

Part 8

Community Services

Introduction

The Community Services portfolio works with communities to support people with disabilities, vulnerable families, children and young people at risk and seniors. The portfolio particularly focuses on breaking disadvantage to improve lives and cultivating vibrant, inclusive communities through sport, culture and arts industries.

Summary of Recurrent and Asset Investment Expenditure

Agency	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Communities		
– Total Cost of Services	3,041,791	3,227,998
– Asset Investment Program	146,587	355,066
Keystart Housing Scheme Trust		
– Asset Investment Program	550	2,550
Local Government, Sport and Cultural Industries		
– Total Cost of Services	338,791	498,822
– Asset Investment Program	41,168	49,215
Western Australian Sports Centre Trust		
– Total Cost of Services	199,637	225,302
– Asset Investment Program	21,821	65,706
Western Australian Institute of Sport		
– Asset Investment Program	143	143

Agency	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Lotteries Commission		
– Asset Investment Program	2,135	6,309
Metropolitan Cemeteries Board		
– Asset Investment Program	4,320	9,329

Ministerial Responsibilities

Minister	Agency	Services
Minister for Child Protection; Women's Interests; Prevention of Family and Domestic Violence; Community Services	Communities	1. Community Services 2. Homelessness Support Services 3. Earlier Intervention and Family Support Services 4. Preventing and Responding to Family and Domestic Violence 5. Child Protection Assessments and Investigations 6. Care Arrangements and Support Services for Children in the Chief Executive Officer's Care
Minister for Disability Services; Fisheries; Innovation and ICT; Seniors and Ageing		
Minister for Emergency Services; Racing and Gaming; Small Business; Volunteering		
Minister for Water; Forestry; Youth		
Minister for Housing; Local Government	Communities	7. Rental Housing 8. Home Loans 9. Land and Housing Supply
Minister for Disability Services; Fisheries; Innovation and ICT; Seniors and Ageing	Communities	10. Supporting People with Disability to Access Services and Participation in Their Community 11. Living Supports and Care for People with Disability
Minister for Housing; Local Government	Keystart Housing Scheme Trust	n/a
Minister for Tourism; Culture and the Arts; Heritage	Local Government, Sport and Cultural Industries	1. Cultural and Arts Industry Support 3. Asset and Infrastructure Support Services to Client Agencies 6. Cultural Heritage Management and Conservation 7. Cultural Heritage Access and Community Engagement and Education 8. State Library Services 9. Public Library Services 10. Venue Management Services 11. Collections Management, Research and Conservation Services 12. Collections Effectively Documented and Digitised 13. Public Sites, Public Programs and Collections Accessed On-site 14. Online Access to Collections, Expertise and Programs 15. Museum Services to the Regions
Minister for Housing; Local Government	Local Government, Sport and Cultural Industries	2. Regulation and Support of Local Government
Minister for Emergency Services; Racing and Gaming; Small Business; Volunteering	Local Government, Sport and Cultural Industries	4. Regulation of the Gambling and Liquor Industries
Minister for Finance; Lands; Sport and Recreation; Citizenship and Multicultural Interests	Local Government, Sport and Cultural Industries	5. Sport and Recreation Industry Support
	Western Australian Sports Centre Trust	1. Deliver Training and Competition Facilities for High Performance Sport 2. Provision of Venues and Precincts Delivering Quality Sport and Entertainment Experiences
	Western Australian Institute of Sport	n/a
Premier; Treasurer; Minister for Public Sector Management; Federal-State Relations	Lotteries Commission	n/a
Minister for Housing; Local Government	Metropolitan Cemeteries Board	n/a

Division 36 Communities

Part 8 Community Services

Appropriations, Expenses and Cash Assets

	2019-20 Actual ^{(a) (b)} \$'000	2020-21 Budget ^(a) \$'000	2020-21 Estimated Actual ^(a) \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 71 Net amount appropriated to deliver services	1,771,908	1,830,364	1,866,946	1,955,111	1,975,055	2,023,919	2,052,754
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	492	492	492	493	494	494	494
Total appropriations provided to deliver services	1,772,400	1,830,856	1,867,438	1,955,604	1,975,549	2,024,413	2,053,248
CAPITAL							
Item 137 Capital Appropriation	28,080	182,129	182,129	165,962	173,634	147,321	102,770
TOTAL APPROPRIATIONS	1,800,480	2,012,985	2,049,567	2,121,566	2,149,183	2,171,734	2,156,018
EXPENSES							
Total Cost of Services	3,272,969	3,090,502	3,041,791	3,227,998	3,124,340	3,202,009	3,281,424
Net Cost of Services ^{(c) (d)}	2,435,716	2,361,678	2,400,660	2,595,466	2,469,758	2,504,745	2,571,838
CASH ASSETS ^(e)	408,821	322,433	233,999	194,514	88,408	73,254	236,814

- (a) The 2019-20 Actual, 2020-21 Budget and 2020-21 Estimated Actual financial data has been recast and revised for comparative purposes due to Machinery of Government changes (which took effect from 1 July 2021) to transfer commercial land development functions from the Housing Authority to DevelopmentWA.
- (b) The 2019-20 Actual administered appropriation has been recast and revised due to the transfer of administrative support for the Anzac Day Trust to the Department of Jobs, Tourism, Science and Innovation from 1 July 2020.
- (c) 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.
- (d) Represents Total Cost of Services (expenses) less retained revenues applied to the agency's services. Reconciliation to the 'Total appropriations provided to deliver services' includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (e) As at 30 June each financial year.

Spending Changes

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

	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
COVID-19 Response					
National Partnership Agreement on COVID-19 Domestic and Family Violence Responses	(904)	8,122	-	-	-
Social Housing Rent Freeze	-	2,353	-	-	-
State Welfare Incident Coordination Centre	1,443	3,162	-	-	-
Support for Pilbara Aboriginal Remote Communities (From Rio Tinto and Woodside)	350	-	-	-	-

	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
Election Commitments					
Access to Regional Childcare	-	483	1,431	1,432	1,433
Caring Dads Program	-	110	-	-	-
Elder Rights WA	-	1,000	1,000	1,000	1,000
Empowering Communities (Neighbourhood Centres)	-	-	1,370	1,400	1,430
Family and Domestic Violence (FDV) Initiatives					
Counselling Program for Young People	-	600	612	625	639
One-Stop Hubs	-	1,060	-	-	-
Pets in Crisis Support Program Expansion	-	195	259	456	386
Prevention Services	-	506	747	1,026	1,107
Rapid Rehousing Pilot	-	-	1,068	1,092	1,116
Respectful Relationships Expansion	-	68	721	741	760
Safe at Home Expansion	-	100	1,041	1,064	1,187
Safer Pathways Expansion	-	400	408	417	426
Subsidised Driving Lessons and Dental Services for Women Exiting Refugees ...	-	374	381	387	397
Training for First Responders	-	70	510	521	533
Grandcarers Support Scheme	-	1,500	1,529	1,563	1,602
Home Stretch Expansion	-	8,766	9,176	9,471	9,823
Local Government Homelessness Fund	-	1,500	1,500	1,500	1,500
Men's Shed					
Baldvis	50	1,000	-	-	-
Northern Suburbs	1,000	-	-	-	-
Perth Aboriginal Short Stay Accommodation Business Case	-	300	-	-	-
Safety and Security for Seniors Rebate	-	3,000	3,000	3,000	3,000
Scouts Hall - Tapping	-	3,000	-	-	-
Small Commitments	4,063	-	-	-	-
State Disability Strategy Initiatives					
Changing Places Network Expansion	-	500	1,500	-	-
Innovation Fund	-	1,250	1,250	1,250	1,250
Micro-Enterprise Support	-	500	-	-	-
Provision of All-Terrain Wheelchairs	-	100	-	-	-
Teenagers in Need of Crisis Accommodation Facility	-	820	836	854	876
Volunteering WA Digital Platform	-	100	45	15	15
New Initiatives					
Asset Maintenance Business Case	-	1,000	-	-	-
Boorloo Bidee Mia - Perth Homelessness Facility	715	7,298	5,679	4,341	-
Community Services Contracts Uplift	-	9,000	-	-	-
Connected Beginnings - Roebourne	400	736	736	-	-
Criminal Law (Mental Impairment) Bill 2021	54	161	-	-	-
Disaster Recovery Arrangements - Severe Tropical Cyclone Seroja	2,072	-	-	-	-
Kimberley Juvenile Justice Strategy	-	204	-	-	-
National Centre and WA Centre for the Prevention of Child Sexual Abuse	1,457	1,499	457	457	457
North West Aboriginal Housing Fund					
Jalbi Jiya (Your Home) Program	1,038	851	531	2,352	1,201
Yindjibarndi Ganallili Accommodation and Transitional Housing Program ...	60	4,818	1,223	84	84
Yura Yungi Employee Accommodation and Career Development Program ...	207	1,932	1,176	-	-
Office of Disability	-	3,756	3,778	3,074	2,812
Pioneer Park Homelessness Response	3,355	-	-	-	-
Safe Night Spaces - City of Perth Homelessness Centres	-	2,150	2,150	-	-
Social Housing Strategy ^(a)	(32,167)	(16,465)	(41,202)	165	54,506
Women's FDV Refuge Expansion in Peel and Kwinana	-	805	826	848	871
Wooroloo Fire Recovery	-	323	-	-	-
Ongoing Initiatives					
Aboriginal Community Connectors Program	-	6,841	7,208	-	-
Child Protection - Cost and Demand Growth	-	444	(2,898)	26,185	52,484
Civil Litigation Claims and National Redress Scheme Resourcing	3,182	2,102	-	-	-
Community Neighbourhood and Development Services	-	1,653	-	-	-
Extension of Service Agreements	-	15,532	-	-	-
Ministerial Youth Advisory Council	-	21	21	22	22
National Disability Insurance Scheme (NDIS) Worker Screening	(293)	221	269	263	-
National Housing and Homelessness Agreement	2,581	12,404	13,777	5,563	7,806
National Rental Affordability Scheme	619	394	(732)	11,097	9,016
Resolution of Native Title in the South West of Western Australia (Settlement)	(1,100)	13,734	10,282	10,282	10,282
Step Up/Step Down Facility - Broome	5,831	-	-	-	-
Other					
Disability Services (Including NDIS Contributions)	68,582	36,316	26,729	25,731	26,775
Government Regional Officer Housing	242	518	504	476	573
Housing Authority Outlook Update	25,642	(45,161)	(91,074)	(49,520)	(49,158)
METRONET Social and Affordable Housing and Jobs Package	(24,764)	(3,744)	(10,568)	(5,922)	(2,548)
Non-Government Human Services Sector Indexation	-	(1,049)	(1,110)	(1,212)	1,752
RiskCover Insurance Premiums	-	5,790	3,266	709	3,230
Voluntary Targeted Separation Scheme	33,241	-	-	-	-

(a) Recurrent spending changes only. The changes largely relate to non-cash expenditure from repurposing properties previously targeted for sale as social housing.

Significant Issues Impacting the Agency

1. The COVID-19 pandemic has had a significant impact on community members who are supported by the Department, including children and young people, seniors, small businesses, and people experiencing family and domestic violence (FDV), homelessness and unemployment. The full impact of the pandemic is still emerging. As Western Australia continues to progress through the pandemic and its recovery phase, vulnerable cohorts and welfare continue to be a focus. The Department is responsible for leading the State's social recovery from the COVID-19 pandemic and will continue to invest in vulnerable cohorts and services that support Western Australia's social recovery. Effective social recovery is essential for future community sustainability.
2. As a lead agency under the State Emergency Management Plan and the State Hazard Plan for Human Biosecurity, the Department is responsible for the support and coordination of emergency response and welfare services. The Department's State Welfare Incident Coordination Centre (SWICC) has coordinated the COVID-19 welfare response to date and will continue to refine, improve and anticipate responses to future outbreaks and other emergencies and natural disasters. In 2021-22, SWICC will receive an additional \$3.2 million on top of its existing emergency response funding to continue providing assistance and support at Perth Airport, quarantine hotels and the COVID-19 helpline.
3. The Department has experienced an increase in applications for social housing assistance. The total waitlist has grown to 17,320 in July 2021. While this is below the 20,000 to 23,000 on the waitlist during the last resources boom, the Government has committed more than \$2.1 billion for social housing over the forward estimates period, which is estimated to fund around 3,300 homes. The total commitment includes an additional \$750 million Social Housing Investment Fund which will substantially increase Western Australia's stock of social housing. This investment will deliver a pipeline of work across Western Australia of new houses, including modular and alternative builds to support manufacturing industries, and refurbishments to improve older houses.
4. Existing ageing dwellings form a high proportion of overall stock and investing to keep these homes up to standard is an important part of improved management of the Government's housing assets. Investment in housing in regional areas provides economic infrastructure by enabling people to live and work in the regions, providing essential services and facilitating regional growth. This funding commitment to housing will contribute to liveable communities across Western Australia, including through rapid building processes, using modular construction, and investing in regional renewal in Geraldton, Bunbury and Albany.
5. The Department is implementing modular and alternative construction processes to deliver housing as rapidly as possible, including:
 - 5.1. \$70.4 million for construction of 134 modular houses on Department-owned land in the regions over 2021-22 to 2022-23;
 - 5.2. Aboriginal Short Stay Accommodation facilities, which provide safe and suitable short-term accommodation for Aboriginal people who are travelling from remote communities to regional centres and the Perth metropolitan area to access services. As part of the Government's election commitments, \$39.3 million has been committed to construct a new Aboriginal Short Stay Accommodation facility in the Perth CBD, with the Department to receive \$6.3 million in 2021-22 for land acquisition and to plan and develop a detailed proposal for the facility;
 - 5.3. \$136.7 million to repurpose 404 properties previously flagged for sale from the METRONET Social and Affordable Housing and Jobs Package and affordable housing programs to social housing over 2020-21 to 2022-23. As with the initial announcement, the repurposed METRONET Package will maintain a focus on the delivery of houses and the creation of additional jobs to facilitate the delivery of those dwellings;
 - 5.4. \$6 million to retain and refurbish 120 properties that had previously been flagged for demolition; and
 - 5.5. \$6.1 million to repurpose 28 shared equity dwellings into social housing over 2021-22 and 2022-23.

6. In addition to increases in social housing capacity, and guided by All Paths Lead to a Home: Western Australia's 10 year Strategy on Homelessness, the Government is boosting its spending on homelessness intervention services, including:
 - 6.1. increasing the capacity of Common Ground facilities. In December 2019, the Government committed \$35 million for the design, planning and construction of two Common Ground facilities. These purpose-built facilities combine housing for low-income earners with tailored accommodation and support services to help adults who are sleeping rough or experiencing chronic homelessness, to break the cycle of homelessness. As part of the 2021-22 Budget, this amount has been increased to \$73.5 million to construct a 112-apartment facility in East Perth (\$45.4 million) and a 50 apartment facility in Mandurah (\$28.1 million);
 - 6.2. \$18 million for the delivery of Boorloo Bidee Mia (Perth Pathway to Housing), a transitional accommodation facility that will provide support for up to 100 adults who are sleeping rough, with tailored care plans for each resident, culturally informed responses where appropriate, and support to transition to more permanent accommodation;
 - 6.3. \$3.4 million for Youth Futures to establish a new crisis accommodation facility for teenagers in the northern suburbs of the Perth metropolitan area under the Teenagers in Need of Crisis Accommodation initiative; and
 - 6.4. \$6 million for a new Local Government Homelessness Fund to partner with local governments and co-fund homelessness intervention initiatives that are tailored to on-the-ground, location-specific needs.
7. Family and Domestic Violence (FDV) remains a significant issue which can contribute to homelessness. The Department, guided by Path to Safety: Western Australia's Strategy to Reduce FDV, will implement the Government's funding boost to help prevent FDV. This includes:
 - 7.1. \$3.4 million in additional operating costs to meet the expanded capacity of the FDV refuges in Peel and Kwinana;
 - 7.2. a commitment to establish two additional one-stop FDV hubs (one metropolitan and one regional), enhancing the coordination of services through the existing hubs. The Department will spend \$1.1 million in 2021-22 to finalise planning and leasing of premises for the future additional hubs;
 - 7.3. \$3.4 million to expand the Safe at Home program to support an additional 150 women and their children every year with support services, transitional accommodation and home security upgrades;
 - 7.4. \$3.4 million to develop an FDV primary prevention framework to guide prevention activities and support capacity building and training efforts;
 - 7.5. \$3.3 million on a Rapid Rehousing Pilot program, to support women and children to leave refuges, with improved access to the private rental market, including provision of bonds and subsidies;
 - 7.6. \$2.5 million to establish two FDV counselling programs (one metropolitan and one regional) for young people aged 12 to 18 years who have experienced FDV;
 - 7.7. \$2.3 million to expand the Respectful Relationships program to include sport and recreation clubs and organisations and continue the Teaching Support program, which provides professional learning, resources, and support to schools to implement respectful relationships and gender equality education from an early age;
 - 7.8. \$1.7 million to expand the Safer Pathways program into Mirrabooka and Midland, supporting additional women and children residing in public housing with tenancy support and specialist outreach support; and
 - 7.9. \$1.6 million for FDV training for first responders (such as ambulance officers and primary health care professionals) to support them to recognise and respond to suspected incidences of FDV.
8. The Department will deliver the Government's commitment to support the viability of regional childcare by providing \$4.8 million towards retaining childcare workers in the regions and establishing a sustainable model to support regional childcare. The package will help improve access to childcare in regions such as the Pilbara, Goldfields-Esperance, and the Kimberley, which have significant waiting lists, challenges attracting staff, a lack of suitable facilities and a need for support in governance and management.

9. With the transition of State disability service clients to the National Disability Insurance Scheme (NDIS) largely completed, the Department will continue to deliver the complementary A Western Australia for Everyone: State Disability Strategy 2020-2030, which will see investment of:
 - 9.1. \$13.4 million to establish an Office of Disability within the Department that will lead the State's strategic policy and stewardship functions for disability services. The Office will also coordinate the State's response to the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability;
 - 9.2. \$2 million to expand the Changing Places network, which provides secure, clean facilities for people with disability who need space and assistance to use the bathroom when out and about in the community;
 - 9.3. \$500,000 in seed grants to support the establishment of innovative micro-enterprises of people with disability, and to develop and implement a business mentoring initiative to support interested businesses to overcome their uncertainty in employing someone with disability; and
 - 9.4. \$100,000 for the provision of purpose-built, all-terrain wheelchairs at beaches and in national parks so visitors with mobility issues can explore the great outdoors.
10. In 2020-21, the Department recorded significant improvements in its child protection outcomes, which will remain a priority throughout 2021-22 and the forward estimates period.
 - 10.1. Over the past year, the total number of children in care has reduced from 5,498 to 5,344, a 2.8% reduction and the first reduction since 1997. The number of Aboriginal children in care reduced from 3,082 to 3,056, a reduction of 0.8%, which is the first reduction since 1996.
 - 10.2. Effectiveness of the Department's Earlier Intervention and Family Support services, comprising the Aboriginal In-home Support Service (AISS) and the Intensive Family Support Service (IFSS), found that referrals for keeping children safe at home resulted in 91% of children for AISS and 86% for IFSS not being in care 12 months later. The Department will continue to progress earlier intervention supports in 2021-22 and beyond, including co-designing a regional expansion and ongoing monitoring and evaluation of the services.
 - 10.3. The Department will deliver the \$37.2 million commitment to permanently establish the Home Stretch program to support young people who exit the State's child protection system at 18 years of age, until they turn 21 years of age. This expansion will offer young people transitioning from care enhanced access to the supports and services they need to succeed.
11. As part of facilitating access to quality services that enable active participation in the Western Australian community, the Department will deliver the Government's Safety and Security for Seniors Rebate, spending \$12 million to provide WA Seniors Card holders with up to \$400 for the purchase and installation of home security and safety equipment.
12. \$4 million will be provided to establish Elder Rights WA, a state-wide elder abuse advocacy service to combat elder abuse. The Department will work jointly with, and provide grant funding to, Legal Aid Western Australia to deliver this commitment.
13. The Department will provide \$175,000 in funding under the Volunteering Platform and Technology Improvement initiative, for a business case to scope, cost and explore benefits and improvements to Volunteering WA's volunteer database, including for the set-up and maintenance of an emergency volunteering platform.
14. In 2021-22, the Department will focus on implementing the recommendations of the Functional Review of corporate functions that was completed in 2020-21, with a particular focus on: further integration of non-frontline service delivery to enhance efficiency and effectiveness; rebalancing the focus between strategic and transactional activity across functions; and supporting greater agility across work areas to respond to changing responsibilities and expectations.

15. In line with reforms to improve public sector transparency and accountability, commercial land development functions transferred from the Department to DevelopmentWA as of 1 July 2021.
16. A State Commissioning Strategy for community services is being developed with the purpose of shaping a more coherent and holistic approach to delivering sustainable human and community service outcomes, incorporating five year agency-level plans. The Department's Agency Commissioning Plan is being developed and will outline an approach to commissioning over the next five years with an initial focus on key program areas where the majority of existing contracts are expiring between June and December 2022, including homelessness, out of home care and family and domestic violence services.

