

## 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.

#### Summary of Recurrent and Asset Investment Expenditure

| Agency                                  | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 |
|---|--|---|
| Premier and Cabinet                     |  |   |
| – Total Cost of Services .....          | 179,704                                  | 201,590                                 |
| – Asset Investment Program .....        | 81                                       | 3,561                                   |
| Public Sector Commission                |  |   |
| – Total Cost of Services .....          | 27,497                                   | 28,881                                  |
| – Asset Investment Program .....        | 90                                       | 100                                     |
| Governor's Establishment                |  |   |
| – Total Cost of Services .....          | 7,179                                    | 7,856                                   |
| – Asset Investment Program .....        | 698                                      | 2,949                                   |
| Western Australian Electoral Commission |  |   |
| – Total Cost of Services .....          | 38,630                                   | 12,569                                  |
| – Asset Investment Program .....        | 1,170                                    | 267                                     |
| Salaries and Allowances Tribunal        |  |   |
| – Total Cost of Services .....          | 719                                      | 1,070                                   |

| Agency  | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 |
|---|--|---|
| Commissioner for Children and Young People                    |  |   |
| – Total Cost of Services .....                                | 3,434                                    | 3,436                                   |
| Office of the Information Commissioner                        |  |   |
| – Total Cost of Services .....                                | 2,356                                    | 2,384                                   |
| – Asset Investment Program .....                              | 31                                       | -                                       |
| WorkCover WA Authority  |  |   |
| – Asset Investment Program .....                              | 1,072                                    | 1,000                                   |
| Registrar, Western Australian Industrial Relations Commission |  |   |
| – Total Cost of Services .....                                | 12,284                                   | 13,375                                  |
| – Asset Investment Program .....                              | 160                                      | 160                                     |

## Ministerial Responsibilities

| Minister  | Agency  | Services  |
|---|---|---|
| Premier; Treasurer; Minister for Public Sector Management; Federal-State Relations  | Premier and Cabinet   | <ol style="list-style-type: none"> <li>1. Administration of Executive Government Services</li> <li>2. Administration of Parliamentary Support</li> <li>3. Government Policy Management - Whole-of-Government</li> <li>6. Supporting the Royal Commission to Inquire into and Report on the Affairs of Crown Casino Perth</li> </ol> |
| Minister for Mental Health; Aboriginal Affairs; Industrial Relations                | Premier and Cabinet   | <ol style="list-style-type: none"> <li>4. Government Policy Management - Aboriginal Affairs</li> </ol>  |
| Minister for Disability Services; Fisheries; Innovation and ICT; Seniors and Ageing | Premier and Cabinet   | <ol style="list-style-type: none"> <li>5. Government Policy Management - Information and Communications Technology</li> </ol>   |
| Premier; Treasurer; Minister for Public Sector Management; Federal-State Relations  | Public Sector Commission                                      | <ol style="list-style-type: none"> <li>1. Public Sector Leadership</li> <li>2. Assistance and Support</li> <li>3. Oversight and Reporting</li> </ol>  |
|   | Governor's Establishment                                      | <ol style="list-style-type: none"> <li>1. Effective Support to the Governor</li> <li>2. Management of the Governor's Establishment</li> </ol>   |
|   | Salaries and Allowances Tribunal                              | <ol style="list-style-type: none"> <li>1. Support Services to the Salaries and Allowances Tribunal</li> </ol>   |
| Attorney General; Minister for Electoral Affairs                                    | Western Australian Electoral Commission                       | <ol style="list-style-type: none"> <li>1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients</li> </ol>  |
|   | Commissioner for Children and Young People                    | <ol style="list-style-type: none"> <li>1. Consultation, Research and Promotion of the Wellbeing of Children and Young People</li> </ol>   |
|   | Office of the Information Commissioner                        | <ol style="list-style-type: none"> <li>1. Resolution of Complaints</li> <li>2. Advice and Awareness</li> </ol>  |
| Minister for Mental Health; Aboriginal Affairs; Industrial Relations                | WorkCover WA Authority  | n/a   |
|   | Registrar, Western Australian Industrial Relations Commission | <ol style="list-style-type: none"> <li>1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court</li> <li>2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission</li> </ol>  |



## Division 3 Premier and Cabinet

### Part 2 Government Administration

#### Appropriations, Expenses and Cash Assets

|  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>DELIVERY OF SERVICES</b>  |                             |                             |  |   |  |  |  |
| Item 5 Net amount appropriated to deliver services .....                                   | 144,154                     | 148,365                     | 175,163                                  | 172,065                                 | 147,837                                  | 144,710                                  | 145,870                                  |
| Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....                | 1,565                       | 1,565                       | 1,565                                    | 1,571                                   | 1,575                                    | 1,580                                    | 1,584                                    |
| Total appropriations provided to deliver services .....                                    | 145,719                     | 149,930                     | 176,728                                  | 173,636                                 | 149,412                                  | 146,290                                  | 147,454                                  |
| <b>ADMINISTERED TRANSACTIONS</b>   |                             |                             |  |   |  |  |  |
| Item 6 Amount provided for Administered Grants, Subsidies and Other Transfer Payments..... | -                           | 12,900                      | 70,900                                   | 71,190                                  | 75,406                                   | 82,177                                   | 83,803                                   |
| <b>CAPITAL</b>   |                             |                             |  |   |  |  |  |
| Item 94 Capital Appropriation .....  | 382                         | 373                         | 373                                      | 3,855                                   | 580                                      | 575                                      | 575                                      |
| <b>TOTAL APPROPRIATIONS .....</b>  | <b>146,101</b>              | <b>163,203</b>              | <b>248,001</b>                           | <b>248,681</b>                          | <b>225,398</b>                           | <b>229,042</b>                           | <b>231,832</b>                           |
| <b>EXPENSES</b>  |                             |                             |  |   |  |  |  |
| Total Cost of Services .....   | 159,438                     | 165,535                     | 179,704                                  | 201,590                                 | 162,264                                  | 157,313                                  | 157,505                                  |
| Net Cost of Services <sup>(a)</sup> <sup>(b)</sup> .....                                   | 158,232                     | 164,232                     | 178,401                                  | 198,281                                 | 160,955                                  | 156,004                                  | 156,196                                  |
| <b>CASH ASSETS <sup>(c)</sup> .....</b>  | <b>41,204</b>               | <b>38,723</b>               | <b>48,389</b>                            | <b>32,393</b>                           | <b>32,271</b>                            | <b>32,266</b>                            | <b>32,266</b>                            |

(a) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget may have increased the Net Cost of Services compared to previously published Budgets.

(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 2020-21 Budget to Parliament on 8 October 2020, are outlined below.

|   | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|--|---|--|--|--|
| <b>COVID-19 Response</b>  |  |   |  |  |  |
| Workforce Campaign.....   | -  | 4,128                                   | -  | -  | -  |
| COVID-19 Communications and Coordination Directorates.....                      | 6,309                                    | 11,288                                  | -  | -  | -  |
| Hotel Quarantine Review .....   | 101                                      | -                                       | -  | -  | -  |
| <b>Other</b>  |  |   |  |  |  |
| Aboriginal Cultural Heritage Bill.....  | -  | 795                                     | -  | -  | -  |
| Celebrate WA Day.....   | 500                                      | -                                       | -  | -  | -  |
| Closing the Gap - Aboriginal Community Controlled Organisation Consortium ..... | 190                                      | 665                                     | 535                                      | 212                                      | -  |
| Cyber Security Testing Capability .....   | 170                                      | 294                                     | 297                                      | 299                                      | -  |
| Digital Capability Fund Administration.....                                     | -  | 760                                     | 770                                      | 780                                      | 780                                      |
| Housing Taskforce - Independent Project Management Office .....                 | 200                                      | -                                       | -  | -  | -  |
| Inaugural Yajilarra Dialogues - Financial Support .....                         | 750                                      | -                                       | -  | -  | -  |
| Indian Community Centre Grant.....  | 1,500                                    | -                                       | -  | -  | -  |
| Ministerial Officers and Oversight of Parliamentary Electorate Offices .....    | -  | 3,430                                   | 3,460                                    | 3,490                                    | 3,530                                    |
| Mining Part B Area Agreement Indigenous Land Use Agreement .....                | -  | 1,200                                   | -  | -  | -  |
| National Agreement on Closing the Gap - Implementation Resourcing .....         | -  | 889                                     | 895                                      | 901                                      | 907                                      |
| Perth Casino Royal Commission.....  | 3,688                                    | 5,000                                   | -  | -  | -  |
| Perth City Deal - Aboriginal Cultural Centre Planning .....                     | -  | 2,000                                   | -  | -  | -  |
| Severances Paid to Ministerial and Parliamentary Officers.....                  | 2,740                                    | -                                       | -  | -  | -  |
| South West Native Title Settlement  |  |   |  |  |  |
| Department Coordination and Special Projects .....                              | -  | 1,570                                   | 1,592                                    | 373                                      | -  |
| Implementation Costs .....  | -  | 770                                     | 200                                      | 200                                      | 500                                      |
| State Election Costs .....  | 182                                      | -                                       | -  | -  | -  |
| Telethon Donation .....   | 2,500                                    | 1,000                                   | 1,000                                    | 1,000                                    | 1,000                                    |
| Tjiwarl Native Title Compensation - Resourcing.....                             | 350                                      | 935                                     | -  | -  | -  |
| Wooroloo Bushfire and Severe Tropical Cyclone Seroja Support .....              | 4,524                                    | -                                       | -  | -  | -  |

## Significant Issues Impacting the Agency

### COVID-19 Response and Recovery

1. The Department continues to provide COVID-19 coordination and recovery support to the Premier, Cabinet and State Recovery Controller to support the State's economic and social recovery from COVID-19 during 2021-22.
2. The COVID-19 Communications Directorate continues to play a critical role in responding to outbreaks and communicating key messages to the community of Western Australia. The Department continues to lead the delivery of significant campaigns relating to COVID-19.

### Aboriginal Affairs Reform (including Native Title Negotiations and Closing the Gap)

3. The Government continues to prioritise negotiated settlements with Native Title holders, including compensation to generate improved social and economic outcomes for Aboriginal people and communities. The Department leads Western Australia's participation in the implementation of the National Agreement on Closing the Gap.

### Cyber Security

4. The Office of Digital Government has established a number of initiatives to strengthen cyber security across government. The Office of Digital Government will continue to lead, coordinate and support whole-of-government cyber security efforts to protect the Government's information, assets and service delivery from cyber threats.

## Digital Transformation

- The Government has approved a new Digital Strategy for the Western Australian Government 2021-2025 and a Digital Capability Fund to progress with the Government's digital transformation agenda, which provides the Government the ability to upgrade legacy information and communications technology (ICT) systems that present significant risk to service delivery, and work towards integrating and streamlining government services and regulatory processes around the needs of people and businesses rather than internal government structures.

## Perth Casino Royal Commission

- The Perth Casino Royal Commission was appointed on 5 March 2021 to inquire into and report on the affairs of the Perth Casino and related matters. The Department is the logistics and resource lead to support the operations of the Royal Commission and will continue holding this role until the Final Report is issued in March 2022.

## National Reforms and National Cabinet

- The Department is responding to Commonwealth's reforms by leading Western Australia's engagement within areas such as the Security of Critical Infrastructure reforms and supporting other units within the Department and the broader Western Australian government on reforms in mental health, skills, pre-school education and natural disaster response and recovery. 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 to ensure the State is well positioned in its response and recovery from the COVID-19 pandemic.

## 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 Department's services, the desired outcomes and the relevant Government Goal. 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 and Sustainable Finances:<br>Responsible, achievable, affordable service delivery. | Executive Government and Members of Parliament receive appropriate support.                      | 1. Administration of Executive Government Services<br>2. Administration of Parliamentary Support   |
|   | The Premier and Ministers receive high-quality, rigorous and timely policy advice.               | 3. Government Policy Management - Whole-of-Government<br>4. Government Policy Management - Aboriginal Affairs<br>5. Government Policy Management - Information and Communications Technology |
|   | Supporting the Royal Commission to inquire into and report on the affairs of Crown Casino Perth. | 6. Supporting the Royal Commission to Inquire into and Report on the Affairs of Crown Casino Perth   |

## Service Summary

| Expense  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------|-----------------------------|--|---|--|--|--|
| 1. Administration of Executive Government Services.....  | 77,323                      | 62,998                      | 64,489                                   | 65,223                                  | 66,926                                   | 67,594                                   | 67,676                                   |
| 2. Administration of Parliamentary Support ....  | 35,440                      | 35,254                      | 37,120                                   | 35,669                                  | 36,100                                   | 36,182                                   | 36,226                                   |
| 3. Government Policy Management Whole-of-Government .....  | 26,094                      | 30,435                      | 43,674                                   | 45,058                                  | 24,972                                   | 22,379                                   | 22,406                                   |
| 4. Government Policy Management Aboriginal Affairs .....   | 11,354                      | 23,802                      | 16,035                                   | 36,405                                  | 21,349                                   | 18,112                                   | 18,134                                   |
| 5. Government Policy Management - ICT .....  | 9,227                       | 13,046                      | 14,698                                   | 14,235                                  | 12,917                                   | 13,046                                   | 13,063                                   |
| 6. Supporting the Royal Commission to Inquire into and Report on the Affairs of Crown Casino Perth ..... | -                           | -                           | 3,688                                    | 5,000                                   | -  | -  | -  |
| <b>Total Cost of Services.....</b>   | <b>159,438</b>              | <b>165,535</b>              | <b>179,704</b>                           | <b>201,590</b>                          | <b>162,264</b>                           | <b>157,313</b>                           | <b>157,505</b>                           |

## Outcomes and Key Effectiveness Indicators <sup>(a)</sup>

|   | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| <b>Outcome: Executive Government and Members of Parliament receive appropriate support:</b>   |                   |                   |                                |                             |      |
| Targets for support services are met or exceeded .....  | 100%              | 95%               | 99%                            | 99%                         |      |
| Service recipient's confirmation that services provided enable the obligations of Executive Government and Members of Parliament to be met..... | 4                 | 3                 | 3                              | 4                           | 1    |
| <b>Outcome: The Premier and Ministers receive high-quality, rigorous and timely policy advice:</b>  |                   |                   |                                |                             |      |
| Service recipient's confirmation that high-quality and timely policy advice is provided.....  | 3.4               | 3                 | 3                              | 3                           | 2    |

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

## Explanation of Significant Movements

### (Notes)

1. This indicator reports the satisfaction levels (out of a total of 5) 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 (out of a total of 5) 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, which includes the administration of salaries and office-related expenditure for Ministerial offices (including the Leader of the Opposition and Leader of the Second Opposition offices). The Department provides a range of services including:

- administrative support to the Premier and Ministerial offices including Leader of the Opposition and Leader of 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.

|   | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service .....   | \$'000<br>77,323  | \$'000<br>62,998  | \$'000<br>64,489               | \$'000<br>65,223            | 1    |
| Less Income <sup>(a)</sup> .....  | 906               | 1,003             | 1,003                          | 3,009                       |      |
| Net Cost of Service .....   | 76,417            | 61,995            | 63,486                         | 62,214                      |      |
| <b>Employees (Full-Time Equivalents) .....</b>  | <b>315</b>        | <b>318</b>        | <b>324</b>                     | <b>322</b>                  |      |
| <b>Efficiency Indicators <sup>(b)</sup></b>   |                   |                   |                                |                             |      |
| Average operating cost per Ministerial office (including Premier's Office and Leader of the Opposition) .....           | \$2,586,000       | \$2,821,000       | \$2,868,000                    | \$2,924,000                 |      |
| Average cost of support provided per Ministerial office (including Premier's Office and Leader of the Opposition) ..... | \$522,000         | \$506,000         | \$559,000                      | \$542,000                   |      |

(a) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget have reclassified all sources of revenue from Government from the Net Cost of Service calculation. Accordingly, Net Cost of Service may be higher compared with previous Budget Papers.

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

### Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service from the 2020-21 Budget to the 2021-22 Budget Target mainly relates to increased employment costs within Ministerial offices.

## 2. Administration of Parliamentary Support

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

|   | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service .....                                   | \$'000<br>35,440  | \$'000<br>35,254  | \$'000<br>37,120               | \$'000<br>35,669            | 1    |
| Less Income .....   | nil               | nil               | nil                            | nil                         |      |
| Net Cost of Service .....                                     | 35,440            | 35,254            | 37,120                         | 35,669                      |      |
| <b>Employees (Full-Time Equivalents) <sup>(a)</sup></b> ..... | 218               | 218               | 218                            | 219                         |      |
| <b>Efficiency Indicators</b>                                  |                   |                   |                                |                             |      |
| Average cost of entitlements per Member of Parliament .....   | \$351,000         | \$350,000         | \$368,000                      | \$354,000                   | 1    |
| Average cost of support per Member of Parliament .....        | \$22,000          | \$21,000          | \$23,000                       | \$22,000                    |      |

(a) Full-time equivalents (FTEs) reported for this service also represent Parliamentary Electoral Office staff. The 2020-21 Budget and 2021-22 Budget Target include FTEs for corporate overheads.

### Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service from the 2020-21 Budget to the 2021-22 Budget Target mainly relates to increased employment costs within Parliamentary Offices.

## 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;
- management and coordination of 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.

|   | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target <sup>(a)</sup> | Note |
|---|-------------------|-------------------|--------------------------------|--|------|
| Total Cost of Service .....   | \$'000<br>26,094  | \$'000<br>30,435  | \$'000<br>43,674               | \$'000<br>45,058                           | 1    |
| Less Income .....   | nil               | nil               | nil                            | nil  |      |
| Net Cost of Service .....   | 26,094            | 30,435            | 43,674                         | 45,058                                     |      |
| <b>Employees (Full-Time Equivalents)</b> .....                                  | 117               | 109               | 122                            | 149  | 2    |
| <b>Efficiency Indicators</b>  |                   |                   |                                |  |      |
| Average cost to deliver policy advice per applicable full-time equivalent ..... | \$223,000         | \$223,000         | \$232,000                      | \$255,000                                  |      |

(a) Total Cost of Service 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 2020-21 Budget to the 2021-22 Budget Target mainly relates to COVID-19 Communications and Coordination efforts and an increase in the donation to Telethon.
2. The increase in employees (FTEs) for the 2021-22 Budget Target compared to the 2020-21 Budget mainly relates to additional FTE dedicated to the ongoing COVID-19 Communications and Coordination initiatives.

### 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.

|   | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target <sup>(a)</sup> | Note |
|---|-------------------|-------------------|--------------------------------|--|------|
| Total Cost of Service .....   | \$'000<br>11,354  | \$'000<br>23,802  | \$'000<br>16,035               | \$'000<br>36,405                           | 1,2  |
| Less Income .....   | nil               | nil               | nil                            | nil  |      |
| Net Cost of Service .....   | 11,354            | 23,802            | 16,035                         | 36,405                                     |      |
| Employees (Full-Time Equivalents) .....   | 38                | 50                | 45                             | 53   | 3    |
| <b>Efficiency Indicators</b>  |                   |                   |                                |  |      |
| Average cost to deliver policy advice per applicable full-time equivalent ..... | \$300,000         | \$364,000         | \$234,000                      | \$425,000                                  |      |

(a) Total Cost of Service 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 2020-21 Budget to the 2021-22 Budget Target mainly reflects the approved supplies and services expenditure and employee costs for Aboriginal Engagement projects, including the National Agreement on Closing the Gap, as well as implementation costs associated with stakeholder engagement and communications.
2. New initiatives resulting in increased funding includes: Mirning Part B Area Agreement Indigenous Land Use Agreement and the Inaugural Yajilarra Dialogues.
3. The increase in employees (FTEs) for the 2021-22 Budget Target compared to the 2020-21 Budget mainly relates to the new Closing the Gap and the South West Native Title Settlement Implementation initiatives.

## 5. Government Policy Management - ICT

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

|   | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target <sup>(a)</sup> | Note |
|---|-------------------|-------------------|--------------------------------|--|------|
| Total Cost of Service .....   | \$'000<br>9,227   | \$'000<br>13,046  | \$'000<br>14,698               | \$'000<br>14,235                           | 1    |
| Less Income .....   | 300               | 300               | 300                            | 300  |      |
| Net Cost of Service .....   | 8,927             | 12,746            | 14,398                         | 13,935                                     |      |
| <b>Employees (Full-Time Equivalents) .....</b>                                  | <b>44</b>         | <b>69</b>         | <b>60</b>                      | <b>65</b>                                  |      |
| <b>Efficiency Indicators</b>  |                   |                   |                                |  |      |
| Average cost to deliver policy advice per applicable full-time equivalent ..... | \$211,000         | \$186,000         | \$242,000                      | \$215,000                                  |      |

(a) Total Cost of Service 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 2020-21 Budget to the 2021-22 Budget Target mainly relates to ServiceWA and the introduction of a digital strategy for the Government. These activities aim to change the way the community interacts with government by delivering more services online, leveraging quality data insights for decision-making and enhancing cyber security capabilities.

## 6. Supporting the Royal Commission to Inquire into and Report on the Affairs of Crown Casino <sup>(a)</sup>

Supporting the Royal Commission to inquire into and report on the affairs of Crown Casino Perth.

|  | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service .....                    | \$'000<br>nil     | \$'000<br>nil     | \$'000<br>3,688                | \$'000<br>5,000             |      |
| Less Income .....                              | nil               | nil               | nil                            | nil                         |      |
| Net Cost of Service .....                      | nil               | nil               | 3,688                          | 5,000                       |      |
| <b>Employees (Full-Time Equivalents) .....</b> | <b>nil</b>        | <b>nil</b>        | <b>nil</b>                     | <b>nil</b>                  |      |

(a) This outcome is not reported on further due to the short-term nature and discrete scope of work.

## Asset Investment Program

- Following the March 2021 State election, the Department will spend \$3.6 million across the forward estimates period on the establishment and fit-out of Parliamentary Electorate Offices.
- The Department will spend \$480,000 to replace the avionics system which is required to extend the useful life of the Department's King Air jet.

|  | Estimated<br>Total Cost<br>\$'000 | Estimated<br>Expenditure<br>to 30-6-21<br>\$'000 | 2020-21<br>Estimated<br>Expenditure<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------------|--|---|---|--|--|--|
| <b>COMPLETED WORKS</b>   |                                   |  |   |   |  |  |  |
| Asset Replacement/Upgrade - Computer Hardware and Software - 2020-21 Program ..... | 81                                | 81   | 81  | -                                       | -  | -  | -  |
| <b>NEW WORKS</b>   |                                   |  |   |   |  |  |  |
| 2021-22 Program (Electorate Office Fit-Outs) .....                                 | 3,600                             | -  | -   | 3,000                                   | 200                                      | 200                                      | 200                                      |
| Asset Replacement/Upgrade  |                                   |  |   |   |  |  |  |
| 2021-22 Program (Avionics System) .....  | 480                               | -  | -   | 480                                     | -  | -  | -  |
| Computer Hardware and Software   |                                   |  |   |   |  |  |  |
| 2021-22 Program .....  | 81                                | -  | -   | 81                                      | -  | -  | -  |
| 2022-23 Program .....  | 81                                | -  | -   | -                                       | 81                                       | -  | -  |
| 2023-24 Program .....  | 81                                | -  | -   | -                                       | -  | 81                                       | -  |
| 2024-25 Program .....  | 81                                | -  | -   | -                                       | -  | -  | 81                                       |
| <b>Total Cost of Asset Investment Program .....</b>                                | <b>4,485</b>                      | <b>81</b>  | <b>81</b>                                     | <b>3,561</b>                            | <b>281</b>                               | <b>281</b>                               | <b>281</b>                               |
| <b>FUNDED BY</b>   |                                   |  |   |   |  |  |  |
| Capital Appropriation .....  |                                   |  | -   | 3,480                                   | 200                                      | 200                                      | 200                                      |
| Drawdowns from the Holding Account .....   |                                   |  | 81  | 81                                      | 81                                       | 81                                       | 81                                       |
| <b>Total Funding .....</b>   |                                   |  | <b>81</b>                                     | <b>3,561</b>                            | <b>281</b>                               | <b>281</b>                               | <b>281</b>                               |

## Financial Statements

### Income Statement

#### *Expenses*

1. The increase in Total Cost of Services from the 2020-21 Budget compared to the 2021-22 Budget Estimate by \$36 million mainly reflects increased funding for new initiatives: COVID-19 Communications and Coordination Directorate (\$11 million), various Aboriginal engagements initiatives (\$7 million), Perth Casino Royal Commission (\$5 million), and additional funding for the Ministerial offices and Parliamentary Electorate Offices (\$3.4 million).

#### *Income*

2. The increase in income from the 2020-21 Budget compared to the 2021-22 Budget Estimate mainly reflects the Government's commitment to deliver the key commitments around the COVID-19 Communications and Coordination Directorate, various Aboriginal engagements and community grant initiatives, additional funding for the Ministerial and Parliamentary Electorate Offices and the Perth Casino Royal Commission.

