



Western Australia
State Budget
2021-22

Budget Paper No. 2
Budget Statements Volume 1

2021-22 Budget Paper set includes:

Budget Paper No. 1 – Treasurer’s Speech

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

Budget Paper No. 3 – Economic and Fiscal Outlook

Reader’s Guide to the 2021-22 Budget Statements (available electronically from www.ourstatebudget.wa.gov.au)



2021-22 B U D G E T

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

Budget Paper No. 2
Volume 1

**PRESENTED TO THE LEGISLATIVE ASSEMBLY
ON 9 SEPTEMBER 2021**

2021-22 Budget Statements

(Budget Paper No. 2 Volume 1)

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Acknowledgement of Country

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

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2021-22 BUDGET

BUDGET STATEMENTS

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CHAPTER 1

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 1 - PARLIAMENT		
1	1	Parliament
		Legislative Council
	1	- Net amount appropriated to deliver services
	90	- Capital Appropriation.....
		- Salaries and Allowances Act 1975
		Total
1	1	Legislative Assembly
	2	- Net amount appropriated to deliver services
	91	- Capital Appropriation.....
		- Salaries and Allowances Act 1975
		Total
1	1	Parliamentary Services
	3	- Net amount appropriated to deliver services
	92	- Capital Appropriation.....
		Total
1	2	Parliamentary Commissioner for Administrative Investigations
	4	- Net amount appropriated to deliver services
	93	- Capital Appropriation.....
		- Parliamentary Commissioner Act 1971
		Total
TOTAL - PART 1		
PART 2 - GOVERNMENT ADMINISTRATION		
1	3	Premier and Cabinet
	5	- Net amount appropriated to deliver services
	6	- Amount provided for Administered Grants, Subsidies and Other Transfer Payments
	94	- Capital Appropriation.....
		- Salaries and Allowances Act 1975
		Total
1	4	Public Sector Commission
	7	- Net amount appropriated to deliver services
	95	- Capital Appropriation.....
		- Salaries and Allowances Act 1975
		Total
1	5	Governor's Establishment
	8	- Net amount appropriated to deliver services
	96	- Capital Appropriation.....
		- Governor's Establishment Act 1992
		- Salaries and Allowances Act 1975
		Total
1	6	Western Australian Electoral Commission
	9	- Net amount appropriated to deliver services
	97	- Capital Appropriation.....
		- Electoral Act 1907
		- Industrial Relations Act 1979.....
		- Salaries and Allowances Act 1975
		Total
1	7	Salaries and Allowances Tribunal
	10	- Net amount appropriated to deliver services
	98	- Capital Appropriation.....
		Total

2019-20 Actual \$'000	2020-21 Budget \$'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
6,460 21 13,547	6,568 19 14,334	6,568 19 14,334	6,176 19 13,942	6,178 19 13,551	6,208 50 13,597	6,256 50 13,642
20,028	20,921	20,921	20,137	19,748	19,855	19,948
5,907 20 21,514	5,996 18 22,690	5,996 18 22,690	5,979 18 22,215	6,147 18 21,686	6,174 18 21,758	6,218 18 21,828
27,441	28,704	28,704	28,212	27,851	27,950	28,064
17,936 1,018 18,954	18,142 1,016 19,158	17,993 1,016 19,009	18,107 1,516 19,623	18,307 1,516 19,823	18,539 1,517 20,056	18,759 1,517 20,276
8,006 21 678 8,705 75,128	7,376 19 678 8,073 76,856	7,378 19 678 8,075 76,709	7,452 21 682 8,155 76,127	9,022 268 686 9,976 77,398	10,102 17 691 10,810 78,671	10,236 17 695 10,948 79,236
144,154 - 382 1,565 146,101	148,365 12,900 373 1,565 163,203	175,163 70,900 373 1,565 248,001	172,065 71,190 3,855 1,571 248,681	147,837 75,406 580 1,575 225,398	144,710 82,177 575 1,580 229,042	145,870 83,803 575 1,584 231,832
24,288 43 647 24,978	25,047 37 510 25,594	25,042 34 510 25,586	26,186 32 513 26,731	26,667 33 516 27,216	25,420 31 519 25,970	25,701 32 520 26,253
1,594 192 3,865 575 6,226	2,103 2,526 3,946 575 9,150	2,317 2,526 4,300 575 9,718	2,829 777 4,435 604 8,645	2,130 277 4,472 583 7,462	2,181 27 4,331 587 7,126	1,676 27 4,178 591 6,472
6,941 167 1,200 116 486 8,910	25,372 14 4,898 116 486 30,886	30,403 884 5,470 116 486 37,359	6,747 22 - 116 488 7,373	6,787 21 800 116 490 8,214	6,885 22 1,600 116 492 9,115	25,459 22 4,498 116 494 30,589
994 - 994	1,012 5 1,017	1,012 5 1,017	1,018 4 1,022	1,016 4 1,020	1,026 5 1,031	1,037 5 1,042

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 2 - GOVERNMENT ADMINISTRATION - continued		
1	8	11 Commissioner for Children and Young People <ul style="list-style-type: none"> - Net amount appropriated to deliver services - Capital Appropriation..... - Salaries and Allowances Act 1975 Total
1	9	12 Office of the Information Commissioner <ul style="list-style-type: none"> - Net amount appropriated to deliver services - Freedom of Information Act 1992..... Total
1	10	13 Registrar, Western Australian Industrial Relations Commission <ul style="list-style-type: none"> - Net amount appropriated to deliver services 99 - Capital Appropriation..... - Salaries and Allowances Act 1975 Total
TOTAL - PART 2		
PART 3 - FINANCIAL ADMINISTRATION		
1	11	Treasury <ul style="list-style-type: none"> 14 - Net amount appropriated to deliver services 15 - Bunbury Water Corporation..... 16 - Busselton Water Corporation 17 - Electricity Generation and Retail Corporation (Synergy) 18 - Forest Products Commission 19 - Kimberley Ports Authority 20 - Public Transport Authority 21 - Regional Power Corporation (Horizon Power) 22 - Southern Ports Authority 23 - Water Corporation of Western Australia..... 24 - Western Australian Land Authority (DevelopmentWA)..... - Western Australian Land Authority (DevelopmentWA) Perth City Deal..... 25 - Gaming and Wagering Commission..... 26 - Goods and Services Tax (GST) Administration Costs..... 27 - Department of Jobs, Tourism, Science and Innovation..... 28 - Metropolitan Redevelopment Authority (DevelopmentWA) 29 - Provision for Aboriginal Community Controlled Sector Development..... 30 - Provision for Perth City Deal 31 - Provision for Unfunded Liabilities in the Government Insurance Fund..... 32 - Provision for Voluntary Targeted Separation Scheme 33 - Refund of Past Years Revenue Collections - Public Corporations 34 - Royalties for Regions 35 - State Property - Emergency Services Levy..... 36 - WA Health 37 - All Other Grants, Subsidies and Transfer Payments..... Comprising: <ul style="list-style-type: none"> - Acts of Grace - Commonwealth Pandemic Leave Disaster Payment..... - Incidentals - Interest on Public Moneys Held in Participating Trust Fund Accounts - Administration Costs - National Tax Equivalent Regime Scheme - Western Australian Land Information Authority - Valuation Services - Western Australian Treasury Corporation Management Fees - Department of Communities..... - Department of Finance..... - Department of Justice - Minerals Research Institute..... - Noongar Land Fund Account - Provision for Aboriginal Cultural Heritage Bill.....

2019-20 Actual \$'000	2020-21 Budget \$'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
2,697	2,596	2,753	2,819	2,802	2,835	2,875
10	-	-	-	-	-	-
255	255	255	256	257	258	259
2,962	2,851	3,008	3,075	3,059	3,093	3,134
2,010	1,867	1,867	1,983	1,991	2,008	2,034
269	278	278	279	280	281	283
2,279	2,145	2,145	2,262	2,271	2,289	2,317
9,371	9,476	9,476	9,857	10,039	10,094	10,149
52	49	49	59	60	61	58
2,441	2,441	2,441	3,151	2,798	2,809	2,827
11,864	11,966	11,966	13,067	12,897	12,964	13,034
204,314	246,812	338,800	310,856	287,537	290,630	314,673
50,495	48,707	43,569	50,128	44,471	43,756	44,102
768	726	786	798	814	830	847
563	670	670	768	707	721	742
573,131	890,989	878,683	386,669	331,088	325,544	302,218
200	200	200	200	220	-	-
-	2,706	2,706	3,100	2,500	2,500	2,500
901,584	1,088,211	1,031,800	984,070	977,409	970,847	926,487
36,385	40,174	47,090	8,298	8,307	9,628	10,856
30,373	21,529	21,529	8,078	-	-	-
239,441	216,924	218,579	364,349	416,260	448,984	392,669
59,063	328,241	265,931	249,783	166,557	108,081	94,607
-	50,000	50,000	-	-	-	-
5,200	3,800	3,800	3,900	4,000	4,100	4,200
66,440	70,700	64,500	71,200	71,000	71,000	71,000
4,610	4,110	4,010	18,924	11,380	1,200	1,200
21,292	-	-	866	-	-	-
-	-	-	1,017	713	1,658	-
-	-	-	100,000	-	-	-
3,900	15,000	12,259	17,944	18,300	3,459	3,016
-	25,640	-	10,076	-	-	-
7,131	10,000	14,994	10,000	10,000	10,000	10,000
661,305	761,645	761,645	873,230	863,119	758,895	850,173
19,235	19,249	18,075	19,064	20,021	21,022	21,631
3,700	957	150	11,985	20,884	16,242	11,802
3,529	3,610	1,606	4,805	2,525	2,505	7,535
-	300	-	300	300	300	300
-	-	-	2,300	-	-	-
-	240	-	240	240	240	240
2,519	2,150	715	1,055	1,055	1,065	6,080
114	100	68	100	100	100	100
156	170	105	120	140	110	125
740	650	718	690	690	690	690
-	-	-	-	5,679	4,341	59,475
-	-	-	-	1,823	-	-
-	6,375	-	-	-	-	-
1,500	-	-	-	-	-	-
-	-	-	-	5,600	5,600	5,600
-	-	-	-	2,500	2,500	2,500

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 3 - FINANCIAL ADMINISTRATION - continued		
		- Provision for Resolution of Native Title in the South West of Western Australia (Settlement).....
		- Provision for Business Case Development Fund
		- Judges' Salaries and Pensions Act 1950
		Comprising:
		- Benefit Payments
		- Administration Expenses.....
		- Parliamentary Superannuation Act 1970.....
		Comprising:
		- Benefit Payments
		- Administration Expenses.....
		- State Superannuation Act 2000
		Comprising:
		- Pension Scheme
		Comprising:
		- Benefit Payments
		- Administration Expenses.....
		- Gold State Super.....
		Comprising:
		- Benefit Payments
		- Administration Expenses.....
		- Government Services.....
		- West State Super
		- Western Australian Health Promotion Foundation Act 2016
		- Betting Tax Act 2018.....
		- Unclaimed Money Act 1990
		- Loan Acts - Interest
		- Western Australian Future Health Research and Innovation Fund Act 2012
100		- Capital Appropriation.....
101		- Animal Resources Authority
102		- Electricity Generation and Retail Corporation (Synergy)
103		- Electricity Networks Corporation (Western Power)
104		- Kimberley Ports Authority
105		- Metropolitan Redevelopment Authority (DevelopmentWA)
106		- Pilbara Ports Authority.....
107		- Regional Power Corporation (Horizon Power)
108		- Royalties for Regions
109		- WA Health
110		- Western Australian Land Authority (DevelopmentWA).....
		- Bunbury Water Corporation.....
		- Department of Biodiversity, Conservation and Attractions
		- Department of Communities.....
		- Department of Education.....
		- Department of Justice
		- Department of Transport
		- Racing and Wagering Western Australia.....
		- Southern Ports Authority
		- Western Australian Land Information Authority
111		- Debt Reduction Account.....
112		- Climate Action Fund.....
113		- Digital Capability Fund
114		- Social Housing Investment Fund.....
115		- Softwood Plantation Expansion Fund
116		- Women and Newborn Health Service Relocation Account.....
		- Loans (Co-operative Companies) Act 2004
		- Loan Acts - Repayment of Borrowings
		- Salaries and Allowances Act 1975
		Total
1	12	Office of the Auditor General
		- Net amount appropriated to deliver services
38		- Capital Appropriation.....
117		- Salaries and Allowances Act 1975
		Total

2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
Actual	Budget	Estimated	Budget	Forward	Forward	Forward
\$'000	\$'000	Actual ^(a)	Estimate	Estimate	Estimate	Estimate
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
-	60,000	-	-	-	-	-
-	13,002	-	-	-	-	-
16,623	18,913	17,375	18,907	20,557	22,297	24,126
16,423	18,674	17,160	18,674	20,319	22,052	23,875
200	239	215	233	238	245	251
8,989	11,421	9,824	11,414	10,106	10,351	10,612
8,751	11,140	9,539	11,140	9,826	10,064	10,317
238	281	285	274	280	287	295
477,451	551,563	406,653	440,919	435,986	424,104	418,230
168,357	159,135	158,874	152,895	144,189	135,748	128,099
166,276	157,632	157,356	151,437	142,842	134,469	126,886
2,081	1,503	1,518	1,458	1,347	1,279	1,213
250,459	334,076	189,412	288,024	291,797	288,356	290,131
245,723	328,765	184,294	282,768	286,984	283,727	285,682
4,313	4,696	4,777	4,638	4,181	3,982	3,786
423	615	341	618	632	647	663
58,635	58,352	58,367	-	-	-	-
23,064	23,421	23,421	23,949	24,497	25,057	25,520
22,860	24,810	33,255	24,300	26,550	29,196	30,072
641	2,000	1,448	2,000	2,000	2,000	2,000
721,970	634,000	629,277	578,000	545,000	536,000	525,000
63,700	82,900	82,900	101,400	59,400	60,200	59,900
32	69	72	67	67	68	68
1,306	1,521	336	6,130	-	-	-
-	-	-	170,202	20,800	3,000	1,000
33,106	166,338	133,528	170,146	92,316	91,255	90,326
9,150	4,000	4,000	3,500	500	500	500
56,716	211,539	211,539	1,600	2,420	-	-
45,888	28,117	4,151	50,041	25,533	17,070	27,418
17,050	-	-	24,016	-	-	-
220,771	251,864	192,879	226,312	318,287	220,735	50,603
8,050	30,239	22,610	26,960	36,500	31,522	143,731
-	34,800	15,000	40,500	29,953	-	-
-	-	11,900	-	664	-	-
1,200	3,700	-	-	-	-	-
-	-	-	-	21,600	32,600	6,800
20,970	14,040	13,400	-	-	-	-
72,255	713	12,335	-	-	-	-
2,920	15,000	15,000	-	596	16,218	19,492
148	-	-	-	-	-	-
1,624	640	640	-	-	-	-
5,000	-	-	-	-	-	-
-	1,546,593	1,546,593	2,115,221	-	-	-
-	-	-	168,000	-	-	-
-	-	-	500,000	-	-	-
-	-	-	750,000	-	-	-
-	-	-	350,000	-	-	-
-	-	-	1,787,000	-	-	-
6,688	6,000	6,000	-	-	-	-
1,317,624	-	-	587,480	-	1,803	18,480
1,101	1,101	1,101	1,108	1,120	1,127	1,137
5,846,742	7,348,467	6,837,819	11,378,424	4,660,329	4,338,516	4,278,175
8,363	10,573	10,321	10,687	11,209	11,380	11,521
300	348	348	347	347	347	300
753	811	811	813	815	817	819
9,416	11,732	11,480	11,847	12,371	12,544	12,640

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 3 - FINANCIAL ADMINISTRATION - continued		
1	13	Finance 39 - Net amount appropriated to deliver services 40 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments 118 - Capital Appropriation - First Home Owner Grant Act 2000 - Petroleum (Submerged Lands) Act 1982 - Salaries and Allowances Act 1975 Total TOTAL - PART 3
PART 4 - JOBS AND ECONOMIC DEVELOPMENT		
1	14	Jobs, Tourism, Science and Innovation 41 - Net amount appropriated to deliver services 42 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments 119 - Capital Appropriation - Salaries and Allowances Act 1975 Total
1	15	Primary Industries and Regional Development 43 - Net amount appropriated to deliver services 44 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments 120 - Capital Appropriation - Biosecurity and Agriculture Management Act 2007 - Salaries and Allowances Act 1975 Total
1	16	Mines, Industry Regulation and Safety 45 - Net amount appropriated to deliver services 46 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments 121 - Capital Appropriation - Salaries and Allowances Act 1975 Total
1	17	Small Business Development Corporation 47 - Net amount appropriated to deliver services 122 - Capital Appropriation - Salaries and Allowances Act 1975 Total
1	18	Rural Business Development Corporation 48 - Net amount appropriated to deliver services Total
1	19	Economic Regulation Authority 49 - Net amount appropriated to deliver services Total
1	20	Energy Policy WA 50 - Net amount appropriated to deliver services 123 - Capital Appropriation - Salaries and Allowances Act 1975 Total
1	21	Infrastructure WA 51 - Net amount appropriated to deliver services - Salaries and Allowances Act 1975 Total TOTAL - PART 4

2019-20 Actual \$'000	2020-21 Budget \$'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
168,179	219,458	219,458	225,976	199,525	196,088	195,320
176,298	526,327	533,917	1,008,355	223,210	229,335	247,210
5,265	7,711	7,711	6,181	16,380	4,310	760
52,761	82,254	95,718	95,385	26,374	41,149	65,693
-	351	159	446	273	194	114
1,601	1,601	1,601	1,607	1,612	1,617	1,622
404,104	837,702	858,564	1,337,950	467,374	472,693	510,719
6,260,262	8,197,901	7,707,863	12,728,221	5,140,074	4,823,753	4,801,534
156,416	236,309	340,931	248,494	210,852	188,955	182,970
22,579	22,970	23,489	24,768	21,816	22,102	10,410
251	11,597	3,485	1,646	3,696	3,697	3,697
1,502	1,508	1,508	1,520	1,533	1,538	1,543
180,748	272,384	369,413	276,428	237,897	216,292	198,620
190,236	218,824	227,913	236,800	207,954	203,137	183,209
1,550	1,550	1,550	1,550	1,550	1,550	1,550
5,102	31,495	11,881	40,582	16,569	7,455	5,459
2,956	3,042	3,042	3,333	3,633	3,742	3,742
3,182	3,182	3,182	3,198	3,210	3,222	3,235
203,026	258,093	247,568	285,463	232,916	219,106	197,195
134,916	142,968	159,224	140,438	140,414	141,416	146,152
85,438	110,712	132,532	126,662	20,645	13,268	13,299
1,491	1,930	3,530	6,592	1,573	1,600	1,601
1,494	1,494	1,494	1,502	1,507	1,512	1,517
223,339	257,104	296,780	275,194	164,139	157,796	162,569
13,621	15,065	14,962	16,483	14,414	14,136	14,305
73	73	73	72	73	73	73
260	260	260	261	262	263	264
13,954	15,398	15,295	16,816	14,749	14,472	14,642
236	233	233	236	235	237	239
236	233	233	236	235	237	239
2,439	2,388	1,988	1,639	1,657	1,675	1,694
2,439	2,388	1,988	1,639	1,657	1,675	1,694
20,309	17,349	17,566	18,020	19,286	19,726	17,489
-	17	17	16	15	15	-
256	281	281	281	281	282	285
20,565	17,647	17,864	18,317	19,582	20,023	17,774
3,865	4,740	4,804	4,827	4,781	4,824	4,872
307	367	367	368	369	370	371
4,172	5,107	5,171	5,195	5,150	5,194	5,243
648,479	828,354	954,312	879,288	676,325	634,795	597,976

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 5 - HEALTH		
1	22	WA Health
	52	- Net amount appropriated to deliver services
	124	- Capital Appropriation.....
		- Lotteries Commission Act 1990.....
		- Salaries and Allowances Act 1975
		Total
1	23	Mental Health Commission
	53	- Net amount appropriated to deliver services
	54	- Mental Health Advocacy Service.....
	55	- Mental Health Tribunal.....
	56	- Office of the Chief Psychiatrist
	125	- Capital Appropriation.....
		- Salaries and Allowances Act 1975
		Total
1	24	Health and Disability Services Complaints Office
	57	- Net amount appropriated to deliver services
	126	- Capital Appropriation.....
		- Salaries and Allowances Act 1975
		Total
TOTAL - PART 5		
PART 6 - EDUCATION AND TRAINING		
1	25	Education
	58	- Net amount appropriated to deliver services
	59	- Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....
	127	- Capital Appropriation.....
		- Salaries and Allowances Act 1975
		Total
1	26	Training and Workforce Development
	60	- Net amount appropriated to deliver services
	128	- Capital Appropriation.....
		- Salaries and Allowances Act 1975
		Total
TOTAL - PART 6		
PART 7 - COMMUNITY SAFETY		
2	27	Western Australia Police Force
	61	- Net amount appropriated to deliver services
	129	- Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....
		- Capital Appropriation.....
		- Salaries and Allowances Act 1975
		Total
2	28	Justice
	62	- Net amount appropriated to deliver services
	130	- Capital Appropriation.....
		- Children's Court of Western Australia Act 1988
		- Criminal Injuries Compensation Act 2003
		- District Court of Western Australia Act 1969
		- Judges' Salaries and Pensions Act 1950
		- Salaries and Allowances Act 1975
		- Solicitor General Act 1969.....
		- State Administrative Tribunal Act 2004
		- Suitors' Fund Act 1964.....
		Total

2019-20 Actual \$'000	2020-21 Budget \$'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
5,067,749	5,183,118	5,464,907	5,580,807	5,321,455	5,410,401	5,647,193
208,016	238,875	250,666	257,894	225,530	119,600	62,709
142,190	117,010	144,500	135,699	140,285	140,806	141,519
716	716	716	1,182	1,185	1,188	1,191
5,418,671	5,539,719	5,860,789	5,975,582	5,688,455	5,671,995	5,852,612
710,012	760,210	721,687	819,059	884,235	907,250	939,244
2,719	2,858	2,936	3,703	3,696	3,855	4,028
2,677	2,740	2,740	3,577	3,700	3,834	3,969
3,127	3,272	3,272	3,974	4,122	4,288	4,460
72	4,103	4,103	7,608	17,515	13,326	67
809	809	809	811	813	814	815
719,416	773,992	735,547	838,732	914,081	933,367	952,583
2,715	2,578	2,648	2,735	2,771	2,809	2,845
107	5	5	4	4	4	4
-	236	236	238	240	242	243
2,822	2,819	2,889	2,977	3,015	3,055	3,092
6,140,909	6,316,530	6,599,225	6,817,291	6,605,551	6,608,417	6,808,287
4,065,311	4,255,548	4,303,721	4,266,699	4,347,997	4,488,595	4,588,178
451,873	449,968	460,764	447,626	429,466	431,381	438,597
295,767	306,421	306,421	351,752	448,234	354,860	255,066
1,473	1,473	1,666	1,807	1,819	1,831	1,844
4,814,424	5,013,410	5,072,572	5,067,884	5,227,516	5,276,667	5,283,685
333,474	418,356	418,356	415,122	455,351	476,582	487,074
130	10,467	10,467	43,730	50,706	55,360	33,806
1,815	1,815	1,815	1,825	1,835	1,845	1,855
335,419	430,638	430,638	460,677	507,892	533,787	522,735
5,149,843	5,444,048	5,503,210	5,528,561	5,735,408	5,810,454	5,806,420
1,403,840	1,417,591	1,467,156	1,478,405	1,508,240	1,552,132	1,577,196
16,174	-	-	-	-	-	-
72,876	122,122	111,551	64,367	79,464	106,959	83,621
4,712	4,622	4,622	4,640	4,661	4,682	4,701
1,497,602	1,544,335	1,583,329	1,547,412	1,592,365	1,663,773	1,665,518
1,246,584	1,274,009	1,331,827	1,365,180	1,278,398	1,303,364	1,314,384
49,498	68,385	79,997	95,205	87,301	80,043	42,978
431	405	430	406	407	408	413
45,891	31,817	68,548	31,817	31,817	31,817	31,817
13,465	13,531	13,858	14,580	15,638	16,889	18,191
11,484	10,836	10,909	11,962	12,696	13,613	14,598
31,203	30,920	32,077	34,327	35,821	38,435	41,204
-	-	-	149	-	-	-
5,244	5,878	5,313	6,168	6,689	7,211	7,727
-	-	-	8	-	-	-
1,403,800	1,435,781	1,542,959	1,559,802	1,468,767	1,491,780	1,471,312

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 7 - COMMUNITY SAFETY - continued		
2	29	State Solicitor's Office 63 - Net amount appropriated to deliver services 131 - Capital Appropriation..... - Salaries and Allowances Act 1975 - Solicitor General Act 1969..... - Suitors' Fund Act 1964..... Total
2	30	Fire and Emergency Services 64 - Net amount appropriated to deliver services 65 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments..... 132 - Capital Appropriation..... - Salaries and Allowances Act 1975 Total
2	31	Office of the Director of Public Prosecutions 66 - Net amount appropriated to deliver services 133 - Capital Appropriation..... - Salaries and Allowances Act 1975 Total
2	32	Corruption and Crime Commission 67 - Net amount appropriated to deliver services 134 - Capital Appropriation..... - Corruption and Crime Commission Act 2003 Total
2	33	Chemistry Centre (WA) 68 - Net amount appropriated to deliver services 135 - Capital Appropriation..... - Salaries and Allowances Act 1975 Total
2	34	Office of the Inspector of Custodial Services 69 - Net amount appropriated to deliver services 136 - Capital Appropriation..... - Salaries and Allowances Act 1975 Total
2	35	Parliamentary Inspector of the Corruption and Crime Commission 70 - Net amount appropriated to deliver services - Corruption and Crime Commission Act 2003 Total
		TOTAL - PART 7

2019-20 Actual \$'000	2020-21 Budget \$'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
36,535	34,563	39,299	29,239	35,188	34,773	35,486
-	-	135	101	135	135	135
3,300	3,340	3,340	2,541	3,400	3,400	3,400
636	594	555	446	596	597	604
23	31	31	23	31	31	31
40,494	38,528	43,360	32,350	39,350	38,936	39,656
50,112	67,517	94,265	53,806	39,493	34,306	37,374
244,347	85,000	85,000	166,960	92,000	60,700	45,000
-	2,493	2,540	6,850	20	1,620	10,920
1,041	1,041	1,041	1,045	1,048	1,050	1,053
295,500	156,051	182,846	228,661	132,561	97,676	94,347
38,390	39,407	39,215	42,785	44,449	47,464	51,816
-	146	146	768	286	146	146
3,315	3,763	3,763	3,325	3,340	3,369	3,391
41,705	43,316	43,124	46,878	48,075	50,979	55,353
26,473	26,882	26,831	27,351	27,387	27,824	28,128
241	243	268	219	215	249	208
502	502	502	503	504	505	506
27,216	27,627	27,601	28,073	28,106	28,578	28,842
7,757	6,788	6,788	6,771	6,802	6,974	7,005
2,500	2,500	2,500	2,500	2,500	2,500	2,500
251	251	251	252	253	254	255
10,508	9,539	9,539	9,523	9,555	9,728	9,760
3,267	3,275	3,275	3,353	3,350	3,415	3,453
227	227	227	236	244	219	219
247	247	247	249	250	251	252
3,741	3,749	3,749	3,838	3,844	3,885	3,924
516	480	480	488	486	504	506
179	179	179	180	181	182	183
695	659	659	668	667	686	689
3,321,261	3,259,585	3,437,166	3,457,205	3,323,290	3,386,021	3,369,401

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 8 - COMMUNITY SERVICES		
2	36	Communities 71 - Net amount appropriated to deliver services 137 - Capital Appropriation..... - Salaries and Allowances Act 1975 Total
2	37	Local Government, Sport and Cultural Industries 72 - Net amount appropriated to deliver services 73 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments 74 - Art Gallery of Western Australia 75 - Contribution to Community Sporting and Recreation Facilities Fund 76 - Library Board of Western Australia 77 - Perth Theatre Trust 78 - Western Australian Museum 138 - Capital Appropriation..... 139 - Art Gallery of Western Australia - Perth Theatre Trust - Lotteries Commission Act 1990..... - Salaries and Allowances Act 1975 Total
2	38	Western Australian Sports Centre Trust 79 - Net amount appropriated to deliver services 140 - Capital Appropriation..... Total
TOTAL - PART 8		
PART 9 - TRANSPORT		
2	39	Transport 80 - Net amount appropriated to deliver services 81 - Western Australian Coastal Shipping Commission 141 - Capital Appropriation..... - Salaries and Allowances Act 1975 Total
2	40	Commissioner of Main Roads 82 - Net amount appropriated to deliver services 142 - Capital Appropriation..... - Road Traffic (Administration) Act 2008..... - Salaries and Allowances Act 1975 - Road Traffic (Administration) Act 2008..... Total
2	41	Public Transport Authority of Western Australia 143 - Capital Appropriation..... 144 - Capital Appropriation METRONET Projects Under Development - Salaries and Allowances Act 1975 Total
TOTAL - PART 9		
PART 10 - ENVIRONMENT		
2	42	Water and Environmental Regulation 83 - Net amount appropriated to deliver services 145 - Capital Appropriation..... - Salaries and Allowances Act 1975 Total

2019-20 Actual \$'000	2020-21 Budget \$'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
1,771,908	1,830,364	1,866,946	1,955,111	1,975,055	2,023,919	2,052,754
28,080	182,129	182,129	165,962	173,634	147,321	102,770
492	492	492	493	494	494	494
1,800,480	2,012,985	2,049,567	2,121,566	2,149,183	2,171,734	2,156,018
108,377	151,554	281,340	187,633	203,595	138,256	128,157
38,105	35,793	64,540	84,555	42,212	42,365	42,561
8,256	8,497	8,497	8,458	8,424	8,569	8,712
12,000	18,000	18,000	13,000	12,000	12,000	12,000
28,821	28,736	28,386	27,931	27,171	27,495	27,903
11,637	12,736	12,760	9,504	8,185	8,871	9,341
24,010	38,044	37,306	36,544	32,588	33,191	33,857
88,346	30,490	29,984	22,981	60,783	85,730	55,319
1,211	218	1,718	518	218	218	218
-	1,500	-	-	-	-	-
35,922	29,252	37,200	33,924	35,072	35,202	35,380
634	634	634	636	641	643	648
357,319	355,454	520,365	425,684	430,889	392,540	354,096
116,649	120,183	112,450	102,204	85,330	75,808	75,504
13,520	17,924	25,745	28,906	32,826	22,930	23,923
130,169	138,107	138,195	131,110	118,156	98,738	99,427
2,287,968	2,506,546	2,708,127	2,678,360	2,698,228	2,663,012	2,609,541
225,256	96,817	107,107	87,505	94,273	70,211	50,347
100	100	100	100	100	100	100
15,122	37,952	32,763	426,020	36,702	22,227	21,828
894	894	894	896	899	901	903
241,372	135,763	140,864	514,521	131,974	93,439	73,178
348,089	368,402	368,402	404,042	392,482	371,641	384,341
-	10,400	72,400	107,923	75,688	69,718	117,488
747,593	764,651	669,729	806,660	748,095	771,476	870,575
425	425	425	426	427	428	429
258,509	247,625	387,757	291,028	404,010	440,014	403,909
1,354,616	1,391,503	1,498,713	1,610,079	1,620,702	1,653,277	1,776,742
618,472	727,199	457,234	591,261	1,126,072	1,003,662	662,626
-	378,493	150,862	66,637	383,931	469,736	237,560
359	359	359	360	361	362	362
618,831	1,106,051	608,455	658,258	1,510,364	1,473,760	900,548
2,214,819	2,633,317	2,248,032	2,782,858	3,263,040	3,220,476	2,750,468
81,488	105,223	102,916	117,781	116,500	106,551	96,918
6,007	7,855	7,934	11,791	14,645	6,847	6,848
402	402	402	402	403	404	405
87,897	113,480	111,252	129,974	131,548	113,802	104,171

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 10 - ENVIRONMENT - continued		
2	43	Biodiversity, Conservation and Attractions
	84	- Net amount appropriated to deliver services
	146	- Capital Appropriation.....
		- Salaries and Allowances Act 1975
		Total
		TOTAL - PART 10
PART 11 - PLANNING AND LAND USE		
2	44	Planning, Lands and Heritage
	85	- Net amount appropriated to deliver services
	147	- Capital Appropriation.....
		- Salaries and Allowances Act 1975
		Total
2	45	Western Australian Planning Commission
	86	- Net amount appropriated to deliver services
	148	- Capital Appropriation.....
		- Metropolitan Region Improvement Tax Act 1959
		Total
2	46	Western Australian Land Information Authority
	87	- Net amount appropriated to deliver services
	149	- Capital Appropriation.....
		- Salaries and Allowances Act 1975
		- Transfer of Land Act 1893.....
		Total
2	47	Heritage Council of Western Australia
	88	- Net amount appropriated to deliver services
		Total
2	48	National Trust of Australia (WA)
	89	- Net amount appropriated to deliver services
	150	- Capital Appropriation.....
		Total
		TOTAL - PART 11
		GRAND TOTAL
Total Appropriation Bill No.1 - Recurrent Services		
Total Appropriation Bill No.2 - Capital Purposes		
Authorised by Other Statutes		
		- Recurrent Services.....
		- Capital Purposes.....
		- Financing.....
		Total Authorised by Other Statutes
		GRAND TOTAL

(a) Based on preliminary annual report data for 2020-2021. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

2019-20 Actual \$'000	2020-21 Budget \$'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
258,554	265,586	271,765	285,196	282,993	277,051	273,141
10,778	39,344	31,157	53,212	60,257	44,498	32,189
625	625	625	593	595	597	599
269,957	305,555	303,547	339,001	343,845	322,146	305,929
357,854	419,035	414,799	468,975	475,393	435,948	410,100
90,044	114,730	114,559	105,455	100,512	95,460	93,686
3,495	9,891	7,852	2,373	2,156	2,160	2,165
399	401	401	404	407	410	414
93,938	125,022	122,812	108,232	103,075	98,030	96,265
5,904	28,350	5,850	25,259	11,468	10,577	10,222
5,400	5,400	5,400	5,400	5,400	5,400	5,400
87,706	86,769	84,744	83,897	83,880	84,462	85,896
99,010	120,519	95,994	114,556	100,748	100,439	101,518
33,911	32,478	32,186	39,475	55,131	49,192	50,500
4,396	3,588	2,888	8,420	358	-	-
337	337	337	338	339	340	341
-	-	575	-	-	-	-
38,644	36,403	35,986	48,233	55,828	49,532	50,841
1,390	1,377	1,377	1,606	1,526	1,540	1,555
1,390	1,377	1,377	1,606	1,526	1,540	1,555
3,404	3,457	3,457	3,184	3,185	3,218	3,262
435	435	435	435	435	435	435
3,839	3,892	3,892	3,619	3,620	3,653	3,697
236,821	287,213	260,061	276,246	264,797	253,194	253,876
26,897,658	30,216,197	30,248,304	36,003,988	28,547,041	28,205,371	27,801,512
20,786,203	22,774,038	23,401,449	23,808,778	22,319,070	22,336,067	22,764,270
1,935,290	4,575,225	3,993,498	8,774,527	3,475,944	3,048,691	2,115,297
2,593,344	2,613,309	2,459,600	2,542,175	2,348,017	2,378,796	2,499,556
258,509	247,625	387,757	291,028	404,010	440,014	403,909
1,324,312	6,000	6,000	587,480	-	1,803	18,480
4,176,165	2,866,934	2,853,357	3,420,683	2,752,027	2,820,613	2,921,945
26,897,658	30,216,197	30,248,304	36,003,988	28,547,041	28,205,371	27,801,512

CHAPTER 2

NET APPROPRIATION DETERMINATIONS

NET APPROPRIATION DETERMINATIONS

	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
PART 1 - PARLIAMENT							
Legislative Council	258	130	130	130	130	130	130
Legislative Assembly	201	115	115	115	115	115	115
Parliamentary Services	829	565	565	565	565	565	565
Parliamentary Commissioner for Administrative Investigations	2,844	2,943	2,943	2,967	2,991	3,016	3,037
TOTAL - PART 1	4,132	3,753	3,753	3,777	3,801	3,826	3,847
PART 2 - GOVERNMENT ADMINISTRATION							
Premier and Cabinet	6,787	7,444	7,444	9,450	7,450	7,450	7,450
Public Sector Commission	1,057	957	812	1,327	1,515	1,057	1,057
Governors Establishment	298	190	63	63	190	190	190
Western Australian Electoral Commission	6,665	889	885	6,320	600	6,320	885
Salaries and Allowances Tribunal	9	61	61	60	60	60	60
Commissioner for Children and Young People	231	219	222	91	91	88	88
Office of the Information Commissioner	89	52	52	52	52	52	52
Registrar, Western Australian Industrial Relations Commission	828	583	583	583	583	583	583
TOTAL - PART 2	15,964	10,395	10,122	17,946	10,541	15,800	10,365
PART 3 - FINANCIAL ADMINISTRATION							
Treasury	2,742	3,498	3,235	3,679	3,469	2,638	2,638
Office of the Auditor General	25,685	26,787	27,049	27,716	27,970	28,198	28,841
Finance	1,236,761	1,402,127	1,310,984	1,460,978	1,699,311	1,349,026	1,158,461
TOTAL - PART 3	1,265,188	1,432,412	1,341,268	1,492,373	1,730,750	1,379,862	1,189,940
PART 4 - JOBS AND ECONOMIC DEVELOPMENT							
Jobs, Tourism, Science and Innovation	20,815	10,213	13,709	15,088	10,248	10,298	9,463
Primary Industries and Regional Development	93,105	76,161	77,148	85,085	72,812	70,278	70,777
Mines, Industry Regulation and Safety	99,266	94,605	92,605	107,712	107,726	107,732	107,737
Energy Policy WA	351	40	-	2,819	2,939	2,814	5,464
TOTAL - PART 4	213,537	181,019	183,462	210,704	193,725	191,122	193,441
PART 5 - HEALTH							
WA Health	2,639,826	2,536,641	2,704,141	2,792,528	2,740,418	2,894,027	3,037,892
Mental Health Commission	223,996	215,336	256,972	264,730	276,964	281,862	292,573
TOTAL - PART 5	2,863,822	2,751,977	2,961,113	3,057,258	3,017,382	3,175,889	3,330,465
PART 6 - EDUCATION AND TRAINING							
Education	1,292,987	1,447,662	1,447,845	1,548,812	1,597,385	1,683,794	1,739,672
Training and Workforce Development	245,524	304,342	312,114	228,765	221,376	224,347	226,804
TOTAL - PART 6	1,538,511	1,752,004	1,759,959	1,777,577	1,818,761	1,908,141	1,966,476

	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
PART 7 - COMMUNITY SAFETY							
Western Australia Police Force	94,669	84,074	104,177	117,699	107,464	109,908	110,736
Justice	221,210	277,022	268,162	278,384	281,213	287,087	291,439
Fire and Emergency Services	48,977	34,399	48,433	38,927	33,743	30,882	27,407
Office of the Director of Public Prosecutions	6,445	6,484	7,508	6,184	6,184	6,184	6,184
Office of the Inspector of Custodial Services	292	47	47	47	47	47	47
Parliamentary Inspector of the Corruption and Crime Commission.....	16	16	16	16	16	16	16
State Solicitor's Office	6,637	7,907	6,100	7,697	7,697	7,697	7,697
TOTAL - PART 7	378,246	409,949	434,443	448,954	436,364	441,821	443,526
PART 8 - COMMUNITY SERVICES							
Communities.....	110,893	119,998	120,247	142,579	115,755	99,262	101,909
Local Government, Sport and Cultural Industries	38,625	71,309	67,319	62,428	65,177	51,913	46,229
TOTAL - PART 8	149,518	191,307	187,566	205,007	180,932	151,175	148,138
PART 9 - TRANSPORT							
Transport	369,715	380,779	383,343	439,910	492,299	478,439	483,536
TOTAL - PART 9	369,715	380,779	383,343	439,910	492,299	478,439	483,536
PART 10 - ENVIRONMENT							
Water and Environmental Regulation	128,888	141,076	131,832	163,789	153,804	144,648	143,785
Biodiversity, Conservation and Attractions	100,273	86,485	97,758	89,264	88,626	88,649	88,669
TOTAL - PART 10	229,161	227,561	229,590	253,053	242,430	233,297	232,454
PART 11 - PLANNING AND LAND USE							
Planning, Lands and Heritage.....	61,882	60,950	68,161	75,655	78,391	71,873	71,526
TOTAL - PART 11	61,882	60,950	68,161	75,655	78,391	71,873	71,526
GRAND TOTAL	7,089,676	7,402,106	7,562,780	7,982,214	8,205,376	8,051,245	8,073,714

CHAPTER 3

AGENCY INFORMATION IN SUPPORT OF THE ESTIMATES

Part 1 - 6

Further information pertaining to the 2021-22 Budget Statements can be found in the associated Reader's Guide to the Budget Statements which can be accessed at the Western Australian State Budget website: <https://ourstatebudget.wa.gov.au>.

Part 1

Parliament

Introduction

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

Summary of Recurrent and Asset Investment Expenditure

Agency	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Legislative Council		
– Total Cost of Services	22,353	20,787
Legislative Assembly		
– Total Cost of Services	30,621	28,877
Parliamentary Services		
– Total Cost of Services	18,006	18,120
– Asset Investment Program	1,000	1,500
Parliamentary Commissioner for Administrative Investigations		
– Total Cost of Services	11,546	11,270
– Asset Investment Program	305	208

Division 1 Parliament

Part 1 Parliament

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							
Legislative Council							
Item 1 Net amount appropriated to deliver services	6,460	6,568	6,568	6,176	6,178	6,208	6,256
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	13,547	14,334	14,334	13,942	13,551	13,597	13,642
Total appropriations provided to deliver services	20,007	20,902	20,902	20,118	19,729	19,805	19,898
Legislative Assembly							
Item 2 Net amount appropriated to deliver services	5,907	5,996	5,996	5,979	6,147	6,174	6,218
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	21,514	22,690	22,690	22,215	21,686	21,758	21,828
Total appropriations provided to deliver services	27,421	28,686	28,686	28,194	27,833	27,932	28,046
Parliamentary Services							
Item 3 Net amount appropriated to deliver services	17,936	18,142	17,993	18,107	18,307	18,539	18,759
Total appropriations provided to deliver services	17,936	18,142	17,993	18,107	18,307	18,539	18,759
CAPITAL							
Legislative Council							
Item 91 Capital Appropriation	21	19	19	19	19	50	50
Legislative Assembly							
Item 92 Capital Appropriation	20	18	18	18	18	18	18
Parliamentary Services							
Item 93 Capital Appropriation	1,018	1,016	1,016	1,516	1,516	1,517	1,517
Total Capital Appropriation	1,059	1,053	1,053	1,553	1,553	1,585	1,585
GRAND TOTAL	66,423	68,783	68,634	67,972	67,422	67,861	68,288

Division 1 Legislative Council

Part 1 Parliament

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 1 Net amount appropriated to deliver services	6,460	6,568	6,568	6,176	6,178	6,208	6,256
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	13,547	14,334	14,334	13,942	13,551	13,597	13,642
Total appropriations provided to deliver services	20,007	20,902	20,902	20,118	19,729	19,805	19,898
CAPITAL							
Item 90 Capital Appropriation ^(a)	21	19	19	19	19	50	50
TOTAL APPROPRIATIONS	20,028	20,921	20,921	20,137	19,748	19,855	19,948
EXPENSES							
Total Cost of Services	20,626	21,962	22,353	20,787	20,789	20,865	20,958
Net Cost of Services ^{(b) (c)}	20,626	21,962	22,353	20,787	20,789	20,865	20,958
CASH ASSETS ^(d)	3,085	3,085	3,693	3,085	3,085	3,085	3,085

(a) Additional capital appropriation is provided to fund lease repayments and is not reflected in an 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
2021-22 Streamlined Budget Process Incentive Funding.....	-	61	-	-	-
Salaries and Allowances Tribunal Determination - Transitional Allowance	391	-	-	-	-

Outcomes, Services and Key Performance Information

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

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

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

Service Summary

Expense	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. Support the Chamber Operations of the Legislative Council.....	2,139	2,176	2,176	2,005	1,987	2,020	2,050
2. Support the Committees of the Legislative Council.....	4,283	4,407	4,407	4,085	4,104	4,101	4,162
3. Other Services ^(a)	972	1,048	1,048	1,149	1,149	1,149	1,149
4. Salaries and Allowances Act 1975	13,232	14,331	14,722	13,548	13,549	13,595	13,597
Total Cost of Services.....	20,626	21,962	22,353	20,787	20,789	20,865	20,958

(a) Other Services comprises of cost of services provided free of charge by the Parliamentary Services Department, and Commonwealth Parliamentary Association (CPA) Grants expenses.