Resource Agreement

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

Outcomes, Services and Key Performance Information

The Outcomes, Services and Key Performance Information reflect the Machinery of Government changes to transfer commercial land development functions from the Housing Authority to DevelopmentWA. Where practical, the 2019-20 Actual, 2020-21 Budget and 2020-21 Estimated Actual have been recast for comparative purposes.

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 and desired outcomes, and the Government Goal it contributes to. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcomes	Services
Safe, Strong and Fair Communities: Developing healthy and resilient communities.	Access to quality services that enables active participation in the Western Australian community by individuals and families.	1. Community Services
	Families and individuals experiencing family and domestic violence, homelessness or other crises are assisted to build their capabilities and be safe.	2. Homelessness Support Services 3. Earlier Intervention and Family Support Services 4. Preventing and Responding to FDV
	Children and young people needing protection are safe from abuse and harm.	5. Child Protection Assessments and Investigations
	Children and young people in the Chief Executive Officer's (CEO's) care receive a high quality of care and have much improved life outcomes.	6. Care Arrangements and Support Services for Children in the CEO's Care
	Affordable housing options are available to eligible Western Australians.	7. Rental Housing 8. Home Loans 9. Land and Housing Supply
	Life is enhanced for people with disability in the Western Australian community.	10. Supporting People with Disability to Access Services and Participate in Their Community 11. Living Supports and Care for People with Disability

Service Summary

Expense	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
1. Community Services.....	137,355	170,879	150,344	204,728	159,865	152,282	153,616
2. Homelessness Support Services.....	56,462	67,169	59,281	74,640	74,010	51,018	48,023
3. Earlier Intervention and Family Support Services.....	88,793	96,190	87,390	93,025	93,336	93,185	99,261
4. Preventing and Responding to Family and Domestic Violence.....	53,178	76,190	69,113	54,675	43,675	29,510	30,679
5. Child Protection Assessments and Investigations.....	91,657	91,454	85,784	109,139	105,849	115,941	125,716
6. Care Arrangements and Support Services for Children in the CEO's Care	466,032	429,585	474,211	481,121	489,105	521,354	543,854
7. Rental Housing	915,994	923,779	808,765	957,537	902,137	886,249	874,220
8. Home Loans	105,302	68,946	54,530	82,564	77,123	80,404	80,065
9. Land and Housing Supply.....	130,609	127,097	123,551	59,514	63,085	121,693	131,508
10. Supporting People with Disability to Access Services and Participate in Their Community	165,289	119,656	75,024	60,417	52,850	52,700	53,056
11. Living Supports and Care for People with Disability	451,154	311,752	168,066	130,400	117,025	116,828	118,069
12. NDIS Contributions ^(a)	611,144	607,805	885,732	920,238	946,280	980,845	1,023,357
Total Cost of Services.....	3,272,969	3,090,502	3,041,791	3,227,998	3,124,340	3,202,009	3,281,424

(a) Cash payments to the National Disability Insurance Agency (NDIA). Note that this reflects the State's cash contributions only. Other State Departments also provide in-kind contributions through existing services and programs.

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: Access to quality services that enables active participation in the Western Australian community by individuals and families:					
Percentage of assessed early childhood education and care services that met or exceeded national standards.....	78%	75%	75%	75%	
The take-up rate of Seniors Card	93%	95%	95%	95%	
Proportion of Working with Children Cards issued within 30 days of lodgement where the applicant had no criminal record.....	98%	98%	98%	98%	
Proportion of decisions finalised within 60 days where the applicant for a Working with Children Card had a criminal record.....	96%	96%	98%	96%	
Outcome: Families and individuals experiencing FDV, homelessness or other crises are assisted to build their capabilities and be safe:					
Percentage of homelessness clients with some or all goals achieved at the completion of a homelessness service support period	85%	85%	88%	85%	
Percentage of clients who received an earlier intervention and family support service whose child(ren) did not enter care within 12 months of service completion	82%	90%	86%	90%	1
Percentage of departmental clients who were assessed and received a response as a result of a FDV incident and did not require another FDV-related response within 12 months.....	77%	80%	75%	80%	2
Outcome: Children and young people needing protection are safe from abuse and harm:					
Improved safety:					
Proportion of children not subject to a subsequent substantiation of harm within 12 months of a previous substantiation of harm	91%	95%	91%	95%	3
Proportion of children not subject to a substantiation of harm 12 months after an assessment of harm that was unsubstantiated	93%	95%	95%	95%	
Outcome: Children and young people in the Chief Executive Officer's (CEO's) care receive a high quality of care and have much improved life outcomes:					
Proportion of Aboriginal children in the CEO's care placed in accordance with the Aboriginal and Torres Strait Islander Child Placement Principle	66%	80%	66%	80%	4
Proportion of children in the CEO's care with comprehensive care planning undertaken within set timeframes	84%	90%	76%	90%	5
Outcome: Affordable housing options are available to eligible Western Australians:					
Responsiveness - total housing assistances provided relative to the public rental waiting list	1.15	1.03	0.64	0.55	6
Waiting times for accommodation - applicants housed:					
Average.....	94 weeks	95 weeks	102 weeks	103 weeks	6
Median	48 weeks	49 weeks	58 weeks	62 weeks	6
Outcome: Life is enhanced for people with disability in the Western Australian community:					
Proportion of quality evaluations which met national standards	n/a	n/a	n/a	n/a	7
Percentage of service users who achieved their individual plan outcomes	74%	74%	81%	80%	8
Proportion of the population in need who received services	n/a	n/a	n/a	n/a	7
Proportion of service users who achieved community participation outcomes.....	72%	72%	73%	73%	

(a) Further detail in support of the key effectiveness indicators is provided in the Annual Reports of the Department of Communities, the Disability Services Commission and the Housing Authority.

Explanation of Significant Movements

(Notes)

1. The 2020-21 Estimated Actual is an improvement on the 2019-20 Actual but lower than the 2021-22 Budget Target. Renewed focus on Earlier Intervention and Family Support strategies has shown promising outcomes in terms of preventing children coming into the Department's care. Accordingly, the 2021-22 Budget Target has been set in line with an aspirational target to aim for better than 2020-21 Estimated Actual results.
2. The 2020-21 Estimated Actual is 2% lower than the 2019-20 Actual, and 5% lower than the 2021-22 Budget Target. This result reflects the complex and repetitive nature of FDV in many families that has been exacerbated due to the impacts of the COVID-19 pandemic. The Department will continue to assess and refine its FDV responses to ensure these are effective and sustainable.
3. While the 2019-20 Actual and 2020-21 Estimated Actual results were equivalent, the 2021-22 Budget Target has been set with an aspirational target to aim for better than 2020-21 Estimated Actual results.
4. The 2020-21 Estimated Actual result is equivalent to the 2019-20 Actual and below the 2020-21 Budget. The result was consistent with the performance of other child protection jurisdictions nationally (64.3%), as reported in the Report on Government Services 2021. Performance against this indicator reflects its challenging nature. There are limited care arrangements with Aboriginal carers or relatives and there are complex factors that must be considered when making care arrangement decisions. The Department is working to increase the number of culturally appropriate care arrangement options for Aboriginal children in care. Government is also seeking to reinforce the placement principle through proposed amendments to the *Children and Community Services Act 2004*, to require consultations with Aboriginal Registered Organisations prior to arranging a placement for Aboriginal children.
5. The 2020-21 Estimated Actual to 2020-21 Budget variance was primarily influenced by the COVID-19 pandemic, staff recruitment and vacancy issues, complexity of children in care and challenges with convening care planning and engaging with all significant parties. The Department will continue to work towards achieving the 2021-22 Budget Target through ongoing focus on this key effectiveness indicator.
6. The Responsiveness - total housing assistances provided relative to the public rental waiting list key effectiveness indicator has shown a gradual downward trend from the 2019-20 Actual to the 2021-22 Budget Target, whilst the Waiting times for accommodation - applications housed key effectiveness indicators have shown an upwards trend from the 2019-20 Actual to the 2021-22 Budget Target. This trend is largely a result of private rental conditions remaining difficult for many households over the past two years, with rental listings reaching historic lows in May 2020. The Department's housing options have remained largely unchanged, but the Public Rental Waiting List has increased, primarily due to the tightening of the Western Australian housing market and impacts of the COVID-19 pandemic. Improvements in this ratio are expected in the near future, as more projects delivered through government housing stimulus measures come online.
7. Data for these indicators are collected from external disability service providers. Performance indicator data was not collected from these organisations in 2019-20 due to the impacts of the COVID-19 pandemic or in 2020-21 as the majority of State-funded clients and services had transitioned to the NDIS. Accordingly, the Department has been exempted from reporting on these indicators from 2019-20.
8. It had been predicted that 2020-21 plan outcomes would be negatively affected by the outbreak of the COVID-19 pandemic, with the expectation that Local Coordinators would experience difficulties meeting planning appointments and accessing providers. However, the 2020-21 Estimated Actual is higher than the 2020-21 Budget as continued focus on ensuring continuity of services during the COVID-19 pandemic resulted in plan outcomes remaining higher than expected. This is expected to continue in 2021-22.

Services and Key Efficiency Indicators

1. Community Services

Provision of community services across Western Australia: Working with Children checks to increase child safety, regulation and quality assurance of early education and care services, and delivery of benefits and concessions, including Seniors Card and other support services.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 137,355	\$'000 170,879	\$'000 150,344	\$'000 204,728	1
Less Income ^(a)	9,636	13,760	11,695	13,971	
Net Cost of Service	127,719	157,119	138,649	190,757	
Employees (Full-Time Equivalents)	273	298	299	384	2
Efficiency Indicators					
Average cost per licenced childcare service for regulation and support ^(b)	\$7,382	\$8,628	\$6,500	\$6,938	3
Average management cost per Seniors Card ^(c)	\$6.63	\$7.16	\$6.13	\$6.56	4
Average cost per Working with Children Card application processed ^(d)	\$36	\$35	\$29	\$32	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.

(b) The number of licensed childcare services for regulation and support for the 2019-20 Actual, 2020-21 Budget, 2020-21 Estimated Actual and 2021-22 Budget Target are 1,238, 1,265, 1,280 and 1,380, respectively.

(c) The number of Seniors Card applications for the 2019-20 Actual, 2020-21 Budget, 2020-21 Estimated Actual and 2021-22 Budget Target are 398,296, 404,529, 404,094 and 422,679, respectively.

(d) The number of Working with Children Card applications for the 2019-20 Actual, 2020-21 Budget, 2020-21 Estimated Actual and 2021-22 Budget Target are 132,053, 142,000, 145,878 and 145,000, respectively.

Explanation of Significant Movements

(Notes)

1. The movement between the 2019-20 Actual and the 2020-21 Budget mostly reflects a reprofiling of Regional Reform Funding to deliver the Essential and Municipal Services Upgrade Program (EMSUP) in remote Aboriginal communities. The COVID-19 pandemic resulted in reduced access to remote communities in 2019-20, necessitating a reflow of grants into subsequent years. The 2020-21 Budget also includes additional expenditure for the State Welfare Incident Coordination Centre. The movement between the 2020-21 Estimated Actual and the 2021-22 Budget Target is mainly due to the further reprofiling of EMSUP funding and meeting various election commitments.
2. The increase between the 2020-21 Estimated Actual and the 2021-22 Budget Target is primarily due to additional resources required to manage the State's welfare emergency management response to the COVID-19 pandemic, the workload associated with civil litigation and associated information requests, and to administer worker screening for the NDIS.
3. The 2020-21 Estimated Actual was less than the 2020-21 Budget and 2019-20 Actual because of ongoing delays in the recruitment and training of assessors for the Early Childhood Regulatory Unit and lower operational expenditure due to COVID-19 travel restrictions.
4. The 2020-21 Estimated Actual is less than the 2020-21 Budget mainly due to delays in recruitment and reduced expenditure on supplies and services associated with a decrease in public events due to COVID-19 pandemic concerns/restrictions.
5. The Average cost per Working with Children Card application processed has remained relatively constant, with the drop in the 2020-21 Estimated Actual being due to a reduction in overhead costs associated with assessments.

2. Homelessness Support Services

A range of accommodation and related support services for individuals and families who are homeless or at risk of homelessness.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	56,462	67,169	59,281	74,640	1
Less Income ^(a)	25,862	26,289	26,691	28,441	
Net Cost of Service	30,600	40,880	32,590	46,199	
Employees (Full-Time Equivalents)	12	12	13	16	2
Efficiency Indicators					
Average cost per homelessness support service client ^(b)	\$3,271	\$3,883	\$3,294	\$4,147	3

(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 number of clients for the 2019-20 Actual, 2020-21 Budget, 2020-21 Estimated Actual and 2021-22 Budget Target are 17,261, 17,300, 17,998 and 18,000, respectively.

Explanation of Significant Movements

(Notes)

1. The increase in the 2020-21 Budget compared to the 2019-20 Actual mainly reflects additional spending on homelessness services under the Housing and Homelessness Investment Package.
2. The increase in full-time equivalents (FTEs) from the 2020-21 Estimated Actual to the 2021-22 Budget Target reflects the Boorloo Bidee Mia homelessness service, the new transitional accommodation facility at 300 Wellington Street in the Perth CBD.
3. The decrease in cost between the 2020-21 Budget and 2020-21 Estimated Actual reflects 2020-21 Budget funding for the Housing First Homelessness Initiative and the Online Homelessness Services Portal not being fully expended in 2020-21 (since reprofiled to 2021-22). The increase in the 2021-22 Budget Target reflects additional spending associated with the City of Perth's homelessness program - Safe Night Spaces, the Boorloo Bidee Mia transitional accommodation facility and additional Commonwealth National Housing and Homelessness Agreement funding.

3. Earlier Intervention and Family Support Services

Earlier and more intense services to divert children and young people from the child protection system and prevent them from needing to enter care.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	88,793	96,190	87,390	93,025	
Less Income ^(a)	262	520	520	315	
Net Cost of Service	88,531	95,670	86,870	92,710	
Employees (Full-Time Equivalents)	348	363	357	365	
Efficiency Indicators					
Average cost per earlier intervention and family support case ^(b)	\$7,051	\$7,356	\$6,830	\$7,442	1

(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 number of cases for the 2019-20 Actual, 2020-21 Budget, 2020-21 Estimated Actual, 2021-22 Budget Target are 12,727, 13,200, 12,796 and 12,500, respectively.

Explanation of Significant Movements

(Notes)

1. The 2020-21 Estimated Actual is below the 2020-21 Budget mainly due to COVID-19 restrictions significantly delaying the implementation of Target 120 programs, with unspent funds being recashflowed to later years. There is also additional Target 120 funding in 2021-22.

4. Preventing and Responding to Family and Domestic Violence

A range of services to people experiencing, or at risk of, FDV including the provision of crisis accommodation, counselling and community-based response teams that provide coordinated agency responses to FDV incidents.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 53,178	\$'000 76,190	\$'000 69,113	\$'000 54,675	1
Less Income ^(a)	23,201	23,106	30,617	21,288	
Net Cost of Service	29,977	53,084	38,496	33,387	
Employees (Full-Time Equivalents)	42	42	42	46	
Efficiency Indicators					
Average cost per family and domestic violence case ^(b)	\$3,387	\$4,980	\$4,569	\$3,507	2

(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 number of cases for the 2019-20 Actual, 2020-21 Budget, 2020-21 Estimated Actual and 2021-22 Budget Target are 15,702, 15,300, 15,127 and 15,590, respectively.

Explanation of Significant Movements

(Notes)

1. The increase in the 2020-21 Budget compared to the 2019-20 Actual reflects the additional spending on FDV initiatives in response to the COVID-19 pandemic and additional Commonwealth funding through the National Partnership on COVID-19 Domestic and Family Violence Responses. The reduction in the 2021-22 Budget Target reflects the conclusion of COVID-19 Response initiatives and finalisation of additional and expanded refuge works.
2. The 2020-21 Budget reflects the introduction of several significant funding initiatives, increasing average costs. These include two additional Women's Refuges, two FDV One-Stop Hubs, the FDV Breathing Space Initiative, the Kimberley Family Violence Service and other FDV initiatives in response to the COVID-19 pandemic. Further one-off funding was also received in 2020-21 as part of the National Partnership on COVID-19 Domestic and Family Violence Responses. The lower 2020-21 Estimated Actual reflects that some delays were experienced with implementing COVID-19 Response initiatives and unspent funding in 2020-21 has been recashflowed to 2021-22.

5. Child Protection Assessments and Investigations

Assessing concerns reported to the Department about the wellbeing of children and young people and responding appropriately, including child protection assessments, investigations and making applications for court orders.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 91,657	\$'000 91,454	\$'000 85,784	\$'000 109,139	1
Less Income ^(a)	692	1,088	1,088	782	
Net Cost of Service	90,965	90,366	84,696	108,357	
Employees (Full-Time Equivalents)	518	562	562	575	
Efficiency Indicators					
Average cost per child involved in child protection cases ^(b)	\$4,846	\$4,640	\$4,852	\$6,063	1

(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 number of cases for the 2019-20 Actual, 2020-21 Budget, 2020-21 Estimated Actual and 2021-22 Budget Target are 19,202, 20,000, 17,679 and 18,000, respectively.

Explanation of Significant Movements

(Notes)

1. The 2021-22 Budget Target has an increase in the forecast Average cost per child involved in child protection cases and Total Cost of Service as a result of additional funding to meet demand for child protection services, funding for initiatives associated with the Royal Commission into Institutional Responses to Child Sexual Abuse and extra funding for community services contracts.

6. Care Arrangements and Support Services for Children in the CEO's Care

Provision of safe and stable care arrangements and other support services for the safety, support and wellbeing of children and young people in the care of the CEO.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	466,032	429,585	474,211	481,121	1
Less Income ^(a)	1,797	3,231	3,231	2,149	
Net Cost of Service	464,235	426,354	470,980	478,972	
Employees (Full-Time Equivalents)	1,537	1,590	1,589	1,614	
Efficiency Indicators					
Average cost per day of a foster care arrangement ^(b)	\$138	\$127	\$145	\$140	2
Average cost per day of a residential-based care arrangement ^(c)	\$1,807	\$1,775	\$1,976	\$2,088	3
Average cost per day of an exceptionally complex needs care arrangement ^(d)	\$1,947	\$1,499	\$1,922	\$1,618	4
Average cost per day of a secure care arrangement ^(e)	\$5,682	\$5,213	\$5,667	\$6,212	5
Average cost per day to plan for and support a child in the CEO's care ^(f)	\$67	\$57	\$68	\$68	6

(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 number of days of foster care arrangements for the 2019-20 Actual, 2020-21 Budget, 2020-21 Estimated Actual and 2021-22 Budget Target are 1,705,544, 1,750,000, 1,662,621 and 1,700,000, respectively.

(c) The number of days of residential-based care arrangements for the 2019-20 Actual, 2020-21 Budget, 2020-21 Estimated Actual and 2021-22 Budget Target are 34,631, 35,000, 32,416 and 34,000, respectively.

(d) The number of days of exceptionally complex needs care arrangements for the 2019-20 Actual, 2020-21 Budget, 2020-21 Estimated Actual and 2021-22 Budget Target are 9,327, 9,500, 10,697 and 10,500, respectively.

(e) The number of days of secure care arrangements for the 2019-20 Actual, 2020-21 Budget, 2020-21 Estimated Actual and 2021-22 Budget Target are 1,077, 1,300, 1,056 and 1,100, respectively.

(f) The total number of days in the CEO's care for the 2019-20 Actual, 2020-21 Budget, 2020-21 Estimated Actual and 2021-22 Budget Target are 1,986,754, 2,050,000, 1,963,144 and 2,000,000, respectively.

Explanation of Significant Movements

(Notes)

1. The 2020-21 Estimated Actual was higher than the 2020-21 Budget due to increased funding and expenditure to meet costs associated with civil litigation claims for historic child sexual abuse, and cost pressures relating to the Department's response to the COVID-19 pandemic.
2. The 2020-21 Estimated Actual is higher than the 2020-21 Budget mainly due to additional expenditure associated with children's subsidies and payments to providers for specialised fostering placements and a one off COVID-19 social recovery payment to carers associated with keeping children safe and healthy during the COVID-19 pandemic.
3. The 2020-21 Estimated Actual Average cost per day of a residential-based care arrangement was higher than the 2020-21 Budget, largely reflecting a reduced number of residential care-based days whilst unavoidable costs remained relatively consistent. During 2020-21, the number of children admitted into residential group homes was affected by the COVID-19 pandemic, particularly in rural parts of the State. In addition, the number of places in residential care is occasionally limited as a result of the need to appropriately care for the needs of individuals.
4. The 2019-20 Actual and 2020-21 Estimated Actual are both higher than the 2020-21 Budget and 2021-22 Budget Target which largely reflects a growing number of young people with increasingly complex needs. This has driven increased costs from placing individuals in interim arrangements while longer-term options are developed, and in providing suitable support services when dealing with the needs of the young person.
5. The 2020-21 Estimated Actual and the 2021-22 Budget Target Average cost per day of a secure care arrangement are higher than the 2020-21 Budget. This is primarily due to the capacity of the secure care centre being reduced in 2020-21 due to implementing safety precautions in response to the COVID-19 pandemic, and the centre continuing to incur unavoidable fixed costs. These factors adversely impacted the number of available care arrangement days in 2020-21 and with the COVID-19 pandemic ongoing, impacts are expected to continue in 2021-22.
6. The 2020-21 Estimated Actual is higher than the 2020-21 Budget mainly due to an increase in young people presenting with complex needs. This has driven a need for individuals to be placed in higher cost care arrangements and has increased special purpose case support costs.