#### *Grants and subsidies*

3. The 2021-22 Budget Estimate includes the funding for the planning of the Aboriginal Cultural Centre (\$2 million).

### Statement of Financial Position

4. The decrease in current assets (cash) for the 2021-22 Budget Estimate mainly relates to carried-over expenditure from 2020-21 relating to Aboriginal engagement projects and COVID-19 communication campaign.
5. The increase in the 2021-22 Budget Estimate non-current assets (holding account receivables and property, plant and equipment) mainly reflects electoral office fit-outs and the aircraft avionics upgrade.

### Statement of Cashflows

6. The reduction in cash assets between the 2020-21 Budget and the 2021-22 Budget Estimate is mainly due to carried-over supplies and services expenditure relating to Aboriginal engagement projects and COVID-19 communication campaign.

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

|  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>COST OF SERVICES</b>                          |                             |                             |  |   |  |  |  |
| <b>Expenses</b>                                  |                             |                             |  |   |  |  |  |
| Employee benefits <sup>(b)</sup> .....           | 94,203                      | 94,859                      | 98,806                                   | 105,519                                 | 99,628                                   | 98,665                                   | 98,725                                   |
| Grants and subsidies <sup>(c)</sup> .....        | 13,692                      | 12,075                      | 17,354                                   | 17,639                                  | 11,812                                   | 9,696                                    | 9,303                                    |
| Supplies and services .....                      | 25,692                      | 34,449                      | 39,392                                   | 54,315                                  | 26,152                                   | 24,021                                   | 24,527                                   |
| Accommodation .....                              | 19,614                      | 19,612                      | 19,612                                   | 19,735                                  | 19,735                                   | 19,735                                   | 19,704                                   |
| Depreciation and amortisation .....              | 2,353                       | 2,412                       | 2,412                                    | 2,274                                   | 3,083                                    | 3,137                                    | 3,187                                    |
| Finance and interest costs .....                 | 17                          | 34                          | 34                                       | 39                                      | 37                                       | 51                                       | 51                                       |
| Other expenses .....                             | 3,867                       | 2,094                       | 2,094                                    | 2,069                                   | 1,817                                    | 2,008                                    | 2,008                                    |
| <b>TOTAL COST OF SERVICES .....</b>              | <b>159,438</b>              | <b>165,535</b>              | <b>179,704</b>                           | <b>201,590</b>                          | <b>162,264</b>                           | <b>157,313</b>                           | <b>157,505</b>                           |
| <b>Income</b>                                    |                             |                             |  |   |  |  |  |
| Sale of goods and services .....                 | 501                         | 470                         | 470                                      | 476                                     | 476                                      | 476                                      | 476                                      |
| Grants and subsidies .....                       | 537                         | 510                         | 510                                      | 2,510                                   | 510                                      | 510                                      | 510                                      |
| Other revenue .....                              | 168                         | 323                         | 323                                      | 323                                     | 323                                      | 323                                      | 323                                      |
| <b>Total Income .....</b>                        | <b>1,206</b>                | <b>1,303</b>                | <b>1,303</b>                             | <b>3,309</b>                            | <b>1,309</b>                             | <b>1,309</b>                             | <b>1,309</b>                             |
| <b>NET COST OF SERVICES <sup>(d)</sup> .....</b> | <b>158,232</b>              | <b>164,232</b>              | <b>178,401</b>                           | <b>198,281</b>                          | <b>160,955</b>                           | <b>156,004</b>                           | <b>156,196</b>                           |
| <b>INCOME FROM STATE GOVERNMENT</b>              |                             |                             |  |   |  |  |  |
| Service appropriations .....                     | 145,719                     | 149,930                     | 176,728                                  | 173,636                                 | 149,412                                  | 146,290                                  | 147,454                                  |
| Resources received free of charge .....          | 6,922                       | 6,400                       | 6,400                                    | 6,400                                   | 6,400                                    | 6,400                                    | 6,400                                    |
| Royalties for Regions Fund:                      |                             |                             |  |   |  |  |  |
| Regional Community Services Fund .....           | 2,207                       | 4,941                       | 4,461                                    | 1,437                                   | 2,753                                    | 1,030                                    | 57                                       |
| Other revenues .....                             | 991                         | 480                         | 4,056                                    | 1,241                                   | 2,268                                    | 2,279                                    | 2,285                                    |
| <b>TOTAL INCOME FROM STATE GOVERNMENT .....</b>  | <b>155,839</b>              | <b>161,751</b>              | <b>191,645</b>                           | <b>182,714</b>                          | <b>160,833</b>                           | <b>155,999</b>                           | <b>156,196</b>                           |
| <b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b> | <b>(2,393)</b>              | <b>(2,481)</b>              | <b>13,244</b>                            | <b>(15,567)</b>                         | <b>(122)</b>                             | <b>(5)</b>                               | <b>-</b>                                 |

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 732, 769 and 808 respectively.

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

(d) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020 21 Budget have moved all revenue received from Government out of the calculation of Net Cost of Services and into Income from State Government. This may have increased the Net Cost of Services compared to previously published Budgets.

**DETAILS OF CONTROLLED GRANTS AND SUBSIDIES**

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| Aboriginal Engagement Unit Grants .....       | 3,113                       | 3,080                       | 3,012                                    | 7,794                                   | 4,117                                    | 2,001                                    | 1,608                                    |
| Browse LNG Precinct Regional Benefits         |                             |                             |  |   |  |  |  |
| Package (including Body Corporate Fees) ....  | 2,356                       | 2,496                       | 2,496                                    | 2,496                                   | 2,496                                    | -  | -  |
| Community Grants .....                        | 7,899                       | 6,199                       | 11,546                                   | 7,049                                   | 4,899                                    | 7395                                     | 7395                                     |
| Office of the Digital Government Grants ..... | 324                         | 300                         | 300                                      | 300                                     | 300                                      | 300                                      | 300                                      |
| <b>TOTAL .....</b>                            | <b>13,692</b>               | <b>12,075</b>               | <b>17,354</b>                            | <b>17,639</b>                           | <b>11,812</b>                            | <b>9,696</b>                             | <b>9,303</b>                             |

**STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>**  
**(Controlled)**

|   | 2019-20 | 2020-21 | 2020-21   | 2021-22  | 2022-23  | 2023-24  | 2024-25  |
|---|---------|---------|-----------|----------|----------|----------|----------|
|   | Actual  | Budget  | Estimated | Budget   | Forward  | Forward  | Forward  |
|   | \$'000  | \$'000  | Actual    | Estimate | Estimate | Estimate | Estimate |
|   |         |         | \$'000    | \$'000   | \$'000   | \$'000   | \$'000   |
| <b>CURRENT ASSETS</b>                     |         |         |           |          |          |          |          |
| Cash assets.....                          | 24,308  | 22,003  | 31,669    | 15,842   | 15,439   | 15,159   | 15,159   |
| Restricted cash.....                      | 15,597  | 15,147  | 15,147    | 14,697   | 14,697   | 14,697   | 14,697   |
| Holding account receivables.....          | 8,786   | 8,705   | 8,705     | 8,624    | 8,687    | 8,687    | 8,687    |
| Receivables.....                          | 2,276   | 2,276   | 2,276     | 2,276    | 2,276    | 2,276    | 2,276    |
| Other.....                                | 3,305   | 3,305   | 3,305     | 3,305    | 3,305    | 3,305    | 3,305    |
| Total current assets.....                 | 54,272  | 51,436  | 61,102    | 44,744   | 44,404   | 44,124   | 44,124   |
| <b>NON-CURRENT ASSETS</b>                 |         |         |           |          |          |          |          |
| Holding account receivables.....          | 24,341  | 26,753  | 26,753    | 29,027   | 31,966   | 35,022   | 38,128   |
| Property, plant and equipment.....        | 7,052   | 5,449   | 5,449     | 7,396    | 5,392    | 3,253    | 1,064    |
| Intangibles.....                          | 1,063   | 763     | 763       | 463      | 163      | 163      | (137)    |
| Restricted cash.....                      | 1,299   | 1,573   | 1,573     | 1,854    | 2,135    | 2,410    | 2,410    |
| Total non-current assets.....             | 33,755  | 34,538  | 34,538    | 38,740   | 39,656   | 40,848   | 41,465   |
| <b>TOTAL ASSETS</b> .....                 | 88,027  | 85,974  | 95,640    | 83,484   | 84,060   | 84,972   | 85,589   |
| <b>CURRENT LIABILITIES</b>                |         |         |           |          |          |          |          |
| Employee provisions.....                  | 18,640  | 18,640  | 16,802    | 16,802   | 16,802   | 16,802   | 16,802   |
| Payables.....                             | 5,095   | 5,095   | 5,095     | 5,095    | 5,095    | 5,395    | 5,395    |
| Borrowings and leases.....                | 251     | 251     | 251       | 251      | 251      | 251      | 251      |
| Other.....                                | 7       | 7       | 7         | 7        | 7        | 7        | 7        |
| Total current liabilities.....            | 23,993  | 23,993  | 22,155    | 22,155   | 22,155   | 22,455   | 22,455   |
| <b>NON-CURRENT LIABILITIES</b>            |         |         |           |          |          |          |          |
| Employee provisions.....                  | 4,490   | 4,490   | 3,234     | 3,234    | 3,234    | 3,234    | 3,234    |
| Borrowings and leases.....                | 218     | 273     | 273       | 258      | 313      | 355      | 397      |
| Total non-current liabilities.....        | 4,708   | 4,763   | 3,507     | 3,492    | 3,547    | 3,589    | 3,631    |
| <b>TOTAL LIABILITIES</b> .....            | 28,701  | 28,756  | 25,662    | 25,647   | 25,702   | 26,044   | 26,086   |
| <b>EQUITY</b>                             |         |         |           |          |          |          |          |
| Contributed equity.....                   | 18,848  | 19,221  | 16,256    | 19,682   | 20,325   | 20,900   | 21,475   |
| Accumulated surplus/(deficit).....        | 40,478  | 37,997  | 53,722    | 38,155   | 38,033   | 38,028   | 38,028   |
| <b>Total equity</b> .....                 | 59,326  | 57,218  | 69,978    | 57,837   | 58,358   | 58,928   | 59,503   |
| <b>TOTAL LIABILITIES AND EQUITY</b> ..... | 88,027  | 85,974  | 95,640    | 83,484   | 84,060   | 84,972   | 85,589   |

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



**STATEMENT OF CASHFLOWS (a) (b)**  
**(Controlled)**

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>CASHFLOWS FROM STATE GOVERNMENT</b>                      |                             |                             |  |   |  |  |  |
| Service appropriations .....                                | 143,179                     | 147,518                     | 174,316                                  | 171,362                                 | 146,329                                  | 143,153                                  | 144,267                                  |
| Capital appropriation.....                                  | 382                         | 373                         | 373                                      | 3,855                                   | 580                                      | 575                                      | 575                                      |
| Holding account drawdowns.....                              | 357                         | 81                          | 81                                       | 81                                      | 81                                       | 81                                       | 81                                       |
| Royalties for Regions Fund:                                 |                             |                             |  |   |  |  |  |
| Regional Community Services Fund.....                       | 2,207                       | 4,941                       | 4,461                                    | 1,437                                   | 2,753                                    | 1,030                                    | 57                                       |
| Receipts paid into Consolidated Account .....               | -                           | -                           | (165)                                    | -                                       | -  | -  | -  |
| Other.....  | 1,319                       | 480                         | 4,056                                    | 1,241                                   | 2,268                                    | 2,279                                    | 2,285                                    |
| <b>Net cash provided by State Government .....</b>          | <b>147,444</b>              | <b>153,393</b>              | <b>183,122</b>                           | <b>177,976</b>                          | <b>152,011</b>                           | <b>147,118</b>                           | <b>147,265</b>                           |
| <b>CASHFLOWS FROM OPERATING ACTIVITIES</b>                  |                             |                             |  |   |  |  |  |
| <b>Payments</b>   |                             |                             |  |   |  |  |  |
| Employee benefits .....                                     | (92,375)                    | (94,859)                    | (101,900)                                | (105,519)                               | (99,628)                                 | (98,665)                                 | (98,725)                                 |
| Grants and subsidies.....                                   | (13,420)                    | (12,075)                    | (17,354)                                 | (17,639)                                | (11,812)                                 | (9,696)                                  | (9,303)                                  |
| Supplies and services.....                                  | (18,119)                    | (29,146)                    | (34,089)                                 | (49,442)                                | (20,849)                                 | (18,718)                                 | (19,193)                                 |
| Accommodation.....  | (19,385)                    | (18,645)                    | (18,645)                                 | (18,767)                                | (18,768)                                 | (18,768)                                 | (18,768)                                 |
| GST payments.....   | (5,590)                     | (6,161)                     | (6,161)                                  | (6,161)                                 | (6,161)                                  | (6,161)                                  | (6,161)                                  |
| Finance and interest costs.....                             | (17)                        | (34)                        | (34)                                     | (39)                                    | (37)                                     | (51)                                     | (51)                                     |
| Other payments.....   | (3,946)                     | (1,944)                     | (1,944)                                  | (1,919)                                 | (1,667)                                  | (1,858)                                  | (1,858)                                  |
| <b>Receipts (c)</b>   |                             |                             |  |   |  |  |  |
| Grants and subsidies.....                                   | 537                         | 510                         | 510                                      | 2,510                                   | 510                                      | 510                                      | 510                                      |
| Sale of goods and services.....                             | 535                         | 450                         | 450                                      | 456                                     | 456                                      | 456                                      | 456                                      |
| GST receipts.....   | 4,708                       | 6,161                       | 6,161                                    | 6,161                                   | 6,161                                    | 6,161                                    | 6,161                                    |
| Other receipts.....   | 1,007                       | 323                         | 323                                      | 323                                     | 323                                      | 323                                      | 323                                      |
| <b>Net cash from operating activities.....</b>              | <b>(146,065)</b>            | <b>(155,420)</b>            | <b>(172,683)</b>                         | <b>(190,036)</b>                        | <b>(151,472)</b>                         | <b>(146,467)</b>                         | <b>(146,609)</b>                         |
| <b>CASHFLOWS FROM INVESTING ACTIVITIES</b>                  |                             |                             |  |   |  |  |  |
| Purchase of non-current assets.....                         | (648)                       | (81)                        | (81)                                     | (3,561)                                 | (281)                                    | (281)                                    | (281)                                    |
| <b>Net cash from investing activities .....</b>             | <b>(648)</b>                | <b>(81)</b>                 | <b>(81)</b>                              | <b>(3,561)</b>                          | <b>(281)</b>                             | <b>(281)</b>                             | <b>(281)</b>                             |
| <b>CASHFLOWS FROM FINANCING ACTIVITIES</b>                  |                             |                             |  |   |  |  |  |
| Repayment of borrowings and leases.....                     | (345)                       | (373)                       | (373)                                    | (375)                                   | (380)                                    | (375)                                    | (375)                                    |
| Other payments.....   | -                           | -                           | (2,800)                                  | -                                       | -  | -  | -  |
| <b>Net cash from financing activities .....</b>             | <b>(345)</b>                | <b>(373)</b>                | <b>(3,173)</b>                           | <b>(375)</b>                            | <b>(380)</b>                             | <b>(375)</b>                             | <b>(375)</b>                             |
| <b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>           | <b>386</b>                  | <b>(2,481)</b>              | <b>7,185</b>                             | <b>(15,996)</b>                         | <b>(122)</b>                             | <b>(5)</b>                               | <b>-</b>                                 |
| Cash assets at the beginning of the reporting period .....  | 41,963                      | 41,204                      | 41,204                                   | 48,389                                  | 32,393                                   | 32,271                                   | 32,266                                   |
| Net cash transferred to/from other agencies .....           | (1,145)                     | -                           | -  | -                                       | -  | -  | -  |
| <b>Cash assets at the end of the reporting period .....</b> | <b>41,204</b>               | <b>38,723</b>               | <b>48,389</b>                            | <b>32,393</b>                           | <b>32,271</b>                            | <b>32,266</b>                            | <b>32,266</b>                            |

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

(b) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* implemented since the 2020-21 Budget have reclassified revenue received from Government from the Cashflows from Operating Activities category to the Cashflows from State Government category. This may have changed the Net cash provided by State Government and Net cash from operating activities compared to previously published Budgets.

(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

|  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate <sup>(a)</sup><br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------|-----------------------------|--|--|--|--|--|
| <b>Grants and Subsidies</b>                            |                             |                             |  |  |  |  |  |
| Commonwealth Grants and Subsidies <sup>(b)</sup> ..... | 537                         | 510                         | 510                                      | 2,510  | 510                                      | 510                                      | 510                                      |
| Grants and Subsidies .....                             | -                           | 300                         | 300                                      | 300  | 300                                      | 300                                      | 300                                      |
| <b>Sale of Goods and Services</b>                      |                             |                             |  |  |  |  |  |
| State Law Publisher .....                              | 946                         | 630                         | 630                                      | 636  | 636                                      | 636                                      | 636                                      |
| Other Revenue .....                                    | -                           | -                           | 3,576                                    | -  | -  | -  | -  |
| <b>GST Receipts</b>                                    |                             |                             |  |  |  |  |  |
| GST Input Credits .....                                | 4,595                       | 5,832                       | 5,832                                    | 5,832  | 5,832                                    | 5,832                                    | 5,832                                    |
| GST Receipts on Sales .....                            | 113                         | 329                         | 329                                      | 329  | 329                                      | 329                                      | 329                                      |
| <b>Other Receipts</b>                                  |                             |                             |  |  |  |  |  |
| All Other Receipts .....                               | 1,915                       | 323                         | 323                                      | 323  | 1,344                                    | 1,349                                    | 1,349                                    |
| <b>TOTAL .....</b>                                     | <b>8,106</b>                | <b>7,924</b>                | <b>11,500</b>                            | <b>9,930</b>   | <b>8,951</b>                             | <b>8,956</b>                             | <b>8,956</b>                             |

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

(b) The increase in 2021-22 Budget Estimate relates to \$2 million for Aboriginal Cultural Centre Planning Project.

## DETAILS OF ADMINISTERED TRANSACTIONS

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>INCOME</b>                                       |                             |                             |  |   |  |  |  |
| <b>Other</b>  |                             |                             |  |   |  |  |  |
| South West Settlement                               |                             |                             |  |   |  |  |  |
| Noongar Boodja Trust .....                          | -                           | -                           | 60,000                                   | 61,050                                  | 62,118                                   | 63,361                                   | 64,628                                   |
| Noongar Land Fund .....                             | -                           | -                           | -  | 2,800                                   | 5,600                                    | 5,600                                    | 5,600                                    |
| Yamatji Nation Alternative Settlement               |                             |                             |  |   |  |  |  |
| Agreement - Registration .....                      | -                           | 12,900                      | 10,900                                   | 10,140                                  | 13,288                                   | 18,816                                   | 19,175                                   |
| <b>TOTAL ADMINISTERED INCOME .....</b>              | <b>-</b>                    | <b>12,900</b>               | <b>70,900</b>                            | <b>73,990</b>                           | <b>81,006</b>                            | <b>87,777</b>                            | <b>89,403</b>                            |
| <b>EXPENSES</b>                                     |                             |                             |  |   |  |  |  |
| <b>Grants to Charitable and Other Public Bodies</b> |                             |                             |  |   |  |  |  |
| South West Settlement                               |                             |                             |  |   |  |  |  |
| Noongar Boodja Trust .....                          | -                           | -                           | 60,000                                   | 61,050                                  | 62,118                                   | 63,361                                   | 64,628                                   |
| Noongar Land Fund .....                             | -                           | -                           | -  | 2,800                                   | 5,600                                    | 5,600                                    | 5,600                                    |
| Yamatji Nation Alternative Settlement               |                             |                             |  |   |  |  |  |
| Agreement - Registration .....                      | -                           | 12,900                      | 10,900                                   | 10,140                                  | 13,288                                   | 18,816                                   | 19,175                                   |
| <b>TOTAL ADMINISTERED EXPENSES .....</b>            | <b>-</b>                    | <b>12,900</b>               | <b>70,900</b>                            | <b>73,990</b>                           | <b>81,006</b>                            | <b>87,777</b>                            | <b>89,403</b>                            |

## Agency Special Purpose Account Details

### NATIVE TITLE HOLDER INCENTIVE FOR MINERAL EXPLORATION AND LAND ACCESS ACCOUNT

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

|                                  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 |
|----------------------------------|-----------------------------|-----------------------------|--|---|
| Opening Balance .....            | 7,434                       | 7,437                       | 7,437                                    | 7,434                                   |
| Receipts:<br>Appropriations..... | 25                          | 25                          | 25                                       | 25                                      |
|                                  | 7,459                       | 7,462                       | 7,462                                    | 7,459                                   |
| Payments.....                    | 22                          | 25                          | 28                                       | 25                                      |
| <b>CLOSING BALANCE .....</b>     | <b>7,437</b>                | <b>7,437</b>                | <b>7,434</b>                             | <b>7,434</b>                            |

### 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 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.

|                              | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 |
|------------------------------|-----------------------------|-----------------------------|--|---|
| Opening Balance .....        | 34,862                      | 35,301                      | 35,301                                   | 35,431                                  |
| Receipts:<br>Other.....      | 439                         | 700                         | 130                                      | 130                                     |
|                              | 35,301                      | 36,001                      | 35,431                                   | 35,561                                  |
| <b>CLOSING BALANCE .....</b> | <b>35,301</b>               | <b>36,001</b>               | <b>35,431</b>                            | <b>35,561</b>                           |

## Division 4 Public Sector Commission

### Part 2 Government Administration

#### Appropriations, Expenses and Cash Assets

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>DELIVERY OF SERVICES</b>   |                             |                             |  |   |  |  |  |
| Item 7 Net amount appropriated to deliver services .....                    | 24,288                      | 25,047                      | 25,042                                   | 26,186                                  | 26,667                                   | 25,420                                   | 25,701                                   |
| Amount Authorised by Other Statutes - Salaries and Allowances Act 1975..... | 647                         | 510                         | 510                                      | 513                                     | 516                                      | 519                                      | 520                                      |
| Total appropriations provided to deliver services .....                     | 24,935                      | 25,557                      | 25,552                                   | 26,699                                  | 27,183                                   | 25,939                                   | 26,221                                   |
| <b>CAPITAL</b>  |                             |                             |  |   |  |  |  |
| Item 95 Capital Appropriation <sup>(a)</sup> .....                          | 43                          | 37                          | 34                                       | 32                                      | 33                                       | 31                                       | 32                                       |
| <b>TOTAL APPROPRIATIONS</b> .....   | 24,978                      | 25,594                      | 25,586                                   | 26,731                                  | 27,216                                   | 25,970                                   | 26,253                                   |
| <b>EXPENSES</b>   |                             |                             |  |   |  |  |  |
| Total Cost of Services .....  | 26,322                      | 27,487                      | 27,497                                   | 28,881                                  | 29,553                                   | 27,851                                   | 28,133                                   |
| Net Cost of Services <sup>(b) (c)</sup> .....                               | 26,264                      | 27,379                      | 27,389                                   | 28,773                                  | 29,445                                   | 27,743                                   | 28,025                                   |
| <b>CASH ASSETS</b> <sup>(d)</sup> .....                                     | 15,034                      | 14,841                      | 14,681                                   | 14,716                                  | 14,716                                   | 14,716                                   | 14,716                                   |

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

(b) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget may have increased the Net Cost of Services compared to previously published Budgets.

(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 2020-21 Budget to Parliament on 8 October 2020, are outlined below:

|  | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|--|---|--|--|--|
| <b>New Initiative</b>                        |  |   |  |  |  |
| Agency Capability Review Program .....       | -  | 1,438                                   | 1,894                                    | -  | -  |
| <b>Other</b>                                 |  |   |  |  |  |
| 2020-21 Estimated Actual Outturn .....       | (145)                                    | -                                       | -  | -  | -  |
| Lobbyist Register Replacement Solution ..... | 160                                      | -                                       | -  | -  | -  |
| Public Sector Training Programs .....        | -  | 100                                     | 100                                      | 100                                      | 100                                      |

## Significant Issues Impacting the Agency

1. The Commission has received funding to trial a new Agency Capability Review Program (ACR) to drive improvement in the public sector. The ACR complements agencies' own approaches to continuous improvement. The Commission has created a new division and positions to support the trial and will review eight departments over two years to June 2023.
2. There are increasing demands for high quality and timely data to help inform strategy, policy and decisions across the public sector. The Commission is reforming the way it and the sector collect, store, manage and use sector workforce data, including investigating aligning Commission and agency systems. It is also managing the replacement of legacy internal systems to deliver greater efficiencies and enable stronger analytics.
3. Integrity remains a key priority for the Commission, Government and community. The Commission is progressing actions from the Integrity Strategy for WA Public Authorities 2020-2023 published in December 2019 and last year released an integrity in financial management assessment. It is continuing to develop a model integrity framework, maturity assessment tool, minor misconduct dashboard and thematic reviews as part of this strategy.
4. The Commission is undertaking a range of public sector workforce-related reviews including: a statutory review of Part 6 of the *Public Sector Management Act 1994* and supporting regulations; a review of recruitment processes in a sample of agencies; and a review of recruitment policy. Findings and recommendations will be presented to Government for consideration.
5. The ongoing threat of the COVID-19 pandemic and its impact sees the Public Sector Commissioner continue in the role of State Recovery Controller overseeing implementation of the COVID-19 Response, with public sector agency heads responsible for delivering the projects.