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: The Legislative Council Members' requirements are met:					
Average Member rating for procedural advice - House ^(b)	86%	85%	85%	85%	
Average Member rating for procedural advice - Committees ^(b)	87%	85%	85%	85%	
Average Member rating for administrative support ^(b)	87%	85%	85%	85%	
Proportion of Parliamentary documents produced and delivered within agreed timeframes established by the House ^(c)	100%	100%	100%	100%	

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

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

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

Services and Key Efficiency Indicators

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 2,139	\$'000 2,176	\$'000 2,176	\$'000 2,005	
Less Income	nil	nil	nil	nil	
Net Cost of Service	2,139	2,176	2,176	2,005	
Employees (Full-Time Equivalents)	11	11	11	11	
Efficiency Indicators					
Average cost per Legislative Council Member per sitting ^(b)	\$849	\$1,234	\$1,234	\$844	

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

(b) The number of sitting days varies from year to year. In 2019-20, the Legislative Council sat for 70 days. The 2020-21 Budget and 2020-21 Estimated Actual is 49 days. In 2021-22, the House is expected to sit for 66 days. There are 36 Members of the Legislative Council.

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 4,283	\$'000 4,407	\$'000 4,407	\$'000 4,085	
Less Income	nil	nil	nil	nil	
Net Cost of Service	4,283	4,407	4,407	4,085	
Employees (Full-Time Equivalents)	23	25	25	21	
Efficiency Indicators					
Average cost of providing procedural and administrative support to each committee ^(b)	\$329	\$441	\$441	\$409	

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

(b) Costs have been calculated on 13 committees in 2019-20, 10 committees in the 2020-21 Budget and 2020-21 Estimated Actual and 10 committees in the 2021-22 Budget Target. It is acknowledged that the House establishes the number of committees and the Legislative Council incurs significant fixed costs, irrespective of the number of committees.

Financial Statements

INCOME STATEMENT ^(a)
(Controlled)

	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)	17,625	18,943	19,334	17,694	17,751	17,853	17,939
Grants and subsidies ^(c)	-	-	-	101	101	101	101
Supplies and services	2,459	2,378	2,378	2,335	2,192	2,167	2,174
Accommodation	422	532	532	549	635	634	634
Depreciation and amortisation	36	18	18	17	17	17	17
Finance and interest costs	-	1	1	1	2	2	2
Other expenses	84	90	90	90	91	91	91
TOTAL COST OF SERVICES	20,626	21,962	22,353	20,787	20,789	20,865	20,958
NET COST OF SERVICES ^(d)	20,626	21,962	22,353	20,787	20,789	20,865	20,958
INCOME FROM STATE GOVERNMENT							
Service appropriations	20,007	20,902	20,902	20,118	19,729	19,805	19,898
Resources received free of charge	980	1,060	1,060	1,060	1,060	1,060	1,060
TOTAL INCOME FROM STATE GOVERNMENT	20,987	21,962	21,962	21,178	20,789	20,865	20,958
SURPLUS/(DEFICIENCY) FOR THE PERIOD	361	-	(391)	391	-	-	-

(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 34, 36 and 32 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
Commonwealth Parliamentary Association Grant ^(a)	-	-	-	101	101	101	101
TOTAL	-	-	-	101	101	101	101

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

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	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.....	3,031	3,013	3,621	2,995	2,977	2,977	2,977
Receivables.....	16	16	16	16	16	16	16
Other.....	3	3	3	3	3	3	3
Total current assets.....	3,050	3,032	3,640	3,014	2,996	2,996	2,996
NON-CURRENT ASSETS							
Holding account receivables.....	188	206	206	223	240	257	274
Property, plant and equipment.....	126	131	131	140	149	132	132
Restricted cash.....	54	72	72	90	108	108	108
Total non-current assets.....	368	409	409	453	497	497	514
TOTAL ASSETS	3,418	3,441	4,049	3,467	3,493	3,493	3,510
CURRENT LIABILITIES							
Employee provisions.....	919	919	1,918	919	919	919	919
Payables.....	171	171	171	171	171	171	171
Borrowings and leases.....	9	9	9	9	9	9	9
Other.....	117	117	117	30	-	-	-
Total current liabilities.....	1,216	1,216	2,215	1,129	1,099	1,099	1,099
NON-CURRENT LIABILITIES							
Employee provisions.....	154	154	154	154	154	154	154
Borrowings and leases.....	5	10	10	18	27	10	10
Other.....	147	30	30	-	-	-	-
Total non-current liabilities.....	306	194	194	172	181	164	164
TOTAL LIABILITIES	1,522	1,410	2,409	1,301	1,280	1,263	1,263
EQUITY							
Contributed equity.....	(1,360)	(1,342)	(1,342)	(1,324)	(1,307)	(1,290)	(1,273)
Accumulated surplus/(deficit).....	3,224	3,341	2,950	3,458	3,488	3,488	3,488
Reserves.....	32	32	32	32	32	32	32
Total equity.....	1,896	2,031	1,640	2,166	2,213	2,230	2,247
TOTAL LIABILITIES AND EQUITY	3,418	3,441	4,049	3,467	3,493	3,493	3,510

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

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	19,987	20,884	20,884	20,101	19,712	19,788	19,881
Capital appropriation.....	21	19	19	19	19	50	50
Net cash provided by State Government	20,008	20,903	20,903	20,120	19,731	19,838	19,931
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(17,489)	(18,943)	(18,335)	(18,693)	(17,751)	(17,853)	(17,939)
Grants and subsidies	-	-	-	(101)	(101)	(101)	(101)
Supplies and services	(1,401)	(1,207)	(1,207)	(1,164)	(1,108)	(1,113)	(1,120)
Accommodation	(496)	(637)	(637)	(654)	(653)	(622)	(622)
GST payments	(227)	(130)	(130)	(130)	(130)	(130)	(130)
Finance and interest costs	-	(1)	(1)	(1)	(2)	(2)	(2)
Other payments	(87)	(96)	(96)	(96)	(97)	(97)	(97)
Receipts (c)							
GST receipts	258	130	130	130	130	130	130
Net cash from operating activities	(19,442)	(20,884)	(20,276)	(20,709)	(19,712)	(19,788)	(19,881)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(19)	(19)	(19)	(19)	(19)	(50)	(50)
Net cash from financing activities	(19)	(19)	(19)	(19)	(19)	(50)	(50)
NET INCREASE/(DECREASE) IN CASH HELD	547	-	608	(608)	-	-	-
Cash assets at the beginning of the reporting period	2,538	3,085	3,085	3,693	3,085	3,085	3,085
Cash assets at the end of the reporting period	3,085	3,085	3,693	3,085	3,085	3,085	3,085

- (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)

	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
GST Receipts							
GST Input Credits	250	130	130	130	130	130	130
GST Receipts on Sales	8	-	-	-	-	-	-
TOTAL	258	130	130	130	130	130	130

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

Division 1 Legislative Assembly

Part 1 Parliament

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 2 Net amount appropriated to deliver services	5,907	5,996	5,996	5,979	6,147	6,174	6,218
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	21,514	22,690	22,690	22,215	21,686	21,758	21,828
Total appropriations provided to deliver services	27,421	28,686	28,686	28,194	27,833	27,932	28,046
CAPITAL							
Item 91 Capital Appropriation ^(a)	20	18	18	18	18	18	18
TOTAL APPROPRIATIONS	27,441	28,704	28,704	28,212	27,851	27,950	28,064
EXPENSES							
Total Cost of Services	27,362	29,995	30,621	28,877	29,142	29,241	29,355
Net Cost of Services ^{(b) (c)}	27,360	29,995	30,621	28,877	29,142	29,241	29,355
CASH ASSETS ^(d)	4,790	4,790	5,675	4,790	4,790	4,790	4,790

(a) Additional capital appropriation is provided to fund lease repayments and is not reflected in an 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
2021-22 Streamlined Budget Process Incentive Funding.....	-	59	-	-	-
Salaries and Allowances Tribunal Determination - Transitional Allowance	626	-	-	-	-

Outcomes, Services and Key Performance Information

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

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

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

Service Summary

Expense	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. Support the Operations of the Legislative Assembly	4,631	5,908	5,908	5,992	6,160	6,187	6,218
2. Other Services	1,197	1,397	1,397	1,296	1,296	1,296	1,309
3. Salaries and Allowances Act 1975	21,534	22,690	23,316	21,589	21,686	21,758	21,828
Total Cost of Services.....	27,362	29,995	30,621	28,877	29,142	29,241	29,355

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: Legislative Assembly Members' requirements are met:					
Average Members' rating for advice	92%	90%	90%	90%	
Average Members' rating for administrative support	92%	90%	90%	90%	

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

Services and Key Efficiency Indicators

1. Support the Operations of the Legislative Assembly

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 4,631	\$'000 5,908	\$'000 5,908	\$'000 5,992	
Less Income ^(a)	2	nil	nil	nil	
Net Cost of Service	4,629	5,908	5,908	5,992	
Employees (Full-Time Equivalents)	27	28	28	28	
Efficiency Indicators					
Average cost per Member of the Legislative Assembly	\$78,491	\$100,136	\$100,136	\$101,559	

(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.

Financial Statements

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)	24,900	26,301	26,927	25,260	25,411	25,534	25,642
Grants and subsidies ^(c)	101	101	101	-	-	-	-
Supplies and services	1,690	2,790	2,790	2,793	2,737	2,740	2,744
Accommodation	555	685	685	704	873	844	844
Depreciation and amortisation	27	22	22	22	22	21	21
Finance and interest costs	1	1	1	2	1	2	2
Other expenses	88	95	95	96	98	100	102
TOTAL COST OF SERVICES	27,362	29,995	30,621	28,877	29,142	29,241	29,355
Income							
Other revenue	2	-	-	-	-	-	-
Total Income	2	-	-	-	-	-	-
NET COST OF SERVICES ^(d)	27,360	29,995	30,621	28,877	29,142	29,241	29,355
INCOME FROM STATE GOVERNMENT							
Service appropriations	27,421	28,686	28,686	28,194	27,833	27,932	28,046
Resources received free of charge	1,104	1,309	1,309	1,309	1,309	1,309	1,309
Other revenues	19	-	-	-	-	-	-
TOTAL INCOME FROM STATE GOVERNMENT	28,544	29,995	29,995	29,503	29,142	29,241	29,355
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,184	-	(626)	626	-	-	-

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

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

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	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.....	4,749	4,733	5,618	4,717	4,701	4,701	4,701
Receivables.....	15	15	15	15	15	15	15
Total current assets.....	4,764	4,748	5,633	4,732	4,716	4,716	4,716
NON-CURRENT ASSETS							
Holding account receivables.....	527	549	549	571	593	614	635
Property, plant and equipment.....	1,015	1,028	1,028	1,006	984	1,000	995
Restricted cash.....	41	57	57	73	89	89	89
Total non-current assets.....	1,583	1,634	1,634	1,650	1,666	1,703	1,719
TOTAL ASSETS	6,347	6,382	7,267	6,382	6,382	6,419	6,435
CURRENT LIABILITIES							
Employee provisions.....	928	939	2,450	939	939	939	939
Payables.....	71	60	60	60	60	60	60
Borrowings and leases.....	17	17	17	17	17	17	17
Total current liabilities.....	1,016	1,016	2,527	1,016	1,016	1,016	1,016
NON-CURRENT LIABILITIES							
Employee provisions.....	134	134	134	134	134	134	134
Borrowings and leases.....	19	37	37	21	4	25	25
Total non-current liabilities.....	153	171	171	155	138	159	159
TOTAL LIABILITIES	1,169	1,187	2,698	1,171	1,154	1,175	1,175
EQUITY							
Contributed equity.....	(2,014)	(1,997)	(1,997)	(1,981)	(1,964)	(1,948)	(1,932)
Accumulated surplus/(deficit).....	6,610	6,610	5,984	6,610	6,610	6,610	6,610
Reserves.....	582	582	582	582	582	582	582
Total equity	5,178	5,195	4,569	5,211	5,228	5,244	5,260
TOTAL LIABILITIES AND EQUITY	6,347	6,382	7,267	6,382	6,382	6,419	6,435

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

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	27,397	28,664	28,664	28,172	27,811	27,911	28,025
Capital appropriation	20	18	18	18	18	18	18
Other	19	-	-	-	-	-	-
Net cash provided by State Government	27,438	28,682	28,682	28,190	27,829	27,929	28,043
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(24,715)	(26,288)	(25,403)	(26,758)	(25,398)	(25,521)	(25,629)
Grants and subsidies	(101)	(101)	(101)	-	-	-	-
Supplies and services	(578)	(1,486)	(1,486)	(1,489)	(1,433)	(1,436)	(1,440)
Accommodation	(547)	(681)	(681)	(700)	(873)	(844)	(844)
GST payments	(141)	(115)	(115)	(115)	(115)	(115)	(115)
Finance and interest costs	(1)	(1)	(1)	(2)	(1)	(2)	(2)
Other payments	(94)	(107)	(107)	(108)	(106)	(108)	(110)
Receipts (c)							
GST receipts	180	115	115	115	115	115	115
Other receipts	2	-	-	-	-	-	-
Net cash from operating activities	(25,995)	(28,664)	(27,779)	(29,057)	(27,811)	(27,911)	(28,025)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(14)	-	(3)	-	-	-	-
Proceeds from sale of non-current assets	-	-	3	-	-	-	-
Net cash from investing activities	(14)	-	-	-	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(20)	(18)	(18)	(18)	(18)	(18)	(18)
Net cash from financing activities	(20)	(18)	(18)	(18)	(18)	(18)	(18)
NET INCREASE/(DECREASE) IN CASH HELD	1,407	-	885	(885)	-	-	-
Cash assets at the beginning of the reporting period	3,383	4,790	4,790	5,675	4,790	4,790	4,790
Cash assets at the end of the reporting period	4,790	4,790	5,675	4,790	4,790	4,790	4,790

- (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)

	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
GST Receipts							
GST Input Credits	164	115	115	115	115	115	115
GST Receipts on Sales	16	-	-	-	-	-	-
Other Receipts							
Other Receipts	21	-	-	-	-	-	-
TOTAL	201	115	115	115	115	115	115

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

Division 1 Parliamentary Services

Part 1 Parliament

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 3 Net amount appropriated to deliver services	17,936	18,142	17,993	18,107	18,307	18,539	18,759
Total appropriations provided to deliver services	17,936	18,142	17,993	18,107	18,307	18,539	18,759
CAPITAL							
Item 92 Capital Appropriation ^(a)	1,018	1,016	1,016	1,516	1,516	1,517	1,517
TOTAL APPROPRIATIONS	18,954	19,158	19,009	19,623	19,823	20,056	20,276
EXPENSES							
Total Cost of Services	18,177	18,155	18,006	18,120	18,320	18,552	18,772
Net Cost of Services ^{(b) (c)}	18,171	18,155	18,006	18,120	18,320	18,552	18,772
CASH ASSETS ^(d)	1,743	1,743	1,743	1,743	1,743	1,743	1,743

(a) Additional capital appropriation is provided to fund lease repayments and is not reflected in an 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
New Initiative					
Parliament House - Salaries and Allowances Tribunal Administration	-	40	41	41	42
Other					
Parliamentary Precinct Project	(149)	(115)	(150)	20	-

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

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

Service Summary

Expense	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. Provision of Infrastructure and Facilities	6,805	6,205	6,205	6,287	6,755	6,838	6,946
2. Provision of Information and Services	11,372	11,950	11,801	11,833	11,565	11,714	11,826
Total Cost of Services	18,177	18,155	18,006	18,120	18,320	18,552	18,772

Outcomes and Key Effectiveness Indicators (a) (b)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: Infrastructure, facilities, information and services that meet the needs of stakeholders:					
Average Member rating of infrastructure and facilities	98%	90%	90%	90%	
Availability of infrastructure and facilities	98%	95%	95%	95%	
Average Member rating of information and services	98%	90%	90%	90%	
Availability of information and services	98%	90%	90%	90%	
Average Presiding Officer and staff rating for infrastructure, facilities, information and services	98%	95%	95%	95%	

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

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

Services and Key Efficiency Indicators

1. Provision of Infrastructure and Facilities

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 6,805	\$'000 6,205	\$'000 6,205	\$'000 6,287	
Less Income ^(a)	5	nil	nil	nil	
Net Cost of Service	6,800	6,205	6,205	6,287	
Employees (Full-Time Equivalents)	18	18	18	18	
Efficiency Indicators					
Average cost per Member of Parliament and Chamber Departments' employee for providing infrastructure and facilities ^(b)	\$42,640	\$38,065	\$38,065	\$39,539	
Percentage of variable costs expended to maintain Parliament House building and grounds ^(c)	27%	15%	16%	19%	

(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 Members and Chamber Departments' employees used in these calculations was 160 for the 2019-20 Actual, 163 for the 2020-21 Budget and Estimated Actual and 159 for the 2021-22 Budget Target.

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

2. Provision of Information and Services

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 11,372	\$'000 11,950	\$'000 11,801	\$'000 11,833	
Less Income ^(a)	1	nil	nil	nil	
Net Cost of Service	11,371	11,950	11,801	11,833	
Employees (Full-Time Equivalents)	89	91	91	90	
Efficiency Indicators					
Average cost per Member of Parliament and Chamber Departments' employee for providing information and services ^(b)	\$45,536	\$55,056	\$54,335	\$48,754	
Average cost of services per sitting day ^(c)	\$50,051	\$56,157	\$55,563	\$52,329	
Average cost per Student/Member of the public to promote knowledge and awareness of the work of the Parliament	\$29.44	\$20.50	\$20.50	\$25.50	

(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 Members and Chamber Departments' employees used in these calculations was 160 for the 2019-20 Actual, 163 for the 2020-21 Budget and 2020-21 Estimated Actual and 159 for the 2021-22 Budget Target.

(c) The number of sitting days used in these calculations were 82 for the 2019-20 Actual, 53 for the 2020-21 Budget and 2020-21 Estimated Actual and 78 for the 2021-22 Budget Target.

Asset Investment Program

	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							
Infrastructure and Equipment - Asset Refurbishment and Replacement Program.....	19,493	15,493	1,000	1,000	1,000	1,000	1,000
NEW WORKS							
Parliament House - Heritage Conservation	2,000	-	-	500	500	500	500
Total Cost of Asset Investment Program	21,493	15,493	1,000	1,500	1,500	1,500	1,500
FUNDED BY							
Capital Appropriation.....			1,000	1,500	1,500	1,500	1,500
Total Funding.....			1,000	1,500	1,500	1,500	1,500

Financial Statements

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)	11,912	12,015	11,866	12,106	12,290	12,472	12,638
Grants and subsidies ^(c)	2	5	5	5	5	5	5
Supplies and services	2,463	2,777	2,777	2,645	2,611	2,646	2,683
Accommodation	2,078	1,690	1,690	1,696	1,739	1,746	1,756
Depreciation and amortisation	1,554	1,440	1,440	1,439	1,444	1,450	1,455
Finance and interest costs	1	-	-	1	1	1	1
Other expenses	167	228	228	228	230	232	234
TOTAL COST OF SERVICES	18,177	18,155	18,006	18,120	18,320	18,552	18,772
Income							
Other revenue	6	-	-	-	-	-	-
Total Income	6	-	-	-	-	-	-
NET COST OF SERVICES ^(d)	18,171	18,155	18,006	18,120	18,320	18,552	18,772
INCOME FROM STATE GOVERNMENT							
Service appropriations	17,936	18,142	17,993	18,107	18,307	18,539	18,759
Resources received free of charge	9	13	13	13	13	13	13
Other revenues ^(e)	205	-	-	-	-	-	-
TOTAL INCOME FROM STATE GOVERNMENT	18,150	18,155	18,006	18,120	18,320	18,552	18,772
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	(21)	-	-	-	-	-	-

(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 107, 109 and 108 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.

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

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

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	1,608	1,552	1,552	1,495	1,437	1,437	1,437
Receivables	127	127	127	127	127	127	127
Other	329	371	371	371	371	371	371
Total current assets	2,064	2,050	2,050	1,993	1,935	1,935	1,935
NON-CURRENT ASSETS							
Holding account receivables	16,206	17,646	17,646	19,085	20,529	21,979	23,434
Property, plant and equipment	74,174	74,357	74,357	75,088	75,777	76,476	77,160
Intangibles	152	162	162	172	182	192	202
Restricted cash	135	191	191	248	306	306	306
Other	4	4	4	4	4	4	4
Total non-current assets	90,671	92,360	92,360	94,597	96,798	98,957	101,106
TOTAL ASSETS	92,735	94,410	94,410	96,590	98,733	100,892	103,041
CURRENT LIABILITIES							
Employee provisions	2,537	2,579	2,579	2,579	2,579	2,579	2,579
Payables	319	319	319	319	319	319	319
Borrowings and leases	15	6	6	13	7	7	7
Total current liabilities	2,871	2,904	2,904	2,911	2,905	2,905	2,905
NON-CURRENT LIABILITIES							
Employee provisions	220	220	220	220	220	220	220
Borrowings and leases	12	5	5	19	9	8	8
Total non-current liabilities	232	225	225	239	229	228	228
TOTAL LIABILITIES	3,103	3,129	3,129	3,150	3,134	3,133	3,133
EQUITY							
Contributed equity	27,474	28,490	28,490	30,006	31,522	33,039	34,555
Accumulated surplus/(deficit)	10,859	10,859	10,859	10,859	10,859	10,859	10,859
Reserves	51,299	51,932	51,932	52,575	53,218	53,861	54,494
Total equity	89,632	91,281	91,281	93,440	95,599	97,759	99,908
TOTAL LIABILITIES AND EQUITY	92,735	94,410	94,410	96,590	98,733	100,892	103,041

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

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	16,525	16,702	16,553	16,668	16,863	17,089	17,304
Capital appropriation.....	1,018	1,016	1,016	1,516	1,516	1,517	1,517
Other.....	206	-	-	-	-	-	-
Net cash provided by State Government	17,749	17,718	17,569	18,184	18,379	18,606	18,821
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(11,576)	(12,015)	(11,866)	(12,106)	(12,290)	(12,472)	(12,638)
Grants and subsidies	(2)	(5)	(5)	(5)	(5)	(5)	(5)
Supplies and services.....	(2,959)	(2,759)	(2,759)	(2,629)	(2,594)	(2,629)	(2,666)
Accommodation.....	(2,071)	(1,677)	(1,677)	(1,683)	(1,726)	(1,733)	(1,743)
GST payments.....	(569)	(565)	(565)	(565)	(565)	(565)	(565)
Finance and interest costs.....	(1)	-	-	(1)	(1)	(1)	(1)
Other payments.....	(137)	(246)	(246)	(244)	(247)	(249)	(251)
Receipts (c)							
GST receipts.....	617	565	565	565	565	565	565
Other receipts	6	-	-	-	-	-	-
Net cash from operating activities	(16,692)	(16,702)	(16,553)	(16,668)	(16,863)	(17,089)	(17,304)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(1,012)	(1,000)	(1,000)	(1,500)	(1,500)	(1,500)	(1,500)
Net cash from investing activities	(1,012)	(1,000)	(1,000)	(1,500)	(1,500)	(1,500)	(1,500)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(16)	(16)	(16)	(16)	(16)	(17)	(17)
Net cash from financing activities	(16)	(16)	(16)	(16)	(16)	(17)	(17)
NET INCREASE/(DECREASE) IN CASH HELD.....	29	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	1,714	1,743	1,743	1,743	1,743	1,743	1,743
Cash assets at the end of the reporting period	1,743	1,743	1,743	1,743	1,743	1,743	1,743

(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)

	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
GST Receipts							
GST Input Credits.....	589	565	565	565	565	565	565
GST Receipts on Sales	28	-	-	-	-	-	-
Other Receipts							
Other Receipts.....	212	-	-	-	-	-	-
TOTAL	829	565	565	565	565	565	565

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

Division 2 Parliamentary Commissioner for Administrative Investigations

Part 1 Parliament

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 4 Net amount appropriated to deliver services	8,006	7,376	7,378	7,452	9,022	10,102	10,236
Amount Authorised by Other Statutes							
- Parliamentary Commissioner Act 1971	678	678	678	682	686	691	695
Total appropriations provided to deliver services	8,684	8,054	8,056	8,134	9,708	10,793	10,931
CAPITAL							
Item 93 Capital Appropriation ^(a)	21	19	19	21	268	17	17
TOTAL APPROPRIATIONS	8,705	8,073	8,075	8,155	9,976	10,810	10,948
EXPENSES							
Total Cost of Services	11,332	11,544	11,546	11,270	12,868	13,978	14,137
Net Cost of Services ^{(b) (c)}	8,839	8,872	8,874	8,574	10,148	11,233	11,371
CASH ASSETS ^(d)	1,116	758	659	679	699	719	739

(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 Office'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					
Legislated Reportable Conduct Scheme for Western Australia	-	-	1,540	2,519	2,552
Other					
2021-22 Streamlined Budget Process Incentive Funding	-	72	-	-	-

Significant Issues Impacting the Agency

1. Timely investigation is a significant issue that can impact the provision of effective and efficient resolution of complaints and improving the standard of public administration. At 30 June 2021, the average age of complaints was 45 days, compared to 173 days at 30 June 2007. Further, at 30 June 2021, the percentage of allegations on hand that were less than three months old was 87%, compared to 33% at 30 June 2007. In 2020-21, timely processes for child death and family and domestic violence fatality reviews have resulted in 68% of all reviews being completed within six months.
2. Effective and efficient resolution of complaints and improving the standard of public administration is a significant issue that can impact the delivery of the Office's services at least cost. In 2020-21, the cost of resolving complaints was 36% lower than 2007-08.
3. The acceptance and implementation of recommendations made by the Ombudsman following investigations is a significant issue that can impact the Office's effectiveness and efficiency. In 2020-21, the percentage of recommendations that were accepted was 100%. This is the fourteenth consecutive year that 100% of recommendations made by the Ombudsman have been accepted. Further, in 2020-21, the Office undertook significant work on the implementation of the recommendations arising from Preventing suicide by children and young people 2020, the report of this work to be tabled in Parliament in 2021-22.
4. The undertaking of major own motion investigations is a significant issue that can impact improving the standard of public administration regarding the most serious matters. In 2020-21, the Office tabled in Parliament a three-volume report of a major own motion investigation, Preventing suicide by children and young people 2020. The Office also undertook significant work on a major own motion investigation into family and domestic violence and suicide, the report of this work to be tabled in Parliament in 2021-22.
5. The undertaking of programs to increase accessibility and awareness to the Office's services can impact the provision of effective and efficient resolution of complaints and improving the standard of public administration. In 2020-21, the Office has undertaken programs to enhance awareness of, and accessibility to, its services, for Western Australians living and working regionally and remotely. These programs include a focus on enhancing awareness of, and accessibility to, its services for Aboriginal Western Australians.
6. In response to the relevant recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse, the Ombudsman has been funded to establish a legislated Reportable Conduct Scheme. In 2020-21, significant work was undertaken on the planning and development of the legislated Reportable Conduct Scheme.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	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. Resolving Complaints About Decision-making of Public Authorities and Improving the Standard of Public Administration.....	11,332	11,544	11,546	11,270	12,868	13,978	14,137
Total Cost of Services.....	11,332	11,544	11,546	11,270	12,868	13,978	14,137

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: The public sector of Western Australia is accountable for, and is improving the standard of, administrative decision-making, practices and conduct:					
Where the Ombudsman made recommendations to improve practices or procedures, the percentage of recommendations accepted by agencies	100%	100%	100%	100%	
Number of improvements to practices or procedures as a result of Ombudsman action.....	72	100	100	100	

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

Services and Key Efficiency Indicators

1. Resolving Complaints About Decision-Making of Public Authorities and Improving the Standard of Public Administration

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 11,332	\$'000 11,544	\$'000 11,546	\$'000 11,270	
Less Income	2,493	2,672	2,672	2,696	
Net Cost of Service	8,839	8,872	8,874	8,574	
Employees (Full-Time Equivalents)	66	70	70	70	
Efficiency Indicators					
Percentage of allegations:					
finalised within three months	95%	95%	95%	95%	
finalised within 12 months	100%	100%	100%	100%	
on hand at 30 June less than three months old	92%	90%	90%	90%	
on hand at 30 June less than 12 months old	99%	100%	100%	100%	
Average cost per finalised allegation	\$1,858	\$1,890	\$1,890	\$1,890	
Average cost per finalised notification of death	\$17,926	\$17,500	\$17,500	\$17,500	
Cost of monitoring and inspection functions	\$408,008	\$415,000	\$415,000	\$415,000	

Asset Investment Program

	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							
2019-20 Program.....	242	242	97	-	-	-	-
2020-21 Program.....	208	208	208	-	-	-	-
NEW WORKS							
Asset Replacement							
2021-22 Program.....	208	-	-	208	-	-	-
2022-23 Program.....	208	-	-	-	208	-	-
2023-24 Program.....	208	-	-	-	-	208	-
2024-25 Program.....	208	-	-	-	-	-	208
Complaints Management System Legislated Reportable Conduct Scheme for Western Australia ...	250	-	-	-	250	-	-
Total Cost of Asset Investment Program	1,532	450	305	208	458	208	208
FUNDED BY							
Capital Appropriation.....			-	-	250	-	-
Drawdowns from the Holding Account			208	208	208	208	208
Internal Funds and Balances.....			97	-	-	-	-
Total Funding.....			305	208	458	208	208

Financial Statements

Income Statement

Expenses

1. The variation in the Total Cost of Services and Net Cost of Services between the 2021-22 Budget Estimate and the 2019-20 Actual and 2020-21 Estimated Actual primarily reflects the conclusion of approved one-off expenses in 2019-20 and 2020-21 for the planning and development of a legislated reportable conduct scheme for Western Australia.

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)	8,728	7,934	7,934	7,862	9,103	10,021	10,156
Supplies and services	959	1,993	1,993	1,914	2,191	2,381	2,406
Accommodation	1,207	913	913	913	913	913	913
Depreciation and amortisation	204	234	236	236	316	316	315
Finance and interest costs	1	1	1	1	2	3	3
Other expenses	233	469	469	344	343	344	344
TOTAL COST OF SERVICES	11,332	11,544	11,546	11,270	12,868	13,978	14,137
Income							
Other revenue	2,493	2,672	2,672	2,696	2,720	2,745	2,766
Total Income	2,493	2,672	2,672	2,696	2,720	2,745	2,766
NET COST OF SERVICES ^(c)	8,839	8,872	8,874	8,574	10,148	11,233	11,371
INCOME FROM STATE GOVERNMENT							
Service appropriations	8,684	8,054	8,056	8,134	9,708	10,793	10,931
Resources received free of charge	445	440	440	440	440	440	440
TOTAL INCOME FROM STATE GOVERNMENT	9,129	8,494	8,496	8,574	10,148	11,233	11,371
SURPLUS/(DEFICIENCY) FOR THE PERIOD	290	(378)	(378)	-	-	-	-

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 66, 70 and 70 respectively.

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

STATEMENT OF FINANCIAL POSITION ^(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.....	952	574	475	475	475	475	475
Restricted cash.....	36	36	36	36	36	36	36
Holding account receivables.....	208	208	208	208	208	208	208
Receivables.....	344	344	344	344	344	344	344
Other.....	86	86	86	86	86	86	86
Total current assets.....	1,626	1,248	1,149	1,149	1,149	1,149	1,149
NON-CURRENT ASSETS							
Holding account receivables.....	1,982	2,008	2,010	2,038	2,146	2,254	2,361
Property, plant and equipment.....	157	131	175	195	252	280	288
Intangibles.....	208	208	260	228	363	248	133
Restricted cash.....	128	148	148	168	188	208	228
Total non-current assets.....	2,475	2,495	2,593	2,629	2,949	2,990	3,010
TOTAL ASSETS	4,101	3,743	3,742	3,778	4,098	4,139	4,159
CURRENT LIABILITIES							
Employee provisions.....	1,830	1,850	1,850	1,870	1,890	1,910	1,930
Payables.....	359	359	359	359	359	359	359
Borrowings and leases.....	21	21	19	12	17	19	19
Other.....	116	116	116	116	116	116	116
Total current liabilities.....	2,326	2,346	2,344	2,357	2,382	2,404	2,424
NON-CURRENT LIABILITIES							
Employee provisions.....	517	517	517	517	517	517	517
Borrowings and leases.....	28	10	10	12	39	41	24
Other.....	3	3	3	3	3	3	3
Total non-current liabilities.....	548	530	530	532	559	561	544
TOTAL LIABILITIES	2,874	2,876	2,874	2,889	2,941	2,965	2,968
EQUITY							
Contributed equity.....	1,227	1,245	1,246	1,267	1,535	1,552	1,569
Accumulated surplus/(deficit).....	-	(378)	(378)	(378)	(378)	(378)	(378)
Total equity	1,227	867	868	889	1,157	1,174	1,191
TOTAL LIABILITIES AND EQUITY	4,101	3,743	3,742	3,778	4,098	4,139	4,159

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

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	8,449	7,820	7,820	7,898	9,392	10,477	10,616
Capital appropriation.....	21	19	19	21	268	17	17
Holding account drawdowns.....	208	208	208	208	208	208	208
Net cash provided by State Government	8,678	8,047	8,047	8,127	9,868	10,702	10,841
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(8,475)	(7,914)	(7,914)	(7,842)	(9,083)	(10,001)	(10,136)
Supplies and services.....	(582)	(1,240)	(1,240)	(1,160)	(1,437)	(1,627)	(1,652)
Accommodation.....	(1,209)	(913)	(913)	(913)	(913)	(913)	(913)
GST payments.....	(340)	(271)	(271)	(271)	(271)	(271)	(271)
Finance and interest costs.....	(1)	(1)	(1)	(1)	(2)	(3)	(3)
Other payments	(267)	(782)	(782)	(658)	(657)	(658)	(658)
Receipts (c)							
GST receipts.....	327	271	271	271	271	271	271
Other receipts	2,517	2,672	2,672	2,696	2,720	2,745	2,766
Net cash from operating activities.....	(8,030)	(8,178)	(8,178)	(7,878)	(9,372)	(10,457)	(10,596)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(246)	(208)	(305)	(208)	(458)	(208)	(208)
Net cash from investing activities	(246)	(208)	(305)	(208)	(458)	(208)	(208)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(19)	(19)	(21)	(21)	(18)	(17)	(17)
Net cash from financing activities	(19)	(19)	(21)	(21)	(18)	(17)	(17)
NET INCREASE/(DECREASE) IN CASH HELD.....	383	(358)	(457)	20	20	20	20
Cash assets at the beginning of the reporting period	733	1,116	1,116	659	679	699	719
Cash assets at the end of the reporting period	1,116	758	659	679	699	719	739

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

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

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

NET APPROPRIATION DETERMINATION (a)

	2019-20 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
GST Receipts							
GST Input Credits	79	73	73	73	73	73	73
GST Receipts on Sales	248	198	198	198	198	198	198
Other Receipts							
Other Receipts.....	2,517	2,672	2,672	2,696	2,720	2,745	2,766
TOTAL	2,844	2,943	2,943	2,967	2,991	3,016	3,037

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

Part 2

Government Administration

Introduction

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

Summary of Recurrent and Asset Investment Expenditure

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

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

Ministerial Responsibilities

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

Division 3 Premier and Cabinet

Part 2 Government Administration

Appropriations, Expenses and Cash Assets

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

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

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

(c) As at 30 June each financial year.

Spending Changes

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

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

Significant Issues Impacting the Agency

COVID-19 Response and Recovery

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

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

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

Cyber Security

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

Digital Transformation

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

Perth Casino Royal Commission

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

National Reforms and National Cabinet

- The Department is responding to Commonwealth's reforms by leading Western Australia's engagement within areas such as the Security of Critical Infrastructure reforms and supporting other units within the Department and the broader Western Australian government on reforms in mental health, skills, pre-school education and natural disaster response and recovery. The Department leads the development of advice to support the Premier's participation in National Cabinet meetings and coordinates actions on outcomes in conjunction with other agencies to ensure the State is well positioned in its response and recovery from the COVID-19 pandemic.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

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

Outcomes and Key Effectiveness Indicators ^(a)

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

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

Explanation of Significant Movements

(Notes)

1. This indicator reports the satisfaction levels (out of a total of 5) of the Executive Government, Members of Parliament and their staff for corporate services delivered that enable them to meet their Parliamentary obligations. The Annual Expectations Survey is distributed to all stakeholders for completion, which consists of various questions relating to the timeliness and quality of a range of corporate services provided.
2. This indicator reports the satisfaction levels (out of a total of 5) of the Premier, all Ministers and leaders of the Opposition parties for policy services delivered by the Department. The Annual Expectations Survey is distributed to all stakeholders for completion, which consists of various questions relating to the timeliness and quality of a range of policy services delivered by the Department.

Services and Key Efficiency Indicators

1. Administration of Executive Government Services

The Department is responsible for the administration of Executive Government services, which includes the administration of salaries and office-related expenditure for Ministerial offices (including the Leader of the Opposition and Leader of the Second Opposition offices). The Department provides a range of services including:

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

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

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

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

Explanation of Significant Movements

(Notes)

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

2. Administration of Parliamentary Support

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

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

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

Explanation of Significant Movements

(Notes)

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

3. Government Policy Management - Whole-of-Government

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

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

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

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

Explanation of Significant Movements

(Notes)

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

4. Government Policy Management - Aboriginal Affairs

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

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

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

Explanation of Significant Movements

(Notes)

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

5. Government Policy Management - ICT

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

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

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

Explanation of Significant Movements

(Notes)

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

6. Supporting the Royal Commission to Inquire into and Report on the Affairs of Crown Casino ^(a)

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

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

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

Asset Investment Program

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

	Estimated 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/Upgrade - Computer Hardware and Software - 2020-21 Program	81	81	81	-	-	-	-
NEW WORKS							
2021-22 Program (Electorate Office Fit-Outs)	3,600	-	-	3,000	200	200	200
Asset Replacement/Upgrade							
2021-22 Program (Avionics System)	480	-	-	480	-	-	-
Computer Hardware and Software							
2021-22 Program	81	-	-	81	-	-	-
2022-23 Program	81	-	-	-	81	-	-
2023-24 Program	81	-	-	-	-	81	-
2024-25 Program	81	-	-	-	-	-	81
Total Cost of Asset Investment Program	4,485	81	81	3,561	281	281	281
FUNDED BY							
Capital Appropriation			-	3,480	200	200	200
Drawdowns from the Holding Account			81	81	81	81	81
Total Funding			81	3,561	281	281	281

Financial Statements

Income Statement

Expenses

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

Income

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

Grants and subsidies

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

Statement of Financial Position

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

Statement of Cashflows

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

INCOME STATEMENT (a)
(Controlled)

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

- (a) Full audited financial statements are published in the Department's Annual Report.
- (b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 732, 769 and 808 respectively.
- (c) Refer to the Details of Controlled Grants and Subsidies table below for further information.
- (d) Changes to Treasurer's instruction 1102: *Statements of Comprehensive Income* since the 2020 21 Budget have moved all revenue received from Government out of the calculation of Net Cost of Services and into Income from State Government. This may have increased the Net Cost of Services compared to previously published Budgets.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2019-20 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
Aboriginal Engagement Unit Grants	3,113	3,080	3,012	7,794	4,117	2,001	1,608
Browse LNG Precinct Regional Benefits							
Package (including Body Corporate Fees)	2,356	2,496	2,496	2,496	2,496	-	-
Community Grants	7,899	6,199	11,546	7,049	4,899	7395	7395
Office of the Digital Government Grants	324	300	300	300	300	300	300
TOTAL	13,692	12,075	17,354	17,639	11,812	9,696	9,303

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

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

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

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

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

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

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

NET APPROPRIATION DETERMINATION

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

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

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

DETAILS OF ADMINISTERED TRANSACTIONS

	2019-20 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							
Other							
South West Settlement							
Noongar Boodja Trust	-	-	60,000	61,050	62,118	63,361	64,628
Noongar Land Fund	-	-	-	2,800	5,600	5,600	5,600
Yamatji Nation Alternative Settlement							
Agreement - Registration	-	12,900	10,900	10,140	13,288	18,816	19,175
TOTAL ADMINISTERED INCOME	-	12,900	70,900	73,990	81,006	87,777	89,403
EXPENSES							
Grants to Charitable and Other Public Bodies							
South West Settlement							
Noongar Boodja Trust	-	-	60,000	61,050	62,118	63,361	64,628
Noongar Land Fund	-	-	-	2,800	5,600	5,600	5,600
Yamatji Nation Alternative Settlement							
Agreement - Registration	-	12,900	10,900	10,140	13,288	18,816	19,175
TOTAL ADMINISTERED EXPENSES	-	12,900	70,900	73,990	81,006	87,777	89,403

Agency Special Purpose Account Details

NATIVE TITLE HOLDER INCENTIVE FOR MINERAL EXPLORATION AND LAND ACCESS ACCOUNT

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

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

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

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

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

Division 4 Public Sector Commission

Part 2 Government Administration

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 7 Net amount appropriated to deliver services	24,288	25,047	25,042	26,186	26,667	25,420	25,701
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	647	510	510	513	516	519	520
Total appropriations provided to deliver services	24,935	25,557	25,552	26,699	27,183	25,939	26,221
CAPITAL							
Item 95 Capital Appropriation ^(a)	43	37	34	32	33	31	32
TOTAL APPROPRIATIONS	24,978	25,594	25,586	26,731	27,216	25,970	26,253
EXPENSES							
Total Cost of Services	26,322	27,487	27,497	28,881	29,553	27,851	28,133
Net Cost of Services ^{(b) (c)}	26,264	27,379	27,389	28,773	29,445	27,743	28,025
CASH ASSETS ^(d)	15,034	14,841	14,681	14,716	14,716	14,716	14,716

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

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

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

(d) As at 30 June each financial year.

Spending Changes

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

	2020-21 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					
Agency Capability Review Program	-	1,438	1,894	-	-
Other					
2020-21 Estimated Actual Outturn	(145)	-	-	-	-
Lobbyist Register Replacement Solution	160	-	-	-	-
Public Sector Training Programs	-	100	100	100	100

Significant Issues Impacting the Agency

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

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Services
WA Jobs Plan: Local manufacturing and production, creating WA jobs and training for the jobs of the future.	An efficient and effective public sector that operates with integrity.	1. Public Sector Leadership 2. Assistance and Support 3. Oversight and Reporting

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. Public Sector Leadership.....	10,710	11,956	11,149	13,414	13,726	11,408	11,523
2. Assistance and Support.....	7,711	6,934	7,658	7,345	7,516	7,783	7,862
3. Oversight and Reporting.....	7,901	8,597	8,690	8,122	8,311	8,660	8,748
Total Cost of Services.....	26,322	27,487	27,497	28,881	29,553	27,851	28,133

Outcomes and Key Effectiveness Indicators ^(a)

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

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

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

Explanation of Significant Movements

(Notes)

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

Services and Key Efficiency Indicators**1. Public Sector Leadership**

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

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

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

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

Explanation of Significant Movements

(Notes)

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

2. Assistance and Support

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

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

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

Explanation of Significant Movements

(Notes)

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

3. Oversight and Reporting

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

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

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

Explanation of Significant Movements

(Notes)

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

Asset Investment Program

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

	Estimated 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							
Replacement of Computing Equipment - 2020-21 Program	90	90	90	-	-	-	-
NEW WORKS							
Replacement of Computing Equipment							
2021-22 Program	100	-	-	100	-	-	-
2022-23 Program	109	-	-	-	109	-	-
2023-24 Program	109	-	-	-	-	109	-
2024-25 Program	109	-	-	-	-	-	109
Total Cost of Asset Investment Program	517	90	90	100	109	109	109
FUNDED BY							
Drawdowns from the Holding Account			90	100	109	109	109
Total Funding			90	100	109	109	109

Financial Statements

Income Statement

Expenses

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

Income

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

Statement of Cashflows

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

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

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

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

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

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2019-20 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
Public Sector Training Programs	32	78	78	78	78	78	78
Western Australian Leadership Program	435	513	513	513	513	513	513
TOTAL	467	591	591	591	591	591	591

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

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

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

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

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

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

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

NET APPROPRIATION DETERMINATION (a)

	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
Sale of Goods and Services							
Receipt - Sales of Goods and Services	211	434	289	804	992	534	534
GST Receipts							
GST Input Credits	716	415	415	415	415	415	415
Other Receipts							
Other Receipts	130	108	108	108	108	108	108
TOTAL	1,057	957	812	1,327	1,515	1,057	1,057

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

Division 5 Governor's Establishment

Part 2 Government Administration

Appropriations, Expenses and Cash Assets

	2019-20 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 8 Net amount appropriated to deliver services	1,594	2,103	2,317	2,829	2,130	2,181	1,676
Amount Authorised by Other Statutes							
- Governor's Establishment Act 1992	3,865	3,946	4,300	4,435	4,472	4,331	4,178
- Salaries and Allowances Act 1975	575	575	575	604	583	587	591
Total appropriations provided to deliver services	6,034	6,624	7,192	7,868	7,185	7,099	6,445
CAPITAL							
Item 96 Capital Appropriation	192	2,526	2,526	777	277	27	27
TOTAL APPROPRIATIONS	6,226	9,150	9,718	8,645	7,462	7,126	6,472
EXPENSES							
Total Cost of Services	5,992	6,738	7,179	7,856	7,300	7,217	6,563
Net Cost of Services ^(a) ^(b)	5,856	6,611	7,179	7,856	7,173	7,090	6,436
CASH ASSETS ^(c)	433	190	2,273	232	251	270	289

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

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

(c) As at 30 June each financial year.

