focused economy.

The requirement for the Authority to prepare performance indicators is limited to its management functions under section 23 of the *Economic Regulation Authority Act 2003*. As such, the quantity, quality and cost per submission that is prepared by the Authority's Secretariat for consideration by the governing body is used to determine its performance and service efficiency.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	13,411	14,992	13,759	17,104	
Less Income	11,907	12,316	12,897	14,302	
Net Cost of Service	1,504	2,676	862	2,802	
Employees (Full-Time Equivalents)	58	64	66	73	
Efficiency Indicators					
Cost per submission made to the Economic Regulation Authority governing body	\$61,237	\$59,968	\$69,136	\$60,829	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)

1. Additional regulatory functions performed by the Authority in 2020-21 will result in an increased number of submissions. Fixed costs such as accommodation, governing body salary costs and corporate service costs will remain relatively static. With an increased number of submissions and fixed costs remaining stable, the cost per submission will decrease accordingly.

Asset Investment Program

1. The Authority commenced an office refit late in 2019-20 to accommodate new resources approved to complete additional regulatory functions the agency is to undertake going forward. This refit was largely completed by June 2020.

	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 Hardware and Software Replacement - Records							
Scanner	10	-	-	10	-	-	-
Office Equipment Replacement - Printer/Copier.....	37	13	13	24	-	-	-
Office Refurbishment - Level 4 Albert Facey House.....	215	186	186	29	-	-	-
Total Cost of Asset Investment Program	262	199	199	63	-	-	-
FUNDED BY							
Drawdowns from the Holding Account ^(b)			30	17	-	-	-
Internal Funds and Balances.....			169	46	-	-	-
Total Funding.....			199	63	-	-	-

(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 remaining balance of drawdown in 2020-21 is not reflected above.

Financial Statements

Income Statement

Expenses

- The increase in Total Cost of Services in 2020-21 is due in part to additional resources approved to enable the Authority to undertake regulatory functions as required under the legislative framework for non-scheme gas pipelines and the Pilbara Electricity Network. Further resources have been approved for additional functions as a result of changes to both the Energy Markets regime and the Electricity Networks Access Code 2004.
- Legal fees for the Synergy determination by the Electricity Review Board have also impacted both the 2019-20 and the 2020-21 Budget.

Income

- Regulatory fees charged by the Authority are determined by costs. Industry funding regulations allow for the recovery of the core function costs of the agency. An increase in budgeted costs will therefore result in an increase in budgeted regulatory fees.

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)	9,470	10,823	10,033	11,494	11,397	11,556	11,583
Supplies and services	2,293	2,615	2,066	4,149	2,680	2,489	2,495
Accommodation	1,069	358	1,087	991	991	991	990
Depreciation and amortisation	57	675	96	99	98	97	97
Finance and interest costs	-	75	1	5	7	7	5
Other expenses	522	446	476	366	366	366	366
TOTAL COST OF SERVICES	13,411	14,992	13,759	17,104	15,539	15,506	15,536
Income							
Regulatory fees and fines	11,660	12,233	12,837	14,217	13,599	13,549	13,578
Other revenue	247	83	60	85	85	85	85
Total Income	11,907	12,316	12,897	14,302	13,684	13,634	13,663
NET COST OF SERVICES	1,504	2,676	862	2,802	1,855	1,872	1,873
INCOME FROM STATE GOVERNMENT							
Service appropriations	2,056	2,439	2,439	2,388	1,639	1,657	1,661
Resources received free of charge	288	266	268	266	266	266	266
TOTAL INCOME FROM STATE GOVERNMENT	2,344	2,705	2,707	2,654	1,905	1,923	1,927
SURPLUS/(DEFICIENCY) FOR THE PERIOD	840	29	1,845	(148)	50	51	54

(a) Full audited financial statements are published in the Authority'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 58, 66 and 73 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.....	4,181	2,901	6,625	6,568	6,590	6,642	6,695
Restricted cash.....	53	58	50	50	50	50	50
Holding account receivables.....	315	17	232	215	215	215	215
Receivables.....	3,482	3,623	3,148	3,148	3,148	3,148	3,148
Other.....	210	138	209	209	184	184	184
Total current assets.....	8,241	6,737	10,264	10,190	10,187	10,239	10,292
NON-CURRENT ASSETS							
Holding account receivables.....	292	275	345	180	180	180	180
Property, plant and equipment.....	53	2,179	268	359	387	345	347
Intangibles.....	4	-	-	-	-	-	-
Restricted cash.....	88	118	118	148	178	178	178
Other.....	3	2	2	2	27	27	27
Total non-current assets.....	440	2,574	733	689	772	730	732
TOTAL ASSETS.....	8,681	9,311	10,997	10,879	10,959	10,969	11,024
CURRENT LIABILITIES							
Employee provisions.....	1,961	1,824	2,357	2,357	2,357	2,357	2,357
Payables.....	645	350	200	200	200	200	200
Borrowings and leases.....	-	532	27	27	27	27	27
Other.....	3	3	370	370	370	370	370
Total current liabilities.....	2,609	2,709	2,954	2,954	2,954	2,954	2,954
NON-CURRENT LIABILITIES							
Employee provisions.....	340	284	429	429	429	429	429
Borrowings and leases.....	-	1,319	35	65	95	54	55
Total non-current liabilities.....	340	1,604	464	494	524	483	484
TOTAL LIABILITIES.....	2,949	4,313	3,418	3,448	3,478	3,437	3,438
EQUITY							
Contributed equity.....	725	725	725	725	725	725	725
Accumulated surplus/(deficit) ^(c)	5,007	4,273	6,854	6,706	6,756	6,807	6,861
Total equity.....	5,732	4,998	7,579	7,431	7,481	7,532	7,586
TOTAL LIABILITIES AND EQUITY.....	8,681	9,311	10,997	10,879	10,959	10,969	11,024

(a) Full audited financial statements are published in the Authority'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) Accumulated surplus/(deficit) does not agree to the aggregate of surplus/(deficiency) for the period and surplus/(deficiency) as at the end of the previous reporting period due to a prior period error correction.

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	2,056	2,439	2,439	2,338	1,639	1,657	1,661
Holding account drawdowns	-	315	30	232	-	-	-
Net cash provided by State Government	2,056	2,754	2,469	2,570	1,639	1,657	1,661
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(9,206)	(10,861)	(9,634)	(11,880)	(11,436)	(11,595)	(11,622)
Supplies and services	(2,028)	(2,330)	(1,989)	(3,637)	(2,185)	(2,219)	(2,225)
Accommodation	(868)	(379)	(890)	(1,004)	(1,004)	(1,004)	(1,003)
GST payments	(406)	(325)	(438)	(327)	(327)	(327)	(327)
Finance and interest costs	-	(75)	(1)	(9)	(10)	(11)	(11)
Other payments	(548)	(411)	(513)	(330)	(328)	(328)	(328)
Receipts							
Regulatory fees and fines	11,679	12,194	13,209	14,317	13,367	13,542	13,571
GST receipts	396	293	428	289	289	289	289
Other receipts	272	73	73	85	85	85	85
Net cash from operating activities	(709)	(1,821)	245	(2,496)	(1,549)	(1,568)	(1,571)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	-	(315)	(199)	(63)	-	-	-
Net cash from investing activities	-	(315)	(199)	(63)	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(582)	(44)	(38)	(38)	(37)	(37)
Net cash from financing activities	-	(582)	(44)	(38)	(38)	(37)	(37)
NET INCREASE/(DECREASE) IN CASH HELD	1,347	36	2,471	(27)	52	52	53
Cash assets at the beginning of the reporting period	2,975	3,041	4,322	6,793	6,766	6,818	6,870
Cash assets at the end of the reporting period	4,322	3,077	6,793	6,766	6,818	6,870	6,923

(a) Full audited financial statements are published in the Authority'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.

Division 21 **Energy Policy WA**

Part 4 **Jobs and Economic Development**

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 52 Net amount appropriated to deliver services.....	15,685	23,150	20,309	17,349	15,704	13,915	14,126
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	-	281	256	281	281	281	282
Total appropriations provided to deliver services	15,685	23,431	20,565	17,630	15,985	14,196	14,408
CAPITAL							
Item 122 Capital Appropriation	-	-	-	17	16	15	15
TOTAL APPROPRIATIONS	15,685	23,431	20,565	17,647	16,001	14,211	14,423
EXPENSES							
Total Cost of Services	16,666	26,014	19,200	22,038	19,325	16,218	16,433
Net Cost of Services ^(b)	15,894	25,323	18,528	21,998	18,883	15,773	15,985
CASH ASSETS ^(c)	2,500	2,500	10,154	7,517	6,385	6,385	6,385

- (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 Energy Policy WA'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					
Transitioning the Governance of the Western Australian Energy Sector.....	-	57	1,184	810	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.

Significant Issues Impacting the Agency

Establishment of Energy Policy WA

1. In recognition of the need for an energy policy agency with a direct reporting line to the Minister for Energy, on 5 September 2019 the State Government established Energy Policy WA as a standalone sub-department of the Department of Mines, Industry Regulation and Safety.
2. The staff and functions previously undertaken by the Department of Treasury's Public Utilities Office and Energy Transformation Implementation Unit were transferred to Energy Policy WA.

COVID-19 Pandemic

3. The Coordinator of Energy (Executive Director of Energy Policy WA) is the designated Hazard Management Agency for the supply of liquid fuels, gas and electricity.
4. In support of this role, Energy Policy WA has proactively maintained contact with industry to anticipate and manage emerging issues that could threaten the security of energy supply as a result of the pandemic. In particular, Energy Policy WA played a key role in advising government on industry sector participants' requests for exemptions for staff and contractors with specialist skills to enter Western Australia.

Key Government Reforms

5. Energy Policy WA delivered the Electricity Industry Amendment Bill 2019 (now *Electricity Industry Amendment Act 2020*), which establishes the framework to facilitate third party access to designated electricity network assets in the Pilbara. This reform will support economic development in the Pilbara by improving the efficiency and effectiveness of electricity services in the region.
6. Energy Policy WA also supported the Energy Transformation Taskforce (the Taskforce) in delivering the Distributed Energy Resources Roadmap, which recommends actions to support the ongoing uptake of technologies such as rooftop solar and household batteries in a way that benefits both consumers and the energy sector. The Roadmap is a key initiative of the State Government's Energy Transformation Strategy.

Transitioning the Governance of the Western Australian Energy Sector

7. The Western Australian energy sector is experiencing an unprecedented change, which is re-shaping every aspect of the sector, and the rate of this change is increasing. New technologies and business models are rapidly displacing the traditional means of producing and consuming energy, which requires a dynamic response by the governing bodies overseeing and administering the Western Australian energy sector.
8. While the Taskforce is addressing some of the current challenges experienced by the sector, its continuing transformation will require ongoing development and implementation of reform following the end of the Taskforce in May 2021.
9. To manage the existing and emerging risks from the transformation of the energy sector, Energy Policy WA has been allocated \$2.9 million across 2020-21 to 2023-24 to undertake market development functions, including the ongoing development of Whole of System Plans for the South West Interconnected System (SWIS).
10. The continued development of the Whole of System Plan for the SWIS will be partly funded by energy sector participants through market development fees, with the State Government's contribution being \$1.6 million across 2020-21 to 2023-24.

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
Sustainable Finances: Responsible financial management and better service delivery.	A sustainable, efficient, secure and affordable energy sector.	1. Development and Implementation of Energy Policy

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. Development and Implementation of Energy Policy.....	16,666	26,014	19,200	22,038	19,325	16,218	16,433
Total Cost of Services.....	16,666	26,014	19,200	22,038	19,325	16,218	16,433

(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: A sustainable, efficient, secure and affordable energy sector:					
The extent to which policy and program development objectives for the year are achieved	86	100	96	100	

(a) Further detail in support of the key effectiveness indicators is provided in Energy Policy WA'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. Development and Implementation of Energy Policy

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 16,666	\$'000 26,014	\$'000 19,200	\$'000 22,038	
Less Income	772	691	672	40	
Net Cost of Service	15,894	25,323	18,528	21,998	
Employees (Full-Time Equivalents)	43	69	69	69	
Efficiency Indicators					
Average cost of policy/project development	24,003	25,730	20,933	22,012	

(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.

Asset Investment Program

1. In June 2020, Energy Policy WA moved premises, and over 2019-20 and 2020-21 will invest \$0.3 million to fit-out the new premises which includes new audio-visual 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
WORKS IN PROGRESS							
Office Fit-out	322	97	97	225	-	-	-
Total Cost of Asset Investment Program	322	97	97	225	-	-	-
FUNDED BY							
Internal Funds and Balances			-	225	-	-	-
Other			97	-	-	-	-
Total Funding			97	225	-	-	-

(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. Additional employee benefits expenditure from the 2020-21 Budget Estimate and over the forward estimates will be spent to improve the governance of the Western Australian Energy Sector. The additional expenditure will allow Energy Policy WA to continue to respond to the transformation occurring in the State's energy sector.

Statement of Financial Position

2. The decrease in total assets between the 2019-20 Actual and 2020-21 Budget Estimate is primarily composed of grant payments made to Western Power for the State Underground Power Program.

Statement of Cashflows

3. The decrease of cash assets between the 2019-20 Actual and 2020-21 Budget Estimate is primarily due to grant payments made to Western Power for the State Underground Power Program.

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)	6,284	9,839	7,501	9,887	9,820	8,075	8,168
Grants and subsidies ^(d)	6,677	7,658	3,852	4,505	2,603	1,500	1,530
Supplies and services	3,686	7,087	6,893	6,731	5,967	5,682	5,699
Accommodation	-	211	658	619	643	668	695
Depreciation and amortisation	-	881	18	87	82	82	82
Finance and interest costs	-	-	2	1	2	3	2
Other expenses	19	338	276	208	208	208	257
TOTAL COST OF SERVICES	16,666	26,014	19,200	22,038	19,325	16,218	16,433
Income							
Grants and subsidies	-	-	-	-	402	405	408
Other revenue	772	691	672	40	40	40	40
Total Income	772	691	672	40	442	445	448
NET COST OF SERVICES	15,894	25,323	18,528	21,998	18,883	15,773	15,985
INCOME FROM STATE GOVERNMENT							
Service appropriations	15,685	23,431	20,565	17,630	15,985	14,196	14,408
Resources received free of charge	209	1,892	1,268	1,892	1,702	1,513	1,513
TOTAL INCOME FROM STATE GOVERNMENT	15,894	25,323	21,833	19,522	17,687	15,709	15,921
SURPLUS/(DEFICIENCY) FOR THE PERIOD	-	-	3,305	(2,476)	(1,196)	(64)	(64)

(a) Full audited financial statements are published in Energy Policy WA'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 43, 69 and 69 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
Australian Energy Market Commission	1,321	836	836	1,142	1,171	1,200	1,200
Council of Australian Governments Energy Council	155	300	195	300	300	300	330
Western Power State Underground Power System	5,201	6,522	2,821	3,063	1,132	-	-
TOTAL	6,677	7,658	3,852	4,505	2,603	1,500	1,530

(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.....	2,500	2,500	10,064	7,427	6,295	6,295	6,295
Receivables.....	-	-	273	273	273	273	273
Other.....	-	-	2	2	2	2	2
Total current assets.....	2,500	2,500	10,339	7,702	6,570	6,570	6,570
NON-CURRENT ASSETS							
Holding account receivables.....	-	-	-	23	41	59	77
Property, plant and equipment.....	8	8	130	318	307	278	249
Restricted cash.....	-	-	90	90	90	90	90
Total non-current assets.....	8	8	220	431	438	427	416
TOTAL ASSETS.....	2,508	2,508	10,559	8,133	7,008	6,997	6,986
CURRENT LIABILITIES							
Employee provisions.....	1,000	1,000	1,747	1,747	1,747	1,747	1,747
Payables.....	945	945	3,976	3,976	3,976	3,976	3,976
Borrowings and leases.....	-	-	17	17	17	17	17
Total current liabilities.....	1,945	1,945	5,740	5,740	5,740	5,740	5,740
NON-CURRENT LIABILITIES							
Employee provisions.....	563	563	433	434	434	434	434
Borrowings and leases.....	-	-	14	47	102	140	178
Total non-current liabilities.....	563	563	447	481	536	574	612
TOTAL LIABILITIES.....	2,508	2,508	6,187	6,221	6,276	6,314	6,352
EQUITY							
Contributed equity.....	-	-	1,067	1,084	1,100	1,115	1,130
Accumulated surplus/(deficit).....	-	-	3,305	829	(367)	(431)	(495)
Total equity.....	-	-	4,372	1,913	733	684	635
TOTAL LIABILITIES AND EQUITY.....	2,508	2,508	10,559	8,134	7,009	6,998	6,987

(a) Full audited financial statements are published in Energy Policy WA'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	15,685	22,550	20,309	17,326	15,686	13,897	14,109
Capital appropriation	-	-	-	17	16	15	15
Administered appropriations	-	-	256	281	281	281	281
Net cash provided by State Government	15,685	22,550	20,565	17,624	15,983	14,193	14,405
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(6,283)	(9,839)	(5,320)	(9,887)	(9,820)	(8,075)	(8,168)
Grants and subsidies	(6,677)	(7,658)	(836)	(4,505)	(2,603)	(1,500)	(1,530)
Supplies and services	(3,477)	(5,195)	(4,807)	(4,839)	(4,265)	(4,169)	(4,186)
Accommodation	-	(211)	(658)	(274)	(283)	(293)	(305)
GST payments	-	-	(522)	-	-	-	-
Finance and interest costs	-	-	(2)	(1)	(2)	(3)	(2)
Other payments	(20)	(338)	(219)	(553)	(568)	(583)	(647)
Receipts ^(c)							
Grants and subsidies	-	-	-	-	402	405	408
GST receipts	-	-	329	-	-	-	-
Other receipts	772	691	673	40	40	40	40
Net cash from operating activities	(15,685)	(22,550)	(11,362)	(20,019)	(17,099)	(14,178)	(14,390)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	-	-	(97)	(225)	-	-	-
Net cash from investing activities	-	-	(97)	(225)	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	-	-	(17)	(16)	(15)	(15)
Other payments	-	-	(14)	-	-	-	-
Net cash from financing activities	-	-	(14)	(17)	(16)	(15)	(15)
NET INCREASE/(DECREASE) IN CASH HELD	-	-	9,092	(2,637)	(1,132)	-	-
Cash assets at the beginning of the reporting period	-	-	-	10,154	7,517	6,385	6,385
Net cash transferred to/from other agencies	2,500	2,500	1,062	-	-	-	-
Cash assets at the end of the reporting period	2,500	2,500	10,154	7,517	6,385	6,385	6,385

(a) Full audited financial statements are published in Energy Policy WA'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 Energy Policy WA. 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							
Grants and Subsidies	-	-	-	-	402	405	408
GST Receipts							
GST Receipts	-	-	329	-	-	-	-
Other Receipts							
Other Revenue	772	691	673	40	40	40	40
TOTAL	772	691	1,002	40	442	445	448

(a) The moneys received and retained are to be applied to Energy Policy WA'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 22 Infrastructure WA

Part 4 Jobs and Economic Development

Appropriations, Expenses and Cash Assets

	2018-19 Actual ^(a) \$'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
DELIVERY OF SERVICES							
Item 53 Net amount appropriated to deliver services.....	-	3,825	3,865	4,740	4,693	4,693	4,735
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	-	307	307	367	367	367	367
Total appropriations provided to deliver services	-	4,132	4,172	5,107	5,060	5,060	5,102
CAPITAL							
Capital Appropriation.....	-	120	-	-	-	-	-
TOTAL APPROPRIATIONS	-	4,252	4,172	5,107	5,060	5,060	5,102
EXPENSES							
Total Cost of Services	-	4,132	3,026	5,129	5,082	5,082	5,124
Net Cost of Services ^(c)	-	4,132	3,026	5,129	5,082	5,082	5,124
CASH ASSETS ^(d)	-	-	1,481	1,481	1,481	1,481	1,481

(a) 2018-19 Actual has no comparative disclosure, as Infrastructure WA was 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) Represents Total Cost of Services (expenses) less retained revenues applied to the agency's services. Reconciliation to the 'Total appropriations provided to deliver services' includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.

(d) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the agency's Income Statement since presentation of the 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
Revision to Indexation for Non-Salary Expenses	-	-	-	-	26
Streamlined Budget Process Incentive Funding	-	47	-	-	-

(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. Infrastructure WA's A Stronger Tomorrow, State Infrastructure Strategy discussion paper was released on 24 June 2020, and was followed in July and August with a significant external consultation program. Infrastructure WA will continue to develop the draft State Infrastructure Strategy throughout 2020-21, in consultation with key stakeholders.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goals	Desired Outcome	Services
Future Jobs and Skills: Grow and diversify the economy, create jobs and support skills development.	An informed government on infrastructure matters, needs and priorities.	1. Development of the State Infrastructure Strategy
Better Places: A quality environment with liveable and affordable communities and vibrant regions.		

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. Development of the State Infrastructure Strategy.....	-	4,132	3,026	5,129	5,082	5,082	5,124
Total Cost of Services.....	-	4,132	3,026	5,129	5,082	5,082	5,124

(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 informed government on infrastructure matters, needs and priorities:					
Completion of specific State Infrastructure Strategy delivery milestones	n/a	100%	100%	100%	
Completion of stakeholder events to facilitate consultation of key State Infrastructure Strategy milestones	n/a	22	27	25	

(a) Further detail in support of the key effectiveness Indicators is provided in Infrastructure WA'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. Development of the State Infrastructure Strategy

Under the *Infrastructure Western Australia Act 2019*, Infrastructure WA's primary responsibility is the preparation of the State Infrastructure Strategy (the Strategy) to identify Western Australia's significant infrastructure needs and priorities over the next 20 years. The Strategy must provide recommendations to the Premier and government in response to the identified needs and priorities. These recommendations must cover:

- significant projects or programs, or other options, to meet those infrastructure needs and priorities;
- funding and financing options; and
- the relative priority of the recommendations.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 nil	\$'000 4,132	\$'000 3,026	\$'000 5,129	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	nil	4,132	3,026	5,129	
Employees (Full-Time Equivalents)	nil	13	14	17	
Efficiency Indicators					
Average cost per full-time equivalent (FTE) to deliver the State Infrastructure Strategy	nil	\$331,000	\$216,000	\$302,000	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.

Explanation of Significant Movements

(Notes)

1. The 2019-20 Budget was based on an assumption that the legislation would be enacted in late 2018, and that by 1 July 2019 a full complement of staff would have been appointed. The passage of Infrastructure WA's legislation took longer than originally anticipated, with the legislation enacted on 24 June 2019 and staff progressively appointed during 2019-20. This resulted in a significant underspend of salaries, services and associated expenditure in 2019-20.
2. The average cost per FTE in the 2019-20 Actual has been calculated on a headcount (14) rather than FTE (9), which if applied would result in a higher average cost of \$336,000 per FTE. This calculation is consistent with the 2019-20 Annual Report and will be calculated on an average cost per FTE basis in future years.

Financial Statements

1. The 2019-20 Budget data has been recast for comparability purposes due to the transfer of the function of Infrastructure WA from the Department of the Premier and Cabinet from 24 July 2019. The surplus in 2019-20 reflects the delays in filling staff vacancies and the deferral of expenditure to 2020-21.

INCOME STATEMENT ^(a) (Controlled)

	2018-19 Actual ^(b) \$'000	2019-20 Budget \$'000	2019-20 Actual ^(c) \$'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 ^(d)	-	2,501	1,583	2,190	2,206	2,223	2,257
Supplies and services	-	1,461	1,155	2,635	2,571	2,553	2,560
Accommodation	-	150	135	150	150	150	150
Other expenses	-	20	153	154	155	156	157
TOTAL COST OF SERVICES	-	4,132	3,026	5,129	5,082	5,082	5,124
NET COST OF SERVICES	-	4,132	3,026	5,129	5,082	5,082	5,124
INCOME FROM STATE GOVERNMENT							
Service appropriations	-	4,132	4,172	5,107	5,060	5,060	5,102
Resources received free of charge	-	-	22	22	22	22	22
TOTAL INCOME FROM STATE GOVERNMENT	-	4,132	4,194	5,129	5,082	5,082	5,124
SURPLUS/(DEFICIENCY) FOR THE PERIOD	-	-	1,168	-	-	-	-

(a) Full audited financial statements are published in Infrastructure WA's Annual Report.

(b) 2018-19 Actual has no comparative disclosure, as Infrastructure WA was established on 24 July 2019.

(c) 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.

(d) The full-time equivalents for 2018-19 Actual, 2019-20 Actual and 2020-21 Budget Estimate are 0, 14 and 17 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.....	-	-	1,481	1,481	1,481	1,481	1,481
Receivables.....	-	-	65	65	65	65	65
Other.....	-	-	309	309	309	309	309
Total current assets.....	-	-	1,855	1,855	1,855	1,855	1,855
NON-CURRENT ASSETS							
Other.....	-	-	18	18	18	18	18
Total non-current assets.....	-	-	18	18	18	18	18
TOTAL ASSETS	-	-	1,873	1,873	1,873	1,873	1,873
CURRENT LIABILITIES							
Employee provisions.....	-	-	510	510	510	510	510
Payables.....	-	-	136	136	136	136	136
Total current liabilities.....	-	-	646	646	646	646	646
NON-CURRENT LIABILITIES							
Employee provisions.....	-	-	59	59	59	59	59
Total non-current liabilities.....	-	-	59	59	59	59	59
TOTAL LIABILITIES	-	-	705	705	705	705	705
EQUITY							
Accumulated surplus/(deficit).....	-	-	1,168	1,168	1,168	1,168	1,168
Total equity	-	-	1,168	1,168	1,168	1,168	1,168
TOTAL LIABILITIES AND EQUITY	-	-	1,873	1,873	1,873	1,873	1,873

(a) Full audited financial statements are published in Infrastructure WA'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	-	4,132	4,172	5,107	5,060	5,060	5,102
Capital appropriations	-	120	-	-	-	-	-
Net cash provided by State Government	-	4,252	4,172	5,107	5,060	5,060	5,102
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	-	(2,501)	(1,280)	(2,190)	(2,206)	(2,223)	(2,257)
Supplies and services	-	(1,461)	(1,043)	(2,613)	(2,549)	(2,531)	(2,538)
Accommodation	-	(150)	(135)	(150)	(150)	(150)	(150)
GST payments	-	-	(63)	(259)	(257)	(255)	(256)
Other payments	-	(20)	(170)	(154)	(155)	(156)	(157)
Receipts							
GST Receipts	-	-	-	259	257	255	256
Net cash from operating activities	-	(4,132)	(2,691)	(5,107)	(5,060)	(5,060)	(5,102)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(120)	(335)	(19)	(19)	(19)	(50)
Net cash from financing activities	-	(120)	(335)	(19)	(19)	(19)	(50)
NET INCREASE/(DECREASE) IN CASH HELD	-	-	1,481	-	-	-	-
Cash assets at the beginning of the reporting period	-	-	-	1,481	1,481	1,481	1,481
Cash assets at the end of the reporting period	-	-	1,481	1,481	1,481	1,481	1,481

(a) Full audited financial statements are published in Infrastructure WA'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.

Forest Products Commission

Part 4 Jobs and Economic Development

Asset Investment Program

1. The Asset Investment Program provides for an ongoing program to undertake a range of minor works to update information and communications technology and other equipment that supports the delivery of the Commission's services, and building works 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
WORKS IN PROGRESS							
Building Works	458	158	-	-	50	250	-
COMPLETED WORKS							
Computers, Plant and Equipment - 2019-20 Program.....	476	476	476	-	-	-	-
Softwood Estate Land Purchases	8,336	8,336	4,032	-	-	-	-
NEW WORKS							
Computers, Plant and Equipment							
2020-21 Program.....	600	-	-	600	-	-	-
2021-22 Program.....	600	-	-	-	600	-	-
2022-23 Program.....	600	-	-	-	-	600	-
2023-24 Program.....	600	-	-	-	-	-	600
Total Cost of Asset Investment Program	11,670	8,970	4,508	600	650	850	600
FUNDED BY							
Internal Funds and Balances.....			4,508	600	650	850	600
Total Funding.....			4,508	600	650	850	600

- (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.

Racing and Wagering Western Australia

Part 4 Jobs and Economic Development

Asset Investment Program

1. The Authority's Asset Investment Program totals \$7.7 million in 2020-21 and remains focused on the ongoing development, enhancement and replacement of hardware, software and retail terminals. Future asset investment will be adjusted to suit the changing wagering environment and operational requirements of the organisation.

	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							
Business Systems and Products	21,286	19,721	185	345	140	140	940
Other Works	19,552	10,531	985	1,884	2,014	2,549	2,574
Racing Systems, Infrastructure and Minor Capital	7,102	2,301	1,853	1,200	1,200	1,201	1,200
Wagering Systems and Products	40,977	23,640	2,136	4,330	4,257	4,335	4,415
Total Cost of Asset Investment Program	88,917	56,193	5,159	7,759	7,611	8,225	9,129
FUNDED BY							
Internal Funds and Balances			5,159	7,759	7,611	8,225	9,129
Total Funding			5,159	7,759	7,611	8,225	9,129

(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.

Western Australian Greyhound Racing Association

Part 4 Jobs and Economic Development

Asset Investment Program

1. The Asset Investment Program consists of plant and equipment replacement at the Cannington and Mandurah racetracks.

	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							
Plant and Equipment							
Cannington - 2019-20 Program	258	258	258	-	-	-	-
Mandurah - 2019-20 Program	274	274	274	-	-	-	-
NEW WORKS							
Plant and Equipment							
Cannington - 2020-21 Program	620	-	-	170	150	150	150
Mandurah - 2020-21 Program	520	-	-	70	150	150	150
Total Cost of Asset Investment Program	1,672	532	532	240	300	300	300
FUNDED BY							
Internal Funds and Balances			532	240	300	300	300
Total Funding			532	240	300	300	300

(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.

The Burswood Park Board

Part 4 Jobs and Economic Development

Asset Investment Program

1. A number of the Board's park assets require upgrades, including electrical and irrigation pumps; sediment filters; and resurfacing of footpaths, to enhance safety and security throughout the park. A rolling asset replacement program has been established to facilitate these 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	248	248	248	-	-	-	-
NEW WORKS							
Asset Replacement							
2020-21 Program	560	-	-	560	-	-	-
2021-22 Program	410	-	-	-	410	-	-
2022-23 Program	610	-	-	-	-	610	-
2023-24 Program	300	-	-	-	-	-	300
Total Cost of Asset Investment Program	2,128	248	248	560	410	610	300
FUNDED BY							
Internal Funds and Balances			248	560	410	610	300
Total Funding			248	560	410	610	300

- (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.

Part 5

Health

Introduction

The Health portfolio delivers a safe, high quality and sustainable health system to help Western Australians live healthy lives. The portfolio has an increased emphasis on prevention and promotion in all areas of health and mental wellbeing.¹

Summary of Recurrent and Asset Investment Expenditure

Agency	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
WA Health		
– Total Cost of Services	9,423,503	9,649,106
– Asset Investment Program	150,165	433,727
Mental Health Commission		
– Total Cost of Services	947,438	1,012,695
– Asset Investment Program	5	4,037
Health and Disability Services Complaints Office		
– Total Cost of Services	3,026	3,101
– Asset Investment Program	349	131
Animal Resources Authority		
– Asset Investment Program	504	991

(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.

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.