7. Rental Housing

Provision of housing to eligible Western Australians through public housing, community housing managed properties, rental housing for key workers in regional Western Australia, Government Regional Officer Housing (GROH) and properties for remote Aboriginal communities.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	915,994	923,779	808,765	957,537	1
Less Income ^(a)	400,979	421,781	423,285	446,269	
Net Cost of Service	515,015	501,998	385,480	511,268	
Employees (Full-Time Equivalents)	1,540	1,561	1,504	1,483	
Efficiency Indicators					
Average operating cost per public rental property	\$17,715	\$17,070	\$15,058	\$18,109	1
Average operating cost per GROH rental property	\$14,784	\$15,227	\$13,345	\$12,844	2

(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)

- During 2020-21, Western Australia experienced high demand in the residential construction market resulting in trade availability issues. As a result, some maintenance works have been reprofiled from 2020-21 to 2021-22.
- The reduced Average cost per GROH rental property in the 2020-21 Estimated Actual and the 2021-22 Budget Target compared to the 2020-21 Budget represents initiatives to minimise the attrition of GROH housing stock, resulting in lower non-cash expenditure from the disposal of GROH properties and higher GROH stock numbers.

8. Home Loans

Enabling the financing of home ownership for eligible applicants.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	105,302	68,946	54,530	82,564	1
Less Income ^(a)	6,072	5,504	5,863	5,598	
Net Cost of Service	99,230	63,442	48,667	76,966	
Employees (Full-Time Equivalents)	28	28	27	26	
Efficiency Indicators					
Average operating cost per current loan account	\$4,214	\$2,888	\$1,943	\$2,986	1

(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 from the 2019-20 Actual to the 2020-21 Budget and 2020-21 Estimated Actual largely reflects lower financing costs which has lowered Keystart's costs of borrowings. The increase in the 2021-22 Budget Target reflects expected increases in borrowings to support more people into home ownership which combined with forecast increases in borrowing interest rates, is expected to result in increased borrowing costs.

9. Land and Housing Supply

Development of land for housing and the provision of housing for sale to the Western Australian housing market.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 130,609	\$'000 127,097	\$'000 123,551	\$'000 59,514	1
Less Income ^(a)	89,246	120,499	86,533	24,685	1
Net Cost of Service	41,363	6,598	37,018	34,829	
Employees (Full-Time Equivalents)	124	124	118	115	
Efficiency Indicators					
Average operating cost per lot developed ^(b)	\$387,992	\$398,244	\$656,565	\$283,050	2
Average operating cost per property sold	\$44,380	\$25,929	\$20,137	\$16,354	3

(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 2019-20 Actual, 2020-21 Budget and 2020-21 Estimated Actual financial data and methodology has been recast and revised for comparative purposes due to Machinery of Government changes (which took effect from 1 July 2021) to transfer commercial land development functions from the Housing Authority to DevelopmentWA. As a result, this efficiency indicator now only reflects dwelling unit equivalents rather than lots developed. This efficiency indicator is to be reviewed to better align with Communities' new operating model.

Explanation of Significant Movements

(Notes)

1. The decrease from the 2020-21 Estimated Actual to the 2021-22 Budget Target is mostly the result of repurposing properties previously flagged for sale under the Affordable Housing and METRONET Social and Affordable Housing and Jobs Package programs to social housing.
2. The increase in the Average operating cost per lot developed between 2020-21 Budget and 2020-21 Estimated Actual is largely due to the fixed nature of expenditure for the residual development functions remaining with the Department, and the number of dwellings delivered through these residual functions being lower than budgeted due to a ramp up in market activity.
3. The variance between the 2019-20 Actual and the 2020-21 Budget is largely attributable to softer market conditions in 2019-20. The variance between 2020-21 Budget and the 2020-21 Estimated Actual reflects the Department repurposing properties previously budgeted for sale as social housing to provide a quick to market option to relieve housing pressures faced by vulnerable households.

10. Supporting People with Disability to Access Services and Participate in Their Community

This service area assists people with disability to identify their personal goals and have choice and control in decision-making through a planning process and provides them with opportunities to develop their potential for full social independence through the use of supports and assistive technology.

	2019-20 Actual ^(a)	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	165,289	119,656	75,024	60,417	1
Less Income ^(b)	46,314	11,417	6,872	13,233	1
Net Cost of Service	118,975	108,239	68,152	47,184	
Employees (Full-Time Equivalents)	234	162	159	120	1, 2
Efficiency Indicators					
Proportion of individual plans commenced within the required timeframe	86%	86%	97%	93%	3
Average cost per service activity for community participation for people with disability	n/a	n/a	n/a	n/a	4

(a) The final 2019-20 Actual Income and 2019-20 Actual Net Cost of Service results differ from the 2019-20 Actual estimates in last year's Budget Papers due to a reclassification of National Disability Services Specific Purpose Payment revenue for NDIS participants (which was received from the Commonwealth and on-paid to the NDIA) to Service 12.

(b) 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)

- These costs exclude NDIS contributions paid to the NDIA. The movements between the 2019-20 Actual, the 2020-21 Budget, the 2020-21 Estimated Actual and the 2021-22 Budget Target reflect the continued transition of State clients to the Commonwealth-administered NDIS, which has resulted in reduced expenditure on State-administered disability service supports. This is reflected in the estimated variances for the Total Cost of Service, Income and FTEs.
- The decrease in FTEs between the 2019-20 Actual, the 2020-21 Budget, the 2020-21 Estimated Actual and the 2021-22 Budget Target reflect the impact of the transition to the NDIS. The number of FTEs is directly influenced by the intake of State-supported individuals to the Commonwealth-administered NDIS over the transition period.
- The 2020-21 Estimated Actual is higher than the 2020-21 Budget as, while it was initially predicted that the impact of the NDIS transition and the COVID-19 pandemic would reduce the timeliness of plans, the continued focus on ensuring continuity of services during transition has resulted in the timeliness of plans remaining very high. This is expected to continue, albeit to a lesser extent, in 2021-22.
- Data for these indicators are collected from external disability service providers. Performance indicator data was not collected from these organisations in 2019-20 due to the impacts of the COVID-19 pandemic or in 2020-21 as the majority of State-funded clients and services had transitioned to the NDIS. For these reasons, the Department has been exempted from reporting on these indicators from 2019-20 onwards.

11. Living Supports and Care for People with Disability

These services include a range of supported accommodation and community services that enable people with disability to live as independently as possible in their community with the support of general and specialised support and services.

	2019-20 Actual ^(a)	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	451,154	311,752	168,066	130,400	1
Less Income ^(b)	147,938	101,629	44,736	75,801	1
Net Cost of Service	303,216	210,123	123,330	54,599	
Employees (Full-Time Equivalents)	823	731	696	656	1, 2
Efficiency Indicators					
Average cost per service activity for community living support for people with disability	n/a	n/a	n/a	n/a	3
Average cost per service activity for independent living support for people with disability	n/a	n/a	n/a	n/a	3
Average cost per service activity for therapy and specialised care for people with disability	n/a	n/a	n/a	n/a	3
Average cost per service activity for residential services for people with disability	n/a	n/a	n/a	n/a	3

(a) The final 2019-20 Actual income and 2019-20 Actual Net Cost of Service results differ from the 2019-20 Actual estimates in last year's Budget Papers due to a reclassification of National Disability Services Specific Purpose Payment revenue for NDIS participants (which was received from the Commonwealth and on-paid to the NDIA) to Service 12.

(b) 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)

- These costs exclude NDIS contributions paid to the NDIA. The decreases between the 2019-20 Actual, the 2020-21 Budget, the 2020-21 Estimated Actual and the 2021-22 Budget Target are due to the impact of the transition of State clients to the Commonwealth-administered NDIS. Direct State expenditure on disability services is reduced as individuals transition to the NDIS, with associated funding and payments redirected to the NDIA. This is reflected in the estimated variances for the Total Cost of Service, Income and FTEs.
- The decrease in FTEs between the 2019-20 Actual, the 2020-21 Budget, the 2020-21 Estimated Actual and the 2021-22 Budget Target reflect the impacts of the transition to the Commonwealth-administered NDIS. The number of FTEs is directly influenced by the intake of State-supported individuals to the Commonwealth-administered NDIS over the transition period.
- Data for these indicators are collected from external disability service providers. Performance indicator data for 2019-20 was not collected from these organisations due to the impacts of the COVID-19 pandemic. In 2020-21, the majority of State-funded clients and services have transitioned to the NDIS. For these reasons, the Department has been exempted from reporting on these indicators from 2019-20 onwards.

Asset Investment Program

1. The Department's Asset Investment Program is \$1.3 billion from 2021-22 to 2024-25. Significant capital investments include:
 - 1.1. more than \$1.1 billion of capital investment from 2021-22 to 2024-25 to increase and renew public housing, homelessness, and crisis accommodation across Western Australia, including through the Government's Social Housing Economic Recovery Package, the Housing and Homelessness Investment Package, and the Social Housing Strategy Package, approved as part of the 2021-22 Budget; and
 - 1.2. \$97.2 million of capital investment from 2021-22 to 2024-25 into Government Regional Officer Housing (GROH).

	Estimated Total Cost ^(a) \$'000	Estimated Expenditure to 30-6-21 ^(a) \$'000	2020-21 Estimated Expenditure ^(a) \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
WORKS IN PROGRESS							
Broome Move to Town Program.....	12,277	11,228	-	1,049	-	-	-
Computer Hardware and Software Program	8,331	1,539	1,539	1,698	1,698	1,698	1,698
FDV Refuges							
Kwinana.....	5,481	4,354	3,320	1,127	-	-	-
Peel	5,649	4,348	3,014	1,301	-	-	-
Geraldton Aboriginal Short Stay Accommodation (ASSA) Facility	18,000	30	30	1,000	6,000	10,970	-
Goodstart Shared Equity Program	27,621	5,858	5,858	3,319	4,619	7,000	6,825
GROH Program.....	106,751	9,541	9,541	19,720	28,163	23,021	26,306
Housing and Homelessness Investment Package							
Common Ground							
Perth CBD.....	45,400	446	446	2,354	17,900	17,900	6,800
Mandurah.....	28,100	85	85	1,615	11,700	14,700	-
Land Acquisition	45,781	8,983	8,983	9,115	13,688	13,995	-
New Builds.....	88,047	6,201	6,169	29,478	42,084	10,284	-
Shared Equity.....	19,268	2,173	2,173	3,300	3,120	8,046	2,629
Land							
Acquisition Program.....	235,616	26,838	26,838	38,438	60,414	55,363	54,563
Redevelopment Program.....	10,395	356	356	4,094	3,181	2,764	-
Mental Healthcare Units	2,949	1,626	1,061	1,323	-	-	-
Minor Works Program.....	3,700	500	500	800	800	800	800
North West Aboriginal Housing Fund (NWAHF)							
East Kimberley Transitional Housing Project.....	32,306	26,755	10,077	5,551	-	-	-
Jalbi Jiya (Your Home) Program.....	7,355	7,280	7,280	75	-	-	-
Offices Program	11,449	315	315	6,217	1,639	1,639	1,639
Reconfiguration of Spinal Cord Injury Project.....	6,825	2,897	1,999	3,928	-	-	-
Social Housing							
Investment into New Social Housing	296,291	7,691	7,691	97,052	129,942	34,519	27,087
METRONET Social and Affordable Housing and Jobs Package	105,918	33,771	24,122	58,224	13,214	709	-
Crisis Accommodation Program	69,298	439	439	6,343	17,056	21,433	24,027
Disability Services Social Housing Program	26,124	20,286	849	1,685	4,153	-	-
Social Housing Economic Recovery Package (SHERP)							
Land Acquisition	27,519	1,834	1,834	1,834	9,171	14,680	-
New Builds.....	79,153	1,116	1,116	6,352	48,095	20,284	3,306
Refurbishments.....	101,775	8,120	8,120	28,510	43,595	21,550	-
Step Up/Step Down Mental Health Facilities							
Geraldton.....	4,154	4,020	3,795	134	-	-	-
Kalgoorlie.....	6,399	6,106	4,617	293	-	-	-
Karratha.....	7,202	257	64	5,645	1,300	-	-
West Pilbara Plan - Roebourne Refurbishments	3,080	2,800	-	280	-	-	-
COMPLETED WORKS							
Broome ASSA Facility	18,710	18,710	17	-	-	-	-
Bunbury Step Up/Step Down Mental Health Facility	3,864	3,864	54	-	-	-	-
NEW WORKS							
Affordable Housing Shared Equity Program.....	2,220	-	-	-	-	792	1,428
ASSA Facilities							
East Kimberley	20,000	-	-	1,000	2,500	16,500	-
Perth CBD	6,020	-	-	6,020	-	-	-
Hedland Transitional Housing Project (NWAHF).....	2,000	-	-	2,000	-	-	-
Holding Costs Program	687	-	-	242	197	124	124
Housing and Homelessness Investment Package							
Refurbishments.....	3,950	-	-	3,950	-	-	-
Regional Renewal Program.....	18,000	-	-	-	5,000	13,000	-
Total Cost of Asset Investment Program	1,523,665	230,367	142,302	355,066	469,229	311,771	157,232

	Estimated Total Cost ^(a) \$'000	Estimated Expenditure to 30-6-21 ^(a) \$'000	2020-21 Estimated Expenditure ^(a) \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
FUNDED BY							
Asset Sales			52,776	16,470	78,341	88,351	80,428
Borrowings			-	100,000	-	-	-
Capital Appropriation			175,394	147,667	166,819	140,509	95,891
Commonwealth Grants			-	-	8,000	-	-
Drawdowns from Royalties for Regions Fund			540	19	5,000	13,000	-
Drawdowns from the Holding Account			68	68	68	68	68
Funding Included in Department of Treasury Administered Item			-	-	21,600	32,600	6,800
Internal Funds and Balances			(176,515)	34,416	146,431	(66,331)	(146,988)
Other Grants and Subsidies			7,355	4,407	-	-	-
Other			82,684	52,019	42,970	103,574	121,033
Total Funding			142,302	355,066	469,229	311,771	157,232

(a) The Estimated Total Cost, Estimated Expenditure to 30-6-21 and 2020-21 Estimated Expenditure financial data has been recast and revised for comparative purposes due to Machinery of Government changes (which took effect from 1 July 2021) to transfer commercial land development functions from the Housing Authority to DevelopmentWA.

Financial Statements

1. The 2019-20 Actual, 2020-21 Budget and 2020-21 Estimated Actual financial data has been recast and revised for comparative purposes due to Machinery of Government changes (which took effect from 1 July 2021) to transfer commercial land development functions from the Housing Authority to DevelopmentWA.

Income Statement

2. Total Income from State Government in 2021-22 Budget Estimate is expected to increase by 13.2% compared to 2020-21 Estimated Actual due to additional funding for the delivery and operation of social housing and remote communities, and increased NDIS contributions.

Statement of Cashflows

3. The Department's end-of-year cash position for the 2020-21 Estimated Actual decreased by 27.4% compared to the 2020-21 Budget, largely due to the Department not drawing down on its budgeted borrowings and utilising existing cash reserves to fund its operational activity.

INCOME STATEMENT ^(a)
(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
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	651,088	625,731	643,518	622,388	627,396	646,423	671,193
Grants and subsidies ^(c)	820,476	814,416	1,100,593	1,163,449	1,177,812	1,217,327	1,243,592
Supplies and services	980,617	890,869	656,840	668,862	598,776	620,365	643,155
Accommodation	279,050	323,194	229,730	307,635	268,474	268,026	272,807
Depreciation and amortisation	140,362	143,605	138,467	137,400	138,362	135,191	135,169
Finance and interest costs	115,868	88,595	56,464	64,514	64,699	62,998	62,800
Cost of land sold	1,768	3,784	187	-	-	-	-
Net assets transferred out	-	354	5,887	12,048	8,082	8,082	8,082
Other expenses	283,740	199,954	210,105	251,702	240,739	243,597	244,626
TOTAL COST OF SERVICES	3,272,969	3,090,502	3,041,791	3,227,998	3,124,340	3,202,009	3,281,424
Income							
Sale of goods and services	111,484	209,967	129,984	100,565	102,504	163,429	182,886
Regulatory fees and fines	119	-	-	-	-	-	-
Grants and subsidies	410,008	202,820	188,811	206,213	216,199	200,639	202,882
Interest revenue	1,972	4,742	4,742	4,736	4,722	4,708	4,708
Rent	269,220	274,342	248,402	282,598	291,345	299,319	299,241
Other revenue	44,450	36,953	69,192	38,420	39,812	29,169	19,869
Total Income	837,253	728,824	641,131	632,532	654,582	697,264	709,586
NET COST OF SERVICES ^(d)	2,435,716	2,361,678	2,400,660	2,595,466	2,469,758	2,504,745	2,571,838
INCOME FROM STATE GOVERNMENT							
Service appropriations	1,772,400	1,830,856	1,867,438	1,955,604	1,975,549	2,024,413	2,053,248
Resources received free of charge	10,536	8,711	7,888	8,711	8,711	8,711	8,711
Royalties for Regions Fund:							
Regional Community Services Fund	71,657	84,218	83,637	129,661	127,597	128,490	128,582
Other appropriations	-	-	-	-	5,679	4,341	59,475
Interest revenue	82,270	52,807	21,819	38,258	41,109	41,111	40,914
Rent	82,853	75,614	76,743	85,097	86,389	87,557	88,945
Dividend contribution	62,708	88,233	140,018	120,987	125,207	117,987	120,462
Other revenues	23,774	61,119	49,343	205,558	123,376	63,358	48,410
TOTAL INCOME FROM STATE GOVERNMENT	2,106,198	2,201,558	2,246,886	2,543,876	2,493,617	2,475,968	2,548,747
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(329,518)	(160,120)	(153,774)	(51,590)	23,859	(28,777)	(23,091)

(a) Full audited financial statements are published in the Annual Reports for the Department of Communities, Disability Services Commission, and the Housing Authority.