Spending Changes

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

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

Significant Issues Impacting the Agency

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Desired Outcome	Services
Support the Governor and management of the Governor's Establishment.	1. Effective Support to the Governor 2. Management of the Governor's Establishment

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. Effective Support to the Governor	2,284	2,221	2,225	2,435	2,576	2,526	2,297
2. Management of the Governor's Establishment	3,708	4,517	4,954	5,421	4,724	4,691	4,266
Total Cost of Services.....	5,992	6,738	7,179	7,856	7,300	7,217	6,563

Services and Key Efficiency Indicators

1. Effective Support to the Governor

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

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

Explanation of Significant Movements

(Notes)

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

2. Management of the Governor's Establishment

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

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

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

Explanation of Significant Movements

(Notes)

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

Asset Investment Program

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

	Estimated 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							
Government House Restoration and Refurbishment - Roof Repair and Reinstatement Stages 2, 3 and 4.....	2,500	557	557	1,943	-	-	-
Works in Progress							
Government House Restoration and Refurbishment - Maintenance Program	1,936	892	116	116	116	116	116
Property, Plant and Equipment Upgrades Commemorative Statue	165	25	25	140	-	-	-
NEW WORKS							
Government House Restoration and Refurbishment - Security System	1,000	-	-	750	250	-	-
Total Cost of Asset Investment Program	5,601	1,474	698	2,949	366	116	116
FUNDED BY							
Capital Appropriation.....			2,500	750	250	-	-
Drawdowns from the Holding Account			-	116	116	116	116
Internal Funds and Balances.....			(1,802)	2,083	-	-	-
Total Funding.....			698	2,949	366	116	116

Financial Statements

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)	4,373	4,476	4,830	4,994	5,010	4,873	4,724
Supplies and services	763	604	870	1,341	614	624	634
Accommodation	246	926	926	931	938	943	428
Depreciation and amortisation	449	597	418	455	603	639	639
Finance and interest costs	3	2	2	2	2	5	5
Other expenses	158	133	133	133	133	133	133
TOTAL COST OF SERVICES	5,992	6,738	7,179	7,856	7,300	7,217	6,563
Income							
Sale of goods and services	79	127	-	-	127	127	127
Other revenue	57	-	-	-	-	-	-
Total Income	136	127	-	-	127	127	127
NET COST OF SERVICES ^(c)	5,856	6,611	7,179	7,856	7,173	7,090	6,436
INCOME FROM STATE GOVERNMENT							
Service appropriations	6,034	6,624	7,192	7,868	7,185	7,099	6,445
Resources received free of charge	4	30	30	30	30	30	30
Other revenues	65	-	-	-	-	-	-
TOTAL INCOME FROM STATE GOVERNMENT	6,103	6,654	7,222	7,898	7,215	7,129	6,475
SURPLUS/(DEFICIENCY) FOR THE PERIOD	247	43	43	42	42	39	39

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

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

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

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

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

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

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

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

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

NET APPROPRIATION DETERMINATION

	2019-20 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
Sale of Goods and Services							
Sale of Goods and Services	99	127	-	-	127	127	127
GST Receipts							
GST Input Credits	124	61	61	61	61	61	61
GST Receipts on Sales	18	2	2	2	2	2	2
Other Receipts							
Recoups of Expenses from Joint Events at Government House	57	-	-	-	-	-	-
TOTAL	298	190	63	63	190	190	190

Division 6 **Western Australian Electoral Commission**

Part 2 **Government Administration**

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 9 Net amount appropriated to deliver services	6,941	25,372	30,403	6,747	6,787	6,885	25,459
Amount Authorised by Other Statutes							
- Electoral Act 1907	1,200	4,898	5,470	-	800	1,600	4,498
- Industrial Relations Act 1979	116	116	116	116	116	116	116
- Salaries and Allowances Act 1975	486	486	486	488	490	492	494
Total appropriations provided to deliver services	8,743	30,872	36,475	7,351	8,193	9,093	30,567
CAPITAL							
Item 97 Capital Appropriation	167	14	884	22	21	22	22
TOTAL APPROPRIATIONS	8,910	30,886	37,359	7,373	8,214	9,115	30,589
EXPENSES							
Total Cost of Services	12,534	32,724	38,630	12,569	9,461	13,761	31,922
Net Cost of Services ^{(a) (b)}	6,495	32,615	38,542	6,881	9,373	8,073	31,834
CASH ASSETS ^(c)	3,940	1,889	1,633	2,183	1,083	2,183	1,083

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

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

(c) As at 30 June each financial year.

Spending Changes

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

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

Significant Issues Impacting the Agency

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2019-20 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. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients.....	12,534	32,724	38,630	12,569	9,461	13,761	31,922
Total Cost of Services.....	12,534	32,724	38,630	12,569	9,461	13,761	31,922

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: Western Australian electors participate in independent and impartial elections or referenda conducted by the Commission as part of democratic processes:					
The number of relevant breaches of 'Declaration by Officer' (Forms 1) upheld by a Court of Disputed Returns.....	nil	nil	nil	nil	1
Percentage of eligible Western Australian electors on the State Electoral Roll	95.06%	96.9%	96.5%	96.4%	2
Percentage of enrolled electors voting in State general elections (or by-elections) or referenda	n/a	86.6%	85.5%	n/a	3
Average percentage of enrolled electors voting in local government ordinary (or extraordinary) postal elections or referenda conducted by the Commission.....	28.9%	41.6%	34.3%	29.7%	4

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

Explanation of Significant Movements

(Notes)

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

Services and Key Efficiency Indicators

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

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

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

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

Explanation of Significant Movements

(Notes)

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

Asset Investment Program

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

	Estimated 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	920	920	920	-	-	-	-
ICT System Upgrade - 2020-21 Program	250	250	250	-	-	-	-
NEW WORKS							
Asset Replacement							
2021-22 Program	50	-	-	50	-	-	-
2022-23 Program	50	-	-	-	50	-	-
2023-24 Program	50	-	-	-	-	50	-
2024-25 Program	50	-	-	-	-	-	50
ICT System Upgrade							
2021-22 Program	217	-	-	217	-	-	-
2022-23 Program	217	-	-	-	217	-	-
2023-24 Program	217	-	-	-	-	217	-
2024-25 Program	250	-	-	-	-	-	250
Total Cost of Asset Investment Program	2,271	1,170	1,170	267	267	267	300
FUNDED BY							
Capital Appropriation			870	-	-	-	-
Drawdowns from the Holding Account			300	267	267	267	300
Total Funding			1,170	267	267	267	300

Financial Statements

Income Statement

Expenses

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

Income

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

Statement of Cashflows

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

INCOME STATEMENT (a)
(Controlled)

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

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

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

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

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2019-20 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
Public Funding of Political Parties and Candidates in State Elections	-	4,498	5,050	20	-	-	4,498
TOTAL	-	4,498	5,050	20	-	-	4,498

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

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

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

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

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

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

NET APPROPRIATION DETERMINATION

	2019-20 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
Sale of Goods and Services							
Local Government Recoups	5,908	-	-	5,600	-	5,600	-
Extraneous Elections	109	84	87	87	87	87	87
Other	27	20	17	17	17	17	17
GST Receipts							
GST Input Credits	10	230	230	135	120	135	230
GST Receipt on Sales	607	550	550	480	375	480	550
Other Receipts							
Other Receipts	3	-	-	-	-	-	-
Vehicles Leased from State Fleet - Employee Contributions	1	5	1	1	1	1	1
TOTAL	6,665	889	885	6,320	600	6,320	885

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							
Fines							
Non-Voters	-	600	600	800	-	-	600
TOTAL ADMINISTERED INCOME	-	600	600	800	-	-	600
EXPENSES							
Other							
Payment to Consolidated Account	-	600	600	800	-	-	600
TOTAL ADMINISTERED EXPENSES	-	600	600	800	-	-	600

Division 7 Salaries and Allowances Tribunal

Part 2 Government Administration

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 10 Net amount appropriated to deliver services	994	1,012	1,012	1,018	1,016	1,026	1,037
Total appropriations provided to deliver services	994	1,012	1,012	1,018	1,016	1,026	1,037
CAPITAL							
Item 98 Capital Appropriation ^(a)	-	5	5	4	4	5	5
TOTAL APPROPRIATIONS	994	1,017	1,017	1,022	1,020	1,031	1,042
EXPENSES							
Total Cost of Services	674	1,065	719	1,070	1,068	1,078	1,089
Net Cost of Services ^{(b) (c)}	674	1,062	716	1,068	1,066	1,076	1,087
CASH ASSETS ^(d)	1,339	1,345	1,691	1,697	1,697	1,697	1,697

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

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

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

(d) As at 30 June each financial year.

Spending Changes

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

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

Significant Issues Impacting the Agency

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

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Service Summary

Expense	2019-20 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. Support Services to the Salaries and Allowances Tribunal	674	1,065	719	1,070	1,068	1,078	1,089
Total Cost of Services.....	674	1,065	719	1,070	1,068	1,078	1,089

Outcomes and Key Effectiveness Indicators

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: A fair and equitable system of remuneration for the Governor, Members of Parliament, Senior Government Officers, Local Government Chief Executive Officers (CEOs), Judicial and Magisterial Officers, superannuation benefits for Members of Parliament and fees, expenses and allowances for local government elected council members:					
Quantity - determinations/reports	16	20	23	20	1
Quality - Tribunal satisfaction with the quality of service provided.....	100%	100%	100%	100%	
Timeliness - Tribunal satisfaction with timeliness of service provided	100%	100%	100%	100%	
The extent to which the Salaries and Allowances Tribunal is satisfied with the support services provided	100%	100%	100%	100%	

Explanation of Significant Movements

(Notes)

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

Services and Key Efficiency Indicators

1. Support Services to the Salaries and Allowances Tribunal

Support services assist the Tribunal to:

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

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

Explanation of Significant Movements

(Notes)

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

Financial Statements

INCOME STATEMENT
(Controlled)

	2019-20 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 ^(a)	492	538	524	543	547	553	559
Supplies and services	107	451	126	452	446	451	456
Accommodation	53	60	55	61	61	61	61
Depreciation and amortisation	15	5	5	4	4	4	4
Finance and interest costs	-	-	-	1	1	-	-
Other expenses	7	11	9	9	9	9	9
TOTAL COST OF SERVICES	674	1,065	719	1,070	1,068	1,078	1,089
Income							
Other revenue	-	3	3	2	2	2	2
Total Income	-	3	3	2	2	2	2
NET COST OF SERVICES ^(b)	674	1,062	716	1,068	1,066	1,076	1,087
INCOME FROM STATE GOVERNMENT							
Service appropriations	994	1,012	1,012	1,018	1,016	1,026	1,037
Resources received free of charge	69	50	50	50	50	50	50
TOTAL INCOME FROM STATE GOVERNMENT	1,063	1,062	1,062	1,068	1,066	1,076	1,087
SURPLUS/(DEFICIENCY) FOR THE PERIOD	389	-	346	-	-	-	-

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

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

**STATEMENT OF FINANCIAL POSITION
(Controlled)**

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

STATEMENT OF CASHFLOWS ^(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
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	985	1,008	1,008	1,014	1,012	1,022	1,033
Capital appropriation.....	-	5	5	4	4	5	5
Net cash provided by State Government	985	1,013	1,013	1,018	1,016	1,027	1,038
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(454)	(536)	(522)	(541)	(545)	(551)	(557)
Supplies and services	(68)	(398)	(73)	(399)	(399)	(404)	(409)
Accommodation	(53)	(60)	(55)	(61)	(61)	(61)	(61)
GST payments	(9)	(58)	(58)	(57)	(57)	(57)	(57)
Finance and interest costs	-	-	-	(1)	(1)	-	-
Other payments	(7)	(11)	(9)	(9)	(9)	(9)	(9)
Receipts ^(b)							
GST receipts	9	58	58	58	58	58	58
Other receipts	-	3	3	2	2	2	2
Net cash from operating activities	(582)	(1,002)	(656)	(1,008)	(1,012)	(1,022)	(1,033)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(5)	(5)	(5)	(4)	(4)	(5)	(5)
Net cash from financing activities	(5)	(5)	(5)	(4)	(4)	(5)	(5)
NET INCREASE/(DECREASE) IN CASH HELD	398	6	352	6	-	-	-
Cash assets at the beginning of the reporting period	941	1,339	1,339	1,691	1,697	1,697	1,697
Cash assets at the end of the reporting period	1,339	1,345	1,691	1,697	1,697	1,697	1,697

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

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

NET APPROPRIATION DETERMINATION

	2019-20 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
GST Receipts							
GST Input Credits	9	58	58	58	58	58	58
Other Receipts							
Other Receipts	-	3	3	2	2	2	2
TOTAL	9	61	61	60	60	60	60

Division 8

Part 2

Commissioner for Children and Young People

Government Administration

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 11 Net amount appropriated to deliver services	2,697	2,596	2,753	2,819	2,802	2,835	2,875
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	255	255	255	256	257	258	259
Total appropriations provided to deliver services	2,952	2,851	3,008	3,075	3,059	3,093	3,134
CAPITAL							
Capital Appropriation.....	10	-	-	-	-	-	-
TOTAL APPROPRIATIONS	2,962	2,851	3,008	3,075	3,059	3,093	3,134
EXPENSES							
Total Cost of Services	2,922	3,196	3,434	3,436	3,221	3,252	3,293
Net Cost of Services ^{(a) (b)}	2,922	3,062	3,300	3,433	3,218	3,252	3,293
CASH ASSETS ^(c)	885	833	1,053	833	833	833	833

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

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

(c) As at 30 June each financial year.

Spending Changes

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

	2020-21 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					
Speaking Out Survey 2021.....	-	280	-	-	-
Other					
2021-22 Streamlined Budget Process Incentive Funding.....	-	28	-	-	-
Government Office Accommodation.....	21	44	45	47	48

Significant Issues Impacting the Agency

1. Strategic planning for the Commissioner outlines three key areas of work which will support quality community services being delivered to Western Australians:
 - 1.1. promoting the rights, voices and contributions of children and young people;
 - 1.2. monitoring and advocacy to strengthen the wellbeing of all Western Australian children and young people; and
 - 1.3. prioritising the needs of children and young people who are our most disadvantaged and vulnerable.
2. Based on this strategic direction, the Commissioner will focus on the following key areas for the 2021-22 financial year:
 - 2.1. monitoring the implementation of the recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse, and supporting agencies to embed the child-safe principles within their organisations, including appropriate responses to harmful sexual behaviours in children and young people;
 - 2.2. continued analysis of the findings of the Speaking Out Survey 2019 with a focus on safety, mental health, females and Aboriginal children's responses;
 - 2.3. fieldwork is complete for the Speaking Out Survey 2021 involving a broad representative sample of more than 15,000 children and young people, data analysis will commence on their views of their health and wellbeing and the community in which they live, as well as any ongoing impacts of the COVID-19 pandemic and comparison to the Speaking Out Survey 2019 findings;
 - 2.4. additional Speaking Out Survey 2021 fieldwork will be conducted in the second half of 2021 with grant funding from Lotterywest to reach children outside of mainstream education, including students with special needs and those in remote communities and to hear their views especially in relation to the impact of the COVID-19 pandemic;
 - 2.5. investigating and reporting on key aspects of children and young people's wellbeing based on outcomes described in the Commissioner's Wellbeing Monitoring Framework; and
 - 2.6. the Work Plan 2021 was adjusted to contribute to the COVID-19 pandemic recovery and has adapted to working with Western Australian children and young people and stakeholders using online platforms if and when needed.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	2019-20 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. Consultation, Research and Promotion of the Wellbeing of Children and Young People	2,922	3,196	3,434	3,436	3,221	3,252	3,293
Total Cost of Services.....	2,922	3,196	3,434	3,436	3,221	3,252	3,293

Outcomes and Key Effectiveness Indicators ^(a)

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

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

Explanation of Significant Movements

(Notes)

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

Services and Key Efficiency Indicators

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

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

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

Explanation of Significant Movements

(Notes)

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

Financial Statements

Income Statement

Expenses

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

Statement of Financial Position

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

INCOME STATEMENT ^(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)	2,092	2,287	2,332	2,238	2,225	2,251	2,294
Supplies and services	286	449	449	631	437	437	445
Accommodation	268	236	414	405	405	407	395
Depreciation and amortisation	19	25	25	25	24	24	24
Finance and interest costs	1	-	-	-	-	1	1
Other expenses	256	199	214	137	130	132	134
TOTAL COST OF SERVICES	2,922	3,196	3,434	3,436	3,221	3,252	3,293
Income							
Other revenue	-	134	134	3	3	-	-
Total Income	-	134	134	3	3	-	-
NET COST OF SERVICES ^(c)	2,922	3,062	3,300	3,433	3,218	3,252	3,293
INCOME FROM STATE GOVERNMENT							
Service appropriations	2,952	2,851	3,008	3,075	3,059	3,093	3,134
Resources received free of charge	104	159	159	159	159	159	159
Other revenues	-	-	-	280	-	-	-
TOTAL INCOME FROM STATE GOVERNMENT	3,056	3,010	3,167	3,514	3,218	3,252	3,293
SURPLUS/(DEFICIENCY) FOR THE PERIOD	134	(52)	(133)	81	-	-	-

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

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

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

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

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

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

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

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

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

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

NET APPROPRIATION DETERMINATION (a)

	2019-20 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
GST Receipts							
GST Input Credits	86	88	88	88	88	88	88
GST Receipts on Sales	14	-	-	-	-	-	-
Other Receipts							
Development of National Child Friendly Complaints Resources	131	131	134	3	3	-	-
All Other Receipts	-	-	280	-	-	-	-
TOTAL	231	219	502	91	91	88	88

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

Division 9 Office of the Information Commissioner

Part 2 Government Administration

Appropriations, Expenses and Cash Assets

	2019-20 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 12 Net amount appropriated to deliver services	2,010	1,867	1,867	1,983	1,991	2,008	2,034
Amount Authorised by Other Statutes							
- Freedom of Information Act 1992	269	278	278	279	280	281	283
Total appropriations provided to deliver services	2,279	2,145	2,145	2,262	2,271	2,289	2,317
TOTAL APPROPRIATIONS	2,279	2,145	2,145	2,262	2,271	2,289	2,317
EXPENSES							
Total Cost of Services	2,197	2,356	2,356	2,384	2,393	2,411	2,439
Net Cost of Services ^{(a) (b)}	2,161	2,352	2,352	2,380	2,389	2,407	2,435
CASH ASSETS ^(c)	1,101	973	973	965	957	949	941

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

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

(c) As at 30 June each financial year.

Spending Changes

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

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

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. Resolution of Complaints.....	1,538	1,649	1,649	1,669	1,675	1,688	1,707
2. Advice and Awareness	659	707	707	715	718	723	732
Total Cost of Services.....	2,197	2,356	2,356	2,384	2,393	2,411	2,439

Outcomes and Key Effectiveness Indicators ^(a)

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

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

Services and Key Efficiency Indicators

1. Resolution of Complaints

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

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

Explanation of Significant Movements

(Notes)

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

2. Advice and Awareness

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

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

Explanation of Significant Movements

(Notes)

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

Asset Investment Program

	Estimated 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							
Computer and Office Equipment Replacement	31	31	31	-	-	-	-
Total Cost of Asset Investment Program	31	31	31	-	-	-	-
FUNDED BY							
Internal Funds and Balances			31	-	-	-	-
Total Funding			31	-	-	-	-

Financial Statements

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)	1,521	1,616	1,616	1,632	1,645	1,667	1,689
Supplies and services	391	353	353	355	339	335	338
Accommodation	198	208	208	218	228	228	228
Depreciation and amortisation	1	14	14	14	14	14	14
Other expenses	86	165	165	165	167	167	170
TOTAL COST OF SERVICES	2,197	2,356	2,356	2,384	2,393	2,411	2,439
Income							
Other revenue	36	4	4	4	4	4	4
Total Income	36	4	4	4	4	4	4
NET COST OF SERVICES ^(c)	2,161	2,352	2,352	2,380	2,389	2,407	2,435
INCOME FROM STATE GOVERNMENT							
Service appropriations	2,279	2,145	2,145	2,262	2,271	2,289	2,317
Resources received free of charge	78	110	110	110	110	110	110
TOTAL INCOME FROM STATE GOVERNMENT	2,357	2,255	2,255	2,372	2,381	2,399	2,427
SURPLUS/(DEFICIENCY) FOR THE PERIOD	196	(97)	(97)	(8)	(8)	(8)	(8)

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

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

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

STATEMENT OF FINANCIAL POSITION ^(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.....	1,083	955	955	947	939	931	923
Holding account receivables.....	-	8	8	16	24	24	24
Receivables.....	19	19	19	19	19	19	19
Other.....	34	34	34	34	34	34	34
Total current assets.....	1,136	1,016	1,016	1,016	1,016	1,008	1,000
NON-CURRENT ASSETS							
Holding account receivables.....	36	36	36	36	36	36	36
Property, plant and equipment.....	-	23	23	15	7	7	7
Restricted cash.....	18	18	18	18	18	18	18
Total non-current assets.....	54	77	77	69	61	61	61
TOTAL ASSETS	1,190	1,093	1,093	1,085	1,077	1,069	1,061
CURRENT LIABILITIES							
Employee provisions.....	336	336	336	336	336	336	336
Other.....	15	15	15	15	15	15	15
Total current liabilities.....	351	351	351	351	351	351	351
NON-CURRENT LIABILITIES							
Employee provisions.....	25	25	25	25	25	25	25
Total non-current liabilities.....	25	25	25	25	25	25	25
TOTAL LIABILITIES	376	376	376	376	376	376	376
EQUITY							
Contributed equity.....	37	37	37	37	37	37	37
Accumulated surplus/(deficit).....	777	680	680	672	664	656	648
Total equity	814	717	717	709	701	693	685
TOTAL LIABILITIES AND EQUITY	1,190	1,093	1,093	1,085	1,077	1,069	1,061

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

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

	2019-20 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	2,279	2,137	2,137	2,254	2,263	2,289	2,317
Net cash provided by State Government	2,279	2,137	2,137	2,254	2,263	2,289	2,317
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(1,459)	(1,616)	(1,616)	(1,632)	(1,645)	(1,667)	(1,689)
Supplies and services	(318)	(325)	(325)	(327)	(311)	(315)	(318)
Accommodation	(206)	(208)	(208)	(218)	(228)	(228)	(228)
GST payments	(61)	(30)	(30)	(30)	(30)	(30)	(30)
Other payments	(85)	(107)	(107)	(107)	(109)	(109)	(112)
Receipts (c)							
GST receipts	53	48	48	48	48	48	48
Other receipts	36	4	4	4	4	4	4
Net cash from operating activities	(2,040)	(2,234)	(2,234)	(2,262)	(2,271)	(2,297)	(2,325)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	-	(31)	(31)	-	-	-	-
Net cash from investing activities	-	(31)	(31)	-	-	-	-
Cash assets at the beginning of the reporting period	862	1,101	1,101	973	965	957	949
Cash assets at the end of the reporting period	1,101	973	973	965	957	949	941

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

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

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

NET APPROPRIATION DETERMINATION (a)

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

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

(b) Based on preliminary annual report data for 2020-21. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

WorkCover WA Authority

Part 2 Government Administration

Asset Investment Program

1. The Authority's total approved Asset Investment Program for 2021-22 is \$1 million, which includes:
 - 1.1. Building Maintenance/Asset Replacement - ongoing repairs and general maintenance of the Authority's premises;
 - 1.2. Computer Hardware and Software - ongoing replacement and upgrade of core business systems and infrastructure; and
 - 1.3. Other Equipment - ongoing replacement of office equipment.

	Estimated 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 Maintenance/Asset Replacement							
2020-21 Program.....	416	416	416	-	-	-	-
Computer Hardware and Software - 2020-21 Program	626	626	626	-	-	-	-
Other Equipment - 2020-21 Program	30	30	30	-	-	-	-
NEW WORKS							
Building Maintenance/Asset Replacement							
2021-22 Program.....	470	-	-	470	-	-	-
2022-23 Program.....	253	-	-	-	253	-	-
2023-24 Program.....	250	-	-	-	-	250	-
2024-25 Program.....	230	-	-	-	-	-	230
Computer Hardware and Software							
2021-22 Program.....	500	-	-	500	-	-	-
2022-23 Program.....	500	-	-	-	500	-	-
2023-24 Program.....	450	-	-	-	-	450	-
2024-25 Program.....	450	-	-	-	-	-	450
Other Equipment							
2021-22 Program.....	30	-	-	30	-	-	-
2022-23 Program.....	35	-	-	-	35	-	-
2023-24 Program.....	35	-	-	-	-	35	-
2024-25 Program.....	35	-	-	-	-	-	35
Total Cost of Asset Investment Program	4,310	1,072	1,072	1,000	788	735	715
FUNDED BY							
Internal Funds and Balances.....			1,072	1,000	788	735	715
Total Funding.....			1,072	1,000	788	735	715

Division 10 Registrar, Western Australian Industrial Relations Commission

Part 2 Government Administration

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 13 Net amount appropriated to deliver services	9,371	9,476	9,476	9,857	10,039	10,094	10,149
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	2,441	2,441	2,441	3,151	2,798	2,809	2,827
Total appropriations provided to deliver services	11,812	11,917	11,917	13,008	12,837	12,903	12,976
CAPITAL							
Item 99 Capital Appropriation ^(a)	52	49	49	59	60	61	58
TOTAL APPROPRIATIONS	11,864	11,966	11,966	13,067	12,897	12,964	13,034
EXPENSES							
Total Cost of Services	12,063	12,284	12,284	13,375	13,204	13,163	13,236
Net Cost of Services ^(b)	11,711	12,204	12,204	13,295	13,124	13,083	13,156
CASH ASSETS ^(c)	5,547	5,430	5,430	5,313	5,196	5,186	5,176

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

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

(c) As at 30 June each financial year.

Spending Changes

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

	2020-21 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					
Appointment of Additional Commissioner	-	599	605	611	617
Other					
Appointment of Interim Commissioner	-	365	-	-	-

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

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. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.....	4,920	5,303	5,116	5,212	5,280	5,229	5,249
2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission.....	7,143	6,981	7,168	8,163	7,924	7,934	7,987
Total Cost of Services.....	12,063	12,284	12,284	13,375	13,204	13,163	13,236

Outcomes and Key Effectiveness Indicators ^(a)

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

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

Services and Key Efficiency Indicators

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

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

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

Explanation of Significant Movements

(Notes)

1. The decrease in income in the 2020-21 Estimated Actual compared to the 2019-20 Actual relates to the accommodation revenue received from the Department of Local Government, Sport and Cultural Industries as part of the City of Perth Inquiry. The contract ended on 30 June 2020.
2. The Average cost per application registered and recorded for 2020-21 Estimated Actual is lower than the 2020-21 Budget as a consequence of higher number of applications and lower Total Cost of Service in 2020-21.

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

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

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

Explanation of Significant Movements

(Notes)

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

Asset Investment Program

	Estimated 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 - Information and Communications Technology (ICT) - 2020-21 Program	160	160	160	-	-	-	-
NEW WORKS							
Asset Replacement - ICT							
2021-22 Program	160	-	-	160	-	-	-
2022-23 Program	160	-	-	-	160	-	-
2023-24 Program	160	-	-	-	-	160	-
2024-25 Program	160	-	-	-	-	-	160
Total Cost of Asset Investment Program	800	160	160	160	160	160	160
FUNDED BY							
Drawdowns from the Holding Account			160	160	160	160	160
Total Funding			160	160	160	160	160

Financial Statements

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)	6,329	6,647	6,647	7,621	7,339	7,424	7,523
Supplies and services	1,804	1,170	1,170	1,147	1,187	1,205	1,249
Accommodation	3,248	3,598	3,598	3,719	3,833	3,914	3,914
Depreciation and amortisation	472	546	546	557	515	291	219
Finance and interest costs	5	5	5	7	6	5	7
Other expenses	205	318	318	324	324	324	324
TOTAL COST OF SERVICES	12,063	12,284	12,284	13,375	13,204	13,163	13,236
Income							
Sale of goods and services	28	80	80	80	80	80	80
Other revenue	324	-	-	-	-	-	-
Total Income	352	80	80	80	80	80	80
NET COST OF SERVICES	11,711	12,204	12,204	13,295	13,124	13,083	13,156
INCOME FROM STATE GOVERNMENT							
Service appropriations	11,812	11,917	11,917	13,008	12,837	12,903	12,976
Resources received free of charge	16	50	50	50	50	50	50
TOTAL INCOME FROM STATE GOVERNMENT	11,828	11,967	11,967	13,058	12,887	12,953	13,026
SURPLUS/(DEFICIENCY) FOR THE PERIOD	117	(237)	(237)	(237)	(237)	(130)	(130)

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

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

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

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

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

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

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

NET APPROPRIATION DETERMINATION

	2019-20 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
Sale of Goods and Services							
Sales of Goods and Services	42	80	80	80	80	80	80
GST Receipts							
GST Input Credits	480	500	500	500	500	500	500
GST Receipts on Sales	39	3	3	3	3	3	3
Other Receipts							
Other Receipts.....	267	-	-	-	-	-	-
TOTAL	828	583	583	583	583	583	583

Part 3

Financial Administration

Introduction

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

Summary of Recurrent and Asset Investment Expenditure

Agency	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Treasury		
– Total Cost of Services	50,772	58,003
– Asset Investment Program	810	615
Western Australian Treasury Corporation		
– Asset Investment Program	485	565
Office of the Auditor General		
– Total Cost of Services	37,184	38,298
– Asset Investment Program	642	1,319
Finance		
– Total Cost of Services	1,378,478	1,549,169
– Asset Investment Program	90,580	108,611
Insurance Commission of Western Australia		
– Asset Investment Program	4,040	4,494
Gold Corporation		
– Asset Investment Program	24,633	32,008

Ministerial Responsibilities

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

Division 11 Treasury

Part 3 Financial Administration

Appropriations, Expenses and Cash Assets ^(a)

	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 14 Net amount appropriated to deliver services.....	50,495	48,707	43,569	50,128	44,471	43,756	44,102
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	1,101	1,101	1,101	1,108	1,120	1,127	1,137
Total appropriations provided to deliver services	51,596	49,808	44,670	51,236	45,591	44,883	45,239
ADMINISTERED TRANSACTIONS							
<i>Operating Subsidy Payments</i>							
Item 15 Bunbury Water Corporation	768	726	786	798	814	830	847
Item 16 Busselton Water Corporation	563	670	670	768	707	721	742
Item 17 Electricity Generation and Retail Corporation (Synergy).....	573,131	890,989	878,683	386,669	331,088	325,544	302,218
Item 18 Forest Products Commission	200	200	200	200	220	-	-
Item 19 Kimberley Ports Authority	-	2,706	2,706	3,100	2,500	2,500	2,500
Item 20 Public Transport Authority	901,584	1,088,211	1,031,800	984,070	977,409	970,847	926,487
Item 21 Regional Power Corporation (Horizon Power)	36,385	40,174	47,090	8,298	8,307	9,628	10,856
Item 22 Southern Ports Authority	30,373	21,529	21,529	8,078	-	-	-
Item 23 Water Corporation of Western Australia	239,441	216,924	218,579	364,349	416,260	448,984	392,669
Item 24 Western Australian Land Authority (DevelopmentWA)	59,063	328,241	265,931	249,783	166,557	108,081	94,607
Western Australian Land Authority (DevelopmentWA) Perth City Deal ^(b)	-	50,000	50,000	-	-	-	-
<i>Grants, Subsidies and Transfer Payments</i>							
Item 25 Gaming and Wagering Commission ^(c)	5,200	3,800	3,800	3,900	4,000	4,100	4,200
Item 26 Goods and Services Tax (GST) Administration Costs	66,440	70,700	64,500	71,200	71,000	71,000	71,000
Item 27 Department of Jobs, Tourism, Science and Innovation ^(d)	4,610	4,110	4,010	18,924	11,380	1,200	1,200
Item 28 Metropolitan Redevelopment Authority (DevelopmentWA)	21,292	-	-	866	-	-	-
Item 29 Provision for Aboriginal Community Controlled Sector Development ^(e)	-	-	-	1,017	713	1,658	-
Item 30 Provision for Perth City Deal ^(f)	-	-	-	100,000	-	-	-
Item 31 Provision for Unfunded Liabilities in the Government Insurance Fund	3,900	15,000	12,259	17,944	18,300	3,459	3,016
Item 32 Provision for Voluntary Targeted Separation Scheme ^(g)	-	25,640	-	10,076	-	-	-
Item 33 Refund of Past Years Revenue Collections - Public Corporations	7,131	10,000	14,994	10,000	10,000	10,000	10,000
Item 34 Royalties for Regions ^(h)	661,305	761,645	761,645	873,230	863,119	758,895	850,173
Item 35 State Property - Emergency Services Levy	19,235	19,249	18,075	19,064	20,021	21,022	21,631
Item 36 WA Health ⁽ⁱ⁾	3,700	957	150	11,985	20,884	16,242	11,802

	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
Item 37 All Other Grants, Subsidies and							
Transfer Payments ⁽ⁱ⁾	3,529	3,610	1,606	4,805	2,525	2,505	7,535
Comprising:							
Acts of Grace	-	300	-	300	300	300	300
Commonwealth Pandemic Leave							
Disaster Payment	-	-	-	2,300	-	-	-
Incidentals	-	240	-	240	240	240	240
Interest on Public Moneys Held in							
Participating Trust Fund Accounts	2,519	2,150	715	1,055	1,055	1,065	6,080
Administration Costs - National Tax							
Equivalent Regime Scheme	114	100	68	100	100	100	100
Western Australian Land Information							
Authority - Valuation Services	156	170	105	120	140	110	125
Western Australian Treasury							
Corporation Management Fees	740	650	718	690	690	690	690
Department of Communities ^(k)	-	-	-	-	5,679	4,341	59,475
Department of Finance ^(l)	-	-	-	-	1,823	-	-
Department of Justice ^(m)	-	6,375	-	-	-	-	-
Minerals Research Institute ⁽ⁿ⁾	1,500	-	-	-	-	-	-
Noongar Land Fund Account	-	-	-	-	5,600	5,600	5,600
Provision for Aboriginal Cultural							
Heritage Bill ^(o)	-	-	-	-	2,500	2,500	2,500
Provision for Resolution of Native Title in							
the South West of Western Australia							
(Settlement) ^(p)	-	60,000	-	-	-	-	-
Provision for Business Case							
Development Fund ^(q)	-	13,002	-	-	-	-	-
Authorised by Other Statutes							
Judges' Salaries and Pensions Act 1950	16,623	18,913	17,375	18,907	20,557	22,297	24,126
Comprising:							
Benefit Payments	16,423	18,674	17,160	18,674	20,319	22,052	23,875
Administration Expenses ^(r)	200	239	215	233	238	245	251
Parliamentary Superannuation Act 1970	8,989	11,421	9,824	11,414	10,106	10,351	10,612
Comprising:							
Benefit Payments	8,751	11,140	9,539	11,140	9,826	10,064	10,317
Administration Expenses ^(r)	238	281	285	274	280	287	295
State Superannuation Act 2000	477,451	551,563	406,653	440,919	435,986	424,104	418,230
Comprising:							
Pension Scheme	168,357	159,135	158,874	152,895	144,189	135,748	128,099
Comprising:							
Benefit Payments	166,276	157,632	157,356	151,437	142,842	134,469	126,886
Administration Expenses ^(r)	2,081	1,503	1,518	1,458	1,347	1,279	1,213
Gold State Super	250,459	334,076	189,412	288,024	291,797	288,356	290,131
Comprising:							
Benefit Payments	245,723	328,765	184,294	282,768	286,984	283,727	285,682
Administration Expenses ^(r)	4,313	4,696	4,777	4,638	4,181	3,982	3,786
Government Services ^(s)	423	615	341	618	632	647	663
West State Super	58,635	58,352	58,367	-	-	-	-
Western Australian Health Promotion							
Foundation Act 2016	23,064	23,421	23,421	23,949	24,497	25,057	25,520
Betting Tax Act 2018	22,860	24,810	33,255	24,300	26,550	29,196	30,072
Unclaimed Money Act 1990	641	2,000	1,448	2,000	2,000	2,000	2,000
Loan Acts - Interest	721,970	634,000	629,277	578,000	545,000	536,000	525,000
Western Australian Future Health							
Research and Innovation Fund Act 2012	63,700	82,900	82,900	101,400	59,400	60,200	59,900
TOTAL RECURRENT ADMINISTERED	3,974,648	4,983,486	4,603,166	4,350,013	4,065,502	3,878,862	3,874,518
CAPITAL							
Item 100 Capital Appropriation	32	69	72	67	67	68	68
Government Equity Contributions							
Item 101 Animal Resources Authority	1,306	1,521	336	6,130	-	-	-
Item 102 Electricity Generation and Retail							
Corporation (Synergy)	-	-	-	170,202	20,800	3,000	1,000
Item 103 Electricity Networks Corporation							
(Western Power)	33,106	166,338	133,528	170,146	92,316	91,255	90,326
Item 104 Kimberley Ports Authority	9,150	4,000	4,000	3,500	500	500	500
Item 105 Metropolitan Redevelopment							
Authority (DevelopmentWA)	56,716	211,539	211,539	1,600	2,420	-	-

	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
Item 106 Pilbara Ports Authority	45,888	28,117	4,151	50,041	25,533	17,070	27,418
Item 107 Regional Power Corporation (Horizon Power)	17,050	-	-	24,016	-	-	-
Item 108 Royalties for Regions ^(h)	220,771	251,864	192,879	226,312	318,287	220,735	50,603
Item 109 WA Health ⁽ⁱ⁾	8,050	30,239	22,610	26,960	36,500	31,522	143,731
Item 110 Western Australian Land Authority (DevelopmentWA)	-	34,800	15,000	40,500	29,953	-	-
Bunbury Water Corporation	-	-	11,900	-	664	-	-
Department of Biodiversity, Conservation and Attractions ^(u)	1,200	3,700	-	-	-	-	-
Department of Communities ^(v)	-	-	-	-	21,600	32,600	6,800
Department of Education ^(w)	20,970	14,040	13,400	-	-	-	-
Department of Justice ^(x)	72,255	713	12,335	-	-	-	-
Department of Transport ^(y)	2,920	15,000	15,000	-	596	16,218	19,492
Racing and Wagering Western Australia ^(z)	148	-	-	-	-	-	-
Southern Ports Authority	1,624	640	640	-	-	-	-
Western Australian Land Information Authority ^(aa)	5,000	-	-	-	-	-	-
<i>Other</i>							
Item 111 Debt Reduction Fund	-	1,546,593	1,546,593	2,115,221	-	-	-
Item 112 Climate Action Fund	-	-	-	168,000	-	-	-
Item 113 Digital Capability Fund	-	-	-	500,000	-	-	-
Item 114 Social Housing Investment Fund...	-	-	-	750,000	-	-	-
Item 115 Softwood Plantation Expansion Fund	-	-	-	350,000	-	-	-
Item 116 Women and Newborn Health Service Relocation Account	-	-	-	1,787,000	-	-	-
<i>Authorised by Other Statutes</i>							
Loans (Co-operative Companies) Act 2004	6,688	6,000	6,000	-	-	-	-
Loan Acts - Repayment of Borrowings	1,317,624	-	-	587,480	-	1,803	18,480
TOTAL CAPITAL ADMINISTERED	1,820,466	2,315,104	2,189,911	6,977,108	549,169	414,703	358,350
GRAND TOTAL	5,846,742	7,348,467	6,837,819	11,378,424	4,660,329	4,338,516	4,278,175
EXPENSES							
Total Cost of Services	56,777	55,958	50,772	58,003	52,339	50,826	51,182
Net Cost of Services ^(bb) ^(cc)	56,477	55,220	50,714	57,943	52,279	50,766	51,122
CASH ASSETS ^(dd)	12,330	12,730	6,730	7,149	7,568	7,987	8,406

- (a) The 2019-20 Actual has been recast, for comparability purposes, to account for Machinery of Government changes that took effect from 5 September 2019.
- (b) Reflects an operating subsidy paid to DevelopmentWA in 2020-21 for land contributions as part of the Perth City Deal.
- (c) Funding provided to the Sports Wagering Account at the Gaming and Wagering Commission of Western Australia associated with the introduction of the Point of Consumption Tax in January 2019.
- (d) Provision for the Aviation Recovery Fund (\$15 million), National Collaborative Research Infrastructure Strategy (\$2.7 million) and Future Energy Exports Cooperative Research Centre (\$1.1 million), pending the finalisation of agreements between the respective parties.
- (e) An amount of \$3.4 million has been provisioned to be allocated as grants to build the capacity of the Aboriginal Community Controlled Organisations linked to priorities under the National Agreement on Closing the Gap. Release of funding is subject to the finalisation of Sector Strengthening Plans and Government consideration of funding proposals.
- (f) Provision for State assistance towards the establishment of inner-city university campuses as part of the Perth City Deal, dependent on the progress of negotiations with both Murdoch University and Curtin University.
- (g) Separation costs for any remaining employees who choose to leave the sector as the ongoing transition to the Commonwealth-run National Disability Insurance Scheme and Department of Communities Machinery of Government changes continue to be progressed. The drawdown of this funding will be dependent on the timing of any further employee exits. A total of 89 separations (82 FTE) were funded in 2019-20 with a further 251 (224 FTE) funded in 2020-21.
- (h) Appropriations to the Royalties for Regions Special Purpose Account are split between payments for recurrent and capital purposes (based on project information). Further detail on the Royalties for Regions program is available in Budget Paper No. 3: Economic and Fiscal Outlook.