## 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 Commission's services, the desired outcomes and the relevant Government Goal. 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   |
|--|--|--|
| WA Jobs Plan:<br>Local manufacturing and production, creating WA jobs and training for the jobs of the future. | An efficient and effective public sector that operates with integrity. | 1. Public Sector Leadership<br>2. Assistance and Support<br>3. Oversight and Reporting |

### Service Summary

| Expense                            | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|------------------------------------|-----------------------------|-----------------------------|--|---|--|--|--|
| 1. Public Sector Leadership.....   | 10,710                      | 11,956                      | 11,149                                   | 13,414                                  | 13,726                                   | 11,408                                   | 11,523                                   |
| 2. Assistance and Support.....     | 7,711                       | 6,934                       | 7,658                                    | 7,345                                   | 7,516                                    | 7,783                                    | 7,862                                    |
| 3. Oversight and Reporting.....    | 7,901                       | 8,597                       | 8,690                                    | 8,122                                   | 8,311                                    | 8,660                                    | 8,748                                    |
| <b>Total Cost of Services.....</b> | <b>26,322</b>               | <b>27,487</b>               | <b>27,497</b>                            | <b>28,881</b>                           | <b>29,553</b>                            | <b>27,851</b>                            | <b>28,133</b>                            |

**Outcomes and Key Effectiveness Indicators <sup>(a)</sup>**

|  | 2019-20<br>Actual <sup>(b)</sup> | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|--|----------------------------------|-------------------|--------------------------------|-----------------------------|------|
| <b>Outcome: An efficient and effective public sector that operates with integrity:</b>   |                                  |                   |                                |                             |      |
| 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 .....                   | 94%                              | 87%               | 90%                            | 90%                         | 1    |
| The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance the effectiveness and efficiency of their organisations..... | 95%                              | 80%               | 90%                            | 88%                         | 1    |
| The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance diversity and inclusion within their organisations .....     | 81%                              | 75%               | 84%                            | 80%                         | 1    |

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

(b) In April 2021, a new definition of core clients was approved that excludes entities listed in Schedule 1 of the *Public Sector Management Act 1994*. The key effectiveness indicator values have been re-cast using this new definition for comparability purposes.

**Explanation of Significant Movements**

(Notes)

1. As the 2020-21 Budget was set before a new definition of core clients was approved, it reflects the Commission's former core client definition. This prevents meaningful comparison between the 2020-21 Budget, the 2020-21 Estimated Actual, and 2021-22 Budget Target.

**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.

|  | 2019-20<br>Actual | 2020-21<br>Budget    | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note     |
|--|-------------------|----------------------|--------------------------------|-----------------------------|----------|
| Total Cost of Service .....  | \$'000<br>10,710  | \$'000<br>11,956     | \$'000<br>11,149               | \$'000<br>13,414            | 1        |
| Less Income <sup>(a)</sup> .....   | 58                | 108                  | 108                            | 108                         |          |
| Net Cost of Service .....  | 10,652            | 11,848               | 11,041                         | 13,306                      |          |
| <b>Employees (Full-Time Equivalents) .....</b>                                 | <b>48</b>         | <b>45</b>            | <b>47</b>                      | <b>61</b>                   | <b>2</b> |
| <b>Efficiency Indicators</b>   |                   |                      |                                |                             |          |
| Average cost per leadership development product, program or training hour .... | \$101             | \$104 <sup>(b)</sup> | \$101                          | \$102                       | 3        |
| Average cost per workforce development program, product or training hour ..... | \$109             | \$146 <sup>(b)</sup> | \$129                          | \$115                       |          |

(a) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget have reclassified all sources of revenue from Government from the Net Cost of Service calculation. Accordingly, Net Cost of Service may be higher compared with previous Budget Papers.

(b) The 2020-21 Budget values were revised as they were transposed between the efficiency indicators in the 2020-21 Budget Paper No. 2.

**Explanation of Significant Movements**

(Notes)

1. The decrease in the 2020-21 Estimated Actual compared to the 2020-21 Budget reflects the reallocation of resources from Service 1 to Service 2 in 2020-21. The increase in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual reflects the additional expenditure approved for the ACR two year trial and the reallocation of resources from Services 2 and 3.
2. The increase in full-time equivalents in 2021-22 is due to the additional positions associated with the ACR two year trial.
3. The decrease in the 2020-21 Estimated Actual compared to the 2020-21 Budget reflects the reallocation of resources from Service 1 to Service 2 in 2020-21. The variance between the 2020-21 Estimated Actual and the 2021-22 Budget Target is primarily reflective of the additional activity related to the delivery of the ACR two year trial.

## 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.

|  | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service .....  | \$'000<br>7,711   | \$'000<br>6,934   | \$'000<br>7,658                | \$'000<br>7,345             | 1    |
| Less Income <sup>(a)</sup> .....   | nil               | nil               | nil                            | nil                         |      |
| Net Cost of Service .....  | 7,711             | 6,934             | 7,658                          | 7,345                       |      |
| <b>Employees (Full-Time Equivalents) .....</b>   | <b>38</b>         | <b>37</b>         | <b>37</b>                      | <b>36</b>                   |      |
| <b>Efficiency Indicators</b>   |                   |                   |                                |                             |      |
| Average cost per hour of assistance and support provided .....   | \$103             | \$93              | \$106                          | \$104                       | 1    |
| Average cost per public administration, standards and integrity program,<br>product or training hour ..... | \$102             | \$102             | \$107                          | \$105                       |      |

(a) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget have reclassified all sources of revenue from Government from the Net Cost of Service calculation. Accordingly, Net Cost of Service may be higher compared with previous Budget Papers.

### Explanation of Significant Movements

(Notes)

- The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget reflects higher than anticipated expenditure due to a greater focus on assistance and support for the sector (with a corresponding decrease in Total Cost of Service for Service 1).

## 3. Oversight and Reporting

This service progresses changes to legislation and develops policies to improve public administration and management and provides independent oversight to monitor and report to Parliament and Ministers on compliance with the *Public Sector Management Act 1994*, the *Corruption, Crime and Misconduct Act 2003*, the *Public Interest Disclosure Act 2003* and Part 9 of the *Equal Opportunity Act 1984*.

|   | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service .....   | \$'000<br>7,901   | \$'000<br>8,597   | \$'000<br>8,690                | \$'000<br>8,122             | 1    |
| Less Income <sup>(a)</sup> .....  | nil               | nil               | nil                            | nil                         |      |
| Net Cost of Service .....   | 7,901             | 8,597             | 8,690                          | 8,122                       |      |
| <b>Employees (Full-Time Equivalents) .....</b>                            | <b>41</b>         | <b>47</b>         | <b>43</b>                      | <b>46</b>                   |      |
| <b>Efficiency Indicators</b>  |                   |                   |                                |                             |      |
| Average cost per hour addressing legislative and policy development ..... | \$90              | \$94              | \$119                          | \$87                        | 2    |
| Average cost per hour of performance and oversight activity .....         | \$97              | \$93              | \$100                          | \$91                        | 1    |
| Percentage of oversight actions completed within target timeframes .....  | 94%               | 85%               | 94%                            | 90%                         |      |

(a) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget have reclassified all sources of revenue from Government from the Net Cost of Service calculation. Accordingly, Net Cost of Service may be higher compared with previous Budget Papers.

### Explanation of Significant Movements

(Notes)

- The variance between the 2021-22 Budget Target and the 2020-21 Estimated Actual is primarily related to the reallocation of resources between Services 3 and 1 to better reflect additional activity related to the ACR two year trial.
- The variance between 2020-21 Budget and the 2020-21 Estimated Actual is due to a decrease in the number of hours applied to directly support the legislative and policy development programs in 2020-21.

## Asset Investment Program

1. The Commission's Asset Investment Program in 2021-22 remains focused on the ongoing replacement of computing equipment to ensure effective delivery of services.

|   | Estimated<br>Total Cost<br>\$'000 | Estimated<br>Expenditure<br>to 30-6-21<br>\$'000 | 2020-21<br>Estimated<br>Expenditure<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------------|--|---|---|--|--|--|
| <b>COMPLETED WORKS</b>  |                                   |  |   |   |  |  |  |
| Replacement of Computing Equipment - 2020-21<br>Program ..... | 90                                | 90   | 90  | -                                       | -  | -  | -  |
| <b>NEW WORKS</b>  |                                   |  |   |   |  |  |  |
| Replacement of Computing Equipment                            |                                   |  |   |   |  |  |  |
| 2021-22 Program .....   | 100                               | -  | -   | 100                                     | -  | -  | -  |
| 2022-23 Program .....   | 109                               | -  | -   | -                                       | 109                                      | -  | -  |
| 2023-24 Program .....   | 109                               | -  | -   | -                                       | -  | 109                                      | -  |
| 2024-25 Program .....   | 109                               | -  | -   | -                                       | -  | -  | 109                                      |
| <b>Total Cost of Asset Investment Program .....</b>           | <b>517</b>                        | <b>90</b>  | <b>90</b>                                     | <b>100</b>                              | <b>109</b>                               | <b>109</b>                               | <b>109</b>                               |
| <b>FUNDED BY</b>  |                                   |  |   |   |  |  |  |
| Drawdowns from the Holding Account .....                      |                                   |  | 90  | 100                                     | 109                                      | 109                                      | 109                                      |
| <b>Total Funding .....</b>                                    |                                   |  | <b>90</b>                                     | <b>100</b>                              | <b>109</b>                               | <b>109</b>                               | <b>109</b>                               |

## Financial Statements

### Income Statement

#### Expenses

1. The increase in Employee benefits from the 2019-20 Actual to 2020-21 Budget is primarily due to the adult trainee wage being increased to align with a classification level 1 employee. The increase in the 2021-22 Budget Estimate and the 2022-23 Forward Estimate reflects the additional positions associated with the ACR two year trial.

#### Income

2. The Income from State Government is anticipated to increase in the 2021-22 Budget Estimate and the 2022-23 Forward Estimate as a result of the additional funding and partial cost recovery from other agencies for the ACR two year trial.

### Statement of Cashflows

3. The increase in Cashflows from State Government - Other relates to the recent changes in the Treasurer's instruction 1102: *Statements of Comprehensive Income* to reflect any income an agency receives from another State Government entity. In previous Budgets this income was reflected as Cashflows from Operating Activities - Other receipts.



**INCOME STATEMENT <sup>(a)</sup>**  
**(Controlled)**

|  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>COST OF SERVICES</b>                          |                             |                             |  |   |  |  |  |
| <b>Expenses</b>                                  |                             |                             |  |   |  |  |  |
| Employee benefits <sup>(b)</sup> .....           | 17,864                      | 19,379                      | 19,315                                   | 20,682                                  | 21,141                                   | 19,870                                   | 20,084                                   |
| Grants and subsidies <sup>(c)</sup> .....        | 467                         | 591                         | 591                                      | 591                                     | 591                                      | 591                                      | 591                                      |
| Supplies and services .....                      | 5,206                       | 4,405                       | 4,359                                    | 4,372                                   | 4,582                                    | 4,148                                    | 4,217                                    |
| Accommodation .....                              | 2,428                       | 2,847                       | 2,847                                    | 2,847                                   | 2,847                                    | 2,847                                    | 2,847                                    |
| Depreciation and amortisation .....              | 129                         | 70                          | 66                                       | 66                                      | 66                                       | 64                                       | 64                                       |
| Finance and interest costs .....                 | 2                           | 4                           | 3  | 4                                       | 4  | 5  | 4  |
| Other expenses .....                             | 226                         | 191                         | 316                                      | 319                                     | 322                                      | 326                                      | 326                                      |
| <b>TOTAL COST OF SERVICES .....</b>              | <b>26,322</b>               | <b>27,487</b>               | <b>27,497</b>                            | <b>28,881</b>                           | <b>29,553</b>                            | <b>27,851</b>                            | <b>28,133</b>                            |
| <b>Income</b>                                    |                             |                             |  |   |  |  |  |
| Other revenue .....                              | 58                          | 108                         | 108                                      | 108                                     | 108                                      | 108                                      | 108                                      |
| <b>Total Income .....</b>                        | <b>58</b>                   | <b>108</b>                  | <b>108</b>                               | <b>108</b>                              | <b>108</b>                               | <b>108</b>                               | <b>108</b>                               |
| <b>NET COST OF SERVICES <sup>(d)</sup> .....</b> | <b>26,264</b>               | <b>27,379</b>               | <b>27,389</b>                            | <b>28,773</b>                           | <b>29,445</b>                            | <b>27,743</b>                            | <b>28,025</b>                            |
| <b>INCOME FROM STATE GOVERNMENT</b>              |                             |                             |  |   |  |  |  |
| Service appropriations .....                     | 24,935                      | 25,557                      | 25,552                                   | 26,699                                  | 27,183                                   | 25,939                                   | 26,221                                   |
| Resources received free of charge .....          | 1,469                       | 1,346                       | 1,346                                    | 1,346                                   | 1,346                                    | 1,346                                    | 1,346                                    |
| Royalties for Regions Fund:                      |                             |                             |  |   |  |  |  |
| Regional Community Services Fund .....           | -                           | 11                          | 11                                       | 11                                      | 11                                       | 11                                       | 11                                       |
| Other revenues .....                             | 346                         | 347                         | 202                                      | 717                                     | 905                                      | 447                                      | 447                                      |
| <b>TOTAL INCOME FROM STATE GOVERNMENT .....</b>  | <b>26,750</b>               | <b>27,261</b>               | <b>27,111</b>                            | <b>28,773</b>                           | <b>29,445</b>                            | <b>27,743</b>                            | <b>28,025</b>                            |
| <b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b> | <b>486</b>                  | <b>(118)</b>                | <b>(278)</b>                             | <b>-</b>                                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 127, 127 and 143 respectively.

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

(d) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget have moved all revenue received from Government out of the calculation of Net Cost of Services and into Income from State Government. This may have increased the Net Cost of Services compared to previously published Budgets.

**DETAILS OF CONTROLLED GRANTS AND SUBSIDIES**

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| Public Sector Training Programs .....       | 32                          | 78                          | 78                                       | 78                                      | 78                                       | 78                                       | 78                                       |
| Western Australian Leadership Program ..... | 435                         | 513                         | 513                                      | 513                                     | 513                                      | 513                                      | 513                                      |
| <b>TOTAL .....</b>                          | <b>467</b>                  | <b>591</b>                  | <b>591</b>                               | <b>591</b>                              | <b>591</b>                               | <b>591</b>                               | <b>591</b>                               |

**STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>**  
**(Controlled)**

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>CURRENT ASSETS</b>                     |                             |                             |  |   |  |  |  |
| Cash assets.....                          | 14,811                      | 14,544                      | 14,384                                   | 14,345                                  | 14,271                                   | 14,197                                   | 14,123                                   |
| Holding account receivables.....          | 90                          | 63                          | 63                                       | 73                                      | 82                                       | 82                                       | 82                                       |
| Receivables.....                          | 865                         | 965                         | 965                                      | 930                                     | 930                                      | 930                                      | 930                                      |
| Other.....                                | 471                         | 471                         | 471                                      | 471                                     | 471                                      | 471                                      | 471                                      |
| Total current assets.....                 | 16,237                      | 16,043                      | 15,883                                   | 15,819                                  | 15,754                                   | 15,680                                   | 15,606                                   |
| <b>NON-CURRENT ASSETS</b>                 |                             |                             |  |   |  |  |  |
| Holding account receivables.....          | 6,835                       | 6,842                       | 6,838                                    | 6,766                                   | 6,686                                    | 6,613                                    | 6,540                                    |
| Property, plant and equipment.....        | 318                         | 412                         | 409                                      | 499                                     | 599                                      | 624                                      | 701                                      |
| Restricted cash.....                      | 223                         | 297                         | 297                                      | 371                                     | 445                                      | 519                                      | 593                                      |
| Other.....                                | 30                          | 30                          | 30                                       | 30                                      | 30                                       | 30                                       | 30                                       |
| Total non-current assets.....             | 7,406                       | 7,581                       | 7,574                                    | 7,666                                   | 7,760                                    | 7,786                                    | 7,864                                    |
| <b>TOTAL ASSETS</b> .....                 | 23,643                      | 23,624                      | 23,457                                   | 23,485                                  | 23,514                                   | 23,466                                   | 23,470                                   |
| <b>CURRENT LIABILITIES</b>                |                             |                             |  |   |  |  |  |
| Employee provisions.....                  | 3,325                       | 3,399                       | 3,399                                    | 3,399                                   | 3,399                                    | 3,399                                    | 3,399                                    |
| Payables.....                             | 1,895                       | 1,874                       | 1,874                                    | 1,874                                   | 1,874                                    | 1,874                                    | 1,874                                    |
| Borrowings and leases .....               | 27                          | 27                          | 31                                       | 33                                      | 29                                       | 35                                       | 31                                       |
| Other.....                                | 34                          | 34                          | 34                                       | 34                                      | 34                                       | 34                                       | 34                                       |
| Total current liabilities.....            | 5,281                       | 5,334                       | 5,338                                    | 5,340                                   | 5,336                                    | 5,342                                    | 5,338                                    |
| <b>NON-CURRENT LIABILITIES</b>            |                             |                             |  |   |  |  |  |
| Employee provisions.....                  | 812                         | 812                         | 812                                      | 812                                     | 812                                      | 812                                      | 812                                      |
| Borrowings and leases .....               | 52                          | 61                          | 53                                       | 47                                      | 47                                       | 67                                       | 39                                       |
| Total non-current liabilities.....        | 864                         | 873                         | 865                                      | 859                                     | 859                                      | 879                                      | 851                                      |
| <b>TOTAL LIABILITIES</b> .....            | 6,145                       | 6,207                       | 6,203                                    | 6,199                                   | 6,195                                    | 6,221                                    | 6,189                                    |
| <b>EQUITY</b>                             |                             |                             |  |   |  |  |  |
| Accumulated surplus/(deficit).....        | 17,498                      | 17,417                      | 17,254                                   | 17,286                                  | 17,319                                   | 17,245                                   | 17,281                                   |
| <b>Total equity</b> .....                 | 17,498                      | 17,417                      | 17,254                                   | 17,286                                  | 17,319                                   | 17,245                                   | 17,281                                   |
| <b>TOTAL LIABILITIES AND EQUITY</b> ..... | 23,643                      | 23,624                      | 23,457                                   | 23,485                                  | 23,514                                   | 23,466                                   | 23,470                                   |

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

**STATEMENT OF CASHFLOWS (a) (b)**  
**(Controlled)**

|   | 2019-20         | 2020-21         | 2020-21         | 2021-22         | 2022-23         | 2023-24         | 2024-25         |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|   | Actual          | Budget          | Estimated       | Budget          | Forward         | Forward         | Forward         |
|   | \$'000          | \$'000          | Actual          | Estimate        | Estimate        | Estimate        | Estimate        |
|   | \$'000          | \$'000          | \$'000          | \$'000          | \$'000          | \$'000          | \$'000          |
| <b>CASHFLOWS FROM STATE GOVERNMENT</b>                      |                 |                 |                 |                 |                 |                 |                 |
| Service appropriations .....                                | 24,931          | 25,487          | 25,486          | 26,661          | 27,145          | 25,903          | 26,185          |
| Capital appropriation .....                                 | 43              | 37              | 34              | 32              | 33              | 31              | 32              |
| Holding account drawdowns .....                             | 27              | 90              | 90              | 100             | 109             | 109             | 109             |
| Royalties for Regions Fund:                                 |                 |                 |                 |                 |                 |                 |                 |
| Regional Community Services Fund .....                      | -               | 11              | 11              | 11              | 11              | 11              | 11              |
| Other .....   | 211             | 434             | 289             | 804             | 992             | 534             | 534             |
| <b>Net cash provided by State Government .....</b>          | <b>25,212</b>   | <b>26,059</b>   | <b>25,910</b>   | <b>27,608</b>   | <b>28,290</b>   | <b>26,588</b>   | <b>26,871</b>   |
| <b>CASHFLOWS FROM OPERATING ACTIVITIES</b>                  |                 |                 |                 |                 |                 |                 |                 |
| <b>Payments</b>   |                 |                 |                 |                 |                 |                 |                 |
| Employee benefits .....                                     | (17,711)        | (19,162)        | (19,098)        | (20,682)        | (21,141)        | (19,870)        | (20,084)        |
| Grants and subsidies .....                                  | (308)           | (591)           | (591)           | (591)           | (591)           | (591)           | (591)           |
| Supplies and services .....                                 | (2,589)         | (3,651)         | (3,605)         | (3,319)         | (3,564)         | (3,130)         | (3,199)         |
| Accommodation .....   | (2,428)         | (2,547)         | (2,547)         | (2,547)         | (2,547)         | (2,547)         | (2,547)         |
| GST payments .....  | (734)           | (502)           | (502)           | (502)           | (502)           | (502)           | (502)           |
| Finance and interest costs .....                            | (2)             | (4)             | (3)             | (4)             | (4)             | (5)             | (4)             |
| Other payments .....  | (303)           | (191)           | (316)           | (319)           | (322)           | (326)           | (326)           |
| <b>Receipts <sup>(c)</sup></b>                              |                 |                 |                 |                 |                 |                 |                 |
| GST receipts .....  | 716             | 415             | 415             | 415             | 415             | 415             | 415             |
| Other receipts .....  | 130             | 108             | 108             | 108             | 108             | 108             | 108             |
| <b>Net cash from operating activities .....</b>             | <b>(23,229)</b> | <b>(26,125)</b> | <b>(26,139)</b> | <b>(27,441)</b> | <b>(28,148)</b> | <b>(26,448)</b> | <b>(26,730)</b> |
| <b>CASHFLOWS FROM INVESTING ACTIVITIES</b>                  |                 |                 |                 |                 |                 |                 |                 |
| Purchase of non-current assets .....                        | (216)           | (90)            | (90)            | (100)           | (109)           | (109)           | (109)           |
| <b>Net cash from investing activities .....</b>             | <b>(216)</b>    | <b>(90)</b>     | <b>(90)</b>     | <b>(100)</b>    | <b>(109)</b>    | <b>(109)</b>    | <b>(109)</b>    |
| <b>CASHFLOWS FROM FINANCING ACTIVITIES</b>                  |                 |                 |                 |                 |                 |                 |                 |
| Repayment of borrowings and leases .....                    | (56)            | (37)            | (34)            | (32)            | (33)            | (31)            | (32)            |
| <b>Net cash from financing activities .....</b>             | <b>(56)</b>     | <b>(37)</b>     | <b>(34)</b>     | <b>(32)</b>     | <b>(33)</b>     | <b>(31)</b>     | <b>(32)</b>     |
| <b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>           | <b>1,711</b>    | <b>(193)</b>    | <b>(353)</b>    | <b>35</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>        |
| Cash assets at the beginning of the reporting period .....  | 13,323          | 15,034          | 15,034          | 14,681          | 14,716          | 14,716          | 14,716          |
| <b>Cash assets at the end of the reporting period .....</b> | <b>15,034</b>   | <b>14,841</b>   | <b>14,681</b>   | <b>14,716</b>   | <b>14,716</b>   | <b>14,716</b>   | <b>14,716</b>   |

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

(b) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* implemented since the 2020-21 Budget have reclassified revenue received from Government from the Cashflows from Operating Activities category to the Cashflows from State Government category. This may have changed the Net cash provided by State Government and Net cash from operating activities compared to previously published Budgets.