Ministerial Responsibilities

Minister	Agency	Services
Deputy Premier; Minister for Health; Mental Health	WA Health	1. Public Hospital Admitted Services
		2. Public Hospital Emergency Services
		3. Public Hospital Non-Admitted Services
		4. Mental Health Services
		5. Aged and Continuing Care Services
		6. Public and Community Health Services
		7. Pathology Services
		8. Community Dental Health Services
		9. Small Rural Hospital Services
		10. Health System Management - Policy and Corporate Services
		11. Health Support Services
	Mental Health Commission	1. Prevention
		2. Hospital Bed-Based Services
		3. Community Bed-Based Services
		4. Community Treatment
		5. Community Support
	Health and Disability Services Complaints Office	1. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints
		2. Education: Education and Training in the Prevention and Resolution of Complaints
	Animal Resources Authority	n/a

Division 23 **WA Health**

Part 5 **Health**

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 54 Net amount appropriated to deliver services.....	4,886,224	4,979,425	5,067,749	5,183,118	5,193,839	5,222,540	5,331,116
Amount Authorised by Other Statutes							
- Lotteries Commission Act 1990.....	141,116	130,917	142,190	117,010	124,824	126,375	128,188
- Salaries and Allowances Act 1975.....	716	716	716	716	717	718	719
Total appropriations provided to deliver services	5,028,056	5,111,058	5,210,655	5,300,844	5,319,380	5,349,633	5,460,023
CAPITAL							
Item 123 Capital Appropriation	100,263	202,242	208,016	238,875	262,074	143,427	127,225
TOTAL APPROPRIATIONS	5,128,319	5,313,300	5,418,671	5,539,719	5,581,454	5,493,060	5,587,248
EXPENSES							
Total Cost of Services	9,113,706	9,134,503	9,423,503	9,649,106	9,756,398	9,955,988	10,271,475
Net Cost of Services ^(b)	5,219,801	5,223,359	5,242,478	5,466,523	5,455,761	5,470,383	5,571,710
CASH ASSETS ^(c)	958,010	755,313	1,196,359	1,017,516	984,460	981,568	986,718

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

	2019-20 Budget ^(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					
Mental Health Commission Initiatives ^(b)					
Adjustment to Mental Health Hospital Services	6,144	12,426	14,211	16,596	19,569
A Safe Place Initiatives	-	1,138	1,568	1,698	1,679
Commitment to Aboriginal Youth Wellbeing	-	669	1,175	1,189	-
Continuation of the Existing Mobile Clinical Outreach Team	-	880	909	941	975
Immediate Mental Health Response to COVID-19	1,490	1,490	-	-	-
Western Australian Suicide Prevention Action Plan 2021-25	-	1,044	2,132	2,177	2,224
WA Health Initiatives					
Electronic Medical Record System - Planning	-	5,144	2,997	-	-
Lions Outback Vision North West Eye Hub	-	2,065	2,091	558	-
Mental Health Patient Transport	-	4,180	4,180	-	-
Murdoch Health and Knowledge Precinct Medihotel	-	-	-	7,842	15,603
Renal Hostels	604	3,958	4,701	4,757	4,812
Restoring Elective Surgery	-	35,792	-	-	-
Royal Perth Hospital Innovation Hub - Synapse	-	492	715	715	715
State-wide 24/7 Telestroke Service	-	2,094	1,604	1,637	1,867

	2019-20 Budget ^(a) \$'000	2020-21 Budget Estimate \$'000	2021-22 Forward Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000
New Initiatives					
Community Health and Hospitals Program Projects Expenditure.....	-	8,300	8,700	20,000	13,000
Election Commitments					
Continuation of Ear Bus Program	-	1,193	-	-	-
Country Ambulance Initiatives	-	718	2,066	2,616	2,170
End of Life Choices - Palliative Care Services and Project Implementation	(887)	8,543	13,573	12,963	11,355
Fiona Stanley Hospital Facilities Management Contract.....	2,891	6,644	3,365	-	-
Future Health Research and Innovation Fund	-	-	-	(4,105)	(14,300)
Royal Perth Hospital - Medihotel	-	-	322	322	423
Sustainable Health Review Initiatives - Syphilis Prevention and Control Program	-	1,967	1,960	-	-
Maintenance Works Stimulus Package	3,988	46,981	19,631	-	-
Other COVID-19					
Commonwealth Home Support Program Grant	112	75	-	-	-
COVID-19 Medical Equipment.....	5,998	-	-	-	-
DETECT Schools Study	900	-	-	-	-
Multi-purpose Services Agreement.....	1,868	-	-	-	-
National Partnership - Payment for Non-WA Health costs.....	-	15,544	-	-	-
Public Health and Hospital Expenditure.....	147,038	-	-	-	-
State Health Emergency Response Operations	-	18,085	-	-	-
Priority System Initiatives					
Child Health Checks Pilot	-	1,432	1,241	-	-
Cladding Remediation and Program Management	-	950	1,810	-	-
Human Resource Management Information System	-	2,214	1,876	1,544	1,570
Yanchep Health Centre - Grant	-	8,100	-	-	-
Ongoing Initiatives					
Adjustment to General Health Hospital Services.....	48,298	39,502	32,569	25,992	22,231
Commonwealth Programs					
Indigenous Australians Health Program	7,504	-	-	-	-
Multi-purpose Services Agreement.....	32,611	32,046	32,046	-	-
National Health Reform Agreement Reconciliation Adjustment.....	19,149	-	-	-	-
Other Commonwealth Grants	2,919	12,415	607	128	208
Public Dental Services for Adults.....	7,264	-	-	-	-
Cross Border Expenses and Revenue	22,670	23,180	-	-	-
Curtin Medical School Interns.....	-	-	4,415	11,596	13,377
Lotteries Revenue Reduction	-	-	(8,995)	(6,405)	(4,592)
Non-hospital Services Expenditure Adjustment.....	21,591	38,774	31,474	(5,726)	(6,128)
Other					
Depreciation	11,545	19,177	23,710	22,737	12,912
Fair Work Australia Equal Remuneration Order Supplementation	8	10	14	18	20
Kings Park Link Bridge	300	6,000	-	-	-
Non-Government Human Services Sector Indexation Adjustment.....	(1,994)	(6,560)	(7,278)	(6,972)	(10,220)
Other Mental Health Initiatives	260	(300)	(100)	-	-
Section 25 Transfer	(627)	(533)	(539)	(545)	(552)
Spinal Cord Injury Service Reconfiguration Project.....	-	9,000	-	-	-

(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) Includes the WA Health components of the Mental Health Commission initiatives included under the WA Recovery Plan.

Significant Issues Impacting the Agency

WA Health System Overview

1. The Sustainable Health Review is the Government's blueprint underpinning the journey of reform and transformation which WA Health will be undertaking over the next decade to deliver longer-term system sustainability.
2. This reform and transformation considers the ever-present challenges faced by WA Health, including the rise in incidence of chronic disease, obesity and mental health conditions; growing health costs associated with an ageing population; equity of access to services, especially within the regions; rapid technological advances and digital disruption; and an ageing infrastructure portfolio.
3. The existing reform program has been disrupted due to the COVID-19 pandemic, which has been the defining issue for WA Health in 2019-20 with an unparalleled impact on WA Health's service delivery and the overall health system. The ability, agility and capacity of WA Health to successfully lead a public health response to the COVID-19 pandemic has been aided by the strong governance and accountability systems which have been implemented in recent years, together with strong collaboration with other government agencies both at a local and national level.

4. WA Health is focused on delivering safe, high quality and sustainable health services that puts the patient first. To support and enhance the health services delivered to the Western Australian community, and at the same time address the challenges of COVID-19, the Western Australian health system continues to invest in core hospital and non-hospital services, technology and infrastructure, with a return to focus on leading reform through the Sustainable Health Review to drive longer-term sustainability.

COVID-19 - From Response to Recovery

5. The second half of 2019-20 saw unprecedented changes to WA Health's service delivery and operations, as swift action was taken to respond to the COVID-19 pandemic. WA Health's response included:
 - 5.1. establishment of the State Health Incident Coordination Centre to bring governance and cross-agency coordination of resources to respond to the pandemic;
 - 5.2. establishment of the Public Health Emergency Operations Centre to implement key public health activities including extensive contact tracing;
 - 5.3. establishment of COVID clinics located at hospital sites across Western Australia for testing and treatment of any suspected or confirmed COVID-19 cases; and
 - 5.4. securing essential medical equipment, medical supplies, medicines and other pharmaceuticals, testing kits and stockpiling of critical personal protective equipment.
6. Capacity in the health system was also freed up to manage the outbreak through the suspension of non-urgent elective surgeries and by establishing partnership agreements with private hospital providers.
7. These response efforts were supported by the Commonwealth through the National Partnership on COVID-19 Response, where the costs of hospital services for COVID-19 and some public health activities were, and continue to be, shared between the Commonwealth and State. The Commonwealth also fully funded payments to private hospital providers to maintain their viability and ensure health system capacity.
8. The collective efforts of the State and Commonwealth Governments, frontline staff and those in support roles, industry and community partners, and overall public response to COVID-19 has enabled the health system to return to pre-pandemic levels of activity sooner than expected.
9. It is important that ongoing response measures and surge readiness activities continue into 2020-21 to support and enable overall Western Australian recovery. To do this, the Government has allocated:
 - 9.1. \$80 million as a provision for COVID-19 expenditure to end-December 2020 for COVID-19 readiness activities; and
 - 9.2. \$18.1 million to continue the State Health Incident Coordination Centre and Public Health Emergency Operations Centre in 2020-21.
10. Ongoing investment to ensure adequate levels of personal protective equipment, medical supplies, medicines, and other pharmaceuticals, as well as critical medical equipment, will continue into 2020-21.

National Hospital Funding Arrangements

11. The National Health Reform Agreement sets out the shared intention of the Commonwealth, State and Territory Governments to work in partnership to improve health outcomes for all Australians and ensure the sustainability of the Australian health system.
12. In May 2020, the State Government signed the 2020-25 Addendum to the National Health Reform Agreement, continuing hospital funding arrangements for a further five years. The new Addendum also provides a basis to progress system-wide reforms to enhance services and sustainability.
13. As part of the new arrangements, the Commonwealth guaranteed public hospital funding levels in 2019-20 and 2020-21 to mitigate any impact of the pandemic on hospital activity.

Sustainable Health Care

14. WA Health has been focused on reform and transformation of the health system following the release of the Sustainable Health Review - Final Report in April 2019. Although there has been some pause to this work due to COVID-19, WA Health is now resuming progress on implementing the recommendations and key priorities of the Sustainable Health Review. Many of these early activities are in line with the WA Recovery Plan.
15. The Sustainable Health Review highlighted the need for investment in digital healthcare to transform the delivery of health services to Western Australian communities, which is also reflected in the WA Health Digital Strategy 2020-2030 which was launched in October 2019. Digital initiatives have also been critical to supporting the health systems response to the COVID-19 pandemic.
16. Key to any future investment in digital healthcare is the development of an electronic medical records system, which is the foundation for the introduction of many innovative digital technologies. This system can significantly improve the patient experience of receiving healthcare, automate clinical workflows, drive efficiencies through enhanced sharing of patient information across multiple settings, and assist with clinical decision-making. The Government is investing \$8.1 million in 2019-20 to 2021-22 to commence planning for the electronic medical records system.
17. Government investment towards other digital healthcare initiatives includes:
 - 17.1. \$15 million for phase one upgrades and remediation and planning activities to the Human Resource Management Information System to ensure accurate, timely and integrated management of human resources; and
 - 17.2. \$9.7 million to expand Telestroke services to establish a state-wide 24/7 Telestroke service for rapid diagnosis and treatment advice for acute stroke.

Delivering Services to the Community

18. Although the COVID-19 pandemic has resulted in lower activity during the months of March to June 2020, the average projected growth in demand for hospital services is 2.2% from 2020-21 to 2023-24. COVID-19 has also impacted on price¹, with higher cost of personal protective equipment, critical medical supplies and pharmaceuticals due to global market pressures coupled with increasing usage, adding to cost pressures for the health system.
19. Noting the challenges that will continue to be presented by the COVID-19 pandemic, the Government is investing \$35.8 million towards an elective surgery blitz to reduce elective surgery waiting lists in 2020-21. WA Health is on track to deliver activity to return elective surgery waitlists to pre-pandemic levels.
20. The Government is allocating an additional \$237.5 million which, together with the elective surgery blitz investment for hospital services, will see expenditure on hospital services increase to \$7.1 billion for 2020-21 with an average annual growth rate of 3.3% from 2020-21 to 2023-24. The Government is also investing \$29.4 million towards development of future clinicians for Western Australia by providing internships to Curtin Medical School graduates.
21. Through the above investment, WA Health is estimated to provide:
 - 21.1. 742,000 inpatient episodes of care (growth of 5.9% compared to 2019-20);
 - 21.2. 1,008,000 episodes of care in emergency departments (growth of 4% compared to 2019-20); and
 - 21.3. 2,658,000 service events in outpatient clinics and community clinics (growth of 5.8% compared to 2019-20).

¹ The price determined for 2020-21 activity is \$6,112 per weighted activity unit, set using Government-endorsed cost parameters.

22. Outside of the hospital setting, an additional \$80 million has been allocated for non-hospital health services, including prevention and promotion programs, patient transport, Aboriginal health, and community services, as well as system-wide support services. In addition to a number of initiatives outlined under 'Rural and Regional Services' below, this includes:
 - 22.1. \$6.8 million towards expanding the School Dental Service;
 - 22.2. \$4.8 million towards the treatment of complex aged care clients that require high cost pharmaceuticals;
 - 22.3. \$2.7 million towards breast screening services to address increasing community demand;
 - 22.4. \$18 million towards maintaining the current level of support for clients who have not transitioned to the National Disability Insurance Scheme; and
 - 22.5. \$7.5 million of increased funding to meet increasing demand for priority community services contracts.
23. The delivery of core health services cannot be achieved without investment into enabling infrastructure to ensure high-quality and safe environments. For the 2020-21 Budget, the Government is making the following investment towards infrastructure and core enablers:
 - 23.1. \$22.6 million to establish a laboratory at Sir Charles Gairdner Hospital that complies with industry standards and ensures the adequate, legal and safe supply of radiopharmaceutical products for patients and medical research, including procurement of a second cyclotron;
 - 23.2. \$19 million for the redevelopment of the emergency department at Sir Charles Gairdner Hospital to improve patient flows and accommodate a Behavioural Assessment Urgent Care Clinic;
 - 23.3. re-purposing \$9 million to support the Multiple Sclerosis Society of Western Australia developing its new 20-unit facility in Shenton Park to accommodate those long-term residents of the Quadriplegic Centre that wish to remain in the area;
 - 23.4. \$7.5 million for the critical upgrade of the PathWest State Mortuary;
 - 23.5. \$7.5 million towards the planning, remediation and replacement works required to address combustible cladding fire hazards across four hospital sites;
 - 23.6. continue the implementation of security upgrades to hospitals to protect our frontline healthcare workers and ensure patient safety, supported by training programs as part of the Stop the Violence package; and
 - 23.7. \$22 million towards the replacement of medical equipment across the Western Australian health system.
24. The Government has also committed to the delivery of infrastructure upgrades and service expansion amounting to \$121.9 million through the Community Health and Hospitals Program Agreement signed with the Commonwealth in May 2020. Some projects have already commenced, including critical infrastructure upgrades at King Edward Memorial Hospital, expansion of the Peel Health Campus Emergency Department, and construction of a Mental Health Emergency Centre at the St John of God Midland Public Hospital.

Rural and Regional Services

25. Addressing the inequity of health outcomes and healthcare access for rural populations is a key priority for WA Health, with specific focus on improving health outcomes amongst Aboriginal populations that on average exhibit a 13-year life expectancy gap and three times higher mortality rate amongst infants.
26. The Sustainable Health Review places importance on providing services closer to home and recognising the population-based needs of rural communities. Guided by this, and focusing on specific health issues that require investment in specialised services, the Government is allocating:
 - 26.1. \$18.8 million for operating six regional renal hostels that provide accommodation for the growing cohort of remotely travelling renal patients, and \$6.4 million to service significant increases in demand for renal dialysis services, through the Kimberley Aboriginal Medical Services Council;
 - 26.2. \$10.3 million for the relocation and expansion of the WA Country Health Service Command Centre, which will enhance the delivery of integrated healthcare across regional Western Australia;

- 26.3. \$9.2 million for system-wide patient transport and ambulance monitoring, the purchase of six new ambulance vehicles, and paramedic pilot program in the Kimberley in support of the Country Ambulance Strategy - Striving for Equity in Country WA, which was launched in November 2019;
- 26.4. \$9.2 million to continue regional aged care services for the Pilbara provided at Karlarra House and to prevent costlier acute rural hospital admissions;
- 26.5. \$5.5 million to address the funding gap for hospital services, home care services and residential aged care services in smaller rural communities during transition of Commonwealth-funded programs to new models of care;
- 26.6. \$7.7 million for the redevelopment of the Newman Health Service project and \$1.6 million for operating theatre upgrades at Merredin District Hospital;
- 26.7. \$4.7 million towards the operation of the Lions Outback Vision North West Eye Hub, to address the high rates of vision loss and eye disease in rural Aboriginal populations;
- 26.8. \$3.9 million for a syphilis prevention and control program in rural Aboriginal communities; and
- 26.9. \$1.2 million to continue the Ear Bus program which provides mobile clinics across the metropolitan and regional areas to screen Aboriginal children's ear health and hearing.

Delivering on Government Priorities and Election Commitments

- 27. Over the last 12 months, WA Health has continued delivering on a number of election commitments, including opening the Royal Perth Hospital Mental Health Emergency Centre, the Royal Perth Hospital Medihotel and the Fiona Stanley Hospital Family Birthing Centre.
- 28. Construction at Osborne Park Hospital is underway for the Maternity Assessment Unit, including a neonatal nursery, and therapy hub and rehabilitation ward. At the Geraldton Health Campus, site-wide civil works and construction of the car park and temporary emergency department entrance has commenced.
- 29. The Joondalup Health Campus Development Stage 2 Project is a major redevelopment of the existing Joondalup Hospital with the construction of a new 77-bed mental health building, 12 emergency department bays, 30 inpatient beds, six critical care beds, one theatre, one cardiac catheterisation laboratory, a Behavioural Assessment Urgent Care Clinic, increased parking, future-proofing of inpatient beds and upgrades to associated services. Relocation and fit-out of the emergency department administration area has commenced as part of the early works for the \$256.7 million expansion of the Joondalup Health Campus.
- 30. Upgrade of the Bunbury Regional Hospital was a key election commitment to address increasing requirements for a facility that meets the growing demands and needs of the South West region. Through the 2020-21 Budget, the Government has committed additional funding for the redevelopment of Bunbury Regional Hospital of \$177.3 million through to 2027-28. This is on top of an existing \$22.8 million to support redevelopment planning and critical works, bringing the total investment to \$200.1 million.
- 31. Other key election commitments being addressed through the 2020-21 Budget which are also aligned to the WA Recovery Plan are:
 - 31.1. \$55.5 million for the operational costs for four years associated with implementing a Medihotel program at the Murdoch Health and Knowledge Precinct; and
 - 31.2. \$13.3 million for the construction of the Royal Perth Hospital Synapse Innovation Hub.
- 32. Return of privatised services into public hands, where possible and economically beneficial to do so, is another election commitment that has been delivered by the Government through a new agreement with Serco Australia. An estimated 650 staff will return to the public sector with cleaning, patient catering and internal logistics services to be operated by WA Health from August 2021.
- 33. In 2019-20, WA Health published the State Men's Health and Wellbeing Policy, the State Public Health Plan and the WA Cancer Plan 2020-25.
- 34. Two key pieces of legislation were passed in Parliament: the *Voluntary Assisted Dying Act 2019*; and the amendments to the *Western Australia Future Fund Act 2012*.

35. The introduction of the *Voluntary Assisted Dying Act 2019* enables voluntary assisted dying to become a choice available to some adults that have a disease or illness that is so severe it is causing ongoing suffering and will ultimately cause their death. It is expected that this legislation will be operational from mid-2021.
36. Given the nature of the legislation, an 18-month implementation period has been provided to ensure that processes are safe, appropriate, and compliant with the law. Work has already commenced, and an Implementation Leadership Team has been established to provide expert advice, as well as overseeing, coordinating, and facilitating the work required to prepare for voluntary assisted dying in Western Australia. In 2020-21, the Government has allocated \$6.3 million towards implementation and continued operation of the legislation and strengthening end of life care.
37. To support the implementation of the *Voluntary Assisted Dying Act 2019*, the Government has heavily invested in ensuring appropriate palliative care services are available for Western Australians. The table below outlines budgeted expenditure on palliative care for 2020-21 and across the forward estimates period:

	2020-21	2021-22	2022-23	2023-24
	\$'000	\$'000	\$'000	\$'000
1. Hospital-Based Palliative Care ^(a)	43,278	45,720	47,294	48,801
2. Community-Based Palliative Care ^{(b) (c)}	49,704	52,483	56,507	55,910
Total ^(d)	92,982	98,203	103,801	104,711

- (a) This is a modelled estimate based on projected palliative care activity levels and may not be representative of the cost to deliver services.
- (b) This includes community-based services in metropolitan and regional Western Australia, and funding for palliative care and advance care planning project implementation.
- (c) The reduction in expenditure in 2023-24 reflects the impact of time-limited end-of-life care project funding, with expenditure on base palliative care services increasing by 2.8% in 2023-24.
- (d) Capital expenditure relating to palliative care services is excluded.
38. The Government is also seeking to increase capacity through infrastructure investment of \$18.1 million for the Carnarvon Aged and Palliative Facility and \$9.5 million for the redevelopment of Kalamunda Hospital to be a centre of excellence for palliative care services.
39. Another core piece of legislation passed in May 2020 was the amendments to the *Western Australia Future Fund Act 2012*, which establishes a Future Health Research and Innovation Fund that will provide a long-term and secure source of funding for research, innovation and commercialisation.
40. The Fund will provide nearly \$25 million in funding in 2020-21 towards health and medical research and innovation, with \$6 million already committed towards COVID-19 research. A total amount of \$116.3 million from the Fund is committed to 2023-24.

Expanding and Enhancing Mental Health

41. The mental health system is experiencing significant pressure for both hospital services and community-based public mental health services, which is above the additional pressure that has also arisen from the COVID-19 pandemic. Working in partnership with the Mental Health Commission, WA Health is focused on ensuring mental health patients are seen in an appropriate setting, with an integrated approach across hospital and community-based services.
42. Through the 2020-21 Budget, the Government is focused on addressing capacity gaps and enhancing mental health services by investing:
- 42.1. \$68.9 million in additional funding for mental health hospital services;
- 42.2. a further \$24.4 million for the expansion of the acute adult mental health unit in Fremantle Hospital to 40 beds bringing the total investment to \$40 million; and
- 42.3. \$8.4 million for mental health patient transfer services.
43. Overall, the Government has committed to 50 additional mental health beds as part of its election commitments. Since the 2017 election, funding has been provided or allocated for a total of 102 beds. This includes 40 beds at Fremantle Hospital, 30 beds at Joondalup Hospital and 12 beds at Geraldton Hospital. It is also expected that the Murdoch Health and Knowledge Precinct Medihotel will support services for an additional 20 beds.

44. Detailed planning is progressing in relation to the reconfiguration of Mental Health Services to best support the Western Australian health system. This includes consideration of the divestment and reconfiguration of infrastructure on the Graylands site and identification of locations for relocated functions and services, as well as planning for the introduction of contemporary models of care and a review of the State Forensic Mental Health Service.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goals	Desired Outcomes	Services
Strong Communities: Safe communities and supported families.	Public hospital-based services that enable effective treatment and restorative health care for Western Australians.	1. Public Hospital Admitted Services 2. Public Hospital Emergency Services 3. Public Hospital Non-admitted Services 4. Mental Health Services
	Prevention, health promotion and aged and continuing care services that help Western Australians to live healthy and safe lives.	5. Aged and Continuing Care Services 6. Public and Community Health Services 7. Pathology Services 8. Community Dental Health Services 9. Small Rural Hospital Services
Sustainable Finances: Responsible financial management and better service delivery.	Strategic leadership, planning and support services that enable a safe, high quality and sustainable Western Australian health system.	10. Health System Management - Policy and Corporate Services 11. Health Support Services

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 Hospital Admitted Services	4,303,975	4,349,484	4,336,588	4,510,854	4,626,741	4,748,717	4,896,328
2. Public Hospital Emergency Services	786,057	877,595	841,085	876,092	899,119	922,751	951,360
3. Public Hospital Non-admitted Services	877,394	913,906	957,794	965,994	991,419	1,017,514	1,049,099
4. Mental Health Services	748,130	757,692	763,453	798,333	826,791	844,019	864,630
5. Aged and Continuing Care Services	364,971	318,603	352,364	328,750	332,939	313,833	322,063
6. Public and Community Health Services	873,446	795,579	928,546	975,669	931,826	948,576	983,540
7. Pathology Services	309,054	313,702	320,665	324,869	337,313	350,625	366,329
8. Community Dental Health Services	108,051	94,977	114,305	110,514	105,336	107,029	110,810
9. Small Rural Hospital Services	260,489	277,328	273,637	274,976	282,748	286,117	298,121
10. Health System Management - Policy and Corporate Services	239,163	194,067	268,551	225,492	174,355	163,864	167,693
11. Health Support Services	242,976	241,570	266,515	257,563	247,811	252,943	261,502
Total Cost of Services	9,113,706	9,134,503	9,423,503	9,649,106	9,756,398	9,955,988	10,271,475

(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: Public hospital-based services that enable effective treatment and restorative health care for Western Australians:					
Percentage of elective waitlist patients waiting over boundary for reportable procedures: ^(c) ^(d)					
Category 1 over 30 days	15.5%	nil	15.3%	nil	
Category 2 over 90 days	13.2%	nil	14.4%	nil	
Category 3 over 365 days	3.8%	nil	5.1%	nil	
Survival rates for sentinel conditions: ^(d) ^(e) ^(f) ^(g)					
Stroke					
0-49 years	96%	94.4%	95.2%	>=95.2%	
50-59 years	96.1%	93.4%	94.2%	>=94.9%	
60-69 years	95.5%	93.5%	92.6%	>=94.1%	
70-79 years	92.7%	91.3%	93%	>=92.3%	
80+	87.5%	83.2%	87.7%	>=86%	
Acute myocardial infarction					
0-49 years	99.2%	99%	98.8%	>=99.1%	
50-59 years	98.7%	98.9%	99%	>=98.8%	
60-69 years	98.5%	98%	97.6%	>=98.1%	
70-79 years	97.5%	96.5%	97.1%	>=96.8%	
80+	91.8%	92.2%	91.7%	>=92.1%	
Fractured neck of femur					
70-79 years	99%	98.9%	99.2%	>=98.9%	
80+	97.1%	96.1%	98.1%	>=96.9%	
Percentage of live-born term infants with an Apgar score of less than 7 at five minutes post-delivery ^(d) ^(e)					
.....	1.3%	<=1.8%	1.4%	<=1.8%	
Readmissions to acute specialised mental health inpatient services within 28 days of discharge ^(c) ^(d) ^(e) ^(h)					
.....	16.2%	<=12%	13.5%	<=12%	
Outcome: Prevention, health promotion and aged and continuing care services that help Western Australians to live healthy and safe lives:					
Percentage of fully immunised children: ^(e) ⁽ⁱ⁾					
12 months					
Aboriginal	89%	>=95%	89.1%	>=95%	
Non-Aboriginal	93.8%	>=95%	94.3%	>=95%	
2 years					
Aboriginal	82.2%	>=95%	84.6%	>=95%	
Non-Aboriginal	90.7%	>=95%	90.2%	>=95%	
5 years					
Aboriginal	95.1%	>=95%	95.5%	>=95%	
Non-Aboriginal	93.3%	>=95%	93.4%	>=95%	
Percentage of eligible school children who are enrolled in the School Dental Service program ^(j)					
.....	78%	>=69%	78%	>=69%	
Outcome: Strategic leadership, planning and support services that enable a safe, high quality and sustainable WA health system:					
Percentage of responses from WA Health Service Providers and Department of Health who are satisfied or highly satisfied with the overall service provided by Health Support Services ^(k)					
.....	66.7%	>=50%	69.3%	>=50%	

(a) Further detail in support of the key effectiveness indicators is provided in the agency'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) Reported by North Metropolitan Health Service (NMHS), South Metropolitan Health Service (SMHS), East Metropolitan Health Service (EMHS), Child and Adolescent Health Service (CAHS) and WA Country Health Service (WACHS).

(d) Data for this indicator includes services delivered through Western Australian public hospitals and services contracted from selected private hospitals.

(e) This indicator is reported by calendar year.

(f) The annual Budget Target is the average Western Australian result for five most recent calendar year periods.

(g) Reported by NMHS, SMHS, EMHS and WACHS.

(h) This indicator is reported as a rate of readmissions within 28 days.

(i) This is a state-wide service for Western Australia which is coordinated and reported by the Department.

(j) The 2018-19 Actual is for the 2018 calendar year. The 2019-20 Actual is based on financial year enrolled figures. This indicator is reported by NMHS.

(k) Reported by Health Support Services.

Services and Key Efficiency Indicators

1. Public Hospital Admitted Services

The provision of healthcare services to patients in metropolitan and major rural hospitals that meet the criteria for admission and receive treatment and/or care for a period of time, including public patients treated in private facilities under contract to WA Health. Admission to hospital and the treatment provided may include access to acute and/or subacute inpatient services, as well as hospital in the home services. Public Hospital Admitted Services includes teaching, training and research activities provided by the public health service to facilitate development of skills and acquisition or advancement of knowledge related to admitted services. This service does not include any component of the Mental Health Services reported under 'Service 4 - Mental Health Services'.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	4,303,975	4,349,484	4,336,588	4,510,854	
Less Income	1,876,440	1,897,949	1,957,292	2,091,730	
Net Cost of Service	2,427,535	2,451,535	2,379,296	2,419,124	
Employees (Full-Time Equivalents)	17,923	18,248	18,296	18,538	
Efficiency Indicators					
Average non-admitted cost per weighted activity unit	\$7,011	\$7,026	\$7,255	\$7,073	

(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. Public Hospital Emergency Services

The provision of services for the treatment of patients in emergency departments of metropolitan and major rural hospitals, inclusive of public patients treated in private facilities under contract to WA Health. The services provided to patients are specifically designed to provide emergency care, including a range of pre-admission, post-acute and other specialist medical, allied health, nursing and ancillary services. Public Hospital Emergency Services includes teaching, training and research activities provided by the public health service to facilitate development of skills and acquisition or advancement of knowledge related to emergency services. This service does not include any component of the Mental Health Services reported under 'Service 4 - Mental Health Services'.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	786,057	877,595	841,085	876,092	
Less Income	327,604	332,327	339,652	369,071	
Net Cost of Service	458,453	545,268	501,433	507,021	
Employees (Full-Time Equivalents)	2,606	2,575	2,681	2,724	
Efficiency Indicators					
Average non-admitted cost per weighted activity unit	\$6,237	\$7,071	\$6,723	\$6,853	

(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.

3. Public Hospital Non-admitted Services

The provision of metropolitan and major rural hospital services to patients who do not undergo a formal admission process, inclusive of public patients treated by private facilities under contract to WA Health. This service includes services provided to patients in outpatient clinics, community-based clinics or in the home, procedures, medical consultation, allied health or treatment provided by clinical nurse specialists. Public Hospital Non-Admitted Services includes teaching, training and research activities provided by the public health service to facilitate development of skills and acquisition or advancement of knowledge related to non-admitted services. This service does not include any component of the Mental Health Services reported under 'Service 4 - Mental Health Services'.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 877,394	\$'000 913,906	\$'000 957,794	\$'000 965,994	
Less Income	438,534	455,965	431,056	431,411	
Net Cost of Service	438,860	457,941	526,738	534,583	
Employees (Full-Time Equivalents)	3,554	3,495	3,696	3,731	
Efficiency Indicators					
Average non-admitted cost per weighted activity unit	\$6,692	\$6,992	\$7,175	\$7,025	

(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.

4. Mental Health Services

The provision of inpatient services where an admitted patient occupies a bed in a designated mental health facility or a designated mental health unit in a hospital setting and the provision of non-admitted services inclusive of community and ambulatory specialised mental health programs such as prevention and promotion, community support services, community treatment services, community bed-based services and forensic services. This service includes the provision of state-wide mental health services such as perinatal mental health and eating disorder outreach programs as well as the provision of assessment, treatment, management, care or rehabilitation of persons experiencing alcohol or other drug use problems or co-occurring health issues. Mental Health Services includes teaching, training and research activities provided by the public health service to facilitate development of skills and acquisition or advancement of knowledge related to mental health or alcohol and drug services. This service includes public patients treated in private facilities under contract to WA Health.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 748,130	\$'000 757,692	\$'000 763,453	\$'000 798,333	
Less Income	718,409	740,715	740,778	770,817	
Net Cost of Service	29,271	16,977	22,675	27,516	
Employees (Full-Time Equivalents)	4,261	4,185	4,301	4,341	
Efficiency Indicators					
Average cost per bed-day in specialised mental health inpatient services	\$1,582	\$1,564	\$1,633	\$1,637	
Average cost per treatment day of non-admitted care provided by Mental Health Services	\$489	\$484	\$479	\$478	

(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.

5. Aged and Continuing Care Services

The provision of aged and continuing care services and community-based palliative care services. Aged and continuing care services include programs that assess the care needs of older people, provide functional interim care or support for older, frail, aged and younger people with disabilities to continue living independently in the community and maintain independence, inclusive of the services provided by the Western Australian Quadriplegic Centre. Aged and Continuing Care Services is inclusive of community-based palliative care services that are delivered by private facilities under contract to WA Health, which focus on the prevention and relief of suffering, quality of life and the choice of care close to home for patients.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 364,971	\$'000 318,603	\$'000 352,364	\$'000 328,750	1
Less Income	134,287	136,694	167,841	104,424	2
Net Cost of Service	230,684	181,909	184,523	224,326	
Employees (Full-Time Equivalents)	933	1,014	1,006	1,024	
Efficiency Indicators					
Average cost of a transition care day provided by contracted non-government organisations/service providers	\$312	\$321	\$328	\$346	
Average cost per bed-day for specified residential care facilities, flexible care (hostels) and nursing home type residents	\$538	\$315	\$437	\$418	3
Average cost per bed-day for Western Australian quadriplegic centre specialist accommodation	\$1,292	\$1,091	\$963	\$1,048	4
Average cost per home-based hospital day of care	\$291	\$321	\$293	\$293	
Average cost per home-based occasion of service	\$129	\$129	\$137	\$131	
Average cost per client receiving contracted palliative care services	\$5,898	\$5,900	\$6,691	\$6,590	5
Average cost per day of care for non-acute admitted continuing care	\$710	\$666	\$761	\$804	6
Average cost to support patients who suffer specific chronic illness and other clients who require continuing care	\$22	\$27	\$24	\$25	

(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 2019-20 Actual compared to the 2019-20 Budget is mainly due to timing of funding allocations for Commonwealth programs and updated Royalties for Regions funding allocations across relevant Outcome Based Management (OBM) programs.
2. The increase in the 2019-20 Actual compared to the 2019-20 Budget and the decrease in the 2020-21 Budget Target compared to the 2019-20 Actual is mainly due to timing of funding allocations for Commonwealth programs.
3. The increase in the 2019-20 Actual compared to the 2019-20 Budget reflects updated allocation of Royalties for Regions funding to relevant OBM programs.
4. The decrease in the 2019-20 Actual compared to the 2019-20 Budget is mainly due to the 2019-20 Budget including costs associated with reconfiguring the Quadriplegic Centre in preparation for the transition to more contemporary models of care.
5. The increase in the 2019-20 Actual compared to the 2019-20 Budget is mainly due to lower than expected 2019-20 Actual activity due to COVID-19. However, as part of the COVID-19 pandemic, to ensure surety of service contracted amounts were paid regardless of service delivery outcomes.
6. The increase in the 2019-20 Actual compared to the 2019-20 Budget is mainly due to a refined allocation of expenditure to this efficiency indicator.