- (i) Includes a provision to fund the plan for the Peel Health Campus transition back into the public sector and address cost pressures relating to WA Country Health Service, including the operation of the residential aged care facility and the Multipurpose Services site as well as delivery of renal services in the Kimberley.
- (j) All other items includes all Administered Grants, Subsidies and Transfers not covered elsewhere by individual Acts.
- (k) Reflects \$10 million of funding held for the Boorloo Bidee Mia homelessness facility and \$59.5 million for Department of Communities' housing functions.
- (l) A provision of \$5 million allocated for the procurement of an asset management information system to manage office accommodation reform was not drawn down by the Department of Finance. Instead, recurrent appropriations of \$3.2 million were allocated to the Department over 2019-20 and 2020-21 for the development of an asset management platform. The balance of \$1.8 million has been reallocated to recurrent administered appropriations to the Department in 2022-23, pending an assessment of the asset management platform.
- (m) This item reflects recurrent expenditure for the Department of Justice to cover transition costs and additional operational costs associated with public operation of Melaleuca Prison. Following consideration of the operating model the funding has been released to the Department of Justice.
- (n) Reflects funding to the Minerals Research Institute of Western Australia (MRIWA) to support the Future Battery Industry Cooperative Research Centre headquarters to be located in Perth. Funding was released in 2019-20 directly to MRIWA, following the State succeeding in its bid and finalisation of the agreement. Funding from 2020-21 was transferred to the Department of Mines, Industry Regulation and Safety as administered appropriation and will be paid to MRIWA as a grant.
- (o) Provision for one-off establishment, administration and capacity building funding for Local Aboriginal Cultural Heritage Services, expected to be established through the proposed new legislation for Aboriginal cultural heritage protection and management in Western Australia. A further \$2.5 million is provisioned for this purpose in 2025-26.
- (p) The 2020-21 Budget included a provision for the resolution of Native Title in the South West of Western Australia. Funding has since been allocated directly to agencies.
- (q) The 2020-21 Budget included a provision for a business case development fund to accelerate the development and completion of business cases and project definition plans. Funding has since been allocated directly to agencies.
- (r) Superannuation scheme administration expense reflects the costs of administering an unfunded defined benefit superannuation/pension scheme by an appropriation from the Consolidated Account.
- (s) Reflects the costs for regulatory support of State superannuation schemes where GESB or Treasury incurs these costs on behalf of the Government.
- (t) Reflects funding applied to major health initiatives as part of WA Health's Asset Investment Program. WA Health is required to submit business cases or project definition plans for Government approval to access these funds.
- (u) Funding for the Rottnest Island Authority's proposed Jetty Upgrades (Main Jetty, Barge Landing and Cargo Facilities). Funding was released following Government approval of supporting business cases.
- (v) Reflects funding to be applied to the Department of Communities' Asset Investment Program for the Common Ground project, following Government approval of a project definition plan.
- (w) Reflects funding applied to the Department of Education's Asset Investment Program primarily for construction of the Stage 2 expansion of Bob Hawke College and Stage 1 of a new secondary school located in Piara Waters.
- (x) Reflects funding to be applied to the Department of Justice's Broome Regional Prison Upgrade under the Custodial Infrastructure Program (\$73 million), an equity injection to maintain positive cash (\$9 million) and reimbursement of Melaleuca Prison transition costs incurred during 2019-20 (\$2.6 million).
- (y) Reflects a \$15 million provision for the future operational costs of managing the Port Hedland Marina and \$36.3 million for a new boating facility in Broome.
- (z) To reimburse stamp duty costs associated with the transfer of the Mandurah racetrack from the Western Australian Greyhound Racing Association to Racing and Wagering Western Australia.
- (aa) Reflects capital funding provided in 2019-20 for the *Strata Titles Act 1985* reform program following the provision of work orders to the Department of Treasury.
- (bb) 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.
- (cc) 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.
- (dd) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on Treasury's Income Statement since presentation of the 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 Initiatives					
Aboriginal Community Connectors Program - Evaluation	-	33	198	-	-
Sustainable Health Review - Funding and Commissioning	-	598	602	-	-
Ongoing Initiatives					
Resourcing to Support Government Priorities	-	2,280	2,301	2,322	2,343
Sale of Western Australian TAB	-	2,000	210	-	-

Significant Issues Impacting the Agency

Economic Outlook

1. Western Australia's domestic economy (as measured by State Final Demand (SFD)) rebounded strongly in the second half of 2020, following the largest contraction on record in the June quarter 2020 caused by the imposition of restrictions to contain the spread of COVID-19. This momentum has continued into 2021, with a number of key indicators now surpassing pre-pandemic levels.
2. The State's domestic economy is estimated to have grown by 4.5% in 2020-21 and is forecast to grow by a further 5% in 2021-22 - well above decade-average growth of just 1% per annum. Dwelling and public investment are expected to be particularly strong in 2021-22, supported by the Government's Building Bonus grants and a significant lift in the Asset Investment Program. Business investment and household spending are also expected to be solid.
3. Western Australia's total economy (as measured by Gross State Product) is estimated to have grown by 3.25% in 2020-21 and is forecast to grow by 3.5% in 2021-22. This is up significantly from growth of 1.4% in 2019-20.
4. Economic growth is expected to moderate from 2022-23, as stimulus-induced activity unwinds, with net exports (including services trade) also becoming a drag on growth. The expected gradual reopening of international borders (assumed to occur from the September quarter 2022) is expected to result in a larger lift in spending by Western Australians overseas than international visitors and students spending in the State, thereby increasing services imports and detracting from net exports.
5. Nonetheless, current strong domestic conditions are expected to create an additional 34,000 jobs in 2021-22, with the unemployment rate forecast to fall to 4.5% by 2022-23 - well below the average 5.5% unemployment rate over the last decade.
6. Despite current strong conditions, the economic outlook remains exposed to various risks. A key risk remains the threat of a larger COVID-19 outbreak and prolonged lockdown, similar to that currently being experienced in New South Wales. Even if Western Australia remains relatively virus-free, there is a risk that an accumulation of cases across the rest of the country may dent local confidence levels and potentially disrupt supply chains. A second key risk relates to skills shortages and capacity constraints, which could impact investment in the near term. Treasury is working with the Department of Training and Workforce Development and other agencies to identify initiatives to help mitigate this risk.

Economic Response and Diversification

7. Treasury continues to play a lead role in providing advice to Government on the State's economic response to the impacts of COVID-19. This includes regular advice on the performance of the economy, working with agencies to optimise the timing and delivery of various infrastructure and related recovery projects, and providing advice on the economic impacts of various restrictions used to manage outbreaks of the virus, along with advice on business assistance measures.
8. Treasury continues to work with the Department of Jobs, Tourism, Science and Innovation and other agencies to support the Government's economic diversification and development objectives to ensure a strong, resilient economy over the longer term.
9. Treasury is also assisting in the delivery of several important regulatory reforms. These include implementing reforms to the State's rail access regime, enabling improved occupational mobility through a new national Automatic Mutual Recognition scheme, and supporting a significant investment in approvals delivery and reform as part of the Government's Streamline WA program.

State Finances

10. Treasury has played a lead role in the preparation of the 2021-22 Budget, which is focused on delivering the Government's election commitments, the continuing response to COVID-19, and applying the State's improved fiscal capacity to initiatives that respond to current and emerging priorities, including health and mental health, social housing and climate change.

11. Western Australia is the only Australian jurisdiction forecasting general government operating surpluses across the entire Budget period. In addition, projected growth in Western Australia's net debt levels is relatively flat, in contrast to the steep growth forecast in other States. This outlook is expected to support Western Australia's very high credit rating assessments (AA+ with a 'stable' outlook and Aa1 with a 'stable' outlook from S&P Global and Moody's respectively, just one 'notch' below triple-A assessments).
12. Key areas of focus for Treasury during 2021-22 will be to support the passage of the 2021-22 Budget through the Parliamentary process; analysis and review of submissions that emerge for the 2021-22 Mid-year Review and 2022-23 Budget processes; and assisting the public sector to progress implementation of the Government's election commitments and other priority initiatives in the 2021-22 Budget.

Commonwealth-State Financial Relations

13. Treasury is supporting the Treasurer in addressing issues that are considered by the Council on Federal Financial Relations (CFFR) and the Board of Treasurers. This includes providing advice on potential national reforms to support economic recovery across Australia and ensuring that the CFFR effectively undertakes its 'gatekeeper' role for new Commonwealth funding agreements. This involves working closely with the Department of the Premier and Cabinet and line agencies to agree a whole-of-government approach to Commonwealth funding agreement negotiations.
14. Treasury is also assisting the Treasurer in defending the GST distribution reforms amidst ongoing attacks from other States. This includes engaging with the Commonwealth Treasury to reaffirm that the reasons for the reforms have not changed, supporting the Treasurer's engagement in interjurisdictional meetings, and ongoing engagement with the Commonwealth Grants Commission to ensure better recognition of Western Australia's spending needs when calculating the State's GST share.

Financial Management and Reporting

15. The Financial Legislation Amendment Bill 2021 (the Bill) arises from two statutory reviews of the *Financial Management Act 2006* and is aimed at providing a more effective financial management framework for the sector that is also contemporary and fit-for-purpose. The Bill focuses on strengthening governance and accountability and improving efficiency and effectiveness in the management of public finances. The Bill has passed both Houses, and received Royal Assent on 24 August 2021. The *Financial Legislation Amendment Act 2021* comes into effect on 21 September 2021.
16. Consistent with the recommendations of the Western Australian Climate Change Policy, Treasury and the Department of Water and Environmental Regulation are developing a framework to monitor, assess and report on the implications of climate change on the State's finances, infrastructure and service delivery. Current effort is focused on developing guidance material to build climate risk competency in the sector and incorporating climate risk as part of the financial management framework.

Commercial Advisory

17. Treasury is leading the examination of options in relation to the future of the TAB, following suspension of the previous market process in 2020. Any potential sale will only proceed if it is in the best interests of both taxpayers and the racing industry.
18. Treasury continues to support the Department of Finance in the oversight and implementation of the Market-led Proposals (MLP) Policy. The MLP Policy enables the private sector to submit unsolicited proposals to Government seeking to build and/or finance infrastructure, provide goods or services, utilise Government-owned land, etc. Treasury has a central role in the process through representation on the MLP Steering Committee, as well as providing support for the evaluation and implementation of significant proposals.

Wages Policy

19. Treasury will continue to work with the Government Sector Labour Relations (GSLR) directorate at the Department of Mines, Industry Regulation and Safety to monitor expiring public sector industrial agreements and maintain outcomes consistent with the Government's Wages Policy.
20. To manage existing and emerging financial and economic risks from COVID-19, the Government advised public sector unions in late-2020 that the \$1,000 Wages Policy would continue for another two years to May 2023 and, subject to a review of the economic circumstances at the time, a CPI-based Wages Policy would then be implemented.

21. This review will now commence after the release of the 2021-22 Budget and is anticipated to be finalised by the end of 2021. Review outcomes, including decisions on any new Wages Policy setting, will be implemented in early 2022. Treasury will work closely with GSLR throughout the review process.

Health Funding Arrangements

22. Treasury is working closely with WA Health and the Mental Health Commission to progress key reforms to enhance the State's health and mental health funding arrangements. This includes partnering with both agencies in the implementation of Sustainable Health Review recommendations to improve the funding and commissioning of services. Treasury is also working with both agencies to negotiate national funding arrangements for mental health services through the proposed National Agreement on Mental Health and Suicide Prevention.

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

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

Service Summary

Expense	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. Financial Management and Reporting.....	9,195	10,257	9,858	9,955	9,672	9,631	9,698
2. Economic and Revenue Forecasts and Policy Development.....	11,584	13,599	13,524	12,763	12,703	12,711	12,802
3. Evaluation and Planning of Government Service Delivery and Infrastructure Provision.....	35,998	32,102	27,390	35,285	29,964	28,484	28,682
Total Cost of Services.....	56,777	55,958	50,772	58,003	52,339	50,826	51,182

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: Sustainable and transparent public sector finances:					
Status of the State's credit rating.....	AA+/Aa1	AA+/Aa1	AA+/Aa1	AA+/Aa1	1
Unqualified audit opinion on the Annual Report on State Finances.....	Yes	Yes	Yes	Yes	
Percentage of financial reports released as per agreed timeframes ^(b)	100%	100%	100%	100%	
Outcome: A strong and competitive State economy:					
Accuracy of key general government revenue forecasts:					
Tax revenue ^(c)	-0.1%	+/-5%	15.2%	+/-5%	2
Royalty revenue.....	32.6%	+/-5%	46.6%	+/-5%	3
Accuracy of key economic forecasts (percentage point difference):					
Employment growth ^(d)	-1.3	+/-0.5	+2	+/-0.5	4
Real SFD growth ^{(d) (e)}	-2.1	+/-2	+4	+/-2	5
Outcome: Value for money outcomes in service delivery and infrastructure provision:					
Percentage of advice provided to the Expenditure Review Committee at least 5 working days prior to their consideration.....	61%	90%	60%	90%	6
Percentage of Ministerially endorsed Strategic Asset Plans for the upcoming year received and reviewed by Treasury before the commencement of the Budget bilateral process ^(f)	n/a	100%	82%	100%	

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

(b) Includes financial reports prepared by Treasury to meet the requirements of the *Government Financial Responsibility Act 2000*.

(c) For consistency with the scope of relevant Budget taxation forecasts, the Budget estimate for each financial year has been adjusted to account for tax reclassifications on the advice of the Australian Bureau of Statistics.

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

(e) SFD growth in 2020-21 is the estimated actual as at the 2021-22 Budget cut-off which is based on the latest data available when the forecasts were finalised on 9 August 2021.

(f) Following a review of Treasury's Outcome Based Management Structure in 2020-21, this key effectiveness indicator was introduced to replace 'Percentage of highest value agencies complying with the Strategic Asset Management Framework or equivalent accredited mechanism'. The 2019-20 Actual has not been backcast as full data for this year is not available and it is impracticable to recreate the comparative information.

Explanation of Significant Movements**(Notes)**

- Moody's upgraded Western Australia's credit rating from Aa2 to Aa1 in June 2019. S&P Global revised the outlook for Western Australia's AA+ credit rating from 'Negative' to 'Stable' in October 2018. Both credit rating agencies last reaffirmed these ratings on 29 October 2020. Western Australia's assessments are just one 'notch' below triple-A for both credit rating agencies.
- Tax revenue is estimated to be higher in the 2020-21 Estimated Actual than forecast in the 2020-21 Budget. This reflects stronger than anticipated activity in a number of sectors in the Western Australian economy, including residential and commercial property, mining and the vehicle market, flowing through to the State's tax base in the form of payroll tax and transfer duties.
- Royalty revenue was significantly higher in the 2020-21 Estimated Actual than forecast in the 2020-21 Budget primarily due to a higher than anticipated iron ore price. Global iron ore supply has been slow to recover from the January 2019 tailings dam disaster in Brazil and there has been strong Chinese demand for iron ore. China's stimulus in response to the COVID-19 pandemic has supported the commodity-intensive sectors of its economy.
- Employment growth in the 2020-21 Estimated Actual is significantly higher than the 2020-21 Budget due to a faster than expected recovery in the domestic economy and a sharp rise in demand for labour, including for many of the industries impacted at the onset of the pandemic. In addition, there has been robust activity in the mining and residential construction sectors.

5. Real SFD growth in the 2020-21 Estimated Actual is higher than the 2020-21 Budget, reflecting strong rates of business investment, dwelling investment and public investment, in part fuelled by substantial Commonwealth and State Government stimulus.
6. The 2020-21 Estimated Actual is lower than the 2020-21 Budget due to a number of late submissions/adjustments and, some matters being very complex (requiring advice from the State Solicitor's Office and/or input from external agencies), leading to late deliveries.

Services and Key Efficiency Indicators

1. Financial Management and Reporting

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

	2019-20 Actual ^(a)	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	9,195	10,257	9,858	9,955	
Less Income ^(b)	11	692	9	12	
Net Cost of Service	9,184	9,565	9,849	9,943	
Employees (Full-Time Equivalents)	46	48	49	49	
Efficiency Indicators					
Average cost of financial reports released ^(c)	\$262,652	\$261,565	\$247,502	\$291,486	1

(a) The 2019-20 Actual has been recast, for comparability purposes, to account for Machinery of Government changes that took effect from 5 September 2019.

(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.

(c) Following a review of Treasury's Outcome Based Management Structure, this key efficiency indicator has been introduced to measure the cost of producing whole-of-government financial reports. These reports include the Annual Report on State Finances, Quarterly Financial Results Reports and the Government Mid-year Financial Projections Statement. Every fourth year (including 2020-21) this indicator includes the cost of preparing a Pre-election Financial Projections Statement as part of the average cost calculation. The 2019-20 Actual has been backcast for comparability purposes. The former key efficiency indicator 'Percentage of financial reports released as per agreed timeframes' has been reclassified as a key effectiveness indicator.

Explanation of Significant Movements

(Notes)

1. Relative to the 2019-20 Actual, the average cost of financial reports declined slightly in 2020-21. This mainly reflects a reduction to the actual timeframe applicable to the preparation of some reports, and the inclusion of an additional report (the Pre-election Financial Projections Statement) in the calculation for 2020-21. The forecast increase for 2021-22 reflects the impact on the average calculation of one less report in 2021-22, and the forecast cost applicable for the preparation of reports with lower vacancies expected during the Budget year.

2. Economic and Revenue Forecasts and Policy Development

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

	2019-20 Actual ^(a)	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	11,584	13,599	13,524	12,763	
Less Income ^(b)	8	8	11	13	
Net Cost of Service	11,576	13,591	13,513	12,750	
Employees (Full-Time Equivalents)	60	67	67	63	
Efficiency Indicators					
Cost of providing Government with economic and revenue forecasting advice and policy development per economic paper ^(c)	\$40,032	\$53,963	\$46,922	\$48,710	1

(a) The 2019-20 Actual has been recast, for comparability purposes, to account for Machinery of Government changes that took effect from 5 September 2019.

(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.

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

Explanation of Significant Movements

(Notes)

1. The 2020-21 Estimated Actual is higher than the 2019-20 Actual and lower than the 2020-21 Budget. A total of 279 papers were prepared in 2020-21, compared to 288 in 2019-20. The slight reduction was partly due to the impact of the caretaker period. The number of economic papers is expected to slightly decrease in 2021-22 based on the long-term average.

3. Evaluation and Planning of Government Service Delivery and Infrastructure Provision

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

	2019-20 Actual ^(a)	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 35,998	\$'000 32,102	\$'000 27,390	\$'000 35,285	1
Less Income ^(b)	281	38	38	35	
Net Cost of Service	35,717	32,064	27,352	35,250	
Employees (Full-Time Equivalents)	134	137	132	149	
Efficiency Indicators					
Cost of providing Government with service delivery and infrastructure advice per paper produced ^(c)	\$40,088	\$46,420	\$43,308	\$48,440	2

(a) The 2019-20 Actual has been recast, for comparability purposes, to account for Machinery of Government changes that took effect from 5 September 2019.

(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.

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

Explanation of Significant Movements

(Notes)

1. The decrease from the 2020-21 Budget to the 2020-21 Estimated Actual is largely reflective of the TAB sale process being placed on hold in 2020 due to the COVID-19 pandemic.
2. The cost of service delivery per paper produced is forecast to increase in the 2021-22 Budget Target, reflecting the allocation of additional resources to this service for the evaluation and implementation of Government priority projects and programs.

Asset Investment Program

1. In addition to upgrades to the Strategic Information Management System (\$0.4 million), Treasury expects to spend \$0.2 million on the development of a Cash Disbursement Module to automate the disbursement of appropriations to agencies.
2. The Cash Disbursement Module project and the Unclaimed Monies System Digitalisation project were funded from the Strategic Alliance Fund which is available through the Government banking contract with the Commonwealth Bank of Australia.

	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							
Cash Disbursement Module	301	86	86	215	-	-	-
COMPLETED WORKS							
Information and Communications Technology (ICT)							
Replacement/Upgrade - 2020-21 Program	400	400	400	-	-	-	-
Unclaimed Monies System Digitalisation	324	324	324	-	-	-	-
NEW WORKS							
ICT - Replacement/Upgrade							
2021-22 Program	400	-	-	400	-	-	-
2022-23 Program	400	-	-	-	400	-	-
2023-24 Program	400	-	-	-	-	400	-
2024-25 Program	400	-	-	-	-	-	400
Total Cost of Asset Investment Program	2,625	810	810	615	400	400	400
FUNDED BY							
Drawdowns from the Holding Account			400	400	400	400	400
Other			410	215	-	-	-
Total Funding			810	615	400	400	400

Financial Statements

Income Statement

Expenses

1. Employee benefits expense increases in the 2021-22 Budget Estimate, reflecting the allocation of additional resources for the evaluation and implementation of Government priority projects and programs and to strengthen financial management across the public sector, along with finite resources for the Sustainable Health Review and the Western Australian TAB project.
2. Supplies and services expense of \$5.1 million has been repositioned from 2020-21 to 2021-22 to align with the timing of expenditure predominantly related to the Western Australian TAB project and advice on Market-led Proposals. In addition, \$1.6 million of additional funding was approved in 2021-22 for the Western Australian TAB project.

Income

3. Other revenues from State Government are expected to increase from \$0.8 million in 2020-21 to \$1.3 million in 2021-22, due to the repositioning of funding received from the Strategic Alliance Fund for the Cash Disbursement Module project (\$0.2 million), along with additional funding received from WA Health relating to Treasury support on the implementation of recommendations from the Sustainable Health Review.

Statement of Financial Position

4. Cash assets reduced substantially between the 2020-21 Budget and the 2020-21 Estimated Actual, reflecting the return of \$6 million in surplus cash to the Consolidated Account in June 2021.

INCOME STATEMENT ^(a)
(Controlled)

	2019-20 Actual ^(b) \$'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 ^(c)	33,364	35,715	35,715	37,295	37,445	36,844	37,320
Grants and subsidies ^(d)	164	163	163	164	165	166	167
Supplies and services	16,604	13,826	8,638	14,067	8,795	7,908	7,786
Accommodation	3,908	3,654	3,654	3,804	3,960	4,140	4,140
Depreciation and amortisation	1,132	1,254	1,257	1,325	626	421	422
Finance and interest costs	4	6	5	8	8	7	7
Other expenses	1,601	1,340	1,340	1,340	1,340	1,340	1,340
TOTAL COST OF SERVICES	56,777	55,958	50,772	58,003	52,339	50,826	51,182
Income							
Other revenue	300	738	58	60	60	60	60
Total Income	300	738	58	60	60	60	60
NET COST OF SERVICES ^(e)	56,477	55,220	50,714	57,943	52,279	50,766	51,122
INCOME FROM STATE GOVERNMENT							
Service appropriations	51,596	49,808	44,670	51,236	45,591	44,883	45,239
Resources received free of charge	6,158	5,925	5,925	5,951	5,927	5,953	5,953
Royalties for Regions Fund:							
Regional and state-wide services	133	115	115	134	134	134	134
Other revenues	-	397	814	1,256	1,046	215	215
TOTAL INCOME FROM STATE GOVERNMENT	57,887	56,245	51,524	58,577	52,698	51,185	51,541
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,410	1,025	810	634	419	419	419

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

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

(c) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 240, 248 and 261 respectively.

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

(e) 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
Contributions to the Australian Accounting Standards Board	49	50	49	50	50	50	50
Contributions to the Board of Treasurers Secretariat	112	113	114	114	115	116	117
Donations/Sponsorships	3	-	-	-	-	-	-
TOTAL	164	163	163	164	165	166	167

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2019-20 Actual ^(b) \$'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.....	11,914	12,214	6,214	6,512	6,808	7,102	7,394
Restricted cash.....	19	-	-	-	-	-	-
Holding account receivables.....	1,764	1,764	1,764	1,764	1,764	1,764	1,764
Receivables.....	323	320	320	320	320	320	320
Other.....	349	349	349	349	349	349	349
Total current assets.....	14,369	14,647	8,647	8,945	9,241	9,535	9,827
NON-CURRENT ASSETS							
Holding account receivables.....	11,164	12,018	12,021	12,946	13,172	13,193	13,215
Property, plant and equipment.....	135	147	174	214	183	159	167
Intangibles.....	3,361	3,210	2,995	2,354	2,196	2,243	2,290
Restricted cash.....	397	516	516	637	760	885	1,012
Total non-current assets.....	15,057	15,891	15,706	16,151	16,311	16,480	16,684
TOTAL ASSETS	29,426	30,538	24,353	25,096	25,552	26,015	26,511
CURRENT LIABILITIES							
Employee provisions.....	8,102	8,102	8,102	8,102	8,102	8,101	8,101
Payables.....	698	698	698	698	698	698	698
Borrowings and leases.....	49	49	57	70	63	60	69
Total current liabilities.....	8,849	8,849	8,857	8,870	8,863	8,859	8,868
NON-CURRENT LIABILITIES							
Employee provisions.....	1,774	1,774	1,774	1,774	1,774	1,774	1,774
Borrowings and leases.....	48	66	86	115	92	88	88
Total non-current liabilities.....	1,822	1,840	1,860	1,889	1,866	1,862	1,862
TOTAL LIABILITIES	10,671	10,689	10,717	10,759	10,729	10,721	10,730
EQUITY							
Contributed equity.....	41,083	41,152	35,154	35,221	35,288	35,340	35,408
Accumulated surplus/(deficit).....	(22,328)	(21,303)	(21,518)	(20,884)	(20,465)	(20,046)	(19,627)
Total equity	18,755	19,849	13,636	14,337	14,823	15,294	15,781
TOTAL LIABILITIES AND EQUITY	29,426	30,538	24,353	25,096	25,552	26,015	26,511

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

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

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

	2019-20 Actual ^(c) \$'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	50,433	48,554	43,413	49,911	44,965	44,462	44,817
Capital appropriation.....	32	69	72	67	67	68	68
Holding account drawdowns.....	400	400	400	400	400	400	400
Royalties for Regions Fund:							
Regional and State-wide Initiatives	133	115	115	134	134	134	134
Receipts paid into Consolidated Account	-	-	(6,000)	-	-	-	-
Other.....	218	397	814	1,256	1,046	215	215
Net cash provided by State Government	51,216	49,535	38,814	51,768	46,612	45,279	45,634
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(33,732)	(35,715)	(35,715)	(37,295)	(37,445)	(36,844)	(37,320)
Grants and subsidies	(152)	(163)	(163)	(164)	(165)	(166)	(167)
Supplies and services.....	(12,901)	(7,983)	(2,795)	(8,198)	(2,950)	(2,037)	(1,915)
Accommodation.....	(4,373)	(3,654)	(3,654)	(3,804)	(3,960)	(4,140)	(4,140)
GST payments.....	(2,036)	(2,281)	(2,281)	(2,281)	(2,281)	(2,281)	(2,281)
Finance and interest costs.....	(4)	(6)	(5)	(8)	(8)	(7)	(7)
Other payments	(1,765)	(1,340)	(1,340)	(1,340)	(1,340)	(1,340)	(1,340)
Receipts ^(d)							
GST receipts.....	2,244	2,281	2,281	2,281	2,281	2,281	2,281
Other receipts	278	820	140	142	142	142	142
Net cash from operating activities.....	(52,441)	(48,041)	(43,532)	(50,667)	(45,726)	(44,392)	(44,747)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(631)	(1,025)	(810)	(615)	(400)	(400)	(400)
Net cash from investing activities	(631)	(1,025)	(810)	(615)	(400)	(400)	(400)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(75)	(69)	(72)	(67)	(67)	(68)	(68)
Net cash from financing activities	(75)	(69)	(72)	(67)	(67)	(68)	(68)
NET INCREASE/(DECREASE) IN CASH HELD.....	(1,931)	400	(5,600)	419	419	419	419
Cash assets at the beginning of the reporting period	14,261	12,330	12,330	6,730	7,149	7,568	7,987
Cash assets at the end of the reporting period	12,330	12,730	6,730	7,149	7,568	7,987	8,406

(a) Full audited financial statements are published in Treasury'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) The 2019-20 Actual has been recast, for comparability purposes, to account for Machinery of Government changes that took effect from 5 September 2019.

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

NET APPROPRIATION DETERMINATION (a)

	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
GST Receipts							
GST Input Credits	2,198	2,281	2,191	2,281	2,281	2,281	2,281
GST Receipts on Sales	46	-	90	-	-	-	-
Other Receipts							
Aboriginal Community Connectors Program - Evaluation	-	-	-	33	198	-	-
Other Receipts (b)	94	82	100	82	82	82	82
Receipts from the Department of Communities for the Target 120 Program ...	256	347	229	286	165	165	165
Receipts from the Department of Justice for the Justice Pipeline Model	100	50	118	50	50	50	50
Senior Officer Vehicle Scheme Receipts	48	58	49	60	60	60	60
Strategic Alliance Fund Receipts	-	680	458	289	31	-	-
Sustainable Health Review - Funding and Commissioning	-	-	-	598	602	-	-
TOTAL	2,742	3,498	3,235	3,679	3,469	2,638	2,638

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

(b) Other Receipts includes Commonwealth paid parental leave receipts and other refunds and recoveries.

DETAILS OF ADMINISTERED TRANSACTIONS

	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
INCOME							
Commonwealth Grants							
Compensation for Crude Oil Excise							
Condensate	20,624	14,445	16,510	26,550	24,428	21,244	16,321
GST Grants	3,466,337	2,321,568	3,006,193	3,304,175	5,536,304	5,785,297	6,521,844
Commonwealth-Funded 70% Floor	814,168	1,546,593	1,546,593	2,115,221	-	-	-
North West Shelf Grants	628,727	361,124	412,754	663,753	610,697	531,111	408,033
Other	36,712	383,301	252,392	1,335,964	835,018	1,348,580	188,850
Total Commonwealth Grants	4,966,568	4,627,031	5,234,442	7,445,663	7,006,447	7,686,232	7,135,048
GOVERNMENT ENTERPRISES							
Dividends							
Bunbury Water Corporation	2,614	1,840	2,110	-	3,370	1,632	1,901
Busselton Water Corporation	1,017	1,125	757	-	562	725	733
Electricity Generation and Retail Corporation (Synergy)	2,820	22,600	-	-	-	-	-
Electricity Networks Corporation (Western Power)	80,492	491,311	299,599	-	301,215	295,081	267,758
Forest Products Commission	-	-	-	-	-	-	815
Fremantle Port Authority	12,796	57,172	34,686	-	34,853	35,727	34,823
Gold Corporation	5,959	23,450	23,450	-	10,896	11,605	12,301
Insurance Commission of Western Australia	207,531	490,428	-	572,133	58,740	61,798	65,143
Kimberley Ports Authority	-	-	-	-	-	428	1,117
Land Information Authority	995,605	-	-	-	-	-	-
Mid West Ports Authority	4,124	22,121	11,627	-	24,467	28,743	29,140
Pilbara Ports Authority	31,678	190,365	111,913	-	168,884	182,785	194,431
Regional Power Corporation (Horizon Power)	2,424	13,586	4,206	-	7,214	8,924	9,864
Southern Ports Authority	6,365	55,991	38,982	-	22,223	22,390	25,334
Water Corporation of Western Australia	3,767	1,258,331	642,412	-	737,220	789,428	799,460
Western Australian Land Authority (DevelopmentWA) (a)	28,612	150,607	192,678	-	27,662	38,181	41,585
Western Australian Treasury Corporation ...	21,902	16,480	21,355	15,347	17,292	17,471	17,895
Total Dividends	1,407,706	2,795,407	1,383,775	587,480	1,414,598	1,494,918	1,502,300

	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
Income Tax Equivalent Regime							
Bunbury Water Corporation	1,275	986	840	1,687	833	966	1,124
Busselton Water Corporation	1,091	517	868	551	647	613	601
Chemistry Centre (WA)	-	-	60	-	-	-	-
Electricity Generation and Retail Corporation (Synergy)	47	-	-	-	-	-	-
Electricity Networks Corporation (Western Power)	98,944	115,827	115,251	105,463	120,582	127,780	103,234
Forest Products Commission	-	-	-	-	912	1,549	1,189
Fremantle Port Authority	19,887	18,771	23,295	19,895	22,519	22,436	21,724
Gold Corporation	15,369	5,867	17,154	6,227	6,632	7,029	7,373
Insurance Commission of Western Australia	110,182	226,049	276,827	27,486	35,776	43,785	46,635
Kimberley Ports Authority	-	-	-	-	-	254	577
Land Information Authority	431,559	-	-	-	1,334	-	-
Mid West Ports Authority	4,967	5,106	6,402	8,942	15,659	16,680	16,643
Pilbara Ports Authority	56,460	80,629	71,130	91,976	103,175	108,787	114,745
Regional Power Corporation (Horizon Power)	2,666	5,386	2,901	2,232	4,026	4,830	5,964
Southern Ports Authority	18,331	13,341	17,748	13,316	12,493	12,894	15,005
Water Corporation of Western Australia	366,070	341,778	373,534	371,019	406,760	432,532	438,971
Western Australian Land Authority (DevelopmentWA) ^(a)	12,726	62,440	14,655	15,283	21,820	23,739	18,158
Western Australian Treasury Corporation	12,339	10,054	8,770	9,881	9,983	10,226	10,170
Total Income Tax Equivalent Regime	1,151,913	886,751	929,435	673,958	763,151	814,100	802,113
Local Government Rates Equivalent Regime							
Bunbury Water Corporation	84	83	84	86	88	90	92
Busselton Water Corporation	63	61	61	61	66	67	69
Electricity Generation and Retail Corporation (Synergy)	740	1,027	660	1,027	1,028	1,028	1,028
Electricity Networks Corporation (Western Power)	1,462	1,761	1,761	1,805	1,651	1,692	1,734
Forest Products Commission	389	76	114	255	390	529	670
Fremantle Port Authority	685	627	627	698	705	713	720
Gold Corporation	158	523	160	161	163	164	166
Kimberley Ports Authority	124	140	124	140	141	143	144
Mid West Ports Authority	868	899	872	919	940	961	983
Pilbara Ports Authority	2,760	2,747	2,809	2,897	2,972	3,060	3,128
Regional Power Corporation (Horizon Power)	252	685	685	695	704	722	736
Southern Ports Authority	790	713	808	786	797	810	823
Water Corporation of Western Australia	6,833	7,845	7,784	8,021	8,202	8,386	8,575
Western Australian Land Authority (DevelopmentWA)	7,488	8,560	9,332	8,149	8,355	8,484	8,715
Total Local Government Rates Equivalent Regime	22,696	25,747	25,881	25,700	26,202	26,849	27,583
Total Government Enterprises	2,582,315	3,707,905	2,339,091	1,287,138	2,203,951	2,335,867	2,331,996
Other							
Consolidated Account Revenue Received from Agencies	17,140,979	17,360,473	20,231,963	22,195,081	15,554,788	15,896,585	16,263,645
Gold State Superannuation Reimbursement	93,513	79,053	88,472	86,846	76,707	68,582	52,294
Interest	72,238	52,542	54,661	53,759	43,177	40,647	39,319
Loan Guarantee Fees	158,411	134,826	135,214	144,451	148,992	150,573	150,724
Pension Recoups	12,411	11,135	10,137	10,880	11,042	10,206	10,446
Other Revenue	81,986	47,468	51,322	63,215	38,236	38,174	38,113
Total Other Revenue	17,559,538	17,685,497	20,571,769	22,554,232	15,872,942	16,204,767	16,554,541
TOTAL ADMINISTERED INCOME	25,108,421	26,020,433	28,145,302	31,287,033	25,083,340	26,226,866	26,021,585

	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
EXPENSES							
Superannuation	259,833	198,695	199,220	235,345	246,447	253,394	263,034
Interest.....	721,023	640,150	627,692	581,655	556,655	546,065	540,580
Appropriations for:							
Operating Subsidies.....	1,841,508	2,653,774	2,561,496	2,006,113	1,903,862	1,867,135	1,730,926
Services	17,017,065	17,805,017	18,515,747	18,631,273	18,371,373	18,581,329	18,998,412
Salaries and Allowances.....	104,960	107,263	108,613	110,188	111,396	114,288	117,337
Other Appropriations.....	2,487,074	2,760,045	2,796,125	3,566,044	2,329,522	2,320,029	2,504,302
Total Appropriations	21,450,607	23,326,099	23,981,981	24,313,618	22,716,153	22,882,781	23,350,977
All Other Expenses							
Royalties for Regions.....	738,360	821,360	818,621	860,541	845,095	756,751	848,165
Other Expenses	12,086	99,372	94,846	290,346	279,429	224,739	204,972
Total All Other Expenses	750,446	920,732	913,467	1,150,887	1,124,524	981,490	1,053,137
TOTAL ADMINISTERED EXPENSES	23,181,909	25,085,676	25,722,360	26,281,505	24,643,779	24,663,730	25,207,728

(a) The 2019-20 Actual, 2020-21 Budget and 2020-21 Estimated Actual have been recast for comparative purposes due to Machinery of Government changes to transfer the Department of Communities' land development and related commercial functions into DevelopmentWA on 1 July 2021.

Western Australian Treasury Corporation

Part 3 Financial Administration

Interactions with the Consolidated Account, Dividend Payout Ratio and Government Trading Enterprise Information

	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
REVENUE TO GENERAL GOVERNMENT SECTOR							
National Tax Equivalent Regime - Income Tax.....	12,339	10,054	8,770	9,881	9,983	10,226	10,170
Dividends ^(a)	21,902	16,480	21,355	15,347	17,292	17,471	17,895
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	1,324,658	1,452,727	1,174,406	1,197,339	1,229,911	1,249,294	1,256,468
Total Expenses ^(b)	1,283,977	1,418,706	1,145,174	1,164,402	1,196,633	1,215,207	1,222,568
NET PROFIT AFTER TAX	28,473	23,967	20,462	23,056	23,295	23,861	23,730
CASH ASSETS ^(c)	1,083,170	1,091,522	1,082,595	1,090,717	1,097,494	1,103,475	1,109,481

(a) In determining the dividend payment to general government, Net Profit After Tax may be adjusted based on other factors as permitted by relevant legislation.

(b) Excludes current tax expense, deferred tax expense and dividends.

(c) As at 30 June each financial year.

Financial Changes

Net operating balance impact of adjustments, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Corporation'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
Key Adjustments					
Flow-on Impact of Updated Borrowing Requirements and Market Conditions on Investment Revenue	3,591	(2,686)	(1,654)	(2,363)	(5,693)

Significant Issues Impacting the Government Trading Enterprise

1. The Corporation is the State's central financial services provider, working with its public sector clients to achieve sound financial outcomes. The Corporation's principal activities involve funding and debt management, asset and investment management, financial advisory services, financial risk management and treasury management services and systems.

Financial Market and Economic Conditions

2. Financial market conditions will continue to shape the Corporation's ability to deliver its core outcome of meeting the State's borrowing needs. The Corporation funds the borrowing requirements of the Consolidated Account, Government Trading Enterprises (GTEs), local government authorities, universities and the Corporation's liquidity management requirements. Debt management includes the refinancing of \$6-7 billion of maturing debt per annum.

3. Central banks, including the Reserve Bank of Australia (RBA), have cut interest rates to record lows and injected a large amount of liquidity into the global financial system through the purchase of government bonds and other policies. This has pushed money market interest rates and bond yields to very low levels. With the RBA not expected to raise the cash rate until 2023 at the earliest, money market interest rates, which are directly influenced by expected changes in policy interest rates, remain at record lows.
4. While the historically low level of interest rates means the Corporation and other State Central Borrowing Authorities are able to borrow on favourable terms, the impact of international markets, particularly the United States, on longer dated bond yields provides a degree of volatility to market conditions that the Corporation will need to navigate when raising debt.
5. The low interest environment is impacting the returns achieved by the Corporation on investments. The Corporation manages funds on behalf of the Public Bank Account, Lotterywest, Landgate and its own balance sheet, which total approximately \$9 billion at 30 June 2021. With the large amount of liquidity in the system through the accommodative monetary policy, finding low-risk, positive-returning investments will remain a focus over the coming year.
6. The State's finances are benefitting from elevated iron ore prices, strong revenue growth and the Government's success in minimising disruption due to the COVID-19 pandemic, with operating surpluses forecast across the forward estimates period. The State's strong Budget position has reduced the amount of new funding the Corporation will need to raise in the financial markets in the coming years.
7. In contrast, the Corporation's Central Borrowing Authority peers are increasing their borrowing programs and new issuance is forecast to increase materially over coming years, increasing competition for the semi-government investor pool. Under its unconventional monetary policy, the RBA is expected to continue buying semi-government debt. As at 30 June 2021, the RBA holds approximately 15% of the Corporation's bonds, with the amount expected to grow over the coming year.

COVID-19

8. The COVID-19 pandemic has impacted significantly on financial markets and the global, Australian and Western Australian economies. For the Corporation, these impacts are felt principally via adjustments to the State's borrowing requirements, the material increase in the size of sovereign and semi-government debt and the impact of central bank measures to stabilise markets and support economic growth. All of this has increased volatility in financial markets. This volatile and uncertain market environment has required the Corporation to be more flexible in delivering the borrowing program than would be the case in normal market conditions.
9. In this environment, investor engagement remains critical, with onshore and offshore marketing crucial to ensure investors are informed of Western Australia's economic and fiscal position, and the associated funding needs of the Corporation. With international travel not an option, there is a need to imagine new ways of engaging with key stakeholders, through forums, seminars, online presentations and one-on-one virtual meetings.
10. During 2020-21, the Corporation developed and managed a new lending facility to support Western Australian local governments and universities impacted by reduced revenue due to COVID-19. The Short Term Lending Facility (the Facility) had a cap of \$100 million and six applications, valued at \$23.5 million, were approved throughout the year. In a reflection of the faster than anticipated economic recovery in Western Australia, no funds were actually required to be drawn down from the Facility and the Facility is now closed.

Environmental, Social and Governance (ESG) Considerations

11. The demand by investors for debt issuers to meet ESG standards is growing rapidly. This has the potential to impact on the Corporation's debt issuing programs in the future. A number of the Corporation's peers have developed and issued ESG bond programs, broadening their investor bases. The Corporation is currently coordinating the development of an information pack of the State's ESG credentials in support of the Corporation's ongoing bond issuance, as a precursor to developing an ESG framework and funding strategy.

Statement of Corporate Intent

The following performance information (financial and non-financial) is the subject of a Statement of Corporate Intent, signed by the Board, Minister and Treasurer.

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between the GTE's objectives and outcomes and the Government Goal it contributes to. The key performance indicators measure the extent of the impact of desired outcomes on the achievement of the GTE objectives.

Government Goal	Strategic Objectives	Desired Outcomes
Strong and Sustainable Finances: Responsible, achievable, affordable service delivery.	Provide high quality, cost-effective products and services to the Western Australian public sector.	1. Achieve interest rate savings for clients 2. Deliver scale benefits to the State by keeping administrative expenses in proportion to revenue
	Maintain ready access to domestic and international capital markets to ensure funds are raised to finance client borrowing needs in a cost effective manner.	3. Deliver valued financial solutions to clients
	Optimise the performance of the Corporation in accordance with the <i>Western Australian Treasury Corporation Act 1986</i> and the risk appetite of the Corporation's Board.	4. Maintain an adequate profit 5. Continual improvement of employee engagement

Outcomes and Key Performance Indicators

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: Achieve interest rate savings for clients:					
Estimated interest rate savings	>0.00%	>0.00%	>0.00%	>0.00%	1
Outcome: Deliver scale benefits to the State by keeping administrative expenses in proportion to revenue:					
Administration cost ratio	0.038%	<0.05%	0.04%	<0.05%	
Outcome: Deliver valued financial solutions to clients:					
Assessment of client satisfaction.....	100%	90%	100%	90%	
Outcome: Maintain an adequate profit:					
Pre-tax profit.....	\$40.7 million	\$34 million	\$29.2 million	\$32.9 million	
Outcome: Continual improvement of employee engagement:					
Staff engagement	n/a	>65%	60%	>65%	2

Explanation of Significant Movements

(Notes)

- Actual interest rate savings to clients in 2019-20 ranged between 0.13% and 0.84%. Full details are available within the Corporation's Annual Report.
- In light of the disruptions caused by COVID-19, the deployment of the staff engagement survey was delayed until July 2020.

Asset Investment Program

1. The Corporation's Asset Investment Program consists of an ongoing program to update information and communications technology that supports the delivery of its services.

	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							
Computer Hardware and Software - 2020-21 Program.....	485	485	485	-	-	-	-
NEW WORKS							
Computer Hardware and Software							
2021-22 Program.....	565	-	-	565	-	-	-
2022-23 Program.....	358	-	-	-	358	-	-
2023-24 Program.....	967	-	-	-	-	967	-
2024-25 Program.....	445	-	-	-	-	-	445
Total Cost of Asset Investment Program	2,820	485	485	565	358	967	445
FUNDED BY							
Internal Funds and Balances.....			485	565	358	967	445
Total Funding.....			485	565	358	967	445

Financial Statements

1. The Corporation's borrowings and client lendings have been updated to reflect the whole-of-State consolidated position at the 9 August 2021 Budget cut-off date. Consequential changes may be required to the interest expense, interest revenue from clients and administration margin at the 2021-22 Mid-year Review to reflect the allocation of debt against individual client debt portfolios.
2. The Corporation presents its valuations based on a mark-to-market basis under AASB 9: *Financial Instruments*. Other agencies prepare forecasts on a face value basis. As most agency borrowings are raised by the Corporation, these differences are removed on consolidation for the State's whole-of-government financial forecasts.