(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 <sup>(a)</sup>**

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>Sale of Goods and Services</b>           |                             |                             |  |   |  |  |  |
| Receipt - Sales of Goods and Services ..... | 211                         | 434                         | 289                                      | 804                                     | 992                                      | 534                                      | 534                                      |
| <b>GST Receipts</b>                         |                             |                             |  |   |  |  |  |
| GST Input Credits .....                     | 716                         | 415                         | 415                                      | 415                                     | 415                                      | 415                                      | 415                                      |
| <b>Other Receipts</b>                       |                             |                             |  |   |  |  |  |
| Other Receipts .....                        | 130                         | 108                         | 108                                      | 108                                     | 108                                      | 108                                      | 108                                      |
| <b>TOTAL .....</b>                          | <b>1,057</b>                | <b>957</b>                  | <b>812</b>                               | <b>1,327</b>                            | <b>1,515</b>                             | <b>1,057</b>                             | <b>1,057</b>                             |

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

## Division 5 Governor's Establishment

### Part 2 Government Administration

#### Appropriations, Expenses and Cash Assets

|  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>DELIVERY OF SERVICES</b>                              |                             |                             |  |   |  |  |  |
| Item 8 Net amount appropriated to deliver services ..... | 1,594                       | 2,103                       | 2,317                                    | 2,829                                   | 2,130                                    | 2,181                                    | 1,676                                    |
| <b>Amount Authorised by Other Statutes</b>               |                             |                             |  |   |  |  |  |
| - Governor's Establishment Act 1992 .....                | 3,865                       | 3,946                       | 4,300                                    | 4,435                                   | 4,472                                    | 4,331                                    | 4,178                                    |
| - Salaries and Allowances Act 1975 .....                 | 575                         | 575                         | 575                                      | 604                                     | 583                                      | 587                                      | 591                                      |
| Total appropriations provided to deliver services .....  | 6,034                       | 6,624                       | 7,192                                    | 7,868                                   | 7,185                                    | 7,099                                    | 6,445                                    |
| <b>CAPITAL</b>   |                             |                             |  |   |  |  |  |
| Item 96 Capital Appropriation .....                      | 192                         | 2,526                       | 2,526                                    | 777                                     | 277                                      | 27                                       | 27                                       |
| <b>TOTAL APPROPRIATIONS</b> .....                        | 6,226                       | 9,150                       | 9,718                                    | 8,645                                   | 7,462                                    | 7,126                                    | 6,472                                    |
| <b>EXPENSES</b>  |                             |                             |  |   |  |  |  |
| Total Cost of Services .....                             | 5,992                       | 6,738                       | 7,179                                    | 7,856                                   | 7,300                                    | 7,217                                    | 6,563                                    |
| Net Cost of Services <sup>(a)</sup> <sup>(b)</sup> ..... | 5,856                       | 6,611                       | 7,179                                    | 7,856                                   | 7,173                                    | 7,090                                    | 6,436                                    |
| <b>CASH ASSETS</b> <sup>(c)</sup> .....                  | 433                         | 190                         | 2,273                                    | 232                                     | 251                                      | 270                                      | 289                                      |

(a) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget may have increased the Net Cost of Services compared to previously published Budgets.

(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 Establishment's Income Statement since presentation of the 2020-21 Budget to Parliament on 8 October 2020, are outlined below:

|   | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|--|---|--|--|--|
| 2020-21 Additional Salaries Expense .....         | 354                                      | -                                       | -  | -  | -  |
| Employment of Security and Risk Coordinator ..... | -  | 136                                     | 142                                      | 147                                      | 154                                      |
| Government House                                  |  |   |  |  |  |
| Additional Security Contractors .....             | 266                                      | 570                                     | -  | -  | -  |
| Security Upgrade - Maintenance Costs .....        | -  | 17                                      | 10                                       | 10                                       | 10                                       |
| Governor's Program - Additional Staff .....       | -  | 282                                     | 237                                      | 35                                       | 35                                       |

## Significant Issues Impacting the Agency

1. The Establishment supports the Governor's focus on advocating Western Australia's strategic interests and capabilities and supporting community organisations. The Governor's advocacy program has been impacted by the COVID-19 pandemic, which has restricted travel and events and resulted in a larger number of smaller events managed by the Establishment.
2. The Government House Ballroom has been closed for major roof restoration in 2020-21, but is expected to be operational from December 2021 as a venue for community and corporate events.

## 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 Establishment's services, the desired outcomes and the relevant Government Goal. 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<br>2. Management of the Governor's Establishment |

### Service Summary

| Expense  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------|-----------------------------|--|---|--|--|--|
| 1. Effective Support to the Governor .....             | 2,284                       | 2,221                       | 2,225                                    | 2,435                                   | 2,576                                    | 2,526                                    | 2,297                                    |
| 2. Management of the Governor's<br>Establishment ..... | 3,708                       | 4,517                       | 4,954                                    | 5,421                                   | 4,724                                    | 4,691                                    | 4,266                                    |
| <b>Total Cost of Services.....</b>                     | <b>5,992</b>                | <b>6,738</b>                | <b>7,179</b>                             | <b>7,856</b>                            | <b>7,300</b>                             | <b>7,217</b>                             | <b>6,563</b>                             |

## 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.

|   | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service .....             | \$'000<br>2,284   | \$'000<br>2,221   | \$'000<br>2,225                | \$'000<br>2,435             | 1    |
| Less Income .....                       | nil               | nil               | nil                            | nil                         |      |
| Net Cost of Service .....               | 2,284             | 2,221             | 2,225                          | 2,435                       |      |
| Employees (Full-Time Equivalents) ..... | 11                | 11                | 11                             | 13                          |      |

### Explanation of Significant Movements

(Notes)

1. The Total Cost of Service for the 2021-22 Budget Target is slightly higher than the 2020-21 Budget and the 2020-21 Estimated Actual due to movements in the organisational structure as part of a continuing review of staff resourcing to support the role of the Governor and meet the expanded objectives of the Establishment. There has also been provision in 2021-22 for the additional costs of the incoming and outgoing Governor, in the event that it is needed.

### 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.

|   | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service .....             | \$'000<br>3,708   | \$'000<br>4,517   | \$'000<br>4,954                | \$'000<br>5,421             | 1    |
| Less Income <sup>(a)</sup> .....        | 136               | 127               | nil                            | nil                         |      |
| Net Cost of Service .....               | 3,572             | 4,390             | 4,954                          | 5,421                       |      |
| Employees (Full-Time Equivalents) ..... | 23                | 23                | 25                             | 25                          |      |

(a) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget have reclassified all sources of revenue from Government from the Net Cost of Service calculation. Accordingly, Net Cost of Service may be higher compared with previous Budget Papers.

### Explanation of Significant Movements

(Notes)

1. The 2021-22 Budget Target compared to 2020-21 Estimated Actual and 2020-21 Budget is higher due to a number of staff movements. The higher 2020-21 Estimated Actual result is due to increased salary expenses, contracted security services, special events, additional software licensing expenses and security equipment repairs.

## Asset Investment Program

1. In 2020-21, \$2.5 million was funded for the Roof Repair and Reinstatement Project at Government House, and \$1.9 million was provided for essential works to maintain and conserve buildings within the Government Domain Reserve.
2. Electronic security system replacement and upgrade (\$1 million) is expected to be completed in 2022-23.

|   | Estimated<br>Total Cost<br>\$'000 | Estimated<br>Expenditure<br>to 30-6-21<br>\$'000 | 2020-21<br>Estimated<br>Expenditure<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------------|--|---|---|--|--|--|
| <b>WORKS IN PROGRESS</b>  |                                   |  |   |   |  |  |  |
| <b>COVID-19 Response</b>  |                                   |  |   |   |  |  |  |
| Government House Restoration and<br>Refurbishment - Roof Repair and Reinstatement<br>Stages 2, 3 and 4..... | 2,500                             | 557  | 557   | 1,943                                   | -  | -  | -  |
| <b>Works in Progress</b>  |                                   |  |   |   |  |  |  |
| Government House Restoration and<br>Refurbishment - Maintenance Program .....                               | 1,936                             | 892  | 116   | 116                                     | 116                                      | 116                                      | 116                                      |
| Property, Plant and Equipment Upgrades<br>Commemorative Statue .....  | 165                               | 25   | 25  | 140                                     | -  | -  | -  |
| <b>NEW WORKS</b>  |                                   |  |   |   |  |  |  |
| Government House Restoration and<br>Refurbishment - Security System .....                                   | 1,000                             | -  | -   | 750                                     | 250                                      | -  | -  |
| <b>Total Cost of Asset Investment Program .....</b>   | <b>5,601</b>                      | <b>1,474</b>                                     | <b>698</b>                                    | <b>2,949</b>                            | <b>366</b>                               | <b>116</b>                               | <b>116</b>                               |
| <b>FUNDED BY</b>  |                                   |  |   |   |  |  |  |
| Capital Appropriation.....  |                                   |  | 2,500   | 750                                     | 250                                      | -  | -  |
| Drawdowns from the Holding Account .....  |                                   |  | -   | 116                                     | 116                                      | 116                                      | 116                                      |
| Internal Funds and Balances.....  |                                   |  | (1,802)                                       | 2,083                                   | -  | -  | -  |
| <b>Total Funding.....</b>   |                                   |  | <b>698</b>                                    | <b>2,949</b>                            | <b>366</b>                               | <b>116</b>                               | <b>116</b>                               |



## Financial Statements

INCOME STATEMENT <sup>(a)</sup>  
(Controlled)

|  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>COST OF SERVICES</b>                          |                             |                             |  |   |  |  |  |
| <b>Expenses</b>                                  |                             |                             |  |   |  |  |  |
| Employee benefits <sup>(b)</sup> .....           | 4,373                       | 4,476                       | 4,830                                    | 4,994                                   | 5,010                                    | 4,873                                    | 4,724                                    |
| Supplies and services .....                      | 763                         | 604                         | 870                                      | 1,341                                   | 614                                      | 624                                      | 634                                      |
| Accommodation .....                              | 246                         | 926                         | 926                                      | 931                                     | 938                                      | 943                                      | 428                                      |
| Depreciation and amortisation .....              | 449                         | 597                         | 418                                      | 455                                     | 603                                      | 639                                      | 639                                      |
| Finance and interest costs .....                 | 3                           | 2                           | 2  | 2                                       | 2  | 5  | 5  |
| Other expenses .....                             | 158                         | 133                         | 133                                      | 133                                     | 133                                      | 133                                      | 133                                      |
| <b>TOTAL COST OF SERVICES</b> .....              | <b>5,992</b>                | <b>6,738</b>                | <b>7,179</b>                             | <b>7,856</b>                            | <b>7,300</b>                             | <b>7,217</b>                             | <b>6,563</b>                             |
| <b>Income</b>                                    |                             |                             |  |   |  |  |  |
| Sale of goods and services .....                 | 79                          | 127                         | -  | -                                       | 127                                      | 127                                      | 127                                      |
| Other revenue .....                              | 57                          | -                           | -  | -                                       | -  | -  | -  |
| <b>Total Income</b> .....                        | <b>136</b>                  | <b>127</b>                  | <b>-</b>                                 | <b>-</b>                                | <b>127</b>                               | <b>127</b>                               | <b>127</b>                               |
| <b>NET COST OF SERVICES</b> <sup>(c)</sup> ..... | <b>5,856</b>                | <b>6,611</b>                | <b>7,179</b>                             | <b>7,856</b>                            | <b>7,173</b>                             | <b>7,090</b>                             | <b>6,436</b>                             |
| <b>INCOME FROM STATE GOVERNMENT</b>              |                             |                             |  |   |  |  |  |
| Service appropriations .....                     | 6,034                       | 6,624                       | 7,192                                    | 7,868                                   | 7,185                                    | 7,099                                    | 6,445                                    |
| Resources received free of charge .....          | 4                           | 30                          | 30                                       | 30                                      | 30                                       | 30                                       | 30                                       |
| Other revenues .....                             | 65                          | -                           | -  | -                                       | -  | -  | -  |
| <b>TOTAL INCOME FROM STATE GOVERNMENT</b> .....  | <b>6,103</b>                | <b>6,654</b>                | <b>7,222</b>                             | <b>7,898</b>                            | <b>7,215</b>                             | <b>7,129</b>                             | <b>6,475</b>                             |
| <b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> ..... | <b>247</b>                  | <b>43</b>                   | <b>43</b>                                | <b>42</b>                               | <b>42</b>                                | <b>39</b>                                | <b>39</b>                                |

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 34, 36 and 38 respectively.

(c) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget have moved all revenue received from Government out of the calculation of Net Cost of Services and into Income from State Government. This may have increased the Net Cost of Services compared to previously published Budgets.

**STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>**  
**(Controlled)**

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>CURRENT ASSETS</b>                     |                             |                             |  |   |  |  |  |
| Cash assets.....                          | 387                         | 126                         | 266                                      | 150                                     | 155                                      | 173                                      | 192                                      |
| Restricted cash.....                      | -                           | -                           | 1,943                                    | -                                       | -  | -  | -  |
| Holding account receivables.....          | -                           | 116                         | 116                                      | 116                                     | 116                                      | 116                                      | 116                                      |
| Receivables.....                          | 9                           | 9                           | 9  | 9                                       | 9  | 9  | 9  |
| Other.....                                | 55                          | 55                          | 55                                       | 55                                      | 55                                       | 55                                       | 55                                       |
| <b>Total current assets.....</b>          | <b>451</b>                  | <b>306</b>                  | <b>2,389</b>                             | <b>330</b>                              | <b>335</b>                               | <b>353</b>                               | <b>372</b>                               |
| <b>NON-CURRENT ASSETS</b>                 |                             |                             |  |   |  |  |  |
| Holding account receivables.....          | 3,311                       | 3,792                       | 3,613                                    | 3,952                                   | 4,439                                    | 4,962                                    | 5,485                                    |
| Property, plant and equipment.....        | 33,117                      | 35,301                      | 33,397                                   | 35,908                                  | 35,739                                   | 35,248                                   | 34,757                                   |
| Intangibles.....                          | 1                           | 1                           | 1  | 1                                       | 1  | 1  | 1  |
| Restricted cash.....                      | 46                          | 64                          | 64                                       | 82                                      | 96                                       | 97                                       | 97                                       |
| <b>Total non-current assets.....</b>      | <b>36,475</b>               | <b>39,158</b>               | <b>37,075</b>                            | <b>39,943</b>                           | <b>40,275</b>                            | <b>40,308</b>                            | <b>40,340</b>                            |
| <b>TOTAL ASSETS.....</b>                  | <b>36,926</b>               | <b>39,464</b>               | <b>39,464</b>                            | <b>40,273</b>                           | <b>40,610</b>                            | <b>40,661</b>                            | <b>40,712</b>                            |
| <b>CURRENT LIABILITIES</b>                |                             |                             |  |   |  |  |  |
| Employee provisions.....                  | 465                         | 460                         | 460                                      | 460                                     | 433                                      | 406                                      | 379                                      |
| Payables.....                             | 13                          | 13                          | 13                                       | 13                                      | 18                                       | 23                                       | 28                                       |
| Other.....                                | 18                          | 18                          | 18                                       | 18                                      | 18                                       | 18                                       | 18                                       |
| <b>Total current liabilities.....</b>     | <b>496</b>                  | <b>491</b>                  | <b>491</b>                               | <b>491</b>                              | <b>469</b>                               | <b>447</b>                               | <b>425</b>                               |
| <b>NON-CURRENT LIABILITIES</b>            |                             |                             |  |   |  |  |  |
| Employee provisions.....                  | 114                         | 114                         | 114                                      | 114                                     | 114                                      | 114                                      | 114                                      |
| Borrowings and leases.....                | 100                         | 74                          | 74                                       | 64                                      | 104                                      | 111                                      | 118                                      |
| <b>Total non-current liabilities.....</b> | <b>214</b>                  | <b>188</b>                  | <b>188</b>                               | <b>178</b>                              | <b>218</b>                               | <b>225</b>                               | <b>232</b>                               |
| <b>TOTAL LIABILITIES.....</b>             | <b>710</b>                  | <b>679</b>                  | <b>679</b>                               | <b>669</b>                              | <b>687</b>                               | <b>672</b>                               | <b>657</b>                               |
| <b>EQUITY</b>                             |                             |                             |  |   |  |  |  |
| Contributed equity.....                   | 9,849                       | 12,375                      | 12,375                                   | 13,152                                  | 13,429                                   | 13,456                                   | 13,483                                   |
| Accumulated surplus/(deficit).....        | 2,709                       | 2,752                       | 2,752                                    | 2,794                                   | 2,836                                    | 2,875                                    | 2,914                                    |
| Reserves.....                             | 23,658                      | 23,658                      | 23,658                                   | 23,658                                  | 23,658                                   | 23,658                                   | 23,658                                   |
| <b>Total equity.....</b>                  | <b>36,216</b>               | <b>38,785</b>               | <b>38,785</b>                            | <b>39,604</b>                           | <b>39,923</b>                            | <b>39,989</b>                            | <b>40,055</b>                            |
| <b>TOTAL LIABILITIES AND EQUITY.....</b>  | <b>36,926</b>               | <b>39,464</b>               | <b>39,464</b>                            | <b>40,273</b>                           | <b>40,610</b>                            | <b>40,661</b>                            | <b>40,712</b>                            |

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

**STATEMENT OF CASHFLOWS (a) (b)**  
**(Controlled)**

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>CASHFLOWS FROM STATE GOVERNMENT</b>                      |                             |                             |  |   |  |  |  |
| Service appropriations .....                                | 5,447                       | 6,027                       | 6,774                                    | 7,413                                   | 6,582                                    | 6,460                                    | 5,806                                    |
| Capital appropriation.....                                  | 192                         | 2,526                       | 2,526                                    | 777                                     | 277                                      | 27                                       | 27                                       |
| Holding account drawdowns.....                              | -                           | -                           | -  | 116                                     | 116                                      | 116                                      | 116                                      |
| Other.....  | 69                          | -                           | -  | -                                       | -  | -  | -  |
| <b>Net cash provided by State Government .....</b>          | <b>5,708</b>                | <b>8,553</b>                | <b>9,300</b>                             | <b>8,306</b>                            | <b>6,975</b>                             | <b>6,603</b>                             | <b>5,949</b>                             |
| <b>CASHFLOWS FROM OPERATING ACTIVITIES</b>                  |                             |                             |  |   |  |  |  |
| <b>Payments</b>   |                             |                             |  |   |  |  |  |
| Employee benefits .....                                     | (4,333)                     | (4,486)                     | (4,840)                                  | (4,999)                                 | (5,037)                                  | (4,900)                                  | (4,751)                                  |
| Supplies and services.....                                  | (868)                       | (569)                       | (835)                                    | (1,306)                                 | (579)                                    | (589)                                    | (599)                                    |
| Accommodation.....  | (246)                       | (926)                       | (926)                                    | (931)                                   | (938)                                    | (943)                                    | (428)                                    |
| GST payments.....   | (140)                       | (63)                        | (63)                                     | (63)                                    | (63)                                     | (63)                                     | (63)                                     |
| Finance and interest costs.....                             | (3)                         | (2)                         | (2)                                      | (2)                                     | (2)                                      | (5)                                      | (5)                                      |
| Other payments .....  | (147)                       | (133)                       | (133)                                    | (133)                                   | (133)                                    | (133)                                    | (133)                                    |
| <b>Receipts (c)</b>   |                             |                             |  |   |  |  |  |
| Sale of goods and services.....                             | 99                          | 127                         | -  | -                                       | 127                                      | 127                                      | 127                                      |
| GST receipts.....   | 142                         | 63                          | 63                                       | 63                                      | 63                                       | 63                                       | 63                                       |
| Other receipts .....  | 57                          | -                           | -  | -                                       | -  | -  | -  |
| <b>Net cash from operating activities.....</b>              | <b>(5,439)</b>              | <b>(5,989)</b>              | <b>(6,736)</b>                           | <b>(7,371)</b>                          | <b>(6,562)</b>                           | <b>(6,443)</b>                           | <b>(5,789)</b>                           |
| <b>CASHFLOWS FROM INVESTING ACTIVITIES</b>                  |                             |                             |  |   |  |  |  |
| Purchase of non-current assets .....                        | (203)                       | (2,781)                     | (698)                                    | (2,949)                                 | (366)                                    | (116)                                    | (116)                                    |
| <b>Net cash from investing activities .....</b>             | <b>(203)</b>                | <b>(2,781)</b>              | <b>(698)</b>                             | <b>(2,949)</b>                          | <b>(366)</b>                             | <b>(116)</b>                             | <b>(116)</b>                             |
| <b>CASHFLOWS FROM FINANCING ACTIVITIES</b>                  |                             |                             |  |   |  |  |  |
| Repayment of borrowings and leases.....                     | (24)                        | (26)                        | (26)                                     | (27)                                    | (28)                                     | (25)                                     | (25)                                     |
| <b>Net cash from financing activities .....</b>             | <b>(24)</b>                 | <b>(26)</b>                 | <b>(26)</b>                              | <b>(27)</b>                             | <b>(28)</b>                              | <b>(25)</b>                              | <b>(25)</b>                              |
| <b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>            | <b>42</b>                   | <b>(243)</b>                | <b>1,840</b>                             | <b>(2,041)</b>                          | <b>19</b>                                | <b>19</b>                                | <b>19</b>                                |
| Cash assets at the beginning of the reporting period .....  | 391                         | 433                         | 433                                      | 2,273                                   | 232                                      | 251                                      | 270                                      |
| <b>Cash assets at the end of the reporting period .....</b> | <b>433</b>                  | <b>190</b>                  | <b>2,273</b>                             | <b>232</b>                              | <b>251</b>                               | <b>270</b>                               | <b>289</b>                               |

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

(b) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* implemented since the 2020-21 Budget have reclassified revenue received from Government from the Cashflows from Operating Activities category to the Cashflows from State Government category. This may have changed the Net cash provided by State Government and Net cash from operating activities compared to previously published Budgets.

(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**

|  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>Sale of Goods and Services</b>                                  |                             |                             |  |   |  |  |  |
| Sale of Goods and Services .....                                   | 99                          | 127                         | -  | -                                       | 127                                      | 127                                      | 127                                      |
| <b>GST Receipts</b>  |                             |                             |  |   |  |  |  |
| GST Input Credits .....  | 124                         | 61                          | 61                                       | 61                                      | 61                                       | 61                                       | 61                                       |
| GST Receipts on Sales .....  | 18                          | 2                           | 2  | 2                                       | 2  | 2  | 2  |
| <b>Other Receipts</b>  |                             |                             |  |   |  |  |  |
| Recoups of Expenses from Joint Events at<br>Government House ..... | 57                          | -                           | -  | -                                       | -  | -  | -  |
| <b>TOTAL .....</b>   | <b>298</b>                  | <b>190</b>                  | <b>63</b>                                | <b>63</b>                               | <b>190</b>                               | <b>190</b>                               | <b>190</b>                               |

Division 6
Part 2

Western Australian Electoral Commission
Government Administration

## Appropriations, Expenses and Cash Assets

|  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>DELIVERY OF SERVICES</b>                              |                             |                             |  |   |  |  |  |
| Item 9 Net amount appropriated to deliver services ..... | 6,941                       | 25,372                      | 30,403                                   | 6,747                                   | 6,787                                    | 6,885                                    | 25,459                                   |
| <b>Amount Authorised by Other Statutes</b>               |                             |                             |  |   |  |  |  |
| - Electoral Act 1907 .....                               | 1,200                       | 4,898                       | 5,470                                    | -                                       | 800                                      | 1,600                                    | 4,498                                    |
| - Industrial Relations Act 1979 .....                    | 116                         | 116                         | 116                                      | 116                                     | 116                                      | 116                                      | 116                                      |
| - Salaries and Allowances Act 1975 .....                 | 486                         | 486                         | 486                                      | 488                                     | 490                                      | 492                                      | 494                                      |
| Total appropriations provided to deliver services .....  | 8,743                       | 30,872                      | 36,475                                   | 7,351                                   | 8,193                                    | 9,093                                    | 30,567                                   |
| <b>CAPITAL</b>   |                             |                             |  |   |  |  |  |
| Item 97 Capital Appropriation .....                      | 167                         | 14                          | 884                                      | 22                                      | 21                                       | 22                                       | 22                                       |
| <b>TOTAL APPROPRIATIONS .....</b>                        | <b>8,910</b>                | <b>30,886</b>               | <b>37,359</b>                            | <b>7,373</b>                            | <b>8,214</b>                             | <b>9,115</b>                             | <b>30,589</b>                            |
| <b>EXPENSES</b>  |                             |                             |  |   |  |  |  |
| Total Cost of Services .....                             | 12,534                      | 32,724                      | 38,630                                   | 12,569                                  | 9,461                                    | 13,761                                   | 31,922                                   |
| Net Cost of Services <sup>(a) (b)</sup> .....            | 6,495                       | 32,615                      | 38,542                                   | 6,881                                   | 9,373                                    | 8,073                                    | 31,834                                   |
| <b>CASH ASSETS <sup>(c)</sup> .....</b>                  | <b>3,940</b>                | <b>1,889</b>                | <b>1,633</b>                             | <b>2,183</b>                            | <b>1,083</b>                             | <b>2,183</b>                             | <b>1,083</b>                             |

- (a) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget may have increased the Net Cost of Services compared to previously published Budgets.
- (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 2020-21 Budget to Parliament on 8 October 2020, are outlined below:

|  | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|--|---|--|--|--|
| <b>Other</b>   |  |   |  |  |  |
| State General Election 2021  |  |   |  |  |  |
| Casual Staff and Leased Accommodation (Early Voting Centres) ..... | 5,031                                    | -                                       | -  | -  | -  |
| Laptops and Telephonic Voting .....                                | 800                                      | -                                       | -  | -  | -  |
| Political Funding Reimbursement .....                              | 552                                      | -                                       | -  | -  | -  |
| 2021-22 Streamlined Budget Process Incentive Funding .....         | -  | 64                                      | -  | -  | -  |

## Significant Issues Impacting the Agency

- The Commission will conduct the Local Government Ordinary Election 2021 (LGOE 21) for 98 local governments on 16 October 2021. In the planning for the LGOE 21, the Commission has considered the impact of COVID-19, which potentially only impacts on the in-person elections rather than the postal elections. The LGOE 21 is predominantly conducted as a postal election.