6. Public and Community Health Services

The provision of health care services and programs delivered to increase optimal health and wellbeing, encourage healthy lifestyles, reduce the onset of disease and disability, reduce the risk of long-term illness as well as detect, protect and monitor the incidence of disease in the population. Public and Community Health Services includes public health programs, Aboriginal health programs, disaster management, environmental health, the provision of grants to non-government organisations for public and community health purposes, emergency road and air ambulance services, services to assist rural-based patients travel to receive care, and state-wide pathology services provided to external Western Australian agencies.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 873,446	\$'000 795,579	\$'000 928,546	\$'000 975,669	1
Less Income	127,330	137,235	157,717	158,697	2
Net Cost of Service	746,116	658,344	770,829	816,972	
Employees (Full-Time Equivalents)	2,587	2,648	2,759	2,840	
Efficiency Indicators					
Average cost per person of delivering population health programs by population health units	\$109	\$110	\$124	\$112	3
Cost per person of providing preventative interventions, health promotion and health protection activities that reduce the incidence of disease or injury	\$45	\$37	\$50	\$62	4
Average cost per breast screening	\$158	\$158	\$168	\$177	
Cost per trip for road-based ambulance services, based on the total accrued costs of these services for the total number of trips	\$455	\$494	\$469	\$494	
Cost per trip of patient emergency air-based transport, based on the total accrued costs of these services for the total number of trips	\$7,049	\$7,624	\$6,961	\$7,020	
Average cost per trip of Patient Assisted Travel Scheme	\$446	\$463	\$466	\$463	

(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 2019-20 Actual compared to the 2019-20 Budget is mainly due to unbudgeted costs related to the COVID-19 response and a refinement of allocations in 2019-20 Actual expenditure for this service.
2. The increase in the 2019-20 Actual compared to the 2019-20 Budget is mainly due to unbudgeted revenue related to the COVID-19 response.
3. The increase in the 2019-20 Actual compared to the 2019-20 Budget is mainly due to unbudgeted costs related to the COVID-19 response.
4. The increase in the 2019-20 Actual compared to the 2019-20 Budget is mainly due to unbudgeted costs related to the COVID-19 response. The increase in the 2020-21 Budget Target compared to the 2019-20 Actual is mainly due to additional spending following the creation of the Future Health Research and Innovation Fund.

7. Pathology Services

The provision of state-wide external diagnostic services across the full range of pathology disciplines, inclusive of forensic biology and pathology services to other WA Government agencies and services provided to the public by PathWest. This service also includes the operational costs of PathWest in delivering services to both Health Service Providers and the public.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 309,054	\$'000 313,702	\$'000 320,665	\$'000 324,869	
Less Income	79,087	76,867	77,685	80,041	
Net Cost of Service	229,967	236,835	242,980	244,828	
Employees (Full-Time Equivalents)	1,646	1,665	1,709	1,737	
Efficiency Indicators					
Average cost of pathology services per test panel	n/a	\$28	\$28	\$28	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)

1. There is no 2018-19 Actual for this efficiency indicator as it was created for reporting from 2019-20 onwards.

8. Community Dental Health Services

Dental health services include the School Dental Service (providing dental health assessment and treatment for school children); the adult dental service for financially, socially and/or geographically disadvantaged people and Aboriginal people; additional and specialist dental; and oral health care provided by the Oral Health Centre of Western Australia to holders of a Health Care Card. Services are provided through Government-funded dental clinics, itinerant services and private dental practitioners participating in the metropolitan, country and orthodontic patient dental subsidy schemes.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 108,051	\$'000 94,977	\$'000 114,305	\$'000 110,514	1
Less Income	27,949	12,263	22,693	20,759	1
Net Cost of Service	80,102	82,714	91,612	89,755	
Employees (Full-Time Equivalents)	725	730	729	737	
Efficiency Indicators					
Average cost per patient visit of WA Health provided dental health programs for:					
School children	\$193	\$181	\$233	\$230	2
Socio-economically disadvantaged adults	\$281	\$267	\$337	\$329	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 increase in the 2019-20 Actual compared to the 2019-20 Budget in both costs and revenue is a result of funding under the National Partnership Agreement on Public Dental Services for Adults not being reflected in the 2019-20 Budget on the basis the agreement was not signed at the time the 2019-20 Budget Papers were published.
2. The increase in the 2019-20 Actual compared to the 2019-20 Budget is the result of lower than expected 2019-20 activity because of COVID-19 with no reduction in expenditure as resources were reallocated to the COVID-19 response.

9. Small Rural Hospital Services

Provides emergency care and limited acute medical/minor surgical services in locations 'close to home' for country residents/visitors, by small and rural hospitals classified as block funded. Includes community care services aligning to local community needs.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	260,489	277,328	273,637	274,976	
Less Income	110,733	115,331	116,875	105,542	
Net Cost of Service	149,756	161,997	156,762	169,434	
Employees (Full-Time Equivalents)	1,156	1,143	1,136	1,148	
Efficiency Indicators					
Average cost per rural and remote population (selected small rural hospitals)	\$455	\$422	\$506	\$506	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)

1. The increase in the 2019-20 Actual compared to the 2019-20 Budget is mainly due to additional depreciation costs which were not accounted for in the 2019-20 Budget.

10. Health System Management - Policy and Corporate Services

The provision of strategic leadership, policy and planning services, system performance management and purchasing linked to the state-wide planning, budgeting and regulation processes. Health System Management Policy and Corporate Services includes corporate services inclusive of statutory financial reporting requirements, overseeing, monitoring and promoting improvements in the safety and quality of health services and system-wide infrastructure and asset management services.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 239,163	\$'000 194,067	\$'000 268,551	\$'000 225,492	1
Less Income	50,757	4,529	166,746	49,349	2
Net Cost of Service	188,406	189,538	101,805	176,143	
Employees (Full-Time Equivalents)	762	809	844	888	
Efficiency Indicators					
Average cost of public health regulatory services per head of population	\$6	\$4	\$5	\$6	
Average cost per health service provider full time equivalent worker for the department of health to deliver the system manager functions providing strategic leadership, planning and support	\$5,090	\$5,042	\$6,873	\$5,632	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 increase in the 2019-20 Actual compared to the 2019-20 Budget is mainly due to unbudgeted costs related to the COVID-19 response. The reduction in expenditure between the 2019-20 Actual and the 2020-21 Budget Target reflects lower anticipated COVID-19 costs in 2020-21.
2. The increase in the 2019-20 Actual compared to the 2019-20 Budget is mainly due to unbudgeted funding related to the COVID-19 response and Cross Border Revenue. The reduction in the 2020-21 Budget Target compared to the 2019-20 Actual reflects lower anticipated COVID-19 costs and associated funding.
3. The increase in the 2019-20 Actual compared to the 2019-20 Budget and the decrease in the 2020-21 Budget Target compared to the 2019-20 Actual is mainly due to unbudgeted costs related to the COVID-19 response.

11. Health Support Services

The provision of purchased health support services to WA Health entities inclusive of corporate recruitment and appointment, employee data management, payroll services, workers compensation calculation and payments and processing of termination and severance payments. Health Support Services includes finance and business systems services, information and communications technology (ICT) services, workforce services, project management of system-wide projects and programs and the management of the supply chain and whole-of-health contracts.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 242,976	\$'000 241,570	\$'000 266,515	\$'000 257,563	1
Less Income	2,775	1,269	2,690	742	2
Net Cost of Service	240,201	240,301	263,825	256,821	
Employees (Full-Time Equivalents)	988	937	1,024	1,037	
Efficiency Indicators					
Average cost of accounts payable services per transaction	\$7	\$8	\$8	\$7	
Average cost of payroll and support services to Health Support Services' clients	\$962	\$955	\$1,044	\$959	3
Average cost of supply services by purchasing transaction	\$41	\$38	\$51	\$47	
Average cost of providing ICT services to Health Support Services' clients	\$4,382	\$4,790	\$4,963	\$4,741	

(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 2019-20 Actual compared to the 2019-20 Budget is mainly due to unbudgeted costs related to the COVID-19 response.
2. The increase in the 2019-20 Actual compared to the 2019-20 Budget is mainly due to unbudgeted grants for My Digital Health Record.
3. The increase in the 2019-20 Actual compared to the 2019-20 Budget is mainly due to unbudgeted costs related to the COVID-19 response.

Asset Investment Program

1. To ensure that Western Australians have access to safe and quality health care delivered in world-class health facilities, approximately \$6.5 billion has been committed for investment projects. This includes the upgrade and redevelopment of Western Australian hospitals and health-related facilities. A key component of this investment is a significant injection of capital funding into metropolitan and country hospitals redevelopment, new equipment and ICT.

WA Recovery Plan

2. An additional \$130.9 million will be spent over 2019-20 to 2023-24 on key projects under the WA Recovery Plan including:
 - 2.1. \$35.4 million on the redevelopment of the Bunbury Hospital (with a total investment in this project of \$200.1 million to 2027-28);
 - 2.2. \$24.4 million on the expansion of the acute mental health unit in Fremantle Hospital to increase the scope of the project to 40 beds;
 - 2.3. \$22 million for the replacement of medical equipment nearing the end of its useful life;
 - 2.4. \$19 million to upgrade the emergency department and provide a Behavioural Assessment Urgent Care at Sir Charles Gairdner Hospital; and
 - 2.5. \$30.1 million on other projects including the Royal Perth Innovation Hub, Kalamunda Hospital Palliative Care Services, PathWest State Mortuary, and state-wide Telestroke Service.

	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							
COVID-19 WA Recovery Plan							
Equipment - Medical Equipment Replacement Program ^(b) ...	509,662	455,946	21,646	31,716	22,000	-	-
Hospitals, Health Centres and Community Facilities							
Election Commitment - Bunbury Hospital							
Redevelopment ^(c)	200,100	640	640	9,747	6,301	5,664	35,890
Other Works in Progress							
Equipment							
King Edward Memorial Hospital (KEMH) - Dishwasher	117	113	113	4	-	-	-
Replacement of MRx Defibrillators	1,519	776	-	743	-	-	-
Hospitals, Health Centres and Community Facilities							
Albany Radiation Oncology	13,125	328	328	9,440	2,530	827	-
Armadale Kelmscott Hospital Development	11,342	11,318	-	24	-	-	-
AUSPMAN	5,725	778	521	4,049	898	-	-
Automated Controlled Substance Storage	800	18	18	782	-	-	-
Bentley Health Service Redevelopment	7,254	101	101	3,198	2,500	1,455	-
Broome Regional Resource Centre Redevelopment							
Stage 1	41,707	41,600	-	107	-	-	-
Bunbury, Narrogin and Collie Hospitals - Pathology							
Laboratories Redevelopment	6,646	6,592	7	54	-	-	-
Busselton Health Campus	114,858	112,981	231	1,877	-	-	-
Carnarvon Hospital Redevelopment	24,048	23,978	453	70	-	-	-
Country Staff Accommodation Stage 3	27,288	27,237	-	51	-	-	-
Country Staff Accommodation Stage 4	6,686	6,165	-	521	-	-	-
District Hospital Investment Program	158,409	156,049	-	2,360	-	-	-
Dongara Aged Care	1,000	-	-	500	500	-	-
East Kimberley Development Package	38,435	38,390	18	45	-	-	-
East Metropolitan Health Service Fire Safety Upgrades	7,000	225	225	3,188	2,400	1,187	-
Eastern Wheatbelt District (Including Merredin) Stage 1	7,881	7,488	1,190	393	-	-	-
Election Commitments							
Collie Hospital Upgrade	12,200	283	283	4,231	7,686	-	-
Fiona Stanley Hospital Birthing Centre	1,651	1,040	812	611	-	-	-
Geraldton Health Campus Redevelopment	82,291	2,820	1,980	15,520	26,070	31,581	6,300
Joondalup Health Campus Development Stage 2	255,215	1,826	1,709	29,955	73,106	45,443	65,924
Kalgoorlie Health Campus Magnetic Resonance							
Imaging Suite	6,276	426	426	2,934	2,916	-	-
Osborne Park Hospital	24,538	2,294	1,740	16,158	3,400	2,686	-
Royal Perth Hospital (RPH)							
Intensive Care Unit ^(d)	23,864	150	150	4,900	3,500	15,314	-
Medihotel	3,035	719	719	2,316	-	-	-
Mental Health Observation Area	11,638	1,455	1,283	2,849	4,000	3,334	-

	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
Esperance Health Campus Redevelopment.....	31,555	31,307	162	248	-	-	-
Expansion of the Peel Health Campus (PHC)	25,004	723	700	2,481	7,500	7,500	6,800
Fiona Stanley Hospital (FSH) Development	1,584,429	1,583,658	-	771	-	-	-
Fremantle General Dental Clinic.....	2,539	2,370	-	169	-	-	-
Fremantle Hospital and Health Service Reconfiguration	2,713	2,433	-	280	-	-	-
Government Office Accommodation (GOA) Reform Program	9	3	3	6	-	-	-
Harvey Health Campus Redevelopment.....	12,296	11,805	28	491	-	-	-
Hedland Regional Resource Centre Stage 2.....	136,237	135,450	578	787	-	-	-
Jurien Bay Helipad.....	668	56	56	612	-	-	-
Kalgoorlie Regional Resource Centre Redevelopment Stage 1.....	56,945	56,722	30	223	-	-	-
Karratha Health Campus Development	162,711	156,299	1,618	5,298	1,114	-	-
KEMH - Critical Infrastructure	15,200	271	271	9,329	5,600	-	-
Laverton Hospital.....	16,779	138	138	4,341	7,500	3,500	1,300
Narrogin Helipad.....	800	383	83	417	-	-	-
National Partnership Agreement - Improving Public Hospital Services	86,118	85,613	294	505	-	-	-
Newman Health Service Redevelopment Project.....	60,114	2,708	1,189	25,441	23,945	3,020	5,000
Nickol Bay Hospital Demolition.....	7,488	5,602	5,602	1,886	-	-	-
North Metropolitan Health Service Adult Mental Health Unit	450	2	2	448	-	-	-
Critical Infrastructure Project.....	1,731	418	415	1,313	-	-	-
Onslow Hospital.....	34,217	32,217	2,443	2,000	-	-	-
Osborne Park Hospital Reconfiguration Stage 1	273	261	-	12	-	-	-
PathWest - Laboratory Equipment and Asset Replacement/Maintenance	2,929	1,530	655	1,399	-	-	-
Perth Children's Hospital Development	1,142,195	1,129,784	224	12,411	-	-	-
PHC Development Stage 1.....	4,711	1,648	1,026	1,873	1,190	-	-
Point of Care Network for Pathology Testing.....	551	541	-	10	-	-	-
Primary Health Centres Demonstration Program.....	31,504	19,518	1,566	11,986	-	-	-
Queen Elizabeth II Medical Centre Hospital Avenue	3,853	3,156	37	697	-	-	-
Reconfiguring the Western Australian Spinal Cord Injury Service	6,520	170	7	2,001	4,349	-	-
Remote Indigenous Health	23,775	20,415	593	2,860	500	-	-
Renal Dialysis and Support Services	44,555	33,046	5,742	4,309	7,200	-	-
RPH Fire Risk.....	9,622	1,345	887	3,261	3,000	2,016	-
Helipad.....	9,343	1,847	1,423	6,883	613	-	-
Redevelopment Stage 1	14,889	14,241	-	648	-	-	-
Sarich Neuroscience Research Institute Centre	35,265	34,382	200	883	-	-	-
Sir Charles Gairdner Hospital (SCGH) - Cardiac Catheter Laboratory and Interventional Radiology Rooms Upgrade.....	9,065	41	41	9,024	-	-	-
St John of God Midland (SJOG) Mental Health Emergency Centre	6,021	219	198	2,702	3,100	-	-
Public Hospital	348,588	348,336	-	252	-	-	-
Strengthening Cancer Services Regional Cancer Patient Accommodation	4,093	4,044	289	49	-	-	-
Regional Western Australia - Geraldton Cancer Centre ...	3,733	3,731	-	2	-	-	-
ICT Equipment and Infrastructure Continued Rollout of the Patient Administration System	8,003	5,781	124	2,222	-	-	-
Digital Innovation - Capital.....	5,241	4,781	158	460	-	-	-
Fiona Stanley Hospital (FSH) da Vinci System	4,933	4,851	-	82	-	-	-
Facilities Management Services Contract Asset Solution	11,939	9,444	908	2,495	-	-	-
ICT Capital Replacement.....	38,902	32,291	3,982	6,611	-	-	-
Commissioning.....	29,898	28,475	458	1,423	-	-	-
Intensive Care Clinical Information Systems	4,180	3,709	-	471	-	-	-
Pharmacy Automation	8,474	7,267	-	1,207	-	-	-
HealthNext.....	36,505	26,465	20,975	10,040	-	-	-
ICT Minor Works Program	11,433	9,939	5,907	1,494	-	-	-
Infection Prevention and Control System.....	2,381	1,443	992	938	-	-	-
Perth Children's Hospital ICT.....	158,837	152,419	20	3,456	2,962	-	-
Picture Archiving and Communication System-Regional Information System (PACS-RIS) - AGFA Remediation	7,210	6,330	1,765	880	-	-	-
Psychiatric Services Online Information System.....	3,849	1,565	1,076	2,126	158	-	-
Replacement of Medical Imaging System Picture Archiving and Communication System-Regional Information System (PACS-RIS).....	46,364	9,016	5,314	19,320	18,028	-	-
Replacement of PathWest's Laboratory Information Systems	41,774	32,894	14,495	8,880	-	-	-

	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
Replacement of the Monitoring of Drugs and Dependence System.....	1,169	899	470	270	-	-	-
WA Country Health Service (WACHS) Picture Archiving and Communication System - Regional Resource Centre	6,258	4,162	-	2,096	-	-	-
North West Health Initiative							
Carnarvon Aged and Palliative Care Facility	18,149	378	316	12,240	5,531	-	-
Derby Community Health Service	3,672	195	138	2,315	1,062	100	-
Tom Price Hospital Redevelopment	5,222	62	-	5,000	160	-	-
Other Projects - Minor Buildings Works.....	155,239	147,611	1,587	7,628	-	-	-
COMPLETED WORKS							
Hospitals, Health Centres and Community Facilities							
GOA Reform Program - Bennett Street	480	480	480	-	-	-	-
Graylands Hospital Redevelopment - High Priority Ligature Risk Remediation	9	9	9	-	-	-	-
Operating Income Capitalised	7,610	7,610	7,610	-	-	-	-
Renal Dialysis	1,950	1,950	1,749	-	-	-	-
Small Hospital and Nursing Post Refurbishment Program	82,321	82,321	617	-	-	-	-
Strengthening Cancer Services in Regional Western Australia - Northam Cancer Centre.....	3,453	3,453	553	-	-	-	-
Upper Great Southern District (Including Narrogin) Stage 1	9,833	9,833	4,454	-	-	-	-
ICT Equipment and Infrastructure - Medical Accounts Assessment System	1,515	1,515	891	-	-	-	-
NEW WORKS							
COVID-19 WA Recovery Plan							
Hospitals, Health Centres and Community Facilities							
Election Commitment - Fremantle Acute Mental Health Beds ^(e)	39,901	-	-	6,032	15,717	18,112	40
Kalamunda Hospital - Palliative Care Services.....	9,500	-	-	2,375	7,125	-	-
PathWest State Mortuary.....	7,500	-	-	7,500	-	-	-
ICT Equipment and Infrastructure							
Election Commitment - RPH Innovation Hub - Synapse... ..	10,640	-	-	1,223	9,417	-	-
SCGH Emergency Department Upgrade and Behavioural Assessment Urgent Care Centre	19,000	415	415	1,835	8,210	8,540	-
State-wide 24/7 Telestroke Service	2,500	-	-	2,500	-	-	-
Other COVID-19							
Emergency Capital Works (COVID-19 Response)	1,651	-	-	1,651	-	-	-
COVID-19 Medical Equipment.....	23,002	12,729	12,729	10,273	-	-	-
Other New Works							
Equipment							
Election Commitment							
Country Ambulance Initiatives.....	1,606	-	-	-	793	813	-
SCGH GMP Laboratories and Cyclotron.....	23,311	10	10	10,166	12,238	897	-
Stop the Violence.....	4,948	870	870	4,078	-	-	-
Hospitals, Health Centres and Community Facilities							
Election Commitment							
Culturally Appropriate Housing Facility	1,158	-	-	812	346	-	-
RPH Aseptic Unit	4,140	-	-	695	3,445	-	-
Fremantle Hospital							
F Block Upgrade	816	-	-	816	-	-	-
Reconfiguration Stage 1	2,000	-	-	2,000	-	-	-
Theatre Upgrade	8,619	-	-	4,079	2,270	2,270	-
KEMH Façade Cladding Remediation Works	892	-	-	892	-	-	-
Newman Renal Dialysis Service.....	1,300	-	-	1,300	-	-	-
Rockingham Hospital Cladding.....	5,145	-	-	3,525	1,620	-	-
Royal Perth Hospital Cladding.....	460	-	-	460	-	-	-
SCGH - Redevelopment of the Watling Walk Retail Precinct.....	1,480	-	-	1,480	-	-	-
SJOG Midland Cladding	1,838	-	-	1,838	-	-	-
South Metropolitan Health Service (SMHS)							
Moss Lodge.....	164	-	-	164	-	-	-
Water Saving Initiative	366	-	-	366	-	-	-
WACHS Expansion of Command Centre	10,291	-	-	3,650	5,500	1,141	-
ICT Equipment and Infrastructure - Human Resource Management Information System Phase 1	7,845	-	-	5,712	2,133	-	-
Total Cost of Asset Investment Program	6,450,674	5,239,341	150,165	433,727	320,133	155,400	121,254

	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
FUNDED BY							
Capital Appropriation			136,868	166,796	205,999	76,130	72,924
Commonwealth Grants			14,484	13,326	14,000	18,200	10,600
Drawdowns from Royalties for Regions Fund			24,816	98,938	67,171	35,791	9,960
Funding Included in Department of Treasury Administered Item			8,050	30,239	15,698	29,825	24,943
Funding Included in Department of Treasury - Major State Infrastructure			5,476	6,961	-	-	-
Internal Funds and Balances			(40,468)	103,967	17,265	(4,546)	2,827
Other Grants and Subsidies			939	13,500	-	-	-
Total Funding			150,165	433,727	320,133	155,400	121,254

- (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) Under the WA Recovery Plan, an additional \$22 million is being spent on the Medical Equipment Replacement Program in 2021-22.
- (c) Under the WA Recovery Plan, an additional \$35.4 million is being spent over 2020-21 to 2023-24 on the Bunbury Hospital Redevelopment Project.
- (d) Note that this includes an additional \$1.1 million of funding under the WA Recovery Plan.
- (e) Under the WA Recovery Plan, an additional \$24.4 million will be spent on the expansion of the acute mental health unit in Fremantle Hospital to increase the scope of the project to 40 beds.

Financial Statements

Income Statement

1. The Total Cost of Services increased by \$289 million (3.2%) between the 2019-20 Budget and the 2019-20 Actual, largely attributable to the COVID-19 response and recovery initiatives. The increase in income for Grants and Subsidies for this period is primarily driven by an increase in Commonwealth revenue related to the COVID-19 response initiatives.
2. The estimated Total Cost of Services is projected to increase by \$226 million (2.4%) between the 2019-20 Actual and the 2020-21 Budget Estimate, largely attributable to growth in core hospital and non-hospital services expenditure, the priority maintenance package as part of Government's jobs package and the implementation of COVID-19 response and recovery initiatives. The reduction in income for grants and subsidies for this period is primarily driven by an anticipated decrease in Commonwealth revenue related to the COVID-19 response initiatives.

Statement of Financial Position

3. The estimated total net asset position (equity) decreased by \$193 million from the 2019-20 Budget to the 2019-20 Actual, mainly attributed to lower than forecasted capital expenditure and accounting for AASB 16: *Leases*.
4. The estimated total net asset position (equity) is expected to increase by \$396 million between the 2019-20 Actual and the 2020-21 Budget Estimate. Total assets are projected to increase by \$413 million and liabilities are projected to increase by \$17 million for the same period.
5. The projected increase in total assets and liabilities are mainly attributable to the implementation of AASB 1059: *Service Concession Arrangements: Grantors* in 2020-21 and progressing a number of significant health infrastructure projects in 2020-21 including:
 - 5.1. Medical Equipment Replacement Program (\$31.7 million);
 - 5.2. Joondalup Health Campus Development Stage 2 (\$30 million);
 - 5.3. Newman Health Service Redevelopment Project (\$25.4 million);
 - 5.4. replacement of medical imaging system (PACS-RIS) (\$19.3 million);
 - 5.5. Osborne Park Hospital (\$16.2 million);
 - 5.6. Geraldton Health Campus Redevelopment (\$15.5 million);
 - 5.7. Perth Children's Hospital Development (\$12.4 million);
 - 5.8. Carnarvon Aged and Palliative Care Facility (\$12.2 million); and
 - 5.9. Primary Health Centres Demonstration Program (\$12 million).

Statement of Cashflows

6. The increase of \$441 million between the 30 June 2020 estimated cash balance and the actual balance reflects some timing differences between unbudgeted cash received from the Commonwealth in 2019-20 for the COVID-19 response initiatives and related payments, other accrued expenditure, and delays in both capital and recurrent projects.
7. The estimated cash balance at 30 June 2021 of \$1 billion is \$179 million lower compared to 30 June 2020, due to lower revenue from the Commonwealth and the drawdown of cash to cover delayed project expenditure and continue to deliver COVID-19 response and preparedness initiatives.

INCOME STATEMENT ^(a)
(Controlled)

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual ^(b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(c)	5,136,545	5,184,552	5,350,007	5,334,813	5,398,778	5,595,700	5,802,715
Grants and subsidies ^(d)	44,334	77,722	47,215	119,152	81,023	83,552	85,099
Supplies and services	861,158	759,388	807,780	842,273	855,956	825,012	831,972
Accommodation	110,856	34,978	99,350	52,145	66,731	52,658	61,948
Depreciation and amortisation	390,601	434,243	394,264	451,252	443,618	436,152	419,805
Direct patient support costs	983,719	1,053,507	1,077,193	1,104,622	1,118,697	1,148,306	1,180,079
Indirect patient support costs	238,581	219,720	260,991	231,365	231,292	236,714	246,598
Visiting medical practitioner costs	153,698	136,918	149,129	144,600	144,382	147,713	153,514
Private sector contract costs	836,060	842,611	875,967	884,071	899,959	925,998	972,095
Finance and interest costs	7,883	40,286	7,280	7,514	5,837	4,634	3,917
Other expenses	350,271	350,578	354,327	477,299	510,125	499,549	513,733
TOTAL COST OF SERVICES	9,113,706	9,134,503	9,423,503	9,649,106	9,756,398	9,955,988	10,271,475
Income							
Sale of goods and services	370,093	346,265	350,397	360,533	365,230	374,293	383,466
Grants and subsidies	248,254	186,792	427,227	243,972	196,136	169,568	161,359
National Health Reform Agreement	2,071,606	2,173,772	2,184,763	2,308,979	2,437,089	2,591,825	2,756,046
Service Delivery Agreement	698,923	719,067	726,581	759,082	786,565	815,575	844,739
Other revenue	465,123	435,991	448,707	459,083	464,683	483,410	503,221
Resources received free of charge							
Commonwealth	39,906	49,257	43,350	50,934	50,934	50,934	50,934
Total Income	3,893,905	3,911,144	4,181,025	4,182,583	4,300,637	4,485,605	4,699,765
NET COST OF SERVICES	5,219,801	5,223,359	5,242,478	5,466,523	5,455,761	5,470,383	5,571,710
INCOME FROM STATE GOVERNMENT							
Service appropriations	5,028,056	5,111,058	5,210,655	5,300,844	5,319,380	5,349,633	5,460,023
Resources received free of charge	2,530	6,888	2,312	6,888	6,888	6,888	6,888
Royalties for Regions Fund:							
Regional Community Services Fund	71,420	80,255	79,427	75,981	74,161	74,423	70,976
Regional Infrastructure and Headworks							
Fund	26,444	24,540	23,430	20,509	21,184	20,509	20,509
Other appropriations	-	900	3,700	957	3,959	4,096	4,097
Other revenues	-	-	-	33,900	28,600	25,800	28,000
TOTAL INCOME FROM STATE GOVERNMENT	5,128,450	5,223,641	5,319,524	5,439,079	5,454,172	5,481,349	5,590,493
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(91,351)	282	77,046	(27,444)	(1,589)	10,966	18,783

(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 37,141, 38,181 and 38,745 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	Budget ^(a)	Actual ^(b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate ^(c)	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
Aged and Continuing Care Services	1,524	8,368	2,859	6,273	4,906	5,059	5,153
Community Dental Health Services	423	20	519	1,138	890	918	935
Health Support Services	2,419	4,044	2,546	5,586	4,368	4,505	4,588
Health System Management	4,197	11,835	4,933	26,370	8,466	8,730	8,892
Mental Health Services	23	510	26	56	44	45	46
Pathology Services	13	-	15	33	26	27	27
Public and Community Health Services	32,405	50,216	34,765	76,290	59,659	61,523	62,661
Public Hospital Admitted Services	1,712	1,448	422	926	724	746	760
Public Hospital Emergency Services	4	94	73	161	126	129	132
Public Hospital Non-Admitted Services	313	150	336	738	577	595	606
Small Rural Hospital Services	1,301	1,037	721	1,581	1,237	1,275	1,299
TOTAL	44,334	77,722	47,215	119,152	81,023	83,552	85,099

(a) The 2019-20 Budget Estimate had been projected on a similar proportion as the 2017-18 Actual, noting the figure was indicative and Health Service Providers had discretion in determining these amounts in future periods.