(b) The FTEs for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 5,479, 5,366 and 5,400 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	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
COVID-19 Response							
COVID-19 Rent Freeze - Payments to Community Housing Organisations	-	-	-	2,353	-	-	-
COVID-19 Response	1,279	-	-	-	-	-	-
COVID-19 Welfare and Pandemic Response Grants (Rio Tinto and Woodside)	-	-	70	-	-	-	-
National Partnership on COVID-19 Domestic and Family Violence Responses	400	6,626	5,722	8,122	-	-	-
Election Commitments							
Access to Regional Childcare	-	-	-	383	1,431	1,432	1,433
Baldivis Men's Shed	-	-	50	1,000	-	-	-
Elder Rights WA	-	-	-	1,000	1,000	1,000	1,000
Grandcarers Support Scheme	-	-	-	1,500	1,529	1,563	1,602
Local Government Homelessness Fund	-	-	-	1,500	1,500	1,500	1,500
Micro-Enterprise Support	-	-	-	500	-	-	-
Northern Suburbs Men's Shed	-	-	1,000	-	-	-	-
Pets in Crisis Support Program Expansion	-	-	-	195	259	456	386
Prevention of FDV Services	-	-	-	-	-	260	266
Respectful Relationships Expansion	-	-	-	68	721	741	760
Safe at Home Expansion	-	-	-	-	1,041	1,064	1,187
Safety and Security for Seniors Rebate	-	-	-	3,000	3,000	3,000	3,000
Scouts Hall - Tapping	-	-	-	3,000	-	-	-
Small Commitments	-	-	4,063	-	-	-	-
Subsidised Driving Lessons and Dental for Women Exiting Refuge	-	-	-	227	231	235	241
Teenagers in Need of Crisis Accommodation Facility	-	-	-	820	836	854	876
Volunteering WA Digital Platform	-	-	-	-	30	-	-
Child Protection and Family Support							
Historical Institutional Abuse of Children	4,996	-	3,178	-	-	-	-
Other Child Protection Grants	433	550	550	550	550	550	550
Out-of-Home Care, Foster Carer and Family Support Grants	148,545	107,759	107,759	118,070	121,653	141,263	150,050
Target 120	411	4,279	1,668	3,741	3,782	-	-
Community Services							
Bereavement Assistance	855	705	705	705	705	705	705
Children in Care Initiatives	-	4,404	4,069	306	-	-	-
Community Gardens	71	100	100	100	100	100	100
Disaster Recovery Arrangements - Severe Tropical Cyclone Seroja	-	-	2,072	-	-	-	-
Empowered Youth Network	-	522	-	404	412	522	-
Financial Counselling	-	5,350	5,350	-	-	-	-
Grandcarers Support Grants	985	1,050	1,050	1,050	1,050	1,050	1,050
Hardship Utility Grant Scheme	4,551	10,000	10,000	10,000	10,000	10,000	10,000
Home Stretch Pilot Program	444	-	-	-	-	-	-
Men's Shed Sector Support	113	-	-	-	-	-	-
National Centre and WA Centre for the Prevention of Child Sexual Abuse	-	-	1,457	1,499	457	457	457
Pioneer Park Homelessness Response	-	-	2,458	-	-	-	-
Regional Community Child Care Development Fund	444	-	-	-	-	-	-
Social Support Coordinator	-	-	175	175	-	-	-
Wooroloo Fire Recovery	-	-	-	164	-	-	-
Disability Services							
Community Aids and Equipment Program	3,883	10,000	7,135	7,500	7,500	7,500	7,500
Individualised Disability Services	266	1,011	-	-	-	-	-
NDIS							
Contributions	611,144	607,805	885,732	920,238	946,281	980,846	1,023,358
Vocational Education and Training	5,331	11,685	11,685	5,393	2,081	-	-
Housing							
NWAHF - Ganallili Accommodation and Transitional Housing Project	-	-	40	4,734	1,139	-	-
Other Housing Grants	837	-	-	-	-	-	-
Resolution of Native Title in the South West of Western Australia (Settlement)	-	1,100	-	2,000	2,000	2,000	2,000
SHERP							
Maintenance	-	-	-	6,850	6,850	-	-
Refurbishments	-	-	-	-	16,887	25,040	4,659

	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
Prevention of FDV							
Culturally Appropriate Services to FDV							
Victims	342	435	435	445	445	336	336
FDV							
Counselling - Peel.....	267	-	273	272	-	-	-
Initiatives.....	-	8,165	5,268	8,364	2,898	-	-
Support.....	248	186	186	186	186	186	186
Keeping Women Safe in Their Homes	-	-	737	737	-	-	-
Kimberley Family Violence Service	1,290	-	558	1,326	742	-	-
Marrin Bowa Dumbara Aboriginal FDV							
Services.....	809	-	823	-	-	-	-
Our Watch Program	122	129	129	129	129	129	129
Pets in Crisis	100	-	102	105	108	111	114
Respectful Relationships.....	455	273	273	277	168	168	168
Stopping Family Violence.....	374	-	-	-	-	-	-
Two FDV One-Stop Hubs.....	-	-	3,911	3,818	4,010	4,111	-
Homelessness							
City of Perth's Homelessness Program - Safe							
Night Spaces	-	-	-	2,150	2,150	-	-
Homeless Accommodation and Support							
Services Passages Resources Centre Peel	250	-	250	255	-	-	-
Living Independently for the First Time	260	-	260	260	-	-	-
Mobile Clinical Outreach Team	829	-	-	-	-	-	-
Tuart Place	-	-	330	165	-	-	-
Seniors							
Elder Abuse Prevention Initiatives.....	217	-	743	65	-	185	-
Seniors Cost of Living Rebates	24,116	25,868	25,868	27,456	27,407	27,407	27,407
Seniors Support Initiatives.....	-	430	430	-	-	-	-
Women							
Women's Grants.....	102	85	85	85	85	85	85
Women's Refuge Peel.....	-	-	1,093	1,677	1,740	1,791	1,807
Youth							
Youth Support Grants.....	571	650	650	650	650	650	650
Volunteering							
Volunteering Grants	31	30	30	30	30	30	30
Other							
Essential Municipal Services Upgrade	-	5,219	2,071	7,850	4,039	-	-
Other Grants.....	5,105	-	-	-	-	-	-
TOTAL	820,476	814,416	1,100,593	1,163,449	1,177,812	1,217,327	1,243,592

STATEMENT OF FINANCIAL POSITION ^(a)
(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
CURRENT ASSETS							
Cash assets.....	361,579	283,636	191,756	154,908	46,858	30,989	193,834
Restricted cash.....	41,065	30,751	34,977	30,434	30,434	30,434	30,434
Holding account receivables.....	68	68	68	68	68	68	68
Receivables.....	240,472	364,131	300,174	283,331	279,670	284,301	306,373
Loans and advances.....	1,237,160	677,598	927,160	1,005,854	997,932	990,936	980,580
Other.....	271,235	542,824	47,776	501,147	450,414	466,783	534,773
Assets held for sale.....	11,568	11,568	11,568	11,568	11,568	11,568	11,568
Total current assets.....	2,163,147	1,910,576	1,513,479	1,987,310	1,816,944	1,815,079	2,057,630
NON-CURRENT ASSETS							
Holding account receivables.....	203,557	225,584	220,085	242,461	264,432	286,384	308,316
Property, plant and equipment.....	11,653,885	11,588,778	11,389,682	11,518,664	11,644,618	11,585,873	11,449,275
Loans and advances.....	3,589,143	4,895,133	4,173,975	4,509,293	4,475,357	4,443,712	4,399,566
Receivables.....	21,882	82	82	82	82	82	82
Intangibles.....	22,293	17,441	13,981	9,641	4,630	(1,360)	(7,350)
Restricted cash.....	6,177	8,046	7,266	9,172	11,116	11,831	12,546
Other.....	160,859	209,898	10,953	179,768	338,946	444,660	389,202
Total non-current assets.....	15,657,796	16,944,962	15,816,024	16,469,081	16,739,181	16,771,182	16,551,637
TOTAL ASSETS.....	17,820,943	18,855,538	17,329,503	18,456,391	18,556,125	18,586,261	18,609,267
CURRENT LIABILITIES							
Employee provisions.....	142,799	144,333	139,830	141,809	143,788	145,767	147,746
Payables.....	62,061	62,071	124,482	123,422	119,612	107,976	108,976
Borrowings and leases.....	172,796	133,206	131,922	132,249	132,074	132,225	132,062
Other.....	250,710	219,471	138,414	155,388	153,070	157,549	171,076
Total current liabilities.....	628,366	559,081	534,648	552,868	548,544	543,517	559,860
NON-CURRENT LIABILITIES							
Employee provisions.....	28,967	28,967	28,967	28,967	28,967	28,967	28,967
Borrowings and leases.....	5,511,888	6,608,433	5,691,975	6,126,544	6,006,375	5,861,258	5,758,622
Other.....	59,079	60,481	60,481	68,047	68,184	84,318	107,139
Total non-current liabilities.....	5,599,934	6,697,881	5,781,423	6,223,558	6,103,526	5,974,543	5,894,728
TOTAL LIABILITIES.....	6,228,300	7,256,962	6,316,071	6,776,426	6,652,070	6,518,060	6,454,588
EQUITY ^(b)							
Contributed equity.....	2,181,550	2,287,753	1,735,475	2,409,206	2,609,441	2,802,362	2,911,932
Accumulated surplus/(deficit).....	3,068,853	2,966,625	2,953,496	2,946,298	2,970,157	2,941,380	2,918,289
Reserves.....	6,342,240	6,344,198	6,342,101	6,342,101	6,342,097	6,342,099	6,342,098
Other.....	-	-	(17,640)	(17,640)	(17,640)	(17,640)	(17,640)
Total equity.....	11,592,643	11,598,576	11,013,432	11,679,965	11,904,055	12,068,201	12,154,679
TOTAL LIABILITIES AND EQUITY.....	17,820,943	18,855,538	17,329,503	18,456,391	18,556,125	18,586,261	18,609,267

(a) Full audited financial statements are published in the Annual Reports for the Department of Communities, Disability Services Commission and the Housing Authority.

(b) The Department's commercial land development functions and assets transferred to DevelopmentWA on 1 July 2021, which has impacted the Department's recognition of equity in the 2019-20 Actual, 2020-21 Budget and 2020-21 Estimated Actual.

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
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	1,749,972	1,808,761	1,845,456	1,933,160	1,953,510	2,002,393	2,031,248
Capital appropriation	28,080	182,129	182,129	165,962	173,634	147,321	102,770
Administered equity contribution	-	-	-	-	21,600	32,600	6,800
Holding account drawdowns	68	68	5,454	68	68	68	68
Royalties for Regions Fund:							
Regional Community Services Fund	71,118	84,218	83,702	129,661	127,597	128,490	128,582
Regional Infrastructure and Headworks Fund	304	540	540	19	5,000	13,000	-
Rent receipts	81,275	75,614	76,743	85,097	86,389	87,557	88,945
Interest receipts	89,620	93,439	62,307	82,662	86,740	86,584	86,254
Dividend/State contributions received	60,657	63,075	62,708	140,018	120,986	125,207	117,987
Other	76,620	77,241	71,029	222,410	138,885	79,054	64,180
Administered appropriations	-	-	-	-	5,679	4,341	59,475
Net cash provided by State Government	2,157,714	2,385,085	2,390,068	2,759,057	2,720,088	2,706,615	2,686,309
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(639,345)	(625,068)	(647,357)	(621,376)	(626,384)	(645,411)	(670,181)
Grants and subsidies	(736,217)	(802,102)	(1,134,378)	(1,163,449)	(1,177,812)	(1,217,327)	(1,243,592)
Supplies and services	(937,741)	(1,021,835)	(657,119)	(694,286)	(655,078)	(644,586)	(631,996)
Accommodation	(279,250)	(334,279)	(240,815)	(318,738)	(279,355)	(278,907)	(283,688)
GST payments	(128,441)	(102,631)	(102,631)	(84,363)	(93,755)	(66,592)	(75,798)
Finance and interest costs	(120,725)	(89,064)	(57,681)	(64,805)	(64,661)	(63,022)	(62,800)
Other payments	(184,472)	(185,988)	(179,946)	(203,396)	(205,378)	(210,399)	(211,627)
Receipts (c)							
Regulatory fees and fines	119	-	-	-	-	-	-
Grants and subsidies	376,697	202,820	222,122	206,213	216,199	200,639	202,882
Sale of goods and services	127,093	209,966	129,981	100,409	102,349	163,275	182,732
GST receipts	132,055	102,631	102,631	84,363	93,755	66,592	75,798
Rent receipts	266,099	274,342	248,402	282,598	291,345	299,319	299,241
Interest receipts	1,036	55	55	49	35	21	21
Other receipts	39,714	37,540	61,084	36,059	29,845	21,738	20,092
Net cash from operating activities	(2,083,378)	(2,333,613)	(2,255,652)	(2,440,722)	(2,368,895)	(2,374,660)	(2,398,916)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(49,519)	(322,577)	(115,108)	(312,292)	(405,437)	(253,520)	(102,545)
Proceeds from sale of non-current assets	88,334	64,552	52,776	16,470	78,341	88,351	80,428
Net cash from investing activities	38,815	(258,025)	(62,332)	(295,822)	(327,096)	(165,169)	(22,117)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(1,403,924)	(1,280,684)	(1,285,269)	(1,045,447)	(1,179,703)	(1,296,940)	(1,151,716)
Other payments	(1,784,136)	(1,857,596)	(1,386,001)	(1,332,181)	(1,007,809)	(1,078,176)	(995,498)
Proceeds from borrowings	1,803,500	2,186,596	1,350,001	1,414,181	1,007,809	1,078,176	995,498
Other proceeds	1,270,491	1,075,000	1,075,000	900,000	1,049,500	1,115,000	1,050,000
Net cash from financing activities	(114,069)	123,316	(246,269)	(63,447)	(130,203)	(181,940)	(101,716)
NET INCREASE/(DECREASE) IN CASH HELD	(918)	(83,237)	(174,185)	(40,934)	(106,106)	(15,154)	163,560
Cash assets at the beginning of the reporting period	403,549	408,821	408,821	233,999	194,514	88,408	73,254
Net cash transferred to/from other agencies	6,190	(3,151)	(637)	1,449	-	-	-
Cash assets at the end of the reporting period	408,821	322,433	233,999	194,514	88,408	73,254	236,814

- (a) Full audited financial statements are published in the Annual Reports for the Department of Communities, Disability Services Commission and the Housing Authority.
- (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 (a) (b)

	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
Grants and Subsidies							
Connected Beginnings - Roebourne	525	-	-	611	736	-	-
COVID-19 Welfare and Pandemic Response Grants (Rio Tinto and Woodside)	-	-	350	-	-	-	-
Disaster Recovery Arrangements - Severe Tropical Cyclone Seroja	-	-	2,072	-	-	-	-
Essential and Municipal Services Upgrade Program in Remote Aboriginal Communities	3,323	7,901	-	30,921	5,665	-	-
Financial Counselling	500	500	500	500	500	500	500
Kimberley Juvenile Justice Strategy	-	-	-	204	-	-	-
National Housing and Homelessness Agreement	44,653	45,375	46,070	49,104	50,360	40,537	41,072
National Initiatives Women's Safety Package	735	549	549	576	-	-	-
National Partnership on COVID-19 Response	-	-	-	21	-	-	-
National Partnership on COVID-19 Domestic and Family Violence Responses	3,635	3,391	10,609	-	-	-	-
Parenting Community Funding	513	522	522	534	-	-	-
Project Agreement for Family Law Information Sharing	296	301	301	305	-	-	-
Provision of Services on behalf of the Commonwealth in Respect of Indian Ocean Territories	477	599	599	599	599	599	599
Unaccompanied Humanitarian Minors	31	33	33	33	33	33	33
Western Australian Council of Social Service Sector Support Development	91	680	192	192	192	192	192
Wooroloo Fires Recovery Arrangement	-	-	-	323	-	-	-
Youth Supported Accommodation Assistance Program from Mental Health Commission	458	470	470	-	-	-	-
Sale of Goods and Services							
Adoptions Fees	103	93	93	93	93	93	93
Fines and Penalties	119	-	-	-	-	-	-
NDIS Worker Screening Fees	-	2,955	540	3,188	2,571	2,610	2,469
Other	22	616	616	-	-	-	-
Regulatory Fees and Services Rendered	519	612	612	612	612	612	612
Working with Children Screening Fees	8,008	8,848	8,848	9,023	9,202	9,202	9,202
GST Receipts							
GST Input Credits	43,001	42,385	42,385	42,039	41,033	40,609	42,748
GST Receipts on Sales	788	82	82	82	82	82	82
Other Receipts							
Other Receipts	3,096	4,086	4,804	3,640	4,077	4,193	4,307
TOTAL	110,893	119,998	120,247	142,600	115,755	99,262	101,909

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

(b) The Housing Authority and the Disability Services Commission are statutory authorities and excluded from the Net Appropriation Determination.

Keystart Housing Scheme Trust

Part 8 Community Services

Asset Investment Program

1. The Trust helps to ensure the provision of sustainable housing outcomes by assisting Western Australians into affordable home ownership.
2. To support the delivery of its key lending services, the Trust's Asset Investment Program totals \$5.9 million across the budget and forward estimates period and includes:
 - 2.1. an ongoing information and communications technology (ICT) development program;
 - 2.2. the replacement of the current broker portal with a third-party system; and
 - 2.3. the development and implementation of a software application for customers to regularly review and consider their ability to refinance.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-21 \$'000	2020-21 Estimated Expenditure \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
WORKS IN PROGRESS							
ICT Systems.....	16,350	12,950	550	550	550	1,150	1,150
NEW WORKS							
Broker Portal Replacement	1,500	-	-	1,500	-	-	-
Customer Application for Education and Refinancing	1,000	-	-	500	500	-	-
Total Cost of Asset Investment Program	18,850	12,950	550	2,550	1,050	1,150	1,150
FUNDED BY							
Internal Funds and Balances.....			550	2,550	1,050	1,150	1,150
Total Funding.....			550	2,550	1,050	1,150	1,150

Division 37 Local Government, Sport and Cultural Industries

Part 8 Community Services

Appropriations, Expenses and Cash Assets

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 72 Net amount appropriated to deliver services	108,377	151,554	281,340	187,633	203,595	138,256	128,157
Item 74 Art Gallery of Western Australia	8,256	8,497	8,497	8,458	8,424	8,569	8,712
Item 75 Contribution to Community Sporting and Recreation Facilities Fund ...	12,000	18,000	18,000	13,000	12,000	12,000	12,000
Item 76 Library Board of Western Australia ..	28,821	28,736	28,386	27,931	27,171	27,495	27,903
Item 77 Perth Theatre Trust	11,637	12,736	12,760	9,504	8,185	8,871	9,341
Item 78 Western Australian Museum	24,010	38,044	37,306	36,544	32,588	33,191	33,857
Amount Authorised by Other Statutes							
- Lotteries Commission Act 1990	35,922	29,252	37,200	33,924	35,072	35,202	35,380
- Salaries and Allowances Act 1975	634	634	634	636	641	643	648
Total appropriations provided to deliver services	229,657	287,453	424,123	317,630	327,676	264,227	255,998
ADMINISTERED TRANSACTIONS							
Item 73 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	38,105	35,793	64,540	84,555	42,212	42,365	42,561
CAPITAL							
Item 138 Capital Appropriation ^(a)	88,346	30,490	29,984	22,981	60,783	85,730	55,319
Item 139 Art Gallery of Western Australia	1,211	218	1,718	518	218	218	218
Perth Theatre Trust	-	1,500	-	-	-	-	-
TOTAL APPROPRIATIONS	357,319	355,454	520,365	425,684	430,889	392,540	354,096
EXPENSES							
Total Cost of Services	334,485	366,877	338,791	498,822	434,015	364,521	318,495
Net Cost of Services ^{(b) (c)}	303,662	343,280	305,321	450,073	382,607	318,634	274,995
CASH ASSETS ^(d)	106,871	64,355	248,857	119,047	72,896	65,282	65,668

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

	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
Election Commitments					
Aboriginal Cultural Centre	-	2,500	2,500	-	-
Albany Surf Lifesaving Club	-	1,100	500	-	-
Annual Funding Boost for Grassroots Sporting Clubs	-	500	500	500	500
Arts Funding					
2021 Regional Exhibition Touring Boost	-	-	-	2,000	2,000
Contemporary Music Fund	-	750	750	750	750
Regional Arts and Cultural Investment Program	-	-	-	-	4,914
Screen Production Incentive Fund	-	5,000	5,000	5,000	5,000
WA Film Fund	-	-	-	-	4,000
Balcatta Football Club Amenities Upgrade	-	1,000	-	-	-
Bayswater Urban Forest	-	-	1,000	-	-
Better Beginnings Program					
Community Grants	-	225	225	225	225
Creative Learning Programs in Schools	-	2,000	2,000	2,000	2,000
Kimberley and Pilbara Expansion	200	200	200	200	200
Bunbury's South West Sports Centre Additional Indoor Multi-use Courts	-	1,000	5,000	2,000	-
Burtonia Gardens, Armadale, and Marseille Gardens, Piara Waters	-	1,500	-	-	-
Byford Nature Splash Park	-	1,340	-	-	-
Byford Skate Park Youth Precinct Stage 2	800	-	-	-	-
Calectasia Hall, Kingsley Extension and Upgrade	-	600	-	-	-
Canning Vale Regional Open Space and Sporting Complex	-	1,000	4,000	5,000	-
Charlottes Vineyard Pavilion - Upgrade	630	-	-	-	-
Chung Wah Association Community Centre	-	1,500	3,500	-	-
Clarkson All Abilities Play Space	-	1,250	1,350	-	-
Club Night Grant Program	-	2,500	2,500	2,500	2,500
Collie Recreation Ground Lighting	400	-	-	-	-
Craigie Leisure Centre Gymnasium Upgrade	-	1,000	1,900	-	-
East Fremantle Oval Redevelopment	-	2,000	13,000	5,000	-
Ellenbrook Community Hub	1,500	2,000	-	-	-
Feasibility Studies					
Northern Suburbs Community Hub	-	200	-	-	-
Ocean Pool at Bunbury's Back Beach	250	-	-	-	-
Fitzroy Crossing Town Oval	-	1,500	2,500	-	-
Forrestfield All Abilities Playground/s	-	1,000	-	-	-
Fremantle City Football Club - Women's Facilities Upgrade	600	-	-	-	-
Fremantle Pedestrian Crossing	-	45	-	-	-
Geraldton Indoor Sports Courts	-	2,000	-	-	-
Goldfields Banned Drinkers Register Trial and Liquor Reforms	-	1,379	1,141	-	-
Goodchild Park Upgrade Club Rooms	350	-	-	-	-
Guide Dogs WA Breeding Program	5,000	-	-	-	-
Hamer Park/Inglewood Oval Redevelopment	-	1,300	-	-	-
HBF Arena New Amenity Block	520	-	-	-	-
Heathridge Park Community and Sporting Facilities Upgrade	-	1,500	1,000	-	-
John Connell Sporting Reserve - Upgrade	625	-	-	-	-
Kalgoorlie Basketball Stadium Redevelopment	-	1,000	3,000	1,000	-
Kununurra Leisure Centre Aquatic Facility Redevelopment Contribution	-	1,500	4,000	500	-
Leschenault Leisure Centre Expansion	-	500	2,500	-	-
Maida Vale Reserve Pavilions	-	1,100	1,300	-	-
Mowanjum Community New Change Rooms	300	-	-	-	-
Multicultural Community Grants Program for Local Multicultural Groups	-	500	500	500	500
Port Hedland Sporting and Community Hub	-	5,000	5,000	-	-
Rickman Delawney Capital Works Package Contribution	500	-	-	-	-
Scott Reserve Facilities	-	2,000	-	-	-
Small Commitments	18,958	-	-	-	-
Sorrento Football Club Upgrade of Change Rooms, Improved Disability Access and New Lights	700	-	-	-	-
Sorrento Surf Life Saving Club	-	2,000	6,000	-	-
Southern River Youth Plaza	-	1,000	1,000	-	-
Turkich Parade Oval, Aveley Lighting Upgrades	300	-	-	-	-
Wanneroo Amateur Football Club Upgrades and Expansion	500	-	-	-	-
Wanneroo Recreation Centre Upgrade	-	1,500	3,500	-	-
Warmun Community Upgrades to Basketball Courts	-	1,000	1,350	-	-
Woodvale Skate Park Development	800	-	-	-	-