## 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 Commission's services, the desired outcomes and the relevant Government Goal. 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 and Sustainable Finances:<br>Responsible, achievable, affordable 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   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| 1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients..... | 12,534                      | 32,724                      | 38,630                                   | 12,569                                  | 9,461                                    | 13,761                                   | 31,922                                   |
| <b>Total Cost of Services.....</b>  | <b>12,534</b>               | <b>32,724</b>               | <b>38,630</b>                            | <b>12,569</b>                           | <b>9,461</b>                             | <b>13,761</b>                            | <b>31,922</b>                            |

### Outcomes and Key Effectiveness Indicators <sup>(a)</sup>

|  | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| <b>Outcome: Western Australian electors participate in independent and impartial elections or referenda conducted by the Commission as part of democratic processes:</b> |                   |                   |                                |                             |      |
| 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 .....   | 95.06%            | 96.9%             | 96.5%                          | 96.4%                       | 2    |
| Percentage of enrolled electors voting in State general elections (or by-elections) or referenda .....   | n/a               | 86.6%             | 85.5%                          | n/a                         | 3    |
| Average percentage of enrolled electors voting in local government ordinary (or extraordinary) postal elections or referenda conducted by the Commission.....            | 28.9%             | 41.6%             | 34.3%                          | 29.7%                       | 4    |

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

## 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 elections.
2. The percentage of eligible electors on the State Electoral Roll is an indicator that provides a link to the Commission's objective of enabling electors to participate in the electoral process. It is estimated there will be 1,776,948 enrolled electors out of an estimated eligible population of 1,843,527 people by 30 June 2022.
3. There are no planned State Government Elections, by-elections or referenda to be held in 2021-22. In 2020-21 an 85.46% participation rate was recorded for the State General Election 2021, as 1,467,173 electors voted out of an actual enrolled population of 1,716,732 on 13 March 2021.
4. The 2020-21 Estimated Actual of 34.3% relates to enrolled electors who voted in extraordinary elections only with 71,169 enrolled electors and 24,432 voters. The 2021-22 Budget Target of 29.7% relates to a projection for both the Biennial Local Government Election 2021 and extraordinary elections with an estimate of 1,827,678 enrolled electors and 543,090 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.

|   | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service .....   | \$'000<br>12,534  | \$'000<br>32,724  | \$'000<br>38,630               | \$'000<br>12,569            | 1    |
| Less Income <sup>(a)</sup> .....  | 6,039             | 109               | 88                             | 5,688                       | 2    |
| Net Cost of Service .....   | 6,495             | 32,615            | 38,542                         | 6,881                       |      |
| <b>Employees (Full-Time Equivalents) .....</b>  | <b>39</b>         | <b>41</b>         | <b>39</b>                      | <b>41</b>                   |      |
| <b>Efficiency Indicators</b>  |                   |                   |                                |                             |      |
| Average cost per elector of providing electoral services (enrolment and election management) .....                              | \$3.86            | \$4.38            | \$4.22                         | \$4.10                      | 3    |
| Average cost per elector of conducting state general elections (or by-elections) or referenda events .....                      | n/a               | \$10.78           | \$14.43                        | n/a                         | 4    |
| Average cost per elector of conducting local government ordinary (or extraordinary) elections conducted by the Commission ..... | \$3.70            | \$4.42            | \$4.50                         | \$4.52                      | 5    |

(a) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget have reclassified all sources of revenue from Government from the Net Cost of Service calculation. Accordingly, Net Cost of Service may be higher compared with previous Budget Papers.

## Explanation of Significant Movements

(Notes)

1. The decrease in Total Cost of Service for the 2021-22 Budget Target (\$26 million) compared with the 2020-21 Estimated Actual is a result of the costs associated with conducting the State General Election 2021, held on 13 March 2021.
2. The increase in Income of \$5.6 million for the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is due to the recoup of the costs associated with conducting the LGOE 21.
3. The 2021-22 Budget Target is slightly lower (2.8%) than the 2020-21 Estimated Actual as there is no expected change in the administration cost for the provision of electoral services. The average cost is generated by the Total Cost of Service, which remain stable to the number of electors, has increased slightly (46,667 electors) in the 2021-22 Budget Target.
4. There are no planned State Government Elections, by-elections or referenda to be held in 2021-22. The next State General Election will be held in March 2025.
5. The 2020-21 Budget Target average cost is higher than the 2020-21 Estimated Actual mainly due to costs associated with the conduct of the Biennial Local Government elections, which results in a higher average cost per elector.

## Asset Investment Program

1. The Commission continues to implement its Strategic Asset Plan with the focus on asset replacement and information and communications technology (ICT) systems upgrades, with \$267,000 funded from the Holding Account.

|   | Estimated<br>Total Cost<br>\$'000 | Estimated<br>Expenditure<br>to 30-6-21<br>\$'000 | 2020-21<br>Estimated<br>Expenditure<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------------|--|---|---|--|--|--|
| <b>COMPLETED WORKS</b>                              |                                   |  |   |   |  |  |  |
| Asset Replacement - 2020-21 Program .....           | 920                               | 920  | 920   | -                                       | -  | -  | -  |
| ICT System Upgrade - 2020-21 Program .....          | 250                               | 250  | 250   | -                                       | -  | -  | -  |
| <b>NEW WORKS</b>                                    |                                   |  |   |   |  |  |  |
| <b>Asset Replacement</b>                            |                                   |  |   |   |  |  |  |
| 2021-22 Program .....                               | 50                                | -  | -   | 50                                      | -  | -  | -  |
| 2022-23 Program .....                               | 50                                | -  | -   | -                                       | 50                                       | -  | -  |
| 2023-24 Program .....                               | 50                                | -  | -   | -                                       | -  | 50                                       | -  |
| 2024-25 Program .....                               | 50                                | -  | -   | -                                       | -  | -  | 50                                       |
| <b>ICT System Upgrade</b>                           |                                   |  |   |   |  |  |  |
| 2021-22 Program .....                               | 217                               | -  | -   | 217                                     | -  | -  | -  |
| 2022-23 Program .....                               | 217                               | -  | -   | -                                       | 217                                      | -  | -  |
| 2023-24 Program .....                               | 217                               | -  | -   | -                                       | -  | 217                                      | -  |
| 2024-25 Program .....                               | 250                               | -  | -   | -                                       | -  | -  | 250                                      |
| <b>Total Cost of Asset Investment Program .....</b> | <b>2,271</b>                      | <b>1,170</b>                                     | <b>1,170</b>                                  | <b>267</b>                              | <b>267</b>                               | <b>267</b>                               | <b>300</b>                               |
| <b>FUNDED BY</b>                                    |                                   |  |   |   |  |  |  |
| Capital Appropriation .....                         |                                   |  | 870   | -                                       | -  | -  | -  |
| Drawdowns from the Holding Account .....            |                                   |  | 300   | 267                                     | 267                                      | 267                                      | 300                                      |
| <b>Total Funding .....</b>                          |                                   |  | <b>1,170</b>                                  | <b>267</b>                              | <b>267</b>                               | <b>267</b>                               | <b>300</b>                               |



## Financial Statements

### Income Statement

#### *Expenses*

1. The decrease of \$26 million (67%) in Total Cost of Services for the 2021-22 Budget Estimate compared to the 2020-21 Estimated Actual is mainly due to the costs of the State General Election 2021 impacted by the COVID-19 pandemic.
2. The decrease of \$6.5 million (51%) in Employee benefits for the 2021-22 Budget Estimate compared with the 2020-21 Estimated Actual is due to the high level of casuals employed for conducting the State General Election 2021.
3. Grants and subsidies of \$5 million in the 2020-21 Estimated Actual represents the political funding reimbursement expenses as a result of the State General Election 2021.
4. The decrease of \$12 million (73%) in Supplies and services for the 2021-22 Budget Estimate compared to the 2020-21 Estimated Actual is due to the significant one-off cost increase in professional services and contracts, communications and consumables to conduct the State General Election 2021 in a COVID-19 safe manner following WA Health advice.
5. The decrease of \$2.2 million (80%) in Other expenses for the 2021-22 Budget Estimate compared to the 2020-21 Estimated Actual is due to advertising costs for the new electoral boundary and the State General Election 2021.

#### *Income*

6. The increase in Sale of goods and services of \$5.6 million for the 2021-22 Budget Estimate compared to the 2020-21 Estimated Actual is mainly due to the recoup of costs associated with conducting the LGOE 2021.
7. The decrease in Service appropriations funding by \$29 million in the 2021-22 Budget Estimate is mainly related to the funding provided to conduct the State General Election 2021 in a COVID-19 safe manner following WA Health advice.

### Statement of Cashflows

8. The increase in cash balances of \$0.6 million between the 2020-21 Estimated Actual and 2021-22 Budget Estimate is mainly due to the recoup of the establishment costs, associated with conducting the LGOE 2021.

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

|  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>COST OF SERVICES</b>                          |                             |                             |  |   |  |  |  |
| <b>Expenses</b>                                  |                             |                             |  |   |  |  |  |
| Employee benefits <sup>(b)</sup> .....           | 6,026                       | 13,320                      | 12,747                                   | 6,227                                   | 5,398                                    | 6,536                                    | 12,851                                   |
| Grants and subsidies <sup>(c)</sup> .....        | -                           | 4,498                       | 5,050                                    | 20                                      | -  | -  | 4,498                                    |
| Supplies and services .....                      | 4,668                       | 10,766                      | 16,535                                   | 4,495                                   | 2,170                                    | 4,748                                    | 10,641                                   |
| Accommodation .....                              | 1,004                       | 1,047                       | 1,222                                    | 992                                     | 967                                      | 982                                      | 1,109                                    |
| Depreciation and amortisation .....              | 276                         | 307                         | 312                                      | 282                                     | 282                                      | 281                                      | 281                                      |
| Finance and interest costs .....                 | 1                           | 1                           | 2  | 2                                       | 2  | 2  | 2  |
| Other expenses .....                             | 559                         | 2,785                       | 2,762                                    | 551                                     | 642                                      | 1,212                                    | 2,540                                    |
| <b>TOTAL COST OF SERVICES .....</b>              | <b>12,534</b>               | <b>32,724</b>               | <b>38,630</b>                            | <b>12,569</b>                           | <b>9,461</b>                             | <b>13,761</b>                            | <b>31,922</b>                            |
| <b>Income</b>                                    |                             |                             |  |   |  |  |  |
| Sale of goods and services .....                 | 6,035                       | 104                         | 87                                       | 5,687                                   | 87                                       | 5,687                                    | 87                                       |
| Other revenue .....                              | 4                           | 5                           | 1  | 1                                       | 1  | 1  | 1  |
| <b>Total Income .....</b>                        | <b>6,039</b>                | <b>109</b>                  | <b>88</b>                                | <b>5,688</b>                            | <b>88</b>                                | <b>5,688</b>                             | <b>88</b>                                |
| <b>NET COST OF SERVICES <sup>(d)</sup> .....</b> | <b>6,495</b>                | <b>32,615</b>               | <b>38,542</b>                            | <b>6,881</b>                            | <b>9,373</b>                             | <b>8,073</b>                             | <b>31,834</b>                            |
| <b>INCOME FROM STATE GOVERNMENT</b>              |                             |                             |  |   |  |  |  |
| Service appropriations .....                     | 8,743                       | 30,872                      | 36,475                                   | 7,351                                   | 8,193                                    | 9,093                                    | 30,567                                   |
| Resources received free of charge .....          | 60                          | 34                          | 85                                       | 63                                      | 63                                       | 63                                       | 150                                      |
| Other revenues .....                             | 29                          | -                           | 17                                       | 17                                      | 17                                       | 17                                       | 17                                       |
| <b>TOTAL INCOME FROM STATE GOVERNMENT .....</b>  | <b>8,832</b>                | <b>30,906</b>               | <b>36,577</b>                            | <b>7,431</b>                            | <b>8,273</b>                             | <b>9,173</b>                             | <b>30,734</b>                            |
| <b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b> | <b>2,337</b>                | <b>(1,709)</b>              | <b>(1,965)</b>                           | <b>550</b>                              | <b>(1,100)</b>                           | <b>1,100</b>                             | <b>(1,100)</b>                           |

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 39, 39 and 41 respectively.

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

(d) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget have moved all revenue received from Government out of the calculation of Net Cost of Services and into Income from State Government. This may have increased the Net Cost of Services compared to previously published Budgets.

**DETAILS OF CONTROLLED GRANTS AND SUBSIDIES**

|  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------|-----------------------------|--|---|--|--|--|
| Public Funding of Political Parties and<br>Candidates in State Elections ..... | -                           | 4,498                       | 5,050                                    | 20                                      | -  | -  | 4,498                                    |
| <b>TOTAL .....</b>   | <b>-</b>                    | <b>4,498</b>                | <b>5,050</b>                             | <b>20</b>                               | <b>-</b>                                 | <b>-</b>                                 | <b>4,498</b>                             |

**STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>**  
**(Controlled)**

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>CURRENT ASSETS</b>                     |                             |                             |  |   |  |  |  |
| Cash assets.....                          | 3,882                       | 1,816                       | 1,560                                    | 2,093                                   | 976                                      | 2,059                                    | 940                                      |
| Holding account receivables.....          | 300                         | 267                         | 267                                      | 267                                     | 267                                      | -  | -  |
| Receivables.....                          | 153                         | 158                         | 153                                      | 153                                     | 153                                      | 153                                      | 153                                      |
| Other.....                                | 253                         | 253                         | 253                                      | 253                                     | 253                                      | 253                                      | 253                                      |
| <b>Total current assets.....</b>          | <b>4,588</b>                | <b>2,494</b>                | <b>2,233</b>                             | <b>2,766</b>                            | <b>1,649</b>                             | <b>2,465</b>                             | <b>1,346</b>                             |
| <b>NON-CURRENT ASSETS</b>                 |                             |                             |  |   |  |  |  |
| Holding account receivables.....          | 470                         | 510                         | 510                                      | 525                                     | 540                                      | 821                                      | 802                                      |
| Property, plant and equipment.....        | 119                         | 76                          | 991                                      | 958                                     | 974                                      | 953                                      | 967                                      |
| Intangibles.....                          | 1,856                       | 1,892                       | 1,892                                    | 1,910                                   | 1,917                                    | 1,917                                    | 1,957                                    |
| Restricted cash.....                      | 58                          | 73                          | 73                                       | 90                                      | 107                                      | 124                                      | 143                                      |
| Other.....                                | 5                           | 5                           | 5  | 5                                       | 5  | 5  | 5  |
| <b>Total non-current assets.....</b>      | <b>2,508</b>                | <b>2,556</b>                | <b>3,471</b>                             | <b>3,488</b>                            | <b>3,543</b>                             | <b>3,820</b>                             | <b>3,874</b>                             |
| <b>TOTAL ASSETS.....</b>                  | <b>7,096</b>                | <b>5,050</b>                | <b>5,704</b>                             | <b>6,254</b>                            | <b>5,192</b>                             | <b>6,285</b>                             | <b>5,220</b>                             |
| <b>CURRENT LIABILITIES</b>                |                             |                             |  |   |  |  |  |
| Employee provisions.....                  | 1,135                       | 1,135                       | 1,135                                    | 1,135                                   | 1,135                                    | 1,135                                    | 1,135                                    |
| Payables.....                             | 80                          | 80                          | 80                                       | 80                                      | 80                                       | 73                                       | 73                                       |
| Borrowings and leases.....                | 14                          | 11                          | 23                                       | 17                                      | 23                                       | 21                                       | 16                                       |
| Other.....                                | 73                          | 73                          | 73                                       | 73                                      | 73                                       | 73                                       | 73                                       |
| <b>Total current liabilities.....</b>     | <b>1,302</b>                | <b>1,299</b>                | <b>1,311</b>                             | <b>1,305</b>                            | <b>1,311</b>                             | <b>1,302</b>                             | <b>1,297</b>                             |
| <b>NON-CURRENT LIABILITIES</b>            |                             |                             |  |   |  |  |  |
| Employee provisions.....                  | 218                         | 218                         | 218                                      | 218                                     | 218                                      | 218                                      | 218                                      |
| Borrowings and leases.....                | 14                          | 3                           | 36                                       | 20                                      | 31                                       | 11                                       | 29                                       |
| <b>Total non-current liabilities.....</b> | <b>232</b>                  | <b>221</b>                  | <b>254</b>                               | <b>238</b>                              | <b>249</b>                               | <b>229</b>                               | <b>247</b>                               |
| <b>TOTAL LIABILITIES.....</b>             | <b>1,534</b>                | <b>1,520</b>                | <b>1,565</b>                             | <b>1,543</b>                            | <b>1,560</b>                             | <b>1,531</b>                             | <b>1,544</b>                             |
| <b>EQUITY</b>                             |                             |                             |  |   |  |  |  |
| Contributed equity.....                   | 891                         | 546                         | 1,433                                    | 1,455                                   | 1,476                                    | 1,498                                    | 1,520                                    |
| Accumulated surplus/(deficit).....        | 4,671                       | 3,134                       | 2,706                                    | 3,256                                   | 2,156                                    | 3,256                                    | 2,156                                    |
| Other.....                                | -                           | (150)                       | -  | -                                       | -  | -  | -  |
| <b>Total equity.....</b>                  | <b>5,562</b>                | <b>3,530</b>                | <b>4,139</b>                             | <b>4,711</b>                            | <b>3,632</b>                             | <b>4,754</b>                             | <b>3,676</b>                             |
| <b>TOTAL LIABILITIES AND EQUITY.....</b>  | <b>7,096</b>                | <b>5,050</b>                | <b>5,704</b>                             | <b>6,254</b>                            | <b>5,192</b>                             | <b>6,285</b>                             | <b>5,220</b>                             |

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

**STATEMENT OF CASHFLOWS (a) (b)**  
**(Controlled)**

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>CASHFLOWS FROM STATE GOVERNMENT</b>                      |                             |                             |  |   |  |  |  |
| Service appropriations .....                                | 8,464                       | 30,565                      | 36,168                                   | 7,069                                   | 7,911                                    | 8,812                                    | 30,286                                   |
| Capital appropriation.....                                  | 167                         | 14                          | 884                                      | 22                                      | 21                                       | 22                                       | 22                                       |
| Holding account drawdowns.....                              | 117                         | 300                         | 300                                      | 267                                     | 267                                      | 267                                      | 300                                      |
| Receipts paid into Consolidated Account .....               | -                           | (342)                       | (342)                                    | -                                       | -  | -  | -  |
| Other.....  | 27                          | -                           | 17                                       | 17                                      | 17                                       | 17                                       | 17                                       |
| <b>Net cash provided by State Government .....</b>          | <b>8,775</b>                | <b>30,537</b>               | <b>37,027</b>                            | <b>7,375</b>                            | <b>8,216</b>                             | <b>9,118</b>                             | <b>30,625</b>                            |
| <b>CASHFLOWS FROM OPERATING ACTIVITIES</b>                  |                             |                             |  |   |  |  |  |
| <b>Payments</b>   |                             |                             |  |   |  |  |  |
| Employee benefits .....                                     | (5,851)                     | (13,321)                    | (12,748)                                 | (6,252)                                 | (5,138)                                  | (6,274)                                  | (12,851)                                 |
| Grants and subsidies .....                                  | -                           | (4,498)                     | (5,050)                                  | (20)                                    | -  | -  | (4,498)                                  |
| Supplies and services.....                                  | (4,617)                     | (10,035)                    | (15,314)                                 | (4,310)                                 | (2,268)                                  | (4,536)                                  | (9,956)                                  |
| Accommodation.....  | (1,011)                     | (1,047)                     | (1,222)                                  | (992)                                   | (967)                                    | (982)                                    | (1,109)                                  |
| GST payments.....   | (630)                       | (745)                       | (745)                                    | (615)                                   | (495)                                    | (615)                                    | (780)                                    |
| Finance and interest costs.....                             | (1)                         | (1)                         | (2)                                      | (2)                                     | (2)                                      | (2)                                      | (2)                                      |
| Other payments .....  | (540)                       | (3,516)                     | (3,932)                                  | (648)                                   | (741)                                    | (1,623)                                  | (3,075)                                  |
| <b>Receipts (c)</b>   |                             |                             |  |   |  |  |  |
| Sale of goods and services.....                             | 6,017                       | 104                         | 87                                       | 5,687                                   | 87                                       | 5,687                                    | 87                                       |
| GST receipts.....   | 617                         | 780                         | 780                                      | 615                                     | 495                                      | 615                                      | 780                                      |
| Other receipts .....  | 4                           | 5                           | 1  | 1                                       | 1  | 1  | 1  |
| <b>Net cash from operating activities.....</b>              | <b>(6,012)</b>              | <b>(32,274)</b>             | <b>(38,145)</b>                          | <b>(6,536)</b>                          | <b>(9,028)</b>                           | <b>(7,729)</b>                           | <b>(31,403)</b>                          |
| <b>CASHFLOWS FROM INVESTING ACTIVITIES</b>                  |                             |                             |  |   |  |  |  |
| Purchase of non-current assets .....                        | (406)                       | (300)                       | (1,170)                                  | (267)                                   | (267)                                    | (267)                                    | (300)                                    |
| <b>Net cash from investing activities .....</b>             | <b>(406)</b>                | <b>(300)</b>                | <b>(1,170)</b>                           | <b>(267)</b>                            | <b>(267)</b>                             | <b>(267)</b>                             | <b>(300)</b>                             |
| <b>CASHFLOWS FROM FINANCING ACTIVITIES</b>                  |                             |                             |  |   |  |  |  |
| Repayment of borrowings and leases.....                     | (21)                        | (14)                        | (19)                                     | (22)                                    | (21)                                     | (22)                                     | (22)                                     |
| <b>Net cash from financing activities .....</b>             | <b>(21)</b>                 | <b>(14)</b>                 | <b>(19)</b>                              | <b>(22)</b>                             | <b>(21)</b>                              | <b>(22)</b>                              | <b>(22)</b>                              |
| <b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>            | <b>2,336</b>                | <b>(2,051)</b>              | <b>(2,307)</b>                           | <b>550</b>                              | <b>(1,100)</b>                           | <b>1,100</b>                             | <b>(1,100)</b>                           |
| Cash assets at the beginning of the reporting period .....  | 1,604                       | 3,940                       | 3,940                                    | 1,633                                   | 2,183                                    | 1,083                                    | 2,183                                    |
| <b>Cash assets at the end of the reporting period .....</b> | <b>3,940</b>                | <b>1,889</b>                | <b>1,633</b>                             | <b>2,183</b>                            | <b>1,083</b>                             | <b>2,183</b>                             | <b>1,083</b>                             |

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

(b) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* implemented since the 2020-21 Budget have reclassified revenue received from Government from the Cashflows from Operating Activities category to the Cashflows from State Government category. This may have changed the Net cash provided by State Government and Net cash from operating activities compared to previously published Budgets.