Income Statement

Revenue

3. The 2020-21 Estimated Actual Finance and interest revenue is \$278.3 million below the 2020-21 Budget, reflecting the lower borrowing needs of clients and lower interest rates. Revenue includes interest from client authorities and interest earned on investments, with movements reflecting changes to the underlying client debt, and assumptions on investment returns across the forward estimates.

Expenses

4. The 2020-21 Estimated Actual Finance and interest cost is \$270.7 million below the 2020-21 Budget, reflecting lower interest rates and lower new funding requirements.

Statement of Financial Position

5. Lending assets include Loans to authorities (Government, local government and universities). Borrowings reflect liabilities owed to third parties to fund client lendings, plus a portion for the Corporation's liquidity management. Estimates are based on the latest approved borrowing requirements of the State.

Statement of Cashflows

6. Cashflows from investing activities reflect receipts from the maturities of investments and payments for new investments. Estimates are based on investments remaining constant over the year with similar within-year activity.
7. Cashflows from financing activities reflect new funds raised (refinancing, new money and short-term debt) for the year, plus the repayment of client loans, almost fully matched by funds repaid to the market (as debt matures and as short-term debt is rolled off or refinanced with term debt).

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
REVENUE							
Revenue from operations							
Finance and interest revenue	1,322,174	1,450,751	1,172,430	1,195,346	1,227,900	1,247,264	1,254,419
Other revenue	2,484	1,976	1,976	1,993	2,011	2,030	2,049
TOTAL REVENUE	1,324,658	1,452,727	1,174,406	1,197,339	1,229,911	1,249,294	1,256,468
Expenses							
Employee benefits ^(b)	12,295	13,144	12,787	13,787	14,250	14,803	15,306
Supplies and services	4,814	4,891	4,891	5,354	5,447	5,582	5,724
Accommodation	853	532	1,002	986	1,018	1,051	1,085
Depreciation and amortisation	1,046	1,354	807	982	1,136	558	616
Finance and interest costs	1,262,674	1,393,703	1,122,969	1,138,061	1,169,395	1,187,757	1,194,315
Other expenses	2,295	5,082	2,718	5,232	5,387	5,456	5,522
TOTAL EXPENSES	1,283,977	1,418,706	1,145,174	1,164,402	1,196,633	1,215,207	1,222,568
NET PROFIT/(LOSS) BEFORE TAX	40,681	34,021	29,232	32,937	33,278	34,087	33,900
National Tax Equivalent Regime							
Current tax equivalent expense	12,339	10,054	8,770	9,881	9,983	10,226	10,170
Deferred tax equivalent expense	(131)	-	-	-	-	-	-
NET PROFIT/(LOSS) AFTER TAX	28,473	23,967	20,462	23,056	23,295	23,861	23,730
Dividends	21,902	16,480	21,355	15,347	17,292	17,471	17,895

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 71, 74 and 80 respectively.

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.....	1,083,170	1,091,522	1,082,595	1,090,717	1,097,494	1,103,475	1,109,481
Receivables.....	274,956	274,956	250,454	250,458	250,437	250,437	250,437
Assets held for sale.....	847,183	847,183	847,183	847,183	847,183	847,183	847,183
Other investments.....	2,786,170	2,786,170	2,787,389	2,787,389	2,787,389	2,787,389	2,787,389
Government securities.....	3,550,816	3,550,816	2,723,022	2,723,022	2,723,022	2,723,022	2,723,022
Loans to authorities.....	8,129,759	8,459,303	5,990,449	6,100,970	5,747,707	5,359,256	5,421,807
Other.....	3,219	3,219	3,219	3,219	3,219	3,219	3,219
Total current assets.....	16,675,273	17,013,169	13,684,311	13,802,958	13,456,451	13,073,981	13,142,538
NON-CURRENT ASSETS							
Property, plant and equipment.....	211	175	276	429	437	402	438
Intangibles.....	2,002	1,169	1,614	1,044	283	727	520
Loans to authorities.....	47,979,787	49,924,670	49,604,494	50,887,158	51,571,245	51,998,800	51,998,800
Other.....	1,183	1,183	1,183	1,183	1,183	1,183	1,183
Total non-current assets.....	47,983,183	49,927,197	49,607,567	50,889,814	51,573,148	52,001,112	52,000,941
TOTAL ASSETS	64,658,456	66,940,366	63,291,878	64,692,772	65,029,599	65,075,093	65,143,479
CURRENT LIABILITIES							
Employee provisions.....	3,349	3,349	3,349	3,349	3,349	3,349	3,349
Payables.....	3,427,329	3,427,329	2,576,251	2,576,255	2,576,235	2,576,235	2,576,235
Interest payable.....	573,571	573,571	573,571	573,571	573,571	573,571	573,571
Borrowings.....	9,256,413	9,604,388	7,132,500	7,255,177	6,908,397	6,523,998	6,586,549
Total current liabilities.....	13,260,662	13,608,637	10,285,671	10,408,352	10,061,552	9,677,153	9,739,704
NON-CURRENT LIABILITIES							
Employee provisions.....	595	595	595	595	595	595	595
Borrowings and leases.....	27	23	23	19	39	39	39
Borrowings.....	51,245,107	53,171,559	52,854,417	54,124,925	54,802,529	55,226,032	55,226,032
Other.....	5	5	5	5	5	5	5
Total non-current liabilities.....	51,245,734	53,172,182	52,855,040	54,125,544	54,803,168	55,226,671	55,226,671
TOTAL LIABILITIES	64,506,396	66,780,819	63,140,711	64,533,896	64,864,720	64,903,824	64,966,375
NET ASSETS	152,060	159,547	151,167	158,876	164,879	171,269	177,104
EQUITY							
Accumulated surplus/(deficit).....	152,060	159,547	151,167	158,876	164,879	171,269	177,104
TOTAL EQUITY	152,060	159,547	151,167	158,876	164,879	171,269	177,104

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

STATEMENT OF CASHFLOWS (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
CASHFLOWS FROM OPERATING ACTIVITIES							
Receipts							
GST receipts.....	395	-	-	-	-	-	-
Finance and interest receipts.....	1,455,206	1,450,751	1,172,430	1,195,346	1,227,900	1,247,264	1,254,419
Other receipts.....	2,656	1,976	1,976	1,993	2,011	2,030	2,049
Payments							
Employee benefits.....	(11,846)	(13,144)	(12,787)	(13,787)	(14,250)	(14,803)	(15,306)
Supplies and services.....	(4,055)	(4,449)	(4,449)	(4,879)	(4,937)	(5,582)	(5,724)
Accommodation.....	(853)	(532)	(1,002)	(986)	(1,018)	(1,051)	(1,085)
GST payments.....	(433)	-	-	-	-	-	-
Finance and interest costs.....	(1,578,000)	(1,393,703)	(1,122,969)	(1,138,061)	(1,169,395)	(1,187,757)	(1,194,315)
Other payments.....	(2,294)	(5,082)	(2,718)	(5,232)	(5,387)	(5,456)	(5,522)
Net cash from operating activities.....	(139,224)	35,817	30,481	34,394	34,924	34,645	34,516
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	2	-	-	-	-	-	-
Other receipts.....	6,489,919	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Payments							
Purchase of non-current assets.....	(1,180)	(485)	(485)	(565)	(358)	(967)	(445)
Other payments.....	(7,697,320)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)
Net cash from investing activities.....	(1,208,579)	(485)	(485)	(565)	(358)	(967)	(445)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	20,284,049	17,274,427	14,485,397	16,393,185	15,330,824	15,039,104	15,062,551
Other proceeds.....	6,747,631	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Payments							
Repayment of borrowings and leases.....	(24,984,416)	(27,274,873)	(24,485,843)	(26,393,664)	(25,331,338)	(25,039,104)	(25,062,551)
Net cash from financing activities.....	2,047,264	(446)	(446)	(479)	(514)	-	-
CASHFLOWS FROM STATE GOVERNMENT							
Payments							
Dividends to government.....	(21,902)	(16,480)	(21,355)	(15,347)	(17,292)	(17,471)	(17,895)
National Tax Equivalent Regime - income tax ...	-	(10,054)	(8,770)	(9,881)	(9,983)	(10,226)	(10,170)
Net cash provided to State Government.....	21,902	26,534	30,125	25,228	27,275	27,697	28,065
NET INCREASE/(DECREASE) IN CASH HELD.....	677,559	8,352	(575)	8,122	6,777	5,981	6,006
Cash assets at the beginning of the reporting period.....	405,611	1,083,170	1,083,170	1,082,595	1,090,717	1,097,494	1,103,475
Cash assets at the end of the reporting period.....	1,083,170	1,091,522	1,082,595	1,090,717	1,097,494	1,103,475	1,109,481

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

Division 12 Office of the Auditor General

Part 3 Financial Administration

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 38 Net amount appropriated to deliver services	8,363	10,573	10,321	10,687	11,209	11,380	11,521
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	753	811	811	813	815	817	819
Total appropriations provided to deliver services	9,116	11,384	11,132	11,500	12,024	12,197	12,340
CAPITAL							
Item 117 Capital Appropriation	300	348	348	347	347	347	300
TOTAL APPROPRIATIONS	9,416	11,732	11,480	11,847	12,371	12,544	12,640
EXPENSES							
Total Cost of Services	31,945	37,758	37,184	38,298	39,075	39,432	39,808
Net Cost of Services ^{(a) (b)}	24,917	28,125	29,206	28,333	29,005	29,277	29,564
CASH ASSETS ^(c)	5,449	5,150	5,969	5,359	5,394	5,448	5,457

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

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

(c) As at 30 June each financial year.

Spending Changes

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

	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
2021-22 Streamlined Budget Process Incentive Funding.....	-	99	-	-	-

Significant Issues Impacting the Agency

Capability and Resourcing

1. Following a four year transition period, the Office is now responsible for all 148 local government (LG) financial audits, an increase of 80% in the number of public entities audited by the Office. Prior to this transition, audit staff would traditionally use the period between the Western Australian Government and tertiary education sector audit seasons to conduct focus audits, which use information from the financial audits to further examine common business practices and controls across a sample of entities. The introduction of the LG sector to the audit program now limits these opportunities, as the audit cycles for all three sectors effectively overlap.
2. Given current demands for audit, accounting, and information and communications technology skills in the private sector, as well as border closures, the Office may see attrition rise and certain key specialist skills difficult to attract (e.g. financial and information systems auditors and data scientists). To address these issues, the Office is exploring more innovative recruitment approaches, as well as looking at ways to support improved LG financial reporting maturity and consequent audit efficiency for that sector.

LG Audit Delays

3. Retrospective amendments to the Local Government (Financial Management) Regulations 1996 were gazetted in November 2020, resulting in almost half of the audited LGs needing to submit revised 2020 financial reports for auditing. This impacted the Office's ability to complete audits by the 31 December 2020 deadline for those entities, meaning that many LG audits ran over into the next audit season. LG audit finalisation is also delayed at some entities due to poor financial report quality, requiring significant engagement by the Office staff to get these LG entities' accounts to a standard that can be signed off.

Technology Transformation

4. The Office's extensive program of technology transformation is continuing, seeking greater efficiencies, improved audit quality and robust information security. Some projects, including a new network configuration and audit tool and methodology, may result in additional resourcing requirements.

Forensic Audit Unit Establishment

5. The Forensic Audit unit is now relatively well-established and moving into its operational phase, carrying out targeted analyses and supporting the Office's various audit functions. The Office commissioned two internal reviews on the establishment of the branch and on how the Office gathers, uses and shares information and intelligence, which are guiding its future approach. Recruitment to this branch continues, with the aim to be at full capacity by the end of the 2021-22 financial year. The first forensic audit results will be reported to Parliament by December 2021.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

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. Public Sector Auditing	31,945	37,758	37,184	38,298	39,075	39,432	39,808
Total Cost of Services.....	31,945	37,758	37,184	38,298	39,075	39,432	39,808

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: An informed Parliament and community on public sector accountability and performance:					
The extent that the Office is effective in informing the Parliament about the public sector accountability and performance is measured by the number of tabled reports compared to targets for each of the following categories of audit matter:					
Service Delivery - reports tabled.....	5	14	7	8	1
Economic Development - reports tabled.....	2	9	3	4	
Social and Environment - reports tabled.....	1	8	3	4	
Governance - reports tabled ^(b)	20	2	20	12	
TOTAL	28	33	33	28	

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

(b) Lower estimated report delivery reflects expectations of a lower level of section 82 notifications on which to form an opinion, and the impact of implementing a new audit tool and methodology on audit team capacity.

Explanation of Significant Movements

(Notes)

1. The Office aims to provide Parliament with advice and assurance across all four categories of public sector activity. An element of the Office's key effectiveness indicator is the establishment of a three year total reporting target, broken down by aspirational targets for each category of report. These category targets are one factor in the selection of audit topics. Other factors include the significance of issues identified in audit work and regard for matters referred to the Office by Parliament and the community. For this reason, category targets may not always be met in any one year. The table below shows the number of reports the Office tabled in the last three year Key Performance Indicator (KPI) period (2018-19 to 2020-21) against its nominated targets across each category. The table below also contains nominated targets for the next three year KPI period (2021-22 to 2023-24).

	2018-19 to 2020-21 Three Year Estimated Actual	2018-19 to 2020-21 Three Year Budget Target	2021-22 to 2023-24 Three Year Budget Target
Reports Tabled:			
Service Delivery	14	21	22
Economic Development	6	12	13
Social and Environment	7	12	13
Governance.....		45	36
Reports on Section 82 Opinions.....	28	-	-
Other	35	-	-
TOTAL	90	90	84

As this table shows, the Office delivers the majority of its reports under the 'Governance' category, which includes its work providing reports for opinions on section 82 ministerial notifications. The Office's section 82 work is a legislated obligation. It is always difficult to accurately forecast the number of section 82 notifications the Office may receive in a year, as these notifications arise out of parliamentary proceedings. While the section 82 work is again expected to result in a high relative number of reports within the Governance category over the next three year period, current audit program planning aims towards higher numbers of reports in the other categories. A lower overall target over the next three years, however, reflects the significant diversion of audit resources across all audit divisions for:

- implementing a new audit tool and methodology for which extensive consultation, adaptation to the Western Australian public sector environment, piloting and training of staff and contractors is required; and
- critical, but time-consuming investment in consolidating the transition of all 148 LG entities into the Office's audit responsibility.

Services and Key Efficiency Indicators

1. Public Sector Auditing

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 31,945	\$'000 37,758	\$'000 37,184	\$'000 38,298	1
Less Income ^(a)	7,028	9,633	7,978	9,965	1
Net Cost of Service	24,917	28,125	29,206	28,333	
Employees (Full-Time Equivalents)	153	186	182	193	1
Efficiency Indicators					
Total audit cost per \$ million of gross government expenditure	\$476	\$560	\$491	\$527	2
Attest audit cost per \$ million of gross government expenditure	\$369	\$449	\$399	\$384	2
Performance audit cost per \$ million of gross government expenditure	\$107	\$110	\$92	\$142	2
Average number of days taken after balance date to issue financial audit opinions ^(b)	67	68	79	68	

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

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

Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service between the 2020-21 Estimated Actual and the 2021-22 Budget Target is primarily due to the continued extension of service delivery with the introduction of data analytics and forensic auditing, an increased program of LG auditing and information systems audits and the upgrade of core information systems.
2. The 2020-21 Estimated Actual audit cost per million of gross government expenditure was less than budgeted due to an increase in gross government expenditure for the same period. The increase between the 2019-20 Actual and the 2020-21 Budget audit cost per million is related to an increase in Total Cost of Service, with no commensurate increase in government expenditure.

Asset Investment Program

	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							
Computer Hardware and Software							
2019-20 Program.....	162	42	-	120	-	-	-
2020-21 Program.....	1,151	642	642	509	-	-	-
NEW WORKS							
Computer Hardware and Software							
2021-22 Program.....	690	-	-	690	-	-	-
2022-23 Program.....	690	-	-	-	690	-	-
2023-24 Program.....	690	-	-	-	-	690	-
2024-25 Program.....	690	-	-	-	-	-	690
Total Cost of Asset Investment Program	4,073	684	642	1,319	690	690	690
FUNDED BY							
Capital Appropriation.....			300	300	300	300	300
Drawdowns from the Holding Account			390	390	390	390	390
Internal Funds and Balances.....			(48)	629	-	-	-
Total Funding.....			642	1,319	690	690	690

Financial Statements

Income Statement

Expenses

1. Total Cost of Services is estimated to increase by \$5 million compared to the 2019-20 Actual. This is mainly due to an increase in service delivery for LG financial and information systems audits, forensic audits and the replacement of core information systems.

Income

2. The increase in Total Income reflects the final transition of remaining LG entities and a proportion of the cost of information systems upgrades that is recovered through audit fees revenue in line with the Office's current strategic resourcing mix. The allocation between other revenue (LG financial audit fees) and State Government revenue will be reviewed at the 2021-22 Mid-year Review to confirm cost recovery allocation remains appropriate.

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)	19,109	23,573	21,432	24,112	24,561	24,886	25,225
Supplies and services	9,685	10,580	12,154	10,554	10,817	10,846	10,880
Accommodation	1,693	1,242	1,242	1,242	1,242	1,242	1,242
Depreciation and amortisation	369	771	766	765	765	764	763
Finance and interest costs	2	4	2	6	5	6	5
Other expenses	1,087	1,588	1,588	1,619	1,685	1,688	1,693
TOTAL COST OF SERVICES	31,945	37,758	37,184	38,298	39,075	39,432	39,808
Income							
Other revenue	7,028	9,633	7,978	9,965	10,070	10,155	10,244
Total Income	7,028	9,633	7,978	9,965	10,070	10,155	10,244
NET COST OF SERVICES ^(c)	24,917	28,125	29,206	28,333	29,005	29,277	29,564
INCOME FROM STATE GOVERNMENT							
Service appropriations	9,116	11,384	11,132	11,500	12,024	12,197	12,340
Resources received free of charge	426	467	467	467	467	467	467
Other revenues	16,318	16,304	18,221	16,402	16,551	16,692	16,838
TOTAL INCOME FROM STATE GOVERNMENT	25,860	28,155	29,820	28,369	29,042	29,356	29,645
SURPLUS/(DEFICIENCY) FOR THE PERIOD	943	30	614	36	37	79	81

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 153, 182 and 193 respectively.

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

STATEMENT OF FINANCIAL POSITION ^(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.....	5,187	4,818	5,637	4,957	4,932	4,986	4,995
Holding account receivables.....	390	390	390	390	390	390	390
Receivables.....	9,877	10,828	10,369	10,390	10,531	10,526	10,567
Other.....	577	577	577	577	577	577	577
Total current assets.....	16,031	16,613	16,973	16,314	16,430	16,479	16,529
NON-CURRENT ASSETS							
Holding account receivables.....	4,160	4,541	4,541	4,921	5,301	5,680	6,042
Property, plant and equipment.....	181	263	230	649	714	729	766
Intangibles.....	11	140	(19)	200	200	200	90
Restricted cash.....	262	332	332	402	462	462	462
Total non-current assets.....	4,614	5,276	5,084	6,172	6,677	7,071	7,360
TOTAL ASSETS	20,645	21,889	22,057	22,486	23,107	23,550	23,889
CURRENT LIABILITIES							
Employee provisions.....	3,014	3,084	3,084	3,154	3,224	3,224	3,224
Payables.....	594	1,335	935	899	1,079	1,079	1,079
Borrowings and leases.....	36	36	39	44	40	46	43
Other.....	1,160	1,160	1,160	1,160	1,160	1,160	1,160
Total current liabilities.....	4,804	5,615	5,218	5,257	5,503	5,509	5,506
NON-CURRENT LIABILITIES							
Employee provisions.....	1,019	1,019	1,019	1,019	1,019	1,019	1,019
Borrowings and leases.....	42	97	78	85	76	87	48
Total non-current liabilities.....	1,061	1,116	1,097	1,104	1,095	1,106	1,067
TOTAL LIABILITIES	5,865	6,731	6,315	6,361	6,598	6,615	6,573
EQUITY							
Contributed equity.....	9,231	9,579	9,579	9,926	10,273	10,620	10,920
Accumulated surplus/(deficit).....	5,549	5,579	6,163	6,199	6,236	6,315	6,396
Total equity	14,780	15,158	15,742	16,125	16,509	16,935	17,316
TOTAL LIABILITIES AND EQUITY	20,645	21,889	22,057	22,486	23,107	23,550	23,889

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

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	8,395	10,613	10,361	10,730	11,254	11,428	11,588
Capital appropriation.....	300	348	348	347	347	347	300
Holding account drawdowns	323	390	390	390	390	390	390
Other.....	16,467	15,986	17,903	16,087	16,236	16,377	16,838
Net cash provided by State Government	25,485	27,337	29,002	27,554	28,227	28,542	29,116
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(18,968)	(23,486)	(21,345)	(24,026)	(24,476)	(24,801)	(25,225)
Supplies and services.....	(8,640)	(8,812)	(10,386)	(9,154)	(9,416)	(9,474)	(9,840)
Accommodation.....	(1,267)	(1,242)	(1,242)	(1,242)	(1,242)	(1,242)	(1,242)
GST payments.....	(2,643)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)
Finance and interest costs.....	(2)	(4)	(2)	(6)	(5)	(6)	(5)
Other payments.....	(1,774)	(2,166)	(2,166)	(2,204)	(2,254)	(2,253)	(2,266)
Receipts (c)							
GST receipts.....	2,631	1,800	1,800	1,800	1,800	1,800	1,800
Other receipts	6,587	9,001	7,346	9,829	9,934	10,019	10,203
Net cash from operating activities	(24,076)	(26,709)	(27,795)	(26,803)	(27,459)	(27,757)	(28,375)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(42)	(879)	(642)	(1,319)	(690)	(690)	(690)
Net cash from investing activities	(42)	(879)	(642)	(1,319)	(690)	(690)	(690)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(46)	(48)	(45)	(42)	(43)	(41)	(42)
Net cash from financing activities	(46)	(48)	(45)	(42)	(43)	(41)	(42)
NET INCREASE/(DECREASE) IN CASH HELD.....	1,321	(299)	520	(610)	35	54	9
Cash assets at the beginning of the reporting period	4,128	5,449	5,449	5,969	5,359	5,394	5,448
Cash assets at the end of the reporting period	5,449	5,150	5,969	5,359	5,394	5,448	5,457

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

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

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

NET APPROPRIATION DETERMINATION (a)

	2019-20 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
GST Receipts							
GST Input Credits.....	332	170	170	170	170	170	170
GST Receipts on Sales	2,299	1,630	1,630	1,630	1,630	1,630	1,630
Other Receipts							
Audit Fees	23,054	24,987	25,249	25,916	26,170	26,396	27,041
TOTAL	25,685	26,787	27,049	27,716	27,970	28,196	28,841

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

Division 13 Finance

Part 3 Financial Administration

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 39 Net amount appropriated to deliver services.....	168,179	219,458	219,458	225,976	199,525	196,088	195,320
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	1,601	1,601	1,601	1,607	1,612	1,617	1,622
Total appropriations provided to deliver services	169,780	221,059	221,059	227,583	201,137	197,705	196,942
ADMINISTERED TRANSACTIONS							
Item 40 Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....	176,298	526,327	533,917	1,008,355	223,210	229,335	247,210
Amount Authorised by Other Statutes							
- First Home Owner Grant Act 2000	52,761	82,254	95,718	95,385	26,374	41,149	65,693
- Petroleum (Submerged Lands) Act 1982 ...	-	351	159	446	273	194	114
CAPITAL							
Item 118 Capital Appropriation	5,265	7,711	7,711	6,181	16,380	4,310	760
TOTAL APPROPRIATIONS	404,104	837,702	858,564	1,337,950	467,374	472,693	510,719
EXPENSES							
Total Cost of Services	1,312,314	1,484,536	1,378,478	1,549,169	1,759,434	1,402,626	1,211,187
Net Cost of Services ^{(a) (b)}	1,299,250	1,465,814	1,352,738	1,530,921	1,741,498	1,384,878	1,193,431
CASH ASSETS ^(c)	83,417	96,537	135,738	128,916	141,182	139,303	142,567

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

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

(c) As at 30 June each financial year.

Spending Changes

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

	2020-21 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					
COVID-19 Masks Purchase	5,000	-	-	-	-
Home Building Grants Administration.....	1,094	5,208	4,639	-	-
Household Electricity Credit Administration.....	1,111	-	-	-	-
Off-the-Plan Transfer Duty Rebate.....	-	-	-	48	48
Small Business and Charities Electricity Credit Scheme.....	-	2,010	-	-	-

	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					
Major Projects Directorate	-	2,877	7,851	7,924	7,998
Solsan Development and Commercialisation	1,000	500	-	-	-
State Electric Vehicles Strategy - Charging Infrastructure	-	300	250	250	-
Transfer of the Royalties Collection and Administration Function from the Department of Mines, Industry Regulation and Safety	-	1,466	1,484	1,503	1,521
Ongoing Initiatives					
Aboriginal Business Capability Building Program Extension	-	500	500	500	-
South West Native Title Settlement	(1,373)	6,801	-	-	-
Revised Capital Works Turnover	-	(3,000)	388,000	347,000	156,000
Other					
Government Office Accommodation	(1,195)	2,871	4,627	3,921	345
Government Regional Officer Housing	(2)	1	3	11	11
Land Tax Liability Enquiry Fees	-	103	103	(97)	(97)
Perth Children's Hospital - Contractual Entitlement Resolution ^(a)	-	-	-	-	-
Stabilising Western Australia's Revenue Collection System	-	1,800	187	189	191

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

Significant Issues Impacting the Agency

1. The Department continues to play a key role in the implementation of the COVID-19 Response by supporting the creation of Western Australian jobs through the delivery of 108 projects and programs with a collective value in excess of \$1.2 billion, which includes 59 regional projects across the State worth \$490 million. In addition to stimulus projects, the Department is responsible for delivering 146 infrastructure projects, worth \$865 million, committed to as part of the 2021 election. These projects primarily support improved health and education outcomes for the community.
2. In 2020, the Government established the Infrastructure Delivery Unit within the Department to oversee the delivery of the COVID-19 Response projects and subsequently the entire State's \$30.7 billion Asset Investment Program involving more than 1,400 projects. In addition, the Government has committed to the creation of a dedicated Major Projects Directorate to bolster the State's ability to deliver new major infrastructure projects for the Western Australian community.
3. The WA Procurement Framework and Procurement Rules went live on 1 June 2021. It is underpinned by the *Procurement Act 2020* which makes procurement simpler by bringing together goods, services and works procurement. The next major step in the reform process will be the implementation of a debarment regime.
4. Aboriginal Procurement Policy has been extended for three years, with an increased target to award 4% of contracts to Aboriginal businesses by 2023-24. In support of this program, funding of \$1.5 million over three years was approved for an extension of the Aboriginal Business Capability Building Program.
5. Development of the State Commissioning Strategy is currently continuing to ensure a coordinated approach to procuring community services over the next five years to provide an opportunity to improve the way community services are delivered in Western Australia and ensure a sustainable service system.
6. Considerable activity has occurred on assessing 30 Market-led Proposals (MLP), plus issuing seven Problem and Opportunity Statements which seek innovative solutions from the private sector. Two proposals have been finalised under the MLP process, including delivering a pilot for locally-manufactured commercial hand sanitiser dispensers (Solsan), and the commissioning of the Mako surgical robot.
7. RevenueWA administers payments of the State's Building Bonus and the Commonwealth's HomeBuilder grants. Application numbers were higher than anticipated and processing times longer than expected, primarily due to a significant number of incomplete applications and the Commonwealth's more complex criteria. Three criminal prosecutions were secured in relation to the supply of false information and a number of other applications are under investigation.

8. In 2021-22, emergency relief powers will be introduced to allow the Treasurer, in consultation with the Minister for Finance, to declare emergency measures considered necessary to provide relief from the economic or financial impacts of a declared emergency. This will allow land tax exemptions to continue for up to two years for eligible properties, such as those destroyed by the Wooroloo bushfire and Severe Tropical Cyclone Seroja natural disasters.
9. Effective 1 October 2021, the royalties collection and administration function will transfer from the Department of Mines, Industry Regulation and Safety (DMIRS) to RevenueWA.
10. A 12 month ServiceWA trial centre launched on 30 October 2020 in Bunbury, providing citizens in the South West with access to more than 80 services from five government agencies. Customers have indicated exceptional levels of satisfaction. A digital transformation works package has also been established in partnership with the Office of Digital Government, enabling all agencies to transition services online to deliver a better digital experience for citizens.
11. Over \$20 million of savings was achieved as part of the Government Office Accommodation Reform Program in 2020-21, taking the total savings since it was approved in 2017 to approximately \$165 million. Through efficient and innovative fit-outs, such as co-working and activity-based workplaces, continued cost reductions have been demonstrated while maximising space utilisation within the portfolio. This focus will continue during 2021-22.
12. To assist the development of an Asset Management Reform Program which extracts maximum value from Government-owned non-residential building assets, a whole-of-government Building Asset Management Framework (the Framework) has been developed. Supported by an asset information strategy and a suite of core data standards, the Framework provides clarity on the Strategic Asset Management Framework and assists in its application within the Government-owned non-residential building asset portfolio.
13. Finance is responsible for delivering two components of the State Electric Vehicles (EV) Strategy for Western Australia implementing a minimum 25% EV target for eligible vehicles by 2025-26 and overseeing \$800,000 of investment to install EV charging stations in Government-occupied buildings.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
Strong and Sustainable Finances: Responsible, achievable, affordable service delivery.	Due and payable revenue is collected and eligible grants, subsidies and rebates paid.	1. Revenue Assessment and Collection, and Grants and Subsidies Administration
	Value-for-money from public sector procurement.	2. Development and Management of Common Use Contract Arrangements, State Fleet Leasing and Disposal, and Providing Facilitation Service for Agency-specific Contracts
	Efficient and effective corporate services to client agencies.	3. Corporate Services to Client Agencies
	Value for money from the management of the Government's non-residential buildings and public works.	4. Leads the Management of Government Buildings Including Planning, Project Delivery, and Maintenance Thereof

Service Summary

Expense	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. Revenue Assessment and Collection, and Grants and Subsidies Administration.....	62,295	65,502	67,752	79,046	74,075	69,694	70,292
2. Development and Management of Common Use Contract Arrangements, State Fleet Leasing and Disposal, and Providing Facilitation Service for Agency-specific Contracts	72,527	79,321	86,940	68,887	67,338	67,488	67,080
3. Corporate Services to Client Agencies	6,352	6,049	5,977	6,434	6,012	5,925	5,969
4. Leads the Management of Government Buildings Including Planning, Project Delivery, and Maintenance Thereof.....	1,171,140	1,333,664	1,217,809	1,394,802	1,612,009	1,259,519	1,067,846
Total Cost of Services.....	1,312,314	1,484,536	1,378,478	1,549,169	1,759,434	1,402,626	1,211,187

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: Due and payable revenue is collected and eligible grants, subsidies and rebates paid:					
Debt as a percentage of revenue raised ^(b)	0.53%	0.49%	0.3%	0.41%	1
Extent to which correct grants, subsidies and rebates are paid ^(b)	100%	100%	100%	100%	
Outcome: Value for money from public sector procurement:					
Average annual vehicle net capital cost:					
Per passenger vehicle	\$4,361	\$4,800	\$3,856	\$4,600	2
Per commercial vehicle.....	\$5,021	\$5,000	\$3,738	\$4,800	2
Extent to which client agencies agree that their agency contracts and common use arrangements achieved value for money	95%	92%	96%	92%	
Outcome: Value for money from the management of the Government's non-residential buildings and public works:					
Percentage of new building projects, valued over \$5 million, delivered within the approved budget.....	94%	100%	100%	100%	
Average office accommodation floor space per work point	14.07	13.9	13.74	13.7	

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

(b) This indicator has been backcast for comparative purposes to include royalties collection and determinations following the transfer of responsibility from DMIRS to RevenueWA from 1 October 2021.

Explanation of Significant Movements

(Notes)

- The decrease in the 2020-21 Estimated Actual compared to the 2019-20 Actual and 2020-21 Budget is due to higher royalties revenue with low levels of corresponding debt. The increase in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is primarily due to lower debt for payroll tax in 2020-21 as part of a range of measures for the COVID-19 Response.
- A one-off lower cost in the 2020-21 Estimated Actual compared to the 2020-21 Budget and 2019-20 Actual is mainly due to a combination of agencies deferring their vehicle replacement programs and higher than anticipated sales proceeds on vehicle disposals as a result of supply chain issues arising from the COVID-19 pandemic in 2020-21.

Services and Key Efficiency Indicators

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

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 62,295	\$'000 65,502	\$'000 67,752	\$'000 79,046	1
Less Income ^(a)	2,735	3,897	4,299	4,000	
Net Cost of Service	59,560	61,605	63,453	75,046	
Employees (Full-Time Equivalents)	333	364	389	447	1
Efficiency Indicators					
Average cost per tax or duty determination ^(b)	\$32.14	\$33.20	\$30.08	\$30.99	
Average cost per grant or subsidy determination	\$10.83	\$9.47	\$16.94	\$25.54	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) This indicator has been backcast for comparative purposes to include royalties collection and administration following the transfer of responsibility from DMIRS to RevenueWA from 1 October 2021.

Explanation of Significant Movements

(Notes)

1. The increase between the 2020-21 Budget, 2020-21 Estimated Actual and 2021-22 Budget Target reflects approved expenditure and Full-Time Equivalents increases for RevenueWA for a range of initiatives including the State's Building Bonus and the Commonwealth's HomeBuilder grants, and the royalties collection and administration function transferred from DMIRS.

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

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	72,527	79,321	86,940	68,887	1
Less Income ^(a)	4,167	8,177	11,962	7,865	2
Net Cost of Service	68,360	71,144	74,978	61,022	
Employees (Full-Time Equivalents)	188	211	206	211	
Efficiency Indicators					
Cost of facilitating the development and management of agency-specific contracts as a percentage of the contract award value.....	0.9%	1%	1.3%	1.2%	3
Average administrative cost per vehicle for financing and managing the State Fleet service	\$115	\$114	\$122	\$114	
Cost of developing and managing whole-of-government common use contract arrangements as a percentage of the total annual value of purchases through the arrangements	1%	1%	0.9%	0.9%	

(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 between the 2020-21 Estimated Actual and the 2021-22 Budget Target is largely due to the purchase of personal protective equipment during 2020-21 as part of the COVID-19 Response.
2. The increase in Income in the 2020-21 Estimated Actual compared to the 2020-21 Budget and the 2021-22 Budget Target reflects the higher than anticipated sale proceeds on vehicle disposals in 2020-21 through State Fleet.
3. The higher 2020-21 Estimated Actual compared to the 2020-21 Budget Target is due to the total contract award value being less than forecast, partly due to some high value contracts previously forecast for 2020-21 now scheduled to be delivered in 2021-22.

3. Corporate Services to Client Agencies

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	6,352	6,049	5,977	6,434	
Less Income ^(a)	356	325	290	300	
Net Cost of Service	5,996	5,724	5,687	6,134	
Employees (Full-Time Equivalents)	23	25	24	25	

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

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

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	1,171,140	1,333,664	1,217,809	1,394,802	1
Less Income ^(a)	5,806	6,323	9,189	6,083	
Net Cost of Service	1,165,334	1,327,341	1,208,620	1,388,719	
Employees (Full-Time Equivalents)	372	464	416	500	1
Efficiency Indicators					
Percentage of new building projects, valued over \$5 million, delivered by the approved timeframes	83%	100%	97%	100%	
Percentage of high-priority breakdown repairs completed within agreed timeframes	74%	80%	76%	75%	
The cost of managing government buildings including the planning, project delivery, and maintenance thereof, as a percentage of services delivered	8.82%	8.82%	9.33%	8.87%	

(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 reduction from the 2020-21 Budget to the 2020-21 Estimated Actual reflects the additional capacity for capital works turnover and FTEs included in the Department's budget to provide flexibility in meeting the demand in delivery of COVID-19 Response measures which were not required. The increase from the 2020-21 Estimated Actual to the 2021-22 Budget Target is due to additional capital works turnover in 2021-22 to deliver projects and additional resources following the creation of the Major Projects Directorate.

Asset Investment Program

- The Department's Asset Investment Program in 2021-22 is \$108.6 million, comprising mainly of:
 - office fit-outs, associated with government office accommodation leases, funded through lease incentives from landlords;
 - maintaining effective RevenueWA systems through the Digital Transformation Project and ongoing software upgrades to support implementation of initiatives; and
 - the Vehicle Acquisition Program, managed by State Fleet, which facilitates the purchase, servicing and disposal of vehicles for the 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
WORKS IN PROGRESS							
Accommodation Fit-out Projects							
55 St Georges Terrace - Office Fit-out.....	2,034	1,646	1,646	388	-	-	-
Government Office Accommodation - The Quarter Karratha Office Fit-out.....	1,786	132	132	1,654	-	-	-
Lease Incentive Funded Office Fit-outs	160,721	126,762	14,025	17,208	6,751	5,000	5,000
New Public Sector Offices for Fremantle	34,278	29,678	1,010	4,600	-	-	-
Government Office Accommodation Reform Program ..	11,083	9,733	2,832	1,350	-	-	-
Software Development							
Digital Transformation Project	19,916	5,610	3,475	4,691	4,650	3,695	1,270
Off-the-Plan Transfer Duty Rebate System Upgrade	1,389	589	389	800	-	-	-
COMPLETED WORKS							
COVID-19 Response							
Software Development - Small Business Electricity Credit	534	534	534	-	-	-	-
Other Completed Works							
Accommodation Fit-out Projects							
Albert Facey House	245	245	147	-	-	-	-
Albert Facey House Fit-out	500	500	500	-	-	-	-
Information and Communication Technology (ICT) Replacement - 2020-21 Program.....	109	109	109	-	-	-	-
Procurement Systems Replacement							
2019-20 Program.....	431	431	111	-	-	-	-
2020-21 Program.....	191	191	191	-	-	-	-
Software Development							
Electronic Conveyancing Transformation	1,148	1,148	787	-	-	-	-
Housing Construction Support Measures System Upgrade	748	748	650	-	-	-	-
Payroll Tax Exemption System Upgrade	2,155	2,155	893	-	-	-	-
Strata Title Implementation.....	1,174	1,174	149	-	-	-	-
Vehicle Acquisitions - 2020-21 Program	63,000	63,000	63,000	-	-	-	-
NEW WORKS							
COVID-19 Response							
Accommodation Fit-out Projects - Parliamentary Precinct Office Accommodation.....	13,800	-	-	690	4,000	7,730	1,380
Other New Works							
Accommodation Fit-out Projects							
Bunbury Tower Fit-out	230	-	-	230	-	-	-
Governor Stirling House Shared Areas Fit-out	150	-	-	150	-	-	-
Kununurra Fit-out.....	70	-	-	70	-	-	-
ICT Replacement							
2021-22 Program.....	109	-	-	109	-	-	-
2022-23 Program.....	109	-	-	-	109	-	-
2023-24 Program.....	109	-	-	-	-	109	-
2024-25 Program.....	109	-	-	-	-	-	109
Procurement Systems Replacement							
2021-22 Program.....	671	-	-	671	-	-	-
2022-23 Program.....	431	-	-	-	431	-	-
2023-24 Program.....	431	-	-	-	-	431	-
2024-25 Program.....	431	-	-	-	-	-	431
Vehicle Acquisitions							
2021-22 Program.....	76,000	-	-	76,000	-	-	-
2022-23 Program.....	76,000	-	-	-	76,000	-	-
2023-24 Program.....	76,000	-	-	-	-	76,000	-
2024-25 Program.....	76,000	-	-	-	-	-	76,000
Total Cost of Asset Investment Program	622,092	244,385	90,580	108,611	91,941	92,965	84,190
FUNDED BY							
Asset Sales			45,700	43,379	43,379	43,379	43,379
Capital Appropriation.....			7,711	6,181	16,380	4,310	760
Drawdowns from the Holding Account			517	540	540	540	540
Internal Funds and Balances.....			36,652	58,511	31,642	44,736	39,511
Total Funding.....			90,580	108,611	91,941	92,965	84,190

Financial Statements

Income Statement

Expenses

1. The increase in Employee benefits between the 2020-21 Estimated Actual and the 2021-22 Budget Estimate includes additional funding to deliver economic stimulus projects and support the Building Bonus and HomeBuilder grants programs.
2. The increases in Grants and subsidies from the 2020-21 Estimated Actual to the 2021-22 Budget Estimates and the subsequent reductions from 2022-23 onwards reflects the finalisation of the South West Native Title Settlement.
3. The increases in Supplies and services from the 2020-21 Estimated Actual through to the 2022-23 Forward Estimate reflects additional capital works turnover approved under the COVID-19 pandemic response.

Income

4. The one-off increase in Other revenue in the 2020-21 Estimated Actual reflects an increase in the sale proceeds from motor vehicles in 2020-21 due to supply chain issues caused by the COVID-19 pandemic.
5. The increase in Other revenues (Income from State Government) between the 2020-21 Estimated Actual and the 2022-23 Forward Estimate reflects income collected from other government agencies due to increased capital works turnover as part of the economic stimulus.

Statement of Cashflows

6. Movements in the Purchase of non-current assets are reflective of the Asset Investment Program.
7. Other proceeds from financing activities in the 2019-20 Actual includes the recognition of lease incentives.