	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
New Initiatives					
Art Gallery Simon Lee Foundation Institute of Asian Contemporary Art.....	60	150	150	150	150
Banned Drinkers Register Kimberley Trial	998	-	-	-	-
Culture and Arts Revealed	160	90	90	90	90
Good Faith Television Series Production Attraction Package.....	3,200	800	-	-	-
Lathlain Park Grandstand Redevelopment	2,000	2,000	-	-	-
Multicultural Advisory Council.....	-	38	38	38	38
Stephen Michael Foundation.....	200	200	-	-	-
Western Australian Response to Indian COVID-19 Crisis	2,000	-	-	-	-
Western Australian Response to Indonesian COVID-19 Crisis.....	-	2,000	-	-	-
Ongoing Initiatives					
Collie Mineworkers Memorial Pool Enclosure	500	-	-	-	-
Kimberley Aboriginal Law and Culture Centre	-	-	125	-	-
Kimberley Juvenile Justice Strategy	-	208	-	-	-
Review of the Cemeteries and Cremation Acts.....	-	75	-	-	-
Other					
Additional Resources for the Delivery of 2021 Election Commitments.....	-	367	-	-	-
Alexander Library Building Business Case Funding	400	-	-	-	-
Banned Drinkers Register Implementation	950	1,200	-	-	-
Business Case Funding for Assets in the Culture and Arts Portfolio.....	-	550	-	-	-
Government Office Accommodation Updates	91	121	153	186	219
Perth Casino Royal Commission Expenditure	568	933	-	-	-
Perth Cultural Centre Additional Security Services	-	205	208	212	216
Perth Cultural Centre Public Realm Funding	-	1,632	-	-	-
Perth Theatre Trust Payroll Tax	-	320	-	-	-
Revisions to Lotteries Commission Act 1990 Estimates.....	7,948	2,718	3,478	3,606	3,784
RiskCover Insurance Expense	-	(13)	202	-	-

Significant Issues Impacting the Agency

1. Suburbs and towns across Western Australia will benefit from \$136 million to build and upgrade community infrastructure, \$19 million to fund commitments to more than 420 sporting clubs, community and local arts groups.
2. In addition to the \$105 million investment to build a state-of-the-art film studio and screen production facility at Fremantle's Victoria Quay (as outlined in the Asset Investment Program), the Department will spend \$20 million for a screen production attraction fund to attract job-creating productions to Western Australia.
3. Several well accessed and successful initiatives will continue to be delivered to support Western Australian culture, arts and events industries. This includes the Getting the Show Back on the Road program, a vital initiative enabling event organisers to manage the risk of potential income lost due to COVID-19 impacts. The Department will also continue to deliver other programs that invest in Western Australia's cultural and arts sector, which have been extended as part of this Budget, including the Contemporary Music Fund to foster and support local bands and performers, the Regional Exhibition Touring Boost and the Regional Arts and Cultural Investment Program.
4. Following the release of the City of Perth Inquiry Report and the Local Government Act Review Panel Report in August 2020, the Department will progress significant reforms to shape the direction of the local government sector to ensure they are effective, transparent, accountable and engaged with their communities.
5. The Department is undertaking a combined review of the *Cemeteries Act 1986* and *Cremations Act 1929* (the Acts) in partnership with WA Health. The review will provide a clear path to reform the Acts and to develop a legislative framework that provides access to sensitive and dignified bereavement facilities and services that are in line with community expectations in their time of grief.
6. The Department will be implementing significant reforms to the *Dog Act 1976* to deliver the election commitment to stop puppy farming. This will include the development of a centralised registration system to capture registration details of all dogs in Western Australia.

7. Western Australia adopted a coordinated and collaborative cross-agency approach to progress the implementation of recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse. The Department is proactively working with peak industry bodies across its sectors to consult and advise on the potential impacts of proposed child safeguarding reforms.
8. The Department has been working proactively with the Office of the Auditor General (OAG) to address audit findings across a range of topics, including local government, financial and information systems. There will be a focus on governance practices in 2021-22 and resources will be allocated accordingly. The Department has outlined actions to mitigate risks associated with findings and will continue to work closely with the OAG on this aspect leading into the 2021-22 audit process.
9. The Perth Casino Royal Commission (the Royal Commission) was established in March 2021 to inquire into the suitability of Crown Perth to continue holding a casino gaming licence and to examine the State's regulatory framework. The Royal Commission delivered an interim report which was tabled in Parliament on 3 August 2021 and the final report is due by 4 March 2022. The outcomes and recommendations of the Royal Commission are likely to have a significant impact on the Department and the Gaming and Wagering Commission in relation to governance arrangements and legislative framework.
10. The Department will implement the election commitment of liquor reform by working with industry and other stakeholders to inform further amendments to the *Liquor Control Act 1988*. Building on the work done as part of the Small Business Friendly Approvals Program by the Small Business Development Corporation, the Department will also undertake a review of regulatory practices. Work will also be undertaken to identify an organisational structure that provides for a new focus on strategic risk identification and assessment, technology capacity, data analytics, education and prevention and audit.
11. Reforms to the governance of the State's arts and cultural assets include the Arts and Culture Trust Bill 2021, which has proposed powers to manage a range of venues, including outdoor spaces. This legislative reform, along with service delivery reforms, will provide a strategic focus on the management and maintenance of arts and cultural assets.
12. The Department is delivering a suite of major projects that support COVID-19 recovery areas of economy and infrastructure, social and regions and contribute to the community fabric of Western Australia. Projects in the delivery phase include the \$32.5 million State Football Centre scheduled for completion mid-2023 in time for the 2023 FIFA Women's World Cup and the \$15 million His Majesty's Theatre Stage 3 conserving the theatre's rich heritage fabric and maintaining its reputation as a world-class performing arts venue. Market conditions are creating a complex project delivery environment, with challenges in sourcing materials, access to labour hire and cost escalation. These factors remain critical considerations in the planning and delivery of the Department's Asset Investment Program.

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 Goals	Desired Outcomes	Services
Safe, Strong and Fair Communities: Developing healthy and resilient communities.	A sustainable arts and culture sector that facilitates attendance and participation in arts and cultural activity.	1. Cultural and Arts Industry Support
Growing Our Communities: Protecting our environment with thriving suburbs and regions.	Local governments are supported to meet legislative requirements of the Local Government Act.	2. Regulation and Support of Local Government
	Efficient and effective asset and infrastructure support services to client agencies.	3. Asset and Infrastructure Support Services to Client Agencies
	Gambling and liquor industries operate responsibly in accordance with legislation.	4. Regulation of the Gambling and Liquor Industries
	A strong sport and recreation sector that facilitates participation.	5. Sport and Recreation Industry Support
	Western Australia's State Art Collection asset is developed, appropriately managed and preserved.	6. Cultural Heritage Management and Conservation
	Western Australia's State Art Collection and works of art on loan are accessible.	7. Cultural Heritage Access and Community Engagement and Education
	The Western Australian community has access to the State Library's collections, services and programs.	8. State Library Services
	The Western Australian community engages with public library collections, services and programs.	9. Public Library Support
	Effectively managed performing arts venues attracting optimal utilisation.	10. Venue Management Services
	Sustainable care and development of the State's Museum collections for the benefit of present and future generations.	11. Collections Management, Research and Conservation Services 12. Collections Effectively Documented and Digitised
	Enhance cultural identity and understanding by promoting and ensuring the widest possible use of Museum content and collections.	13. Public Sites, Public Programs and Collections Accessed On-site 14. Online Access to Collections, Expertise and Programs 15. Museum Services to the Regions

Service Summary

Expense	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
1. Cultural and Arts Industry Support.....	47,692	77,785	64,322	101,346	74,304	68,289	68,443
2. Regulation and Support of Local Government.....	15,575	15,618	22,126	16,053	14,268	12,994	13,159
3. Asset and Infrastructure Support Services to Client Agencies.....	17,566	15,850	26,451	35,806	14,275	13,781	13,729
4. Regulation of the Gambling and Liquor Industries.....	17,757	18,604	19,148	23,922	21,158	20,500	23,008
5. Sport and Recreation Industry Support	91,841	133,113	97,721	211,955	205,203	141,954	91,189
6. Cultural Heritage Management and Conservation	959	822	1,086	1,049	1,064	1,081	1,091
7. Cultural Heritage Access and Community Engagement and Education	9,645	9,326	9,770	10,179	9,907	10,258	10,361
8. State Library Services.....	12,668	14,418	13,857	13,620	13,264	13,458	13,644
9. Public Library Support	65,336	18,425	17,708	17,405	16,951	17,197	17,436
10. Venue Management Services.....	24,565	18,255	20,885	19,710	18,345	19,031	19,629
11. Collections Management, Research and Conservation Services.....	9,184	9,164	9,226	9,245	8,761	8,897	9,057
12. Collections Effectively Documented and Digitised.....	1,622	1,622	1,628	1,601	1,517	1,540	1,568
13. Public Sites, Public Programs and Collections Accessed On-Site	12,055	26,184	26,365	28,394	26,911	27,329	27,822
14. Online Access to Collections, Expertise and Programs	703	723	955	951	901	915	931
15. Museum Services to the Regions	7,317	6,968	7,543	7,586	7,186	7,297	7,428
Total Cost of Services.....	334,485	366,877	338,791	498,822	434,015	364,521	318,495

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: A sustainable arts and culture sector that facilitates attendance and participation in arts and cultural activity:					
Ratio of Government funding to other income earned for funded arts and cultural organisations.....	1:4.5	1:2.7	1:4.7	1:3.7	1
Percentage of Western Australians attending or participating in an arts and cultural activity	74%	41%	73%	73%	2
Percentage of stakeholders who report that the Office of Multicultural Interests had a positive impact on the promotion and support of multiculturalism	90%	80%	94%	80%	3
Outcome: Local governments are supported to meet legislative requirements of the Local Government Act:					
Percentage of local governments where actions were taken in support of compliance with the legislative framework	n/a	40%	22%	20%	4
Outcome: Gambling and liquor industries operate responsibly in accordance with legislation:					
Percentage of audits and inspections that comply with requirements and statutory criteria	98%	95%	96%	95%	
Outcome: A strong sport and recreation sector that facilitates participation:					
Percentage of West Australians participating in organised sport and recreation.....	63%	56%	64%	56%	5
Outcome: Western Australia's State Art Collection asset is developed, appropriately managed and preserved:					
Percentage of collection stored to the required standard	96.7%	97%	99%	99%	
Outcome: Western Australia's State Art Collection and works of art on loan are accessible:					
Number of people accessing the collection:					
Total number of visitors	195,350	204,000	148,301	211,000	6
Total number of online visitors to website.....	144,250	160,000	136,537	160,000	7
Percentage of visitors satisfied with visit overall.....	80%	93%	75%	93%	8
Outcome: The Western Australian community has access to the State Library's collections, services and programs:					
Number of State Library accesses	10,010,737	8,920,990	9,349,466	9,619,290	
Percentage of visitors who are satisfied with State Library services	95.3%	90%	95%	95%	
Outcome: The Western Australian community engages with public library collections, services and programs:					
Percentage of Western Australians that are a member of a public library.....	37.2%	38.1%	38.2%	37.5%	
Outcome: Effectively managed performing arts venues attracting optimal utilisation:					
Attendance rate across principal performance spaces.....	394,928	300,000	283,962	350,000	9
Average subsidy per attendee for Perth Theatre Trust funded programs.....	\$5	\$5	\$2	\$3	10
Outcome: Sustainable care and development of the State's Museum collections for the benefit of present and future generations:					
Percentage of collection stored to the required standard	99%	99%	99%	99%	
Percentage of the collection accessible online	18%	20%	18%	20%	11
Proportion of the State collection documented and digitised.....	29%	29%	27%	28%	
Outcome: Enhance cultural identity and understanding by promoting and ensuring the widest possible use of museum content and collections:					
Number of people engaging with and accessing museum content and collections:.....	1,814,517	2,511,078	3,703,729	3,381,083	12
Total number of visitors	576,063	961,239	972,118	981,083	
Total number of online visitors to website.....	1,238,454	1,549,837	2,731,611	2,400,000	13
Percentage of visitors to Museum sites satisfied with services	97%	97%	92%	92%	

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

Explanation of Significant Movements

(Notes)

1. The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget is mainly due to the funded organisations' income not declining by as much as expected over the year, plus the additional income received via the JobKeeper subsidy. The decrease in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is mainly due to the impact of COVID-19 pandemic restrictions on key events that resulted in reduced income, plus the cessation of JobKeeper.
2. The 2021-22 Budget Target is based upon the 2020-21 Estimated Actual result of 73%. The low 2020-21 Budget was conservative due the estimated impact of the COVID-19 pandemic on the number of arts and cultural events that could be delivered.
3. The 2021-22 Budget Target remains set at 80% as an accepted standard and takes into account that factors outside the organisation's control can impact stakeholder satisfaction rates.
4. The 2020-21 Budget figure was set at 40% as the effectiveness measure had been changed and the impact of that change was not known. As the 2020-21 Estimated Actual was 22%, the 2021-22 Budget Target has been revised to 20%.
5. The 2021-22 Budget Target remains set at 56% as the baseline established in 2016 for the monitoring of participation rates of adults and children in sport and physical activities, both at State and national level using the AusPlay Survey.
6. The decrease in visitation in the 2020-21 Estimated Actual compared to the 2020-21 Budget is mainly due to COVID-19 travel restrictions, the Art Gallery closures, capital works disruption and restricted programming from March 2021 and the closure of the main gallery from April 2021.
7. The decrease in online visitation in the 2020-21 Estimated Actual compared to the 2020-21 Budget is due to the partial closure of the gallery and its reduced programming offer, and the subsequent reduction in associated marketing, advertising and public relations driving online visitation.
8. The percentage of visitor satisfaction was lower in the 2020-21 Estimated Actual compared to the 2020-21 Budget due to the extensive and disruptive Asset Investment Program causing a reduced exhibition program, closed gallery spaces including the main Gallery building from April 2021, alternative entrances to the Gallery and noise pollution from the works program in gallery areas.
9. The decrease in attendance figures in the 2020-21 Estimated Actual compared to the 2020-21 Budget is mainly due to the cancellation of events at Perth Theatre Trust venues due to the COVID-19 pandemic.
10. The decrease in the 2020-21 Estimated Actual subsidy per attendee compared to the 2020-21 Budget is mainly due to a higher number of programmed events that returned a profit when compared to last year.
11. The percentage of the collection accessible online in the 2020-21 Estimated Actual was below the 2020-21 Budget as staff planned to work on digitising collections and making them accessible online were utilised for the opening of the WA Museum Boola Bardip. The Western Australian Museum will accelerate the program to make the collection accessible online which explains the higher 2021-22 Budget Target.
12. The increase in the 2020-21 Estimated Actual is due to the opening of WA Museum Boola Bardip in the Perth Cultural Centre in November 2020 and the subsequent increase in visitors accessing the contents on display via the GoGo electronic application.
13. An online ballot system was organised to invite visitors to access the WA Museum Boola Bardip with a view to manage the flow of visitations which increased accesses on the website.

Services and Key Efficiency Indicators

1. Cultural and Arts Industry Support

Supporting the delivery of arts and culture activities across Western Australia through funding programs and partnerships.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 47,692	\$'000 77,785	\$'000 64,322	\$'000 101,346	1
Less Income ^(a)	663	337	492	613	
Net Cost of Service	47,029	77,448	63,830	100,733	
Employees (Full-Time Equivalents)	73	79	87	86	
Efficiency Indicators					
Grants operations expense as a percentage of direct grants approved	7%	4%	6%	3%	2
Average cost per project to support and promote multiculturalism	\$98,467	\$92,816	\$107,531	\$119,660	3

(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 the 2020-21 Estimated Actual compared to the 2020-21 Budget is mainly due to underspends in grant programs, including a number of COVID-19 impacted programs and a delay in the finalisation of approval for the Good Faith Television Series Production Attraction Package. Carryovers and funding increases contribute to the increase in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual.
2. The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget and the 2021-22 Budget Target is mainly due to a decrease in total grants, as the cost of delivery of the grants is stable.
3. The increase in the 2021-22 Budget Target compared to the 2020-21 Budget and the 2020-21 Estimated Actual is mainly due to an increase in overheads.

2. Regulation and Support of Local Government

Supporting local governments to fulfil their statutory obligations and to improve capability in the sector.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 15,575	\$'000 15,618	\$'000 22,126	\$'000 16,053	1
Less Income ^(a)	391	265	2,779	3,548	2
Net Cost of Service	15,184	15,353	19,347	12,505	
Employees (Full-Time Equivalents)	55	50	58	52	
Efficiency Indicators					
Average cost per local government for regulation and support	\$108,411	\$109,051	\$73,810	\$83,000	3

(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 increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget and the 2021-22 Budget Target is mainly due to increased payments in respect of small election commitments, the Guide Dogs WA Breeding Program, and the reflow of the Stop Puppy Farming commitment.
2. The increase in Income in the 2020-21 Estimated Actual and the 2021-22 Budget Target compared to the 2020-21 Budget is mainly due to the recoup of costs from the City of Perth for the City of Perth Inquiry.
3. The decrease in the 2020-21 Estimated Actual compared to the 2020-21 Budget is mainly due to the inclusion of Stop Puppy Farming grants in the calculation of average cost during the 2020-21 Budget.

3. Asset and Infrastructure Support Services to Client Agencies

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 17,566	\$'000 15,850	\$'000 26,451	\$'000 35,806	1
Less Income ^(a)	180	841	840	807	
Net Cost of Service	17,386	15,009	25,611	34,999	
Employees (Full-Time Equivalents)	22	32	34	35	

(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 increase in the 2020-21 Estimated Actual and the 2021-22 Budget Target compared to the 2020-21 Budget is mainly due to increased payments in respect of election commitments, and the carryover and the recashflow of various projects.

4. Regulation of the Gambling and Liquor Industries

Provision of services that ensure gambling and liquor industries operate responsibly in accordance with legislation.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 17,757	\$'000 18,604	\$'000 19,148	\$'000 23,922	1
Less Income ^(a)	7,732	6,797	8,026	8,345	2
Net Cost of Service	10,025	11,807	11,122	15,577	
Employees (Full-Time Equivalents)	101	112	104	115	
Efficiency Indicators					
Average cost of conducting inspections	\$760	\$1,017	\$1,018	\$1,495	3
Average cost of determining applications	\$489	\$509	\$448	\$748	4

(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 increase in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is mainly due to costs associated with the Perth Casino Royal Commission and the Banned Drinkers Register.
2. The increase in Income in the 2020-21 Estimated Actual compared to the 2020-21 Budget is mainly due to revenue allocation to support the implementation of the Banned Drinkers Register.
3. The increase in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is mainly due to the increase in the cost of services and a decrease in the number of inspections targeted.
4. The increase in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is mainly due to the increase in the cost of services as noted above.

5. Sport and Recreation Industry Support

Provide support to maintain a strong sport and recreation sector that facilitates participation.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 91,841	\$'000 133,113	\$'000 97,721	\$'000 211,955	1
Less Income ^(a)	3,596	4,124	6,021	14,412	2
Net Cost of Service	88,245	128,989	91,700	197,543	
Employees (Full-Time Equivalents)	150	145	141	147	
Efficiency Indicators					
Average cost of providing support services to sector/funded organisations	\$14,983	\$9,378	\$3,389	\$2,120	3
Grants operations expense as a percentage of direct grants approved	2%	1%	1%	1%	
Average cost per recreation camp experience	\$63	\$73	\$52	\$59	4

(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 increase in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is mainly due to a combination of Government initiatives including election commitments, carryovers, COVID-19 Response (including Lotterywest Back to Sport and KidSport vouchers), additional Royalties for Regions funding and Community Sport and Recreation Facilities Funding.
2. The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget is mainly due to lower budgeted camps revenue during COVID-19. The increase in the 2021-22 Budget Target compared to the 2020-21 Actual is due to Commonwealth funding for the Perth City Deal.
3. The decrease in average cost between the 2020-21 Estimated Actual and the 2021-22 Budget Target is due to a decrease in service delivery cost, together with a slight increase in the number of funded organisations anticipated to be provided with support in 2021-22.
4. The decrease in the 2020-21 Estimated Actual and the 2021-22 Budget Target compared to the 2020-21 Budget is primarily due to the return to full operation of the Recreation Camps post the COVID-19 operating restrictions experienced in 2019-20. The 2020-21 Budget Target reflected the Phase 4 COVID-19 Recovery operating restrictions evident at the time of the 2020-21 Budget. The increase in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is due to an anticipated increase in the total service cost for Recreation Camps program and service delivery in 2021-22, due to additional budgeted salary costs and associated corporate overheads.