(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 2020-21 Budget Estimate and forward estimates period have been projected on a similar proportion as the 2019-20 Actual, noting the figures are indicative and Health Service Providers have discretion in determining these amounts in future periods.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual ^(b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
CURRENT ASSETS							
Cash assets.....	586,618	481,427	649,013	488,785	476,076	479,438	476,340
Restricted cash.....	318,089	240,997	476,826	458,211	437,864	431,610	439,858
Holding account receivables.....	-	214	-	107	214	214	214
Receivables.....	274,277	211,044	303,205	303,205	303,205	303,205	303,205
Inventories.....	40,591	39,068	75,604	96,751	96,751	96,751	96,751
Other.....	27,577	26,647	28,997	28,256	28,256	28,256	28,256
Assets held for sale.....	109	215	109	109	109	109	109
Total current assets.....	1,247,261	999,612	1,533,754	1,375,424	1,342,475	1,339,583	1,344,733
NON-CURRENT ASSETS							
Holding account receivables.....	3,540,746	3,974,775	3,960,123	4,409,184	4,850,614	5,284,682	5,702,405
Property, plant and equipment.....	7,484,014	8,233,918	7,267,630	7,408,187	7,325,961	7,126,691	6,901,413
Receivables.....	10,468	8,648	11,891	11,891	11,891	11,891	11,891
Intangibles.....	254,839	207,234	259,817	241,774	222,833	191,584	161,250
Restricted cash.....	53,303	32,889	70,520	70,520	70,520	70,520	70,520
Total non-current assets.....	11,343,370	12,457,464	11,569,981	12,141,556	12,481,819	12,685,368	12,847,479
TOTAL ASSETS.....	12,590,631	13,457,076	13,103,735	13,516,980	13,824,294	14,024,951	14,192,212
CURRENT LIABILITIES							
Employee provisions.....	962,554	907,794	1,025,248	1,025,248	1,025,248	1,025,248	1,025,248
Salaries and wages.....	87,416	77,405	116,492	116,492	116,492	116,492	116,492
Payables.....	543,465	436,915	580,478	580,478	580,478	580,478	580,478
Borrowings and leases.....	43,364	45,738	31,417	51,890	43,533	27,414	9,481
Other.....	12,616	2,496	14,639	54,339	52,054	49,767	47,478
Total current liabilities.....	1,649,415	1,470,348	1,768,274	1,828,447	1,817,805	1,799,399	1,779,177
NON-CURRENT LIABILITIES							
Employee provisions.....	241,379	210,536	273,624	273,624	273,624	273,624	273,624
Borrowings and leases.....	77,864	650,955	115,553	72,341	46,943	45,997	52,569
Other.....	-	-	14,096	14,096	14,096	14,096	14,096
Total non-current liabilities.....	319,243	861,491	403,273	360,061	334,663	333,717	340,289
TOTAL LIABILITIES.....	1,968,658	2,331,839	2,171,547	2,188,508	2,152,468	2,133,116	2,119,466
EQUITY							
Contributed equity.....	7,480,894	7,898,719	7,728,312	8,103,325	8,448,268	8,657,311	8,819,439
Accumulated surplus/(deficit).....	162,597	209,582	231,413	252,684	251,095	262,061	280,844
Reserves.....	2,978,482	3,016,936	2,972,463	2,972,463	2,972,463	2,972,463	2,972,463
Total equity.....	10,621,973	11,125,237	10,932,188	11,328,472	11,671,826	11,891,835	12,072,746
TOTAL LIABILITIES AND EQUITY.....	12,590,631	13,457,076	13,103,735	13,516,980	13,824,294	14,024,951	14,192,212

(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	4,622,991	4,676,815	4,791,278	4,851,676	4,877,843	4,915,565	5,042,300
Capital appropriation.....	100,263	202,242	208,016	238,875	262,074	143,427	127,225
Administered equity contribution.....	10,426	54,872	8,050	30,239	15,698	29,825	24,943
Royalties for Regions Fund:							
Regional Community Services Fund.....	72,371	85,928	83,948	76,815	74,661	74,423	70,976
Regional Infrastructure and Headworks Fund	82,319	99,460	43,725	118,613	87,855	56,300	30,469
Receipts paid into consolidated account.....	(13,770)	-	-	-	-	-	-
Other.....	-	5,000	5,476	40,861	28,600	25,800	28,000
Administered appropriations	-	900	3,700	957	3,959	4,096	4,097
Net cash provided by State Government	4,874,600	5,125,217	5,144,193	5,358,036	5,350,690	5,249,436	5,328,010
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(5,034,543)	(5,184,553)	(5,225,213)	(5,334,815)	(5,398,777)	(5,595,700)	(5,802,714)
Grants and subsidies	(44,334)	(77,722)	(47,215)	(103,608)	(81,023)	(83,552)	(85,099)
Supplies and services	(842,653)	(759,387)	(822,084)	(855,991)	(848,356)	(816,277)	(823,060)
Accommodation	(109,458)	(34,010)	(99,350)	(52,145)	(66,731)	(52,343)	(61,640)
Direct patient support costs	(857,736)	(1,053,503)	(1,036,343)	(1,046,800)	(1,060,712)	(1,100,614)	(1,132,542)
Indirect patient support costs	(217,703)	(219,606)	(256,004)	(231,016)	(231,292)	(236,759)	(246,642)
Visiting medical practitioner costs	(140,249)	(137,032)	(146,279)	(144,714)	(144,382)	(147,818)	(153,616)
Private sector contract costs.....	(836,060)	(841,903)	(875,967)	(883,575)	(899,958)	(926,233)	(972,314)
GST payments.....	(371,194)	(282,117)	(393,917)	(282,117)	(282,117)	(282,117)	(282,117)
Finance and interest costs	(7,899)	(40,286)	(7,296)	(7,514)	(5,836)	(4,635)	(3,917)
Other payments	(286,378)	(286,400)	(305,386)	(491,261)	(508,654)	(498,084)	(512,303)
Receipts ^(c)							
Grants and subsidies	248,254	186,792	453,573	243,972	196,136	169,568	161,359
National Health Reform Agreement.....	2,071,606	2,173,772	2,184,762	2,308,979	2,437,089	2,591,825	2,756,046
Sale of goods and services.....	294,679	337,265	332,595	351,533	355,995	374,293	383,466
Service Delivery Agreement	1,068,958	1,067,277	1,077,656	1,105,414	1,133,752	1,176,523	1,220,281
GST receipts	367,652	282,117	392,492	282,117	282,117	282,117	282,117
Other receipts	82,808	87,781	89,405	110,468	115,211	120,175	125,390
Net cash from operating activities	(4,614,250)	(4,781,515)	(4,684,571)	(5,031,073)	(5,007,538)	(5,029,631)	(5,147,305)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(205,450)	(339,948)	(150,165)	(433,727)	(320,133)	(155,400)	(121,254)
Net cash from investing activities	(205,450)	(339,948)	(150,165)	(433,727)	(320,133)	(155,400)	(121,254)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(56,972)	(74,703)	(71,147)	(72,079)	(56,075)	(67,297)	(54,301)
Net cash from financing activities	(56,972)	(74,703)	(71,147)	(72,079)	(56,075)	(67,297)	(54,301)
NET INCREASE/(DECREASE) IN CASH HELD.....	(2,072)	(70,949)	238,310	(178,843)	(33,056)	(2,892)	5,150
Cash assets at the beginning of the reporting period	983,176	826,262	958,052	1,196,359	1,017,516	984,460	981,568
Net cash transferred to/from other agencies	(23,094)	-	(3)	-	-	-	-
Cash assets at the end of the reporting period	958,010	755,313	1,196,359	1,017,516	984,460	981,568	986,718

(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	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
Grants and Subsidies							
Commonwealth Grants	203,848	109,448	364,312	136,206	139,292	106,422	103,429
National Health Reform Agreement							
National Health Reform Agreement	2,071,606	2,173,772	2,184,762	2,308,979	2,437,089	2,591,825	2,756,046
GST Receipts							
GST Input Credits	46,257	46,472	56,445	57,883	59,358	60,871	62,422
GST Receipts on Sales	1,734	2,539	1,838	1,887	1,937	1,988	2,040
Other Receipts							
Proceeds from Services Provided by Environmental Health Services	2,810	2,767	3,072	3,150	3,212	3,259	3,324
Proceeds from Services Provided by Miscellaneous Services	48,649	8,201	29,397	28,536	27,091	27,474	28,198
TOTAL	2,374,904	2,343,199	2,639,826	2,536,641	2,667,979	2,791,839	2,955,459

(a) Includes only those cash receipts that can be retained by the Department of Health under the *Financial Management Act 2006*, and excludes all other receipts, such as revenue that can be retained by Health Service Providers under other Acts of Parliament. 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.

Agency Special Purpose Account Details

STATE POOL SPECIAL PURPOSE ACCOUNT

Account Purpose: The State Pool Special Purpose Account provides a mechanism to receive Commonwealth funding for Western Australian hospitals and Western Australian funding for activity-based hospital services, as required under the National Health Reform Agreement.

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^{(a) (b)} \$'000	2020-21 Budget Estimate ^(c) \$'000
Opening Balance	-	-	-	14,819
Receipts:				
State Contribution (WA Health)	2,571,921	2,536,777	2,967,943	2,636,281
State Contribution (Mental Health Commission)	179,828	175,576	219,402	228,016
Commonwealth Contribution	2,267,445	2,375,232	2,589,411	2,521,188
Cross Border Deposits	260	-	44,846	23,180
	5,019,454	5,087,585	5,821,602	5,423,484
Payments:				
Payments to Providers	4,721,509	4,786,529	5,447,835	5,069,991
Payments to State Managed Fund (WA Health)	206,987	209,844	207,883	219,649
Payments to State Managed Fund (Mental Health Commission)	90,698	91,212	106,219	110,664
Cross Border Payments	260	-	44,846	23,180
CLOSING BALANCE ^(d)	-	-	14,819	-

(a) Includes State and Commonwealth contribution under the National Partnership for COVID-19 Response (NPCR).

(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) Includes contributions under the NPCR subject to future submissions and reconciliation.

(d) Commonwealth funds not drawn by State at 30 June.

STATE MANAGED FUND SPECIAL PURPOSE ACCOUNT

Account Purpose: The State Health Funding Special Purpose Account provides a mechanism to receive Commonwealth funding from the State Pool Special Purpose Account for non-activity-based hospital services and Western Australian funding for non-activity-based hospital services, as required under the National Health Reform Agreement.

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Opening Balance	-	-	-	-
Receipts:				
State Contribution (WA Health)	120,901	310,423	279,613	300,604
State Contribution (Mental Health Commission)	179,900	195,669	257,260	262,411
Commonwealth Contribution (via State Pool Account)	206,987	209,844	207,883	219,649
Commonwealth Contribution (State Managed Fund via Mental Health Commission)	90,698	83,099	106,219	110,664
	598,486	799,035	850,975	893,328
Payments				
Payments to Providers	598,486	799,035	850,975	893,328
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 24 Mental Health Commission

Part 5 Health

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 55 Net amount appropriated to deliver services.....	697,472	710,334	710,012	760,210	785,237	823,233	858,852
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	809	809	809	809	811	813	814
Total appropriations provided to deliver services	698,281	711,143	710,821	761,019	786,048	824,046	859,666
ADMINISTERED TRANSACTIONS							
Item 56 Mental Health Advocacy Service	2,668	2,719	2,719	2,858	2,936	3,033	3,148
Item 57 Mental Health Tribunal.....	2,778	2,677	2,677	2,740	2,858	2,948	3,035
Item 58 Office of the Chief Psychiatrist.....	3,029	3,127	3,127	3,272	3,369	3,486	3,605
TOTAL ADMINISTERED TRANSACTIONS....	8,475	8,523	8,523	8,870	9,163	9,467	9,788
CAPITAL							
Item 124 Capital Appropriation	-	1,349	72	4,103	2,440	1,003	67
TOTAL APPROPRIATIONS	706,756	721,015	719,416	773,992	797,651	834,516	869,521
EXPENSES							
Total Cost of Services	917,824	942,125	947,438	1,012,695	1,038,333	1,074,217	1,109,936
Net Cost of Services ^(b)	714,737	737,961	723,100	797,359	812,739	848,581	884,259
CASH ASSETS ^(c)	29,165	37,226	38,433	34,164	31,277	31,059	30,841

(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
COVID-19 WA Recovery Plan					
A Safe Place Initiatives ^(b)					
Community Care Unit	-	4,620	6,318	6,498	6,681
Youth Mental Health and Alcohol and Other Drug (AOD) Homelessness	-	3,523	4,855	6,281	5,158
Aboriginal Suicide Prevention.....	-	1,707	2,650	2,687	2,726
Adjustment to Mental Health Hospital Services ^{(b)(c)}	6,144	12,426	14,211	16,596	19,569
Commitment to Aboriginal Youth Wellbeing ^(b)	-	3,644	2,440	1,189	-
Continuation of the Existing Mobile Clinical Outreach Team ^{(b)(c)}	-	880	909	941	975
Expanded Suicide Prevention Action Plan	-	1,342	3,448	-	-
Immediate Response to COVID-19 ^(b)	4,285	2,244	-	-	-
Western Australian Suicide Prevention Action Plan 2021-25 ^{(b)(c)}	-	4,479	9,019	9,270	9,529

	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
Ongoing Initiatives					
Continuation of the South West AOD Residential Rehabilitation and Treatment Services.....	-	32	71	2,837	2,913
Revision to Step Up/Step Down Mental Health Facility					
Bunbury	(650)	-	-	-	-
Geraldton	-	1,635	668	65	-
Kalgoorlie	-	1,000	-	-	-
Karratha	(529)	-	-	-	-
Other					
Impact of the 2012 Fair Work Australia Equal Remuneration Order on					
Non-government Organisations	4,253	6,757	8,976	10,831	12,835
Non-Government Human Services Sector Indexation Adjustment	(784)	(2,137)	(2,261)	(2,114)	2,370
Revisions to Own Source Revenue Estimates					
Alcohol Think Again	100	-	-	-	-
Blood-Borne Virus Treatment Service	146	-	-	-	-
Commonwealth Take Home Naloxone Pilot	300	300	-	-	-
External Training Recoups	40	41	42	43	44
Mental Health Emergency Response Line	90	-	-	-	-
Miscellaneous Revenue	20	20	20	20	20
Mobile Clinical Outreach Team	829	-	-	-	-
Specialist Dementia Care Agreement with Commonwealth	260	-	-	-	-
Strong Spirit Strong Minds	1,130	-	-	-	-
Safe Haven Café	180	260	260	-	-

(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) These initiatives appear on WA Health's Budget Statement as the Commission purchases the services from WA Health.

(c) Additional COVID-19 funding provided under the WA Recovery Plan for an existing initiative.

Significant Issues Impacting the Agency

WA Recovery Plan

1. The WA Recovery Plan has funded a range of initiatives that focus on suicide prevention; accommodation and support services; mobile clinical outreach; and Alcohol and Other Drugs (AOD) facility upgrades. The Commission, in collaboration with relevant government agencies and other stakeholders, is working to improve data and modelling across the mental health and AOD system to better understand changes in demand for services.

COVID-19

Impacts

2. While the immediate health impacts of the COVID-19 pandemic are well understood, the secondary health impacts such as those concerning mental health and AOD issues are less strongly evidenced at this stage. The long-term potential impacts of the economic consequences of the pandemic on already vulnerable cohorts, including young people, Aboriginal people, people from a culturally and linguistically diverse background and people with disability, is expected to include increased demand for mental health and AOD services.
3. Although presentations to emergency departments for mental health beds reduced at the start of the pandemic due to messaging to avoid hospitals and fear of infection, numbers have returned to pre-pandemic levels. As alcohol consumption in the home increased, available data is being monitored to establish whether this will result in an increase in the overall prevalence of addiction and AOD issues.
4. Western Australians living in rural and remote areas of the State likely experienced heightened risk of isolation and loneliness during the COVID-19 pandemic, which can contribute to a range of mental health issues.
5. Despite the easing of restrictions, calls to Lifeline and Beyond Blue in Western Australia were significantly higher since March 2020 compared to the same period in 2019. This indicates continued elevated levels of anxiety in the community, which can be expected to increase further if economic supports are withdrawn. Available data will continue to be monitored to identify the implications, prevalence of mental health and/or AOD issues and subsequent impacts on service demand.

Suicide Prevention

6. Suicide is the leading cause of death among Australians aged between 15 and 44 years (Australian Bureau of Statistics (ABS) Causes of Death) and Western Australia has the third highest rate of suicide in Australia. The Commission has developed the Western Australian Suicide Prevention Framework 2021-2025 (Framework 2025) funded by the WA Recovery Plan. This aims to promote a whole-of-State approach to suicide prevention, reduce duplication of services, lessen confusion in the suicide prevention space for consumers and provide the support and help our communities need to prevent suicide. It was developed with extensive consultation and considers the current data, research and evaluation and aligns with several national and State strategies. Additionally, as part of the WA Recovery Plan and impacts of COVID-19, there will be a focus on suicide prevention supports, as well as the development and implementation of regional specific Aboriginal suicide prevention plans.
7. The development of these regional plans will also support the work being undertaken to provide a comprehensive whole-of-government response to the Coroner's Inquest into Aboriginal youth suicide in the Kimberley and the Message Stick Inquiry. The Government's approach is outlined in the Commitment to Aboriginal Youth Wellbeing; other work being undertaken to support this approach includes fetal alcohol spectrum disorder prevention activities, including a public education campaign and training. Further to this, there will be the provision of additional resourcing, education and support to existing staff who are responding to people who are presenting particularly for self-harming behaviours in the East Kimberley.

A Safe Place Implementation

8. Released in June 2020, A Safe Place is a guide in the development of appropriate accommodation and support for people with mental health and AOD issues. The need to increase community accommodation and community support options for people with mental health and AOD issues is also reflected in the WA State Priorities Mental Health, AOD 2020-2024. To support its implementation, the Government has committed, as part of the WA Recovery Plan, to the establishment of two new supported accommodation services in the metropolitan area including a 16-bed youth mental health and AOD homelessness service, and Western Australia's first Community Care Unit (CCU), which is expected to have 20 beds.

Strategic Priorities

Mental Health and Alcohol and Other Drug (AOD) Priorities

9. The WA State Priorities 2020-2024, released by the Minister for Mental Health in March 2020, outlines the Government's immediate priorities to reform and improve the mental health and AOD system. The Priorities align to the Western Australian Mental Health, AOD Services Plan 2015-2025 (the Plan), with 29 key focus areas. The Priorities support the direction towards a consumer-focused, holistic, integrated and sustainable approach to mental health and AOD, and are consistent with national and State strategies and frameworks.

Sector Development

Mental Health and AOD Governance

10. The newly established Chief Medical Officer, Mental Health role will provide clinical expertise, contribute to strategic planning and policy development, strengthen consumer and community-focused clinical care, and liaise with non-government services to support system integration across Western Australia's public mental health and AOD services. Additionally, the Mental Health Executive Committee and Community Mental Health, Alcohol and Other Drug Council will bring together leadership from across the public hospital system and community sector respectively, focusing on improving partnerships and strengthening consumer-focused care within hospital and community settings.

Young People Priority Framework

11. Young people have been identified as a priority group in both the Plan and the WA State Priorities Mental Health, AOD 2020-2024. The Commission is developing the Young People Priority Framework to guide Government agencies and the mental health and AOD sector in supporting and responding to the needs of young people aged 12 to 24 years. The Framework will respond to the impacts faced by young people due to the COVID-19 pandemic and will inform planning and any future investment in services across the mental health and AOD service system and related Government services.

Workforce Strategic Framework

12. The Mental Health, Alcohol and Other Drug (AOD) Workforce Strategic Framework 2020-2025 will be released in October 2020, along with some immediate initiatives that are to be implemented this financial year. The Framework aims to guide the growth and development of an appropriately qualified and skilled workforce that will provide individualised, high-quality mental health and AOD services and programs for the Western Australian community.

AOD

13. In 2020-21, the Commission will work with key stakeholders in AOD prevention on actions addressing key priorities including reducing alcohol use in pregnancy, young people and alcohol use, safer music festivals, development of an illicit drug support resource with local government, and reducing alcohol-attributable chronic health disease. These priorities will be addressed through a combination of public education, working with communities experiencing high rates of alcohol-related harm, training and capacity building, and the development of resources and guidelines for reducing alcohol and other drug-related harm. Key issues that the Commission plans to progress include reducing alcohol-related hospitalisations and emergency department presentations.

Treatment Services

Mental Health Bed Access

14. The current public hospital system in Western Australia, as at August 2020, has capacity for 812 mental health beds. While occupancy dropped during the COVID-19 pandemic, numbers returned to the pre-pandemic occupancy rate of 89% from May 2020. New inpatient beds are being progressed in Fremantle, Joondalup and Geraldton, to be operational over the next few years to meet the current and anticipated demand which aligns with the Western Australian Mental Health, AOD Services Plan 2015-2025.
15. Additionally, the Government has made a major investment in the establishment of Mental Health Observation Areas (MHOAs) as a more appropriate setting for mental health patients experiencing crisis situations. MHOAs are established at Sir Charles Gairdner, Joondalup and Royal Perth Hospitals, with new MHOAs being progressed in Midland, Geraldton and Bunbury which will be operational over the coming years.
16. Western Australia is restricted in its forensic mental health bed capacity, resulting in significant daily pressures. WA Health, in partnership with the Commission, is recommencing the foundational planning work required to support the expansion of the State's forensic mental health capacity. This will include establishing a governance structure; investigating short-term expansion options; considering options for a future expanded facility; system-wide mapping of mental health demand, capacity and patient flow; and updating projected demand for forensic mental health services including estimating the potential impact of changes to the *Criminal Law (Mentally Impaired Accused) Act 1996*.

Safe Haven Cafés

17. The Government announced funding to pilot a Safe Haven Café in April 2019 as an initiative arising from the Sustainable Health Review. A Safe Haven Café is a peer-based non-clinical service for people with mental health issues who may otherwise attend emergency departments after hours. Two Safe Haven Cafés will be established, one in the metropolitan area and the other in the Kimberley region, which are now expected to open in late 2020 due to the impact of COVID-19.

Community Services

Step Up/Step Downs

18. The Government has committed to the development of community mental health step up/step down services across Western Australia. Services are currently operational in Joondalup (22 beds), Rockingham (10 beds), Albany (six beds) and Bunbury (10 beds). An additional four services across the State are in varying stages of planning or construction and will be located in Broome (six beds), Karratha (six beds), Kalgoorlie (10 beds) and Geraldton (10 beds). It is anticipated that most of these services will be operational in 2021.

National Disability Insurance Scheme (NDIS)

19. The Commission continues to work with relevant agencies and service providers to ensure effective transition to the NDIS in Western Australia. The NDIS access process for people with a primary psychosocial disability is especially timely and complex. The Commission continues to support the National Disability Insurance Agency, service providers and the sector in supporting people to test their eligibility. Discussions with the Commonwealth Government are ongoing regarding 'in-kind' programs, noting many individuals currently accessing these services are, or will become, NDIS participants.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Strong Communities: Safe communities and supported families.	Improved mental health and wellbeing.	1. Prevention
	Reduced incidence of use and harm associated with AOD use.	
	Accessible, high quality and appropriate mental health and AOD treatments and supports.	2. Hospital Bed-Based Services 3. Community Bed-Based Services 4. Community Treatment 5. Community Support

Service Summary

Expense	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. Prevention	14,594	13,075	15,405	17,266	17,391	16,105	16,500
2. Hospital Bed-Based Services	393,654	403,127	410,697	426,501	440,514	455,286	471,022
3. Community Bed-Based Services	56,355	67,175	56,942	87,811	84,025	88,057	89,468
4. Community Treatment	404,484	408,025	412,795	426,966	440,999	458,926	474,990
5. Community Support	48,737	50,723	51,599	54,151	55,404	55,843	57,956
Total Cost of Services	917,824	942,125	947,438	1,012,695	1,038,333	1,074,217	1,109,936

(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: Improved mental health and wellbeing:					
Percentage of the population with high or very high levels of psychological distress ^(c)	12.2%	<=12.2%	12.2%	<=12.2%	
Outcome: Reduced incidence of use and harm associated with AOD use:					
Percentage of the population aged 14 years and over reporting recent use of alcohol at a level placing them at risk of lifetime harm ^(d)	18.4%	<=18.4%	17.2%	<=17.2%	
Percentage of the population aged 14 years and over reporting recent use of illicit drugs ^(d)	16.8%	<=16.8%	15.6%	<=15.6%	
Rate of hospitalisation for AOD use ^(e)	975.2	<969	1,000.9	<1,000.9	
Outcome: Accessible, high quality and appropriate mental health and AOD treatments and supports:					
Readmissions to hospital within 28 days of discharge from acute specialised mental health units ^(f)	17.1%	<=12%	16.5%	<=12%	1
Percentage of contacts with community-based public mental health non-admitted services within seven days post discharge from public mental health inpatient units ^(g)	77.3%	>=75%	81.2%	>=75%	
Percentage of closed AOD treatment episodes completed as planned ^(h)	70.1%	>=76%	71.0%	>=76%	
Percentage of contracted non-government mental health or AOD services that met an approved standard ⁽ⁱ⁾	93.3%	>=90%	96.2%	100%	
Percentage of the population receiving public clinical mental health care or AOD treatment ^(j)	3.1%	>=3.2%	3.2%	>=3.3%	

(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.

(c) This indicator uses the Kessler Psychological Distress Scale (K10), which is a measure of non-specific psychological distress (e.g. negative emotional states). Data is sourced from the ABS National Health Survey, which is conducted every three years. Results from the 2017-18 survey are presented and the 2020-21 Budget Target is based on the 2017-18 results.

(d) This indicator presents information on the Western Australian prevalence rate for illicit drugs and alcohol. Prevalence of recent use (in the last year) of illicit drugs and consumption of alcohol at levels associated with long-term risk of harm for those aged 14 years and over are sourced from the National Drug Strategy Household Survey, which is conducted every three years. Results from the 2019 survey are presented and the 2020-21 Budget Target is based on the 2019 results.

(e) The 2019-20 Actual is based on data from the 2019 calendar year due to quality assurance and checking of hospitalisation data.

(f) A readmission for any of the separations identified as 'in scope' is defined as an admission to any acute specialised mental health inpatient unit in Western Australia and includes admissions to specialised mental health inpatient units in publicly funded private hospitals. This indicator is constructed using the national definition and target. Readmission rates are also affected by other factors, such as the cyclic and episodic nature of some illnesses or other issues that are beyond the control of the health system. Data for the 2019-20 Actual relates to the most recent available data (2019 Calendar year).

(g) This indicator reports on clients who were followed up by community-based public mental health non-admitted services within seven days following discharge from acute public mental health inpatient units only. Data for the 2019-20 Actual relates to the most recent available data (2019 Calendar year).

(h) This is an indicator of the quality of AOD treatment supports and reports the percentage of closed episodes in AOD treatment services that were completed as planned. It provides an indication of the extent to which treatment objectives are likely to be achieved. Data for the 2019-20 Actual relates to the most recent available data (April 2019 to March 2020).

(i) Data for the 2019-20 Actual relates to the most recent available data (2019 calendar year for mental health services and July 2019 to February 2020 for AOD services).

(j) Data for the 2019-20 Actual relates to the most recent available data (July 2018 to June 2019).

Explanation of Significant Movements

(Notes)

- The target for this indicator is aspirational and has been determined at a national level. Since 2014, readmission rates in Western Australia have been impacted by the introduction of new models of care such as Hospital in the Home and associated data recording and reporting practices. The Commission has implemented a monitoring program for this key effectiveness indicator and is regularly reviewing current results with WA Health to further improve performance and enhance data capture.

Services and Key Efficiency Indicators

1. Prevention

Prevention in the mental health and AOD sectors includes activities to promote positive mental health, raise awareness of mental illness, prevent suicide and raise awareness about the potential harms of AOD use in the community.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 14,594	\$'000 13,075	\$'000 15,405	\$'000 17,266	1
Less Income	2,268	1,198	2,482	919	1
Net Cost of Service	12,326	11,877	12,923	16,347	1
Employees (Full-Time Equivalents)	20	22	23	23	
Efficiency Indicators					
Cost per capita spent on mental health and AOD prevention, promotion and protection activities	\$6.11	\$5.40	\$6.45	\$7.03	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)

1. Variance between the 2019-20 Budget and the 2019-20 Actual is primarily a result of negotiations for the continuation of some external grant agreements, which were finalised after the 2019-20 Budget during the 2019-20 Mid-year Review process. The expenditure relates to Strong Spirit Strong Minds and Alcohol.Think Again.

Variance between the 2019-20 Actual and the 2020-21 Budget Target is due to new Government funding allocated as part of the 2020-21 Budget process. The increase in expenditure relates to Fetal Alcohol Spectrum Disorder, the Suicide Prevention Program, and Aboriginal Youth Wellbeing. This expenditure has been partially offset by reductions in funding for Strong Spirit Strong Minds and GP Down South.

2. Hospital Bed-Based Services

Hospital bed-based services include mental health acute inpatient units, sub-acute inpatient units, forensic units and Hospital in the Home. They also include the high medical AOD detoxification unit at Next Step.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 393,654	\$'000 403,127	\$'000 410,697	\$'000 426,501	
Less Income	115,133	120,196	120,136	117,012	
Net Cost of Service	278,521	282,931	290,561	309,489	
Employees (Full-Time Equivalents)	83	78	83	85	
Efficiency Indicators					
Average cost per purchased bed-day in specialised mental health units ^(b) ...	\$1,506	\$1,537	\$1,595	\$1,585	
Average cost per purchased bed-day in Hospital in the Home mental health units	\$1,344	\$1,463	\$1,434	\$1,459	
Average cost per purchased bed-day in forensic mental health units	\$1,348	\$1,356	\$1,390	\$1,360	

(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 indicator includes the Next Step AOD withdrawal service.

3. Community Bed-Based Services

Community bed-based services are focused on providing recovery-oriented services and residential rehabilitation in a home-like environment.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 56,355	\$'000 67,175	\$'000 56,942	\$'000 87,811	1
Less Income	27	4	57	60	
Net Cost of Service	56,328	67,171	56,885	87,751	1
Employees (Full-Time Equivalents)	16	15	17	20	
Efficiency Indicators					
Average cost per purchased bed-day in mental health 24-hour and non-24-hour staffed community bed-based services	\$263	\$256	\$268	\$267	
Average cost per bed-day in mental health step up/step down community bed-based units	\$511	\$550	\$545	\$623	2
Average cost per closed treatment episode in AOD residential rehabilitation and low medical withdrawal services	\$11,985	\$13,351	\$14,166	\$15,755	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 increase in Total Cost of Service from the 2019-20 Actual to the 2020-21 Budget Target is primarily related to new funding for the A Safe Place CCU and Youth Mental Health and AOD Homelessness initiatives.

The 2019-20 Actual Total Cost of Service and Net Cost of Service have been impacted by an accounting policy change, which has changed the treatment of capital grant payments for construction of step up/step down facilities. This has the effect of reducing the Total Cost of Service and Net Cost of Service for the 2019-20 Actual in comparison to the 2019-20 Budget and 2020-21 Budget Target.

2. Variance between the 2019-20 Actual and the 2020-21 Budget Target is due to the commencement of a new step up/step down service in Bunbury from March 2020. This service is expected to have lower levels of activity in 2020-21 due to a ramping-up period.
3. Variance between the 2019-20 Actual and the 2020-21 Budget Target is primarily due to the commencement of Midland Intervention Centre and the Methamphetamine Action Plan - Kimberley AOD Services: four low medical withdrawal beds.

4. Community Treatment

Community treatment provides clinical care in the community for individuals with mental health and AOD problems. These services generally operate with multidisciplinary teams and include specialised and forensic community clinical services.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 404,484	\$'000 408,025	\$'000 412,795	\$'000 426,966	
Less Income	85,636	82,765	101,560	97,306	1
Net Cost of Service	318,848	325,260	311,235	329,660	
Employees (Full-Time Equivalents)	125	121	127	127	
Efficiency Indicators					
Average cost per purchased treatment day of ambulatory care provided by public clinical mental health services ^(b)	\$447	\$463	\$442	\$471	
Average cost per closed treatment episode in community treatment-based AOD services	\$1,725	\$1,718	\$1,847	\$1,918	

(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) A treatment day refers to any day on which one or more community contacts are recorded for a consumer during their episode of care. An episode is the period of care between the start and end of treatment.

Explanation of Significant Movements

(Notes)

1. The increase in Income from the 2019-20 Budget to the 2019-20 Actual is primarily due to an increase in the Commonwealth contribution under the National Health Reform Agreement for non-admitted patient services together with an increase in the proportion allocated between non-admitted and admitted patient services.

5. Community Support

Community support services provide individuals with mental health and AOD problems access to the help and support they need to participate in their community. These services include peer support, home in reach, respite, recovery and harm-reduction programs.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 48,737	\$'000 50,723	\$'000 51,599	\$'000 54,151	
Less Income	23	1	103	39	1
Net Cost of Service	48,714	50,722	51,496	54,112	
Employees (Full-Time Equivalents)	7	6	6	6	
Efficiency Indicators					
Average cost per hour for community support provided to people with mental health issues	\$120	\$122	\$128	\$128	
Average cost per episode of care in safe places for intoxicated people ^(b)	\$388	\$408	\$429	\$421	

(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) Safe places for intoxicated individuals (sobering-up centres), provide residential care overnight for intoxicated individuals. An episode is defined as an admission to a sobering-up centre which may be for a few hours or overnight.

Explanation of Significant Movements

(Notes)

1. The increase in Income from the 2019-20 Budget to the 2019-20 Actual is primarily due to an increase in the Commonwealth contribution under the National Health Reform Agreement for non-admitted patient services together with an increase in the proportion allocated between non-admitted and admitted patient services.

Asset Investment Program

1. As part of the WA Recovery Plan, the Commission has been allocated \$7.3 million in 2020-21 and the forward estimates period for the following projects:
 - 1.1. \$5 million for the construction of a 16-bed Youth Mental Health and AOD Homelessness facility;
 - 1.2. \$1.4 million for upgrades to alcohol and other drug facilities, including sobering up centres in Wyndham, Halls Creek, Fitzroy Crossing and across the State; and
 - 1.3. \$0.9 million to refurbish facilities at Midland into an intervention centre.

	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							
Minor Capital Works	5	5	5	-	-	-	-
NEW WORKS							
COVID-19 WA Recovery Plan							
A Safe Place Initiatives - Youth Mental Health and AOD							
Homelessness	4,998	-	-	2,187	1,874	937	-
Strategic Asset Plan - Minor Building Works	1,420	-	-	920	500	-	-
Upgrade and Refurbishment - Midland Intervention Centre	930	-	-	930	-	-	-
Total Cost of Asset Investment Program	7,353	5	5	4,037	2,374	937	-
FUNDED BY							
Capital Appropriation			-	4,037	2,374	937	-
Other			5	-	-	-	-
Total Funding			5	4,037	2,374	937	-

(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. Total Cost of Services is estimated to increase by \$65.3 million in 2020-21 compared to the 2019-20 Actual. This is primarily a result of an increase in purchased public health services of \$32.5 million, increases in services purchased from non-government organisations of \$26.7 million and a net increase in payments to the Department of Communities of \$9.5 million for construction of mental health facilities.
2. The grant and subsidies expense line item for the 2019-20 Actual has been impacted by an accounting policy change, which has changed the treatment of capital grant payments for construction of step up/step down facilities. This has the effect of reducing the grant expense for the 2019-20 Actual in comparison to the 2019-20 Budget and 2020-21 Budget Target.

Income

3. Income from the State Government is anticipated to increase by \$63.7 million in 2020-21 compared to the 2019-20 Actual. This is primarily due to an increase of \$33 million in State funding for the purchase of public health services from WA Health, increased funding relating to suicide prevention programs and 'A Safe Place' accommodation programs for a CCU and Youth Homelessness facility, and \$11.3 million from Royalties for Regions to fund step up/step down mental health facilities in Karratha, Kalgoorlie and Geraldton being recognised as revenue.
4. The income from Royalties for Regions for the 2019-20 Actual has been impacted by an accounting policy change, which has changed the treatment of income for the construction of step up/step down facilities. This has the effect of reducing the income received from Royalties for Regions for the 2019-20 Actual in comparison to the 2019-20 Budget and 2020-21 Budget Target.