(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**

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>Sale of Goods and Services</b>                               |                             |                             |  |   |  |  |  |
| Local Government Recoups .....                                  | 5,908                       | -                           | -  | 5,600                                   | -  | 5,600                                    | -  |
| Extraneous Elections .....                                      | 109                         | 84                          | 87                                       | 87                                      | 87                                       | 87                                       | 87                                       |
| Other .....   | 27                          | 20                          | 17                                       | 17                                      | 17                                       | 17                                       | 17                                       |
| <b>GST Receipts</b>   |                             |                             |  |   |  |  |  |
| GST Input Credits .....   | 10                          | 230                         | 230                                      | 135                                     | 120                                      | 135                                      | 230                                      |
| GST Receipt on Sales .....                                      | 607                         | 550                         | 550                                      | 480                                     | 375                                      | 480                                      | 550                                      |
| <b>Other Receipts</b>   |                             |                             |  |   |  |  |  |
| Other Receipts .....  | 3                           | -                           | -  | -                                       | -  | -  | -  |
| Vehicles Leased from State Fleet - Employee Contributions ..... | 1                           | 5                           | 1  | 1                                       | 1  | 1  | 1  |
| <b>TOTAL .....</b>  | <b>6,665</b>                | <b>889</b>                  | <b>885</b>                               | <b>6,320</b>                            | <b>600</b>                               | <b>6,320</b>                             | <b>885</b>                               |

**DETAILS OF ADMINISTERED TRANSACTIONS**

|  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>INCOME</b>                            |                             |                             |  |   |  |  |  |
| <b>Fines</b>                             |                             |                             |  |   |  |  |  |
| Non-Voters .....                         | -                           | 600                         | 600                                      | 800                                     | -  | -  | 600                                      |
| <b>TOTAL ADMINISTERED INCOME .....</b>   | <b>-</b>                    | <b>600</b>                  | <b>600</b>                               | <b>800</b>                              | <b>-</b>                                 | <b>-</b>                                 | <b>600</b>                               |
| <b>EXPENSES</b>                          |                             |                             |  |   |  |  |  |
| <b>Other</b>                             |                             |                             |  |   |  |  |  |
| Payment to Consolidated Account .....    | -                           | 600                         | 600                                      | 800                                     | -  | -  | 600                                      |
| <b>TOTAL ADMINISTERED EXPENSES .....</b> | <b>-</b>                    | <b>600</b>                  | <b>600</b>                               | <b>800</b>                              | <b>-</b>                                 | <b>-</b>                                 | <b>600</b>                               |

## Division 7 Salaries and Allowances Tribunal

### Part 2 Government Administration

#### Appropriations, Expenses and Cash Assets

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>DELIVERY OF SERVICES</b>                               |                             |                             |  |   |  |  |  |
| Item 10 Net amount appropriated to deliver services ..... | 994                         | 1,012                       | 1,012                                    | 1,018                                   | 1,016                                    | 1,026                                    | 1,037                                    |
| Total appropriations provided to deliver services .....   | 994                         | 1,012                       | 1,012                                    | 1,018                                   | 1,016                                    | 1,026                                    | 1,037                                    |
| <b>CAPITAL</b>  |                             |                             |  |   |  |  |  |
| Item 98 Capital Appropriation <sup>(a)</sup> .....        | -                           | 5                           | 5  | 4                                       | 4  | 5  | 5  |
| <b>TOTAL APPROPRIATIONS</b> .....                         | 994                         | 1,017                       | 1,017                                    | 1,022                                   | 1,020                                    | 1,031                                    | 1,042                                    |
| <b>EXPENSES</b>   |                             |                             |  |   |  |  |  |
| Total Cost of Services .....                              | 674                         | 1,065                       | 719                                      | 1,070                                   | 1,068                                    | 1,078                                    | 1,089                                    |
| Net Cost of Services <sup>(b) (c)</sup> .....             | 674                         | 1,062                       | 716                                      | 1,068                                   | 1,066                                    | 1,076                                    | 1,087                                    |
| <b>CASH ASSETS</b> <sup>(d)</sup> .....                   | 1,339                       | 1,345                       | 1,691                                    | 1,697                                   | 1,697                                    | 1,697                                    | 1,697                                    |

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

(b) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget may have increased the Net Cost of Services compared to previously published Budgets.

(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 2020-21 Budget to Parliament on 8 October 2020, are outlined below:

|  | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|--|---|--|--|--|
| 2021-22 Streamlined Budget Process Incentive Funding ..... | -  | 11                                      | -  | -  | -  |

#### Significant Issues Impacting the Agency

1. The restrictions from the *Salaries and Allowances (Debt and Deficit Remuneration) Act 2018* expired on 1 July 2021. The Tribunal will resume its full powers to ensure a fair and equitable system of remuneration for members of the judiciary, Members of Parliament and senior public office holders within the context of the Government Budget and broader Western Australian 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

| 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   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| 1. Support Services to the Salaries and Allowances Tribunal ..... | 674                         | 1,065                       | 719                                      | 1,070                                   | 1,068                                    | 1,078                                    | 1,089                                    |
| <b>Total Cost of Services.....</b>                                | <b>674</b>                  | <b>1,065</b>                | <b>719</b>                               | <b>1,070</b>                            | <b>1,068</b>                             | <b>1,078</b>                             | <b>1,089</b>                             |

### Outcomes and Key Effectiveness Indicators

|   | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| <b>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:</b> |                   |                   |                                |                             |      |
| Quantity - determinations/reports .....   | 16                | 20                | 23                             | 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%                        |      |

### Explanation of Significant Movements

(Notes)

- The number of determinations required by the Tribunal was slightly higher than budgeted due to a higher than expected movement within the Special Division of the public service and changes required to various allowances within the Tribunal's jurisdiction.

## 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.

|   | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service .....                                     | \$'000<br>674     | \$'000<br>1,065   | \$'000<br>719                  | \$'000<br>1,070             | 1    |
| Less Income .....   | nil               | 3                 | 3                              | 2                           |      |
| Net Cost of Service .....                                       | 674               | 1,062             | 716                            | 1,068                       |      |
| Employees (Full-Time Equivalents) .....                         | 3                 | 3                 | 3                              | 3                           |      |
| <b>Efficiency Indicators</b>                                    |                   |                   |                                |                             |      |
| Cost (Efficiency) - Average cost per Determination Report ..... | \$42,125          | \$53,250          | \$31,261                       | \$53,500                    | 1    |

### Explanation of Significant Movements

(Notes)

1. The variance between the 2020-21 Budget and the 2020-21 Estimated Actual reflects a one-off lower use of external consultants as a result of the *Salaries and Allowances (Debt and Deficit Remuneration) Act 2018* (expiring on 1 July 2021), the nature of inquiries conducted during 2020-21 and the discretion of the Tribunal.



## Financial Statements

INCOME STATEMENT  
(Controlled)

|  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>COST OF SERVICES</b>                          |                             |                             |  |   |  |  |  |
| <b>Expenses</b>                                  |                             |                             |  |   |  |  |  |
| Employee benefits <sup>(a)</sup> .....           | 492                         | 538                         | 524                                      | 543                                     | 547                                      | 553                                      | 559                                      |
| Supplies and services .....                      | 107                         | 451                         | 126                                      | 452                                     | 446                                      | 451                                      | 456                                      |
| Accommodation .....                              | 53                          | 60                          | 55                                       | 61                                      | 61                                       | 61                                       | 61                                       |
| Depreciation and amortisation .....              | 15                          | 5                           | 5  | 4                                       | 4  | 4  | 4  |
| Finance and interest costs .....                 | -                           | -                           | -  | 1                                       | 1  | -  | -  |
| Other expenses .....                             | 7                           | 11                          | 9  | 9                                       | 9  | 9  | 9  |
| <b>TOTAL COST OF SERVICES .....</b>              | <b>674</b>                  | <b>1,065</b>                | <b>719</b>                               | <b>1,070</b>                            | <b>1,068</b>                             | <b>1,078</b>                             | <b>1,089</b>                             |
| <b>Income</b>                                    |                             |                             |  |   |  |  |  |
| Other revenue .....                              | -                           | 3                           | 3  | 2                                       | 2  | 2  | 2  |
| <b>Total Income .....</b>                        | <b>-</b>                    | <b>3</b>                    | <b>3</b>                                 | <b>2</b>                                | <b>2</b>                                 | <b>2</b>                                 | <b>2</b>                                 |
| <b>NET COST OF SERVICES <sup>(b)</sup> .....</b> | <b>674</b>                  | <b>1,062</b>                | <b>716</b>                               | <b>1,068</b>                            | <b>1,066</b>                             | <b>1,076</b>                             | <b>1,087</b>                             |
| <b>INCOME FROM STATE GOVERNMENT</b>              |                             |                             |  |   |  |  |  |
| Service appropriations .....                     | 994                         | 1,012                       | 1,012                                    | 1,018                                   | 1,016                                    | 1,026                                    | 1,037                                    |
| Resources received free of charge .....          | 69                          | 50                          | 50                                       | 50                                      | 50                                       | 50                                       | 50                                       |
| <b>TOTAL INCOME FROM STATE GOVERNMENT .....</b>  | <b>1,063</b>                | <b>1,062</b>                | <b>1,062</b>                             | <b>1,068</b>                            | <b>1,066</b>                             | <b>1,076</b>                             | <b>1,087</b>                             |
| <b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b> | <b>389</b>                  | <b>-</b>                    | <b>346</b>                               | <b>-</b>                                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |

(a) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 3, 3 and 3 respectively.

(b) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget have moved all revenue received from Government out of the calculation of Net Cost of Services and into Income from State Government. This may have increased the Net Cost of Services compared to previously published Budgets.

**STATEMENT OF FINANCIAL POSITION  
(Controlled)**

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>CURRENT ASSETS</b>                     |                             |                             |  |   |  |  |  |
| Cash assets.....                          | 1,332                       | 1,336                       | 1,682                                    | 1,686                                   | 1,684                                    | 1,682                                    | 1,682                                    |
| Receivables.....                          | 3                           | 3                           | 3  | 3                                       | 3  | 3  | 3  |
| Total current assets.....                 | 1,335                       | 1,339                       | 1,685                                    | 1,689                                   | 1,687                                    | 1,685                                    | 1,685                                    |
| <b>NON-CURRENT ASSETS</b>                 |                             |                             |  |   |  |  |  |
| Holding account receivables.....          | 81                          | 85                          | 85                                       | 89                                      | 93                                       | 97                                       | 101                                      |
| Property, plant and equipment.....        | 12                          | 28                          | 28                                       | 24                                      | 20                                       | 16                                       | 12                                       |
| Restricted cash.....                      | 7                           | 9                           | 9  | 11                                      | 13                                       | 15                                       | 15                                       |
| Total non-current assets.....             | 100                         | 122                         | 122                                      | 124                                     | 126                                      | 128                                      | 128                                      |
| <b>TOTAL ASSETS</b> .....                 | 1,435                       | 1,461                       | 1,807                                    | 1,813                                   | 1,813                                    | 1,813                                    | 1,813                                    |
| <b>CURRENT LIABILITIES</b>                |                             |                             |  |   |  |  |  |
| Employee provisions.....                  | 87                          | 89                          | 89                                       | 89                                      | 89                                       | 89                                       | 89                                       |
| Payables.....                             | 13                          | 16                          | 16                                       | 22                                      | 22                                       | 22                                       | 22                                       |
| Borrowings and leases.....                | 3                           | 5                           | 5  | 4                                       | 4  | 5  | 5  |
| Total current liabilities.....            | 103                         | 110                         | 110                                      | 115                                     | 115                                      | 116                                      | 116                                      |
| <b>NON-CURRENT LIABILITIES</b>            |                             |                             |  |   |  |  |  |
| Employee provisions.....                  | 14                          | 14                          | 14                                       | 14                                      | 14                                       | 14                                       | 14                                       |
| Borrowings and leases.....                | -                           | 14                          | 14                                       | 11                                      | 7  | 1  | 1  |
| Total non-current liabilities.....        | 14                          | 28                          | 28                                       | 25                                      | 21                                       | 15                                       | 15                                       |
| <b>TOTAL LIABILITIES</b> .....            | 117                         | 138                         | 138                                      | 140                                     | 136                                      | 131                                      | 131                                      |
| <b>EQUITY</b>                             |                             |                             |  |   |  |  |  |
| Accumulated surplus/(deficit).....        | 1,318                       | 1,323                       | 1,669                                    | 1,673                                   | 1,677                                    | 1,682                                    | 1,682                                    |
| <b>Total equity</b> .....                 | 1,318                       | 1,323                       | 1,669                                    | 1,673                                   | 1,677                                    | 1,682                                    | 1,682                                    |
| <b>TOTAL LIABILITIES AND EQUITY</b> ..... | 1,435                       | 1,461                       | 1,807                                    | 1,813                                   | 1,813                                    | 1,813                                    | 1,813                                    |

**STATEMENT OF CASHFLOWS <sup>(a)</sup>**  
**(Controlled)**

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>CASHFLOWS FROM STATE GOVERNMENT</b>                      |                             |                             |  |   |  |  |  |
| Service appropriations .....                                | 985                         | 1,008                       | 1,008                                    | 1,014                                   | 1,012                                    | 1,022                                    | 1,033                                    |
| Capital appropriation.....                                  | -                           | 5                           | 5  | 4                                       | 4  | 5  | 5  |
| <b>Net cash provided by State Government .....</b>          | <b>985</b>                  | <b>1,013</b>                | <b>1,013</b>                             | <b>1,018</b>                            | <b>1,016</b>                             | <b>1,027</b>                             | <b>1,038</b>                             |
| <b>CASHFLOWS FROM OPERATING ACTIVITIES</b>                  |                             |                             |  |   |  |  |  |
| <b>Payments</b>   |                             |                             |  |   |  |  |  |
| Employee benefits .....                                     | (454)                       | (536)                       | (522)                                    | (541)                                   | (545)                                    | (551)                                    | (557)                                    |
| Supplies and services .....                                 | (68)                        | (398)                       | (73)                                     | (399)                                   | (399)                                    | (404)                                    | (409)                                    |
| Accommodation .....   | (53)                        | (60)                        | (55)                                     | (61)                                    | (61)                                     | (61)                                     | (61)                                     |
| GST payments .....  | (9)                         | (58)                        | (58)                                     | (57)                                    | (57)                                     | (57)                                     | (57)                                     |
| Finance and interest costs .....                            | -                           | -                           | -  | (1)                                     | (1)                                      | -  | -  |
| Other payments .....  | (7)                         | (11)                        | (9)                                      | (9)                                     | (9)                                      | (9)                                      | (9)                                      |
| <b>Receipts <sup>(b)</sup></b>                              |                             |                             |  |   |  |  |  |
| GST receipts .....  | 9                           | 58                          | 58                                       | 58                                      | 58                                       | 58                                       | 58                                       |
| Other receipts .....  | -                           | 3                           | 3  | 2                                       | 2  | 2  | 2  |
| <b>Net cash from operating activities .....</b>             | <b>(582)</b>                | <b>(1,002)</b>              | <b>(656)</b>                             | <b>(1,008)</b>                          | <b>(1,012)</b>                           | <b>(1,022)</b>                           | <b>(1,033)</b>                           |
| <b>CASHFLOWS FROM FINANCING ACTIVITIES</b>                  |                             |                             |  |   |  |  |  |
| Repayment of borrowings and leases .....                    | (5)                         | (5)                         | (5)                                      | (4)                                     | (4)                                      | (5)                                      | (5)                                      |
| <b>Net cash from financing activities .....</b>             | <b>(5)</b>                  | <b>(5)</b>                  | <b>(5)</b>                               | <b>(4)</b>                              | <b>(4)</b>                               | <b>(5)</b>                               | <b>(5)</b>                               |
| <b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>           | <b>398</b>                  | <b>6</b>                    | <b>352</b>                               | <b>6</b>                                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| Cash assets at the beginning of the reporting period .....  | 941                         | 1,339                       | 1,339                                    | 1,691                                   | 1,697                                    | 1,697                                    | 1,697                                    |
| <b>Cash assets at the end of the reporting period .....</b> | <b>1,339</b>                | <b>1,345</b>                | <b>1,691</b>                             | <b>1,697</b>                            | <b>1,697</b>                             | <b>1,697</b>                             | <b>1,697</b>                             |

(a) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* implemented since the 2020-21 Budget have reclassified revenue received from Government from the Cashflows from Operating Activities category to the Cashflows from State Government category. This may have changed the Net cash provided by State Government and Net cash from operating activities compared to previously published Budgets.

(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**

|                         | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|-------------------------|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>GST Receipts</b>     |                             |                             |  |   |  |  |  |
| GST Input Credits ..... | 9                           | 58                          | 58                                       | 58                                      | 58                                       | 58                                       | 58                                       |
| <b>Other Receipts</b>   |                             |                             |  |   |  |  |  |
| Other Receipts .....    | -                           | 3                           | 3  | 2                                       | 2  | 2  | 2  |
| <b>TOTAL .....</b>      | <b>9</b>                    | <b>61</b>                   | <b>61</b>                                | <b>60</b>                               | <b>60</b>                                | <b>60</b>                                | <b>60</b>                                |

**Division 8**      **Commissioner for Children and Young People**

**Part 2**          **Government Administration**

**Appropriations, Expenses and Cash Assets**

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>DELIVERY OF SERVICES</b>                               |                             |                             |  |   |  |  |  |
| Item 11 Net amount appropriated to deliver services ..... | 2,697                       | 2,596                       | 2,753                                    | 2,819                                   | 2,802                                    | 2,835                                    | 2,875                                    |
| <b>Amount Authorised by Other Statutes</b>                |                             |                             |  |   |  |  |  |
| - Salaries and Allowances Act 1975.....                   | 255                         | 255                         | 255                                      | 256                                     | 257                                      | 258                                      | 259                                      |
| Total appropriations provided to deliver services .....   | 2,952                       | 2,851                       | 3,008                                    | 3,075                                   | 3,059                                    | 3,093                                    | 3,134                                    |
| <b>CAPITAL</b>  |                             |                             |  |   |  |  |  |
| Capital Appropriation.....                                | 10                          | -                           | -  | -                                       | -  | -  | -  |
| <b>TOTAL APPROPRIATIONS .....</b>                         | <b>2,962</b>                | <b>2,851</b>                | <b>3,008</b>                             | <b>3,075</b>                            | <b>3,059</b>                             | <b>3,093</b>                             | <b>3,134</b>                             |
| <b>EXPENSES</b>   |                             |                             |  |   |  |  |  |
| Total Cost of Services .....                              | 2,922                       | 3,196                       | 3,434                                    | 3,436                                   | 3,221                                    | 3,252                                    | 3,293                                    |
| Net Cost of Services <sup>(a) (b)</sup> .....             | 2,922                       | 3,062                       | 3,300                                    | 3,433                                   | 3,218                                    | 3,252                                    | 3,293                                    |
| <b>CASH ASSETS <sup>(c)</sup> .....</b>                   | <b>885</b>                  | <b>833</b>                  | <b>1,053</b>                             | <b>833</b>                              | <b>833</b>                               | <b>833</b>                               | <b>833</b>                               |

(a) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget may have increased the Net Cost of Services compared to previously published Budgets.

(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 Commissioner's Income Statement since presentation of the 2020-21 Budget to Parliament on 8 October 2020, are outlined below:

|   | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|--|---|--|--|--|
| <b>New Initiative</b>                                     |  |   |  |  |  |
| Speaking Out Survey 2021.....                             | -  | 280                                     | -  | -  | -  |
| <b>Other</b>  |  |   |  |  |  |
| 2021-22 Streamlined Budget Process Incentive Funding..... | -  | 28                                      | -  | -  | -  |
| Government Office Accommodation.....                      | 21                                       | 44                                      | 45                                       | 47                                       | 48                                       |

## 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 2021-22 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 Speaking Out Survey 2019 with a focus on safety, mental health, females and Aboriginal children's responses;
  - 2.3. fieldwork is complete for the Speaking Out Survey 2021 involving a broad representative sample of more than 15,000 children and young people, data analysis will commence on their views of their health and wellbeing and the community in which they live, as well as any ongoing impacts of the COVID-19 pandemic and comparison to the Speaking Out Survey 2019 findings;
  - 2.4. additional Speaking Out Survey 2021 fieldwork will be conducted in the second half of 2021 with grant funding from Lotterywest to reach children outside of mainstream education, including students with special needs and those in remote communities and to hear their views especially in relation to the impact of the COVID-19 pandemic;
  - 2.5. 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
  - 2.6. the Work Plan 2021 was adjusted to contribute to the COVID-19 pandemic recovery and has adapted to working with Western Australian children and young people and stakeholders using online platforms if and when needed.

## 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 Commissioner's services, the desired outcomes and the relevant Government Goal. 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  |
|---|---|--|
| Safe, Strong and Fair communities:<br>Developing healthy and resilient communities. | 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   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| 1. Consultation, Research and Promotion of the Wellbeing of Children and Young People ..... | 2,922                       | 3,196                       | 3,434                                    | 3,436                                   | 3,221                                    | 3,252                                    | 3,293                                    |
| <b>Total Cost of Services.....</b>  | <b>2,922</b>                | <b>3,196</b>                | <b>3,434</b>                             | <b>3,436</b>                            | <b>3,221</b>                             | <b>3,252</b>                             | <b>3,293</b>                             |

## Outcomes and Key Effectiveness Indicators <sup>(a)</sup>

|  | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| <b>Outcome: The views and issues of children and young people are heard and acted upon:</b>                      |                   |                   |                                |                             |      |
| The extent to which children and young people in various regions of the State are consulted.....                 | 2,056             | 1,500             | 17,977                         | 1,500                       | 1    |
| The extent to which issues impacting upon children and young people are researched, advocated and promoted ..... | 270               | 200               | 368                            | 200                         | 2    |

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

## Explanation of Significant Movements

(Notes)

1. The 2020-21 Estimated Actual compared to the 2020-21 Budget and 2021-22 Budget Target reflects an increase in the number of children and young people consulted in 2020-21 as a result of conducting the Speaking Out Survey 2021, a large-scale research project, with over 15,000 children and young people consulted. It is anticipated that the Speaking Out Survey 2021 will be published in 2021-22.
2. The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget and 2021-22 Budget Target is mainly due to the increased number of meetings held, which are now frequently occurring in a virtual meeting format, enabling the Commissioner to meet with the individual stakeholders more frequently. A planned revision to this target will take place over the next 12 months.

## 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*.

|   | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service .....             | \$'000<br>2,922   | \$'000<br>3,196   | \$'000<br>3,434                | \$'000<br>3,436             |      |
| Less Income .....                       | nil               | 134               | 134                            | 3                           |      |
| Net Cost of Service .....               | 2,922             | 3,062             | 3,300                          | 3,433                       |      |
| Employees (Full-Time Equivalents) ..... | 15                | 15                | 15                             | 15                          |      |
| <b>Efficiency Indicators</b>            |                   |                   |                                |                             |      |
| Unit cost per child .....               | \$481             | \$720             | \$88                           | \$775                       | 1    |
| Unit cost per representative .....      | \$7,439           | \$10,577          | \$4,898                        | \$11,372                    | 2    |

### Explanation of Significant Movements

(Notes)

1. The significant decrease in the 2020-21 Estimated Actual compared to the 2020-21 Budget and 2021-22 Budget Target reflects the actual total number of children participating in consultation and research in 2020-21 being greater than expected, as part of conducting the Speaking Out Survey 2021.
2. The significant decrease in the 2020-21 Estimated Actual compared to the 2020-21 Budget and 2021-22 Budget Target reflects an increase in the number of strategic advocacy meetings held by the Commissioner, which are now occurring in a virtual meeting format, enabling the Commissioner to meet with the individual stakeholders more frequently. A planned revision to this target will take place over the next 12 months.

## Financial Statements

### Income Statement

#### Expenses

1. The anticipated increase in other revenues and associated supplies and services costs in the 2021-22 Budget Estimate relates to the recognition of a Lotterywest grant and associated expenditure of \$280,000, relating to the Speaking Out Survey 2021. This grant allows the Commissioner to strengthen the survey through the inclusion of Aboriginal and Torres Strait Islander children and young people and those with disabilities who do not attend mainstream schools to hear their views, especially in relation to the impact of the COVID-19 pandemic.
2. The increase in accommodation costs in the 2020-21 Estimated Actual and 2021-22 Budget Estimate is a result of the additional costs associated with relocation of the Commissioner's office to Albert Facey House in the Perth Central Business District.

### Statement of Financial Position

3. The significant increase in other liabilities in the 2020-21 Estimated Actual recognises the contractual liability associated with the Lotterywest grant of \$280,000 received in 2020-21, while contractual revenue and associated expenses are recognised in 2021-22.

**INCOME STATEMENT <sup>(a)</sup>**  
**(Controlled)**

|  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>COST OF SERVICES</b>                          |                             |                             |  |   |  |  |  |
| <b>Expenses</b>                                  |                             |                             |  |   |  |  |  |
| Employee benefits <sup>(b)</sup> .....           | 2,092                       | 2,287                       | 2,332                                    | 2,238                                   | 2,225                                    | 2,251                                    | 2,294                                    |
| Supplies and services .....                      | 286                         | 449                         | 449                                      | 631                                     | 437                                      | 437                                      | 445                                      |
| Accommodation .....                              | 268                         | 236                         | 414                                      | 405                                     | 405                                      | 407                                      | 395                                      |
| Depreciation and amortisation .....              | 19                          | 25                          | 25                                       | 25                                      | 24                                       | 24                                       | 24                                       |
| Finance and interest costs .....                 | 1                           | -                           | -  | -                                       | -  | 1  | 1  |
| Other expenses .....                             | 256                         | 199                         | 214                                      | 137                                     | 130                                      | 132                                      | 134                                      |
| <b>TOTAL COST OF SERVICES</b> .....              | <b>2,922</b>                | <b>3,196</b>                | <b>3,434</b>                             | <b>3,436</b>                            | <b>3,221</b>                             | <b>3,252</b>                             | <b>3,293</b>                             |
| <b>Income</b>                                    |                             |                             |  |   |  |  |  |
| Other revenue .....                              | -                           | 134                         | 134                                      | 3                                       | 3  | -  | -  |
| <b>Total Income</b> .....                        | <b>-</b>                    | <b>134</b>                  | <b>134</b>                               | <b>3</b>                                | <b>3</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>NET COST OF SERVICES <sup>(c)</sup></b> ..... | <b>2,922</b>                | <b>3,062</b>                | <b>3,300</b>                             | <b>3,433</b>                            | <b>3,218</b>                             | <b>3,252</b>                             | <b>3,293</b>                             |
| <b>INCOME FROM STATE GOVERNMENT</b>              |                             |                             |  |   |  |  |  |
| Service appropriations .....                     | 2,952                       | 2,851                       | 3,008                                    | 3,075                                   | 3,059                                    | 3,093                                    | 3,134                                    |
| Resources received free of charge .....          | 104                         | 159                         | 159                                      | 159                                     | 159                                      | 159                                      | 159                                      |
| Other revenues .....                             | -                           | -                           | -  | 280                                     | -  | -  | -  |
| <b>TOTAL INCOME FROM STATE GOVERNMENT</b> .....  | <b>3,056</b>                | <b>3,010</b>                | <b>3,167</b>                             | <b>3,514</b>                            | <b>3,218</b>                             | <b>3,252</b>                             | <b>3,293</b>                             |
| <b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> ..... | <b>134</b>                  | <b>(52)</b>                 | <b>(133)</b>                             | <b>81</b>                               | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 15, 15 and 15 respectively.