6. Cultural Heritage Management and Conservation

Provides appropriate management, development and care of the State's Art Collection asset under the *Art Gallery Act 1959*.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 959	\$'000 822	\$'000 1,086	\$'000 1,049	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	959	822	1,086	1,049	
Employees (Full-Time Equivalents)	4	4	5	5	
Efficiency Indicators					
Average cost of managing the collection per art gallery object.....	\$52.80	\$52.93	\$58.45	\$55.88	2

Explanation of Significant Movements

(Notes)

1. The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget is mainly due to the increased staff resources and costs of valuation and offsite storage.
2. The increase in the average cost of managing the collection in the 2020-21 Estimated Actual compared to the 2020-21 Budget is mainly due to increased valuation and offsite storage costs.

7. Cultural Heritage Access and Community Engagement and Education

Provides access and interpretation of the State Art Collection and works of art on loan through art gallery services that encourage community engagement with the visual arts in accordance with the *Art Gallery Act 1959*.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 9,645	\$'000 9,326	\$'000 9,770	\$'000 10,179	1
Less Income ^(a)	5,674	1,562	2,246	2,656	
Net Cost of Service	3,971	7,764	7,524	7,523	
Employees (Full-Time Equivalents)	47	47	47	50	
Efficiency Indicators					
Average cost of art gallery services per art gallery access.....	\$28.40	\$25.21	\$35.70	\$27.44	2

(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 increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget is due to revaluation gains on share investments, work of art donations, bequests, franking credits and dividends received. Revaluation gains are not included in the 2021-22 Budget Target.
2. The increase in the average cost per access in the 2020-21 Estimated Actual compared to the 2020-21 Budget and the 2021-22 Budget Target is mainly due to decreased gallery access as a result of COVID-19 lockdowns and restrictions related to the elevated roof top and ground floor renovations.

8. State Library Services

Ensuring that the community has equitable access to the State Library's collections, services and programs.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	12,668	14,418	13,857	13,620	
Less Income ^(a)	708	791	509	539	
Net Cost of Service	11,960	13,627	13,348	13,081	
Employees (Full-Time Equivalents)	117	115	106	117	
Efficiency Indicators					
Average cost per State Library access	\$1.27	\$1.62	\$1.66	\$1.42	1

(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 reduction in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is mainly due to the increased target for the number of State Library accesses both in person and online.

9. Public Library Support

Supporting local governments in providing public library collections, services and programs.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	65,336	18,425	17,708	17,405	
Less Income ^(a)	821	917	651	584	
Net Cost of Service	64,515	17,508	17,057	16,821	
Employees (Full-Time Equivalents)	22	22	20	20	
Efficiency Indicators					
Average cost of Government support for public library services per public library member	\$67.10	\$18.42	\$16.51	\$17.47	1

(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 reduction in the 2020-21 Estimated Actual compared to the 2020-21 Budget is mainly due to lower actual expenditures incurred.

10. Venue Management Services

Endeavour to improve attendances and venue activation and therefore financial returns for the Perth Theatre Trust (PTT), whilst ensuring that the buildings owned and leased by PTT are fit for purpose and managed appropriately.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 24,565	\$'000 18,255	\$'000 20,885	\$'000 19,710	
Less Income ^(a)	7,433	4,076	6,668	8,733	
Net Cost of Service	17,132	14,179	14,217	10,977	
Employees (Full-Time Equivalents)	95	95	120	120	1
Efficiency Indicators					
Average cost per attendee	\$62.21	\$60.85	\$77.20	\$56.31	2

(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 increase in FTE in the 2020-21 Estimated Actual and the 2021-22 Budget Target compared to the 2020-21 Budget is due to an increase in activities to more normal levels.
2. The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget is mainly due to an increase in building maintenance expenditure in 2020-21 as some maintenance works scheduled for 2021-22 were brought forward to take advantage of the venue closures due to the COVID-19 pandemic.

11. Collections Management, Research and Conservation Services

Sustainable care and development of the State's collections for the benefit of present and future generations by ensuring that the collections are actively managed, researched and conserved.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 9,184	\$'000 9,164	\$'000 9,226	\$'000 9,245	
Less Income ^(a)	731	678	631	726	1
Net Cost of Service	8,453	8,486	8,595	8,519	
Employees (Full-Time Equivalents)	63	63	59	63	
Efficiency Indicators					
Average cost per object of managing the museum collection.....	\$1.11	\$1.11	\$1.13	\$1.16	

(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 increase in Income in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is mainly due to additional grant research projects secured by the Western Australian Museum Boola Bardip.

12. Collections Effectively Documented and Digitised

Sustainable care and development of the State's collections for the benefit of present and future generations by ensuring that the collections are effectively documented and digitised.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 1,622	\$'000 1,622	\$'000 1,628	\$'000 1,601	
Less Income ^(a)	129	119	112	131	1
Net Cost of Service	1,493	1,503	1,516	1,470	
Employees (Full-Time Equivalents)	12	12	11	12	
Efficiency Indicators					
Average cost per object of documenting and digitising the state collection	\$0.68	\$0.67	\$0.74	\$0.74	

(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 Income in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is mainly due to additional grant research projects secured by the Western Australian Museum Boola Bardip.

13. Public Sites, Public Programs and Collections Accessed On-Site

Enhanced cultural identity and understanding by promoting and ensuring the widest possible use of and contribution to museum content and collections through public sites, public and educational programs.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 12,055	\$'000 26,184	\$'000 26,365	\$'000 28,394	
Less Income ^(a)	2,090	2,610	3,882	7,045	1
Net Cost of Service	9,965	23,574	22,483	21,349	
Employees (Full-Time Equivalents)	84	127	112	127	2
Efficiency Indicators					
Average cost of museum services per museum access	\$35.96	\$37.30	\$38.18	\$38.18	

(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 Income in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual and the 2020-21 Budget is mainly due to the opening of the WA Museum Boola Bardip in the Perth Cultural Centre in November 2020 and additional ticketed exhibitions planned in 2021-22.
- The number of FTEs in the 2020-21 Estimated Actual is lower than the 2020-21 Budget and the 2021-22 Budget Target as recruitment levels were lower than anticipated. It is expected that these positions will be filled in 2021-22.

14. Online Access to Collections, Expertise and Programs

Enhanced cultural identity and understanding by promoting and ensuring the widest possible use of and contribution to museum content and collections delivered through online access to the collections, expertise and programs.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	703	723	955	951	1
Less Income ^(a)	12	nil	20	nil	
Net Cost of Service	691	723	935	951	
Employees (Full-Time Equivalents)	7	7	6	7	
Efficiency Indicators					
Average cost of museum services per museum access	\$0.29	\$0.30	\$0.33	\$0.34	

(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 increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget is mainly due to increased expenditure to make the collections accessible online through the WA Museum Boola Bardip electronic applications.

15. Museum Services to the Regions

Enhanced cultural identity and understanding by promoting and ensuring the widest possible use of and contribution to Museum content and collections through regional access to the collections, expertise and programs.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	7,317	6,968	7,543	7,586	1
Less Income ^(a)	663	480	593	610	
Net Cost of Service	6,654	6,488	6,950	6,976	
Employees (Full-Time Equivalents)	27	31	24	31	
Efficiency Indicators					
Average cost per access	\$30.33	\$26.87	\$29.62	\$30.40	

Explanation of Significant Movements

(Notes)

1. The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget is mainly due to additional funding received to operate the Gwoonwardu Mia Cultural Centre in Carnarvon and increased shop sales in regional sites.

Asset Investment Program

1. The Department's Asset Investment Program includes the following new major projects:
 - 1.1. an amount of \$105 million over 2021-22 to 2024-25 for due diligence activities planning and construction of a state-of-the-art film studio and screen production facility at Victoria Quay in Fremantle; and
 - 1.2. an amount of \$45 million over 2023-24 and 2024-25 for project planning and initial works to establish an Aboriginal Cultural Centre located near the Derbarl Yerrigan (Swan River).
2. To support the delivery of the Department's services, other asset investment to be delivered in 2021-22 will include the following:
 - 2.1. \$15.1 million for the finalisation of building and exhibition works of the new WA Museum Boola Bardip;
 - 2.2. \$9 million for His Majesty's Theatre Restoration and Upgrade Stage 3;
 - 2.3. \$11.5 million for the State Football Centre;
 - 2.4. \$3.4 million to complete the Spinnaker Accommodation Project at Ern Halliday Recreation Camp and to finalise works at Woodman Point and Bickley;
 - 2.5. \$1.5 million for the Perth Cultural Centre;
 - 2.6. \$1.2 million for library materials for the State Reference Library;
 - 2.7. \$1 million for the Perth Concert Hall Redevelopment;
 - 2.8. \$1 million for the Perth Rectangular Stadium; and
 - 2.9. \$0.5 million for the Western Australian Centralised Registration System as part of the Stop Puppy Farming initiative.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-21 \$'000	2020-21 Estimated Expenditure \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
WORKS IN PROGRESS							
COVID-19 Response							
Perth Concert Hall Redevelopment	30,000	121	121	1,000	14,279	14,600	-
Perth Theatre Trust – His Majesty's Theatre – Restoration and Upgrade Stage 3	15,000	523	523	8,977	5,500	-	-
Recreation Camps Revitalisation	4,900	1,500	1,500	3,400	-	-	-
Other Works in Progress							
Ground Floor Works – Art Gallery of Western Australia ...	1,800	1,500	1,500	300	-	-	-
Perth Rectangular Stadium	94,162	93,180	-	982	-	-	-
State Football (Soccer) Centre	32,500	1,766	1,766	11,484	19,090	160	-
WA Museum Boola Bardip	395,173	380,081	23,550	15,092	-	-	-
COMPLETED WORKS							
Art Gallery of Western Australia							
Art Acquisition – 2020-21 Program	643	643	643	-	-	-	-
Elevate 2020 Rooftop Activation	9,914	9,914	9,300	-	-	-	-
Recreation Camps – 2020-21 Program	160	160	160	-	-	-	-
State Library of Western Australia – State Reference							
Library Materials – 2020-21 Program	1,487	1,487	1,487	-	-	-	-
Tuart College – Fit-out Works	1,853	1,853	618	-	-	-	-
NEW WORKS							
Art Gallery of Western Australia – Art Acquisition							
2021-22 Program	218	-	-	218	-	-	-
2022-23 Program	218	-	-	-	218	-	-
2023-24 Program	218	-	-	-	-	218	-
2024-25 Program	218	-	-	-	-	-	218
Election Commitments							
Aboriginal Cultural Centre	45,000	-	-	-	-	10,000	35,000
Screen Production Facility	104,971	-	-	4,371	20,600	60,000	20,000
Perth Cultural Centre	19,000	-	-	1,500	12,000	5,500	-
Recreation Camps							
2021-22 Program	160	-	-	160	-	-	-
2022-23 Program	160	-	-	-	160	-	-
2023-24 Program	160	-	-	-	-	160	-
2024-25 Program	160	-	-	-	-	-	160
State Library of Western Australia - State Reference							
Library Materials							
2021-22 Program	1,225	-	-	1,225	-	-	-
2022-23 Program	1,225	-	-	-	1,225	-	-
2023-24 Program	1,225	-	-	-	-	1,225	-
2024-25 Program	1,225	-	-	-	-	-	1,225
Western Australian Centralised Registration System	906	-	-	506	250	150	-
Total Cost of Asset Investment Program	763,881	492,728	41,168	49,215	73,322	92,013	56,603
FUNDED BY							
Capital Appropriation			31,388	23,186	60,687	85,628	55,218
Drawdowns from the Holding Account			1,385	1,385	1,385	1,385	1,385
Internal Funds and Balances			7,395	15,644	-	-	-
Commonwealth Grants			1,000	9,000	11,250	5,000	-
Total Funding			41,168	49,215	73,322	92,013	56,603

Financial Statements

Income Statement

Expenses

1. The Department's Total Cost of Services in the 2021-22 Budget Estimate increases by \$160 million compared to the 2020-21 Estimated Actual mainly due to the 2021 State election commitments (\$56 million) and the carryover of unspent funding from 2020-21 (\$90 million).
2. The Total Cost of Services in the 2022-23 and 2023-24 Budget Estimates decreases by \$65 million and \$69 million respectively due to the timing of payments associated with the implementation of 2021 election commitments in the respective years.

Income

3. The increased income of \$15.3 million in the 2021-22 Budget Estimate compared to the 2020-21 Estimated Actual is mainly due to the anticipated reinstatement of lost revenue during the COVID-19 pandemic partially offset by a reduction in State Revenue following the application of Treasurer's instruction 1102: *Statements of Comprehensive Income*.

Statement of Financial Position

4. Total Current Assets decrease by \$130 million in the 2021-22 Budget Estimate compared to the 2020-21 Estimated Actual mainly due to the drawdown of Cash Reserves to deliver projects and programs following approved carryover adjustments.

Statement of Cashflows

5. Service Appropriations reduce by \$107 million in the 2021-22 Budget Estimate compared to the 2020-21 Estimated Actual mainly due to the impact of election commitments funded in 2020-21.
6. Capital appropriation reduces by \$8 million in the 2021-22 Budget Estimate compared to the 2020-21 Estimated Actual mainly due to the WA Museum Boola Bardip nearing completion and delays anticipated in other projects.
7. Other Cashflows from State Government reduce by \$10 million in the 2021-22 Budget Estimate compared to the 2020-21 Estimated Actual mainly due to Lotterywest COVID-19 Relief Funding received in 2020-21 for Artists in Residency and Kidsport.
8. Net Cash from Operating Activities decreases by \$141 million in the 2021-22 Budget Estimate compared to the 2020-21 Estimated Actual mainly due to Grants and Subsidies payments to deliver election commitments.
9. Net Cash from Investing Activities increases by \$8 million in the 2021-22 Budget Estimate compared to the 2020-21 Estimated Actual due to reduced Capital Appropriation and the reprioritisation of capital projects.

INCOME STATEMENT ^(a)
(Controlled)

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	96,570	100,961	99,581	110,355	106,952	108,117	110,106
Grants and subsidies ^(c)	133,846	176,626	147,014	286,887	237,506	133,348	114,520
Supplies and services	30,244	32,784	33,948	37,605	30,587	31,301	33,821
Accommodation	20,278	24,669	24,024	28,280	26,780	26,878	27,180
Depreciation and amortisation	27,252	23,023	22,682	23,338	23,245	23,659	24,064
Finance and interest costs	19	35	30	34	38	33	33
Other expenses	26,276	8,779	11,512	12,323	8,907	41,185	8,771
TOTAL COST OF SERVICES	334,485	366,877	338,791	498,822	434,015	364,521	318,495
Income							
Sale of goods and services	12,901	8,948	14,328	20,721	23,566	23,942	24,483
Regulatory fees and fines	2,940	6,683	6,683	6,854	8,936	9,110	11,181
Grants and subsidies	2,115	3,340	3,412	11,763	13,915	7,790	2,790
Other revenue	12,867	4,626	9,047	9,411	4,991	5,045	5,046
Total Income	30,823	23,597	33,470	48,749	51,408	45,887	43,500
NET COST OF SERVICES ^(d)	303,662	343,280	305,321	450,073	382,607	318,634	274,995
INCOME FROM STATE GOVERNMENT							
Service appropriations	229,657	287,453	424,123	317,630	327,676	264,227	255,998
Resources received free of charge	1,009	1,334	1,334	1,334	1,334	1,334	1,334
Royalties for Regions Fund:							
Regional Community Services Fund	14,968	21,128	16,401	19,043	12,466	11,716	11,716
Regional Infrastructure and Headworks Fund	-	-	-	16	140	140	140
Other revenues	1,019	16,580	16,911	7,005	6,184	6,192	6,282
TOTAL INCOME FROM STATE GOVERNMENT	246,653	326,495	458,769	345,028	347,800	283,609	275,470
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(57,009)	(16,785)	153,448	(105,045)	(34,807)	(35,025)	475

(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 879, 934 and 987 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	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
Aboriginal Cultural Centre	-	-	-	2,500	2,500	-	-
Albany							
Motorplex Complex	-	5,500	-	5,500	-	-	-
Surf Lifesaving Club	-	-	-	1,100	500	-	-
Alkimos Swimming Pool	-	500	500	500	4,000	5,000	-
All Abilities							
Play Space in Clarkson	-	-	-	1,250	1,350	-	-
Playground/s – Forrestfield	-	-	-	1,000	-	-	-
Arts							
Lotteries Account	15,849	17,818	15,192	23,162	17,536	17,601	17,690
Projects and Programs	9,090	14,450	11,150	15,857	12,557	12,557	12,557
Aveley Football Club Lighting Upgrade	-	-	-	300	-	-	-
Balcatta Football Club Amenities Upgrade	-	-	-	1,000	-	-	-
Baldivis Indoor Recreation Centre	-	500	1,000	8,500	500	-	-
Bayswater Urban Forrest	-	-	-	-	1,000	-	-
Beach Emergency Numbering System	98	345	92	218	311	-	-
Better Beginnings Program Community Grants	-	-	-	225	225	225	225
Broome Multi-purpose Outdoor Courts	1,800	140	140	-	-	-	-
Bunbury							
Hands Oval Rebuild	-	250	-	3,000	2,000	-	-
Indoor Basketball Courts	-	-	-	1,000	5,000	2,000	-
Upgrades to Hay Park	1,250	100	-	100	-	-	-
Burtonia and Marseille Gardens Recreation							
Space	-	-	-	1,500	-	-	-
Byford							
Nature Splash Park	-	-	-	1,340	-	-	-
Skate Park	-	-	-	800	-	-	-
Calectasia Hall Extension and Upgrade	-	-	-	600	-	-	-
Canning Vale Regional Open Space	-	-	-	1,000	4,000	5,000	-
Capital Works Funding for Culturally and Linguistically Diverse Community							
Association Facilities	-	3,000	1,500	1,500	-	-	-
Charlotte's Vineyard Sports Pavilion	-	-	-	630	-	-	-
Chung Wah Association Community Centre	-	-	-	1,500	3,500	-	-
Collie Mineworkers Memorial Pool Enclosure	-	1,850	1,000	850	-	-	-
Commitment to Aboriginal Youth Wellbeing							
Connecting to Country	-	450	450	450	450	-	-
Community Grants	478	560	560	560	560	560	560
Community Languages Program	1,138	1,113	1,113	1,113	1,113	1,113	1,113
Community Sporting and Recreation Facilities Fund	12,517	18,340	14,340	16,471	11,471	11,471	11,471
Companion Animal Shelters	200	200	200	200	200	200	200
Contemporary Arts	568	-	-	-	-	-	-
Contemporary Music Fund	1,034	1,450	685	2,015	750	750	750
COVID-19 Crisis							
Indian	-	-	2,000	-	-	-	-
Indonesian	-	-	-	2,000	-	-	-
COVID-19 Stimulus Package	-	79	79	-	-	-	-
Craigie Leisure Centre Gymnasium Upgrades	-	-	-	1,000	1,900	-	-
Creative Learning Program	-	-	-	1,772	1,769	1,766	1,763
Dalyellup Multipurpose Centre Youth Facility and Library	-	500	500	1,000	6,500	-	-
Donnybrook and Districts Sporting and Recreation Precinct	-	250	250	2,500	3,250	-	-
East Fremantle Oval Precinct	-	-	-	2,000	13,000	5,000	-
Eaton Bowling Club Upgrade	1,950	1,000	-	1,000	-	-	-
Ellenbrook							
Community Hub	-	-	1,500	2,000	-	-	-
Recreation Centre	-	5,000	-	5,000	-	-	-
Youth Support Centre	-	500	-	1,360	500	-	-
Female Changingroom Fund	-	-	-	500	500	500	500
Fitzroy Crossing Town Oval	-	-	-	1,500	2,500	-	-
FORM Touring Art Exhibition	370	-	-	-	-	-	-
Fremantle City Football Club	-	-	-	600	-	-	-
Fremantle Pedestrian Crossing	-	-	-	45	-	-	-
Geraldton Basketball Stadium Upgrade	-	-	-	2,000	-	-	-
Getting the Show Back on the Road	-	9,000	2,650	6,122	-	-	-
Good Faith Television Series	-	-	-	4,000	-	-	-
Goodchild Reserve Clubrooms Upgrade	-	-	-	350	-	-	-
Grants to Multicultural Groups	-	-	-	500	500	500	500
Guide Dogs WA	-	-	-	5,000	-	-	-
Harmer Park/Inglewood Oval Redevelopment	-	-	-	1,300	-	-	-
HBF Arena Public Amenity Block	-	-	-	520	-	-	-