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)	35,007	34,236	36,569	36,576	37,667	37,487	37,949
Grants and subsidies ^(d)	8,055	11,146	3,437	13,004	127	127	128
Supplies and services	169,791	173,425	173,796	197,333	207,097	214,261	220,471
Accommodation	2,436	248	2,205	2,950	3,141	3,159	3,008
Depreciation and amortisation	469	2,000	505	410	410	409	409
Finance and interest costs	-	369	4	8	10	11	10
Service Delivery Agreement - WA Health	698,923	719,067	726,581	759,082	786,565	815,575	844,739
Other expenses	3,143	1,634	4,341	3,332	3,316	3,188	3,222
TOTAL COST OF SERVICES	917,824	942,125	947,438	1,012,695	1,038,333	1,074,217	1,109,936
Income							
Grants and subsidies	5,098	2,402	5,451	2,764	1,698	1,739	1,779
National Health Reform Agreement	197,607	201,460	217,716	212,209	223,532	223,532	223,532
Other revenue	382	302	1,171	363	364	365	366
Total Income	203,087	204,164	224,338	215,336	225,594	225,636	225,677
NET COST OF SERVICES	714,737	737,961	723,100	797,359	812,739	848,581	884,259
INCOME FROM STATE GOVERNMENT							
Service appropriations	698,281	711,143	710,821	761,019	786,048	824,046	859,666
Resources received free of charge	3,009	4,159	1,969	4,221	4,221	4,221	4,221
Royalties for Regions Fund:							
Regional Community Services Fund	2,640	18,222	16,454	21,301	19,438	19,951	20,009
Regional Infrastructure and Headworks Fund	469	4,075	-	6,404	-	-	-
TOTAL INCOME FROM STATE GOVERNMENT	704,399	737,599	729,244	792,945	809,707	848,218	883,896
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(10,338)	(362)	6,144	(4,414)	(3,032)	(363)	(363)

(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 251, 256 and 261 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
Department of Communities							
Community Living Support.....	1,200	-	1,750	-	-	-	-
Step Up/Step Down Mental Health Facility							
Bunbury.....	2,367	2,193	-	-	-	-	-
Geraldton	-	-	-	2,631	-	-	-
Kalgoorlie	1,280	4,075	-	3,773	-	-	-
Karratha	1,592	4,641	-	4,823	-	-	-
Department of Education - Commitment to							
Aboriginal Youth Wellbeing - Aboriginal							
Engagement Girls Program	-	-	-	1,540	-	-	-
Non-government Grants							
Ice Breakers Program.....	180	-	-	-	-	-	-
Other.....	1,333	237	1,349	32	22	22	23
Prevention and Anti-stigma.....	103	-	188	205	105	105	105
Suicide Prevention Strategy	-	-	150	-	-	-	-
TOTAL	8,055	11,146	3,437	13,004	127	127	128

(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	Budget	Actual ^(b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS							
Cash assets.....	23,895	31,892	32,913	28,499	25,612	25,394	25,176
Restricted cash.....	4,920	5,334	5,026	5,171	5,171	5,171	5,171
Receivables.....	305	603	83	83	83	83	83
Other.....	193	45	18	18	18	18	18
Assets held for sale.....	4,294	-	4,000	(294)	(294)	(294)	(294)
Total current assets.....	33,607	37,874	42,040	33,477	30,590	30,372	30,154
NON-CURRENT ASSETS							
Holding account receivables.....	6,168	8,168	6,582	6,992	7,402	7,811	8,220
Property, plant and equipment.....	16,824	30,855	17,083	20,817	22,843	23,449	23,052
Restricted cash.....	350	-	494	494	494	494	494
Total non-current assets.....	23,342	39,023	24,159	28,303	30,739	31,754	31,766
TOTAL ASSETS.....	56,949	76,897	66,199	61,780	61,329	62,126	61,920
CURRENT LIABILITIES							
Employee provisions.....	6,243	6,185	6,825	6,970	7,115	7,260	7,405
Payables.....	1,494	1,797	1,218	1,218	1,218	1,218	1,218
Borrowings and leases.....	-	-	41	41	41	41	41
Other.....	-	-	127	127	127	127	127
Total current liabilities.....	7,737	7,982	8,211	8,356	8,501	8,646	8,791
NON-CURRENT LIABILITIES							
Employee provisions.....	1,944	2,092	2,206	2,206	2,206	2,206	2,206
Borrowings and leases.....	-	8,737	48	89	85	97	42
Total non-current liabilities.....	1,944	10,829	2,254	2,295	2,291	2,303	2,248
TOTAL LIABILITIES.....	9,681	18,811	10,465	10,651	10,792	10,949	11,039
EQUITY							
Contributed equity.....	25,763	34,992	28,079	27,888	30,328	31,331	31,398
Accumulated surplus/(deficit).....	20,897	23,094	27,047	22,633	19,601	19,238	18,875
Reserves.....	608	-	608	608	608	608	608
Total equity.....	47,268	58,086	55,734	51,129	50,537	51,177	50,881
TOTAL LIABILITIES AND EQUITY.....	56,949	76,897	66,199	61,780	61,329	62,126	61,920

(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	697,940	709,143	710,407	760,609	785,638	823,637	859,257
Capital appropriation	-	1,349	72	4,103	2,440	1,003	67
Royalties for Regions Fund:							
Regional Community Services Fund	2,640	18,222	19,771	21,301	19,438	19,951	20,009
Regional Infrastructure and Headworks Fund	469	5,583	5,346	6,404	-	-	-
Net cash transferred to/from other agencies	-	-	(6,419)	-	-	-	-
Net cash provided by State Government	701,049	734,297	729,177	792,417	807,516	844,591	879,333
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(35,075)	(34,091)	(35,486)	(36,418)	(37,509)	(37,329)	(37,791)
Grants and subsidies	(8,111)	(11,146)	(3,437)	(13,004)	(127)	(127)	(128)
Supplies and services	(167,495)	(169,382)	(171,751)	(193,256)	(203,020)	(210,184)	(216,394)
Accommodation	(2,428)	(230)	(2,194)	(2,919)	(3,110)	(3,128)	(2,977)
Service Delivery Agreement - WA Health	(698,923)	(719,067)	(726,581)	(759,082)	(786,565)	(815,575)	(844,739)
Finance and interest costs	-	(369)	(4)	(8)	(10)	(11)	(10)
Other payments	(2,681)	(1,536)	(4,380)	(3,232)	(3,216)	(3,088)	(3,122)
Receipts ^(c)							
Grants and subsidies	5,476	2,402	5,578	2,764	1,698	1,739	1,779
National Health Reform Agreement	197,607	201,460	217,716	212,209	223,532	223,532	223,532
Other receipts	433	302	702	363	364	365	366
Net cash from operating activities	(711,197)	(731,657)	(719,837)	(792,583)	(807,963)	(843,806)	(879,484)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(21)	(1,508)	(5)	(4,037)	(2,374)	(937)	-
Net cash from investing activities	(21)	(1,508)	(5)	(4,037)	(2,374)	(937)	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(1,349)	(67)	(66)	(66)	(66)	(67)
Net cash from financing activities	-	(1,349)	(67)	(66)	(66)	(66)	(67)
NET INCREASE/(DECREASE) IN CASH HELD	(10,169)	(217)	9,268	(4,269)	(2,887)	(218)	(218)
Cash assets at the beginning of the reporting period	39,334	37,443	29,165	38,433	34,164	31,277	31,059
Cash assets at the end of the reporting period	29,165	37,226	38,433	34,164	31,277	31,059	30,841

(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	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
Grants and Subsidies							
Other Grant Funding	5,476	2,402	5,578	2,764	1,698	1,739	1,779
National Health Reform Agreement							
Commonwealth Grants	197,607	201,460	217,716	212,209	223,532	223,532	223,532
Other Receipts							
Other Revenue	433	302	702	363	364	365	366
TOTAL	203,516	204,164	223,996	215,336	225,594	225,636	225,677

(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	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
INCOME							
Other							
Administered Appropriation.....	8,475	8,523	8,523	8,870	9,163	9,467	9,788
Other Revenue.....	9	-	21	-	-	-	-
Services Received Free of Charge	1,093	1,089	1,222	1,116	1,144	1,144	1,144
TOTAL ADMINISTERED INCOME	9,577	9,612	9,766	9,986	10,307	10,611	10,932
EXPENSES							
Other							
Mental Health Advocacy Service	3,000	3,082	3,370	3,226	3,313	3,410	3,525
Mental Health Tribunal.....	3,391	3,016	3,426	3,112	3,197	3,287	3,374
Office of the Chief Psychiatrist.....	3,374	3,533	3,235	3,690	3,797	3,914	4,033
TOTAL ADMINISTERED EXPENSES ^(b)	9,765	9,631	10,031	10,028	10,307	10,611	10,932

(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 administered entities full-time equivalents for 2018-19 Actual, 2019-20 Actual and 2020-21 Budget Estimate are 29, 32 and 32 respectively.

Agency Special Purpose Account Details

STATE MANAGED FUND SPECIAL PURPOSE ACCOUNT

Account Purpose: The State Managed Fund Special Purpose Account provides a mechanism to receive Commonwealth funding for mental health related activity from the State Pool Special Purpose Account for non-activity-based hospital services and State funding for non-activity based hospital services, as required under the National Health Reform Agreement.

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Opening Balance	-	-	-	-
Receipts:				
Appropriations	201,280	209,668	270,783	276,755
Other	90,698	91,212	106,218	110,664
	291,978	300,880	377,001	387,419
Payments	291,978	300,880	377,001	387,419
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 25 **Health and Disability Services Complaints Office**

Part 5 **Health**

Appropriations, Expenses and Cash Assets

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^{(a) (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 59 Net amount appropriated to deliver services ^(c)	2,651	2,546	2,715	2,578	2,603	2,636	2,669
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	-	-	-	236	238	240	242
Total appropriations provided to deliver services	2,651	2,546	2,715	2,814	2,841	2,876	2,911
CAPITAL							
Item 125 Capital Appropriation ^(d)	-	278	107	5	4	4	4
TOTAL APPROPRIATIONS	2,651	2,824	2,822	2,819	2,845	2,880	2,915
EXPENSES							
Total Cost of Services	2,682	3,023	3,026	3,101	3,114	3,163	3,187
Net Cost of Services ^(e)	2,660	2,993	3,011	3,071	3,098	3,133	3,171
CASH ASSETS ^(f)	1,253	550	1,073	942	942	942	942

- (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 2019-20 Actual has been amended to reflect the 2019-20 audited Annual Report.
- (c) The Office will be established as a full Budget agency from 2020-21 and comparatives were backcast from Treasury Administered Appropriation to Service Appropriation.
- (d) Additional capital appropriation is provided to fund lease repayments and is not reflected in the Asset Investment Program table.
- (e) 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.
- (f) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on Agency'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
Ongoing Initiative					
Adjustment to Commonwealth Grants	(14)	-	16	30	16
Other					
Case Management System	-	18	18	18	18
Streamlined Budget Process Incentive Funding	-	26	-	-	-

- (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 Office continues to contribute to the health, disability and mental health reforms at a State and national level. The current focus includes disability reform; implementation of the *Voluntary Assisted Dying Act 2019*; the National Code of Conduct for healthcare workers; contributing to oversight working groups established to respond to Royal Commission recommendations and contributing to Royal Commissions currently in progress.
2. With the complexity of complaints increasing, a new case management system was required to ensure that the Office can continue to drive system change and inform continuous improvement programs for service providers. The implementation of a new case management system will support a more efficient complaint resolution service and meet business and data requirements now and into the future. The system will strengthen the Office's capability to share de-identified data more broadly and assist providers in developing and improving complaints procedures and the training of staff in handling complaints.
3. Services of the Office remained accessible throughout the COVID-19 pandemic. The implementation of business continuity arrangements and adaptation of service delivery methods resulted in minimal impact on services provided. The Office's role in managing complaints during this period has been critical and COVID-19 related matters were continually monitored and reported upon to assist the Government's response and recovery.
4. The Office continues to implement strategies to enhance awareness and ensure its services are accessible to all Western Australians and people in the Indian Ocean Territories. Areas of focus are Aboriginal communities, regional communities, children and young people, and culturally and linguistically diverse communities.
5. From the 2020-21 financial year, the Office will be established as a Budget Paper 2 agency with approval from the Treasurer. This financial year, an Internal Audit Committee was established with an external committee chairperson appointed and external committee members to further strengthen the Office's response to the governance arrangements.

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.	Improvement in the delivery of health and disability services.	<ol style="list-style-type: none"> 1. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints 2. Education: Education and Training in the Prevention and Resolution of Complaints

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. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints.....	1,816	2,046	2,076	2,001	2,009	2,041	2,056
2. Education: Education and Training in the Prevention and Resolution of Complaints.....	866	977	950	1,100	1,105	1,122	1,131
Total Cost of Services.....	2,682	3,023	3,026	3,101	3,114	3,163	3,187

(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: Improvement in the delivery of health and disability services:					
Proportion of service improvements resulting in implementation by service providers.....	72%	75%	80%	80%	

(a) Further detail in support of the key effectiveness indicators is provided in Agency'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. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints

The Office provides an impartial resolution service for complaints relating to health, disability and mental health services provided in Western Australia and the Indian Ocean Territories. The Office delivers complaint management services, through assessment, negotiated settlement, conciliation and investigation of complaints.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 1,816	\$'000 2,046	\$'000 2,076	\$'000 2,001	1
Less Income	22	30	15	30	2
Net Cost of Service	1,794	2,016	2,061	1,971	
Employees (Full-Time Equivalents) ^(b)	11	11	16	13	
Efficiency Indicators					
Percentage of complaints assessed within legislation timeframes	94%	94%	94%	94%	3
Average cost per finalised complaint	\$713	\$782	\$786	\$760	

(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 increase in the full-time equivalents in 2019-20 is primarily attributable to contract staff providing short-term expertise and backfilling staff during extended leave periods.

Explanation of Significant Movements

(Notes)

1. The slight increase in the Total Cost of Service in the 2019-20 Actual compared to the 2019-20 Budget is primarily attributable to the reallocation of resources between Services 1 and 2.
2. The reduction in Income in the 2019-20 Actual compared to the 2019-20 Budget is primarily attributable to a reduction in revenue under the Indian Ocean Territories Service Delivery Arrangement due to a carryover of unspent funds from the previous year.
3. The percentage of complaints assessed within legislative timeframes is an average of preliminary assessments by the Director within 28 days, preliminary assessment by the Director within 56 days, and notices to providers and others within 14 days. Please refer to the Office's 2019-20 Annual Report for a breakdown of the categories.

2. Education: Education and Training in the Prevention and Resolution of Complaints

The Office is responsible for collaborating with stakeholders to review and identify the causes of complaints and suggesting ways to minimise those causes. The Office assists and educates providers to improve complaints management procedures and shares information about the Office's work with specific stakeholders and the public in general.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 866	\$'000 977	\$'000 950	\$'000 1,100	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	866	977	950	1,100	
Employees (Full-Time Equivalents) ^(b)	5	5	7	7	
Efficiency Indicators					
Average cost per development, production and distribution of information	\$18,117	\$18,863	\$17,867	\$20,249	
Average cost per presentation, awareness raising, consultation and networking activities.....	\$2,165	\$2,396	\$2,342	\$2,574	

(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 increase in the full-time equivalents in 2019-20 is primarily attributable to the establishment of additional resourcing to deliver this function.

Explanation of Significant Movements

(Notes)

1. The slight decrease in the Total Cost of Service in the 2019-20 Actual compared to the 2019-20 Budget is primarily attributable to the reallocation of resources between Services 1 and 2.

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
WORKS IN PROGRESS							
Case Management System ^(b)	480	-	-	131	-	-	-
Total Cost of Asset Investment Program	480	-	-	131	-	-	-
FUNDED BY							
Internal Funds and Balances			-	131	-	-	-
Total Funding			-	131	-	-	-

(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 Asset Investment Program in the 2019-20 Expenditure has been amended to reflect decisions up to the time of the 2020-21 Budget cutoff.

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	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual \$'000	Budget \$'000	Actual ^{(b) (c)} \$'000	Budget Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000	Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(d)	1,881	2,135	2,178	2,186	2,197	2,225	2,255
Supplies and services	324	504	371	502	507	528	517
Accommodation	335	87	359	279	279	279	279
Depreciation and amortisation	2	192	10	53	52	52	52
Finance and interest costs	-	24	-	-	-	-	-
Other expenses	140	81	108	81	79	79	84
TOTAL COST OF SERVICES	2,682	3,023	3,026	3,101	3,114	3,163	3,187
Income							
Grants and subsidies	20	30	12	30	16	30	16
Other revenue	2	-	3	-	-	-	-
Total Income	22	30	15	30	16	30	16
NET COST OF SERVICES	2,660	2,993	3,011	3,071	3,098	3,133	3,171
INCOME FROM STATE GOVERNMENT							
Service appropriations ^(e)	2,651	2,546	2,715	2,814	2,841	2,876	2,911
Resources received free of charge	266	257	193	257	257	257	257
TOTAL INCOME FROM STATE GOVERNMENT	2,917	2,803	2,908	3,071	3,098	3,133	3,168
SURPLUS/(DEFICIENCY) FOR THE PERIOD	257	(190)	(103)	-	-	-	(3)

(a) Full audited financial statements are published in Agency'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 2019-20 Actual has been amended to reflect the 2019-20 audited Annual Report.

(d) The full-time equivalents for 2018-19 Actual, 2019-20 Actual and 2020-21 Budget Estimate are 16, 23 and 20 respectively.

(e) The Office will be established as a full Budget agency from 2020-21 and comparatives were backcast from Treasury Administered Appropriation to Service Appropriation.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^{(b) (c)} \$'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.....	1,246	550	1,066	942	942	942	942
Restricted cash.....	7	-	7	-	-	-	-
Receivables.....	2	14	8	3	3	3	3
Other.....	20	23	23	23	23	23	23
Total current assets.....	1,275	587	1,104	968	968	968	968
NON-CURRENT ASSETS							
Holding account receivables.....	-	-	-	53	105	157	206
Property, plant and equipment.....	2	564	14	9	5	-	-
Intangibles.....	-	480	349	347	299	251	203
Total non-current assets.....	2	1,044	363	409	409	408	409
TOTAL ASSETS.....	1,277	1,631	1,467	1,377	1,377	1,376	1,377
CURRENT LIABILITIES							
Employee provisions.....	354	383	376	437	437	437	437
Payables.....	98	63	213	54	54	49	49
Borrowings and leases.....	-	-	5	5	5	5	5
Other.....	-	-	-	-	-	-	-
Total current liabilities.....	452	446	594	496	496	491	491
NON-CURRENT LIABILITIES							
Employee provisions.....	132	86	168	176	176	176	176
Borrowings and leases.....	-	576	9	4	-	-	-
Total non-current liabilities.....	132	662	177	180	176	176	176
TOTAL LIABILITIES.....	584	1,108	771	676	672	667	667
EQUITY							
Contributed equity.....	(692)	(415)	(586)	(581)	(577)	(573)	(569)
Accumulated surplus/(deficit).....	1,385	938	1,282	1,282	1,282	1,282	1,279
Total equity.....	693	523	696	701	705	709	710
TOTAL LIABILITIES AND EQUITY.....	1,277	1,631	1,467	1,377	1,377	1,376	1,377

(a) Full audited financial statements are published in Agency'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 2019-20 Actual has been amended to reflect the 2019-20 audited Annual Report.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^{(b) (c)} \$'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 ^(d)	2,651	2,546	2,715	2,761	2,789	2,824	2,862
Capital appropriation ^(e)	-	278	107	5	4	4	4
Net cash provided by State Government	2,651	2,824	2,822	2,766	2,793	2,828	2,866
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(1,838)	(2,135)	(2,083)	(2,186)	(2,197)	(2,225)	(2,255)
Supplies and services	(143)	(253)	(120)	(246)	(251)	(272)	(261)
Accommodation	(270)	(8)	(296)	(200)	(200)	(200)	(200)
Finance and interest costs	-	(24)	-	-	-	-	-
Other payments	(99)	(156)	(162)	(159)	(157)	(157)	(162)
Receipts							
Grants and subsidies	20	30	12	30	16	30	16
Other receipts	2	-	3	-	-	-	-
Net cash from operating activities	(2,328)	(2,546)	(2,646)	(2,761)	(2,789)	(2,824)	(2,862)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	-	(480)	(349)	(131)	-	-	-
Net cash from investing activities	-	(480)	(349)	(131)	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(178)	(7)	(5)	(4)	(4)	(4)
Net cash from financing activities	-	(178)	(7)	(5)	(4)	(4)	(4)
NET INCREASE/(DECREASE) IN CASH HELD	323	(380)	(180)	(131)	-	-	-
Cash assets at the beginning of the reporting period	930	930	1,253	1,073	942	942	942
Cash assets at the end of the reporting period	1,253	550	1,073	942	942	942	942

(a) Full audited financial statements are published in Agency'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 2019-20 Actual has been amended to reflect the 2019-20 audited Annual Report.

(d) The Office will be established as a full Budget agency from 2020-21 and comparatives were backcast from Treasury Administered Appropriation to Service Appropriation.

(e) Provision of \$100,000 in 2019-20 for the procurement of a case management system to deliver the requirements of the National Code of Conduct for Health Care Workers. The remaining amounts reflect funding associated with AASB 16 over 2019-20 to 2023-24.

Animal Resources Authority

Part 5 Health

Asset Investment Program

1. The Authority's Asset Replacement Program of \$0.2 million, which relates to routine asset replacement, has increased to \$0.3 million in 2020-21 due to the carryover of expenditure associated with the purchase of a culling chamber machine for animal ethics purposes.
2. The Authority has spent \$0.4 million of the approved \$1.1 million autoclave replacement budget on equipment, with the remaining \$0.7 million to be spent in 2020-21 on a building to house the autoclave.

	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							
Asset Replacement - 2019-20 Program	309	239	239	70	-	-	-
Autoclave Replacement.....	1,120	399	172	721	-	-	-
COMPLETED WORKS							
Sea Container	12	12	12	-	-	-	-
Cooling Towers	284	284	81	-	-	-	-
NEW WORKS							
Asset Replacement							
2020-21 Program.....	200	-	-	200	-	-	-
2021-22 Program.....	200	-	-	-	200	-	-
2022-23 Program.....	200	-	-	-	-	200	-
2023-24 Program.....	200	-	-	-	-	-	200
Total Cost of Asset Investment Program	2,525	934	504	991	200	200	200
FUNDED BY							
Funding Included in Department of Treasury Administered Item.....			256	721	-	-	-
Internal Funds and Balances.....			248	270	200	200	200
Total Funding.....			504	991	200	200	200

(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.

Part 6

Education and Training

Introduction

The Education and Training portfolio delivers and regulates education for Western Australian students. This includes the early childhood education and care sector, primary and secondary schools in the government and non-government school sectors, and the TAFE sector. The portfolio ensures that all students across Western Australia have access to a quality education for a bright future, developing a skilled workforce that meets the State's economic and community needs.¹

Summary of Recurrent and Asset Investment Expenditure

Agency	2019-20 Actual ^(a) \$'000	2020-21 Budget Estimate \$'000
Education		
– Total Cost of Services	5,358,325	5,466,867
– Asset Investment Program	428,202	456,230
Training and Workforce Development		
– Total Cost of Services	558,006	723,962
– Asset Investment Program	18,127	42,412
TAFE Colleges		
– Asset Investment Program	4,854	8,424

(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.

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.

Ministerial Responsibilities

Minister	Agency	Services
Minister for Education and Training	Education	<ol style="list-style-type: none"> 1. Public Primary Education 2. Public Secondary Education 3. Regulation and Non-Government Sector Assistance 4. Support to the School Curriculum and Standards Authority
	Training and Workforce Development	<ol style="list-style-type: none"> 1. Vocational Education and Training Workplace Planning and Policy Development 2. Jobs and Skills Centre Services 3. Skilled Migration, Including Overseas Qualification Assessment 4. Apprenticeship and Traineeship Administration and Regulation 5. Procurement of Training 6. Recruitment and Management of International Students 7. Services to TAFE Colleges 8. Regulatory Services to Registered Training Organisations
	TAFE Colleges	n/a

Division 26 **Education**

Part 6 **Education and Training**

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 60 Net amount appropriated to deliver services.....	4,063,017	4,066,704	4,065,311	4,255,548	4,215,119	4,409,973	4,563,491
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	1,443	1,443	1,473	1,473	1,484	1,494	1,505
Total appropriations provided to deliver services	4,064,460	4,068,147	4,066,784	4,257,021	4,216,603	4,411,467	4,564,996
ADMINISTERED TRANSACTIONS							
Item 61 Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....	454,256	451,873	451,873	449,968	443,687	435,710	436,029
CAPITAL							
Item 126 Capital Appropriation	248,980	343,494	295,767	306,421	344,134	296,626	134,426
TOTAL APPROPRIATIONS	4,794,596	4,863,514	4,814,424	5,013,410	5,004,424	5,143,803	5,135,451
EXPENSES							
Total Cost of Services	5,495,073	5,241,086	5,358,325	5,466,867	5,539,769	5,815,700	6,055,706
Net Cost of Services ^(b)	4,412,580	4,083,009	4,203,932	4,205,281	4,214,936	4,407,534	4,556,798
CASH ASSETS ^(c)	685,167	559,481	655,285	644,168	647,548	667,984	673,845

- (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 agency'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					
Additional Cleaning for Schools ^(b)	24,443	39,628	-	-	-
Commitment to Aboriginal Youth Wellbeing - Aboriginal Girls Engagement Program ^(b)	-	1,540	3,169	3,267	3,668
Computer Devices for Vulnerable Students ^(b)	750	-	-	-	-
Lakeland Senior High School Remediation Works	-	2,920	-	-	-
Low Interest Loan Scheme for Non-Government Schools ^(b)	-	808	755	707	673
School Curriculum and Standards Authority - International Education Program	-	625	625	-	-

	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					
High Priority Maintenance Stimulus Package.....	65,611	87,239	-	-	-
Other COVID-19					
DETECT COVID-19 Schools Study ^(b)	1,104	-	-	-	-
National Assessment Program - Literacy and Numeracy (NAPLAN) Online....	(1,026)	1,706	-	-	-
Revisions to Own Source Revenue Impacts.....	(4,000)	(6,578)	-	-	-
Student Re-Engagement Plan ^(b)	1,161	120	-	-	-
Year 9 Online Literacy and Numeracy Assessment.....	-	414	-	-	-
School Curriculum and Standards Authority - International Education Program.....	841	1,533	2,098	2,162	-
School Education Act Employees' (Teachers and Administrators) General Agreement 2019 ^(b)	-	20,780	36,060	30,961	31,656
Ongoing Initiatives					
Adjustments to Other State Government Grants.....	50	227	469	519	572
National School Reform Agreement - Commonwealth Contribution to Government Schools.....	-	-	(2,600)	(4,900)	(4,900)
Revisions to Student Enrolment and Cost Growth Forecast.....	8,403	(11,267)	(41,703)	(54,991)	(59,956)
Other					
2020-21 Tariffs, Fees and Charges.....	(203)	(644)	(467)	(320)	(61)
Adjustment to Asset Investment Program.....	-	(1,323)	3,620	-	-
Adjustment to Government Regional Officer Housing Employee Contributions.....	7,771	7,590	-	-	-
Commonwealth Grant Programs.....	982	670	-	-	-
Government Officer Accommodation Reform Program.....	(16)	(16)	(16)	(16)	(16)
Non-Government Human Services Sector Indexation Adjustment.....	(132)	(313)	(360)	(335)	114
Return of Funds to the Road Trauma Trust Account.....	1,507	-	-	-	-
Revision to Depreciation and Amortisation.....	(15,497)	(17,004)	(8,617)	(4,016)	(961)
Revision to Low Interest Loan Scheme.....	(5,926)	(7,843)	(9,222)	(10,084)	(6,466)
Revision to RiskCover Insurance.....	(9,173)	(14,506)	(13,119)	(10,358)	(7,501)
Revisions to Royalties for Regions Program.....	(41)	914	4,857	4,307	23,903
Salaries and Allowances Tribunal Determination.....	30	30	30	34	34
Teacher Registration Board of Western Australia.....	607	-	-	-	-

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

Significant Issues Impacting the Agency

- In December 2019, the Department released its strategic directions 2020-2024 with a focus on placing student needs at the centre of everything it does. Its priorities include:
 - providing every student with a pathway to a successful future;
 - strengthening support for teaching and learning excellence in every classroom;
 - building the capability of principals, teachers and allied professionals;
 - supporting increased school autonomy within a connected and unified public school system;
 - partnering with families, communities and agencies to support the educational engagement of every student; and
 - using evidence to drive decision-making at all levels of the system.
- The Department continues to implement a number of attraction and retention strategies to support schools to recruit teachers to public schools. These include providing direction and flexibility to schools on recruitment and early offers of employment, promoting retraining opportunities for teachers, encouraging pre-service teachers to accept secondary placements, and working closely with schools and universities to provide well-supported secondary practicum experiences at secondary schools, particularly in regional and remote areas.
- Strategies to increase the number of teachers with expertise in teaching Science, Technology, Engineering and Mathematics (STEM) continue to be implemented. These include professional learning for teachers in secondary subject areas such as Leap, the attraction of teachers through initiatives such as Teach for Australia, and providing specialist mentoring hubs to offer high-performing pre-service teachers additional support, with a particular focus on STEM.

4. Engagement and educational outcomes for Aboriginal students remain disproportionately low in comparison with those of non-Aboriginal students. Priorities for public schools include using the Aboriginal Cultural Standards Framework to improve outcomes for Aboriginal students, developing research partnerships, continuing KindiLink for a further three years and progressively implementing KindiLink across all schools involved in the Kimberley Schools Project. Embedding Aboriginal histories, cultures and languages in classroom practice is also a priority. Furthermore, through the introduction of the Aboriginal Leader Aspirant Program, the Department will continue to support aspirant Aboriginal leaders to identify their career and leadership goals, and provide the support they require to achieve those goals.
5. The wellbeing, resilience, emotional regulation and behaviour of children and young people continue to be challenging community issues that have an impact on the safety of students and staff in schools. Priorities include the 10-point action plan on addressing violence, better alignment and integration of services for at-risk students, and a pilot of alternative learning settings for the most violent students. The Department is part of a cross-sectoral partnership to improve positive mental health in schools, including opportunities to further expand training to staff through the Gate Keeper Suicide Prevention and Youth Mental Health First Aid programs.
6. To meet the increased need to support students with autism spectrum disorder, additional specialist programs are being set up in public schools to provide a seamless education across Kindergarten to Year 12. With the increase in the number of students requiring support through the disability allocation, funding distributed to schools for students with autism spectrum disorder each year is increasing.
7. With continuing high demand for vocational education and training in schools, the Department is working closely with the Department of Training and Workforce Development to improve the quality of training in schools and strengthen the focus on supporting future job prospects for students. This includes implementing recommendations from the Review of Skills, Training and Workforce Development. This will help prepare students to take up jobs in areas of high demand and ensure a pipeline of skilled workers across priority industries.
8. Of the 409 recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse, many are directly or indirectly relevant to, or have an impact on, the operations of schools and the Department, and the Department is progressing implementation of those recommendations within the whole-of-government 10-year implementation plan.
9. The demand for online resources, lessons and collaboration continues to grow at a rapid rate. The move to more online collaboration services, such as Connect and online conferencing, as part of the COVID-19 response has opened up a range of opportunities for schools but has increased the strain on network capacity. The Department is deploying upgrades throughout 2020 and is in the process of securing contracts for more significant bandwidth increases for 2021 and beyond.

WA Recovery Plan

10. The COVID-19 pandemic presented the Department with challenges and opportunities that are likely to have a lasting impact on the way it operates and assists schools in 2020-21 and beyond.
11. The Department remains committed to providing a safe environment for all staff and students, and continues to act on health advice to take the necessary precautions. This includes:
 - 11.1. implementing enhanced school safety and cleaning regimes across all public schools, community kindergartens and residential colleges in accordance with the WA COVID-19 Health Guidelines; and
 - 11.2. 79 public schools, education support centres and residential colleges from across Western Australia participating in the DETECT COVID-19 Study. The Study is a partnership between the Departments of Health and Education with the Telethon Kids Institute and is assessing the impact of COVID-19 on school students and staff.
12. Continuing to provide a high quality education to all students as well as maintaining student engagement, has remained a priority for the Department during the pandemic and through the State's recovery. A number of initiatives were established to support students with their education needs and engagement with their school. This included purchasing additional devices and facilitating schools lending devices to vulnerable students and the Student Engagement Plan, which invested additional resources to support students through a medical referral process as well as targeted support for schools to re-engage students not attending school as a result of the pandemic.