(c) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget have moved all revenue received from Government out of the calculation of Net Cost of Services and into Income from State Government. This may have increased the Net Cost of Services compared to previously published Budgets.



**STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>**  
**(Controlled)**

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>CURRENT ASSETS</b>                     |                             |                             |  |   |  |  |  |
| Cash assets.....                          | 860                         | 808                         | 1,028                                    | 808                                     | 808                                      | 808                                      | 808                                      |
| Receivables.....                          | 18                          | 18                          | 18                                       | 2                                       | 2  | 2  | 2  |
| Total current assets.....                 | 878                         | 826                         | 1,046                                    | 810                                     | 810                                      | 810                                      | 810                                      |
| <b>NON-CURRENT ASSETS</b>                 |                             |                             |  |   |  |  |  |
| Holding account receivables.....          | 507                         | 532                         | 523                                      | 539                                     | 555                                      | 571                                      | 587                                      |
| Property, plant and equipment.....        | 63                          | 38                          | 38                                       | 29                                      | 40                                       | 32                                       | 24                                       |
| Restricted cash.....                      | 25                          | 25                          | 25                                       | 25                                      | 25                                       | 25                                       | 25                                       |
| Total non-current assets.....             | 595                         | 595                         | 586                                      | 593                                     | 620                                      | 628                                      | 636                                      |
| <b>TOTAL ASSETS</b> .....                 | 1,473                       | 1,421                       | 1,632                                    | 1,403                                   | 1,430                                    | 1,438                                    | 1,446                                    |
| <b>CURRENT LIABILITIES</b>                |                             |                             |  |   |  |  |  |
| Employee provisions.....                  | 308                         | 308                         | 308                                      | 308                                     | 308                                      | 308                                      | 308                                      |
| Payables.....                             | 32                          | 32                          | 32                                       | 32                                      | 32                                       | 32                                       | 32                                       |
| Borrowings and leases.....                | -                           | -                           | 9  | 7                                       | 8  | 8  | 8  |
| Other.....                                | 207                         | 207                         | 507                                      | 204                                     | 207                                      | 208                                      | 208                                      |
| Total current liabilities.....            | 547                         | 547                         | 856                                      | 551                                     | 555                                      | 556                                      | 556                                      |
| <b>NON-CURRENT LIABILITIES</b>            |                             |                             |  |   |  |  |  |
| Employee provisions.....                  | 83                          | 83                          | 83                                       | 83                                      | 83                                       | 83                                       | 83                                       |
| Borrowings and leases.....                | 23                          | 14                          | 6  | 1                                       | 24                                       | 16                                       | 8  |
| Total non-current liabilities.....        | 106                         | 97                          | 89                                       | 84                                      | 107                                      | 99                                       | 91                                       |
| <b>TOTAL LIABILITIES</b> .....            | 653                         | 644                         | 945                                      | 635                                     | 662                                      | 655                                      | 647                                      |
| <b>EQUITY</b>                             |                             |                             |  |   |  |  |  |
| Contributed equity.....                   | 10                          | 19                          | 10                                       | 10                                      | 10                                       | 25                                       | 41                                       |
| Accumulated surplus/(deficit).....        | 810                         | 758                         | 677                                      | 758                                     | 758                                      | 758                                      | 758                                      |
| <b>Total equity</b> .....                 | 820                         | 777                         | 687                                      | 768                                     | 768                                      | 783                                      | 799                                      |
| <b>TOTAL LIABILITIES AND EQUITY</b> ..... | 1,473                       | 1,421                       | 1,632                                    | 1,403                                   | 1,430                                    | 1,438                                    | 1,446                                    |

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

**STATEMENT OF CASHFLOWS (a) (b)**  
**(Controlled)**

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>CASHFLOWS FROM STATE GOVERNMENT</b>                      |                             |                             |  |   |  |  |  |
| Service appropriations .....                                | 2,927                       | 2,826                       | 2,983                                    | 3,050                                   | 3,035                                    | 3,070                                    | 3,111                                    |
| Capital appropriation .....                                 | 10                          | -                           | -  | -                                       | -  | -  | -  |
| Holding account drawdowns .....                             | -                           | 9                           | 9  | 9                                       | 8  | 7  | 7  |
| Other .....   | -                           | -                           | 280                                      | -                                       | -  | -  | -  |
| <b>Net cash provided by State Government .....</b>          | <b>2,937</b>                | <b>2,835</b>                | <b>3,272</b>                             | <b>3,059</b>                            | <b>3,043</b>                             | <b>3,077</b>                             | <b>3,118</b>                             |
| <b>CASHFLOWS FROM OPERATING ACTIVITIES</b>                  |                             |                             |  |   |  |  |  |
| <b>Payments</b>   |                             |                             |  |   |  |  |  |
| Employee benefits .....                                     | (1,991)                     | (2,287)                     | (2,332)                                  | (2,243)                                 | (2,230)                                  | (2,256)                                  | (2,299)                                  |
| Supplies and services .....                                 | (191)                       | (266)                       | (266)                                    | (467)                                   | (273)                                    | (273)                                    | (282)                                    |
| Accommodation .....   | (268)                       | (236)                       | (393)                                    | (361)                                   | (360)                                    | (360)                                    | (347)                                    |
| GST payments .....  | (76)                        | (91)                        | (91)                                     | (91)                                    | (91)                                     | (91)                                     | (91)                                     |
| Finance and interest costs .....                            | -                           | -                           | -  | -                                       | (1)                                      | (1)                                      | (1)                                      |
| Other payments .....  | (271)                       | (217)                       | (235)                                    | (199)                                   | (170)                                    | (176)                                    | (178)                                    |
| <b>Receipts (c)</b>   |                             |                             |  |   |  |  |  |
| GST receipts .....  | 100                         | 88                          | 88                                       | 88                                      | 88                                       | 88                                       | 88                                       |
| Other receipts .....  | 131                         | 131                         | 134                                      | 3                                       | 3  | -  | -  |
| <b>Net cash from operating activities .....</b>             | <b>(2,566)</b>              | <b>(2,878)</b>              | <b>(3,095)</b>                           | <b>(3,270)</b>                          | <b>(3,034)</b>                           | <b>(3,069)</b>                           | <b>(3,110)</b>                           |
| <b>CASHFLOWS FROM FINANCING ACTIVITIES</b>                  |                             |                             |  |   |  |  |  |
| Repayment of borrowings and leases .....                    | (9)                         | (9)                         | (9)                                      | (9)                                     | (9)                                      | (8)                                      | (8)                                      |
| <b>Net cash from financing activities .....</b>             | <b>(9)</b>                  | <b>(9)</b>                  | <b>(9)</b>                               | <b>(9)</b>                              | <b>(9)</b>                               | <b>(8)</b>                               | <b>(8)</b>                               |
| <b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>           | <b>362</b>                  | <b>(52)</b>                 | <b>168</b>                               | <b>(220)</b>                            | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| Cash assets at the beginning of the reporting period .....  | 523                         | 885                         | 885                                      | 1,053                                   | 833                                      | 833                                      | 833                                      |
| <b>Cash assets at the end of the reporting period .....</b> | <b>885</b>                  | <b>833</b>                  | <b>1,053</b>                             | <b>833</b>                              | <b>833</b>                               | <b>833</b>                               | <b>833</b>                               |

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

(b) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* implemented since the 2020-21 Budget have reclassified revenue received from Government from the Cashflows from Operating Activities category to the Cashflows from State Government category. This may have changed the Net cash provided by State Government and Net cash from operating activities compared to previously published Budgets.

(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)**

|  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>GST Receipts</b>  |                             |                             |  |   |  |  |  |
| GST Input Credits .....  | 86                          | 88                          | 88                                       | 88                                      | 88                                       | 88                                       | 88                                       |
| GST Receipts on Sales .....  | 14                          | -                           | -  | -                                       | -  | -  | -  |
| <b>Other Receipts</b>  |                             |                             |  |   |  |  |  |
| Development of National Child Friendly<br>Complaints Resources ..... | 131                         | 131                         | 134                                      | 3                                       | 3  | -  | -  |
| All Other Receipts .....   | -                           | -                           | 280                                      | -                                       | -  | -  | -  |
| <b>TOTAL .....</b>   | <b>231</b>                  | <b>219</b>                  | <b>502</b>                               | <b>91</b>                               | <b>91</b>                                | <b>88</b>                                | <b>88</b>                                |

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

# Division 9 Office of the Information Commissioner

## Part 2 Government Administration

### Appropriations, Expenses and Cash Assets

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>DELIVERY OF SERVICES</b>                               |                             |                             |  |   |  |  |  |
| Item 12 Net amount appropriated to deliver services ..... | 2,010                       | 1,867                       | 1,867                                    | 1,983                                   | 1,991                                    | 2,008                                    | 2,034                                    |
| <b>Amount Authorised by Other Statutes</b>                |                             |                             |  |   |  |  |  |
| - Freedom of Information Act 1992 .....                   | 269                         | 278                         | 278                                      | 279                                     | 280                                      | 281                                      | 283                                      |
| Total appropriations provided to deliver services .....   | 2,279                       | 2,145                       | 2,145                                    | 2,262                                   | 2,271                                    | 2,289                                    | 2,317                                    |
| <b>TOTAL APPROPRIATIONS .....</b>                         | <b>2,279</b>                | <b>2,145</b>                | <b>2,145</b>                             | <b>2,262</b>                            | <b>2,271</b>                             | <b>2,289</b>                             | <b>2,317</b>                             |
| <b>EXPENSES</b>   |                             |                             |  |   |  |  |  |
| Total Cost of Services .....                              | 2,197                       | 2,356                       | 2,356                                    | 2,384                                   | 2,393                                    | 2,411                                    | 2,439                                    |
| Net Cost of Services <sup>(a) (b)</sup> .....             | 2,161                       | 2,352                       | 2,352                                    | 2,380                                   | 2,389                                    | 2,407                                    | 2,435                                    |
| <b>CASH ASSETS <sup>(c)</sup> .....</b>                   | <b>1,101</b>                | <b>973</b>                  | <b>973</b>                               | <b>965</b>                              | <b>957</b>                               | <b>949</b>                               | <b>941</b>                               |

(a) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget may have increased the Net Cost of Services compared to previously published Budgets.

(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 2020-21 Budget to Parliament on 8 October 2020, are outlined below:

|  | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|--|---|--|--|--|
| 2021-22 Streamlined Budget Process Incentive Funding ..... | -  | 20                                      | -  | -  | -  |

## 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 Office's services, the desired outcomes and the relevant Government Goal. 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   |
|---|---|--|
| Safe, Strong and Fair Communities:<br>Developing healthy and resilient communities. | Access to documents and observance of processes in accordance with the <i>Freedom of Information Act 1992</i> . | 1. Resolution of Complaints<br>2. Advice and Awareness |

### Service Summary

| Expense                            | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|------------------------------------|-----------------------------|-----------------------------|--|---|--|--|--|
| 1. Resolution of Complaints.....   | 1,538                       | 1,649                       | 1,649                                    | 1,669                                   | 1,675                                    | 1,688                                    | 1,707                                    |
| 2. Advice and Awareness .....      | 659                         | 707                         | 707                                      | 715                                     | 718                                      | 723                                      | 732                                      |
| <b>Total Cost of Services.....</b> | <b>2,197</b>                | <b>2,356</b>                | <b>2,356</b>                             | <b>2,384</b>                            | <b>2,393</b>                             | <b>2,411</b>                             | <b>2,439</b>                             |

### Outcomes and Key Effectiveness Indicators <sup>(a)</sup>

|  | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| <b>Outcome: Access to documents and observance of processes in accordance with the Freedom of Information Act 1992:</b>      |                   |                   |                                |                             |      |
| Participants satisfied with complaint resolution and external review processes adopted by the Information Commissioner ..... | 78%               | 85%               | 76%                            | 85%                         |      |
| Applications for external review resolved by conciliation .....  | 64%               | 70%               | 63%                            | 70%                         |      |
| Agencies satisfied with the advice and guidance provided by the Information Commissioner.....                                | 98%               | 98%               | 100%                           | 98%                         |      |

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

## 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*.

|  | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service .....                                    | \$'000<br>1,538   | \$'000<br>1,649   | \$'000<br>1,649                | \$'000<br>1,669             |      |
| Less Income .....  | 6                 | 3                 | 3                              | 3                           |      |
| Net Cost of Service .....                                      | 1,532             | 1,646             | 1,646                          | 1,666                       |      |
| Employees (Full-Time Equivalents) .....                        | 8                 | 9                 | 9                              | 9                           |      |
| <b>Efficiency Indicators</b>                                   |                   |                   |                                |                             |      |
| Average cost per complaint and external review finalised ..... | \$7,709           | \$6,788           | \$7,201                        | \$7,016                     | 1    |

### Explanation of Significant Movements

(Notes)

1. The number of external reviews finalised in 2020-21 was 229 and slightly lower than the estimated 242 for the 2020-21 Budget. Based on the 2020-21 Estimated Actual, it is estimated that 238 external review matters will be finalised in 2021-22.

### 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.

|  | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service .....                          | \$'000<br>659     | \$'000<br>707     | \$'000<br>707                  | \$'000<br>715               |      |
| Less Income .....                                    | 30                | 1                 | 1                              | 1                           |      |
| Net Cost of Service .....                            | 629               | 706               | 706                            | 714                         |      |
| Employees (Full-Time Equivalents) .....              | 2                 | 2                 | 2                              | 2                           |      |
| <b>Efficiency Indicators</b>                         |                   |                   |                                |                             |      |
| Average cost of service per application lodged ..... | \$283             | \$324             | \$217                          | \$219                       | 1    |

### Explanation of Significant Movements

(Notes)

1. The decrease in the Average cost of service per application lodged from the 2020-21 Budget to the 2020-21 Estimated Actual and 2021-22 Budget Target is due to a higher than estimated number of recipients receiving advice units, and an increased offering of advice units partially resulting from the full-year effect of the change from in-person training to online training modules for state and local government freedom of information practitioners.

## Asset Investment Program

|   | Estimated<br>Total Cost<br>\$'000 | Estimated<br>Expenditure<br>to 30-6-21<br>\$'000 | 2020-21<br>Estimated<br>Expenditure<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------------|--|---|---|--|--|--|
| <b>COMPLETED WORKS</b>                              |                                   |  |   |   |  |  |  |
| Computer and Office Equipment Replacement .....     | 31                                | 31   | 31  | -                                       | -  | -  | -  |
| <b>Total Cost of Asset Investment Program .....</b> | <b>31</b>                         | <b>31</b>  | <b>31</b>                                     | <b>-</b>                                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>FUNDED BY</b>                                    |                                   |  |   |   |  |  |  |
| Internal Funds and Balances .....                   |                                   |  | 31  | -                                       | -  | -  | -  |
| <b>Total Funding .....</b>                          |                                   |  | <b>31</b>                                     | <b>-</b>                                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |

## Financial Statements

### INCOME STATEMENT <sup>(a)</sup> (Controlled)

|  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>COST OF SERVICES</b>                          |                             |                             |  |   |  |  |  |
| <b>Expenses</b>                                  |                             |                             |  |   |  |  |  |
| Employee benefits <sup>(b)</sup> .....           | 1,521                       | 1,616                       | 1,616                                    | 1,632                                   | 1,645                                    | 1,667                                    | 1,689                                    |
| Supplies and services .....                      | 391                         | 353                         | 353                                      | 355                                     | 339                                      | 335                                      | 338                                      |
| Accommodation .....                              | 198                         | 208                         | 208                                      | 218                                     | 228                                      | 228                                      | 228                                      |
| Depreciation and amortisation .....              | 1                           | 14                          | 14                                       | 14                                      | 14                                       | 14                                       | 14                                       |
| Other expenses .....                             | 86                          | 165                         | 165                                      | 165                                     | 167                                      | 167                                      | 170                                      |
| <b>TOTAL COST OF SERVICES .....</b>              | <b>2,197</b>                | <b>2,356</b>                | <b>2,356</b>                             | <b>2,384</b>                            | <b>2,393</b>                             | <b>2,411</b>                             | <b>2,439</b>                             |
| <b>Income</b>                                    |                             |                             |  |   |  |  |  |
| Other revenue .....                              | 36                          | 4                           | 4  | 4                                       | 4  | 4  | 4  |
| <b>Total Income .....</b>                        | <b>36</b>                   | <b>4</b>                    | <b>4</b>                                 | <b>4</b>                                | <b>4</b>                                 | <b>4</b>                                 | <b>4</b>                                 |
| <b>NET COST OF SERVICES <sup>(c)</sup> .....</b> | <b>2,161</b>                | <b>2,352</b>                | <b>2,352</b>                             | <b>2,380</b>                            | <b>2,389</b>                             | <b>2,407</b>                             | <b>2,435</b>                             |
| <b>INCOME FROM STATE GOVERNMENT</b>              |                             |                             |  |   |  |  |  |
| Service appropriations .....                     | 2,279                       | 2,145                       | 2,145                                    | 2,262                                   | 2,271                                    | 2,289                                    | 2,317                                    |
| Resources received free of charge .....          | 78                          | 110                         | 110                                      | 110                                     | 110                                      | 110                                      | 110                                      |
| <b>TOTAL INCOME FROM STATE GOVERNMENT .....</b>  | <b>2,357</b>                | <b>2,255</b>                | <b>2,255</b>                             | <b>2,372</b>                            | <b>2,381</b>                             | <b>2,399</b>                             | <b>2,427</b>                             |
| <b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b> | <b>196</b>                  | <b>(97)</b>                 | <b>(97)</b>                              | <b>(8)</b>                              | <b>(8)</b>                               | <b>(8)</b>                               | <b>(8)</b>                               |

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 10, 11 and 11 respectively.

(c) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020-21 Budget have moved all revenue received from Government out of the calculation of Net Cost of Services and into Income from State Government. This may have increased the Net Cost of Services compared to previously published Budgets.

**STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>**  
**(Controlled)**

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>CURRENT ASSETS</b>                     |                             |                             |  |   |  |  |  |
| Cash assets.....                          | 1,083                       | 955                         | 955                                      | 947                                     | 939                                      | 931                                      | 923                                      |
| Holding account receivables.....          | -                           | 8                           | 8  | 16                                      | 24                                       | 24                                       | 24                                       |
| Receivables.....                          | 19                          | 19                          | 19                                       | 19                                      | 19                                       | 19                                       | 19                                       |
| Other.....                                | 34                          | 34                          | 34                                       | 34                                      | 34                                       | 34                                       | 34                                       |
| Total current assets.....                 | 1,136                       | 1,016                       | 1,016                                    | 1,016                                   | 1,016                                    | 1,008                                    | 1,000                                    |
| <b>NON-CURRENT ASSETS</b>                 |                             |                             |  |   |  |  |  |
| Holding account receivables.....          | 36                          | 36                          | 36                                       | 36                                      | 36                                       | 36                                       | 36                                       |
| Property, plant and equipment.....        | -                           | 23                          | 23                                       | 15                                      | 7  | 7  | 7  |
| Restricted cash.....                      | 18                          | 18                          | 18                                       | 18                                      | 18                                       | 18                                       | 18                                       |
| Total non-current assets.....             | 54                          | 77                          | 77                                       | 69                                      | 61                                       | 61                                       | 61                                       |
| <b>TOTAL ASSETS</b> .....                 | 1,190                       | 1,093                       | 1,093                                    | 1,085                                   | 1,077                                    | 1,069                                    | 1,061                                    |
| <b>CURRENT LIABILITIES</b>                |                             |                             |  |   |  |  |  |
| Employee provisions.....                  | 336                         | 336                         | 336                                      | 336                                     | 336                                      | 336                                      | 336                                      |
| Other.....                                | 15                          | 15                          | 15                                       | 15                                      | 15                                       | 15                                       | 15                                       |
| Total current liabilities.....            | 351                         | 351                         | 351                                      | 351                                     | 351                                      | 351                                      | 351                                      |
| <b>NON-CURRENT LIABILITIES</b>            |                             |                             |  |   |  |  |  |
| Employee provisions.....                  | 25                          | 25                          | 25                                       | 25                                      | 25                                       | 25                                       | 25                                       |
| Total non-current liabilities.....        | 25                          | 25                          | 25                                       | 25                                      | 25                                       | 25                                       | 25                                       |
| <b>TOTAL LIABILITIES</b> .....            | 376                         | 376                         | 376                                      | 376                                     | 376                                      | 376                                      | 376                                      |
| <b>EQUITY</b>                             |                             |                             |  |   |  |  |  |
| Contributed equity.....                   | 37                          | 37                          | 37                                       | 37                                      | 37                                       | 37                                       | 37                                       |
| Accumulated surplus/(deficit).....        | 777                         | 680                         | 680                                      | 672                                     | 664                                      | 656                                      | 648                                      |
| <b>Total equity</b> .....                 | 814                         | 717                         | 717                                      | 709                                     | 701                                      | 693                                      | 685                                      |
| <b>TOTAL LIABILITIES AND EQUITY</b> ..... | 1,190                       | 1,093                       | 1,093                                    | 1,085                                   | 1,077                                    | 1,069                                    | 1,061                                    |

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

**STATEMENT OF CASHFLOWS (a) (b)**  
**(Controlled)**

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>CASHFLOWS FROM STATE GOVERNMENT</b>                      |                             |                             |  |   |  |  |  |
| Service appropriations .....                                | 2,279                       | 2,137                       | 2,137                                    | 2,254                                   | 2,263                                    | 2,289                                    | 2,317                                    |
| <b>Net cash provided by State Government .....</b>          | <b>2,279</b>                | <b>2,137</b>                | <b>2,137</b>                             | <b>2,254</b>                            | <b>2,263</b>                             | <b>2,289</b>                             | <b>2,317</b>                             |
| <b>CASHFLOWS FROM OPERATING ACTIVITIES</b>                  |                             |                             |  |   |  |  |  |
| <b>Payments</b>   |                             |                             |  |   |  |  |  |
| Employee benefits .....                                     | (1,459)                     | (1,616)                     | (1,616)                                  | (1,632)                                 | (1,645)                                  | (1,667)                                  | (1,689)                                  |
| Supplies and services .....                                 | (318)                       | (325)                       | (325)                                    | (327)                                   | (311)                                    | (315)                                    | (318)                                    |
| Accommodation .....   | (206)                       | (208)                       | (208)                                    | (218)                                   | (228)                                    | (228)                                    | (228)                                    |
| GST payments .....  | (61)                        | (30)                        | (30)                                     | (30)                                    | (30)                                     | (30)                                     | (30)                                     |
| Other payments .....  | (85)                        | (107)                       | (107)                                    | (107)                                   | (109)                                    | (109)                                    | (112)                                    |
| <b>Receipts (c)</b>   |                             |                             |  |   |  |  |  |
| GST receipts .....  | 53                          | 48                          | 48                                       | 48                                      | 48                                       | 48                                       | 48                                       |
| Other receipts .....  | 36                          | 4                           | 4  | 4                                       | 4  | 4  | 4  |
| <b>Net cash from operating activities .....</b>             | <b>(2,040)</b>              | <b>(2,234)</b>              | <b>(2,234)</b>                           | <b>(2,262)</b>                          | <b>(2,271)</b>                           | <b>(2,297)</b>                           | <b>(2,325)</b>                           |
| <b>CASHFLOWS FROM INVESTING ACTIVITIES</b>                  |                             |                             |  |   |  |  |  |
| Purchase of non-current assets .....                        | -                           | (31)                        | (31)                                     | -                                       | -  | -  | -  |
| <b>Net cash from investing activities .....</b>             | <b>-</b>                    | <b>(31)</b>                 | <b>(31)</b>                              | <b>-</b>                                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| Cash assets at the beginning of the reporting period .....  | 862                         | 1,101                       | 1,101                                    | 973                                     | 965                                      | 957                                      | 949                                      |
| <b>Cash assets at the end of the reporting period .....</b> | <b>1,101</b>                | <b>973</b>                  | <b>973</b>                               | <b>965</b>                              | <b>957</b>                               | <b>949</b>                               | <b>941</b>                               |

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

(b) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* implemented since the 2020-21 Budget have reclassified revenue received from Government from the Cashflows from Operating Activities category to the Cashflows from State Government category. This may have changed the Net cash provided by State Government and Net cash from operating activities compared to previously published Budgets.