	2019-20	2020-21	2020-21 Estimated	2021-22 Budget	2022-23 Forward	2023-24 Forward	2024-25 Forward
	Actual \$'000	Budget \$'000	Actual \$'000	Estimate \$'000	Estimate \$'000	Estimate \$'000	Estimate \$'000
Heathridge Park	-	-	-	1,500	1,000	-	-
Holocaust Museum.....	-	500	2,000	3,500	500	-	-
Industry Support	-	1,893	1,893	-	-	-	-
John Connell Sporting Reserve Upgrades	-	-	-	625	-	-	-
Kalgoorlie							
Basketball Redevelopment.....	-	-	-	1,000	3,000	1,000	-
Motorsports Precinct.....	-	1,000	-	950	1,000	-	-
Kidsport	2,364	6,624	3,424	7,824	4,624	4,624	4,624
Kiernan Park Recreation Precinct	-	500	1,500	5,500	13,000	-	-
Kimberley Aboriginal Law and Cultural Centre							
Jaluru.....	125	125	-	125	125	-	-
Kingsway Regional Sporting Complex	-	2,667	150	2,517	-	-	-
Kununurra							
Leisure Centre Redevelopment	-	-	-	1,500	4,000	500	-
Water Playground.....	-	3,200	1,500	1,700	-	-	-
Lathlain Park	1,400	-	-	-	-	-	-
Leschenault Leisure Centre Expansion	-	-	-	500	2,500	-	-
Lighting at Collie Recreation Ground,							
Princep St.....	-	-	-	400	-	-	-
Lighting Project Club Night Program	-	-	-	2,500	2,500	2,500	2,500
Local Projects Local Jobs Program	1,402	1,205	955	250	-	-	-
Lotterywest							
Back to Sport COVID-19 Relief Program.....	-	5,000	563	4,112	-	-	-
Creative Communities COVID-19 Recovery							
Program	-	5,000	1,007	3,697	-	-	-
Madeley Youth Centre.....	-	500	250	2,500	250	-	-
Maida Vale Reserve Pavillions.....	-	-	-	1,100	1,300	-	-
Mowanjum Community.....	-	-	-	300	-	-	-
Other Cultural Programs (a).....	421	444	444	422	444	444	444
Other Initiatives	450	446	446	401	401	401	401
Partnership Acceptance Learning Sharing (a).....	611	695	695	695	695	695	695
Perth Football Grandstand	-	-	2,000	2,000	-	-	-
Port Hedland Sporting and Community Hub.....	-	-	-	5,000	5,000	-	-
Public Library							
Materials (Local Governments).....	43,343	8,347	647	16,047	8,347	8,347	8,347
Strategy (Regional Subsidies)	48	140	140	140	140	140	140
Ray Owen Reserve	-	1,000	200	2,200	2,600	-	-
Regional Arts and Cultural Investment							
Program.....	3,089	4,760	6,343	4,900	4,680	4,680	4,680
Regional Athlete Support Program.....	877	1,000	884	1,100	1,146	-	-
Regional Collections Development Program	80	250	70	430	-	-	-
Regional Exhibition Touring Boost	1,356	1,750	2,035	1,750	1,750	2,000	2,000
Rickman Delawney Capital Works Package.....	-	-	-	500	-	-	-
Rockingham Aqua Jetty Stage 2	-	500	500	2,500	6,500	500	-
Scott Reserve Inclusive New Room Facilities.....	-	-	-	2,000	-	-	-
Screen Production Incentive Fund	-	-	-	4,679	4,675	4,672	4,669
Small Commitments	-	-	18,958	-	-	-	-
Sorrento							
Football Club.....	-	-	-	700	-	-	-
Surf Life Saving Club	-	-	-	2,000	6,000	-	-
Sports Lotteries Account	16,643	19,628	19,602	20,962	17,536	17,601	17,690
State Sporting Infrastructure Fund	1,285	4,000	3,200	3,800	2,000	2,000	2,000
Stephen Michael Foundation.....	-	-	200	200	-	-	-
Stop Puppy Farming – Transition Package	-	1,000	-	1,000	-	-	-
Visibility Grant (a).....	185	185	185	185	185	185	185
WA Film Fund.....	-	4,000	4,000	4,000	4,000	4,000	4,000
WACA Ground Redevelopment.....	-	2,000	3,000	10,000	17,000	-	-
Wanneroo							
Amateur Football Club	-	-	-	500	-	-	-
Recreation Centre Upgrade	-	-	-	1,500	3,500	-	-
Warmun Community.....	-	-	-	1,000	1,350	-	-
Warradale Community Centre Expansion	-	600	550	50	-	-	-
Western Australian Football Commission and							
Football West Relocation.....	150	206	206	-	-	-	-
Western Australian Football Commission.....	11,257	11,800	11,800	12,100	12,400	12,400	12,400
Western Australian Institute of Sport	2,418	2,416	2,416	2,416	2,416	2,416	2,416
Western Australian Music Industry Association	-	350	350	-	-	-	-
Woodvale/Kingsley Skatepark.....	-	-	-	800	-	-	-
Youth Plaza	-	-	-	1,000	1,000	-	-
TOTAL	133,846	176,626	147,014	286,887	237,506	133,348	114,520

(a) Previously reported under Other Cultural Programs.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets.....	47,454	21,264	189,374	80,220	35,270	27,270	27,270
Restricted cash.....	52,438	35,739	52,132	31,101	29,519	29,519	29,519
Holding account receivables.....	1,385	1,385	1,385	1,385	1,385	1,385	1,385
Receivables.....	5,709	5,976	5,698	5,698	5,698	5,698	5,698
Other.....	2,132	6,662	2,132	2,132	2,132	2,132	2,132
Total current assets.....	109,118	71,026	250,721	120,536	74,004	66,004	66,004
NON-CURRENT ASSETS							
Holding account receivables.....	157,712	179,350	178,988	200,962	222,822	245,096	267,775
Property, plant and equipment.....	1,601,577	1,656,876	1,636,100	1,673,766	1,737,442	1,773,455	1,828,317
Intangibles.....	849	690	184	-	-	91	-
Restricted cash.....	1,412	1,785	1,784	2,159	2,540	2,926	3,312
Other.....	12,524	12,524	12,524	12,524	12,524	12,524	12,524
Total non-current assets.....	1,774,074	1,851,225	1,829,580	1,889,411	1,975,328	2,034,092	2,111,928
TOTAL ASSETS	1,883,192	1,922,251	2,080,301	2,009,947	2,049,332	2,100,096	2,177,932
CURRENT LIABILITIES							
Employee provisions.....	18,127	18,276	18,133	18,133	18,133	18,133	18,133
Payables.....	3,328	475	475	-	-	-	-
Borrowings and leases.....	278	139	271	282	271	282	270
Other.....	6,343	5,528	6,339	6,339	6,339	6,339	6,339
Total current liabilities.....	28,076	24,418	25,218	24,754	24,743	24,754	24,742
NON-CURRENT LIABILITIES							
Employee provisions.....	5,238	5,607	5,610	5,985	6,366	6,752	7,138
Borrowings and leases.....	468	524	415	459	422	288	154
Other.....	17	17	17	17	17	17	17
Total non-current liabilities.....	5,723	6,148	6,042	6,461	6,805	7,057	7,309
TOTAL LIABILITIES	33,799	30,566	31,260	31,215	31,548	31,811	32,051
EQUITY							
Contributed equity.....	934,931	967,390	966,684	990,183	1,051,184	1,137,132	1,192,669
Accumulated surplus/(deficit) ^(b)	446,493	393,061	598,844	493,324	458,042	422,542	422,542
Reserves.....	467,969	531,234	483,513	495,225	508,558	508,611	530,670
Total equity	1,849,393	1,891,685	2,049,041	1,978,732	2,017,784	2,068,285	2,145,881
TOTAL LIABILITIES AND EQUITY	1,883,192	1,922,251	2,080,301	2,009,947	2,049,332	2,100,096	2,177,932

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

(b) Accumulated surplus/(deficit) does not agree to the aggregate of surplus/(deficiency) for the period and surplus/(deficiency) as at the end of the previous reporting period due to the derecognition of the Alexander Library Building from the asset register and bequests and donated works of art income being transferred to reserves in the Statement of Financial Position (\$475,000) in the years from 2020-21 to 2024-25. The amount transferred from reserves in 2019-20 was \$42,517,000.

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

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	207,784	264,430	401,462	294,271	304,431	240,568	231,934
Capital appropriation.....	89,557	32,208	31,702	23,499	61,001	85,948	55,537
Holding account drawdowns.....	9,777	1,385	1,385	1,385	1,385	1,385	1,385
Royalties for Regions Fund:							
Regional Community Services Fund.....	15,682	21,128	16,401	19,043	12,466	11,716	11,716
Regional Infrastructure and Headworks Fund	-	-	-	16	140	140	140
Other.....	1,170	16,580	16,911	7,005	6,184	6,192	6,282
Net cash provided by State Government	323,970	335,731	467,861	345,219	385,607	345,949	306,994
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(91,186)	(100,465)	(99,085)	(109,980)	(106,571)	(107,731)	(109,720)
Grants and subsidies	(99,491)	(176,626)	(147,018)	(286,887)	(237,506)	(133,348)	(114,520)
Supplies and services.....	(29,151)	(32,057)	(33,221)	(35,757)	(29,318)	(30,019)	(32,529)
Accommodation.....	(20,015)	(24,668)	(24,023)	(28,280)	(26,780)	(26,878)	(27,180)
GST payments.....	(23,956)	(32,121)	(31,850)	(28,564)	(30,303)	(22,989)	(19,874)
Finance and interest costs.....	(1)	(35)	(30)	(34)	(38)	(33)	(33)
Other payments.....	(17,981)	(8,764)	(11,497)	(13,312)	(9,317)	(9,108)	(9,204)
Receipts ^(c)							
Regulatory fees and fines.....	6,090	3,683	3,683	6,854	8,936	9,110	11,181
Grants and subsidies.....	2,515	3,340	3,412	11,763	13,915	7,790	2,790
Sale of goods and services.....	11,623	8,910	14,290	20,721	23,566	23,942	24,483
GST receipts.....	24,578	32,132	31,861	28,564	30,303	22,989	19,874
Other receipts	10,327	4,664	9,085	9,411	4,991	5,045	5,046
Net cash from operating activities.....	(226,648)	(322,007)	(284,393)	(425,501)	(358,122)	(261,230)	(249,686)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(113,809)	(56,007)	(41,168)	(49,215)	(73,322)	(92,013)	(56,603)
Net cash from investing activities	(113,809)	(56,007)	(41,168)	(49,215)	(73,322)	(92,013)	(56,603)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(663)	(233)	(314)	(313)	(314)	(320)	(319)
Net cash from financing activities	(663)	(233)	(314)	(313)	(314)	(320)	(319)
NET INCREASE/(DECREASE) IN CASH HELD.....	(17,150)	(42,516)	141,986	(129,810)	(46,151)	(7,614)	386
Cash assets at the beginning of the reporting period	123,996	106,871	106,871	248,857	119,047	72,896	65,282
Net cash transferred to/from other agencies	25	-	-	-	-	-	-
Cash assets at the end of the reporting period	106,871	64,355	248,857	119,047	72,896	65,282	65,668

(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 (a) (b)

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
Regulatory Fees and Fines							
Liquor Fees Revenue	2,940	6,682	6,682	6,853	7,028	7,208	9,286
Grants and Subsidies							
Direct Grants and Subsidies Receipts	295	11,928	10,409	647	364	364	364
Provision of Services to the Commonwealth....	542	916	1,711	9,641	11,891	5,641	641
Sale of Goods and Services							
Revenue Received for the Provision of Accommodation and Recreation Programs ..	3,156	2,246	4,177	4,888	4,921	4,993	5,091
Other.....	162	6,930	1,418	5,407	4,442	4,484	4,647
Provision of Services to the Racing and Gaming Industries.....	4,911	4,269	4,528	4,528	4,528	4,528	4,618
GST Receipts							
GST Input Credits	22,808	30,859	30,501	25,646	27,487	21,230	18,043
GST Receipts on Sales	1,770	1,273	1,360	2,918	2,816	1,759	1,831
Other Receipts							
Other Receipts	783	5,061	5,626	810	823	831	831
Rental Income	188	1,145	907	1,090	877	875	877
TOTAL	37,555	71,309	67,319	62,428	65,177	51,913	46,229

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

(b) The Art Gallery of Western Australia, Perth Theatre Trust, Library Board of Western Australia and the Western Australia Museum are Statutory Authorities and as a result are excluded from the Net Appropriation Determination.

DETAILS OF ADMINISTERED TRANSACTIONS

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
INCOME							
Taxation							
Casino Tax	39,742	41,000	51,500	51,500	53,000	54,000	54,000
Other							
Appropriation (a)	37,252	34,933	63,680	83,695	41,344	41,488	41,684
Combat Sports Commission Appropriation ...	853	860	860	860	868	877	877
Revenue - Other	80	-	-	-	-	-	-
TOTAL ADMINISTERED INCOME	77,927	76,793	116,040	136,055	95,212	96,365	96,561
EXPENSES							
Grants to Charitable and Other Public Bodies							
Grants to Individuals Problem Gambling.....	500	500	500	500	500	500	500
Land Tax Assistance for Landlords	575	14,425	1,925	-	-	-	-
Subsidies and Concessions							
Subsidies to Gambling and Betting Agencies and Bookmakers.....	36,177	34,433	47,489	39,581	40,844	40,988	41,184
Other							
Combat Sports Commission Expenditure	853	860	860	860	868	877	877
Receipts Paid into the Consolidated Account	50,517	51,000	51,500	74,000	53,000	54,000	54,000
Rugby WA Loan	-	-	-	1,015	-	-	-
Small Business Cyclone Seroja Grants Scheme	-	-	740	120	-	-	-
Small Business Lockdown Assistance Grants Program	-	-	10,052	47,378	-	-	-
TOTAL ADMINISTERED EXPENSES	88,622	101,218	113,066	163,454	95,212	96,365	96,561

(a) Includes Appropriation for Administration of Small Business Cyclone Seroja Grants Scheme and Small Business Lockdown Assistance Grants Program.

Agency Special Purpose Account Details

ARTS LOTTERIES SPECIAL PURPOSE ACCOUNT

Account Purpose: The purpose of the Account is to hold moneys received, pursuant to section 22(2)(d) and 22(5) of the *Lotteries Commission Act 1990*, to be applied in such proportions and among such bodies engaged in the conduct of cultural activities in the State.

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Opening Balance	952	3,064	3,064	10,662
Receipts:				
Appropriations ^(a)	17,961	14,626	19,007	16,962
	18,913	17,690	22,071	27,624
Payments	15,849	17,690	11,409	23,624
CLOSING BALANCE	3,064	-	10,662	4,000

(a) 2020-21 Appropriations include \$0.4 million received for 2019-20.

COMMUNITY SPORTING AND RECREATION FACILITIES SPECIAL PURPOSE ACCOUNT

Account Purpose: The Fund holds moneys appropriated for the purpose of making grants for the development of public sporting and recreation facilities and for the management and administration of those grants.

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Opening Balance	1,840	1,328	1,328	8,923
Receipts:				
Appropriations	12,000	18,000	18,000	13,000
Other	11	-	-	-
	13,851	19,328	19,328	21,923
Payments	12,523	18,000	10,405	15,000
CLOSING BALANCE	1,328	1,328	8,923	6,923

SPORTS LOTTERIES SPECIAL PURPOSE ACCOUNT

Account Purpose: The purpose of the Account is to hold moneys received, pursuant to section 22(2)(c) and 22(4) of the *Lotteries Commission Act 1990*, to be applied in such proportions and among such bodies engaged in the conduct of sport in the State.

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Opening Balance	3,762	5,077	5,077	7,237
Receipts:				
Appropriations ^(a)	17,961	14,626	19,007	16,962
Other	(3)	-	24	-
	21,720	19,703	24,108	24,199
Payments	16,643	17,690	16,871	19,800
CLOSING BALANCE	5,077	2,013	7,237	4,399

(a) 2020-21 Appropriations include \$0.4 million received from 2019-20.

LOGUE BROOK RECREATION OFFSET TRUST ACCOUNT ^(a)

Account Purpose: To fund the identification and re-establishment (and associated administration costs) of recreation amenities, where practical, within the localities of nearby dams and inland bodies, following cessation of recreational access to Logue Brook.

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Opening Balance	42	22	22	-
Receipts:				
Other	4	-	1	-
	46	22	23	-
Payments	24	22	23	-
CLOSING BALANCE.....	22	-	-	-

(a) Logue Brook Recreation Offset Trust Account was settled in 2020-21 and is not expected to continue operations in 2021-22 and forward years.

Division 38 Western Australian Sports Centre Trust

Part 8 Community Services

Appropriations, Expenses and Cash Assets

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
DELIVERY OF SERVICES							
Item 79 Net amount appropriated to deliver services	116,649	120,183	112,450	102,204	85,330	75,808	75,504
Total appropriations provided to deliver services	116,649	120,183	112,450	102,204	85,330	75,808	75,504
CAPITAL							
Item 140 Capital Appropriation ^(a)	13,520	17,924	25,745	28,906	32,826	22,930	23,923
TOTAL APPROPRIATIONS ^(b)	130,169	138,107	138,195	131,110	118,156	98,738	99,427
EXPENSES							
Total Cost of Services	238,859	212,108	199,637	225,302	255,564	246,111	245,811
Net Cost of Services ^{(c) (d)}	88,441	117,419	116,555	102,944	88,477	78,883	78,579
CASH ASSETS ^(e)	59,858	56,320	57,899	45,505	43,404	41,376	38,718

(a) Additional Capital Appropriation is provided to fund lease repayments and is not reflected in the Asset Investment Program.

(b) The Total Appropriations profile reflects impacts arising from COVID-19 with a progressive anticipation of recovery.

(c) 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.

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

(e) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Western Australian Sports Centre Trust's (VenuesWest's) Income Statement since presentation of the 2020-21 Budget to Parliament on 8 October 2020, are outlined below:

	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
New Initiative					
HBF Park - Stadium Expenditure to Facilitate the 2023 FIFA Women's World Cup.....	-	5,336	10,000	390	390
Ongoing Initiatives					
Optus Stadium Revised Financial Forecast.....	-	(25,381)	-	-	-
Perth Motorplex Operator Funding	862	830	-	-	-
RAC Arena Revised Financial Forecast	-	(11,846)	-	-	-
Reduction in Expenditures Due to COVID-19 Impact on Activities.....	(5,591)	-	-	-	-
Update to Optus Stadium Design, Build, Finance and Maintain Contract Loan Repayments.....	(7,730)	(7,960)	(8,127)	(8,190)	-
Other					
2021-22 Tariffs, Fees and Charges.....	-	153	156	181	185

Significant Issues Impacting the Agency

1. The COVID-19 pandemic continues to present major challenges globally and is expected to substantially impact on the sport and entertainment industries in Western Australia throughout 2021-22. Continued flexibility and careful management will be required to implement the changing requirements applicable to the business including at times, event cancellations and rescheduling at short notice. The financial impact of the pandemic on VenuesWest's key hirers in sport and entertainment will need to be closely monitored.
2. The low unemployment rate in Western Australia, combined with the volatility of the live event industry, has impacted on the supply chain with casual shift acceptance rates down to 40% at times, as reliable and regular work has been hard to achieve. It will remain a challenge to scale the casual workforces up and down through the financial year and for the industry to then rebuild and acquire skills lost to alternative employers e.g., sound, lighting and video technicians; transport; logistics; rigging; and venue support services including catering and security.
3. The Government's significant investment in economic infrastructure projects as part of the State's COVID-19 Response has delivered additional funds for VenuesWest's capital works program. Venue upgrades and works over the next two financial years will deliver multiple projects including further investment into HBF Park for upgrades and temporary overlay to meet FIFA requirements to be a host venue for the 2023 FIFA Women's World Cup, and a new dry diving training centre at HBF Stadium as well as upgrades to amenities at several venues, including shared toilet facilities and air conditioning.
4. Construction of the rooftop attraction at Optus Stadium will deliver on the State's vision of a safe and accessible rooftop experience for all ages and abilities. This new and unique attraction will provide exhilarating experiences, and visitors and residents of Perth are expected to attend and take in the amazing views of our city and Swan River through to the hills.
5. Security remains a key aspect of delivering great venue experiences in an ever-changing environment and in addition to continually working with the Western Australia Police Force and other essential service providers, VenuesWest has commenced a program of infrastructure upgrades across its higher-profile venues to mitigate security threats. The organisational capacity and capability to prepare, react and recover from any public safety incident continues to be prominent. Regular monitoring of national threat levels and strong relationships with relevant security agencies will continue to be essential.

6. The findings from a full asset condition assessment audit of the portfolio are being utilised to prioritise VenuesWest's capital investment planning over the short, medium and longer term. This work, in conjunction with master planning, will guide VenuesWest's decisions across its large portfolio of State assets at various stages in their lifecycle. The condition of assets is critical to enable the generation of commercial revenues, whilst meeting world-class training and competition standards and planning for asset maintenance and renewal.
7. The integration of the physical and digital customer experiences continues with technology demands as customers embrace on-demand technology consumption, fan engagement and interactions using augmented reality, social media and interactive digital installations as well as delivery of services that seamlessly enhance the live event experience. The capacity for venues to generate new revenue streams as a result of improved technologies must be balanced with the need to manage cyber security threats.
8. Consumer concerns relating to the ticket resale market are expected to be addressed through the passing of new legislation and consumer education regarding the practices of scalpers which include utilisation of sophisticated software to bypass computer security systems to purchase large numbers of tickets. This practice has been the bane of the industry and it has necessarily driven the cost of greater monitoring efforts to minimise the detrimental impact on genuine fans who may miss out or pay hugely inflated prices for events.