13. Through the Aboriginal Girls Engagement Program, the Department will strengthen the engagement and educational outcomes of Aboriginal students, providing opportunities for Aboriginal students to embrace their cultural and linguistic identities, promoting wellbeing and providing support to vulnerable students during the State's COVID-19 recovery. This engagement program will complement the existing programs that have predominantly focused on activities to engage male Aboriginal students.
14. In light of the financial impact caused by the pandemic, the Department has provided financial relief to existing Low Interest Loan Scheme loan holders in the non-government school sector, with a six-month moratorium on loan repayments from 1 June 2020 and a corresponding six-month extension to the loan term (from 15 years to 15 years and six months).
15. As part of the \$5.5 billion WA Recovery Plan to guide Western Australia through COVID-19 recovery, the State Government has provided an additional \$489.3 million for capital projects across Western Australian schools over the forward estimates period.
16. An investment of \$456.2 million (including \$54.4 million as part of the WA Recovery Plan) will be spent in 2020-21 to deliver new schools and expand existing ones to meet student enrolment growth across the State. This investment provides upgrades to existing schools to strengthen the delivery of education services across Western Australia. This significant capital investment supports local jobs to strengthen the State's economy.

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 to which it contributes. 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.	School students across Western Australia have access to high quality education.	<ol style="list-style-type: none"> 1. Public Primary Education 2. Public Secondary Education 3. Regulation and Non-Government Sector Assistance 4. Support to the School Curriculum and Standards Authority

Service Summary ^(a)

Expense	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
1. Public Primary Education.....	3,129,463	3,002,863	3,126,606	3,164,218	3,209,660	3,378,511	3,526,958
2. Public Secondary Education.....	2,242,511	2,114,067	2,126,603	2,200,572	2,236,379	2,347,119	2,437,659
3. Regulation and Non-Government Sector Assistance	88,705	90,718	70,628	65,162	57,682	54,274	55,001
4. Support to the School Curriculum and Standards Authority	34,394	33,438	34,488	36,915	36,048	35,796	36,088
Total Cost of Services.....	5,495,073	5,241,086	5,358,325	5,466,867	5,539,769	5,815,700	6,055,706

(a) The decrease in expense growth for the 2019-20 Budget is due to the 2018-19 Actual reflecting the non-cash adjustment relating to a decrement in the value of the Department's land, buildings and school infrastructure.

(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.

Outcomes and Key Effectiveness Indicators (a) (b)

	2018-19 Actual	2019-20 Budget	2019-20 Actual (c)	2020-21 Budget Target	Note
Outcome: School students across Western Australia have access to high quality education:					
Rate of participation in education (proportion of persons aged 15 to 17 years in some form of education)	98.1%	97%	97.8%	99%	1
Retention in public schooling (proportion of Year 8 public school cohort studying in Year 12).....	81.4%	82%	81.6%	82%	2
Western Australian Certificate of Education (WACE) achievement rate by Year 12 public school students	80.5%	81%	80.7%	81%	
Year 3 public school students achieving proficiency in:					
Reading	70%	71%	68.8%	n/a	3
Numeracy	69.2%	70%	68.8%	n/a	3
Year 5 public school students achieving proficiency in:					
Reading	68.4%	69%	70.2%	n/a	3
Numeracy	66.3%	67%	66.1%	n/a	3
Year 7 public school students achieving proficiency in:					
Reading	64.3%	65%	67.3%	n/a	3
Numeracy	62.1%	63%	64.1%	n/a	3
Year 9 public school students achieving proficiency in:					
Reading	71.1%	72%	69.8%	n/a	3
Numeracy	70.5%	71%	67.8%	n/a	3

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

(b) The 2020-21 Budget Targets are based on the higher of the 2018-19 Actuals and 2019-20 Actuals, and rounded up to the next integer. See Note 3 for exceptions applied to the 2020-21 Budget Targets for the NAPLAN-related key effectiveness indicators.

(c) 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 participation rate for 2018-19 Actual reported here is different from that reported in the Department's 2018-19 Annual Report because it incorporates updated university data and the Australian Bureau of Statistics' revised estimated residential population as at 30 June 2018, released in December 2019. The final revised participation rate for 2018-19 will be reported in the agency's 2019-20 Annual Report.
2. From 2020-21, the retention in public schooling rate will reflect retention from Year 7 to Year 12, having previously reflected retention from Year 8 to Year 12. This change is due to the first year of secondary schooling in public schools shifting from Year 8 to Year 7 from 2015. The 2020-21 retention in public schooling rate will be based on the 2020 Year 12 cohort, which was the first cohort to commence secondary school in Year 7.
3. 2020-21 Budget Targets for the NAPLAN-related key effectiveness indicators are not applicable because they are for performance on the 2020 NAPLAN assessments which were cancelled by Education Ministers nationally in March 2020 due to the COVID-19 pandemic.

Services and Key Efficiency Indicators

1. Public Primary Education

This service provides access to education in public schools for persons aged generally from four years and six months to 11 years and six months.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	3,129,463	3,002,863	3,126,606	3,164,218	1
Less Income	628,889	662,031	664,613	744,108	2
Net Cost of Service	2,500,574	2,340,832	2,461,993	2,420,110	
Employees (Full-Time Equivalents)	23,979	23,924	24,424	25,007	
Efficiency Indicators					
Cost per student full-time equivalents (primary)	\$15,242	\$15,582	\$16,207	\$16,278	

(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 expenditure for the 2019-20 Budget was due to the 2018-19 Actual reflecting the non-cash adjustment relating to a decrement in the value of the Department's land, buildings and school infrastructure.
2. The increase in income in the 2020-21 Budget Target compared to the 2019-20 Budget and the 2018-19 and 2019-20 Actuals reflects the growth in National School Reform Agreement Quality Schools funding.

2. Public Secondary Education

This service provides access to education in public schools for persons aged generally from 11 years and six months. It includes the provision of accommodation, care and services for students from rural and remote areas who have to board away from home to attend a public school.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	2,242,511	2,114,067	2,126,603	2,200,572	1
Less Income	415,679	446,708	441,002	478,967	2
Net Cost of Service	1,826,832	1,667,359	1,685,601	1,721,605	
Employees (Full-Time Equivalents)	14,887	15,319	15,267	15,584	
Efficiency Indicators					
Cost per student full-time equivalents (secondary)	\$18,488	\$19,018	\$19,094	\$19,103	

(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 expenditure for the 2019-20 Budget was due to the 2018-19 Actual reflecting the non-cash adjustment relating to a decrement in the value of the Department's land, buildings and school infrastructure.
2. The increase in income in the 2020-21 Budget Target compared to the 2019-20 Budget and the 2018-19 and 2019-20 Actuals reflect the National School Reform Agreement Quality Schools funding.

3. Regulation and Non-Government Sector Assistance

This service provides regulatory and assistance services, as required by legislation or government policy, to support provision of quality services by non-government schools, universities and teachers across all Western Australian schools. It also includes the provision of accommodation, care and services for students from rural and remote areas who have to board away from home to attend a non-government school.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 88,705	\$'000 90,718	\$'000 70,628	\$'000 65,162	1
Less Income	34,977	46,347	45,914	36,587	1
Net Cost of Service	53,728	44,371	24,714	28,575	
Employees (Full-Time Equivalents)	203	205	175	179	2
Efficiency Indicators					
Cost of non-government school regulatory services per non-government school	\$6,747	\$7,841	\$7,316	\$8,041	3
Cost of teacher regulatory services per teacher	\$110	\$109	\$132	\$121	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 decrease in the Total Cost of Service in the 2019-20 Actual and 2020-21 Budget Target is primarily due to a reduction in borrowing rates that have led to a decrease in interest payments on the Low Interest Loan Scheme provided to non-government schools. The National Partnership Agreement for Universal Access to Early Childhood Education for 2021 has not been finalised and is not currently reflected in the 2020-21 Budget Target.
2. The variance in the full-time equivalents (FTEs) between the 2019-20 Actual and 2019-20 Budget is due to a refinement in the FTE allocation methodology.
3. The 2019-20 Actual cost of non-government school regulatory services per non-government school is lower than the 2019-20 Budget target due to lower than expected corporate costs associated with the delivery of regulatory services.
4. The 2020-21 Budget Target is higher than the 2019-20 Budget due to increased activity associated with registration renewal requirements for the majority of registered teachers. This planned activity was deferred by six months to provide regulatory relief for teachers as a consequence of COVID-19.

4. Support to the School Curriculum and Standards Authority

This service provides resources to the School Curriculum and Standards Authority to assist it to perform its statutory functions under the *School Curriculum and Standards Authority Act 1997*.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(a)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 34,394	\$'000 33,438	\$'000 34,488	\$'000 36,915	1
Less Income	2,948	2,991	2,864	1,924	2
Net Cost of Service	31,446	30,447	31,624	34,991	
Employees (Full-Time Equivalents)	136	143	145	147	
Efficiency Indicators					
Cost per student of support to the School Curriculum and Standards Authority	\$77	\$75	\$74	\$76	

(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 Total Cost of Service compared to the 2019-20 Budget is mainly due to the expansion of the International Education Program, and additional costs associated with the cancellation of this year's NAPLAN as a result of the COVID-19 pandemic in 2019-20.
2. The decrease in income in the 2020-21 Budget Target primarily reflects the impact of the cancellation of 2020 NAPLAN testing, partially offset by an anticipated increase in revenue from the International Education Program in 2020-21.

Asset Investment Program

1. The Department's planned Asset Investment Program in 2020-21 totals \$456.2 million and relates primarily to providing education facilities to meet enrolment growth and improving infrastructure for public schools throughout the State, enhancing opportunities for public school students. This significant capital investment supports local jobs to strengthen the State's economy.

Primary Schools

2. Planning has commenced for four new primary schools to open in 2022 at Alkimos (Shorehaven), Wellard (South West), Forrestdale (South East) and Treeby (Banjup West) (\$95.5 million).
3. Planning has also commenced to meet the Government's commitment to open a primary school at Burns Beach in 2022 (\$20.7 million).
4. Construction continues for four new primary schools to open in 2021 at Baldvis (Parkland Heights), Brabham, Harrisdale North, and Yanchep (Sunningdale) (\$71.1 million) and to rebuild Yanchep Lagoon Primary School (\$15 million). Construction has also commenced on Stage 1 of a new primary school in Southern River (\$7.2 million) to open in 2021, with Stage 2 to open in 2023 (\$12.8 million).
5. A further \$144 million has been allocated over the period 2020-21 to 2023-24 to construct new primary schools.
6. Construction continues for a permanent two storey building at Victoria Park Primary School (\$7.1 million) to provide the school with increased accommodation capacity to meet enrolment pressure.
7. Mount Lockyer Primary School will benefit from a building program to provide the school with new and refurbished accommodation at a total cost of \$15.2 million, which includes a \$3 million contribution from Royalties for Region funding.
8. The four-year Investing in Science in Primary Schools program will be completed in 2020-21 (\$12 million).

Secondary Schools

9. Construction continues for the second stage of Yanchep Secondary College, estimated to cost \$13.7 million.
10. Construction continues on the \$50 million redevelopment at Balcatta Senior High School, which will be completed in 2021.
11. Construction of performing art centres at Belmont City College (\$5 million) and Belridge Secondary College (\$5 million) continues.
12. New and upgraded facilities will open at Darling Range Sports College in 2021 (\$10 million).
13. Planning for new and refurbished accommodation at John Forrest Secondary College (\$50 million) is progressing, with construction to commence in early 2021.
14. Refurbishment works have commenced at Hedland Senior High School and construction of the new sports hall, and student accommodation will start, and are due to open in the second half of 2021 (\$15 million).
15. Construction will commence for new buildings and upgrades at Kiara College (\$12 million).
16. Upgrades at Kinross College (\$2.5 million) will be completed before the 2021 school year.
17. Construction of new specialist facilities (\$4 million) at Mount Lawley Senior High School continues.
18. Construction continues at Perth Modern School for a new auditorium (\$9.4 million).

Royalties for Regions

19. Construction continues at North Albany Senior High School for new and refurbished facilities to benefit the Albany Secondary Education Support Centre (\$9.8 million).
20. Construction of new facilities at Broome Senior High School (\$19.3 million) continues.
21. Construction of the new cafeteria and flexible learning space continues at Bunbury Senior High School (\$5 million).

Residential Colleges

22. The Commonwealth Government has provided funding under the Community Development Grants Program for the redevelopment of Moora Residential College (\$8.7 million).

Land Acquisition Costs

23. \$21.3 million in funding has been provided for the acquisition of land for primary schools and to contribute to site development costs in 2020-21, including \$5.9 million in the WA Recovery Plan from COVID-19. A further \$5.7 million is provided in 2021-22.

Other School Facilities

24. Provision of \$8.4 million has been made in 2020-21 for administration upgrades, library resource centres, toilet upgrades/replacements and covered assembly areas. This is in addition to the Government's \$200 million high priority maintenance package.

Transportable Classrooms

25. Additional funding has been allocated for the construction of transportable classrooms to assist in meeting temporary short to medium-term fluctuations in enrolments (\$6.8 million in the WA Recovery Plan from COVID-19), providing total funding of \$11.4 million in 2020-21.
26. \$1.5 million will be spent to build and locate transportable buildings at Belmont City College, Collie Senior High School and Narrogin Senior High School to expand the Clontarf academies program.

Information and Communications Technology

27. The Department will continue the development of a Kindergarten to Year 12 Student Records Management System in 2020-21 and 2021-22.

WA Recovery Plan

28. As part of the \$5.5 billion WA Recovery Plan to guide Western Australia through COVID 19 recovery, the State Government has provided an additional \$489.3 million for capital projects across Western Australian schools over the forward estimates period.
29. Construction will commence on the new Piara Waters Secondary School (planning name), including an Education Support Centre. The school will open for the start of the 2023 school year (\$60 million).
30. Construction will start on Stage 2 of Ridge View Secondary College to open in the 2023 school year (\$29.9 million).
31. Construction of the Stage 2 expansion of Bob Hawke College (\$57.6 million), to open in 2023, will increase the capacity of the college to 2,000 students to manage enrolment pressures at secondary schools in the inner city and western suburbs.
32. Total funding of \$9.4 million has been provided for the construction of new education support facilities at Lakeland Senior High School (\$5.5 million) and Canning Vale College (\$3.9 million) to provide student accommodation relief across the south metropolitan education region.
33. Planning will commence for major upgrades at Kalamunda Senior High School and Education Support Centre (\$18.3 million) and new additions at Carine Senior High School (\$32 million), Karratha Senior High School (\$22 million), Willetton Senior High School (\$12.5 million) and Joseph Banks Secondary College (\$16.1 million) to provide additional accommodation.
34. Planning will also commence for redevelopment of older schools including Lynwood Senior High School (\$18.3 million), Roebourne District High School (\$42 million), Lesmurdie Primary School (\$15.2 million) and Westminster Primary School (\$10 million) and rebuilding of early childhood facilities at Wyndham District High School (\$3 million).
35. \$15 million has been allocated for a new classroom block and upgrades at Australind Senior High School and \$6.3 million for a new oval at Margaret River Senior High School.
36. Planning will commence for a new performing arts centre and sports hall at Pinjarra Senior High School (\$10.4 million), new sports hall at Ocean Reef Senior High School (\$5 million) and for new performing arts centres at Dianella Secondary College (\$5.3 million) and Albany Senior High School (\$6.3 million).
37. Additional classrooms will be provided at Kyilla Primary School (\$6.9 million) and new education support facilities at Baldvis (Parkland Heights) (\$2.5 million).

	Estimated Total Cost	Estimated Expenditure to 30-6-20	2019-20 ^(a) Expenditure	2020-21 Budget Estimate	2021-22 Forward Estimate	2022-23 Forward Estimate	2023-24 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
WORKS IN PROGRESS							
Additions and Improvements to Primary Schools - Victoria							
Park Primary School	7,130	556	556	5,144	1,430	-	-
Additions and Improvements to Residential Colleges							
Minor Works	3,138	585	585	1,071	494	494	494
Additions and Improvements to Secondary Schools							
Aveley Secondary College - Additional Accommodation	4,200	1,700	1,700	2,500	-	-	-
Carine Senior High School	18,770	18,533	2,264	237	-	-	-
Hedland Senior High School	15,000	55	55	8,445	6,000	500	-
Perth Modern School Auditorium	9,375	1,343	1,343	6,157	1,875	-	-
Additional Stages at Secondary Schools							
Shenton College Stage 2	46,100	45,254	884	846	-	-	-
Yanchep Secondary College Stage 2	13,700	9,061	8,352	3,948	691	-	-
Election Commitments							
Additions and Improvements to Primary Schools							
Arbor Grove Primary School - Parent and Child Centre	1,750	1,092	1,063	658	-	-	-
Flinders Park Primary School - Early Childhood	500	-	-	500	-	-	-
Investing in Science	12,000	8,706	3,380	3,294	-	-	-
Kinross Primary School - Early Childhood	1,600	882	843	718	-	-	-
Mount Hawthorn Primary School	4,500	4,233	35	267	-	-	-
Additions and Improvements to Secondary Schools							

	Estimated Total Cost	Estimated Expenditure to 30-6-20	2019-20 ^(a) Expenditure	2020-21 Budget Estimate	2021-22 Forward Estimate	2022-23 Forward Estimate	2023-24 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balcatta Senior High School - Redevelopment	50,000	24,975	21,483	16,317	8,708	-	-
Ballajura Community College - Performing Arts Centre	5,000	4,090	2,886	910	-	-	-
Belmont City College - Performing Arts Centre	5,000	796	772	4,204	-	-	-
Belridge Secondary College - Performing Arts Centre	5,000	1,071	1,046	3,929	-	-	-
Canning Vale College - Upgrades	2,000	1,934	69	66	-	-	-
Darling Range Sports College - New and Upgraded Facilities	10,000	4,473	4,152	4,527	1,000	-	-
John Forrest Secondary College - Redevelopment	50,000	2,073	2,049	5,327	24,000	18,600	-
Kiara College Upgrades	12,000	522	522	6,478	5,000	-	-
Kinross College - Upgrades	2,500	253	250	2,247	-	-	-
Melville Senior High School - Performing Arts Centre	4,500	4,393	1,699	107	-	-	-
Morley Senior High School - Upgrades	1,500	1,409	361	91	-	-	-
Mount Lawley Senior High School - Specialist Facilities	4,000	800	800	3,200	-	-	-
Ocean Reef Senior High School - Performing Arts Centre	5,000	4,797	4,525	203	-	-	-
Southern River College - New and Upgraded Facilities	8,400	7,699	3,944	701	-	-	-
Wanneroo Secondary College - Upgrades	5,000	3,588	3,384	1,412	-	-	-
Miscellaneous - Universal Access - Ballajura Primary School	3,200	2,332	903	868	-	-	-
New Secondary Schools - Bob Hawke College	70,564	69,350	29,143	1,214	-	-	-
Royalties for Regions							
Broome Senior High School - New Facilities	19,325	12,053	11,279	4,521	2,751	-	-
Bunbury Senior High School - Upgrades	5,000	1,277	889	3,212	511	-	-
Collie Senior High School - New Facilities	7,500	7,366	3,324	134	-	-	-
Eaton Community College - New Facilities	5,000	4,272	3,838	728	-	-	-
Eaton Primary School	3,000	2,850	2,517	150	-	-	-
Flinders Park Primary School - Early Childhood	2,000	1,870	1,437	130	-	-	-
Glen Huon Primary School	1,500	1,363	129	137	-	-	-
Mount Lockyer Primary School - Upgrades	3,000	479	479	2,521	-	-	-
Newton Moore Senior High School - STEM Centre	3,000	2,456	2,171	544	-	-	-
Land Acquisition							
General	28,770	7,635	7,635	15,435	5,700	-	-
Land for Primary Schools	69,729	41,729	6,775	7,000	7,000	7,000	7,000
Miscellaneous							
Air Conditioning Replacement Program	23,000	9,884	4,981	4,116	3,000	3,000	3,000
Bore Replacement	1,500	1,474	48	26	-	-	-
Central Reserve Schools	615	-	-	615	-	-	-
Commonwealth Local Schools Community Fund	1,504	354	354	1,150	-	-	-
Ember Screens	3,400	2,025	114	1,375	-	-	-
Fire Services Upgrade	1,800	792	230	1,008	-	-	-
Gas Heater Replacement Program	6,000	2,814	721	936	750	750	750
High Priority Maintenance and Minor Works Program							
Capital Component	47,200	3,643	3,643	43,557	-	-	-
Infrastructure Power Upgrades	27,815	8,403	3,999	6,412	5,000	5,000	3,000
Interim Schools	2,190	581	4	664	315	315	315
K-12 Student Records Management System	2,847	2,481	461	243	123	-	-
Perimeter Security Fencing Program	3,700	3,299	1,470	401	-	-	-
Power Supply Upgrade	3,395	1,074	282	1,382	313	313	313
Public Private Partnership Retained Costs	30,505	23,290	2,292	3,374	2,218	1,598	25
Remote Community Schools	6,268	1,324	655	2,169	925	925	925
Roof Replacement	5,439	3,921	3,921	1,518	-	-	-
School Alarm System Upgrades	2,500	524	524	1,976	-	-	-
Sewer Connections	5,774	2,774	-	1,200	600	600	600
Small Asset Capital Purchases	452,481	270,070	66,704	45,602	45,603	45,603	45,603
Transportable Classrooms	35,022	16,570	5,675	4,613	4,613	4,613	4,613
Universal Access Program	50,416	42,403	4,570	8,013	-	-	-
New Primary Schools							
Alkimos (Shorehaven) Primary School	26,395	640	640	12,530	11,225	2,000	-
Aveley North Primary School	20,445	19,893	128	552	-	-	-
Baldivis (Parkland Heights) Primary School	17,045	7,036	6,779	7,509	2,500	-	-
Beenyup Primary School	18,900	18,545	12,365	355	-	-	-
Brabham Primary School	18,490	10,426	9,862	6,564	1,500	-	-
Burns Beach Primary School	20,673	223	223	9,377	9,073	2,000	-
Caversham Valley Primary School	17,300	16,193	9,561	1,107	-	-	-
Election Commitments - New Primary Schools							
Forrestdale (South East) Primary School	26,197	439	439	12,536	11,222	2,000	-
Grandis Primary School	18,800	15,297	10,577	3,503	-	-	-
Harrisdale North Primary School	18,310	2,083	1,933	14,227	2,000	-	-
Harrisdale Primary School Early Childhood Annex (2020)	2,200	2,076	2,076	124	-	-	-
Oakwood Primary School	19,700	18,523	228	1,177	-	-	-
Sheoak Grove Primary School	16,300	15,623	10,268	677	-	-	-
Southern Grove Primary School	22,100	20,548	108	1,552	-	-	-
Southern River Precinct 3 Primary School	7,150	3,301	3,130	2,849	1,000	-	-

	Estimated Total Cost	Estimated Expenditure to 30-6-20	2019-20 ^(a) Expenditure	2020-21 Budget Estimate	2021-22 Forward Estimate	2022-23 Forward Estimate	2023-24 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Sunningdale (Yanchep) Primary School	17,265	3,545	3,220	10,720	3,000	-	-
Treeby (Banjup West) Primary School	20,320	362	362	7,588	10,370	2,000	-
Wellard (South West) Primary School	22,590	326	326	6,414	11,850	4,000	-
Yanchep Lagoon Primary School	15,000	8,716	6,986	3,414	2,870	-	-
New Secondary Schools							
Alkimos College	48,400	42,199	15,911	389	5,812	-	-
Ridge View Secondary College	41,480	39,997	158	1,483	-	-	-
Other School Facilities							
Administration Upgrade	12,205	3,642	2,018	2,488	2,025	2,025	2,025
Canteens	1,225	4	4	606	205	205	205
Covered Assembly Areas	13,438	5,126	2,063	2,123	2,063	2,063	2,063
Early Childhood Program	9,255	2,271	140	2,484	1,500	1,500	1,500
Ground Developments	2,199	588	181	687	308	308	308
Library Resource Centres	13,314	4,630	2,065	2,489	2,065	2,065	2,065
Student Services Improvements	9,439	2,717	399	3,623	1,033	1,033	1,033
Toilet Replacement Program	12,282	6,922	3,447	1,340	1,340	1,340	1,340
Redevelopment Programs - Moora Residential College	8,700	5,439	5,099	3,261	-	-	-
Royalties for Regions							
Albany Secondary Education Support Centre	9,825	6,123	5,600	3,600	102	-	-
Broome Residential College Stage 2	11,700	11,587	2	113	-	-	-
Cape Naturaliste College Stage 2	30,100	26,985	4,483	2,598	517	-	-
Carnarvon Community College - Completion of Amalgamation	26,550	21,908	1,926	4,642	-	-	-
Champion Bay Senior High School	21,406	19,559	368	1,847	-	-	-
Ember Screens - Regional	3,350	3,325	2,475	25	-	-	-
Margaret River Senior High School	30,000	27,812	7,101	2,188	-	-	-
Western Suburbs Strategy							
Hyogo Prefecture Cultural Centre	2,700	1,498	1,498	1,202	-	-	-
International School of Western Australia	21,600	18,502	9,029	3,098	-	-	-
COMPLETED WORKS							
Additions and Improvements to Primary Schools							
Highgate Primary School	5,358	5,358	3	-	-	-	-
Inglewood Primary School	3,051	3,051	45	-	-	-	-
Wembley Primary School	3,147	3,147	127	-	-	-	-
Additional Stages at Secondary Schools - Joseph							
Banks Secondary College - Stage 2	19,675	19,675	2,153	-	-	-	-
Additions and Improvements to Secondary Schools							
Harrisdale Senior High School	4,000	4,000	3,250	-	-	-	-
Election Commitments - Additions and Improvements to Primary Schools							
Beaumaris Primary School - Perimeter Fence	135	135	4	-	-	-	-
Caversham Primary School - Undercover Area	940	940	4	-	-	-	-
Currambine Primary School - Perimeter Fence	165	165	3	-	-	-	-
Weld Square Primary School - Administration	1,458	1,458	868	-	-	-	-
Yokine Primary School - Administration Upgrades	274	274	2	-	-	-	-
Election Commitments - Royalties for Regions - South							
Bunbury Primary School - Upgrades	3,000	3,000	2,614	-	-	-	-
Land Acquisition	19,470	19,470	19,470	-	-	-	-
Miscellaneous							
Plaster Glass Ceilings	5,957	5,957	5,957	-	-	-	-
Playground Equipment and Shade Structures	5,800	5,800	1,000	-	-	-	-
Transportable Classrooms - Additional 2019-20	6,100	6,100	6,100	-	-	-	-
New Primary Schools							
Alkimos Primary School	13,769	13,769	10	-	-	-	-
Honeywood Primary School	15,234	15,234	128	-	-	-	-
Wellard Primary School	13,147	13,147	10	-	-	-	-
New Secondary Schools - Harrisdale Senior High School	50,828	50,828	1,538	-	-	-	-
Royalties for Regions - Carnarvon Community College	15,789	15,789	74	-	-	-	-
Western Suburbs Strategy							
City Beach Residential College	6,339	6,339	68	-	-	-	-
Japanese School in Perth	3,239	3,239	13	-	-	-	-
NEW WORKS							
COVID-19 WA Recovery Plan							
Additions and Improvements to Primary Schools							
Allendale Primary School	400	-	-	400	-	-	-
Baldivis South Primary School Education Support Facility	2,500	-	-	240	2,150	110	-
Belmay Primary School	2,000	-	-	200	1,700	100	-
Belmont Primary School	1,000	-	-	400	600	-	-
Bluff Point Primary School	200	-	-	200	-	-	-
East Wanneroo Primary School	2,000	-	-	200	1,700	100	-
Geraldton Primary School	100	-	-	100	-	-	-
Hawker Park Primary School	1,500	-	-	400	1,050	50	-

	Estimated Total Cost	Estimated Expenditure to 30-6-20	2019-20 ^(a) Expenditure	2020-21 Budget Estimate	2021-22 Forward Estimate	2022-23 Forward Estimate	2023-24 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Heathridge Primary School.....	1,500	-	-	400	1,050	50	-
High Wycombe Primary School	3,000	-	-	250	2,600	150	-
Joondalup Primary School.....	350	-	-	350	-	-	-
Kingston Primary School	2,500	-	-	240	2,150	110	-
Kyilla Primary School.....	6,900	-	-	350	5,900	650	-
Lesmurdie Primary School.....	15,200	-	-	450	5,100	9,650	-
Maida Vale Primary School	800	-	-	450	350	-	-
Malvern Springs Primary School.....	2,500	-	-	240	2,150	110	-
Mount Helena Primary School	2,000	-	-	200	1,700	100	-
Nollamara Primary School.....	2,000	-	-	200	1,700	100	-
Rangeway Primary School	400	-	-	400	-	-	-
Spring Hill Primary School	2,000	-	-	200	1,700	100	-
Wattle Grove Primary School	2,000	-	-	200	1,700	100	-
West Byford Primary School	2,000	-	-	200	1,700	100	-
Westminster Primary School	10,000	-	-	350	2,550	7,100	-
Wickham Primary School.....	3,500	-	-	300	3,050	150	-
Yale Primary School	2,000	-	-	200	1,700	100	-
Additions and Improvements to Secondary Schools							
Albany Senior High School.....	6,300	-	-	650	4,700	950	-
Australind Senior High School	15,000	-	-	450	4,900	9,650	-
Balga Senior High School	1,600	-	-	400	1,150	50	-
Ballajura Community College	400	-	-	400	-	-	-
Belmont City College	1,300	-	-	400	850	50	-
Bunbury Senior High School.....	3,100	-	-	250	2,350	500	-
Canning Vale College Education Support Facility	3,900	-	-	2,160	1,530	210	-
Carine Senior High School	32,000	-	-	800	5,600	21,600	4,000
Como Secondary College	1,000	-	-	400	600	-	-
Dianella Secondary College	5,300	-	-	350	3,900	1,050	-
Duncraig Senior High School.....	1,000	-	-	400	600	-	-
Eastern Hills Senior High School.....	2,000	-	-	200	1,700	100	-
Girrawheen Senior High School.....	1,500	-	-	400	1,050	50	-
Greenwood College	2,400	-	-	240	2,050	110	-
Hampton Senior High School	500	-	-	450	50	-	-
Harvey Senior High School.....	1,200	-	-	400	800	-	-
John Curtin College of the Arts.....	1,000	-	-	400	600	-	-
Joseph Banks Secondary College.....	16,100	-	-	500	4,000	11,600	-
Kalamunda Senior High School.....	18,300	-	-	500	4,400	12,100	1,300
Kalgoorlie-Boulder Community High School.....	500	-	-	450	50	-	-
Karratha Senior High School	22,000	-	-	550	3,100	15,000	3,350
Lakeland Senior High School	3,240	-	-	820	2,000	420	-
Lakeland Senior High School Education Support Facilities	5,480	-	-	331	4,839	310	-
Leeming Senior High School	2,150	-	-	200	1,850	100	-
Lynwood Senior High School	18,275	-	-	490	4,350	12,150	1,285
Margaret River Senior High School New Oval	6,270	-	-	4,000	2,270	-	-
Melville Senior High School	925	-	-	400	525	-	-
North Albany Senior High School	1,100	-	-	400	700	-	-
Ocean Reef Senior High School	5,000	-	-	350	4,300	350	-
Pinjarra Senior High School.....	10,380	-	-	350	2,600	7,430	-
Rockingham Senior High School	2,000	-	-	200	1,700	100	-
Southern River College.....	1,600	-	-	400	1,150	50	-
Swan View Senior High School	1,000	-	-	400	600	-	-
Wanneroo Secondary College.....	5,000	-	-	350	3,650	1,000	-
Warwick Senior High School	2,000	-	-	200	1,700	100	-
Willetton Senior High School	12,500	-	-	450	3,550	8,500	-
Additional Stages at Secondary Schools							
Bob Hawke College Stage 2.....	57,600	570	570	6,030	27,550	22,450	1,000
Ridge View Secondary College Stage 2.....	29,880	141	141	859	15,330	12,550	1,000
District High Schools							
Roebourne District High School.....	42,000	-	-	600	1,500	22,000	17,900
Wyndham District High School	3,000	-	-	250	2,600	150	-
Miscellaneous - Transportable Classrooms - Additional							
Transportable Buildings 2020-21	6,820	-	-	6,820	-	-	-
New Secondary Schools - Piara Waters Secondary							
School.....	60,000	703	703	6,237	7,370	36,740	8,950
Other Facilities							
Joondalup Education Support Centre	300	-	-	300	-	-	-
Land Acquisition - General	5,900	-	-	5,900	-	-	-
Malibu School	2,100	-	-	200	1,800	100	-

	Estimated Total Cost \$'000	Estimated 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
Other							
Election Commitment							
Additions and Improvements to Primary Schools							
Mount Lockyer Primary School Rebuild	12,200	-	-	5,000	6,500	700	-
New Primary Schools - Southern River Precinct 3							
Primary School - Stage 2	12,765	-	-	1,270	6,135	5,360	-
Miscellaneous - Clontarf Academies	1,544	-	-	1,544	-	-	-
New Primary Schools (2023-2026) Location to be Determined	236,835	-	-	500	25,000	56,135	62,400
Total Cost of Asset Investment Program	2,866,459	1,320,523	428,202	456,230	428,049	390,495	178,362
FUNDED BY							
Capital Appropriation			253,385	265,654	306,048	259,903	98,010
Commonwealth Grants			1,622	12,700	-	-	-
Drawdowns from Royalties for Regions Fund			42,917	23,386	3,364	-	-
Drawdowns from the Holding Account			18,493	18,494	17,799	17,799	17,799
Funding Included in Department of Treasury Administered Item			20,970	14,040	34,920	59,190	9,950
Internal Funds and Balances			45,213	76,354	20,315	8,000	7,000
Other			45,602	45,602	45,603	45,603	45,603
Total Funding			428,202	456,230	428,049	390,495	178,362

(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

- The Total Cost of Services is estimated to increase by \$108.5 million (2%) in the 2020-21 Budget compared to the 2019-20 Actual. This is mainly due to the increased expenditure on maintenance and minor works in schools as a part of the Government's High Priority Maintenance Stimulus Package.