(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)**

|                         | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual (b)<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|-------------------------|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>GST Receipts</b>     |                             |                             |  |   |  |  |  |
| GST Input Credits ..... | 53                          | 48                          | 48   | 48                                      | 48                                       | 48                                       | 48                                       |
| <b>Other Receipts</b>   |                             |                             |  |   |  |  |  |
| Other Receipts .....    | 36                          | 4                           | 4  | 4                                       | 4  | 4  | 4  |
| <b>TOTAL .....</b>      | <b>89</b>                   | <b>52</b>                   | <b>52</b>                                    | <b>52</b>                               | <b>52</b>                                | <b>52</b>                                | <b>52</b>                                |

(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 2020-21. 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 2021-22 is \$1 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<br>Total Cost<br>\$'000 | Estimated<br>Expenditure<br>to 30-6-21<br>\$'000 | 2020-21<br>Estimated<br>Expenditure<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------------|--|---|---|--|--|--|
| <b>COMPLETED WORKS</b>                                |                                   |  |   |   |  |  |  |
| Building Maintenance/Asset Replacement                |                                   |  |   |   |  |  |  |
| 2020-21 Program.....                                  | 416                               | 416  | 416   | -                                       | -  | -  | -  |
| Computer Hardware and Software - 2020-21 Program .... | 626                               | 626  | 626   | -                                       | -  | -  | -  |
| Other Equipment - 2020-21 Program .....               | 30                                | 30   | 30  | -                                       | -  | -  | -  |
| <b>NEW WORKS</b>                                      |                                   |  |   |   |  |  |  |
| Building Maintenance/Asset Replacement                |                                   |  |   |   |  |  |  |
| 2021-22 Program.....                                  | 470                               | -  | -   | 470                                     | -  | -  | -  |
| 2022-23 Program.....                                  | 253                               | -  | -   | -                                       | 253                                      | -  | -  |
| 2023-24 Program.....                                  | 250                               | -  | -   | -                                       | -  | 250                                      | -  |
| 2024-25 Program.....                                  | 230                               | -  | -   | -                                       | -  | -  | 230                                      |
| Computer Hardware and Software                        |                                   |  |   |   |  |  |  |
| 2021-22 Program.....                                  | 500                               | -  | -   | 500                                     | -  | -  | -  |
| 2022-23 Program.....                                  | 500                               | -  | -   | -                                       | 500                                      | -  | -  |
| 2023-24 Program.....                                  | 450                               | -  | -   | -                                       | -  | 450                                      | -  |
| 2024-25 Program.....                                  | 450                               | -  | -   | -                                       | -  | -  | 450                                      |
| Other Equipment                                       |                                   |  |   |   |  |  |  |
| 2021-22 Program.....                                  | 30                                | -  | -   | 30                                      | -  | -  | -  |
| 2022-23 Program.....                                  | 35                                | -  | -   | -                                       | 35                                       | -  | -  |
| 2023-24 Program.....                                  | 35                                | -  | -   | -                                       | -  | 35                                       | -  |
| 2024-25 Program.....                                  | 35                                | -  | -   | -                                       | -  | -  | 35                                       |
| <b>Total Cost of Asset Investment Program .....</b>   | <b>4,310</b>                      | <b>1,072</b>                                     | <b>1,072</b>                                  | <b>1,000</b>                            | <b>788</b>                               | <b>735</b>                               | <b>715</b>                               |
| <b>FUNDED BY</b>                                      |                                   |  |   |   |  |  |  |
| Internal Funds and Balances.....                      |                                   |  | 1,072   | 1,000                                   | 788                                      | 735                                      | 715                                      |
| <b>Total Funding.....</b>                             |                                   |  | <b>1,072</b>                                  | <b>1,000</b>                            | <b>788</b>                               | <b>735</b>                               | <b>715</b>                               |

# Division 10 Registrar, Western Australian Industrial Relations Commission

## Part 2 Government Administration

### Appropriations, Expenses and Cash Assets

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>DELIVERY OF SERVICES</b>                               |                             |                             |  |   |  |  |  |
| Item 13 Net amount appropriated to deliver services ..... | 9,371                       | 9,476                       | 9,476                                    | 9,857                                   | 10,039                                   | 10,094                                   | 10,149                                   |
| <b>Amount Authorised by Other Statutes</b>                |                             |                             |  |   |  |  |  |
| - Salaries and Allowances Act 1975 .....                  | 2,441                       | 2,441                       | 2,441                                    | 3,151                                   | 2,798                                    | 2,809                                    | 2,827                                    |
| Total appropriations provided to deliver services .....   | 11,812                      | 11,917                      | 11,917                                   | 13,008                                  | 12,837                                   | 12,903                                   | 12,976                                   |
| <b>CAPITAL</b>  |                             |                             |  |   |  |  |  |
| Item 99 Capital Appropriation <sup>(a)</sup> .....        | 52                          | 49                          | 49                                       | 59                                      | 60                                       | 61                                       | 58                                       |
| <b>TOTAL APPROPRIATIONS</b> .....                         | 11,864                      | 11,966                      | 11,966                                   | 13,067                                  | 12,897                                   | 12,964                                   | 13,034                                   |
| <b>EXPENSES</b>   |                             |                             |  |   |  |  |  |
| Total Cost of Services .....                              | 12,063                      | 12,284                      | 12,284                                   | 13,375                                  | 13,204                                   | 13,163                                   | 13,236                                   |
| Net Cost of Services <sup>(b)</sup> .....                 | 11,711                      | 12,204                      | 12,204                                   | 13,295                                  | 13,124                                   | 13,083                                   | 13,156                                   |
| <b>CASH ASSETS</b> <sup>(c)</sup> .....                   | 5,547                       | 5,430                       | 5,430                                    | 5,313                                   | 5,196                                    | 5,186                                    | 5,176                                    |

(a) Additional capital appropriation is provided to fund lease payments and is not reflected in the Asset Investment Program Table.

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

(c) As at 30 June each financial year.

### Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 2020-21 Budget to Parliament on 8 October 2020, are outlined below:

|  | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|--|---|--|--|--|
| <b>New Initiative</b>                        |  |   |  |  |  |
| Appointment of Additional Commissioner ..... | -  | 599                                     | 605                                      | 611                                      | 617                                      |
| <b>Other</b>                                 |  |   |  |  |  |
| Appointment of Interim Commissioner .....    | -  | 365                                     | -  | -  | -  |

## 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 Department's services, the desired outcomes and the relevant Government Goal. 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 and Sustainable Finances:<br>Responsible, achievable, affordable service delivery. | The prevention and resolution of industrial relations matters. | 1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court<br>2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission |

### Service Summary

| Expense  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------|-----------------------------|--|---|--|--|--|
| 1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court..... | 4,920                       | 5,303                       | 5,116                                    | 5,212                                   | 5,280                                    | 5,229                                    | 5,249                                    |
| 2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission.....             | 7,143                       | 6,981                       | 7,168                                    | 8,163                                   | 7,924                                    | 7,934                                    | 7,987                                    |
| <b>Total Cost of Services.....</b>   | <b>12,063</b>               | <b>12,284</b>               | <b>12,284</b>                            | <b>13,375</b>                           | <b>13,204</b>                            | <b>13,163</b>                            | <b>13,236</b>                            |

### Outcomes and Key Effectiveness Indicators <sup>(a)</sup>

|  | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| <b>Outcome: The prevention and resolution of industrial relations matters:</b>   |                   |                   |                                |                             |      |
| Percentage of employee, employers, representatives and Western Australian Industrial Relations Commission (the Commission) members satisfied with the service provided by the Department in relation to: |                   |                   |                                |                             |      |
| Timeliness .....   | 99%               | 90%               | 99%                            | 90%                         |      |
| Accuracy and relevance of information.....   | 99%               | 90%               | 97%                            | 90%                         |      |

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

## Services and Key Efficiency Indicators

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

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

|  | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|--|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service .....                                | \$'000<br>4,920   | \$'000<br>5,303   | \$'000<br>5,116                | \$'000<br>5,212             |      |
| Less Income .....  | 352               | 80                | 80                             | 80                          | 1    |
| Net Cost of Service .....                                  | 4,568             | 5,223             | 5,036                          | 5,132                       |      |
| Employees (Full-Time Equivalents) .....                    | 28                | 30                | 27                             | 30                          |      |
| <b>Efficiency Indicators</b>                               |                   |                   |                                |                             |      |
| Average cost per application registered and recorded ..... | \$4,965           | \$5,524           | \$4,441                        | \$4,738                     | 2    |

### Explanation of Significant Movements

(Notes)

1. The decrease in income in the 2020-21 Estimated Actual 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. The Average cost per application registered and recorded for 2020-21 Estimated Actual is lower than the 2020-21 Budget as a consequence of higher number of applications and lower Total Cost of Service in 2020-21.

### 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.

|   | 2019-20<br>Actual | 2020-21<br>Budget | 2020-21<br>Estimated<br>Actual | 2021-22<br>Budget<br>Target | Note |
|---|-------------------|-------------------|--------------------------------|-----------------------------|------|
| Total Cost of Service .....             | \$'000<br>7,143   | \$'000<br>6,981   | \$'000<br>7,168                | \$'000<br>8,163             |      |
| Less Income .....                       | nil               | nil               | nil                            | nil                         |      |
| Net Cost of Service .....               | 7,143             | 6,981             | 7,168                          | 8,163                       |      |
| Employees (Full-Time Equivalents) ..... | 16                | 19                | 17                             | 23                          | 1    |

### Explanation of Significant Movements

(Notes)

1. The 2021-22 Budget Target includes one additional Commissioner and the associates, and one acting Commissioner for one year.

## Asset Investment Program

|  | Estimated<br>Total Cost<br>\$'000 | Estimated<br>Expenditure<br>to 30-6-21<br>\$'000 | 2020-21<br>Estimated<br>Expenditure<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------------|--|---|---|--|--|--|
| <b>COMPLETED WORKS</b>   |                                   |  |   |   |  |  |  |
| Asset Replacement - Information and Communications<br>Technology (ICT) - 2020-21 Program ..... | 160                               | 160  | 160   | -                                       | -  | -  | -  |
| <b>NEW WORKS</b>   |                                   |  |   |   |  |  |  |
| Asset Replacement - ICT  |                                   |  |   |   |  |  |  |
| 2021-22 Program .....  | 160                               | -  | -   | 160                                     | -  | -  | -  |
| 2022-23 Program .....  | 160                               | -  | -   | -                                       | 160                                      | -  | -  |
| 2023-24 Program .....  | 160                               | -  | -   | -                                       | -  | 160                                      | -  |
| 2024-25 Program .....  | 160                               | -  | -   | -                                       | -  | -  | 160                                      |
| <b>Total Cost of Asset Investment Program .....</b>  | <b>800</b>                        | <b>160</b>                                       | <b>160</b>                                    | <b>160</b>                              | <b>160</b>                               | <b>160</b>                               | <b>160</b>                               |
| <b>FUNDED BY</b>   |                                   |  |   |   |  |  |  |
| Drawdowns from the Holding Account .....   |                                   |  | 160   | 160                                     | 160                                      | 160                                      | 160                                      |
| <b>Total Funding .....</b>   |                                   |  | <b>160</b>                                    | <b>160</b>                              | <b>160</b>                               | <b>160</b>                               | <b>160</b>                               |

## Financial Statements

### INCOME STATEMENT (a) (Controlled)

|  | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|--|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>COST OF SERVICES</b>                          |                             |                             |  |   |  |  |  |
| <b>Expenses</b>                                  |                             |                             |  |   |  |  |  |
| Employee benefits <sup>(b)</sup> .....           | 6,329                       | 6,647                       | 6,647                                    | 7,621                                   | 7,339                                    | 7,424                                    | 7,523                                    |
| Supplies and services .....                      | 1,804                       | 1,170                       | 1,170                                    | 1,147                                   | 1,187                                    | 1,205                                    | 1,249                                    |
| Accommodation .....                              | 3,248                       | 3,598                       | 3,598                                    | 3,719                                   | 3,833                                    | 3,914                                    | 3,914                                    |
| Depreciation and amortisation .....              | 472                         | 546                         | 546                                      | 557                                     | 515                                      | 291                                      | 219                                      |
| Finance and interest costs .....                 | 5                           | 5                           | 5  | 7                                       | 6  | 5  | 7  |
| Other expenses .....                             | 205                         | 318                         | 318                                      | 324                                     | 324                                      | 324                                      | 324                                      |
| <b>TOTAL COST OF SERVICES .....</b>              | <b>12,063</b>               | <b>12,284</b>               | <b>12,284</b>                            | <b>13,375</b>                           | <b>13,204</b>                            | <b>13,163</b>                            | <b>13,236</b>                            |
| <b>Income</b>                                    |                             |                             |  |   |  |  |  |
| Sale of goods and services .....                 | 28                          | 80                          | 80                                       | 80                                      | 80                                       | 80                                       | 80                                       |
| Other revenue .....                              | 324                         | -                           | -  | -                                       | -  | -  | -  |
| <b>Total Income .....</b>                        | <b>352</b>                  | <b>80</b>                   | <b>80</b>                                | <b>80</b>                               | <b>80</b>                                | <b>80</b>                                | <b>80</b>                                |
| <b>NET COST OF SERVICES .....</b>                | <b>11,711</b>               | <b>12,204</b>               | <b>12,204</b>                            | <b>13,295</b>                           | <b>13,124</b>                            | <b>13,083</b>                            | <b>13,156</b>                            |
| <b>INCOME FROM STATE GOVERNMENT</b>              |                             |                             |  |   |  |  |  |
| Service appropriations .....                     | 11,812                      | 11,917                      | 11,917                                   | 13,008                                  | 12,837                                   | 12,903                                   | 12,976                                   |
| Resources received free of charge .....          | 16                          | 50                          | 50                                       | 50                                      | 50                                       | 50                                       | 50                                       |
| <b>TOTAL INCOME FROM STATE GOVERNMENT .....</b>  | <b>11,828</b>               | <b>11,967</b>               | <b>11,967</b>                            | <b>13,058</b>                           | <b>12,887</b>                            | <b>12,953</b>                            | <b>13,026</b>                            |
| <b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b> | <b>117</b>                  | <b>(237)</b>                | <b>(237)</b>                             | <b>(237)</b>                            | <b>(237)</b>                             | <b>(130)</b>                             | <b>(130)</b>                             |

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 44, 44 and 53 respectively.

**STATEMENT OF FINANCIAL POSITION <sup>(a)</sup>**  
**(Controlled)**

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>CURRENT ASSETS</b>                     |                             |                             |  |   |  |  |  |
| Cash assets.....                          | 5,407                       | 5,260                       | 5,260                                    | 5,113                                   | 4,981                                    | 4,956                                    | 4,936                                    |
| Holding account receivables.....          | 160                         | 160                         | 160                                      | 160                                     | 160                                      | 160                                      | 160                                      |
| Receivables.....                          | 194                         | 194                         | 194                                      | 194                                     | 194                                      | 194                                      | 194                                      |
| Other.....                                | 74                          | 74                          | 74                                       | 74                                      | 74                                       | 74                                       | 74                                       |
| Total current assets.....                 | 5,835                       | 5,688                       | 5,688                                    | 5,541                                   | 5,409                                    | 5,384                                    | 5,364                                    |
| <b>NON-CURRENT ASSETS</b>                 |                             |                             |  |   |  |  |  |
| Holding account receivables.....          | 2,755                       | 3,141                       | 3,141                                    | 3,538                                   | 3,893                                    | 4,024                                    | 4,083                                    |
| Property, plant and equipment.....        | 1,494                       | 1,108                       | 1,108                                    | 831                                     | 476                                      | 378                                      | 451                                      |
| Restricted cash.....                      | 140                         | 170                         | 170                                      | 200                                     | 215                                      | 230                                      | 240                                      |
| Total non-current assets.....             | 4,389                       | 4,419                       | 4,419                                    | 4,569                                   | 4,584                                    | 4,632                                    | 4,774                                    |
| <b>TOTAL ASSETS</b> .....                 | 10,224                      | 10,107                      | 10,107                                   | 10,110                                  | 9,993                                    | 10,016                                   | 10,138                                   |
| <b>CURRENT LIABILITIES</b>                |                             |                             |  |   |  |  |  |
| Employee provisions.....                  | 1,223                       | 1,223                       | 1,223                                    | 1,223                                   | 1,223                                    | 1,223                                    | 1,223                                    |
| Payables.....                             | 62                          | 122                         | 122                                      | 182                                     | 182                                      | 302                                      | 471                                      |
| Borrowings and leases .....               | 46                          | 46                          | 46                                       | 63                                      | 58                                       | 40                                       | 62                                       |
| Other.....                                | 383                         | 443                         | 443                                      | 503                                     | 620                                      | 622                                      | 622                                      |
| Total current liabilities.....            | 1,714                       | 1,834                       | 1,834                                    | 1,971                                   | 2,083                                    | 2,187                                    | 2,378                                    |
| <b>NON-CURRENT LIABILITIES</b>            |                             |                             |  |   |  |  |  |
| Employee provisions.....                  | 310                         | 310                         | 310                                      | 310                                     | 310                                      | 310                                      | 310                                      |
| Borrowings and leases .....               | 104                         | 56                          | 56                                       | 99                                      | 44                                       | 34                                       | 86                                       |
| Total non-current liabilities.....        | 414                         | 366                         | 366                                      | 409                                     | 354                                      | 344                                      | 396                                      |
| <b>TOTAL LIABILITIES</b> .....            | 2,128                       | 2,200                       | 2,200                                    | 2,380                                   | 2,437                                    | 2,531                                    | 2,774                                    |
| <b>EQUITY</b>                             |                             |                             |  |   |  |  |  |
| Contributed equity.....                   | (1,516)                     | (1,468)                     | (1,468)                                  | (1,408)                                 | (1,345)                                  | (1,286)                                  | (1,277)                                  |
| Accumulated surplus/(deficit).....        | 9,612                       | 9,375                       | 9,375                                    | 9,138                                   | 8,901                                    | 8,771                                    | 8,641                                    |
| <b>Total equity</b> .....                 | 8,096                       | 7,907                       | 7,907                                    | 7,730                                   | 7,556                                    | 7,485                                    | 7,364                                    |
| <b>TOTAL LIABILITIES AND EQUITY</b> ..... | 10,224                      | 10,107                      | 10,107                                   | 10,110                                  | 9,993                                    | 10,016                                   | 10,138                                   |

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

**STATEMENT OF CASHFLOWS <sup>(a)</sup>**  
**(Controlled)**

|   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|---|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>CASHFLOWS FROM STATE GOVERNMENT</b>                      |                             |                             |  |   |  |  |  |
| Service appropriations .....                                | 11,261                      | 11,371                      | 11,371                                   | 12,451                                  | 12,322                                   | 12,612                                   | 12,757                                   |
| Capital appropriation.....                                  | 52                          | 49                          | 49                                       | 59                                      | 60                                       | 61                                       | 58                                       |
| Holding account drawdowns .....                             | 160                         | 160                         | 160                                      | 160                                     | 160                                      | 160                                      | 160                                      |
| <b>Net cash provided by State Government .....</b>          | <b>11,473</b>               | <b>11,580</b>               | <b>11,580</b>                            | <b>12,670</b>                           | <b>12,542</b>                            | <b>12,833</b>                            | <b>12,975</b>                            |
| <b>CASHFLOWS FROM OPERATING ACTIVITIES</b>                  |                             |                             |  |   |  |  |  |
| <b>Payments</b>   |                             |                             |  |   |  |  |  |
| Employee benefits .....                                     | (6,270)                     | (6,540)                     | (6,540)                                  | (7,514)                                 | (7,232)                                  | (7,317)                                  | (7,416)                                  |
| Supplies and services.....                                  | (1,558)                     | (1,115)                     | (1,115)                                  | (1,092)                                 | (1,132)                                  | (1,150)                                  | (1,194)                                  |
| Accommodation.....  | (3,237)                     | (3,598)                     | (3,598)                                  | (3,719)                                 | (3,833)                                  | (3,914)                                  | (3,914)                                  |
| GST payments.....   | (536)                       | (503)                       | (503)                                    | (503)                                   | (503)                                    | (503)                                    | (503)                                    |
| Finance and interest costs.....                             | (5)                         | (5)                         | (5)                                      | (7)                                     | (6)                                      | (5)                                      | (7)                                      |
| Other payments .....  | (217)                       | (310)                       | (310)                                    | (316)                                   | (316)                                    | (316)                                    | (316)                                    |
| <b>Receipts <sup>(b)</sup></b>                              |                             |                             |  |   |  |  |  |
| Sale of goods and services.....                             | 42                          | 80                          | 80                                       | 80                                      | 80                                       | 80                                       | 80                                       |
| GST receipts.....   | 519                         | 503                         | 503                                      | 503                                     | 503                                      | 503                                      | 503                                      |
| Other receipts .....  | 267                         |                             |  |   |  |  |  |
| <b>Net cash from operating activities .....</b>             | <b>(10,995)</b>             | <b>(11,488)</b>             | <b>(11,488)</b>                          | <b>(12,568)</b>                         | <b>(12,439)</b>                          | <b>(12,622)</b>                          | <b>(12,767)</b>                          |
| <b>CASHFLOWS FROM INVESTING ACTIVITIES</b>                  |                             |                             |  |   |  |  |  |
| Purchase of non-current assets .....                        | (160)                       | (160)                       | (160)                                    | (160)                                   | (160)                                    | (160)                                    | (160)                                    |
| <b>Net cash from investing activities .....</b>             | <b>(160)</b>                | <b>(160)</b>                | <b>(160)</b>                             | <b>(160)</b>                            | <b>(160)</b>                             | <b>(160)</b>                             | <b>(160)</b>                             |
| <b>CASHFLOWS FROM FINANCING ACTIVITIES</b>                  |                             |                             |  |   |  |  |  |
| Repayment of borrowings and leases.....                     | (48)                        | (49)                        | (49)                                     | (59)                                    | (60)                                     | (61)                                     | (58)                                     |
| <b>Net cash from financing activities .....</b>             | <b>(48)</b>                 | <b>(49)</b>                 | <b>(49)</b>                              | <b>(59)</b>                             | <b>(60)</b>                              | <b>(61)</b>                              | <b>(58)</b>                              |
| <b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>            | <b>270</b>                  | <b>(117)</b>                | <b>(117)</b>                             | <b>(117)</b>                            | <b>(117)</b>                             | <b>(10)</b>                              | <b>(10)</b>                              |
| Cash assets at the beginning of the reporting period .....  | 5,277                       | 5,547                       | 5,547                                    | 5,430                                   | 5,313                                    | 5,196                                    | 5,186                                    |
| <b>Cash assets at the end of the reporting period .....</b> | <b>5,547</b>                | <b>5,430</b>                | <b>5,430</b>                             | <b>5,313</b>                            | <b>5,196</b>                             | <b>5,186</b>                             | <b>5,176</b>                             |

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

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

**NET APPROPRIATION DETERMINATION**

|                                   | 2019-20<br>Actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2020-21<br>Estimated<br>Actual<br>\$'000 | 2021-22<br>Budget<br>Estimate<br>\$'000 | 2022-23<br>Forward<br>Estimate<br>\$'000 | 2023-24<br>Forward<br>Estimate<br>\$'000 | 2024-25<br>Forward<br>Estimate<br>\$'000 |
|-----------------------------------|-----------------------------|-----------------------------|--|---|--|--|--|
| <b>Sale of Goods and Services</b> |                             |                             |  |   |  |  |  |
| Sales of Goods and Services ..... | 42                          | 80                          | 80                                       | 80                                      | 80                                       | 80                                       | 80                                       |
| <b>GST Receipts</b>               |                             |                             |  |   |  |  |  |
| GST Input Credits .....           | 480                         | 500                         | 500                                      | 500                                     | 500                                      | 500                                      | 500                                      |
| GST Receipts on Sales .....       | 39                          | 3                           | 3  | 3                                       | 3  | 3  | 3  |
| <b>Other Receipts</b>             |                             |                             |  |   |  |  |  |
| Other Receipts.....               | 267                         | -                           | -  | -                                       | -  | -  | -  |
| <b>TOTAL .....</b>                | <b>828</b>                  | <b>583</b>                  | <b>583</b>                               | <b>583</b>                              | <b>583</b>                               | <b>583</b>                               | <b>583</b>                               |