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 VenuesWest'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
Growing Our Communities: Protecting our environment with thriving suburbs and regions.	Sustainable, accessible and profitable State assets delivering sport, recreation and entertainment opportunities for Western Australians.	<ol style="list-style-type: none"> 1. Deliver Training and Competition Facilities for High Performance Sport 2. Provision of Venues and Precincts Delivering Quality Sport and Entertainment Experiences

Service Summary

Expense	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
1. Deliver Training and Competition Facilities for High Performance Sport.....	158,067	137,930	126,412	155,032	172,379	168,439	168,015
2. Provision of Venues and Precincts Delivering Quality Sport and Entertainment Experiences.....	80,792	74,178	73,225	70,270	83,185	77,672	77,796
Total Cost of Services.....	238,859	212,108	199,637	225,302	255,564	246,111	245,811

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: Sustainable, accessible and profitable State assets delivering sport, recreation and entertainment opportunities for Western Australians:					
Percentage of targeted sports where venues meet international competition standards.....	89%	89%	89%	89%	
High performance sport user satisfaction	90%	90%	92%	90%	
Level of patronage.....	4.1 million	3.2 million	4.2 million	4.5 million	1
Customer satisfaction.....	89%	90%	92%	90%	

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

Explanation of Significant Movements

(Notes)

- Changes to anticipated levels of patronage is explained by initial uncertainties of the impact of the COVID-19 pandemic on national and international travel which would have acted to prevent hosting of events at premium venues. Once the extent of the COVID-19 pandemic impacts on venue patronage was determined with more certainty, the levels were subsequently revised upwards reflecting the uplift in local market activity.

Services and Key Efficiency Indicators**1. Deliver Training and Competition Facilities for High Performance Sport**

Manage and maintain facilities of an international level for elite sport programs.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service					
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	158,067	137,930	126,412	155,032	1
Less Income ^(a)	99,523	48,452	52,472	88,345	1
Net Cost of Service	58,544	89,478	73,940	66,687	
Employees (Full-Time Equivalents)	255	245	245	293	
Efficiency Indicators					
The subsidy VenuesWest provides to high performance sport and training competition ^(b)	65%	75%	56%	60%	1

(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 calculation of the subsidy VenuesWest provides to high performance sport and training competition has been updated to exclude depreciation costs from the Total Cost of Service to align with the basis on which appropriation funding is provided.

Explanation of Significant Movements

(Notes)

- Numbers reflect the financial consequences of operating in a COVID-19 impacted environment with full recovery to pre-COVID-19 activity anticipated from 2022-23.

2. Provision of Venues and Precincts Delivering Quality Sport and Entertainment Experiences

Manage and maintain facilities to provide for community, sporting and entertainment services, programs and events.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	80,792	74,178	73,225	70,270	
Less Income	50,895	46,237	30,610	34,013	
Net Cost of Service	29,897	27,941	42,615	36,257	
Employees (Full-Time Equivalents)	239	253	253	269	
Efficiency Indicators					
Commercial expense ratio	80%	68%	65%	82%	

Asset Investment Program

1. The Asset Investment Program for 2021-22 provides for the following significant expenditures:
 - 1.1. \$23.5 million to finalise the Optus Stadium construction contract;
 - 1.2. \$4.5 million to commence capital works at HBF Park Stadium in anticipation of hosting the 2023 FIFA Women's World Cup;
 - 1.3. \$3.8 million to replace the athletics track and other minor works at the WA Athletics Stadium;
 - 1.4. \$4.8 million to upgrade or replace technology infrastructure including ticketing management systems at Optus Stadium; and
 - 1.5. \$3.6 million on security infrastructure initiatives at Optus Stadium, HBF Park and RAC Arena.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-21 \$'000	2020-21 Estimated Expenditure \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
WORKS IN PROGRESS							
COVID-19 Response							
Additional Upgrades and Maintenance.....	3,000	692	692	2,308	-	-	-
HBF Park.....	1,660	150	150	1,510	-	-	-
HBF Stadium.....	3,250	200	200	3,050	-	-	-
Optus Stadium - Additional Turf.....	1,000	500	-	500	-	-	-
Shade at Outdoor Pools.....	350	25	25	325	-	-	-
Other Works in Progress							
Capital Upgrades and Maintenance							
2020-21 Program.....	11,110	6,558	6,558	4,552	-	-	-
Optus Stadium							
Rooftop Climb Additional Funding.....	3,297	3,100	3,100	197	-	-	-
Computers and Office Equipment.....	24,312	4,241	751	4,773	4,510	3,266	7,522
Perth Motorplex Upgrades.....	1,708	1,685	467	23	-	-	-
Security Infrastructure Upgrades.....	11,517	4,356	1,536	3,550	-	3,611	-
WA Athletics Stadium.....	5,208	892	46	3,828	106	382	-
COMPLETED WORKS							
Capital Upgrades and Maintenance							
2018-19 Program.....	10,957	10,957	2,435	-	-	-	-
2019-20 Program.....	8,327	8,327	1,186	-	-	-	-
Optus Stadium Rooftop Climb Works.....	5,455	5,455	4,675	-	-	-	-
NEW WORKS							
COVID-19 Response							
Lighting Upgrades (HBF Stadium and HBF Arena).....	1,500	-	-	1,500	-	-	-
Other New Works							
Capital Upgrades and Maintenance							
2021-22 Program.....	10,110	-	-	10,110	-	-	-
2022-23 Program.....	10,110	-	-	-	10,110	-	-
2023-24 Program.....	13,165	-	-	-	-	13,165	-
2024-25 Program.....	10,110	-	-	-	-	-	10,110
HBF Park - Stadium Modifications to Host 2023 FIFA							
Women's World Cup.....	19,480	-	-	4,480	15,000	-	-
RAC Arena - Commercial Product Innovation.....	1,500	-	-	1,500	-	-	-
Optus Stadium Building Cost Finalisation.....	23,500	-	-	23,500	-	-	-
Total Cost of Asset Investment Program	180,626	47,138	21,821	65,706	29,726	20,424	17,632
FUNDED BY							
Capital Appropriation.....			18,987	21,984	25,867	16,289	12,932
Drawdowns from the Holding Account			4,700	6,200	4,700	4,700	4,700
Funding Included in Department of Treasury - Major							
State Infrastructure ^(a)			-	22,469	-	-	-
Internal Funds and Balances ^(b)			(1,866)	15,053	(841)	(565)	-
Total Funding.....			21,821	65,706	29,726	20,424	17,632

(a) Attributable to the settlement of the Optus Stadium contract dispute.

(b) Carryover of prior year capital funding and offsetting income for project initiatives.

Financial Statements

Income Statement

Expenses

1. The COVID-19 environment has had consequential impacts on operating activities across the venues. Reductions to expenses from the 2019-20 Actual to the 2020-21 Estimated Actual reflect variable cost savings due to limitations to operating activities. Changes to Supplies and services between the 2020-21 Budget and 2020-21 Estimated Actual is a function of revised assumptions during this period.
2. A notable change from the 2019-20 Actual and 2020-21 Budget to the 2020-21 Estimated Actual is the \$7.7 million saving on Finance and interest costs following the Optus Stadium lease refinancing initiative undertaken in March 2020.
3. The 2021-22 Budget Estimate contains assumptions on the continuing impact of COVID-19 at venues including the limited ability to host concerts but with unrestricted capacity for other sports events. For years beyond 2021-22 it is not anticipated that COVID-19 will significantly influence operating activities.

Income

4. The impact of COVID-19 has had significant implications for the higher profile venues. The ability to host international performers for concert events has been severely limited due to the pandemic. Consequently, revenues at both Optus Stadium and RAC Arena are reduced from the prior year. User charges and fees have also fallen due to periods of lockdowns impacting health and fitness venues.
5. Whilst a disruptive current environment has acted to reduce revenues compared to prior periods, the variable nature of the majority of costs means that the Net Cost of Services has remained consistent between the 2020-21 Budget and 2020-21 Estimated Actual. The 2021-22 Budget Estimate contains assumptions that consider the continuing impact of COVID-19 at venues including the limited ability to host concerts but with unrestricted capacity for other sports events. From 2022-23 it is anticipated that there will be a return to a pre-COVID-19 operating model to limit reliance on service appropriations from Government to fund VenuesWest.

Statement of Cashflows

6. Net cash provided by State Government is increased in the 2021-22 Budget Estimate compared to the 2020-21 Budget due to funding provided to finalise settlement of the Optus Stadium build contract.
7. Receipts in the 2021-22 Budget Estimate reflect continuing COVID-19 impact assumptions before resuming to pre-COVID-19 levels of activity in subsequent years.
8. Variable components of cash payments in the 2021-22 Budget Estimate are moderated by the restriction to activity resulting from the COVID-19 operating environment.
9. Cash outflows in excess of inflows in the 2021-22 Budget Estimate are being met by cash balances held.

INCOME STATEMENT ^(a)
(Controlled)

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	48,969	44,916	43,383	49,321	55,866	56,173	56,458
Grants and subsidies ^(c)	16	-	-	-	-	-	-
Supplies and services	59,813	44,029	40,910	60,069	75,708	75,736	75,736
Accommodation	12,329	9,094	9,094	9,948	11,572	11,859	11,859
Depreciation and amortisation	73,735	71,933	71,924	71,921	71,921	72,014	72,014
Finance and interest costs	27,299	26,910	19,177	18,767	18,340	17,934	17,325
Other expenses	16,698	15,226	15,149	15,276	22,157	12,395	12,419
TOTAL COST OF SERVICES	238,859	212,108	199,637	225,302	255,564	246,111	245,811
Income							
Sale of goods and services	99,919	75,231	63,624	99,433	124,246	124,387	124,391
Grants and subsidies	1,526	-	-	-	-	-	-
Other revenue	48,973	19,458	19,458	22,925	42,841	42,841	42,841
Total Income	150,418	94,689	83,082	122,358	167,087	167,228	167,232
NET COST OF SERVICES ^(d)	88,441	117,419	116,555	102,944	88,477	78,883	78,579
INCOME FROM STATE GOVERNMENT							
Service appropriations	116,649	120,183	112,450	102,204	85,330	75,808	75,504
Other revenues	493	226	226	3,348	154	430	430
TOTAL INCOME FROM STATE GOVERNMENT	117,142	120,409	112,676	105,552	85,484	76,238	75,934
SURPLUS/(DEFICIENCY) FOR THE PERIOD	28,701	2,990	(3,879)	2,608	(2,993)	(2,645)	(2,645)

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 494, 498 and 562 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 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
Contracted Costs Paid in Relation to Sponsorship Arrangements	16	-	-	-	-	-	-
TOTAL	16	-	-	-	-	-	-

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
CURRENT ASSETS							
Cash assets ^(b)	58,964	55,426	57,005	44,611	42,510	40,482	37,824
Restricted cash	894	894	894	894	894	894	894
Holding account receivables	4,700	4,700	4,700	6,200	6,200	6,200	6,200
Receivables	10,592	7,121	10,592	10,592	10,592	10,592	10,592
Other	3,316	11,183	3,316	3,316	3,316	3,316	3,316
Total current assets	78,466	79,324	76,507	65,613	63,512	61,484	58,826
NON-CURRENT ASSETS							
Holding account receivables ^(c)	278,930	346,100	346,100	410,270	477,440	544,678	611,308
Property, plant and equipment	1,809,947	1,760,505	1,755,437	1,742,114	1,690,966	1,639,470	1,585,683
Intangibles	1,566	1,566	1,566	1,566	1,566	1,566	1,566
Total non-current assets	2,090,443	2,108,171	2,103,103	2,153,950	2,169,972	2,185,714	2,198,557
TOTAL ASSETS	2,168,909	2,187,495	2,179,610	2,219,563	2,233,484	2,247,198	2,257,383
CURRENT LIABILITIES							
Employee provisions	4,773	4,697	4,773	4,773	4,773	4,773	4,773
Payables	1,679	4,999	1,679	1,679	1,679	1,679	1,679
Borrowings and leases	7,774	8,372	8,377	9,861	12,455	19,593	19,596
Other	30,462	30,538	30,462	30,462	30,462	30,462	30,462
Total current liabilities	44,688	48,606	45,291	46,775	49,369	56,507	56,510
NON-CURRENT LIABILITIES							
Employee provisions	1,685	1,685	1,685	1,685	1,685	1,685	1,685
Borrowings and leases ^(d)	354,272	351,676	346,880	338,463	328,897	315,032	303,936
Total non-current liabilities	355,957	353,361	348,565	340,148	330,582	316,717	305,621
TOTAL LIABILITIES	400,645	401,967	393,856	386,923	379,951	373,224	362,131
EQUITY							
Contributed equity	1,597,350	1,615,362	1,623,183	1,674,646	1,707,568	1,730,654	1,754,577
Accumulated surplus/(deficit)	97,772	101,488	93,893	96,501	93,508	90,863	88,218
Reserves	73,142	68,678	68,678	61,493	52,457	52,457	52,457
Total equity	1,768,264	1,785,528	1,785,754	1,832,640	1,853,533	1,873,974	1,895,252
TOTAL LIABILITIES AND EQUITY	2,168,909	2,187,495	2,179,610	2,219,563	2,233,484	2,247,198	2,257,383

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

(b) Reductions to service appropriations received from State Government in 2021-22 combined with expenditure of carried over capital appropriations is anticipated to reduce cash assets held at 30 June 2022 by \$12.4 million.

(c) The Holding account receivable reflects incremental depreciation cost reimbursed through the Treasury held receivable.

(d) Borrowings and leases reduce in accordance with capital repayments scheduled for the Optus lease arrangement.

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

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	49,750	48,313	40,580	30,334	13,460	3,870	4,174
Capital appropriation.....	13,520	17,924	25,745	28,906	32,826	22,930	23,923
Holding account drawdowns.....	4,700	4,700	4,700	6,200	4,700	4,700	4,700
Other.....	533	226	226	25,817	154	430	430
Net cash provided by State Government	68,503	71,163	71,251	91,257	51,140	31,930	33,227
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(50,376)	(44,916)	(43,383)	(49,321)	(55,866)	(56,173)	(56,458)
Supplies and services.....	(66,151)	(42,635)	(39,516)	(58,766)	(74,400)	(74,428)	(75,116)
Accommodation.....	(12,329)	(9,122)	(9,122)	(9,977)	(11,601)	(11,991)	(11,991)
GST payments.....	(19,350)	(1,460)	(1,460)	(1,460)	(1,460)	(1,460)	(1,460)
Finance and interest costs.....	(27,295)	(26,909)	(19,176)	(18,766)	(18,340)	(17,928)	(17,304)
Other payments ^(c)	(21,806)	(16,593)	(16,516)	(16,551)	(23,436)	(13,601)	(13,625)
Receipts							
Sale of goods and services.....	54,873	63,171	51,564	117,955	139,961	140,102	140,106
GST receipts.....	17,313	1,460	1,460	1,460	1,460	1,460	1,460
Other receipts ^(d)	31,374	31,518	31,518	4,403	27,126	27,126	27,126
Net cash from operating activities.....	(93,747)	(45,486)	(44,631)	(31,023)	(16,556)	(6,893)	(7,262)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(15,738)	(26,897)	(21,821)	(65,706)	(29,726)	(20,424)	(17,632)
Net cash from investing activities	(15,738)	(26,897)	(21,821)	(65,706)	(29,726)	(20,424)	(17,632)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(7,663)	(1,968)	(6,758)	(6,922)	(6,959)	(6,641)	(10,991)
Net cash from financing activities	(7,663)	(1,968)	(6,758)	(6,922)	(6,959)	(6,641)	(10,991)
NET INCREASE/(DECREASE) IN CASH HELD.....	(48,645)	(3,188)	(1,959)	(12,394)	(2,101)	(2,028)	(2,658)
Cash assets at the beginning of the reporting period	108,512	59,508	59,858	57,899	45,505	43,404	41,376
Net cash transferred to/from other agencies	(9)	-	-	-	-	-	-
Cash assets at the end of the reporting period	59,858	56,320	57,899	45,505	43,404	41,376	38,718

(a) Full audited financial statements are published in VenuesWest'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) Includes payroll tax, advertising and promotion, operating lease payments, insurance premiums, recharged and rebated expenses and event costs.

(d) Includes sponsorship income, supplier rights, volume rebates, recoveries, commissions, event revenues and tours.

Western Australian Institute of Sport

Part 8 Community Services

Asset Investment Program

1. The program covers the Institute's upgrade and replacement of capital-intensive sporting equipment, sport science technology and hardware and office equipment, assisting the Institute to provide opportunities for talented Western Australian athletes to achieve excellence in elite sport with support from their home environment.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-21 \$'000	2020-21 Estimated Expenditure \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
COMPLETED WORKS							
Asset Replacement - 2020-21 Program	143	143	143	-	-	-	-
NEW WORKS							
Asset Replacement							
2021-22 Program.....	143	-	-	143	-	-	-
2022-23 Program.....	143	-	-	-	143	-	-
2023-24 Program.....	143	-	-	-	-	143	-
2024-25 Program.....	143	-	-	-	-	-	143
Total Cost of Asset Investment Program	715	143	143	143	143	143	143
FUNDED BY							
Internal Funds and Balances			143	143	143	143	143
Total Funding.....			143	143	143	143	143

Lotteries Commission

Part 8 Community Services

Asset Investment Program

1. Over the forward estimates period, Lotterywest will invest:
 - 1.1. \$2.6 million developing business operating systems, \$2.1 million in maintaining and enhancing gaming products and services, and \$15 million on renewal of the central gaming system;
 - 1.2. \$6.2 million maintaining and replacing information and communications technology infrastructure, core systems and environments;
 - 1.3. \$1.7 million to replace the existing grants management system with a contemporary solution that can integrate grant systems for Lotterywest and Healthway; and
 - 1.4. \$1.2 million to renew and maintain plant and equipment, including voice communications.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-21 \$'000	2020-21 Estimated Expenditure \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
WORKS IN PROGRESS							
Business System Program	2,652	26	26	1,226	450	500	450
Gaming System Program	3,028	928	750	800	800	250	250
Information and Communications Technology Infrastructure Programs	9,713	3,555	1,231	2,558	1,050	850	1,700
Plant and Equipment Program	1,328	128	128	200	450	250	300
NEW WORKS							
Gaming System Renewal	15,000	-	-	-	-	5,000	10,000
Grant System Renewal	1,675	-	-	1,525	150	-	-
Total Cost of Asset Investment Program	33,396	4,637	2,135	6,309	2,900	6,850	12,700
FUNDED BY							
Internal Funds and Balances			2,135	6,309	2,900	6,850	12,700
Total Funding			2,135	6,309	2,900	6,850	12,700

Metropolitan Cemeteries Board

Part 8 Community Services

Asset Investment Program

1. The Board's Asset Investment Program (AIP) totals \$38.3 million over the forward estimates period and continues to provide for quality public cemetery services to meet increasing community expectations and demand. The AIP supports the Board's strategic goal to ensure the State's metropolitan cemetery system remains financially sustainable.
2. In 2021-22, the AIP totals \$9.3 million and is focused on upgrading critical cremator equipment, continued investment in improving key business information systems, and cemetery grounds development for burial and memorial services, including the infrastructure upgrades of amenities on all sites.
3. Across the forward estimates period, the AIP provides for new building works for mausoleum assets in Fremantle, the replacement of cremators, ongoing programs to update information and communications technology, and other cemetery capital works. These works support the delivery of the Board's essential services and improve access to the State's metropolitan cemeteries for the benefit of the community, industry and Government.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-21 \$'000	2020-21 Estimated Expenditure \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
COMPLETED WORKS							
Building and Infrastructure - 2020-21 Program.....	1,949	1,949	1,949	-	-	-	-
Burials, Entombments and Memorials - 2020-21 Program....	636	636	636	-	-	-	-
Cremators - 2020-21 Program.....	395	395	395	-	-	-	-
Fleet, Plant and Equipment - 2020-21 Program	1,340	1,340	1,340	-	-	-	-
NEW WORKS							
Building and Infrastructure							
2021-22 Program.....	3,479	-	-	3,479	-	-	-
2022-23 Program.....	5,514	-	-	-	5,514	-	-
2023-24 Program.....	7,205	-	-	-	-	7,205	-
2024-25 Program.....	7,540	-	-	-	-	-	7,540
Burials, Entombments and Memorials							
2021-22 Program.....	1,110	-	-	1,110	-	-	-
2022-23 Program.....	744	-	-	-	744	-	-
2023-24 Program.....	1,075	-	-	-	-	1,075	-
2024-25 Program.....	747	-	-	-	-	-	747
Cremators							
2021-22 Program.....	3,350	-	-	3,350	-	-	-
2022-23 Program.....	1,875	-	-	-	1,875	-	-
Fleet, Plant and Equipment							
2021-22 Program.....	1,390	-	-	1,390	-	-	-
2022-23 Program.....	1,520	-	-	-	1,520	-	-
2023-24 Program.....	1,373	-	-	-	-	1,373	-
2024-25 Program.....	1,366	-	-	-	-	-	1,366
Total Cost of Asset Investment Program	42,608	4,320	4,320	9,329	9,653	9,653	9,653
FUNDED BY							
Internal Funds and Balances.....			4,320	9,329	9,653	9,653	9,653
Total Funding.....			4,320	9,329	9,653	9,653	9,653