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)	109,075	122,453	122,345	136,928	133,595	130,914	132,542
Grants and subsidies ^(c)	1,519	2,323	950	6,801	-	-	-
Supplies and services	867,175	1,008,995	919,278	1,054,893	1,275,747	922,481	731,040
Accommodation	36,101	33,840	32,457	33,409	34,512	35,764	34,073
Depreciation and amortisation	237,460	252,837	239,592	253,948	254,810	255,895	255,894
Finance and interest costs	53,933	57,403	57,171	56,527	54,064	50,831	50,855
Other expenses	7,051	6,685	6,685	6,663	6,706	6,741	6,783
TOTAL COST OF SERVICES	1,312,314	1,484,536	1,378,478	1,549,169	1,759,434	1,402,626	1,211,187
Income							
Sale of goods and services	443	5,640	5,658	4,959	4,865	4,668	4,668
Grants and subsidies	5,454	4,700	4,700	4,928	4,700	4,700	4,700
Other revenue	7,167	8,382	15,382	8,361	8,371	8,380	8,388
Total Income	13,064	18,722	25,740	18,248	17,936	17,748	17,756
NET COST OF SERVICES ^(d)	1,299,250	1,465,814	1,352,738	1,530,921	1,741,498	1,384,878	1,193,431
INCOME FROM STATE GOVERNMENT							
Service appropriations	169,780	221,059	221,059	227,583	201,137	197,705	196,942
Resources received free of charge	13,065	14,676	14,676	14,676	14,676	14,676	14,676
Royalties for Regions Fund:							
Regional Community Services Fund	1,644	90	105	90	90	90	90
Other appropriations	-	-	-	-	1,823	-	-
Other revenues	1,110,744	1,242,095	1,138,926	1,301,412	1,540,055	1,189,961	999,386
TOTAL INCOME FROM STATE GOVERNMENT	1,295,233	1,477,920	1,374,766	1,543,761	1,757,781	1,402,432	1,211,094
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(4,017)	12,106	22,028	12,840	16,283	17,554	17,663

(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 916, 1,035 and 1,183 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
Capacity Building Grant Programs	1,519	950	950	-	-	-	-
South West Native Title Settlement	-	1,373	-	6,801	-	-	-
TOTAL	1,519	2,323	950	6,801	-	-	-

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.....	81,848	94,571	133,772	126,548	138,414	136,135	139,399
Restricted cash.....	141	138	138	140	140	140	140
Holding account receivables.....	540	1,796	540	540	540	540	540
Receivables.....	65,753	64,218	64,218	64,218	64,218	64,218	64,218
Other.....	58,945	56,800	56,800	56,800	56,800	56,800	56,800
Assets held for sale.....	200	200	200	200	200	200	200
Total current assets.....	207,427	217,723	255,668	248,446	260,312	258,033	261,297
NON-CURRENT ASSETS							
Holding account receivables.....	615,325	683,733	684,989	755,326	823,019	888,402	953,603
Property, plant and equipment.....	2,169,813	2,143,831	2,109,361	2,055,252	1,918,782	1,804,139	1,761,105
Receivables.....	391	391	391	391	391	391	391
Intangibles.....	37,505	37,990	38,014	38,544	38,034	37,767	29,741
Restricted cash.....	1,428	1,828	1,828	2,228	2,628	3,028	3,028
Other.....	238	238	238	238	238	238	238
Total non-current assets.....	2,824,700	2,868,011	2,834,821	2,851,979	2,783,092	2,733,965	2,748,106
TOTAL ASSETS	3,032,127	3,085,734	3,090,489	3,100,425	3,043,404	2,991,998	3,009,403
CURRENT LIABILITIES							
Employee provisions.....	27,358	27,430	27,430	27,430	27,430	27,430	27,336
Payables.....	64,556	68,857	68,857	69,463	70,069	70,675	71,291
Borrowings and leases.....	168,224	168,227	168,182	168,424	168,587	168,828	168,990
Other.....	75,314	75,314	75,314	75,314	75,314	75,314	75,314
Total current liabilities.....	335,452	339,828	339,783	340,631	341,400	342,247	342,931
NON-CURRENT LIABILITIES							
Employee provisions.....	4,928	4,924	4,924	4,920	4,920	4,920	4,920
Borrowings and leases.....	1,566,309	1,583,989	1,576,018	1,548,056	1,449,473	1,376,002	1,374,300
Other.....	3,328	3,472	3,472	3,328	3,328	3,328	3,328
Total non-current liabilities.....	1,574,565	1,592,385	1,584,414	1,556,304	1,457,721	1,384,250	1,382,548
TOTAL LIABILITIES	1,910,017	1,932,213	1,924,197	1,896,935	1,799,121	1,726,497	1,725,479
EQUITY							
Contributed equity.....	1,041,906	1,061,211	1,064,060	1,088,418	1,112,928	1,116,592	1,117,352
Accumulated surplus/(deficit).....	80,204	92,310	102,232	115,072	131,355	148,909	166,572
Total equity	1,122,110	1,153,521	1,166,292	1,203,490	1,244,283	1,265,501	1,283,924
TOTAL LIABILITIES AND EQUITY	3,032,127	3,085,734	3,090,489	3,100,425	3,043,404	2,991,998	3,009,403

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

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	137,643	150,878	150,878	156,706	132,904	131,782	131,201
Capital appropriation.....	5,265	7,711	7,711	6,181	16,380	4,310	760
Holding account drawdowns.....	517	517	517	540	540	540	540
Royalties for Regions Fund:							
Regional Community Services Fund.....	94	1,640	1,655	90	90	90	90
Other.....	1,095,452	1,247,264	1,159,723	1,310,210	1,548,761	1,198,667	1,008,094
Administered appropriations	-	-	-	-	1,823	-	-
Net cash provided by State Government	1,238,971	1,408,010	1,320,484	1,473,727	1,700,498	1,335,389	1,140,685
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(107,644)	(122,385)	(122,277)	(136,932)	(133,599)	(130,918)	(132,636)
Grants and subsidies	(1,519)	(2,323)	(950)	(6,801)	-	-	-
Supplies and services.....	(781,395)	(925,103)	(835,386)	(971,001)	(1,191,761)	(838,667)	(647,226)
Accommodation.....	(35,198)	(34,684)	(33,301)	(34,253)	(35,356)	(36,608)	(34,917)
GST payments.....	(129,880)	(133,858)	(133,858)	(133,858)	(133,858)	(133,858)	(133,858)
Finance and interest costs.....	(52,711)	(56,426)	(56,194)	(55,669)	(53,353)	(50,294)	(50,318)
Other payments	(116,690)	(87,968)	(89,263)	(104,946)	(104,995)	(105,030)	(105,072)
Receipts (c)							
Grants and subsidies.....	7,226	4,700	4,700	4,928	4,700	4,700	4,700
Sale of goods and services.....	443	4,302	4,700	4,000	4,000	3,800	3,800
GST receipts.....	129,431	134,464	134,464	134,464	134,464	134,464	134,464
Other receipts	4,209	11,397	7,397	7,376	7,386	7,395	7,403
Net cash from operating activities.....	(1,083,728)	(1,207,884)	(1,119,968)	(1,292,692)	(1,502,372)	(1,145,016)	(953,660)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(128,335)	(116,693)	(90,580)	(108,611)	(91,941)	(92,965)	(84,190)
Proceeds from sale of non-current assets	33,517	45,700	52,700	43,379	43,379	43,379	43,379
Other receipts	-	9,401	11,991	15,140	6,353	5,000	5,000
Net cash from investing activities	(94,818)	(61,592)	(25,889)	(50,092)	(42,209)	(44,586)	(35,811)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(146,808)	(141,939)	(140,685)	(145,731)	(149,327)	(152,809)	(153,093)
Other proceeds.....	86,307	16,525	18,379	7,966	5,676	5,143	5,143
Net cash from financing activities	(60,501)	(125,414)	(122,306)	(137,765)	(143,651)	(147,666)	(147,950)
NET INCREASE/(DECREASE) IN CASH HELD.....	(76)	13,120	52,321	(6,822)	12,266	(1,879)	3,264
Cash assets at the beginning of the reporting period	83,493	83,417	83,417	135,738	128,916	141,182	139,303
Cash assets at the end of the reporting period	83,417	96,537	135,738	128,916	141,182	139,303	142,567

(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)

	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
Grants and Subsidies							
Indian Ocean Territories Commonwealth							
Grant.....	7,226	4,700	4,700	4,700	4,700	4,700	4,700
National Partnership on COVID-19							
Response.....	-	-	-	228	-	-	-
Sale of Goods and Services							
Contract Services	774,619	916,936	826,111	970,633	1,208,094	857,771	667,153
ICT Services to Government	305	-	-	-	-	-	-
Land Tax Liability Enquiry Fee	2,576	2,800	4,212	3,200	3,200	3,000	3,000
Merchant Fees.....	443	1,097	379	800	800	800	800
GST Receipts							
GST Input Credits	6,967	12,374	12,374	12,374	12,374	12,374	12,374
GST Receipts on Sales	122,464	122,090	122,090	122,090	122,090	122,090	122,090
Other Receipts							
Corporate Services Cost Recoup	356	460	440	480	480	480	480
Government Office Accommodation Lease							
Receipts	265,575	272,405	270,884	276,241	277,331	277,560	277,605
Other Receipts.....	2,165	13,877	12,469	13,365	13,365	13,365	13,365
Paid Parental Leave Receipts	311	-	575	500	500	500	500
Procurement Services	3,276	2,800	4,195	2,800	2,800	2,800	2,800
Receipt of Employee Contributions - Housing							
Leased from Government Regional Officer							
Housing.....	142	148	148	127	137	146	154
Revenues from Executive Vehicle Scheme...	66	100	67	100	100	100	100
State Fleet Revenue	50,270	52,340	52,340	53,340	53,340	53,340	53,340
TOTAL	1,236,761	1,402,127	1,310,984	1,460,978	1,699,311	1,349,026	1,158,461

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

DETAILS OF ADMINISTERED TRANSACTIONS (a)

	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
INCOME							
Taxation							
Insurance Duty	694,863	678,133	727,537	771,189	782,757	806,240	830,427
Land Tax	793,263	771,325	755,990	763,651	765,146	772,339	787,191
Metropolitan Region Improvement Tax	87,863	86,769	84,744	83,897	83,880	84,462	85,896
Payroll Tax	3,645,535	3,569,495	3,749,400	4,060,351	4,263,417	4,293,988	4,465,753
Point of Consumption Tax	76,893	84,492	113,699	83,082	90,775	99,822	102,816
Transfer Duty	1,189,923	1,121,351	1,862,365	1,581,067	1,410,289	1,537,344	1,626,803
Foreign Buyers Surcharge Duty	19,039	18,562	17,263	17,120	20,336	23,068	24,543
Landholder Duty	121,612	120,537	225,291	155,616	119,904	119,904	119,904
Total Duty on Transfers	1,330,574	1,260,450	2,104,919	1,753,803	1,550,529	1,680,316	1,771,250
Vehicle Licence Duty	375,364	380,213	514,293	397,233	368,006	373,433	378,610
Other Duties	2	1	-	-	-	-	-
Commonwealth Mirror Taxes	44,616	45,577	46,417	51,527	53,989	54,355	56,536
Royalties							
Alumina	104,659	89,220	91,591	96,989	98,224	102,691	106,227
Copper	59,140	62,149	67,333	87,067	51,860	40,602	40,256
Gold	388,487	455,413	408,375	418,134	401,830	393,994	351,279
Iron Ore	7,632,428	7,391,448	11,331,976	9,193,180	5,020,511	5,090,956	5,078,842
Lithium	58,913	47,307	38,322	83,764	86,857	100,920	113,443
Nickel	77,624	95,792	88,310	122,565	127,936	133,300	127,493
Other	121,913	140,931	117,048	134,111	144,606	150,868	150,392
Petroleum - State Component	6,648	4,394	3,751	9,143	7,022	4,791	17,670
Other Revenue							
Office Lease Rental Revenue	38,402	39,700	39,447	39,700	39,700	39,700	39,700
Other Income	52,142	56,377	57,146	62,057	66,043	67,303	68,283
Appropriations							
First Home Owner Grant Act 2000	52,761	82,254	95,718	95,385	26,374	41,149	65,693
Petroleum (Submerged Lands) Act 1982	-	351	159	446	273	194	114
Administered Grants and Transfer Payments ...	176,298	526,327	533,917	1,008,355	223,210	229,335	247,210
TOTAL ADMINISTERED INCOME	15,818,388	15,868,118	20,970,092	19,315,629	14,252,945	14,560,758	14,885,081
EXPENSES							
Grants and Subsidies							
Building Bonus Homebuyers Grant	-	147,000	133,380	392,620	-	-	-
Energy Concession Extension Scheme	3,305	4,720	2,223	2,275	2,350	2,450	2,500
Energy Concessions - \$500 Small Business and Charities Electricity Credit for Non-Synergy and Horizon Customers	-	-	-	24,500	-	-	-
Energy Concessions - \$600 Household Electricity Credit for Non-Synergy and Horizon Power Customers	-	-	10,117	-	-	-	-
First Home Owner Scheme	52,761	82,254	95,718	95,385	26,374	41,149	65,693
Life Support Equipment Subsidy Scheme ...	1,285	1,500	1,224	1,350	1,400	1,450	1,500
National Partnership on Homebuilder	-	70,590	118,975	387,025	-	-	-
Off the Plan Duty Rebate Scheme	-	3,700	1,759	15,400	17,000	14,800	18,200
Payroll Tax Rebates Scheme	40	50	6	50	50	50	50
Pensioner Concessions - Emergency Services Levy	21,901	25,200	20,661	23,500	25,500	27,500	29,500
Pensioner Concessions - Local Government Rates	102,235	117,400	105,537	110,500	119,000	128,000	138,000
Petroleum (Submerged Lands) Act 1982	-	351	159	446	273	194	114
Small Business Payroll Tax Grant	-	107,000	106,523	-	-	-	-
South West Native Title Settlement Agreement - Cultural Centre	-	-	-	-	5,000	-	-
Thermoregulatory Dysfunction Energy Subsidy	1,972	2,100	1,868	2,200	2,250	2,300	2,400
Other Expenses							
Refund of Past Years Tax Revenue	45,560	45,107	29,684	46,975	48,700	50,825	53,100
Refunds of Past Years Royalties Revenues ...	-	1,960	1,960	1,960	1,960	1,960	1,960
Doubtful Debts Expense	2,205	-	-	-	-	-	-
Expected Credit Losses Expense	11,815	-	-	-	-	-	-
Other Expenses	52,142	56,377	57,146	62,057	66,043	67,303	68,283
Payments to Consolidated Account	15,617,142	15,860,875	18,605,285	20,550,090	13,918,575	14,202,768	14,514,057
TOTAL ADMINISTERED EXPENSES	15,912,363	16,526,184	19,292,225	21,716,333	14,234,475	14,540,749	14,895,357

(a) A Machinery of Government change has transferred the royalty collection and administration function from DMIRS. For comparability purposes, past years royalty collection data is reflected in this table of administered transactions.

Insurance Commission of Western Australia

Part 3 Financial Administration

Interactions with the Consolidated Account, Dividend Payout Ratio and Government Trading Enterprise Information

	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
INSURANCE COMMISSION OF WESTERN AUSTRALIA REVENUE TO GENERAL GOVERNMENT SECTOR							
National Tax Equivalent Regime - Income Tax.....	110,182	226,049	276,827	27,486	35,776	43,785	46,635
Dividends ^(a)	207,531	490,428	- ^(b)	572,133	58,740	61,798	65,143
RATIOS							
Dividend Payout Ratio (%) ^(c)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	784,314	1,872,784	2,484,263	1,208,689	1,296,835	1,370,147	1,421,581
Total Expenses ^(d)	800,822	1,044,645	946,329	1,055,992	1,098,081	1,126,889	1,162,493
NET PROFIT AFTER TAX ^(e)	(2,135)	576,200	1,076,555	106,888	139,128	170,282	181,363
CASH ASSETS ^(f)	693,945	733,237	897,659	877,580	938,247	1,003,187	1,067,994
RISKCOver FUND GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	332,855	366,854	480,679	401,965	429,236	452,327	474,495
Total Expenses.....	384,069	336,993	444,022	379,044	395,949	416,617	438,275
NET PROFIT	(51,214)	29,861	36,657	22,921	33,287	35,710	36,220
CASH ASSETS ^(f)	14,158	1	3	5	11	9	8
Distribution of Equity to the General Government Sector ^(g)	69,457	-	-	-	-	1,803	18,480

(a) In determining the dividend payment to general government, Net Profit After Tax may be adjusted based on other factors as permitted by relevant legislation.

(b) The 2020-21 Estimated Actual reflects the deferral of the 2020-21 interim dividend to 2021-22.

(c) The dividend payout ratio is adjusted based on the need to maintain appropriate capital adequacy and other factors or circumstances taken into account by the Board of the Commission.

(d) Excludes current tax expense, deferred tax expense and dividends.

(e) The 2019-20 Actual result differs from the Commission's Annual Report due to the treatment of Transfers to Reserves.

(f) As at 30 June each financial year.

(g) Surplus funds in the RiskCover Fund in excess of the agreed solvency target is returned to the Consolidated Account and quarantined for the purpose of repaying debt.

Financial Changes

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

	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
Key Adjustments					
2021-22 Tariff, Fees and Charges (Household Model) - Motor Injury					
Insurance Premiums.....	-	(437)	(1,921)	(3,537)	(5,245)
Investment and Other Activities - Investment Assets and Related Income					
Forecasts.....	4,881	32,425	(3,927)	(2,245)	(6,805)
Underwriting Activities - Revised Claims Expense Forecasts ^(a)	32,062	5,476	5,628	4,189	5,263

(a) Based on valuations provided by the independent actuary (dated October 2020).

Significant Issues Impacting the Government Trading Enterprise

1. The Commission seeks to price its insurance products to reflect the full cost of claims and scheme running costs, and to minimise reliance on subsidisation from investment returns.
2. Motor injury insurance premiums in Western Australia remain affordable at \$416 (including GST, and \$458 including insurance duty) for a family vehicle. This compares favourably to premiums that range up to \$576 for motor vehicle owners in other parts of Australia.
3. Premium rates, claims estimates and investment returns have major impacts on the Commission's profit, solvency and capital adequacy. Actuarial and investment forecasts are both highly sensitive to external influences outside the direct control of the Commission. Economic factors can materially affect both investment returns and claims liabilities.
4. In determining the amount of any recommended dividend or capital return, the Commission's Board takes into account its capital adequacy position and the extent to which the organisation has the liquidity to support those payments.
5. The Commission's strong financial performance forecast for 2020-21 includes the Bell Group settlement amount of \$655.4 million received on 11 September 2020. The 2020-21 interim dividend of \$477.6 million (including the Bell Group settlement proceeds) has been deferred to be paid in 2021-22.
6. Effective 1 July 2018, the *Civil Liability Act 2002* was amended to remove the statute of limitations for child sexual abuse claims. The Commission and the RiskCover Fund continue to be exposed to current and future claims arising from this legislative change. Settled claims are paid on an emerging basis by the Commission and recouped from the Consolidated Account via an item included in Division 11 - Treasury.
7. Global reinsurance and insurance market conditions are challenging in terms of capacity and pricing. There has been a withdrawal of capacity as reinsurers' appetite for certain types of business has deteriorated. This has resulted in increasingly difficult insurance and reinsurance market conditions. The outlook for the immediate future is for those conditions to continue. Natural disasters globally and across Australia and the COVID-19 pandemic have resulted in significant increases in the costs of reinsurance. These costs will put pressure on the RiskCover Fund premiums.
8. Government workers' compensation claim frequency, severity and duration have continued to rise over prior years. This trend is expected to continue over the forward estimates period resulting in forecast increases to RiskCover Fund agency premiums. The Commission is working with agencies to reduce claims.

Statement of Corporate Intent

The following performance information (financial and non-financial) is the subject of a Statement of Corporate Intent, signed by the Board, Minister and Treasurer.

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at Government Trading Enterprise (GTE) level by objectives and outcomes. The following table illustrates the relationship between the GTE's objectives and outcomes and the Government Goal it contributes to. The key performance indicators measure the extent of the impact of desired outcomes on the achievement of the GTE objectives.

Government Goal	Strategic Objectives	Desired Outcomes
Strong and Sustainable Finances: Responsible, achievable, affordable service delivery.	Deliver sustainable financial performance.	1. Sustainable financial resources to meet our objectives. 2. Fully-funded Third Party Insurance Fund (TPIF), Motor Vehicle (Catastrophic Injuries) Fund (MVCIF) and RiskCover Fund.
	Provide quality and affordable insurance products and services. Operate effectively and efficiently. Develop a high performance culture.	3. Provide efficient, timely and affordable insurance services that deliver care and compensation to claimants and agencies.

Outcomes and Key Performance Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: Sustainable financial resources to meet our objectives:					
Investment rolling 7 year return	6.5%	5.1%	7.1%	4.5%	
Main Fund					
Annual investment rate of return	(2.6%)	5.2%	16.5%	4.2%	1
Investment management expense ratio	0.47%	0.57%	0.57%	0.58%	
MVCIF					
Annual investment rate of return	(2.5%)	5.5%	17%	4.6%	1
Investment management expense ratio	0.5%	0.6%	0.6%	0.56%	
Solvency level	126.7%	126.3%	145.2%	133.9%	2
Outcome: Fully-funded TPIF, MVCIF and RiskCover Fund:					
TPIF					
Solvency levels	136.1%	136.4%	161.3%	143%	3
Net loss ratio	78.7%	91.1%	93.4%	92%	
Net expense ratio	7.7%	7.4%	7.4%	7.6%	
Net combined ratio	86.4%	98.5%	100.8%	99.6%	
MVCIF					
Solvency levels	116.5%	103%	134%	128%	4
Net loss ratio	74.8%	121.4%	35.5%	106.1%	
Net expense ratio	5.4%	6.2%	5.7%	5.7%	
Net combined ratio	80.2%	127.6%	41.2%	111.8%	4
RiskCover Fund					
Solvency levels	129.8%	133.4%	130.4%	132.3%	
Net loss ratio	98.2%	94.1%	119.4%	94.8%	
Net expense ratio	10.7%	11.5%	10.1%	10.6%	
Net combined ratio	108.9%	105.6%	129.5%	105.4%	5
Outcome: Provide efficient, timely and affordable insurance services that deliver care and compensation to claimants and agencies:					
Motor Injury Insurance					
Affordability index	24.1%	30%	30%	30%	
Proportion of claims payments made for the direct benefits of claimants	94.6%	94.5%	94.5%	94.5%	
Timeliness of liability determination	79.2%	75%	75%	80%	
Claim administration costs as a ratio of gross claims paid	6.1%	6.6%	6.5%	6.4%	
Customer satisfaction ^(b)	n/a	60%	60%	65%	
Median claim duration ^(b)	n/a	17.5 months	17.5 months	17.5 months	
RiskCover Fund					
Affordability index	1.4%	1.42%	1.5%	1.68%	
Proportion of claims payments made for the direct benefits of claimants	91.7%	90%	90%	90%	
Timeliness of liability determination	96.5%	90%	90%	90%	
Claim administration costs as a ratio of gross claims paid	12.4%	12.9%	11.7%	11.9%	
Customer satisfaction ^(b)	n/a	75%	75%	75%	
Median claim duration ^(b)	n/a	4.8 months	4.8 months	4.8 months	

(a) Further details in support of the key performance indicators are provided in the Commission's Annual Report.

(b) New key performance indicator implemented in 2020-21.

Explanation of Significant Movements

(Notes)

1. In 2019-20, the Commission incurred negative investment returns of -2.6% and -2.5% for the Main Fund and MVCIF respectively. Both Funds' performance was due to the negative impact on asset prices of the COVID-19 pandemic and resultant economic shutdowns. The Commission's investments portfolio rebounded from the pandemic and performed very strongly in 2020-21. The 2021-22 Budget Target has been prepared using the investment long-term targets of CPI +3% (4.2%) for the Main Fund and CPI +3.25% (4.6%) for MVCIF.
2. The solvency level for the Commission increased in 2020-21. This result is predominantly due to an increase in investment assets driven by the strong investment performance and receipt of the Bell Group settlement proceeds in 2020.
3. The TPIF's solvency level forecast of 161.3% in 2020-21 reflects very strong investment returns and the Bell Group settlement proceeds received during the year. The solvency level is forecast to decrease to 143% following planned dividend payments of \$572.1 million in 2021-22 (including the deferred 2020-21 interim dividend of \$477.6 million).
4. The solvency level forecast of 134% in 2020-21 for the MVCIF is higher than 2019-20, reflecting the MVCIF's better than expected underwriting performance and strong investment returns in 2020-21. The positive underwriting result is mainly arising from lower claims costs driven by an increase in long-term discount rates (based on Government Bond rates) and fewer new MVCIF scheme participants than anticipated. The MVCIF's combined ratio of 41.2% reflects the large underwriting profit forecast for the year. As the MVCIF continues to grow, claim costs are expected to increase resulting in a solvency level target of 128% for 2021-22.
5. The RiskCover Fund is forecast to deliver a net combined ratio of 129.5% in 2020-21, reflecting an underwriting loss for the year. The loss is largely attributable to higher-than-expected claims costs driven by the increase in the number of claims and average claim size, mainly in the Liability and Workers' Compensation classes.

Asset Investment Program

1. The Commission's Asset Investment Program for 2021-22 and across the forward estimates period totals \$20.1 million. The major components include:
 - 1.1. information and communications technology (ICT) software incorporating systems developed for use by the Commission's customers, application development software, performance monitoring applications, core insurance system enhancements, general desktop applications and expenditure on the upgrade of a range of systems identified in the Commission's ICT strategic planning; and
 - 1.2. ICT hardware, including network infrastructure, desktop workstations, storage, ICT security and enhanced disaster recovery capability catering for operational capacity requirements.

	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							
ICT Hardware - 2020-21 Program	630	630	630	-	-	-	-
ICT Software - 2020-21 Program	2,250	2,250	2,250	-	-	-	-
Motor Vehicles - 2020-21 Program	885	885	885	-	-	-	-
Plant and Equipment - 2020-21 Program	275	275	275	-	-	-	-
NEW WORKS							
ICT Hardware							
2021-22 Program	955	-	-	955	-	-	-
2022-23 Program	1,285	-	-	-	1,285	-	-
2023-24 Program	960	-	-	-	-	960	-
2024-25 Program	935	-	-	-	-	-	935
ICT Software							
2021-22 Program	2,950	-	-	2,950	-	-	-
2022-23 Program	2,920	-	-	-	2,920	-	-
2023-24 Program	3,345	-	-	-	-	3,345	-
2024-25 Program	3,020	-	-	-	-	-	3,020
Motor Vehicles							
2021-22 Program	199	-	-	199	-	-	-
2022-23 Program	800	-	-	-	800	-	-
2023-24 Program	800	-	-	-	-	800	-
2024-25 Program	800	-	-	-	-	-	800
Plant and Equipment							
2021-22 Program	390	-	-	390	-	-	-
2022-23 Program	330	-	-	-	330	-	-
2023-24 Program	200	-	-	-	-	200	-
2024-25 Program	200	-	-	-	-	-	200
Total Cost of Asset Investment Program	24,129	4,040	4,040	4,494	5,335	5,305	4,955
FUNDED BY							
Internal Funds and Balances			4,040	4,494	5,335	5,305	4,955
Total Funding			4,040	4,494	5,335	5,305	4,955

Financial Statements

Income Statement

Revenue

1. Total Revenue is forecast to increase by \$1.7 billion in the 2020-21 Estimated Actual compared to the 2019-20 Actual, and to then decrease by \$1.3 billion in the 2021-22 Budget Estimate.
2. An investment loss of \$137.5 million eventuated in 2019-20 due to the negative impact of the COVID-19 shutdowns on investment values.
3. The 2020-21 Estimated Actual reflects higher investment assets being held than originally forecast, primarily due to the unexpected receipt of the Bell Group settlement proceeds, combined with exceptionally strong investments returns in 2020-21.
4. The projected decrease in the 2021-22 Budget Estimate is due to a downward revision to investment income forecasts for 2021-22 resulting from the decline in Consumer Price Index (CPI) projection. Investment income is based on forecast returns of CPI +3% for the Main Investment Fund and CPI +3.25% for the Motor Vehicle (Catastrophic Injuries) Fund.

Expenses

5. Total Expenses are estimated to increase by \$145.5 million in the 2020-21 Estimated Actual compared to the 2019-20 Actual, and a further \$109.7 million in the 2021-22 Budget Estimate. These movements are mainly due to higher investment returns payable to the RiskCover Fund in the 2020-21 Estimated Actual (compared to a return due to investment loss in the 2019-20 Actual) and higher actuarially projected claims expenses in the 2021-22 Budget Estimate.

Statement of Financial Position

6. Total Equity is forecast to increase by \$1.1 billion in the 2020-21 Estimated Actual compared to the 2019-20 Actual, and to then decrease by \$465.2 million in the 2021-22 Budget Estimate.
7. These movements reflect a projected increase in total investment assets, largely due to exceptionally strong investment returns and the Bell Group settlement proceeds reflected in the 2020-21 Estimated Actual. This increase is then offset by dividend payments of \$572.1 million, and an increase in outstanding claims liabilities forecast in the 2021-22 Budget Estimate.

Statement of Cashflows

8. The 2021-22 Budget Estimate closing cash assets balance of \$877.6 million represents an increase of \$183.7 million in comparison to the 2019-20 Actual and a decrease of \$20.1 million from the 2020-21 Estimated Actual.
9. These movements are predominantly attributed to movements in returns from investing activities, partly offset by increased dividend payments included in the 2021-22 Budget Estimate.

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
REVENUE							
Revenue from operations							
Premium revenue	831,672	842,859	851,325	889,823	925,368	960,799	989,197
Other revenue	(47,358)	1,029,925	1,632,938	318,866	371,467	409,348	432,384
TOTAL REVENUE	784,314	1,872,784	2,484,263	1,208,689	1,296,835	1,370,147	1,421,581
Expenses							
Claims expense	675,235	849,016	677,647	874,082	904,046	924,888	954,077
Employee benefits ^(b)	40,681	43,727	41,900	44,498	45,445	46,563	47,288
Grants and subsidies	106	200	200	-	-	-	-
Accommodation	289	340	289	300	305	311	318
Depreciation and amortisation	5,509	5,750	5,643	5,341	6,508	6,904	7,110
Finance and interest costs	513	46,505	131,168	40,767	49,691	54,292	56,483
Other expenses	78,489	99,107	89,482	91,004	92,086	93,931	97,217
TOTAL EXPENSES	800,822	1,044,645	946,329	1,055,992	1,098,081	1,126,889	1,162,493
NET PROFIT/(LOSS) BEFORE TAX	(16,508)	828,139	1,537,934	152,697	198,754	243,258	259,088
National Tax Equivalent Regime							
Current tax equivalent expense	110,182	226,049	276,827	27,486	35,776	43,785	46,635
Deferred tax equivalent expense	(124,555)	25,890	184,552	18,323	23,850	29,191	31,090
NET PROFIT/(LOSS) AFTER TAX ^(c)	(2,135)	576,200	1,076,555	106,888	139,128	170,282	181,363
Dividends	207,531	490,428	-	572,133	58,740	61,798	65,143

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

(b) The full-time equivalents, including the RiskCover Fund, for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 393, 421 and 421 respectively.

(c) The 2019-20 Actual results differ to the Commission's Annual Report due to the treatment of Transfers to Reserves.

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.....	693,945	733,237	897,659	877,580	938,247	1,003,187	1,067,994
Receivables.....	62,251	61,178	62,194	62,131	62,071	61,601	61,186
Other Investments.....	3,894,475	4,267,123	5,067,168	4,951,611	5,300,587	5,674,125	6,046,886
Government Securities.....	4,503	3,987	4,734	4,626	4,953	5,303	5,651
Other.....	6,851	6,850	6,850	6,850	6,850	6,850	6,850
Total current assets.....	4,662,025	5,072,375	6,038,605	5,902,798	6,312,708	6,751,066	7,188,567
NON-CURRENT ASSETS							
Property, plant and equipment.....	19,198	16,616	16,925	14,467	12,022	9,111	6,116
Intangibles.....	4,522	5,032	4,830	6,353	7,328	8,378	8,922
Receivables.....	295,520	301,147	296,253	309,316	322,452	332,382	342,443
Other Investments.....	756,757	829,034	984,564	962,099	1,029,941	1,102,558	1,175,023
Other.....	667	-	-	-	-	-	-
Total non-current assets.....	1,076,664	1,151,829	1,302,572	1,292,235	1,371,743	1,452,429	1,532,504
TOTAL ASSETS	5,738,689	6,224,204	7,341,177	7,195,033	7,684,451	8,203,495	8,721,071
CURRENT LIABILITIES							
Outstanding claims.....	546,364	546,364	546,364	546,364	546,364	546,364	546,364
Employee provisions.....	5,983	5,979	5,972	5,985	5,998	6,011	6,024
Payables.....	181,202	131,043	206,030	131,043	131,043	131,043	131,043
Borrowings and leases.....	3,073	-	3,288	3,460	3,679	3,943	2,784
Other.....	1,096,448	1,172,948	1,237,445	1,290,799	1,357,889	1,433,343	1,496,573
Total current liabilities.....	1,833,070	1,856,334	1,999,099	1,977,651	2,044,973	2,120,704	2,182,788
NON-CURRENT LIABILITIES							
Outstanding claims.....	2,670,290	3,021,429	2,849,508	3,175,115	3,496,584	3,806,072	4,116,955
Employee provisions.....	8,243	8,328	8,300	8,358	8,417	8,477	8,538
Borrowings and leases.....	17,037	17,069	13,781	10,342	6,672	2,762	-
Other.....	-	25,223	183,885	202,208	226,058	255,249	286,339
Total non-current liabilities.....	2,695,570	3,072,049	3,055,474	3,396,023	3,737,731	4,072,560	4,411,832
TOTAL LIABILITIES	4,528,640	4,928,383	5,054,573	5,373,674	5,782,704	6,193,264	6,594,620
NET ASSETS	1,210,049	1,295,821	2,286,604	1,821,359	1,901,747	2,010,231	2,126,451
EQUITY							
Accumulated surplus/(deficit).....	1,187,347	1,273,119	2,263,902	1,798,657	1,879,045	1,987,529	2,103,749
Reserves.....	22,702	22,702	22,702	22,702	22,702	22,702	22,702
TOTAL EQUITY	1,210,049	1,295,821	2,286,604	1,821,359	1,901,747	2,010,231	2,126,451

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

STATEMENT OF CASHFLOWS ^(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
CASHFLOWS FROM OPERATING ACTIVITIES							
Receipts							
Premium receipts.....	935,405	947,899	951,082	992,127	1,034,425	1,076,750	1,110,230
GST receipts.....	125,099	116,012	116,724	122,511	128,070	135,295	139,882
Other receipts.....	182,741	868,542	1,522,017	206,491	238,133	264,388	278,245
Payments							
Claims paid	(490,971)	(507,745)	(498,427)	(548,475)	(582,577)	(615,400)	(643,194)
Employee benefits	(38,771)	(43,623)	(41,831)	(44,427)	(45,373)	(46,490)	(47,214)
Accommodation.....	(317)	(340)	(289)	(300)	(305)	(311)	(318)
GST payments.....	(123,955)	(116,012)	(116,724)	(122,511)	(128,070)	(135,295)	(139,882)
Finance and interest costs.....	(513)	(46,505)	(131,168)	(40,767)	(49,691)	(54,292)	(56,483)
Other payments.....	(159,213)	(193,243)	(193,789)	(189,291)	(194,593)	(200,633)	(207,206)
Net cash from operating activities.....	429,505	1,024,985	1,607,595	375,358	400,019	424,012	434,060
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets	117	395	395	89	296	296	296
Other receipts	4,999,353	1,677,871	2,289,464	2,311,037	2,435,240	2,559,705	2,670,386
Payments							
Purchase of non-current assets	(2,355)	(4,040)	(4,040)	(4,494)	(5,335)	(5,305)	(4,955)
Other payments	(5,657,499)	(1,890,209)	(3,434,627)	(2,024,197)	(2,671,586)	(2,804,505)	(2,919,281)
Net cash from investing activities	(660,384)	(215,983)	(1,148,808)	282,435	(241,385)	(249,809)	(253,554)
CASHFLOWS FROM FINANCING ACTIVITIES							
Payments							
Repayment of borrowings and leases.....	(2,870)	(3,074)	(3,074)	(3,266)	(3,451)	(3,680)	(3,921)
Net cash from financing activities	(2,870)	(3,074)	(3,074)	(3,266)	(3,451)	(3,680)	(3,921)
CASHFLOWS FROM STATE GOVERNMENT							
Payments							
Dividends to government.....	(207,531)	(490,428)	-	(572,133)	(58,740)	(61,798)	(65,143)
National Tax Equivalent Regime - Income tax...	(65,130)	(276,208)	(251,999)	(102,473)	(35,776)	(43,785)	(46,635)
Net cash provided to State Government	272,661	766,636	251,999	674,606	94,516	105,583	111,778
NET INCREASE/(DECREASE) IN CASH HELD.....	(506,410)	39,292	203,714	(20,079)	60,667	64,940	64,807
Cash assets at the beginning of the reporting period	1,200,355	693,945	693,945	897,659	877,580	938,247	1,003,187
Cash assets at the end of the reporting period	693,945	733,237	897,659	877,580	938,247	1,003,187	1,067,994

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

RiskCover Fund**Income Statement***Expenses*

1. Total Expenses are estimated to increase by \$60 million in the 2020-21 Estimated Actual compared to the 2019-20 Actual, and to then decrease by \$65 million in the 2021-22 Budget Estimate.
2. These movements reflect higher than expected claims costs in the 2020-21 Estimated Actual, due to an increase in the number and cost of new claims in the Liability and Workers' Compensation classes, whilst the 2021-22 Budget Estimate reflects lower projected claims costs by the Commission's actuary.

Income

3. Total revenue is forecast to increase by \$147.8 million in the 2020-21 Estimated Actual compared to the 2019-20 Actual, and to then decrease by \$78.7 million in the 2021-22 Budget Estimate.
4. The RiskCover Fund is forecast to receive an investment return of \$130.7 million in the 2020-21 Estimated Actual, compared to an investment loss of \$24.2 million in the 2019-20 Actual. The 2021-22 Budget Estimate includes an investment return of \$40.4 million.

Statement of Financial Position

5. Total Equity is forecast to increase by \$36.7 million in the 2020-21 Estimated Actual compared to the 2019-20 Actual, and a further \$22.9 million in the 2021-22 Budget Estimate.
6. These movements reflect a projected increase in investment assets resulting from strong investment returns, partially offset by increases in outstanding claims liabilities reflected in both the 2020-21 Estimated Actual and 2021-22 Budget Estimate.

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
REVENUE							
Revenue from operations							
Premium revenue	325,074	314,083	344,244	352,965	369,947	387,928	407,141
Other revenue	7,781	52,771	136,435	49,000	59,289	64,399	67,354
TOTAL REVENUE	332,855	366,854	480,679	401,965	429,236	452,327	474,495
Expenses							
Claims expense	306,237	278,251	383,960	313,531	326,023	341,072	357,359
Finance and interest costs	24,172	-	-	-	-	-	-
Other expenses	53,660	58,742	60,062	65,513	69,926	75,545	80,916
TOTAL EXPENSES	384,069	336,993	444,022	379,044	395,949	416,617	438,275
NET PROFIT/(LOSS) BEFORE TAX	(51,214)	29,861	36,657	22,921	33,287	35,710	36,220

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

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.....	14,518	1	3	5	11	9	8
Receivables.....	9,166	8,938	31,820	31,354	31,667	31,922	32,276
Other Investments	760,078	825,449	895,542	944,879	1,005,419	1,071,624	1,123,810
Other.....	-	-	3,127	3,127	3,127	3,127	3,127
Total current assets.....	783,762	834,388	930,492	979,365	1,040,224	1,106,682	1,159,221
NON-CURRENT ASSETS							
Receivables.....	52,573	52,573	52,573	52,573	52,573	52,573	52,573
Total non-current assets.....	52,573	52,573	52,573	52,573	52,573	52,573	52,573
TOTAL ASSETS	836,335	886,961	983,065	1,031,938	1,092,797	1,159,255	1,211,794
CURRENT LIABILITIES							
Outstanding claims	242,786	242,786	242,786	242,786	242,786	242,786	242,786
Payables.....	38,242	38,242	38,241	38,241	40,044	56,721	60,839
Total current liabilities.....	281,028	281,028	281,027	281,027	282,830	299,507	303,625
NON-CURRENT LIABILITIES							
Outstanding claims	363,051	383,816	473,125	499,077	526,649	559,200	593,999
Total non-current liabilities.....	363,051	383,816	473,125	499,077	526,649	559,200	593,999
TOTAL LIABILITIES	644,079	664,844	754,152	780,104	809,479	858,707	897,624
NET ASSETS	192,256	222,117	228,913	251,834	283,318	300,548	314,170
EQUITY							
Contributed Equity	(379,021)	(379,021)	(379,021)	(379,021)	(380,824)	(399,304)	(421,902)
Accumulated surplus/(deficit).....	571,277	601,138	607,934	630,855	664,142	699,852	736,072
TOTAL EQUITY	192,256	222,117	228,913	251,834	283,318	300,548	314,170

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

STATEMENT OF CASHFLOWS ^(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
CASHFLOWS FROM OPERATING ACTIVITIES							
Receipts							
Premium receipts.....	257,905	314,083	316,304	352,965	369,947	387,928	407,141
GST receipts.....	31,247	41,389	42,194	46,799	49,223	51,822	54,617
Other receipts.....	4,377	51,974	135,889	48,187	57,485	62,442	65,104
Payments							
Claims paid	(261,886)	(257,486)	(273,885)	(287,579)	(298,451)	(308,520)	(322,560)
GST payments.....	(31,353)	(41,389)	(42,194)	(46,799)	(49,222)	(51,823)	(54,617)
Finance and interest costs.....	(24,172)	-	-	-	-	-	-
Other payments	(53,660)	(57,717)	(57,359)	(64,234)	(68,436)	(73,843)	(79,020)
Net cash from operating activities	(77,542)	50,854	120,949	49,339	60,546	68,006	70,665
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Other receipts	148,371	-	-	-	-	-	-
Payments							
Other payments	-	(65,371)	(135,464)	(49,337)	(60,540)	(66,205)	(52,186)
Net cash from investing activities	148,371	(65,371)	(135,464)	(49,337)	(60,540)	(66,205)	(52,186)
CASHFLOWS FROM STATE GOVERNMENT							
Payments							
Receipts paid into Consolidated Account	(69,457)	-	-	-	-	(1,803)	(18,480)
Net cash provided to State Government	69,457	-	-	-	-	1,803	18,480
NET INCREASE/(DECREASE) IN CASH HELD.....	1,372	(14,517)	(14,515)	2	6	(2)	(1)
Cash assets at the beginning of the reporting period	13,146	14,518	14,518	3	5	11	9
Cash assets at the end of the reporting period	14,518	1	3	5	11	9	8

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

Gold Corporation

Part 3 Financial Administration

Interactions with the Consolidated Account, Dividend Payout Ratio and Government Trading Enterprise Information

	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
REVENUE TO GENERAL GOVERNMENT SECTOR							
National Tax Equivalent Regime - Income Tax...	15,369	5,867	17,154	6,227	6,632	7,029	7,373
Local Government Rates Equivalent	158	523	160	161	163	164	166
Dividends ^{(a) (b)}	5,959	23,450	23,450	-	10,896	11,605	12,301
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	23,867,597	30,302,173	24,914,864	24,591,567	24,793,631	25,315,626	25,991,685
Total Expenses ^(c)	23,820,051	30,282,664	24,857,686	24,570,812	24,771,527	25,292,195	25,967,106
NET PROFIT AFTER TAX	31,266	13,656	40,024	14,528	15,472	16,402	17,206
CASH ASSETS ^(d)	127,082	95,718	118,266	110,547	119,223	130,131	143,543

- (a) In determining the dividend payment to general government, Net Profit After Tax may be adjusted based on other factors as permitted by relevant legislation.
- (b) Most Government Trading Enterprises (GTEs) will retain 2021-22 dividend payments to instead contribute to funding future infrastructure investment. Refer to Significant Issues Impacting the Government Trading Enterprise and to Budget Paper No. 3 for further detail.
- (c) Excludes current tax expense, deferred tax expense and dividends.
- (d) As at 30 June each financial year.

Financial Changes

Net operating balance impact of adjustments, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the GTE'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
Key Adjustments					
2021-22 Dividend Retention	-	(30,019)	-	-	-
Install Solar Arrays at the Refinery	-	135	371	371	371
Refinery Equipment Upgrade	-	219	676	880	1,085
Replace Manufacturing Equipment	-	-	310	852	852
Other					
Trade Update	10,924	19,030	(1,764)	(2,526)	(2,746)

Significant Issues Impacting the Government Trading Enterprise

Economic Environment

1. The state of the global economy impacts on the Corporation, through the international supply and demand for precious metals. As gold is a safe haven asset, demand for many of the Corporation's products and services tends to be inversely correlated with worldwide economic sentiment. The global impact of the COVID-19 pandemic gave rise to unusually volatile trading conditions which, in turn, heightened demand for precious metal products. While it is difficult to estimate when conditions will begin to normalise, historically precious metal markets reverse strongly when global equities rebound after periods of significant instability. The 2021-22 Budget has therefore been prepared on the assumption that overall market conditions will normalise early in the period as the vaccines are rolled out, restrictions globally begin to ease and sentiment improves.

Environmental, Social and Governance (ESG) and Sustainability

2. The ever-increasing focus on ESG and Sustainability from suppliers, customers, regulators, employees and the broader community is both a challenge and an opportunity impacting the Corporation. In response to the evolving ESG landscape, the Corporation will continue to actively pursue a number of sustainability focused initiatives, including the development of the Corporation's roadmap to net-zero carbon emissions.

Retained Dividends

3. The Corporation will retain its forecast 2021-22 dividend payment of \$30 million to instead contribute to funding future infrastructure investment. The funds will be quarantined until the Government approves business cases for the strategic infrastructure requirements of the Corporation.

Statement of Corporate Intent

The following performance information (financial and non-financial) is the subject of a Statement of Corporate Intent, signed by the Board, Minister and Treasurer.

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between the GTE's objectives and outcomes and the Government Goal it contributes to. The key performance indicators measure the extent of the impact of desired outcomes on the achievement of the GTE objectives.

Government Goals	Strategic Objectives	Desired Outcomes
Strong and Sustainable Finances: Responsible, achievable, affordable service delivery.	Earn a commercial return on capital.	1. Maximisation of the value added to, and income derived from, precious metal coins and other products and services
Growing Our Communities: Protecting our environment with thriving suburbs and regions.	Promote Western Australia's heritage and maintain The Perth Mint's position as a premier tourist destination.	2. Preservation and promotion of The Perth Mint's heritage assets and history

Outcomes and Key Performance Indicators

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: Maximisation of the value added to, and income derived from, precious metal coins and other products and services:					
Global market share of Australian gold bullion coins ^(a)	7%	12%	11%	12%	
Coins and bars:					
Total premium income ^(b)	\$84.9 million	\$61.8 million	\$111 million	\$63.9 million	1
Premiums as a percentage of precious metal value ^(b)	3.9%	4.4%	3.3%	4.2%	2
Estimated % of Australian gold doré production refined ^(c)	87%	90%	83%	80%	
Return on equity ^(d)	31.1%	11.8%	33.6%	13.7%	3
Outcome: Preservation and promotion of The Perth Mint's heritage assets and history:					
Visitors to Perth Mint Exhibition ^(e)	60,000	35,000	12,000	75,000	4
Visitors' satisfaction level ^(f)	99.5%	99.9%	97.9%	99.9%	

(a) The figures are based on Gold Fields Mineral Services data for the previous calendar year.