Income

- Total income is forecast to increase by \$107.2 million (9.3%) in the 2020-21 Budget compared to the 2019-20 Actual, reflecting the increase in the National School Reform Agreement Quality Schools funding and the lower user contributions charges and fees as a result of the COVID-19 pandemic in 2019-20.

Statement of Financial Position

- Total equity is expected to increase by \$426 million (3.1%) between the 2019-20 Actual and the 2020-21 Budget. This reflects a projected increase in total assets of \$469.8 million (3%), which is partially offset by an increase in total liabilities of \$43.7 million (2.6%).

Statement of Cashflows

- The 2020-21 Budget closing cash assets balance of \$644.2 million represents a decrease of \$11.1 million (1.7%) in comparison to the 2019-20 Actual of \$655.3 million. This is predominantly attributed to a recashflow of capital projects.

INCOME STATEMENT ^(a)
(Controlled)

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual ^(b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(c)	3,864,812	3,899,926	4,060,354	4,078,314	4,210,741	4,451,124	4,651,282
Supplies and services	902,374	957,671	960,708	1,104,205	1,041,751	1,072,625	1,108,672
Grants and subsidies ^(d)	32,927	28,875	31,318	25,514	19,433	16,674	16,664
Depreciation and amortisation	188,362	271,798	252,907	217,819	226,846	233,088	236,163
Finance and interest costs	30,881	78,804	31,142	36,158	36,555	37,835	38,665
Other expenses ^(e)	475,717	4,012	21,896	4,857	4,443	4,354	4,260
TOTAL COST OF SERVICES	5,495,073	5,241,086	5,358,325	5,466,867	5,539,769	5,815,700	6,055,706
Income							
User contributions, charges and fees	136,627	148,457	117,104	149,465	162,705	163,469	167,126
Grants and subsidies	74,073	77,818	75,546	67,593	27,703	18,772	18,772
Quality Schools Funding	739,422	826,200	829,411	917,700	1,011,700	1,108,800	1,195,727
Other revenue	113,080	83,141	109,435	104,473	101,390	96,065	96,521
Interest	19,291	22,461	22,897	22,355	21,335	21,060	20,762
Total Income	1,082,493	1,158,077	1,154,393	1,261,586	1,324,833	1,408,166	1,498,908
NET COST OF SERVICES	4,412,580	4,083,009	4,203,932	4,205,281	4,214,936	4,407,534	4,556,798
INCOME FROM STATE GOVERNMENT							
Service appropriations	4,064,460	4,068,147	4,066,784	4,257,021	4,216,603	4,411,467	4,564,996
Grants from State Government agencies	9,704	6,246	9,415	5,194	3,333	3,274	3,317
Resources received free of charge	14,170	15,020	19,078	15,597	15,597	15,597	15,597
Royalties for Regions Fund:							
Regional Community Services Fund	19,070	24,215	21,644	21,224	23,903	23,903	23,903
Regional Reform Fund	3,366	4,443	4,748	4,826	4,891	4,566	-
Other revenue	-	-	-	913	-	-	-
TOTAL INCOME FROM STATE GOVERNMENT	4,110,770	4,118,071	4,121,669	4,304,775	4,264,327	4,458,807	4,607,813
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(301,810)	35,062	(82,263)	99,494	49,391	51,273	51,015

(a) Full audited financial statements are published in the agency'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 Budget, 2019-20 Actual and 2020-21 Budget Estimate are 39,205; 39,591; 40,011 and 40,917 respectively.

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

(e) The decrease in other expenses for the 2019-20 Budget is due to the 2018-19 Actual reflecting the non-cash adjustment relating to a decrement in the value of the Department's land, buildings and school infrastructure.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual ^(a)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
Indian Ocean Territories	1,538	1,325	1,544	1,352	1,352	1,352	1,352
National School Chaplaincy Program	2,469	2,469	2,306	2,469	2,469	-	-
Other	10,347	7,067	8,632	9,023	8,820	8,719	8,719
Scholarships/Sponsorships	473	907	944	473	473	473	473
Student Allowances	6,998	6,107	6,841	6,519	6,319	6,130	6,120
Universal Access to Non-Government Sector ^(b)	11,102	11,000	11,051	5,678	-	-	-
TOTAL	32,927	28,875	31,318	25,514	19,433	16,674	16,664

(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 National Partnership Agreement for Universal Access to Early Childhood Education for 2021 has not been finalised and is not currently reflected in the 2020-21 Budget and 2021-22 Forward Estimate.

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.....	600,942	491,807	566,005	541,833	531,042	533,707	520,585
Restricted cash.....	43,037	14,076	27,957	24,171	20,437	19,499	18,932
Holding account receivables.....	19,673	19,673	19,638	18,943	18,943	18,943	18,943
Receivables.....	41,329	64,726	43,673	35,741	35,637	35,622	35,721
Loans to schools.....	31,980	32,520	34,876	38,306	41,412	43,240	44,860
Other.....	26,514	16,055	17,205	19,054	19,054	19,054	19,054
Assets held for sale.....	3,547	4,219	3,499	3,499	3,499	3,499	3,499
Total current assets.....	767,022	643,076	712,853	681,547	670,024	673,564	661,594
NON-CURRENT ASSETS							
Holding account receivables.....	2,921,922	3,173,969	3,119,596	3,318,472	3,526,375	3,740,520	3,957,740
Property, plant and equipment.....	11,091,998	12,709,202	11,118,519	11,376,987	11,600,326	11,777,779	11,751,494
Right-of-use assets.....	-	-	291,466	299,708	308,450	335,512	328,112
Intangibles.....	17,560	20,075	5,721	4,624	2,845	1,787	822
Restricted cash.....	41,188	53,598	61,323	78,164	96,069	114,778	134,328
Loans to schools.....	279,418	311,800	298,197	317,947	334,502	348,487	360,097
Total non-current assets.....	14,352,086	16,268,644	14,894,822	15,395,902	15,868,567	16,318,863	16,532,593
TOTAL ASSETS.....	15,119,108	16,911,720	15,607,675	16,077,449	16,538,591	16,992,427	17,194,187
CURRENT LIABILITIES							
Employee provisions.....	569,568	609,359	589,440	589,440	589,440	589,440	589,440
Payables.....	88,129	128,843	133,528	150,158	167,684	186,007	188,372
Borrowings and leases.....	50,259	98,023	67,074	67,602	68,144	70,930	72,480
Other.....	12,254	14,135	11,482	10,641	9,231	9,231	9,145
Total current liabilities.....	720,210	850,360	801,524	817,841	834,499	855,608	859,437
NON-CURRENT LIABILITIES							
Employee provisions.....	206,003	191,846	232,268	232,268	232,268	232,268	232,268
Borrowings and leases.....	540,159	1,378,557	632,647	659,903	684,506	722,072	724,612
Other.....	173	242	1,193	1,365	1,279	1,193	1,193
Total non-current liabilities.....	746,335	1,570,645	866,108	893,536	918,053	955,533	958,073
TOTAL LIABILITIES.....	1,466,545	2,421,005	1,667,632	1,711,377	1,752,552	1,811,141	1,817,510
EQUITY							
Contributed equity.....	14,201,131	14,628,124	14,562,085	14,888,620	15,259,196	15,603,170	15,747,546
Accumulated surplus/(deficit).....	(548,568)	(137,409)	(622,042)	(522,548)	(473,157)	(421,884)	(370,869)
Total equity.....	13,652,563	14,490,715	13,940,043	14,366,072	14,786,039	15,181,286	15,376,677
TOTAL LIABILITIES AND EQUITY.....	15,119,108	16,911,720	15,607,675	16,077,449	16,538,591	16,992,427	17,194,187

(a) Full audited financial statements are published in the agency'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	Budget	Actual (b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	3,824,094	3,796,427	3,849,508	4,039,202	3,989,757	4,178,379	4,328,833
Capital appropriation	248,980	343,494	295,767	306,421	344,134	296,626	134,426
Administered equity contribution	26,900	22,000	20,970	14,040	34,920	59,190	9,950
Holding account drawdowns	19,842	19,673	19,637	19,638	18,943	18,943	18,943
State Government grants	9,594	6,246	9,600	5,194	3,333	3,274	3,317
Royalties for Regions Fund:							
Regional Community Services Fund	19,070	24,215	21,644	21,224	23,903	23,903	23,903
Regional Infrastructure and Headworks Fund	84,487	47,050	42,917	23,386	3,364	-	-
Regional Reform Fund	3,366	4,443	4,748	4,826	4,891	4,566	-
Other	-	-	-	913	-	-	-
Net cash provided by State Government	4,236,333	4,263,548	4,264,791	4,434,844	4,423,245	4,584,881	4,519,372
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(3,842,599)	(3,874,826)	(3,952,702)	(4,061,660)	(4,193,215)	(4,432,801)	(4,648,917)
Supplies and services	(911,842)	(942,571)	(937,063)	(1,088,583)	(1,026,143)	(1,057,015)	(1,093,095)
Grants and subsidies	(32,276)	(28,875)	(31,732)	(25,514)	(19,433)	(16,674)	(16,664)
GST payments	(132,130)	(108,241)	(135,070)	(152,091)	(151,936)	(151,159)	(151,193)
Finance and interest costs	(27,484)	(70,636)	(24,798)	(33,266)	(34,027)	(35,237)	(35,950)
Other payments	-	-	(261)	(329)	-	-	-
Loans advanced to non-government schools (c)	(42,382)	-	(51,406)	(57,100)	(57,100)	(57,100)	(57,100)
Receipts							
User contributions, charges and fees	126,496	148,417	110,243	149,426	162,705	163,469	167,126
Grants and contributions	74,073	79,906	77,110	73,401	26,207	18,686	18,686
Quality Schools Funding	739,422	826,200	829,411	917,700	1,011,700	1,108,800	1,195,727
GST receipts	127,718	108,142	136,538	151,992	151,837	151,060	151,094
Other receipts	93,457	83,041	91,854	103,776	101,390	96,065	96,521
Repayments of loans by non-government schools (c)	31,324	-	37,318	35,622	39,052	42,157	43,985
Interest receipts	16,452	17,519	13,586	17,810	17,195	17,591	17,932
Net cash from operating activities	(3,779,771)	(3,761,924)	(3,836,972)	(3,968,816)	(3,971,768)	(4,152,158)	(4,311,848)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(416,991)	(452,810)	(428,202)	(456,230)	(428,049)	(390,495)	(178,362)
Proceeds from sale of non-current assets	517	-	211	-	-	-	-
Net cash from investing activities	(416,474)	(452,810)	(427,991)	(456,230)	(428,049)	(390,495)	(178,362)
CASHFLOWS FROM FINANCING ACTIVITIES							
Payment of lease liabilities	-	-	(43,414)	(40,767)	(38,086)	(36,723)	(36,416)
Repayment of borrowings and leases	(50,406)	(134,315)	(37,702)	(73,420)	(73,431)	(73,443)	(73,443)
Loans advanced to non-government schools (c)	-	(57,100)	-	-	-	-	-
Proceeds from borrowings	46,264	92,182	51,406	94,889	91,469	88,374	86,558
Repayments of loans by non-government schools (c)	-	34,101	-	-	-	-	-
Net cash from financing activities	(4,142)	(65,132)	(29,710)	(19,298)	(20,048)	(21,792)	(23,301)
NET INCREASE/(DECREASE) IN CASH HELD	35,946	(16,318)	(29,882)	(9,500)	3,380	20,436	5,861
Cash assets at the beginning of the reporting period	649,221	575,799	685,167	655,285	644,168	647,548	667,984
Net cash transferred to/from other agencies	-	-	-	(1,617)	-	-	-
Cash assets at the end of the reporting period	685,167	559,481	655,285	644,168	647,548	667,984	673,845

(a) Full audited financial statements are published in the agency'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) These items have been reclassified during 2019-20 from Financing Activities to Operating Activities.

NET APPROPRIATION DETERMINATION ^(a)

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual ^(b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
User Contributions, Charges and Fees							
Schools Charges and Fees	92,116	112,608	79,830	116,813	119,728	119,584	121,675
Physical Education Camp School Receipts ...	497	340	244	195	331	340	349
Regulatory Fees - Training Accreditation	489	-	-	-	-	-	-
Teacher Registration Board Fees	5,906	5,845	5,775	5,999	6,131	6,149	6,472
Fees							
Agricultural Colleges	3,344	4,532	2,384	4,742	4,990	5,115	5,243
Canning College	7,614	6,992	5,842	3,418	7,508	7,851	8,139
Other	1,886	2,260	1,664	4,042	5,176	5,456	5,592
Residential Colleges	7,659	7,587	7,122	7,767	8,442	8,160	8,364
Swimming Classes	668	1,445	1,296	1,118	1,153	1,187	1,221
TAFE International	5,070	5,545	4,909	3,462	5,817	5,962	6,110
Grants and Contributions							
Universal Access to Early Childhood							
Education (including Capital) ^(c)	46,328	46,900	46,947	32,600	-	-	-
Chaplaincy Program ^(c)	7,729	7,729	7,729	7,729	7,729	-	-
Indian Ocean Territories	14,974	15,156	15,812	15,300	15,478	15,686	15,686
Capital Grant - Moora Residential College	-	4,350	-	8,700	-	-	-
Other Commonwealth Grants	5,042	5,732	6,622	9,033	2,961	2,961	2,961
Quality Schools Funding							
Quality Schools	739,422	826,200	829,411	917,700	1,011,700	1,108,800	1,195,727
GST Receipts							
GST Input Credits	122,128	101,016	132,110	144,991	144,836	144,059	144,093
GST Receipts on Sales	5,376	6,805	4,204	6,860	6,791	6,791	6,788
Other Receipts							
Other Receipts	34,664	29,511	35,846	51,746	46,443	42,093	42,549
Developers Contribution	3,296	7,000	2,560	7,000	7,000	7,000	7,000
Schools							
Donations	19,447	18,847	17,069	19,318	20,776	19,801	19,801
Other Receipts	34,015	26,025	34,707	25,697	25,513	25,513	25,513
Repayment of Loans							
Repayments of Loans By Non-Government							
Schools	31,324	-	37,318	35,622	39,052	42,157	43,985
Interest Receipts							
Interest Received	16,452	17,519	13,586	17,810	17,195	17,591	17,932
TOTAL	1,205,446	1,259,944	1,292,987	1,447,662	1,504,750	1,592,256	1,685,200

(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 Commonwealth funding in the forward estimates period is subject to a new National Partnership Agreement.

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							
Service Appropriation.....	454,256	451,873	451,873	449,968	443,687	435,710	436,029
TOTAL ADMINISTERED INCOME	454,256	451,873	451,873	449,968	443,687	435,710	436,029
EXPENSES							
Grants to Charitable and Other Public Bodies							
Per Capita Grants to Non-Government Schools	409,387	408,134	410,188	400,880	398,873	391,459	391,754
Supplementation Grants to Special Education Schools.....	29,799	29,229	31,153	30,455	30,302	29,738	29,761
Psychology Services Grant.....	4,605	4,605	4,605	4,605	4,605	4,605	4,605
Students at Risk.....	1,273	1,273	1,273	1,273	1,273	1,273	1,273
Australian Music Examinations Board.....	181	181	181	181	181	181	181
All Other Grants	88	89	89	90	91	92	93
Other							
Funding for School of Special Needs Medical, Mental Health and Sensory.....	5,412	4,862	5,009	4,862	4,862	4,862	4,862
Superannuation - Higher Education Institutions	3,198	3,500	2,970	3,500	3,500	3,500	3,500
TOTAL ADMINISTERED EXPENSES	453,943	451,873	455,468	445,846	443,687	435,710	436,029

(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

STUDENT RESIDENTIAL COLLEGES FUND

Account Purpose: The Student Residential Colleges Fund is a Department special purpose account under the *Financial Management Act 2006* section 16(1)(b).

	2018-19 Actual \$'000	2019-20 Budget \$'000	2019-20 Actual ^{(a) (b)} \$'000	2020-21 Budget Estimate \$'000
Opening Balance.....	5,830	5,353	5,353	(2,290)
Receipts:				
Appropriations	4,197	2,860	5,369	4,178
Other	13,675	9,635	10,017	17,834
	23,702	17,848	20,739	19,722
Payments	18,349	14,429	23,029	19,556
CLOSING BALANCE.....	5,353	3,419	(2,290)	166

(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 shortfall as at 30 June 2020 reflects an outstanding receipt from the Commonwealth for capital improvements at Moora Residential College of \$3.5 million.

Division 27 **Training and Workforce Development**

Part 6 **Education and Training**

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 62 Net amount appropriated to deliver services.....	354,366	335,419	333,474	418,356	396,736	374,111	380,687
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	1,815	1,815	1,815	1,815	1,825	1,835	1,845
Total appropriations provided to deliver services	356,181	337,234	335,289	420,171	398,561	375,946	382,532
CAPITAL							
Item 127 Capital Appropriation	-	3,060	130	10,467	85,597	60,659	12,248
TOTAL APPROPRIATIONS	356,181	340,294	335,419	430,638	484,158	436,605	394,780
EXPENSES							
Total Cost of Services	550,883	577,616	558,006	723,962	653,942	629,320	634,163
Net Cost of Services ^(b)	329,193	350,961	328,372	440,441	414,298	423,831	429,303
CASH ASSETS ^(c)	94,427	113,241	133,222	138,604	153,103	137,454	122,919

(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 agency'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					
Critical COVID-19 Related Skill Sets Including the Commonwealth Agreement on the National Infection Control Training Fund ^(b)	3,000	6,000	-	-	-
Employer Incentive for Re-Engaging Displaced Apprentices and Trainees.....	-	4,842	-	-	-
Expansion of the Lower Fees, Local Skills Initiative	-	22,628	9,410	-	-
Fee Waivers for Displaced Apprentices and Trainees ^(b)	-	1,970	-	-	-
Financial Support for International Students in Crisis During COVID-19 ^(b)	415	-	-	-	-
Recovery Skillsets to Engage Displaced Workers and Youth ^(b)	-	18,130	6,870	-	-
WA Recovery Plan Infrastructure Planning	-	210	-	-	-
New Initiatives					
Defence Industry Workforce Initiatives ^(b)	-	4,531	5,732	3,203	3,730
Kimberley Juvenile Justice Strategy.....	-	1,219	-	-	-
Other COVID-19					
Freeze 2021 TAFE Fees for International Students.....	-	(62)	(401)	(425)	(450)
JobTrainer Fund National Partnership Agreement.....	-	51,711	-	-	-
Training Accreditation Council Fee Assistance ^(b)	(131)	(66)	-	-	-
Waiver of Rent Owed to State Government Agencies	(13)	(13)	-	-	-
Lower Fees, Local Skills Initiative and National Disability Insurance Scheme (NDIS) Job Matching Service	8,457	25,413	12,535	2,081	1,000
Ongoing Initiatives					
Adjustments to Commonwealth Grants	(646)	(2,177)	(483)	(1,835)	1,207
Regional Workers Incentives Allowance Payments.....	28	28	28	28	1,664
Revision to International Student Training Activity Estimates.....	(2,777)	(1,230)	(1,585)	(1,875)	(1,707)
Royalties for Regions - Muresk Institute Agricultural Skills Pathway Program.....	75	-	-	-	-
Other					
Government Regional Officer Housing.....	25	16	9	5	5
Impact of COVID-19 on Agency Own Source Revenue	(2,420)	(13,176)	-	-	-
Lower Demand for Training Delivery Partially Re-purposed for Non-COVID-19 Initiatives	(14,500)	1,000	1,000	1,000	-
Non-Government Human Services Sector Indexation Adjustment.....	-	(58)	(63)	(54)	145
Revision to Forecasts for Leave Expenses	-	-	-	(500)	(500)
Revision to Indexation for Non-Salary Expenses	-	-	-	-	1,468
Revisions to Own Source Revenue and Commercial Activity Expense Estimates.....	(90)	(455)	50	50	50
Streamlined Budget Process Incentive Funding.....	-	3,626	-	-	-
Transfer of Murray House to the City of Melville.....	916	-	-	-	-

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

Significant Issues Impacting the Agency

WA Recovery Plan

1. As part of the strategy to combat the economic impacts of COVID-19, fees for 39 courses were reduced by up to 72%. This enhances the Lower Fees, Local Skills initiative announced in October 2019, taking the total courses to 73. Free training has been made available for short courses in infection control and other critical areas, and also for a range of short courses for displaced workers including women and young people.
2. A financial incentive has been introduced from 1 July 2020 to encourage employers to re-engage displaced apprentices and trainees. Eligible employers receive \$6,000 per apprentice and \$3,000 per trainee whose training was cancelled or terminated and are now re-engaged by a new employer. This initiative has been put in place to help mitigate the impact of the economic downturn and enhance the ability for displaced apprentices and trainees to continue training.
3. A large capital investment program of \$167.4 million is underway to upgrade existing TAFE infrastructure across regional and metropolitan Western Australia, supporting local jobs. The projects include new trade training centres, new classrooms, specialist training spaces and upgrades to existing campuses.

Skills Reform and Supporting the Recovery

4. Commonwealth funding of up to \$52 million is available under the JobTrainer Fund National Partnership Agreement, which was signed on 1 September 2020 to expand free and low fee training to young people and jobseekers. This will further complement the Lower Fees, Local Skills Initiative to provide low fee training.
5. As a result of COVID-19, enrolment numbers for international students in TAFE Colleges are anticipated to decline. A recovery strategy to attract international students when borders open is being developed.
6. A Government review of skills, training and workforce development (Training Review) was conducted, resulting in 46 recommendations that focus on creating new futures for recently displaced workers, ensuring training integrates new industry technologies, aligning training to labour market opportunities, and ensuring training is accessible to all. Implementation of the recommendations is being advanced.
7. To boost trade workers in the defence industry, an incentive has been introduced from 1 October 2020 to encourage defence employers to employ apprentices in key trades. The package also includes a range of initiatives to boost the uptake of women, veterans and young people in the defence industry. This package will build a pipeline of skilled workers in Western Australia to support additional vessel builds anticipated for Western Australia and further demonstrate defence capacity.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Future Jobs and Skills: Grow and diversify the economy, create jobs and support skills development.	A skilled workforce that meets the State's economic and community needs.	1. Vocational Education and Training (VET) Workforce Planning and Policy Development 2. Jobs and Skills Centre Services 3. Skilled Migration, Including Overseas Qualification Assessment
	A flexible, responsive, innovative and quality training system.	4. Apprenticeship and Traineeship Administration and Regulation 5. Procurement of Training 6. Recruitment and Management of International Students 7. Services to TAFE Colleges 8. Regulatory Services to Registered Training Organisations (RTOs)

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. VET Workforce Planning and Policy Development	15,164	17,084	15,826	18,633	17,342	16,965	17,218
2. Jobs and Skills Centre Services	13,526	12,990	12,343	15,397	15,900	15,146	13,966
3. Skilled Migration, Including Overseas Qualification Assessment	868	1,298	1,249	1,447	1,348	1,363	1,393
4. Apprenticeship and Traineeship Administration and Regulation	7,331	18,354	15,170	42,113	43,886	44,080	42,991
5. Procurement of Training	448,693	454,265	446,465	584,028	503,014	477,765	483,735
6. Recruitment and Management of International Students	27,827	30,301	26,131	17,673	31,040	32,529	32,702
7. Services to TAFE Colleges	35,552	39,366	37,849	41,200	37,987	38,024	38,661
8. Regulatory Services to RTOs	1,922	3,958	2,973	3,471	3,425	3,448	3,497
Total Cost of Services	550,883	577,616	558,006	723,962	653,942	629,320	634,163

(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) (b)}

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(c)	2020-21 Budget Target	Note
Outcome: A skilled workforce that meets the State's economic and community needs:					
Extent to which Jobs and Skills Centre services provided to individuals and businesses result in career, employment or training outcomes	63.7%	62%	68.8%	68%	
Proportion of State-nominated skilled migrants employed in priority occupations after arrival.....	44.4%	70%	91.7%	75%	1
Outcome: A flexible, responsive, innovative and quality training system:					
Proportion of delivery in training aligned with State priority occupations	62.2%	65%	62%	70%	2
Proportion of graduates satisfied with the overall quality of training	87.8%	90%	89%	90%	
Percentage of RTOs compliant with the standards for RTOs 2015	99%	100%	100%	100%	

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

(b) The Department has revised the Outcomes and Key Effectiveness Indicators to more meaningfully represent and provide greater visibility over key activities. To illustrate the 2020-21 Budget Targets for the revised Outcome Based Management (OBM) framework, the 2018-19 Actual, 2019-20 Budget and 2019-20 Actual results have been recast for comparative purposes where this is practicable.

(c) 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 proportion of State-nominated skilled migrants employed in priority occupations after arrival increased from the 2019-20 Budget to the 2019-20 Actual largely due to volatility in the survey population. The decrease between the 2019-20 Actual and the 2020-21 Budget Target is due to changes in the criteria and the COVID-19 pandemic.
2. The proportion of delivery in training aligned with State priority occupations increased between the 2019-20 Actual and the 2020-21 Budget Target largely due to the Lower Fees, Local Skills initiative.

Services and Key Efficiency Indicators

1. VET Workforce Planning and Policy Development ^(a)

The Department works closely with industry, the community and across Government in gathering and analysing workforce data and intelligence to identify the State's workforce development and training priorities.

The Department develops policies and programs that promote the effective and efficient operation of the State's VET system. Policy and program development is aligned to the Department's strategic direction for workforce development and training including higher education and the school sector.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 15,164	\$'000 17,084	\$'000 15,826	\$'000 18,633	1
Less Income ^(c)	79	12	32	13	
Net Cost of Service	15,085	17,072	15,794	18,620	
Employees (Full-Time Equivalents) ^(d)	65	68	73	84	2
Efficiency Indicators					
Cost of VET workforce planning and policy development per training place	\$94	n/a	\$100	\$105	

(a) The Department has revised the Services and Key Efficiency Indicators to more meaningfully represent and provide greater visibility over key activities. To illustrate the 2020-21 Budget Targets for the revised OBM framework, the 2018-19 Actual, 2019-20 Budget and 2019-20 Actual results have been recast for comparative purposes, where this is practicable.

(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) Income variances across the years are largely due to changes in own source revenue not linked to a specific service and allocated across services.

(d) The 2018-19 Actual and the 2019-20 Actual reflect average paid full-time equivalents (FTEs) for the period. The 2019-20 Budget and the 2020-21 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service increases between the 2018-19 Actual and the 2019-20 Budget and decreases between the 2019-20 Budget and 2019-20 Actual largely due to temporary vacant positions and savings in contracts and services expenses. The increase between the 2019-20 Actual and the 2020-21 Budget Target is largely due to the filling of vacant positions, the Aboriginal Policy, Planning and Reconciliation project and the Curriculum Development project introduced as part of the Training Review Initiatives.
2. The number of employees (FTEs) increasing between the 2019-20 Budget and the 2019-20 Actual is due to changes in the organisational structure, whilst increases between the 2019-20 Actual and the 2020-21 Budget Target are due to the Curriculum Development project introduced as part of the Training Review Initiatives.

2. Jobs and Skills Centre Services ^(a)

Jobs and Skills Centre Services provide education and training information and career guidance to the Western Australian community, as well as employment, training and mentoring services to Aboriginal people and communities. Under the Government's election commitment, these services have largely been transitioned to 'Jobs and Skills Centres' located at the TAFE Colleges.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 13,526	\$'000 12,990	\$'000 12,343	\$'000 15,397	1
Less Income ^(c)	16	- ^(d)	6	1	
Net Cost of Service	13,510	12,990	12,337	15,396	
Employees (Full-Time Equivalents) ^(e)	11	7	7	5	2
Efficiency Indicators					
Average cost per Jobs and Skills Centre individual and business client contact	\$432	\$419	\$346	\$367	3

- (a) The Department has revised the Services and Key Efficiency Indicators to more meaningfully represent and provide greater visibility over key activities. To illustrate the 2020-21 Budget Targets for the revised OBM framework, the 2018-19 Actual, 2019-20 Budget and 2019-20 Actual results have been recast for comparative purposes, where this is practicable.
- (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) Income variances across the years are largely due to changes in own source revenue not linked to a specific service and allocated across services.
- (d) Amounts less than \$1,000.
- (e) The 2018-19 Actual and the 2019-20 Actual reflect average paid FTEs for the period. The 2019-20 Budget and the 2020-21 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

- The Total Cost of Service increases between the 2019-20 Actual and the 2020-21 Budget Target are largely due to additional Jobs and Skills Centre funding for the Defence Industry Workforce Initiatives and Training Review Initiatives.
- The number of employees (FTEs) decrease between the 2018-19 Actual and the 2019-20 Budget is largely due to a restructure of operations resulting from the transition to the Jobs and Skills Centres, whilst the decrease between the 2019-20 Actual and the 2020-21 Budget Target is due to changes in the organisational structure.
- The average cost per Jobs and Skill Centre individual and business client contact decreases between the 2019-20 Budget and the 2019-20 Actual largely due to an increase in the number of client contacts.

3. Skilled Migration, Including Overseas Qualification Assessment ^(a)

Skilled Migration, including Overseas Qualification Assessment, assesses applications from intending skilled migrants to Western Australia, and assesses post-secondary qualifications gained overseas for Western Australian residents. The service aims to facilitate skilled migration to Western Australia to supplement the local workforce and enable overseas-trained residents to access education, training and employment through recognition of overseas qualifications.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 868	\$'000 1,298	\$'000 1,249	\$'000 1,447	1
Less Income	158	132	455	272	
Net Cost of Service	710	1,166	794	1,175	
Employees (Full-Time Equivalents) ^(c)	7	9	8	10	
Efficiency Indicators					
Average cost to administer migration applications and overseas qualification assessments	\$360	\$447	\$304	\$579	2

- (a) The Department has revised the Services and Key Efficiency Indicators to more meaningfully represent and provide greater visibility over key activities. To illustrate the 2020-21 Budget Targets for the revised OBM framework, the 2018-19 Actual, 2019-20 Budget and 2019-20 Actual results have been recast for comparative purposes, where this is practicable.
- (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 2018-19 Actual and the 2019-20 Actual reflect average paid FTEs for the period. The 2019-20 Budget and the 2020-21 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service increases between the 2018-19 Actual and the 2019-20 Budget and between the 2019-20 Actual and the 2020-21 Budget Target largely due to the filling of temporary vacant positions.
2. The average cost to administer migration applications and overseas qualification assessments increased between the 2018-19 Actual and the 2019-20 Budget due the filling of temporary vacant positions. The average cost to administer migration applications and overseas qualification assessments decreases between the 2019-20 Budget and the 2019-20 Actual due to economies of scale with a larger number of applications resulting in lower costs. Increases between the 2019-20 Actual and the 2020-21 Budget Target are due to an anticipated lower number of applications.

4. Apprenticeship and Traineeship Administration and Regulation ^(a)

Apprenticeship and Traineeship Administration and Regulation includes registration of training contracts and administration of contract variations, educating participants on training contract and legislation requirements, dispute resolution and monitoring of legislative compliance. The service includes the cost of grants and administration associated with the Employer Incentive Scheme.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 7,331	\$'000 18,354	\$'000 15,170	\$'000 42,113	1
Less Income ^(c)	62	8	25	9	
Net Cost of Service	7,269	18,346	15,145	42,104	
Employees (Full-Time Equivalents) ^(d)	45	57	51	55	2
Efficiency Indicators					
Average cost per active training contract	\$244	\$242	\$277	\$520	3
Cost to administer the employer incentive scheme as a proportion of total incentive payments ^(e)	n/a	14%	28%	6%	4

- (a) The Department has revised the Services and Key Efficiency Indicators to more meaningfully represent and provide greater visibility over key activities. To illustrate the 2020-21 Budget Targets for the revised OBM framework, the 2018-19 Actual, 2019-20 Budget and 2019-20 Actual results have been recast for comparative purposes, where this is practicable.
- (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) Income variances across the years are largely due to changes in own source revenue not linked to a specific service and allocated across services.
- (d) The 2018-19 Actual and the 2019-20 Actual reflect average paid FTEs for the period. The 2019-20 Budget and the 2020-21 Budget Target reflect the approved establishment.
- (e) The Employer Incentive Scheme commenced in 2019-20.