(b) The calculation is the total premium income (amount of income received above metal cost) for all legal tender coins and bar sales, which is expressed as a percentage of the precious metal value of the coins and bars. The key effectiveness indicator includes all Australian legal tender coins and bars, as well as coins produced for other countries.

(c) This calculation is based on the refinery's audited records as a percentage of total Australian gold doré production from publicly available data.

(d) The percentages show the Corporation's return on equity for each respective financial year, based on ordinary activities before income tax (and excluding profit attributable to non-controlling interests). This performance measure is referred to in the *Gold Corporation Act 1987*.

(e) Total number of visitors (to nearest thousand) to the Exhibition annually, based on recorded daily visitor traffic.

(f) Satisfaction levels are derived from surveys completed by visitors to The Perth Mint.

Explanation of Significant Movements

(Notes)

1. The high premium income in the 2019-20 Actual and the 2020-21 Estimated Actual is a result of additional demand for the Corporation's products due to uncertainty arising from the COVID-19 pandemic. The 2021-22 Budget Target is expected to be lower relative to the 2019-20 Actual and the 2020-21 Estimated Actual as overall market conditions are expected to normalise over the period.
2. The low premium as a percentage of precious metal in the 2019-20 Actual and the 2020-21 Estimated Actual is a result of a product mix during the period which favoured lower margin bullion coins. The 2021-22 Budget Target is higher than the 2020-21 Estimated Actual as the product mix is expected to normalise over the period.
3. The high return on equity in the 2019-20 Actual and the 2020-21 Estimated Actual is a result of ongoing additional demand for the Corporation's products due to uncertainty arising from the COVID-19 pandemic. The 2021-22 Budget Target is expected to be lower relative to the 2019-20 Actual and the 2020-21 Estimated Actual as overall market conditions are expected to normalise over the period.
4. The low visitor numbers in the 2019-20 Actual and the 2020-21 Estimated Actual is due to the ongoing closures and visitor restrictions as a result of the COVID-19 pandemic. The 2021-22 Budget Target expects a return to pre-COVID-19 pandemic levels.

Asset Investment Program

Computer Software Replacement Program

1. This program involves a number of initiatives, including:
 - 1.1. an upgrade to the security systems to ensure the Corporation continues to have state of the art security arrangements in place. With more than \$5 billion worth of precious metal on site, security upgrades are of critical importance to the organisation; and
 - 1.2. ongoing uplift of existing business technology infrastructure and platforms in order to further improve security, reduce risks, facilitate automations and associated cost savings, centralise information and improve the customer experience.

One-Future Program

2. The replacement of the Enterprise Resource Planning system, which is the Corporation's core financial computer system, and the development of a front-end customer-facing e-commerce platform are nearing completion. Growth in the business has resulted in current systems being at the limit of their performance, making them unsuitable for delivering the next stage of the strategic initiatives to increase profitability.

Plant and Equipment Replacement Program

3. This program involves a number of initiatives, including:
 - 3.1. installation of solar arrays at the refinery site to reduce reliance on carbon-based electricity. This will reduce electricity expenditure at the Corporation's refinery and support the Government's net zero emissions target;
 - 3.2. a number of key capital projects required at the Corporation's refinery. This includes a bar inline caster to reduce silver impurity, a chlorine generator to allow the Corporation to manufacture chlorine required for refining processes and some process automations. These projects are expected to create efficiencies and result in future cost savings;
 - 3.3. a number of key capital projects are required at the Corporation's manufacturing facility. The manufacturing operations are constrained due to the age of the current equipment. The addition of new manufacturing plant (such as continuous casters) will replace equipment at the end of its economic life and increase the capacity of the manufacturing operations through the plan period; and
 - 3.4. other routine capital expenditure throughout the business which is managed in terms of a rolling 10 year plan. This contains replacement of equipment due to wear and tear, technology upgrades, efficiency improvements, waste reduction and safety and security enhancements.

	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							
Computer Software Replacement Program.....	10,176	6,367	1,815	2,614	325	310	560
One-Future Program	54,437	42,843	15,220	11,594	-	-	-
Plant and Equipment Replacement Program	94,714	52,640	7,598	17,800	10,518	8,411	5,345
Total Cost of Asset Investment Program	159,327	101,850	24,633	32,008	10,843	8,721	5,905
FUNDED BY							
Internal Funds and Balances.....			24,633	32,008	10,843	8,721	5,905
Total Funding.....			24,633	32,008	10,843	8,721	5,905

Financial Statements

Income Statement

Expenses

1. The movement between the 2020-21 Budget and the 2020-21 Estimated Actual Sale of goods and services is almost entirely driven by gold and silver price assumptions, with the underlying volumes expected to remain broadly consistent over the forward estimates period.
2. The increase in Employee benefits in the 2020-21 Estimated Actual compared to the 2020-21 Budget and 2019-20 Actual is reflective of the additional headcount required to meet the high demand experienced throughout 2020. This is expected to normalise and return to levels consistent with the 2019-20 Actual over the forward estimates period.
3. The movement between the 2020-21 Budget and 2020-21 Estimated Actual Supplies and services is almost entirely driven by gold and silver price assumptions, with the underlying volumes expected to remain broadly consistent across the forward estimates period.
4. The 2020-21 Estimated Actual increase in the National Tax Equivalent Regime - Current tax equivalent expense compared to the 2020-21 Budget reflects movements in underlying profitability. As indicated in the Significant Issues Impacting the Government Trading Enterprise, it is expected that the current strong profitability will normalise from 2021-22 onwards.

Statement of Financial Position

5. The movement in cash assets between the 2019-20 Actual, 2020-21 Budget and 2020-21 Estimated Actual is explained in the Statement of Cashflows.
6. The movement between the 2020-21 Estimated Actual and the 2021-22 Budget for Inventories - Precious Metals reflects changing gold and silver price assumptions.
7. The movement in Property plant and equipment and intangibles across the 2019-20 Actual, 2020-21 Budget and 2020-21 Estimated Actual reflect capital expenditure, offset by depreciation and amortisation. For more information on this movement, refer to the Asset Investment Program.
8. The lower 2020-21 Estimated Actual Borrowings and leases (current) compared to the 2020-21 Budget is a result of gold and silver price assumptions. The movement is almost entirely comprised of precious metal borrowings.

Statement of Cashflows

9. The movement between the receipts from the Sale of goods and services between the 2020-21 Budget and the 2021-22 Budget Estimate is due to gold and silver price assumptions, with the underlying volumes expected to remain broadly consistent from 2021-22.
10. The movements across the payments for Supplies and services from the 2020-21 Budget and 2021-22 Budget Estimate are almost entirely driven by gold and silver price assumptions, with the underlying volumes expected to remain broadly consistent across the forward estimates period.
11. The movement in the Purchase of non-current assets between the 2021-22 Budget Estimate and the 2022-23 Forward Estimate onwards is explained in the Asset Investment Program.
12. The 2020-21 Estimated Actual increase in the National Tax Equivalent Regime - Income tax compared to the 2020-21 Budget reflect movements in underlying profitability. As indicated in the Significant Issues Impacting the Government Trading Enterprise, it is expected that the current strong profitability will normalise from 2021-22 onwards.

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
REVENUE							
Revenue from operations							
Sale of goods and services.....	23,860,292	30,289,368	24,908,794	24,590,367	24,792,419	25,314,402	25,990,449
Other revenue.....	7,305	12,805	6,070	1,200	1,212	1,224	1,236
TOTAL REVENUE	23,867,597	30,302,173	24,914,864	24,591,567	24,793,631	25,315,626	25,991,685
Expenses							
Employee benefits ^(b)	43,828	39,372	50,108	42,285	42,543	43,154	43,779
Supplies and services.....	23,720,829	30,189,276	24,743,782	24,466,352	24,665,084	25,184,953	25,859,182
Accommodation.....	3,591	4,551	4,046	3,636	3,673	3,709	3,746
Depreciation and amortisation	9,492	14,124	9,886	14,547	15,857	15,600	15,209
Finance and interest costs	4,042	6,964	5,557	1,957	1,926	1,899	1,871
Other expenses	38,269	28,377	44,307	42,035	42,444	42,880	43,319
TOTAL EXPENSES	23,820,051	30,282,664	24,857,686	24,570,812	24,771,527	25,292,195	25,967,106
NET PROFIT/(LOSS) BEFORE TAX	47,546	19,509	57,178	20,755	22,104	23,431	24,579
National Tax Equivalent Regime							
Current tax equivalent expense	15,369	5,867	17,154	6,227	6,632	7,029	7,373
Deferred tax equivalent expense	911	(14)	-	-	-	-	-
NET PROFIT/(LOSS) AFTER TAX	31,266	13,656	40,024	14,528	15,472	16,402	17,206
Dividends	5,959	23,450	23,450	-	10,896	11,605	12,301

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 453, 538 and 500 respectively.

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.....	127,082	95,718	118,266	80,528	89,204	100,112	113,524
Cash assets - Retained dividends	-	-	-	30,019	30,019	30,019	30,019
Receivables.....	886,760	903,233	332,905	321,002	323,093	325,781	328,619
Inventories - Precious Metals	5,637,038	5,766,432	5,652,832	5,433,845	5,465,814	5,506,917	5,550,303
Other.....	21,625	22,082	19,810	20,009	20,209	20,412	20,615
Total current assets.....	6,672,505	6,787,465	6,123,813	5,885,403	5,928,339	5,983,241	6,043,080
NON-CURRENT ASSETS							
Property, plant and equipment.....	110,070	116,009	108,757	117,199	117,407	115,456	110,613
Intangibles	23,750	30,212	35,895	44,915	39,692	34,764	30,304
Other.....	354	368	354	354	354	354	354
Total non-current assets.....	134,174	146,589	145,006	162,468	157,453	150,574	141,271
TOTAL ASSETS	6,806,679	6,934,054	6,268,819	6,047,871	6,085,792	6,133,815	6,184,351
CURRENT LIABILITIES							
Employee provisions.....	5,435	5,486	5,489	5,544	5,600	5,656	5,713
Payables.....	214,951	207,402	200,381	200,121	200,263	200,405	200,544
Borrowings and leases	6,399,731	6,545,117	5,861,883	5,630,998	5,664,885	5,708,674	5,754,950
Other.....	4,960	4,968	3,500	-	-	-	-
Total current liabilities.....	6,625,077	6,762,973	6,071,253	5,836,663	5,870,748	5,914,735	5,961,207
NON-CURRENT LIABILITIES							
Employee provisions.....	555	558	561	567	573	579	585
Borrowings and leases	19,295	18,478	18,591	17,610	16,774	15,916	14,977
Other.....	8,799	8,886	8,887	8,976	9,066	9,157	9,249
Total non-current liabilities.....	28,649	27,922	28,039	27,153	26,413	25,652	24,811
TOTAL LIABILITIES	6,653,726	6,790,895	6,099,292	5,863,816	5,897,161	5,940,387	5,986,018
NET ASSETS	152,953	143,159	169,527	184,055	188,631	193,428	198,333
EQUITY							
Contributed Equity	31,603	31,603	31,603	31,603	31,603	31,603	31,603
Accumulated surplus/(deficit).....	105,893	96,099	122,467	136,995	141,571	146,368	151,273
Reserves	15,457	15,457	15,457	15,457	15,457	15,457	15,457
TOTAL EQUITY	152,953	143,159	169,527	184,055	188,631	193,428	198,333

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

STATEMENT OF CASHFLOWS ^(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
CASHFLOWS FROM OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	14,660,292	15,640,840	15,120,254	14,838,471	14,960,091	15,274,373	15,681,401
Other receipts	34,837	34,057	30,967	26,346	26,609	26,875	27,144
Payments							
Employee benefits	(40,999)	(39,317)	(49,744)	(45,724)	(42,482)	(43,093)	(43,716)
Supplies and services.....	(14,577,805)	(15,560,518)	(14,980,141)	(14,739,601)	(14,858,154)	(15,170,576)	(15,576,043)
Accommodation ^(b)	(3,433)	(4,028)	(3,886)	(3,475)	(3,510)	(3,545)	(3,580)
Finance and interest costs.....	(3,949)	(6,964)	(5,557)	(1,957)	(1,926)	(1,899)	(1,871)
Other payments	(38,271)	(28,377)	(44,307)	(42,035)	(42,444)	(42,880)	(43,319)
Net cash from operating activities	30,672	35,693	67,586	32,025	38,184	39,255	40,016
CASHFLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of non-current assets.....	(19,827)	(26,526)	(24,633)	(32,008)	(10,843)	(8,721)	(5,905)
Net cash from investing activities	(19,827)	(26,526)	(24,633)	(32,008)	(10,843)	(8,721)	(5,905)
CASHFLOWS FROM FINANCING ACTIVITIES							
Payments							
Repayment of borrowings and leases.....	(892)	(768)	(912)	(976)	(1,008)	(861)	(887)
Net cash from financing activities	(892)	(768)	(912)	(976)	(1,008)	(861)	(887)
CASHFLOWS FROM STATE GOVERNMENT							
Payments							
Dividends to government.....	(5,959)	(23,450)	(23,450)	-	(10,896)	(11,605)	(12,301)
National Tax Equivalent Regime - Income tax ...	-	(15,790)	(27,247)	(6,599)	(6,598)	(6,996)	(7,345)
Local Government Rates Equivalent	(158)	(523)	(160)	(161)	(163)	(164)	(166)
Net cash provided to State Government	(6,117)	(39,763)	(50,857)	(6,760)	(17,657)	(18,765)	(19,812)
NET INCREASE/(DECREASE) IN CASH HELD.....	3,836	(31,364)	(8,816)	(7,719)	8,676	10,908	13,412
Cash assets at the beginning of the reporting period	123,246	127,082	127,082	118,266	110,547	119,223	130,131
Cash assets at the end of the reporting period	127,082	95,718	118,266	110,547	119,223	130,131	143,543

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

(b) Payment of Local Government Rates Equivalent is included within Accommodation expense on the Income Statement, however within the Statement of Cashflows this is recorded as a payment to State Government and not as a payment from operating activities.

Part 4

Jobs and Economic Development

Introduction

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

Summary of Recurrent and Asset Investment Expenditure

Agency	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Jobs, Tourism, Science and Innovation		
– Total Cost of Services	342,026	366,718
– Asset Investment Program	3,368	1,029
Primary Industries and Regional Development		
– Total Cost of Services	460,813	591,834
– Asset Investment Program	18,330	45,469
Mines, Industry Regulation and Safety		
– Total Cost of Services	296,861	302,109
– Asset Investment Program	3,628	7,542
Western Australian Meat Industry Authority		
– Asset Investment Program	450	450
Small Business Development Corporation		
– Total Cost of Services	14,860	17,802
– Asset Investment Program	275	140

Agency	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Rural Business Development Corporation		
– Total Cost of Services	437	594
Economic Regulation Authority		
– Total Cost of Services	16,076	15,533
– Asset Investment Program	63	-
Energy Policy WA		
– Total Cost of Services	18,205	26,969
– Asset Investment Program	225	300
Infrastructure WA		
– Total Cost of Services	5,693	5,617
Forest Products Commission		
– Asset Investment Program	40	8,583
Racing and Wagering Western Australia		
– Asset Investment Program	18,321	11,641
Western Australian Greyhound Racing Association		
– Asset Investment Program	240	300
Burswood Park Board		
– Asset Investment Program	260	5,027

Ministerial Responsibilities

Minister	Agency	Services
Deputy Premier; Minister for Health; Medical Research; State Development, Jobs and Trade; Science Minister for Tourism; Culture and the Arts; Heritage Minister for Disability Services; Fisheries; Innovation and ICT; Seniors and Ageing Minister for Regional Development; Agriculture and Food; Hydrogen Industry Minister for Police; Road Safety; Defence Industry; Veterans Issues	Jobs, Tourism, Science and Innovation	<ol style="list-style-type: none"> 1. International Engagement, Trade and Investment 2. Project Facilitation 3. Industry Development 4. Science and Innovation 5. Destination Marketing 6. Event Tourism 7. Tourism Destination Development
Minister for Regional Development; Agriculture and Food; Hydrogen Industry Minister for Disability Services; Fisheries; Innovation and ICT; Seniors and Ageing	Primary Industries and Regional Development	<ol style="list-style-type: none"> 1. Regional Industry and Community Development Investment Facilitation 2. Corporate and Business Development Services Provided by the Department to Support Regional Development Commissions 3. Regional Technical and Technological Development 4. Regional Skills and Knowledge Development 5. Regional Social Amenity Development 6. Agricultural and Fisheries Biosecurity and Integrity 7. Agricultural and Fisheries Natural Resource Management
Minister for Mines and Petroleum; Energy; Corrective Services Minister for Environment; Climate Action; Commerce Minister for Mental Health; Aboriginal Affairs; Industrial Relations	Mines, Industry Regulation and Safety	<ol style="list-style-type: none"> 1. Resources Advice and Regulation 2. Industry Advice and Regulation 3. Safety and Labour Relations Advice and Regulation
Minister for Regional Development; Agriculture and Food; Hydrogen Industry	Western Australian Meat Industry Authority	n/a
	Rural Business Development Corporation	<ol style="list-style-type: none"> 1. Farm Business Development
Minister for Emergency Services; Racing and Gaming; Small Business; Volunteering	Small Business Development Corporation	<ol style="list-style-type: none"> 1. Information, Guidance, Referral and Business Development Services 2. Access to Justice for Small Business
	Racing and Wagering Western Australia	n/a
	Western Australian Greyhound Racing Association	n/a
	Burswood Park Board	n/a
Premier; Treasurer; Minister for Public Sector Management; Federal-State Relations	Economic Regulation Authority	<ol style="list-style-type: none"> 1. Submissions to the Economic Regulation Authority Governing Body
Minister for Mines and Petroleum; Energy; Corrective Services	Energy Policy WA	<ol style="list-style-type: none"> 1. Development and Implementation of Energy Policy
Premier; Treasurer; Minister for Public Sector Management; Federal-State Relations	Infrastructure WA	<ol style="list-style-type: none"> 1. Development of the State Infrastructure Strategy
Minister for Water; Forestry; Youth	Forest Products Commission	n/a

Division 14 Jobs, Tourism, Science and Innovation

Part 4 Jobs and Economic Development

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 41 Net amount appropriated to deliver services	156,416	236,309	340,931	248,494	210,852	188,955	182,970
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	1,502	1,508	1,508	1,520	1,533	1,538	1,543
Total appropriations provided to deliver services	157,918	237,817	342,439	250,014	212,385	190,493	184,513
ADMINISTERED TRANSACTIONS							
Item 42 Amount provided for Administered Grants, Subsidies and Other Transfer Payments ^(a)	22,579	22,970	23,489	24,768	21,816	22,102	10,410
CAPITAL							
Item 119 Capital Appropriation ^(b)	251	11,597	3,485	1,646	3,696	3,697	3,697
TOTAL APPROPRIATIONS	180,748	272,384	369,413	276,428	237,897	216,292	198,620
EXPENSES							
Total Cost of Services	199,722	295,341	342,026	366,718	260,687	219,827	209,976
Net Cost of Services ^{(c) (d)}	193,892	289,238	338,092	352,703	254,848	213,938	204,787
CASH ASSETS ^(e)	32,488	10,631	62,421	15,069	11,487	10,095	10,285

(a) Responsibility for the Veterans Issues portfolio, including the provision of administrative support for the Anzac Day Trust, was transferred from the Department of Communities with effect from 1 July 2020. The 2019-20 Actual has been recast for comparability purposes.

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

(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
Election Commitments					
Aboriginal Tourism Fund	-	3,650	4,700	5,870	5,780
Global Advanced Manufacturing Hub	-	1,000	1,000	-	-
Industry Attraction and Development Fund - Collie	-	531	469	-	-
Investment Attraction and New Industries Fund	-	25,000	25,000	25,000	25,000
Local Manufacturing Investment Fund	-	7,500	7,500	-	-
Oakajee Strategic Industrial Area Access Road	-	7,500	-	-	-
Perth Observatory	-	400	400	400	400
WA Jobs Taskforce	-	1,246	1,263	1,282	1,305
Wind Turbine Manufacturing	-	2,000	-	-	-
COVID-19 Response					
Australian Marine Complex Upgrade Project	-	1,700	-	-	-
Aviation Recovery Fund	-	15,000	10,000	-	-
Call Centre and Back Office Processing Scheme	(2,000)	5,720	590	590	-
International Education Recovery and Renewal	1,144	2,684	1,552	-	-
New Initiatives					
Defence Industry Veterans Employment Scheme	-	130	135	135	-
Liquified Natural Gas Operators Skills Framework	-	50	750	-	-
Whole-of-Government Regulatory Approvals	-	1,123	1,171	1,229	1,259
Ongoing Initiatives					
Australian Marine Complex Studies	570	7,611	-	-	-
Defence West	-	1,875	1,891	1,907	1,924
Invest and Trade Western Australia	-	440	445	451	456
Local Capability Fund	-	800	-	-	-
Renewable Hydrogen	-	892	649	816	1,689
Other					
Buurabalayji Thalanyji Aboriginal Corporation Settlement ^(a)	-	-	-	-	-
Mineralogy Litigation Costs ^(b)	-	-	-	-	-
Perth City Deal - Relocation of Edith Cowan University	100,000	-	-	-	-

(a) The Government approved additional spending to settle claims made against the State and other parties by the Buurabalayji Thalanyji Aboriginal Corporation in relation to Onslow Salt operations and the Ashburton North Strategic Industrial Area. The settlement between all the parties is confidential and therefore not disclosed.

(b) Amount not disclosed to protect the State's position in this matter.

Significant Issues Impacting the Agency

WA Jobs Plan

1. The Department is leading the implementation of the WA Jobs Plan, a plan to support the Government's commitment to diversify the State's economy and create jobs for Western Australians.

Local Job Creation and Employment in the Regions

2. The Department is reducing barriers to business growth and supporting the creation of local jobs and stronger regional economies by:
 - 2.1. administering the Western Australian Industry Participation Strategy, developed under the *Western Australian Jobs Act 2017* (the WA Jobs Act) and the Western Australian Buy Local Policy 2020, to ensure that Western Australian businesses get a greater share of contracts to supply goods, services and work to the Government;
 - 2.2. administering the Local Capability Fund (LCF) to assist local businesses to increase their capability and competitiveness. The LCF plays a critical role in supporting small and medium enterprises (SMEs) to access the Government's estimated \$30 billion per annum spend on goods, services and works. Three LCF rounds worth a total of \$2 million have been announced for 2021-22;

- 2.3. introducing free regional training workshops covering contracting policy and practice to increase the involvement, capability and capacity of regional SMEs in government contracting;
- 2.4. delivering the Western Australian Industry Link Regional Communication Forums in all nine regions to offer local businesses the opportunity to hear directly from government agencies about contract opportunities; and
- 2.5. creating a new Case Management team to work across government agencies to strengthen support for complex proposals under the whole-of-government regulatory approvals framework, as part of the Streamline WA suite of regulatory reforms.

Future Manufacturing

- 3. The Department is supporting the creation of future manufacturing jobs by:
 - 3.1. working with the Commonwealth Government to maximise the opportunity for Western Australian industries to access the \$1.3 billion Modern Manufacturing Initiative;
 - 3.2. commissioning a full feasibility study, with the intention to achieve greater local participation in the manufacture and maintenance of iron ore railcar wagons;
 - 3.3. facilitating the application of the strategic project approach under the WA Jobs Act for the purchase of systems by Western Power and Horizon Power to promote the local manufacture of standalone power systems; and
 - 3.4. convening the Local Industry Participation in Wind Farm Supply Action Group to develop an action plan and deliver on the Government's commitment to support the development of a wind turbine manufacturing industry in Western Australia.

Innovation and New Industries

- 4. Innovation underpins the productivity, competitiveness and resilience of businesses. Firms with high productivity are able to pay higher wages and attract highly-skilled workers, generate more value for consumers and pay higher returns to investors. The Government's continuation of the New Industries Fund will support and accelerate scalable start-ups and SMEs to diversify the Western Australian economy and create new jobs and industries.

Green Jobs of the Future, Infrastructure and Project Ready Industrial Land

- 5. The Department is supporting the development of economic infrastructure and project-ready land to diversify the economy and create green jobs of the future by:
 - 5.1. implementing the Western Australian Renewable Hydrogen Strategy by facilitating a globally competitive Western Australian renewable hydrogen industry and preparing a business case for the development of a Mid West Hydrogen Hub in the Oakajee Strategic Industrial Area;
 - 5.2. supporting the establishment of a Global Advanced Manufacturing Hub within the Western Trade Coast, to grow the State's advanced manufacturing capabilities and participation in emerging global supply chains. The Western Trade Coast consists of the Kwinana Industrial Area, Rockingham Industry Zone, Australian Marine Complex in Henderson and Latitude 32 Industry Zone;
 - 5.3. working with DevelopmentWA to progress the Government's commitment to establish a \$50 million Industrial Land Development Fund to consider reduced lease rates in projects deemed to be of strategic importance to Western Australia;
 - 5.4. fast-tracking more than \$87 million of Australian Marine Complex infrastructure projects as part of the Government's COVID-19 response; and
 - 5.5. implementing the Future Battery and Critical Minerals Industries Strategy to grow Western Australia's participation in global battery and critical minerals supply chains and promoting inbound and outbound investment opportunities, including attracting a precursor cathode active materials manufacturing project to Western Australia.

Invest and Trade

6. The Department, through Invest and Trade Western Australia, is assisting Western Australian exporters to access international markets, and promoting Western Australia as an attractive investment destination. In addition to direct assistance, Invest and Trade Western Australia is:
 - 6.1. implementing the Government's commitment to establish the Investment Attraction and New Industries Fund which will support industry assistance, attraction and grants, build on the Government's existing industry development initiatives, and support the relocation of industries and company headquarters to Western Australia;
 - 6.2. implementing Western Australia's Asian Engagement Strategy 2019-2030 - Our future with Asia by delivering Asian Capability Workshops, implementing the Access Asia Business Grants, partnering with organisations on market-based forums and facilitating the Western Australia – Association of Southeast Asian Nations Trade and Investment Dialogue; and
 - 6.3. advocating for the State's interests in the Australia-United Kingdom and Australia-European Union Free Trade Agreement negotiations, and providing advice and support to agencies on reporting and compliance in relation to *Australia's Foreign Relations (State and Territory Arrangements) Act 2020 (Cth)*.

Tourism

7. The COVID-19 pandemic has significantly impacted the Western Australian inbound travel and tourism industry. The Department, through Tourism WA, is continuing to deliver a range of COVID-19 Response initiatives to ensure the tourism sector is in a competitive position once restrictions on interstate and international travel ease. These initiatives include:
 - 7.1. providing support for industry through the aviation recovery initiatives and Tourism Attractions Case Management activities;
 - 7.2. encouraging unemployed and underemployed Western Australians living in regional areas to get involved in the local tourism and hospitality sector, and encouraging the community to consider tourism and hospitality as a career, to develop a long-term sustainable workforce; and
 - 7.3. becoming the nation's premier destination for authentic Aboriginal tourism following the launch of the Jina: Western Australian Aboriginal Tourism Action Plan 2021-2025 in May 2021. The four year plan, backed by the \$20 million Aboriginal Tourism Fund, will support a range of initiatives including the development of new Aboriginal tourism experiences, encouraging more Aboriginal people to work in the tourism industry, the development of administration and booking systems to support Aboriginal tourism businesses, up to three new Camping with Custodians campgrounds, and an increase in tourism experiences on the Dampier Peninsula.

International Education

8. The COVID-19 pandemic has significantly disrupted Western Australia's international education sector, causing financial difficulties for many students and education providers. The Department is implementing the Western Australian International Education Recovery and Renewal Plan to guide the sector's recovery and renewal to ensure it emerges from the pandemic in a position of strength. Key initiatives include the International Education COVID-19 Industry Support Fund, the Online Capability Fund, student engagement and wellbeing initiatives, and the development of an offshore marketing strategy.

Space

9. The global and national space sectors are growing rapidly and present significant opportunities for Western Australia. The Department is supporting the growth of the State's space industry by:
 - 9.1. implementing the Government's commitment to grow the Western Australian space sector and secure a considerable share of the national and international space funding currently available; and
 - 9.2. managing the Government's commitment to key initiatives, including the Australian Remote Operations for Space and Earth, the Australian Space Data Analysis Facility, the establishment of the Australian Space Automation, Artificial Intelligence and Robotics Control Complex, and the launch of five Binar CubeSats by Curtin University's Binar Space Program.

Defence Industry

10. Western Australia is well placed to advance more strategic partnerships between industry and defence, and expand its role within both national and global highly specialised defence supply chains. To achieve this, the Department is:
 - 10.1. promoting and facilitating the development of the Western Australian defence industry through the implementation of the Western Australian Defence and Defence Industries Strategic Plan;
 - 10.2. supporting the Defence Science Centre to facilitate collaboration in research, which will lead to the enhancement of Australia's defence capability; and
 - 10.3. supporting the Department of Training and Workforce Development's implementation of the Government's \$18 million commitment to develop a pipeline of workers for the defence industry.

Veterans Issues

11. The Department is committed to promoting the wellbeing of Western Australia's veterans. The Department is implementing the Government's election commitments to:
 - 11.1. increase annual funding to the Anzac Day Trust by \$1 million per annum (increasing available funding for the Anzac Day Trust Grants Program to \$1.3 million per annum); and
 - 11.2. deliver in 2021-22 a new \$430,000 local assistance dogs program for veterans and first responders.

Science

12. Science supports priority sectors and the development of the industries and workforce of the future, improving competitive advantage and productivity, and testing the boundaries of what is possible. Science also offers solutions to challenges in areas such as community health, sustainable development and a prosperous low-carbon future. The Department is developing:
 - 12.1. skills and understanding in science, technology, engineering and mathematics through the STEM skills strategy - Future jobs, future skills: Driving STEM skills in Western Australia, Scitech investment, and grants totalling \$1.6 million over the forward estimates period to the Perth Observatory Volunteers Group for STEM education and operations;
 - 12.2. research excellence through the Premier's Science Awards, Premier's Science Fellowship Program, International Centre for Radio Astronomy Research, and Busselton Health Study;
 - 12.3. Western Australian research infrastructure through co-investment in the National Collaborative Research Infrastructure Scheme facilities and the Pawsey Supercomputing Centre; and
 - 12.4. research collaboration through Cooperative Research Centres, the Western Australian Biodiversity Science Institute, and the Western Australian Marine Science Institution.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
WA Jobs Plan: Local manufacturing and production, creating WA jobs and training for the jobs of the future.	Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs.	1. International Engagement, Trade and Investment 2. Project Facilitation 3. Industry Development 4. Science and Innovation
	Increased competitiveness and viability of the Western Australia tourism industry.	5. Destination Marketing 6. Event Tourism 7. Tourism Destination Development

Service Summary

Expense	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. International Engagement, Trade and Investment	26,973	33,359	23,537	49,327	45,295	40,960	41,223
2. Project Facilitation	17,932	33,389	31,057	40,959	24,093	19,104	16,102
3. Industry Development	31,247	70,407	155,874	100,945	38,953	24,479	17,798
4. Science and Innovation	34,323	44,933	43,217	43,291	38,863	35,047	35,396
5. Destination Marketing	48,681	68,864	52,242	68,819	57,076	47,547	48,065
6. Event Tourism	29,598	28,555	14,341	52,168	46,324	41,376	40,256
7. Tourism Destination Development	10,968	15,834	21,758	11,209	10,083	11,314	11,136
Total Cost of Services	199,722	295,341	342,026	366,718	260,687	219,827	209,976

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target ^(b)	Note
Outcome: Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs:					
Stakeholder satisfaction with the Department's effectiveness in providing leadership in the development of Western Australian industry sectors.....	n/a	n/a	6.5	7.5	1
Growth in key industries for economic diversification	2.1%	0.5%	-1.5%	1.5%	2, 3
Share of Western Australia's merchandise exports in key markets for diversification	9.5%	9.5%	9.8%	11%	
Western Australia's share of Australia's international student enrolments.....	5.7%	n/a	5.7%	n/a	4
Outcome: Increased competitiveness and viability of the Western Australia Tourism industry:					
Total dollar amount spent by visitors in Western Australia	\$11 billion	\$8.8 billion	\$7.6 billion	\$8 billion	
Total overnight visitors to/within Western Australia.	12 million	11.4 million	9 million	10 million	
Western Australia's market share of international visitor spend in Australia.....	7.7%	7.7%	7.2%	n/a	4
Number of persons employed directly or indirectly by tourism in Western Australia	100,900	118,200	94,800	88,400	2, 5
Percentage of visitors very likely to recommend visiting Western Australia ...	83%	86%	90%	87%	
Ratio of funds provided by the tourism industry to Tourism WA's investment in co-operative marketing	1.1:1	0.9:1	1.7:1	1:1	
Direct economic impact of major events sponsorship	\$56.7 million	\$47.3 million	n/a	\$86.5 million	6

(a) Further detail in support of the key effectiveness indicators is provided in the Department's and Tourism WA's Annual Reports.

(b) The economic impacts of the COVID-19 pandemic are significant and, for the immediate future, still largely unknown. The 2021-22 Budget Targets are based on a number of parameters and assumptions.

Explanation of Significant Movements

(Notes)

- Expressed as a rating out of 10 and based on the average rating of survey respondents. The first year this indicator has been measured was 2020-21, and therefore is not reported on for previous years.
- This indicator is reported with a one year time lag due to the timing of release of Commonwealth data.
- The decrease in the 2020-21 Estimated Actual compared to the 2020-21 Budget is largely the result of impacts from the COVID-19 pandemic, which led to a decline in output in the accommodation, food services, agriculture, forestry and fishing industries.
- Increasing Western Australia's share of international students and international visitor spend is a long-term State target. This indicator is influenced by international travel and no 2021-22 Budget Target has been set due to ongoing uncertainty regarding Australia's border restrictions.
- The decrease from the 2020-21 Budget (representing the July to June 2020 year) to the 2021-22 Budget Target (representing the estimated number of persons employed for the July to June 2021 year) is due to the impact of COVID-19 and associated travel restrictions on tourism to/within Western Australia. This indicator is closely related to visitation and spend in Western Australia, both of which are expected to be less than the 2020-21 Budget. The target is based on the percentage of change in payroll jobs in the accommodation and food services industry in Western Australia from March 2020 to April 2021 as reported by the ABS, which has been used as a proxy to estimate the impact on tourism employment for the full year.
- There is no 2020-21 Estimated Actual available for this indicator. The impacts of COVID-19 saw the majority of major events that fall within the scope of this measurement either being cancelled or postponed to a future year. The 2020-21 Budget consisted of 11 major events that were, at the time, in scope of this indicator. The 2021-22 Budget Target consists of 14 major events, including events that were impacted by COVID-19 restrictions and deferred to 2021-22.

Services and Key Efficiency Indicators

1. International Engagement, Trade and Investment

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	26,973	33,359	23,537	49,327	1
Less Income	103	116	91	169	
Net Cost of Service	26,870	33,243	23,446	49,158	
Employees (Full-Time Equivalents)	60	62	62	72	
Efficiency Indicator					
Ratio of Total Cost of Service to gross state product ^(a)	1:2,863	1:1,816	1:1,477	1:1,527	2

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

Explanation of Significant Movements

(Notes)

1. The decrease in the Total Cost of Service for the 2020-21 Estimated Actual compared to the 2020-21 Budget is largely due to the transfer of the Call Centre and Back Office Processing Scheme to Service 3 (Industry Development) and the deferral of expenditure to 2021-22. The 2021-22 Budget Target increase, compared to the 2020-21 Budget, is due to the addition of election commitments, namely the Investment Attraction and New Industries Fund, and the deferral of expenditure from 2020-21.
2. Compared to the 2020-21 Budget, the decrease in the efficiency indicator for the 2020-21 Estimated Actual is driven by an increase in Total Cost of Service for Services 1 to 4 that is proportionately greater than the rate of increase of gross state product forecast for the year.

2. Project Facilitation

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	17,932	33,389	31,057	40,959	1
Less Income	1,110	1,600	222	318	
Net Cost of Service	16,822	31,789	30,835	40,641	
Employees (Full-Time Equivalents)	66	72	82	93	2

Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service for the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is largely the result of election commitment initiatives, including the construction of an access road in the Oakajee Strategic Industrial Area.
2. The increase in full-time equivalents (FTEs) from the 2020-21 Budget to the 2021-22 Budget Target is largely due to additional FTEs allocated under the whole-of-government regulatory approvals framework and the Global Advanced Manufacturing Hub election commitment as well as an increase to reflect actual establishment FTEs that were not reported in the 2020-21 Budget.

3. Industry Development

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	31,247	70,407	155,874	100,945	1
Less Income ^(a)	3,843	1,595	1,547	11,594	2
Net Cost of Service	27,404	68,812	154,327	89,351	
Employees (Full-Time Equivalents)	54	60	67	76	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 Total Cost of Service for the 2020-21 Estimated Actual compared to the 2020-21 Budget is due to a grant payment of \$100 million to Edith Cowan University for the relocation of campuses as part of the Perth City Deal and the transfer of the Call Centre and Back Office Processing Scheme from Service 1, partly offset by expenditure that was deferred to 2021-22. The increase in the Total Cost of Service for the 2021-22 Budget Target, compared to the 2020-21 Budget, is largely due to implementation of election commitments and the expenditure deferred from 2020-21.
2. The Income increase for the 2021-22 Budget Target compared to the 2020-21 Budget is due to Commonwealth funding for Australian Marine Complex studies and contributions from Chevron towards the Onslow Community Development Fund.
3. The increase in FTEs from the 2020-21 Budget to the 2021-22 Budget Target includes new FTEs associated with election commitments and delivery of Renewable Hydrogen initiatives as well as an increase to reflect actual establishment FTEs that were not reported in the 2020-21 Budget.

4. Science and Innovation

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	34,323	44,933	43,217	43,291	
Less Income	170	352	224	594	
Net Cost of Service	34,153	44,581	42,993	42,697	
Employees (Full-Time Equivalents)	30	30	29	30	

5. Destination Marketing

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	48,681	68,864	52,242	68,819	1, 2
Less Income ^(a)	391	2,164	1,574	1,052	
Net Cost of Service	48,290	66,700	50,668	67,767	
Employees (Full-Time Equivalents)	63	63	63	63	
Efficiency Indicator					
Ratio of Tourism WA's Total Cost of Services to total visitor spend in Western Australia ^(b)	1:123	1:78	1:88	1:61	

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

Explanation of Significant Movements

(Notes)

1. The decrease in the Total Cost of Service for the 2020-21 Estimated Actual compared to the 2020-21 Budget is largely due to the reallocation of expenditure to Tourism Destination Development (Service 7) for a COVID-19 Response tourism grant program, and the deferral of expenditure from 2020-21 to 2021-22.
2. The increase in the Total Cost of Service for the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is largely the result of \$15 million allocated for the Aviation Recovery Fund.

6. Event Tourism

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	29,598	28,555	14,341	52,168	1, 2
Less Income	95	148	148	144	
Net Cost of Service	29,503	28,407	14,193	52,024	
Employees (Full-Time Equivalents)	20	20	20	20	

Explanation of Significant Movements

(Notes)

1. The decrease in the Total Cost of Service for the 2020-21 Estimated Actual compared to the 2020-21 Budget is largely the result of COVID-19 restrictions on travel and mass gatherings that resulted in a number of events being deferred or cancelled.
2. The increase in the Total Cost of Service for the 2021-22 Budget Target compared to 2020-21 Estimated Actual is a result of deferred events being rescheduled to 2021-22.

7. Tourism Destination Development

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	10,968	15,834	21,758	11,209	1, 2
Less Income	118	128	128	144	
Net Cost of Service	10,850	15,706	21,630	11,065	
Employees (Full-Time Equivalents)	17	17	17	19	

Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service for the 2020-21 Estimated Actual compared to the 2020-21 Budget is largely due to the reallocation of expenditure from Destination Marketing (Service 5) for a COVID-19 Response tourism grant program.
2. The decrease in the Total Cost of Service for the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is largely a result of a number of COVID-19 Response programs being finalised in 2020-21, offset partly by additional expenditure to implement the Government's Aboriginal Tourism Fund election commitment.

Asset Investment Program

Election Commitment

1. The Government will invest \$6 million over 2022-23 to 2024-25 in land acquisitions as part of its election commitment to support the development of a wind turbine manufacturing industry in Western Australia.

	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							
Rolling Asset Replacement Program.....	7,307	3,368	3,368	1,029	970	970	970
NEW WORKS							
Election Commitment - Wind Turbine Manufacturing	6,000	-	-	-	2,000	2,000	2,000
Total Cost of Asset Investment Program	13,307	3,368	3,368	1,029	2,970	2,970	2,970
FUNDED BY							
Capital Appropriation.....			2,038	150	2,150	2,150	2,150
Drawdowns from the Holding Account			585	820	820	820	820
Internal Funds and Balances.....			745	59	-	-	-
Total Funding.....			3,368	1,029	2,970	2,970	2,970

Financial Statements

Income Statement

Expenses

1. The \$47 million increase in the Total Cost of Services 2020-21 Estimated Actual compared to the 2020-21 Budget is mainly due to a grant payment of \$100 million in 2020-21 to Edith Cowan University for the relocation of campuses as part of the Perth City Deal, partially offset by expenditure that has been deferred to 2021-22.
2. Total Cost of Services is forecast to decrease significantly from the 2021-22 Budget Estimate to the 2022-23 Forward Estimate, following the completion of COVID-19 Response programs.

Income

3. The \$10 million increase in Total Income in the 2021-22 Budget Estimate compared to the 2020-21 Estimated Actual is largely due to the receipt of Commonwealth funding for the Australian Marine Complex studies, and contributions from Chevron towards the Onslow Community Development Fund.

Statement of Financial Position

4. Compared to the 2020-21 Budget, the substantial increase in the 2020-21 Estimated Actual Cash assets and Restricted cash balances is due to the deferral of expenditure to 2021-22.

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)	43,777	45,597	47,370	53,705	53,086	52,184	51,958
Grants and subsidies ^(c)	50,027	142,630	212,329	151,474	80,504	62,152	54,338
Supplies and services	82,219	93,935	71,034	148,392	113,643	92,035	90,224
Accommodation	5,604	5,097	4,987	4,982	4,980	4,981	4,981
Depreciation and amortisation	2,349	2,443	2,443	2,440	2,440	2,440	2,440
Finance and interest costs	90	255	255	209	162	163	163
Other expenses	15,656	5,384	3,608	5,516	5,872	5,872	5,872
TOTAL COST OF SERVICES	199,722	295,341	342,026	366,718	260,687	219,827	209,976
Income							
Sale of goods and services	1,611	-	-	-	-	-	-
Grants and subsidies	14	1,100	1,670	7,611	-	-	-
Other revenue	4,205	5,003	2,264	6,404	5,839	5,889	5,189
Total Income	5,830	6,103	3,934	14,015	5,839	5,889	5,189
NET COST OF SERVICES ^(d)	193,892	289,238	338,092	352,703	254,848	213,938	204,787
INCOME FROM STATE GOVERNMENT							
Service appropriations	157,918	237,817	342,439	250,014	212,385	190,493	184,513
Resources received free of charge	1,184	1,164	2,632	2,625	1,164	1,164	1,164
Royalties for Regions Fund:							
Regional Community Services Fund	23,541	24,208	15,367	35,076	22,584	17,676	16,222
Other appropriations	4,610	4,110	4,010	18,924	11,380	1,200	1,200
Other revenues	4,827	-	944	966	135	135	-
TOTAL INCOME FROM STATE GOVERNMENT	192,080	267,299	365,392	307,605	247,648	210,668	203,099
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(1,812)	(21,939)	27,300	(45,098)	(7,200)	(3,270)	(1,688)

(a) Full audited financial statements are published in the Department's and Tourism WA's Annual Reports.