Explanation of Significant Movements

(Notes)

- The Total Cost of Service increases between the 2018-19 Actual and the 2019-20 Budget primarily due to the introduction of the Employer Incentive Scheme. The Total Cost of Service decreases between the 2019-20 Budget and the 2019-20 Actual largely due to employer lags in claiming the Employer Incentive Scheme as a result of COVID-19 in 2019-20. The increase between the 2019-20 Actual and the 2020-21 Budget Target is largely due to the full year of the Employer Incentive Scheme, the Apprenticeship and Traineeship Re-engagement Incentive introduced as part of the COVID-19 WA Recovery Plan initiatives and the Defence Industry Workforce Initiatives Employer Incentive.
- The number of employees (FTEs) increases between the 2018-19 Actual and the 2019-20 Budget due to the filling of vacant positions and additional FTEs to implement the Employer Incentive Scheme.
- The average cost per active training contract increased between the 2019-20 Budget and the 2019-20 Actual largely due to lower registrations during COVID-19. The increase between the 2019-20 Actual and the 2020-21 Budget Target is largely due to the introduction of the Apprenticeship and Traineeship Re-engagement Incentive and the Defence Industry Workforce Initiatives Employer Incentive.
- The cost to administer the employer incentive scheme as a proportion of total incentive payments increases between the 2019-20 Budget and the 2019-20 Actual largely due to system and procedural costs in establishing the scheme and lower than expected employer incentive payments in 2019-20. The expected decrease between the 2019-20 Actual and the 2020-21 Budget Target is largely due to a forecast increase in employer incentive payments.

5. Procurement of Training ^(a)

Procurement of Training comprises the purchasing of training delivery services from the TAFE Colleges and private training providers in accordance with the State's priorities and the State Training Plan. The service is differentiated according to the major Jobs and Skills WA funding categories.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 448,693	\$'000 454,265	\$'000 446,465	\$'000 584,028	1
Less Income	187,434	189,347	197,685	259,752	
Net Cost of Service	261,259	264,918	248,780	324,276	
Employees (Full-Time Equivalents) ^(c)	59	60	67	68	2
Efficiency Indicators					
Cost per student curriculum hour:	\$14.97	\$14.62	\$14.98	\$15.93	
- employment based training	\$15.60	\$16.16	\$16.83	\$17.65	
- institutional based training	\$14.80	\$14.18	\$14.50	\$15.44	

- (a) The Department has revised the Services and Key Efficiency Indicators to more meaningfully represent and provide greater visibility over key activities. To illustrate the 2020-21 Budget Targets for the revised OBM framework, the 2018-19 Actual, 2019-20 Budget and 2019-20 Actual results have been recast for comparative purposes, where this is practicable.
- (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 2018-19 Actual and the 2019-20 Actual reflect average paid FTEs for the period. The 2019-20 Budget and the 2020-21 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

- The Total Cost of Service increases between the 2018-19 Actual and the 2019-20 Budget largely due to forecast additional apprenticeship and traineeship training places. The decrease between the 2019-20 Budget and the 2019-20 Actual is largely due to lower demand for training partially re-purposed for COVID-19 recovery initiatives and repositioned to the outyears for future training priorities.

The Total Cost of Service increase between the 2019-20 Actual and the 2020-21 Budget Target is largely due to the Lower Fees, Local Skills initiative, COVID-19 WA Recovery Plan initiatives, the JobTrainer Fund National Partnership Agreement, Defence Industry Workforce initiatives and the delivery of additional apprenticeships and traineeships.

- The number of employees (FTEs) is increasing between the 2019-20 Budget and the 2019-20 Actual largely due to changes in organisational structure.

6. Recruitment and Management of International Students ^(a)

Recruitment and Management of International Students involves the marketing of Western Australian TAFE Colleges and public schools offshore and onshore and managing admissions, compliance and the welfare of international students according to relevant legislation.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 27,827	\$'000 30,301	\$'000 26,131	\$'000 17,673	1
Less Income	27,204	29,514	24,468	16,266	1
Net Cost of Service	623	787	1,663	1,407	
Employees (Full-Time Equivalents) ^(c)	34	42	30	44	2
Efficiency Indicators					
Average cost of recruitment and management per FTE international student	\$1,394	\$1,471	\$1,448	\$1,975	3

(a) The Department has revised the Services and Key Efficiency Indicators to more meaningfully represent and provide greater visibility over key activities. To illustrate the 2020-21 Budget Targets for the revised OBM framework, the 2018-19 Actual, 2019-20 Budget and 2019-20 Actual results have been recast for comparative purposes, where this is practicable.

(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 2018-19 Actual and the 2019-20 Actual reflect average paid FTEs for the period. The 2019-20 Budget and the 2020-21 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service and Income decreases between the 2019-20 Budget and the 2019-20 Actual and the 2020-21 Budget Target are due to the temporary impact of COVID-19 on demand for services.
2. The decrease in FTEs between the 2019-20 Budget and the 2019-20 Actual is due to temporary vacant positions. FTE increases between the 2019-20 Actual and the 2020-21 Budget Target are largely due to filling temporary vacant positions.
3. The average cost of recruitment and management per FTE international student increases between the 2019-20 Actual and the 2020-21 Budget Target largely due to a reduction in the number of FTE international students.

7. Services to TAFE Colleges ^(a)

Support Services to TAFE Colleges include the supply, management and maintenance of information and communications technology (ICT), finance and human resource services. This also incorporates infrastructure management for TAFE Colleges, including maintenance, administration and strategic development of land and buildings used to deliver publicly-funded training in campuses across the State.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(b)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 35,552	\$'000 39,366	\$'000 37,849	\$'000 41,200	1
Less Income	6,300	6,230	6,245	6,140	
Net Cost of Service	29,252	33,136	31,604	35,060	
Employees (Full-Time Equivalents) ^(c)	169	185	170	185	2
Efficiency Indicators					
Average cost to administer training infrastructure and support services per TAFE college	\$6,950,617	\$7,772,458	\$7,261,261	\$8,098,927	3

- (a) The Department has revised the Services and Key Efficiency Indicators to more meaningfully represent and provide greater visibility over key activities. To illustrate the 2020-21 Budget Targets for the revised OBM framework, the 2018-19 Actual, 2019-20 Budget and 2019-20 Actual results have been recast for comparative purposes, where this is practicable.
- (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 2018-19 Actual and the 2019-20 Actual reflect average paid FTEs for the period. The 2019-20 Budget and the 2020-21 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service increases between the 2018-19 Actual and the 2019-20 Budget largely due to temporary vacant positions and one-off savings in 2018-19. The Total Cost of Service increases between the 2019-20 Actual and the 2020-21 Budget Target largely due to the filling of vacant positions and the On-line Training Capability project as part of the Training Review initiatives.
2. The number of employees (FTEs) increases between the 2018-19 Actual and the 2019-20 Budget largely due to temporary vacant positions in 2018-19.
3. The average cost to administer training infrastructure and support services per TAFE College increases between the 2018-19 Actual and the 2019-20 Budget largely due to temporary vacant positions and one-off savings in 2018-19. The average cost to administer training infrastructure and support services per TAFE College increases between the 2019-20 Actual and the 2020-21 Budget Target largely due to the filling of vacant positions and the On-line Training Capability project as part of the Training Review initiatives.

8. Regulatory Services to RTOs ^{(a) (b)}

The Training Accreditation Council (the Council) has the statutory responsibility for providing regulatory services to RTOs operating solely in Western Australia. The Council is established under the *Vocational Education and Training Act 1996* and is supported by the Department through the services of the Council Secretariat. Regulatory Services to RTOs include quality assurance and recognition of VET services.

	2018-19 Actual	2019-20 Budget	2019-20 Actual ^(c)	2020-21 Budget Target	Note
Total Cost of Service	\$'000 1,922	\$'000 3,958	\$'000 2,973	\$'000 3,471	1
Less Income	437	1,412	718	1,068	2
Net Cost of Service	1,485	2,546	2,255	2,403	
Employees (Full-Time Equivalents) ^(d)	14	16	14	15	3
Efficiency Indicators					
Cost of regulatory services per RTO	\$9,560	\$19,309	\$15,404	\$18,463	4

- (a) The Department has revised the Services and Key Efficiency Indicators to more meaningfully represent and provide greater visibility over key activities. To illustrate the 2020-21 Budget Targets for the revised OBM framework, the 2018-19 Actual, 2019-20 Budget and 2019-20 Actual results have been recast for comparative purposes, where this is practicable.
- (b) The Council Secretariat was transferred from the Department of Education on 1 January 2019.
- (c) 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.
- (d) The 2018-19 Actual and the 2019-20 Actual reflect average paid FTEs for the period. The 2019-20 Budget and the 2020-21 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

- The Total Cost of Service increase between the 2018-19 Actual and the 2019-20 Budget and the 2019-20 Actual reflects the Council Secretariat in the Department for only six months to 30 June 2019 while the 2019-20 Budget is for the full year.

The Total Cost of Service decreases between the 2019-20 Budget and the 2019-20 Actual and increases between the 2019-20 Actual and the 2020-21 Budget Target are largely due to vacant positions, one-off savings in contract expenses in 2019-20, and COVID-19 WA Recovery Plan initiatives.

- Income increases between the 2018-19 Actual and the 2019-20 Budget largely due to full-year Council Secretariat operations. Income decreases between the 2019-20 Budget and the 2019-20 Actual and increases between the 2019-20 Actual and the 2020-21 Budget Target largely due to changes in demand for RTO Registrations and Course Accreditation Applications and COVID-19 temporary fee reductions.
- The number of employees (FTEs) increases between the 2018-19 Actual and the 2019-20 Budget and decreases between the 2019-20 Budget and the 2019-20 Actual due to temporary vacant positions.
- The cost of regulatory services per RTO increases between the 2018-19 Actual and the 2019-20 Budget as the 2018-19 Actual reflects six months compared to the 2019-20 Budget, which is for the full year. The cost of regulatory services per RTO decreases between the 2019-20 Budget and the 2019-20 Actual largely due to vacant positions and one-off savings in contract expenses. The cost of regulatory services per RTO increases between the 2019-20 Actual and the 2020-21 Budget Target largely due to vacant positions and one-off savings in contract expenses in 2019-20, changes in demand for RTO Registrations and Course Accreditation Applications and COVID-19 WA Recovery Plan initiatives.

Asset Investment Program

WA Recovery Plan

1. The Department's planned Asset Investment Program (AIP) supports the COVID-19 WA Recovery Plan, creating a pipeline of jobs for Western Australians. This significant capital investment supports local jobs to strengthen the State's economy.
2. Projects included in the COVID-19 WA Recovery Plan 2020-21 are:
 - 2.1. \$8 million for New Trades Workshop, classrooms and specialist facilities for agricultural machinery apprentices at the Muresk Institute in Northam;
 - 2.2. \$10 million for Kalgoorlie Heavy Plant/Engineering Trades Workshop at the Central Regional TAFE to expand training for plant mechanic and engineering trades to support the resource industries workforce needs;
 - 2.3. \$2 million for Workshop Modernisation at the Central Regional TAFE Northam Campus to modernise existing facilities, technology and equipment;
 - 2.4. \$2 million for Visual Arts Refurbishment Works at the Central Regional TAFE Geraldton Campus to support the expansion of the delivery of creative industries programs;
 - 2.5. \$4 million for Maritime Training Vessel Upgrades at the South Metropolitan TAFE Fremantle Campus and the Central Regional TAFE Geraldton Campus to undertake major refurbishments to ageing training vessel classrooms relating to maritime studies;
 - 2.6. \$17.6 million for Joondalup Light Auto Workshop at the North Metropolitan TAFE to provide a new light auto trade training workshop to cater for emerging automotive technologies and ICT-related technologies;
 - 2.7. \$32 million for Specialist Teaching Block at the North Metropolitan TAFE Balga Campus to build a new multi-storey block to provide technology-enabled classrooms for training delivery in building and construction trades, community services, general education, hairdressing and adult migrant education;
 - 2.8. \$6 million for Kununurra Health and Hospitality Trade Training Centre at the North Regional TAFE to provide specialist training spaces for nursing, NDIS and hospitality training;
 - 2.9. \$22 million for Pundulmurra Trade Expansion (South Hedland) at the North Regional TAFE to provide a new workshop and expand training for plant mechanic and engineering trades, and a new commercial cookery training kitchen to provide highly skilled resource industry workers;
 - 2.10. \$5 million for Roebourne (Minurmarghali Mia) New Classroom Block at the North Regional TAFE to provide expanded classroom space and upgrade existing campus facilities;
 - 2.11. \$10 million for Broome Hospitality and Student Services Centre at the North Regional TAFE to expand training to support Broome's extensive hospitality and tourism economy, with a focus on supporting Aboriginal businesses;
 - 2.12. \$22.6 million for South Metropolitan TAFE Armadale Training Campus to provide a new campus to deliver community services, childcare, mental health, business, education support and general education programs, and new specialist training in warehousing/logistics, ICT, emerging industries and cyber security;
 - 2.13. \$9.2 million for Mandurah Hospitality and Tourism Training Centre at the South Metropolitan TAFE to provide a new centre for commercial cookery, front of house, barista, tourism and events management training delivery for chef apprentices, VET for secondary school students, unemployed youth and the long-term unemployed; and
 - 2.14. \$17 million for South Regional TAFE - Albany Trade Workshop to build new workshops to replace outdated workshops and provide contemporary training spaces for automotive, metals and engineering, building and construction, carpentry and joinery.

New Works

3. New Works include:

- 3.1. \$1.1 million to upgrade the teaching equipment and customise workshop facilities at the South Metropolitan TAFE Fremantle Campus to train metal fitters and machinists for the Defence Industry;
- 3.2. \$0.5 million for Heavy Haulage Driver Training at South Regional TAFE Collie Campus to address the need for a comprehensive training program that develops the higher-level skills required for the modern transport industry, including a stronger emphasis on safety;
- 3.3. \$1.2 million for Agricultural Machinery Workshop at Central Regional TAFE Northam Campus to address the need for additional precision agricultural machinery apprentices;
- 3.4. \$0.8 million for Belt Splicing Workshop at North Metropolitan TAFE Midland Campus to provide apprenticeship training facilities supporting the resources industry requirement for continued operations and maintenance of large industrial conveyor belts for the transportation and loading of ore;
- 3.5. \$1 million for Moora Agricultural Machinery Trade Workshop at Central Regional TAFE to support more than 70 agricultural machinery apprentices per annum;
- 3.6. \$2.5 million for Midland Specialist Rail Trade Training Centre at North Metropolitan TAFE to provide rail operations and signalling training to support METRONET and rail networks privately developed and maintained by resource companies;
- 3.7. \$1.8 million for Mt Lawley NDIS Simulated Training Space at North Metropolitan TAFE to create NDIS in-home simulated training spaces in a vacated large library space; and
- 3.8. \$3.2 million for Technology Enabled Training Facilities across the TAFE Colleges to enable the purchase of new industry relevant training equipment and provide contemporary classroom spaces for online learning/training to improve student outcomes.

Completed Works

4. Works that have been completed in 2019-20 include \$13 million ICT Student Management System for the training sector.

Works in Progress

5. Works with estimated expenditure continuing in 2020-21 include the following projects:

- 5.1. \$19 million for Esperance New Replacement Campus to provide industry-relevant training facilities to support the training and workforce development needs of the Esperance region;
- 5.2. \$4.5 million for NDIS Training Facility Upgrades to upgrade existing TAFE infrastructure to address the specialist needs associated with training for individuals in home care; and
- 5.3. \$63.4 million for Remedial Works program (over 2019-20 to 2023-24), which will be used for a range of essential projects to upgrade ageing infrastructure and better equip TAFE Colleges so that students and industry have access to contemporary and industry relevant training infrastructure.

	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							
New Buildings and Additions at TAFE Colleges							
NDIS Training Facility Upgrades - TAFE Campus							
Updates.....	4,482	3,264	3,264	1,218	-	-	-
Remedial Works Program ^(b)	110,242	59,221	12,425	8,214	12,207	15,300	15,300
South Regional TAFE Esperance New Replacement							
Campus	18,955	2,224	1,810	14,138	2,593	-	-
COMPLETED WORKS							
ICT Student Management System for the Training							
Sector	12,917	12,917	628	-	-	-	-
NEW WORKS							
COVID-19 WA Recovery Plan							
New Buildings and Additions							
Central Regional TAFE							
Kalgoorlie Heavy Plant/Engineering Trades							
Workshop	10,000	-	-	1,000	8,000	1,000	-
Geraldton Campus Visual Arts Refurbishment Works ...	2,000	-	-	500	1,500	-	-
Norham Campus Workshop Modernisation	2,000	-	-	150	1,850	-	-
Maritime Training Vessel Upgrades - South							
Metropolitan TAFE Fremantle Campus and Central							
Regional TAFE Geraldton Campus.....	4,000	-	-	200	3,800	-	-
Muresk Institute Norham - New Trades Workshop,							
Classrooms and Specialist Facilities.....	8,000	-	-	2,000	5,500	500	-
North Metropolitan TAFE							
Balga Campus - Specialist Teaching Block.....	32,000	-	-	700	4,000	18,000	9,300
Joondalup Light Auto Workshop	17,600	-	-	500	7,500	9,100	500
North Regional TAFE							
Broome Hospitality and Student Services Centre	10,000	-	-	700	8,800	500	-
Kununurra Health and Hospitality Trade Training							
Centre	6,000	-	-	400	5,400	200	-
Pundulmurra Trade Expansion (South Hedland)	22,000	-	-	400	10,000	10,750	850
Roeboorne (Minurmarghali Mia) New Classroom							
Block	5,000	-	-	350	4,450	200	-
South Metropolitan TAFE							
Armadale Training Campus	22,600	-	-	600	10,000	11,000	1,000
Mandurah Hospitality and Tourism Training Centre.....	9,170	-	-	1,200	7,670	300	-
South Regional TAFE - Albany Trade Workshop	17,000	-	-	500	7,000	9,000	500
Other New Works							
Central Regional TAFE - Agricultural Machinery							
Workshop.....	1,200	-	-	1,200	-	-	-
North Metropolitan TAFE - Belt Splicing Technician							
Workshop and Equipment.....	800	-	-	800	-	-	-
Revitalising TAFE Campuses							
Central Regional TAFE - Moora Agricultural							
Machinery Trade Workshop	1,000	-	-	1,000	-	-	-
North Metropolitan TAFE							
Midland Specialist Rail Trade Training Centre	2,500	-	-	2,400	100	-	-
Mt Lawley NDIS Simulated Training Space.....	1,800	-	-	1,800	-	-	-
Technology Enabled Training Facilities Across TAFE							
Colleges	3,200	-	-	800	2,400	-	-
South Metropolitan TAFE - Defence Industry							
Workforce Initiative - Upgrade to Teaching							
Equipment.....	1,142	-	-	1,142	-	-	-
South Regional TAFE - Heavy Haulage Delivery							
Simulators	500	-	-	500	-	-	-
Total Cost of Asset Investment Program	326,108	77,626	18,127	42,412	102,770	75,850	27,450
FUNDED BY							
Capital Appropriation			-	10,342	85,470	60,550	12,150
Commonwealth Grants.....			15,300	17,300	17,300	15,300	15,300
Drawdowns from Royalties for Regions Fund			-	10,000	-	-	-
Other Grants and Subsidies			1,000	3,000	-	-	-
Internal Funds and Balances.....			1,827	1,770	-	-	-
Total Funding.....			18,127	42,412	102,770	75,850	27,450

(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) A transfer of \$0.4 million from the Department's Remedial Works Program is reflected in the North Regional TAFE AIP where purchases are required at a local level to meet specific training requirements.

Financial Statements

Income Statement

Expenses

1. The \$166 million, or 29.7%, increase in the Total Cost of Services between the 2019-20 Actual and the 2020-21 Budget Estimate is primarily due to the Lower Fees, Local Skills initiative, COVID-19 WA Recovery Plan initiatives, the JobTrainer Fund National Partnership Agreement, additional training places for apprenticeships and traineeships and the Employer Incentive Scheme.

Income

2. The \$56.9 million, or 25.1%, increase in total income between the 2019-20 Budget and the 2020-21 Budget Estimate is primarily due to revenue under the JobTrainer Fund National Partnership Agreement and the National Partnership on the Skilling Australians Fund partly offset by a reduction in International Student Course Fees due to travel restrictions under COVID-19.
3. The \$43.9 million, or 15.5%, decrease in total income between the 2020-21 Budget Estimate and the 2021-22 Forward Estimate is primarily due to the timing of the JobTrainer Fund National Partnership Agreement.
4. The \$34.2 million, or 14.3%, decrease in total income between the 2021-22 Forward Estimate and the 2022-23 Forward Estimate is primarily due to the timing of the National Partnership on the Skilling Australians Fund.

Statement of Financial Position

5. The \$69.1 million, or 35.7%, increase in total assets between the 2018-19 Actual and the 2019-20 Budget primarily reflects the accounting standard AASB 16: *Leases* introduced in 2019-20.
6. The \$131.5 million, or 56%, increase in total assets between the 2019-20 Actual and the 2022-23 Forward Estimate primarily reflects the WA Recovery Plan AIP.
7. The \$123.4 million, or 33.7%, decrease in total assets between the 2022-23 Forward Estimate and the 2023-24 Forward Estimate primarily reflects the transfer of WA Recovery Plan assets to the TAFE Colleges on completion and the timing of the National Partnership on the Skilling Australians Fund.
8. The \$36.1 million, or 114.2%, increase in total liabilities between the 2018-19 Actual and the 2019-20 Budget and \$34.3 million, or 50.6%, decrease between the 2019-20 Budget and 2019-20 Actual in total liabilities primarily reflects changes under the accounting standard AASB 16 introduced in 2019-20.
9. The \$131.7 million, or 65.4%, increase in total equity between the 2019-20 Actual and the 2021-22 Forward Estimate is primarily due to the WA Recovery Plan Asset Investment projects totalling \$167.4 million, and the timing of the National Partnership on the Skilling Australians Fund cashflows.
10. The \$123.7 million, or 37.3%, decrease in total equity between the 2022-23 Forward Estimate and the 2023-24 Forward Estimate primarily reflects the transfer of WA Recovery Plan assets to the TAFE Colleges on completion and the timing of the National Partnership on the Skilling Australians Fund.

Statement of Cashflows

11. Movements in cash in the Statement of Cashflows reflect changes as noted above for the Statement of Financial Position.

INCOME STATEMENT ^(a)
(Controlled)

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual ^(b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(c)	47,914	49,555	49,030	52,235	52,871	52,384	52,881
Grants and subsidies ^(d)	443,930	458,677	446,458	617,574	535,095	508,400	512,619
Supplies and services	25,138	28,140	27,437	24,794	25,986	27,206	26,925
Accommodation	5,863	2,307	5,044	6,946	7,085	7,085	7,084
Depreciation and amortisation	2,801	6,867	3,242	3,093	2,745	2,717	2,712
Finance costs	-	1,386	2	7	6	5	4
Service Delivery Agreement - international student fees	19,768	21,283	18,066	10,548	22,293	23,425	23,554
Other expenses	5,469	9,401	8,727	8,765	7,861	8,098	8,384
TOTAL COST OF SERVICES	550,883	577,616	558,006	723,962	653,942	629,320	634,163
Income							
Sale of goods and services	698	745	557	610	655	655	655
Regulatory fees and fines	418	1,409	714	1,066	1,171	1,171	1,171
Grants and subsidies	185,149	187,293	195,574	260,483	199,271	163,657	162,885
International student course fees	26,160	28,189	23,774	14,090	29,388	30,847	30,990
Other revenue	9,265	9,019	9,015	7,272	9,159	9,159	9,159
Total Income	221,690	226,655	229,634	283,521	239,644	205,489	204,860
NET COST OF SERVICES	329,193	350,961	328,372	440,441	414,298	423,831	429,303
INCOME FROM STATE GOVERNMENT							
Service appropriations	356,181	337,234	335,289	420,171	398,561	375,946	382,532
Resources received free of charge	474	294	429	294	294	294	294
Royalties for Regions Fund:							
Regional Community Services Fund	3,725	46,722	46,283	47,250	47,064	47,064	47,064
Regional Infrastructure and Headworks Fund	312	-	-	-	-	-	-
TOTAL INCOME FROM STATE GOVERNMENT	360,692	384,250	382,001	467,715	445,919	423,304	429,890
SURPLUS/(DEFICIENCY) FOR THE PERIOD	31,499	33,289	53,629	27,274	31,621	(527)	587

(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 404, 420 and 466 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 ^(a)	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Actual	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
Contracts and Agreements for the Delivery of Training and Employment Services by TAFE Colleges, Private Training Providers and the Western Australian Academy of Performing Arts at Edith Cowan University	416,888	426,907	411,653	562,089	480,499	454,509	459,950
Other Grants and Subsidies	27,042	31,770	34,805	55,485	54,596	53,891	52,669
TOTAL	443,930	458,677	446,458	617,574	535,095	508,400	512,619

(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.....	38,745	73,542	50,389	49,892	64,213	48,386	33,673
Restricted cash.....	55,117	39,299	82,123	88,002	88,180	88,358	88,536
Receivables.....	4,859	5,995	2,844	2,844	2,844	2,965	3,086
Other.....	2,307	2,924	2,427	2,427	2,427	2,427	2,427
Total current assets.....	101,028	121,760	137,783	143,165	157,664	142,136	127,722
NON-CURRENT ASSETS							
Holding account receivables.....	45,301	52,668	49,063	52,656	55,901	58,618	61,330
Property, plant and equipment.....	29,521	70,068	32,461	59,974	141,428	153,946	43,508
Intangibles.....	16,670	17,314	14,597	13,297	11,997	10,697	9,397
Restricted cash.....	565	400	710	710	710	710	710
Other.....	365	325	364	364	364	364	364
Total non-current assets.....	92,422	140,775	97,195	127,001	210,400	224,335	115,309
TOTAL ASSETS	193,450	262,535	234,978	270,166	368,064	366,471	243,031
CURRENT LIABILITIES							
Employee provisions.....	9,636	12,060	10,934	11,612	12,290	12,589	12,888
Payables.....	1,675	520	300	300	300	300	300
Borrowings and leases.....	-	-	83	86	67	57	39
Other.....	17,837	52,371	19,806	19,806	19,806	19,806	19,806
Total current liabilities.....	29,148	64,951	31,123	31,804	32,463	32,752	33,033
NON-CURRENT LIABILITIES							
Employee provisions.....	2,467	2,747	2,196	2,196	2,196	2,196	2,196
Borrowings and leases.....	-	-	120	186	150	106	50
Other.....	-	10	-	-	-	-	-
Total non-current liabilities.....	2,467	2,757	2,316	2,382	2,346	2,302	2,246
TOTAL LIABILITIES	31,615	67,708	33,439	34,186	34,809	35,054	35,279
EQUITY							
Contributed equity.....	-	(14,633)	-	7,167	72,821	71,510	(52,742)
Accumulated surplus/(deficit).....	161,835	209,460	201,539	228,813	260,434	259,907	260,494
Total equity	161,835	194,827	201,539	235,980	333,255	331,417	207,752
TOTAL LIABILITIES AND EQUITY	193,450	262,535	234,978	270,166	368,064	366,471	243,031

(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	Budget	Actual ^(b)	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	Estimate	Estimate	Estimate	Estimate
				\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	352,243	329,867	331,527	416,578	395,316	373,229	379,820
Capital appropriation	-	3,060	130	10,467	85,597	60,659	12,248
Royalties for Regions Fund:							
Regional Community Services Fund	3,950	46,722	46,283	47,250	47,064	47,064	47,064
Regional Infrastructure and Headworks Fund	512	6,000	-	10,000	-	-	-
Net cash provided by State Government	356,705	385,649	377,940	484,295	527,977	480,952	439,132
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(49,434)	(48,992)	(47,812)	(51,672)	(52,308)	(52,321)	(52,818)
Grants and subsidies	(441,091)	(458,677)	(444,383)	(617,574)	(535,095)	(508,400)	(512,619)
Supplies and services	(25,003)	(28,128)	(27,739)	(24,782)	(25,974)	(27,167)	(26,873)
Accommodation	(5,823)	(2,582)	(5,092)	(7,221)	(7,360)	(7,360)	(7,359)
GST payments	(13,648)	(20,821)	(13,233)	(20,821)	(20,821)	(20,821)	(20,821)
Finance costs	-	(1,386)	(2)	(7)	(6)	(5)	(4)
Service Delivery Agreement - International Student Fees	(19,833)	(21,283)	(18,020)	(10,548)	(22,293)	(23,425)	(23,554)
Other payments	(8,101)	(8,729)	(9,366)	(8,093)	(7,189)	(7,453)	(7,752)
Receipts ^(c)							
Regulatory fees and fines	399	1,409	752	1,066	1,171	1,171	1,171
Grants and subsidies	185,149	187,293	199,700	260,483	199,271	163,657	162,885
Sale of goods and services	819	745	524	610	655	655	655
GST receipts	13,648	20,821	13,233	20,821	20,821	20,821	20,821
Other receipts	33,529	37,208	31,315	21,362	38,547	40,006	40,149
Net cash from operating activities	(329,389)	(343,122)	(320,123)	(436,376)	(410,581)	(420,642)	(426,119)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(17,489)	(21,300)	(18,127)	(42,412)	(102,770)	(75,850)	(27,450)
Net cash from investing activities	(17,489)	(21,300)	(18,127)	(42,412)	(102,770)	(75,850)	(27,450)
CASHFLOWS FROM FINANCING ACTIVITIES							
Payments							
Other payments	-	(3,060)	(116)	(125)	(127)	(109)	(98)
Net cash from financing activities	-	(3,060)	(116)	(125)	(127)	(109)	(98)
NET INCREASE/(DECREASE) IN CASH HELD	9,827	18,167	39,574	5,382	14,499	(15,649)	(14,535)
Cash assets at the beginning of the reporting period	85,882	95,074	94,427	133,222	138,604	153,103	137,454
Net cash transferred to/from other agencies	(1,282)	-	(779)	-	-	-	-
Cash assets at the end of the reporting period	94,427	113,241	133,222	138,604	153,103	137,454	122,919

(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	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
Regulatory Fees and Fines							
Regulatory Fees	399	1,409	752	1,066	1,171	1,171	1,171
Grants and Subsidies							
Commonwealth Capital	15,300	15,300	15,300	17,300	17,300	15,300	15,300
Commonwealth Recurrent	169,849	171,993	179,069	231,498	176,578	146,276	147,585
Direct Grants and Subsidies Recurrent	-	-	4,331	8,685	5,393	2,081	-
Direct Grants and Subsidies Capital	-	-	1,000	3,000	-	-	-
Sale of Goods and Services							
Sale of Goods and Services	819	745	524	610	655	655	655
GST Receipts							
GST Receipts	13,648	20,821	13,233	20,821	20,821	20,821	20,821
Other Receipts							
International Student Delivery	25,067	28,189	21,108	14,090	29,388	30,847	30,990
Interest Receipts	704	905	485	400	905	905	905
Other Receipts	7,758	8,114	9,722	6,872	8,254	8,254	8,254
TOTAL	233,544	247,476	245,524	304,342	260,465	226,310	225,681

(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.

DETAILS OF ADMINISTERED TRANSACTIONS

	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
INCOME							
Other							
Temporary Worker (Skilled) Visa Holder (Subclass 457) and Temporary Skill Shortage Visa Holder (Subclass 482) Child School Fees	3,479	4,346	2,839	3,705	4,081	4,081	4,081
TOTAL ADMINISTERED INCOME	3,479	4,346	2,839	3,705	4,081	4,081	4,081
EXPENSES							
Other							
Payments to the Consolidated Account	3,479	4,346	2,839	3,705	4,081	4,081	4,081
TOTAL ADMINISTERED EXPENSES	3,479	4,346	2,839	3,705	4,081	4,081	4,081

(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.

TAFE Colleges

Part 6 Education and Training

Asset Investment Program

1. The five TAFE Colleges are undertaking Asset Investment Programs in 2020-21 comprising various refurbishments and improvements to accommodation and infrastructure, as well as the replacement of equipment for training and minor works.

	Estimated Total Cost \$'000	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
CENTRAL REGIONAL TAFE							
WORKS IN PROGRESS							
Asset Replacement Program	6,270	2,601	296	994	300	925	1,450
Total Cost of Asset Investment Program	6,270	2,601	296	994	300	925	1,450
NORTH METROPOLITAN TAFE							
WORKS IN PROGRESS							
Accommodation and Infrastructure - Building Renewal and Improvements	3,884	638	463	1,326	640	640	640
Asset Replacement Program	10,327	5,848	929	1,899	860	860	860
Critical Remedial Works and Refurbishment Aberdeen Street and Leederville Campuses	1,325	1,200	480	125	-	-	-
Total Cost of Asset Investment Program	15,536	7,686	1,872	3,350	1,500	1,500	1,500
NORTH REGIONAL TAFE							
WORKS IN PROGRESS							
Asset Replacement Program ^(b)	6,518	3,518	355	1,050	650	650	650
Total Cost of Asset Investment Program	6,518	3,518	355	1,050	650	650	650
SOUTH METROPOLITAN TAFE							
WORKS IN PROGRESS							
Asset Replacement Program	20,246	9,726	2,007	2,630	2,630	2,630	2,630
Total Cost of Asset Investment Program	20,246	9,726	2,007	2,630	2,630	2,630	2,630
SOUTH REGIONAL TAFE							
WORKS IN PROGRESS							
Asset Replacement Program	3,357	1,074	324	400	461	461	961
Total Cost of Asset Investment Program	3,357	1,074	324	400	461	461	961
Total Cost of TAFE Colleges Asset Investment Program	51,927	24,605	4,854	8,424	5,541	6,166	7,191
FUNDED BY							
Internal Funds and Balances			4,854	8,424	5,541	6,166	7,191
Total Funding			4,854	8,424	5,541	6,166	7,191

- (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) A transfer of \$0.4 million from the Department of Training and Workforce Development's Remedial Works Program is reflected in the North Regional TAFE Asset Replacement Program where purchases are required at a local level to meet specific training requirements.

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