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 310, 340 and 373 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
Collie Futures Fund	2,413	10,105	2,205	9,882	3,250	-	-
COVID-19 Response							
Australian Marine Complex Upgrades	-	23,800	23,800	31,900	-	-	-
Boodarie Strategic Industrial Area Road							
Upgrade	-	10,500	10,500	-	-	-	-
Call Centre and Back Office Processing							
Scheme	-	3,000	1,000	8,720	2,590	2,590	-
Cathode Active Manufacturing Industry	-	500	-	5,500	5,000	2,700	-
Collie Eco-Concrete Processing Plant	-	600	-	-	-	-	-
COVID-19 Research - Western Australian							
Universities	-	5,000	4,900	-	100	-	-
Local Capability Fund PPE Manufacturing	-	10,000	8,830	1,170	-	-	-
Tourism WA							
Dampier Peninsula Camping with							
Custodians Campgrounds	-	2,136	1,766	2,070	-	-	-
Regional Aviation Recovery	-	15,000	3,032	6,908	-	-	-
Tourism Recovery Program	5,505	8,888	8,895	-	-	-	-
Travel Agents Support Package	-	3,000	3,000	-	-	-	-
Defence Industry Veterans Employment							
Scheme	-	-	-	130	135	135	-
Defence Science Centre	691	1,250	1,150	950	950	950	950
Defence West - Other Grants	-	-	-	400	400	400	400
Election Commitments							
Aboriginal Tourism Fund	-	-	-	320	1,200	2,750	2,750
Investment Attraction and New Industries							
Fund	-	-	-	22,046	22,029	22,011	21,993
Local Manufacturing Investment Fund	-	-	-	6,000	6,000	-	-
Oakajee Strategic Industrial Area Access							
Road	-	-	-	7,500	-	-	-
Perth Observatory	-	-	-	400	400	400	400
Future Energy Cooperative Research Centre	-	1,100	1,000	1,200	1,200	1,200	1,200
Gorgon Gas Carbon Dioxide Injection Project	-	100	-	200	100	100	100
Industry Development Grants							
Collie Emergency Vehicles Manufacturing	1,813	687	662	25	-	-	-
Local Capability Fund	455	2,337	2,337	2,800	2,000	2,000	800
Medical Research Centre Fund	110	110	110	110	110	110	110
Other Grants	55	346	346	-	-	-	-
International Education	3,180	238	1,599	1,928	509	109	109
International Engagement	554	128	128	-	-	-	-
Liquified Natural Gas Operators Skills							
Framework	-	-	50	750	-	-	-
Moonamang Road Upgrade	-	-	-	-	2,000	-	-
National Collaborative Research Infrastructure							
Strategy	4,230	3,390	3,340	2,724	230	-	-
New Industries Fund	2,483	4,159	4,288	606	43	-	-
Onslow Community Development Fund	1,423	1,900	200	2,800	2,500	2,550	1,850
Other Grants	441	-	1,000	-	-	-	290
Perth City Deal - Relocation of Edith Cowan							
University	-	-	100,000	-	-	-	-
Perth USAsia Centre Funding	1,200	600	600	600	-	-	-
Renewable Hydrogen	150	7,704	2,004	5,872	3,245	1,000	-
Resource Technology Showcase	500	-	500	-	-	-	-
Science and Agribusiness Connect Program ...	358	564	14	399	160	-	-
Science Grants	22,832	23,990	23,099	26,628	25,553	22,347	22,586
Science, Technology, Engineering and							
Mathematics Strategy	1,225	698	674	136	-	-	-
Tourism - Other Grants and Sponsorships	409	800	800	800	800	800	800
Wordskills Event Sponsorship	-	-	500	-	-	-	-
TOTAL	50,027	142,630	212,329	151,474	80,504	62,152	54,338

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.....	21,514	6,816	49,686	10,673	8,940	7,548	7,738
Restricted cash.....	10,580	3,421	11,983	3,644	1,795	1,795	1,795
Holding account receivables.....	585	613	613	613	613	613	613
Receivables.....	1,916	1,916	1,916	1,916	1,916	1,916	1,916
Other.....	11,907	11,823	11,907	11,858	9,553	7,675	5,534
Total current assets.....	46,502	24,589	76,105	28,704	22,817	19,547	17,596
NON-CURRENT ASSETS							
Holding account receivables.....	8,622	10,452	10,452	12,072	13,692	15,312	16,932
Property, plant and equipment.....	3,703	13,090	3,090	1,839	4,007	6,009	8,806
Intangibles.....	512	512	2,341	2,400	2,400	2,400	1,633
Restricted cash.....	394	394	752	752	752	752	752
Other.....	7,131	5,636	7,131	5,160	3,847	3,847	3,847
Total non-current assets.....	20,362	30,084	23,766	22,223	24,698	28,320	31,970
TOTAL ASSETS	66,864	54,673	99,871	50,927	47,515	47,867	49,566
CURRENT LIABILITIES							
Employee provisions.....	9,426	9,426	9,426	9,426	9,426	9,426	9,426
Payables.....	4,229	4,054	4,054	3,912	3,912	3,912	3,649
Borrowings and leases.....	113	96	96	103	120	116	116
Other.....	1,194	1,194	5,267	1,194	1,194	1,194	1,194
Total current liabilities.....	14,962	14,770	18,843	14,635	14,652	14,648	14,385
NON-CURRENT LIABILITIES							
Employee provisions.....	1,771	1,771	1,771	1,771	1,771	1,771	1,771
Borrowings and leases.....	2,813	1,526	1,526	242	317	246	199
Total non-current liabilities.....	4,584	3,297	3,297	2,013	2,088	2,017	1,970
TOTAL LIABILITIES	19,546	18,067	22,140	16,648	16,740	16,665	16,355
EQUITY							
Contributed equity.....	47,318	36,606	77,731	34,279	30,775	31,202	33,211
Total equity	47,318	36,606	77,731	34,279	30,775	31,202	33,211
TOTAL LIABILITIES AND EQUITY	66,864	54,673	99,871	50,927	47,515	47,867	49,566

(a) Full audited financial statements are published in the Department's and Tourism WA's Annual Reports.

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	156,912	235,374	339,996	247,574	209,945	188,053	182,073
Capital appropriation.....	251	11,597	3,485	1,646	3,696	3,697	3,697
Holding account drawdowns.....	585	585	585	820	820	820	820
Royalties for Regions Fund:							
Regional Community Services Fund.....	23,541	24,208	15,367	35,076	22,584	17,676	16,222
Other.....	4,818	-	1,780	130	135	135	-
Administered appropriations	4,610	4,110	4,010	18,924	11,380	1,200	1,200
Net cash provided by State Government	190,717	275,874	365,223	304,170	248,560	211,581	204,012
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(41,958)	(45,597)	(47,370)	(53,705)	(53,086)	(52,184)	(51,958)
Grants and subsidies	(50,077)	(142,630)	(212,329)	(151,474)	(80,504)	(62,152)	(54,338)
Supplies and services	(63,934)	(62,167)	(46,440)	(93,694)	(69,008)	(59,555)	(57,429)
Accommodation.....	(5,509)	(4,847)	(4,737)	(4,737)	(4,736)	(4,737)	(4,737)
GST payments	(10,480)	(4,827)	(4,827)	(4,827)	(4,827)	(4,827)	(4,827)
Finance and interest costs	(88)	(255)	(255)	(209)	(162)	(163)	(163)
Other payments	(24,467)	(36,123)	(26,446)	(57,092)	(47,557)	(37,142)	(37,457)
Receipts ^(c)							
Grants and subsidies	14	1,100	4,736	4,545	-	-	-
Sale of goods and services.....	1,611	-	-	-	-	-	-
GST receipts.....	11,243	4,827	4,827	4,827	4,827	4,827	4,827
Other receipts	3,129	4,286	2,366	5,586	5,286	5,336	4,636
Net cash from operating activities.....	(180,516)	(286,233)	(330,475)	(350,780)	(249,767)	(210,597)	(201,446)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(342)	(11,539)	(3,368)	(1,029)	(2,970)	(2,970)	(2,970)
Other receipts	-	1,032	-	-	-	-	-
Net cash from investing activities	(342)	(10,507)	(3,368)	(1,029)	(2,970)	(2,970)	(2,970)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(45)	(1,447)	(1,447)	(1,496)	(1,546)	(1,547)	(1,547)
Other payments	-	(1,032)	-	-	-	-	-
Other proceeds	-	1,486	-	1,783	2,141	2,141	2,141
Net cash from financing activities	(45)	(993)	(1,447)	287	595	594	594
NET INCREASE/(DECREASE) IN CASH HELD.....	9,814	(21,859)	29,933	(47,352)	(3,582)	(1,392)	190
Cash assets at the beginning of the reporting period	22,676	32,490	32,488	62,421	15,069	11,487	10,095
Net cash transferred to/from other agencies	(2)	-	-	-	-	-	-
Cash assets at the end of the reporting period	32,488	10,631	62,421	15,069	11,487	10,095	10,285

(a) Full audited financial statements are published in the Department's and Tourism WA's Annual Reports.

(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)

	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							
Burswood Park Board							
Aviation and Market Development	1,960	-	-	-	-	-	-
International Marketing Boost	2,858	-	-	-	-	-	-
Commonwealth Grants							
Aboriginal Tourism Initiatives	14	-	-	-	-	-	-
Australian Marine Complex Studies	-	-	3,636	4,545	-	-	-
Defence Science Centre	500	250	250	250	250	250	250
Domestic Marketing	-	1,100	1,100	-	-	-	-
Department of Training and Workforce							
Development - Defence Industry Veterans							
Employment Scheme	-	-	-	130	135	135	-
Department of Transport - Local Capability							
Fund	-	-	800	-	-	-	-
Lotterywest - International Education	-	-	980	-	-	-	-
Sale of Goods and Services							
Industry Development Revenue	1,611	-	-	-	-	-	-
GST Receipts							
GST Receipts	11,243	4,827	4,827	4,827	4,827	4,827	4,827
Other Receipts							
Australia China Natural Gas Technology							
Partnership Fund Contributions	454	-	-	-	-	-	-
Defence Science Centre	300	200	200	200	200	200	200
Gorgon Carbon Dioxide Gas Injection							
Project	100	100	100	100	100	100	100
Interest Receipts - Tourism	192	250	250	250	250	250	250
Onslow Community Development Fund	952	1,500	199	2,800	2,500	2,550	1,850
Other Receipts	286	834	515	834	834	834	834
Other Receipts - Tourism	228	800	500	800	800	800	800
Premier's Science Awards and Innovator of							
the Year	117	352	352	352	352	352	352
TOTAL	20,815	10,213	13,709	15,088	10,248	10,298	9,463

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

DETAILS OF ADMINISTERED TRANSACTIONS

	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							
Other							
Appropriations.....	22,579	22,970	23,489	24,768	21,816	22,102	10,410
Interest Received - CSIRO Loan.....	140	142	142	219	226	223	223
Load Discount Unwinding							
CSIRO.....	513	509	509	509	509	509	509
Millennium Chemicals	189	189	189	189	189	189	189
Onslow Social and Critical Infrastructure Funds (Wheatstone).....	34,509	24,858	11,701	25,164	29,836	-	-
TOTAL ADMINISTERED INCOME.....	57,930	48,668	36,030	50,849	52,576	23,023	11,331
EXPENSES							
Grants to Charitable and Other Public Bodies							
Onslow Social and Critical Infrastructure Funds	34,509	24,858	11,701	25,164	29,836	-	-
Qantas Hub Infrastructure.....	2,800	2,800	2,086	3,514	-	-	-
Statutory Authorities							
Anzac Day Trust ^(a)	300	300	799	1,730	1,300	1,300	1,300
Other Payments.....	-	-	20	-	-	-	-
Pilbara Ports Authority - Burrup Port Infrastructure Subsidy	9,013	9,013	9,013	9,110	9,110	9,110	9,110
Water Corporation							
Burrup Water System Subsidy	10,592	10,857	10,857	11,128	11,406	11,692	-
Infrastructure Upgrade	1,818	-	-	-	-	-	-
Other							
Loan Discounting	-	-	-	666	-	-	-
Payments to Consolidated Account CSIRO Principal and Interest Receipts	1,190	1,705	1,705	1,862	1,918	1,976	1,976
TOTAL ADMINISTERED EXPENSES.....	60,222	49,533	36,181	53,174	53,570	24,078	12,386

(a) Anzac Day Trust funding provided through the Department includes the Government's election commitment to increase annual funding, commencing in 2021-22, by \$1 million to \$1.3 million per annum, and funding in 2021-22 of \$430,000 to develop a local assistance dogs program for veterans and first responders.

Agency Special Purpose Account Details

AUSTRALIA-CHINA NATURAL GAS TECHNOLOGY PARTNERSHIP FUND

Account Purpose: To deliver a practical demonstration of the desire of Australia and China to establish genuine and long-term partnerships across the energy sector. It is intended to deliver positive outcomes relevant to the natural gas sector, including liquified natural gas, through activities including training and education programs, partnerships, workshops and research.

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Opening Balance.....	406	642	645	503
Receipts:				
Other	454	-	-	-
	860	642	645	503
Payments	215	642	142	-
CLOSING BALANCE.....	645	-	503	503

SPECIAL PROJECTS FUND

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

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Opening Balance	628	522	522	522
Payments	106	-	-	-
CLOSING BALANCE.....	522	522	522	522

DEFENCE SCIENCE CENTRE

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

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Opening Balance	-	609	610	628
Receipts:				
Appropriations	500	500	500	500
Other	800	450	450	450
	1,300	1,559	1,560	1,578
Payments	690	1,250	932	950
CLOSING BALANCE.....	610	309	628	628

**ASHBURTON NORTH SOCIAL INFRASTRUCTURE FUND
(ONSLOW COMMUNITY DEVELOPMENT FUND)**

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

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Opening Balance	471	-	-	4
Receipts:				
Other	952	1,500	199	2,800
	1,423	1,500	199	2,804
Payments	1,423	1,500	195	2,800
CLOSING BALANCE.....	-	-	4	4

Division 15 **Primary Industries and Regional Development**

Part 4 **Jobs and Economic Development**

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 43 Net amount appropriated to deliver services	190,236	218,824	227,913	236,800	207,954	203,137	183,209
Amount Authorised by Other Statutes							
- Biosecurity and Agriculture Management Act 2007	2,956	3,042	3,042	3,333	3,633	3,742	3,742
- Salaries and Allowances Act 1975	3,182	3,182	3,182	3,198	3,210	3,222	3,235
Total appropriations provided to deliver services	196,374	225,048	234,137	243,331	214,797	210,101	190,186
ADMINISTERED TRANSACTIONS							
Item 44 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	1,550	1,550	1,550	1,550	1,550	1,550	1,550
CAPITAL							
Item 120 Capital Appropriation	5,102	31,495	11,881	40,582	16,569	7,455	5,459
TOTAL APPROPRIATIONS	203,026	258,093	247,568	285,463	232,916	219,106	197,195
EXPENSES							
Total Cost of Services	451,809	506,156	460,813	591,834	473,795	439,430	435,669
Net Cost of Services (a) (b)	349,545	431,562	374,370	486,590	377,695	339,664	327,547
CASH ASSETS (c)	134,647	101,762	128,548	97,672	93,144	92,653	92,280

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

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

(c) As at 30 June each financial year.

Spending Changes

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

	2020-21 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					
Agriculture Climate Resilience Fund	-	3,750	3,950	3,800	3,500
Albany Trails	-	1,600	1,600	-	-
Animal Welfare	-	806	812	788	407
Animal Welfare Package - Small Commitments	-	500	500	500	500
Australian Underwater Discovery Centre	-	6,200	3,300	-	-
Backing North Wanneroo Agriculture	-	500	250	-	-
Boost to Food Industry Innovation	-	1,000	1,000	1,000	1,000
Boulder Camp Upgrade	-	510	-	-	-
Bunbury Speedway Upgrades	-	750	-	-	-

	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
Carnarvon					
Flood Support	-	1,000	-	-	-
One Mile Jetty	-	1,500	3,000	-	-
Dawesville Community Centre	-	-	3,000	-	-
Feasibility Study for an Advanced Manufacturing and Technology Hub for Bunbury Geographe	-	1,500	500	-	-
Full Circle Therapy Centre (Paediatric Allied Health Services)	-	2,070	697	-	-
Halls Creek Town Development Masterplan	-	3,500	-	-	-
Harvey Senior Citizens Centre Redevelopment	-	610	-	-	-
Harvey Trails and Adventure Precinct Masterplan Project	-	105	-	-	-
Industry Attraction and Development Fund - Collie	-	1,469	5,531	6,000	6,000
Kalgoorlie Boulder Youth Precinct and Hub Project	-	-	2,100	-	-
Karlkurla Bushland and Nature Playground	-	600	-	-	-
New Aquaculture Development Zone(s)	-	440	880	880	-
Northern Native Seeds Initiative	-	707	2,222	857	607
Peel Agrifood Activation Fund - Food Technology Facility Project	-	4,000	3,000	1,500	1,500
Peel Regional Trails	-	500	1,500	-	-
Pet Sterilisation Program	-	250	-	-	-
Ravenswood Community Centre	-	750	-	-	-
Royal Society for the Prevention of Cruelty to Animals (RSPCA) Funding	-	580	580	580	580
Small Commitments	2,644	13,379	-	-	-
Waroona Town Centre Revitalisation	-	1,300	-	-	-
Western Australian Processed Oats Industry Growth Partnerships	-	2,093	3,458	2,310	2,260
Western Australian Wine Industry Export Growth Partnerships Project	115	810	720	720	635
Yalgorup National Park Ecotourism Development	-	2,000	-	-	-
COVID-19 Response					
Margaret River Main Street Redevelopment	3,080	(3,080)	-	-	-
Royal Agricultural Society of Western Australia	-	4,000	-	-	-
New Initiatives					
Biosecurity Incidents and Emergency Response	11,947	-	-	-	-
Carbon Farming and Land Restoration Program	181	3,344	3,625	1,280	362
Collie Replica Mine Upgrade	90	272	-	-	-
Collie Visitor's Centre Upgrade	37	500	-	-	-
Digital Connectivity Opportunities for the Northern Goldfields	-	500	500	-	-
Enhancing Biosecurity and Emergency Response	-	3,834	4,067	3,665	3,524
Food and Beverage Value-Add Investment Grants	1,126	684	(1,810)	-	-
Future Drought Fund - Farm Business Resilience and Regional Drought Resilience Planning Programs	-	3,561	-	-	-
Goldfields Migration Employment Project	150	150	-	-	-
Horticultural Netting Infrastructure Scheme for the Pome Fruit Industry	-	2,167	-	-	-
Koojan Downs Road Upgrade	-	1,000	-	-	-
Marine Park Compensation	1,250	-	-	-	-
National Plant Health Surveillance Program	-	126	126	126	126
North West Aboriginal Housing Fund	(2,000)	(2,000)	(5,000)	(2,633)	-
Ord Cotton Gin Electricity Infrastructure	-	(3,490)	-	-	-
Peel Harvey Catchment Council Water Research Infrastructure	58	284	83	75	-
Regional Recovery Partnerships	-	8,480	1,360	-	-
Regional Telecommunications Project - Regional Connectivity Program	-	8,252	-	-	-
Resolution of Native Title in the South West of Western Australia (Settlement)	-	150	152	153	155
Severe Tropical Cyclone Seroja - Assistance Package	2,054	1,206	-	-	-
Transforming Bunbury's Waterfront Stage 3 Phase 1	-	673	1,446	714	-
University of Western Australia Wave Energy Research Centre and Participation in the Blue Energy Collaboration Research Centre	-	800	500	250	-
Water Smart Farms and Southern Rangelands Restoration	140	1,472	325	-	-
Westport Project	53	503	508	462	-
Ongoing Initiatives					
Aboriginal Heritage and Cultural Centre (Gwoonwardu Mia) in Carnarvon	-	1,167	1,167	1,166	-
Coral Bay Workers' Accommodation Facility	-	750	-	-	-
National Biosecurity Response Cost Share Arrangements	2,300	-	-	-	-
Natural Resource Management Program (Administered)	-	-	1,500	1,500	1,500
Peel-Harvey Catchment Council Water Research Infrastructure	-	120	-	-	-
Shark Hazard Mitigation Initiatives	-	980	1,190	1,191	1,078
Surf Life Saving Western Australia - Shark Hazard Mitigation Services	-	-	3,944	3,983	4,023
Western Australian Wild Dog Action Plan 2021-2025	-	2,339	2,347	2,355	2,363

Significant Issues Impacting the Agency

1. Regional Western Australia and its primary industries are key drivers of the State's economy. The food and fibre sector is the State's second largest exporter, with an export value of \$8.3 billion in 2019-20. Growth prospects due to international demand are underpinned by the State's strong reputation for trusted, high-quality food; potential to increase value-added products; and expanding markets in the agriculture, fisheries, aquaculture, tourism, and food and beverage industries.
2. The Primary Industries Plan and the Aquaculture Development Plan (the Plans) were released in late 2020. The Plans align to the WA Jobs Plan and set the strategic direction for the State's primary industries by supporting sustainability and growth, creating jobs, increasing investment and diversifying regional economies.
3. Addressing climate change is a key priority and the Department is working with farmers and natural resource management sectors to meet the resulting challenges and opportunities. The Department is supporting primary industries in responding to these challenges through the \$15 million Agriculture Climate Resilience Fund and the \$15 million Carbon Farming and Land Restoration Program.
4. The COVID-19 pandemic continues to impact the Department's work, including the delivery of recovery initiatives. The social and economic disruptions caused by the COVID-19 pandemic have had varying impacts and seen uneven recovery across regional Western Australia, particularly in respect of the State's reliance on overseas and interstate workers. The Department is coordinating several initiatives in response to this challenge, including via the Seasonal Worker Programme, the Pacific Labour Scheme and the Regional Travel and Accommodation Support Scheme.
5. The Department has an important lead role in primary industries trade, supporting industry and businesses to access markets and pursue export opportunities, particularly given ongoing disruptions to global supply chains. The Department continues to engage with industry and the Commonwealth Government to influence policy and ensure trade negotiations benefit Western Australian industries to build resilience in the current environment.
6. The Department continues to deliver world-leading research and development and science in grains, horticulture, livestock, aquaculture and fisheries. Together with partners InterGrain and the Australian Export Grains Innovation Centre, research aims to improve flexibility and resilience to help farmers meet changing growing and market conditions. Alongside existing programs, the \$10.1 million Processed Oats Industry Growth Partnership and the \$3 million Wine Industry Export Growth Partnership will unlock sustainable growth of these sectors.
7. Robust biosecurity underpins the State's reputation as a world-class food producer, increases our market access and supports our environmental and social amenity. The Department's ability to undertake preventative biosecurity measures, surveillance and diagnostics to detect new threats, and support market access is under increasing pressure, as the frequency and scale of incursions increases. The Department will continue to focus efforts on improving its emergency preparedness and early detection and warning capabilities.
8. The Department is contributing \$8.3 million to the Commonwealth's Regional Connectivity Program in 2021-22. The Program uses a place-based approach to target telecommunications infrastructure investment that will provide economic opportunities and improve participation in the digital economy for regional communities and businesses.
9. The Department is addressing accommodation needs for its metro-based staff, and vital State laboratory infrastructure and functions. Critical upgrades to laboratories at the Department's Kensington site have commenced, alongside the relocation of metro-based staff to modern offices. The Department is progressing plans for a permanent long-term metropolitan facility that supports protection of Western Australia from biosecurity threats and drives research to grow the State's primary industries. The Department is also progressing a strategy to grow its presence in regional Western Australia.
10. The Department has an extensive legislative reform program in the areas of animal welfare, biosecurity and aquatic resource management. The independent review of the *Animal Welfare Act 2002* has been finalised with the Department now working to implement the Government's response. Foundations are being laid for the review of the *Biosecurity and Agriculture Management Act 2007* with an independent panel to be appointed. The Department is also continuing its work on the Veterinary Practice Bill 2020. Implementation of the reforms reflected in amendments to the *Aquatic Resources Management Act 2016* will be a priority once proclaimed.

11. Recognising the valuable economic and social contributions that recreational fishing makes to regional Western Australia and metropolitan Perth, the Department will continue the roll-out of support to the Western Australian recreational fishing industry. Planning and delivery of three new artificial reefs, stock enhancement and restocking initiatives, and a State-wide recreational fishing tourism campaign is ongoing.
12. The Department will spend an additional \$17 million over the forward estimates period to expand and continue a number of shark hazard mitigation initiatives, including \$12 million for Surf Life Saving WA for initiatives such as beach and aerial patrols.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	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. Regional Industry and Community Development Investment Facilitation	138,590	178,635	110,304	186,447	121,556	104,110	113,100
2. Corporate and Business Development Services Provided by the Department to Support Regional Development Commissions	30,995	32,418	29,025	35,871	52,788	40,404	40,751
3. Regional Technical and Technological Development	65,359	84,115	67,002	121,219	68,868	58,256	53,389
4. Regional Skills and Knowledge Development	19,393	22,493	24,739	19,988	34,378	35,732	34,293
5. Regional Social Amenity Development	37,405	31,240	54,515	70,875	29,984	28,687	27,977
6. Agricultural and Fisheries Biosecurity and Integrity	86,223	83,884	101,619	88,724	96,547	97,514	94,870
7. Agricultural and Fisheries Natural Resource Management	73,844	73,371	73,609	68,710	69,674	74,727	71,289
Total Cost of Services	451,809	506,156	460,813	591,834	473,795	439,430	435,669

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: Regional Western Australia has the investment to grow and create jobs:					
Ratio of the value of grants awarded from the Department for industry and community development initiatives to the value of co-contributions committed from non-Western Australian Government recipients	n/a	1:1	1:2.3	1:1	1, 2
Outcome: Regional Western Australia has the technology to grow and create jobs:					
Percentage of clients satisfied with the Department's technology initiatives	86%	80%	87%	80%	
Outcome: Regional Western Australia has the skills and knowledge to grow and create jobs:					
Percentage of clients satisfied with the Department's capability initiatives	75%	70%	70%	70%	
Outcome: Regional Western Australia has the social amenity, through recreational fisheries, to grow and create jobs:					
Percentage of clients satisfied with the Department's management of recreational fishing	90%	85%	89%	85%	
Outcome: Western Australia agriculture and fishing protect their biosecurity advantages and integrity:					
Percentage of exotic terrestrial weed, pest and disease threats resolved appropriately	62.3%	60%	50%	60%	
Percentage of invasive aquatic pests and exotic diseases resolved appropriately	50%	60%	100%	60%	3
Outcome: Western Australia agriculture and fishing protect the sustainability of the natural resources on which they rely and impact:					
Percentage change in the spatial extent of the southwest cropping region that maintains sufficient year-round ground cover for protecting and improving soil health	-0.4%	0%	-2.5%	0%	
Number of soil health extension workshops held	46	24	46	30	4
Proportion of fish stocks identified as not being at risk or vulnerable through exploitation	98%	95%	98%	95%	
Percentage of commercial and recreational fisheries where acceptable catches (or effort levels) are achieved	91%	90%	90%	90%	

(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 key effectiveness indicator has been changed from the 2020-21 Budget onwards and no comparable data is available for 2019-20.
2. The actual ratio of the value of grants awarded to the value of co-contribution of 1:2.3 indicates that the grants are stimulating external investments leading to growth in regional communities and industry development. The largest contributor to this was the Food and Beverage Value Add Investment Grant which attracted significant external investment.
3. As there were no reportable declared aquatic exotic disease incidents in 2020-21, the 2020-21 Estimated Actual is 100% against the 2020-21 Budget of 60%.
4. The 2020-21 Budget was forecast on a reduced number of workshops due to the COVID-19 pandemic however, with the migration to online e-conferencing and some regional areas not impacted by snap lockdowns, this resulted in more workshops being undertaken in the 2020-21 Estimated Actual.

Services and Key Efficiency Indicators

1. Regional Industry and Community Development Investment Facilitation

This service facilitates high-impact regional development and primary industry initiatives that contribute to economic growth, diversification, job creation and strong communities, with a focus on attracting the investment needed to grow regional Western Australia.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 138,590	\$'000 178,635	\$'000 110,304	\$'000 186,447	1
Less Income ^(a)	8,635	6,369	8,891	12,575	2
Net Cost of Service	129,955	172,266	101,413	173,872	
Employees (Full-Time Equivalents)	271	291	270	290	
Efficiency Indicators					
Average cost per hour to deliver regional industry and community development investment facilitation	\$283.57	\$350.69	\$241.86	\$380.88	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 from the 2020-21 Budget to the 2020-21 Estimated Actual of \$68.3 million is mainly attributable to delays in the delivery of programs such as the Regional Economic Development Grants, Pilbara Aboriginal Town Based Reserves, Dampier Peninsula Activation, Carnarvon Flood Mitigation works, Leonora Ageing in Place Project and the Regional Development Leverage Unit. The increase from the 2020-21 Estimated Actual to the 2021-22 Budget Target of \$76.1 million is mainly attributable to the retiming of the above projects from 2020-21 and additional funding received for new initiatives such as the Regional Recovery Partnership Programs, Koojan Downs Road Upgrade and election commitments such as the Full Circle Therapy Centre and the Halls Creek Town Development Masterplan.
2. The increase in Income from the 2020-21 Budget to the 2020-21 Estimated Actual and the 2021-22 Budget Target is mainly attributable to additional Commonwealth funding for the Regional Recovery Partnership Program.
3. The efficiency indicator for the 2021-22 Budget Target increases significantly from the 2020-21 Estimated Actual largely due to the underspend in 2020-21 with this funding carried over to 2021-22 (refer to Note 1 above).

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

This service focuses on the Department providing operational resources and services to the nine Regional Development Commissions (RDCs).

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	30,995	32,418	29,025	35,871	1
Less Income	356	294	225	265	
Net Cost of Service	30,639	32,124	28,800	35,606	
Employees (Full-Time Equivalents)	117	124	109	138	2
Efficiency Indicators					
Average cost per hour to deliver corporate and business development services to support RDCs	\$139.00	\$129.42	\$119.76	\$157.49	3

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service from the 2020-21 Estimated Actual to the 2021-22 Budget Target is mainly attributable to new funding for election commitments such as the Northern Native Seed Development Initiative and the Feasibility Study for an Advanced Manufacturing and Technology Hub for Bunbury Geopraphe.
2. The increase in full-time equivalents (FTEs) from the 2020-21 Estimated Actual to the 2021-22 Budget Target mainly relates to the expectation that existing vacancies will be filled, together with the additional FTEs associated with the Northern Native Seeds Development Initiative and the Advanced Manufacturing and Technology Hub for Bunbury Geopraphe.
3. The decrease in the efficiency indicator from the 2020-21 Budget to the 2020-21 Estimated Actual relates to underspends as a result of the ongoing effect of COVID-19 on the ability to deliver projects and the need to ensure appropriate governance arrangements are in place to enable the payment of the 475 small commitments. The increase from the 2020-21 Estimated Actual to the 2021-22 Budget Target relates to the approval of new initiatives (refer Note 1 above).

3. Regional Technical and Technological Development

This service provides research, development and innovation to catalyse primary industry and regional growth.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	65,359	84,115	67,002	121,219	1
Less Income ^(a)	24,648	17,925	20,887	24,651	2
Net Cost of Service	40,711	66,190	46,115	96,568	
Employees (Full-Time Equivalents)	267	278	303	332	3
Efficiency Indicators					
Average cost per hour to deliver regional technical and technological development	\$90.39	\$140.99	\$130.85	\$215.98	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 decrease from the 2020-21 Budget to the 2020-21 Estimated Actual of \$17.1 million is mainly attributable to the delay in delivering projects such as the Regional Telecommunications Project, State Agricultural Telecommunications Infrastructure Improvement Fund and the Greenbushes Lithium Supply Chain. The increase from the 2020-21 Estimated Actual to the 2021-22 Budget Target of \$54.2 million is mainly as a result of the retiming of the above projects and additional funding for election commitments such as the Agriculture Climate Resilience Fund and additional funding for the Regional Connectivity Program and the Future Drought Fund.
2. The increase from the 2020-21 Estimated Actual to the 2021-22 Budget Target is mainly attributable to new Commonwealth funding to be received in 2021-22 for the Future Drought Fund.
3. The increase in FTEs from the 2020-21 Estimated Actual to the 2021-22 Budget Target relates to an increased allocation of corporate FTEs commensurate with the increased activity for this service.
4. The increase from the 2020-21 Estimated Actual to the 2021-22 Budget Target is mainly due to the increase in Total Cost of Service as a result of the recashflowing of programs and additional funding to be received in 2021-22 (refer to Note 1 above).

4. Regional Skills and Knowledge Development

This service aims to develop the capability of people in the primary industry and regional development sectors through training and education programs and providing information in a range of user-friendly formats.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 19,393	\$'000 22,493	\$'000 24,739	\$'000 19,988	1
Less Income ^(a)	3,481	2,541	1,643	1,720	
Net Cost of Service	15,912	19,952	23,096	18,268	
Employees (Full-Time Equivalents)	58	62	74	74	
Efficiency Indicators					
Average cost per hour to deliver regional skills and knowledge development	\$161.97	\$190.64	\$197.81	\$159.56	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 decrease in Total Cost of Service from the 2020-21 Estimated Actual to the 2021-22 Budget Target of \$4.8 million is mainly attributable to the return of unspent grant moneys from prior years for externally funded projects.
2. The decrease in the efficiency indicator from the 2020-21 Estimated Actual to the 2021-22 Budget Target is mainly due to the reduction in Total Cost of Service (refer to Note 1 above).

5. Regional Social Amenity Development

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 37,405	\$'000 31,240	\$'000 54,515	\$'000 70,875	1
Less Income ^(a)	9,017	6,575	9,986	11,356	2
Net Cost of Service	28,388	24,665	44,529	59,519	
Employees (Full-Time Equivalents)	111	114	121	125	
Efficiency Indicators					
Average cost per hour to deliver regional social amenity development	\$152.15	\$128.18	\$267.78	\$335.69	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 Total Cost of Service from the 2020-21 Budget to the 2020-21 Estimated Actual of \$23.3 million relates partially to the Broome Chinatown project (\$6.5 million) and COVID-19 Response projects which were previously included in the 2020-21 Budget for Service 1 and are now reflected in Service 5. The increase in Total Cost of Service from the 2020-21 Estimated Actual to the 2021-22 Budget Target of \$16.4 million is largely due to funding received for election commitments for projects such as the Australian Underwater Discovery Centre, Small Commitments, Yalgorup National Park Ecotourism Development and the Waroona Town Centre Revitalisation.
2. The increase from the 2020-21 Budget to the 2020-21 Estimated Actual of \$3.4 million relates mainly to recreational fishing fees where the anticipated COVID-19 impact on fees did not materialise.
3. The increase in the efficiency indicator from the 2020-21 Budget to the 2020-21 Estimated Actual and the 2021-22 Budget Target is largely due to funding received for election commitments (refer to Note 1 above).

6. Agricultural and Fisheries Biosecurity and Integrity

This service focuses on maintaining and enhancing Western Australia's biosecurity status and meeting national and international commitments. It also includes integrity matters such as animal welfare regulatory obligations.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 86,223	\$'000 83,884	\$'000 101,619	\$'000 88,724	1
Less Income ^(a)	19,849	14,477	21,447	18,136	2
Net Cost of Service	66,374	69,407	80,172	70,588	
Employees (Full-Time Equivalents)	393	415	444	451	
Efficiency Indicators					
Average cost per hour to deliver agricultural and fisheries biosecurity and integrity	\$99.85	\$99.95	\$135.50	\$116.52	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 increase in Total Cost of Service from the 2020-21 Budget to the 2020-21 Estimated Actual of \$17.7 million is mainly attributable to an increase in the number and cost of emergency incidents with the main component relating to the Queensland Fruit Fly incident in Dalkeith and Coolbellup which amounted to \$11 million. By their very nature, emergency incidents are not budgeted, reflecting the decrease from the 2020-21 Estimated Actual to the 2021-22 Budget Target.
2. The increase in Income from the 2020-21 Budget to the 2020-21 Estimated Actual of \$7 million partially relates to funding received under the nationally cost shared biosecurity arrangements as well as an increase in regulatory fees and service fees and charges across a range of services.

7. Agricultural and Fisheries Natural Resource Management

This service supports the sustainable management of the natural resources that underpin Western Australia's primary industries.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	73,844	73,371	73,609	68,710	
Less Income ^(a)	36,278	26,413	23,364	36,541	1
Net Cost of Service	37,566	46,958	50,245	32,169	
Employees (Full-Time Equivalents)	357	360	320	285	
Efficiency Indicators					
Average cost per hour to deliver agricultural and fisheries natural resource management	\$62.26	\$77.27	\$136.48	\$142.92	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 Income from the 2020-21 Estimated Actual to the 2021-22 Budget Target is mainly due to the normalisation of fisheries access fees following the COVID-19 relief measures which were applied in 2020-21.
2. The increase from the 2020-21 Budget to the 2020-21 Estimated Actual is predominantly due to a change in the calculation methodology for the average cost per hour. Had the same basis of calculation been applied, then the 2019-20 Actual would have been \$125.82 and the 2020-21 Budget would have been \$123.97. The 2020-21 Estimated Actual and the 2021-22 Budget Target reflect a higher average cost per hour due to a reduction in the number of FTEs.

Asset Investment Program

1. The Department's Asset Investment Program (AIP) provides for the replacement, maintenance, upgrade and expansion of assets that support the delivery of services throughout the State. These assets include, but are not limited to, buildings and infrastructure, progressive replacement of marine vessels, information systems and operational equipment.
2. The approved AIP for 2021-22 is \$45.5 million, which includes the following significant projects:
 - 2.1. \$13 million will be invested to upgrade laboratories and associated offices at the South Perth site to meet the immediate needs of the Department;
 - 2.2. investment of \$12.2 million to integrate and update the Department's core business systems which includes the Enterprise Document and Records Management System, Financial Management Information System and Human Resource Management Information System. The upgrading of the Department's core business systems was identified as a critical component in delivering Machinery of Government efficiencies and to ensure systems were fully integrated to deliver on the requirements of an amalgamated agency, however, this was delayed by the organisational redesign and COVID-19. In addition, \$3.5 million has been reallocated from other capital programs to the Digital Foundations Program. This project aims to mitigate current information and communications technology risks and enable the core business systems and future information and communications technology business investments to be delivered and underpinned by a robust and contemporary foundation;
 - 2.3. total rolling program of \$12.3 million for the replacement of equipment (\$6.6 million) and small boats and trailers (\$2.9 million); information systems upgrade (\$519,000); upgrade of facilities in the Abrolhos Islands (\$524,000); and purchase and replacement of capital equipment required to undertake research and other activities arising from funding arrangements with external bodies (\$1.7 million);
 - 2.4. \$10.6 million for the Industry Attraction and Development Fund - Collie as part of the further economic plan for the region with funding being set aside for future industry development projects;
 - 2.5. \$10.7 million has been provided as part of the COVID-19 Response, which includes Transforming Bunbury's Waterfront Stage 3 Phase 1 (\$7.3 million); Geraldton Finfish Nursery (\$1.5 million); Katanning Sheep Transition (\$700,000); Albany Shellfish Hatchery (\$700,000); and the Hillarys Facilities Upgrade (\$500,000);
 - 2.6. \$8.2 million for the North West Aboriginal Housing Initiative to increase housing choices and support services for Aboriginal families as a means of improving education and employment outcomes, increasing aspiration and independence, supporting individuals, families and communities to increase capacity and resilience, and enabling wealth creation;
 - 2.7. investment of \$3.1 million to finalise the Wild Dog Action Plan, comprising \$2.1 million on the replacement and extension of the State Barrier Fence to limit the entry of wild dogs, emus and kangaroos into agricultural regions which impacts on high value crops and pastures and \$1 million to commence the Wild Dog Action Plan 2022-25; and
 - 2.8. \$1 million to undertake the Project Definition Plan for the Department's New Metropolitan Facility.

	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							
Albany Shellfish Hatchery	700	7	7	693	-	-	-
Hillarys Facilities Upgrade	500	20	20	480	-	-	-
Katanning Sheep Transition	1,500	775	775	725	-	-	-
Transforming Bunbury's Waterfront Stage 3 - Phase 1	78,100	50	50	7,250	40,300	30,500	-
Other Works in Progress							
Abrolhos Islands Rolling Program	3,996	2,572	355	524	300	300	300
Agricultural Sciences Research and Development Fund	1,381	1,131	903	250	-	-	-
Boosting Bio-Security Defences	937	618	481	319	-	-	-
Building Grains Research and Development Capacity	6,053	955	955	2,026	1,000	1,000	1,072
Core Systems Upgrade							
Enterprise Document and Records Management System	4,366	1,697	1,697	2,669	-	-	-
Financial Management Information System	7,523	2,753	2,753	4,720	50	-	-
Human Resource Management Information System	6,280	1,441	1,441	4,789	50	-	-
Equipment Replacement Program							
Equipment Replacement Program	39,279	30,068	822	3,905	-	2,653	2,653
Fit-out Furniture and Office Equipment Rolling Program	7,863	4,134	-	1,929	600	600	600
Operational Equipment Rolling Program	5,748	4,055	-	783	82	414	414
Small Boats and Trailers Rolling Program	17,767	9,020	475	2,882	2,743	1,561	1,561
Frank Wise Tropical Research Institute Refurbishment	1,265	15	10	1,250	-	-	-
Geraldton Marine Finfish Nursery Facility	6,141	591	300	-	5,550	-	-
Help Grain Growers to Better Manage Risk (e-Connected Grainbelt)	2,937	2,892	10	45	-	-	-
Information Systems Upgrade							
Digital Foundations Program	6,508	1,522	1,522	3,491	1,495	-	-
Information System Development Rolling Program	6,423	4,404	-	519	400	550	550
Shark Monitoring Network	1,456	745	75	262	262	187	-
Laboratory Upgrades - Kensington Site	18,390	1,440	1,350	12,950	4,000	-	-
Northern Beef Industry Strategy	180	66	66	114	-	-	-
Plant and Equipment - Externally Funded Projects	2,164	428	428	1,736	-	-	-
Refurbishment of Gascoyne Development Commission New Site	430	25	25	405	-	-	-
Regional Natural Resource Management Program	9,811	6,523	234	1,282	2,006	-	-
Wild Dog Action Plan	12,465	6,376	2,525	3,089	1,000	1,000	1,000
COMPLETED WORKS							
Metropolitan Accommodation Facilities	1,000	1,000	1,000	-	-	-	-
Great Kimberley Marine Park	424	424	51	-	-	-	-
NEW WORKS							
COVID-19 Response							
Geraldton Finfish Nursery	2,657	-	-	1,500	1,157	-	-
Provision of Floating Upweller Systems (FLUPSYs)	87	-	-	87	-	-	-
Other New Works							
New Metropolitan Facilities (Project Definition Plan)	1,000	-	-	1,000	-	-	-
Industry Attraction and Development Fund - Collie	20,378	-	-	10,632	9,746	-	-
Modern Biosecurity and Product Integrity	4,750	-	-	750	1,500	1,500	1,000
North West Aboriginal Housing Initiative	50,022	-	-	8,193	8,578	24,065	9,186
Royalties for Regions Program - Asset Investment Underspend Provision ^(a)	(35,780)	-	-	(35,780)	-	-	-
Total Cost of Asset Investment Program	294,701	85,747	18,330	45,469	80,819	64,330	18,336
FUNDED BY							
Capital Appropriation			7,987	33,541	8,814	1,987	1,300
Drawdowns from Royalties for Regions Fund			2,897	26,837	59,873	56,565	11,258
Drawdowns from the Holding Account			2,577	3,840	3,825	5,778	5,778
Funding Included in Royalties for Regions Administered Item			-	(35,780)	-	-	-
Internal Funds and Balances			4,869	11,183	1,550	-	-
Other Grants and Subsidies			-	5,848	6,757	-	-
Total Funding			18,330	45,469	80,819	64,330	18,336

(a) The Asset Investment Underspend Provision ensures the total Royalties for Regions expenditure, across the entire program, remains under the approved expenditure limit, recognising that not all projects will spend their respective budgets.

Financial Statements

Income Statement

Expenses

1. The increase in the Total Cost of Services from the 2020-21 Estimated Actual to the 2021-22 Budget Estimate of \$131 million (28%) is largely due to the approval of \$57.1 million in election commitments to be spent in 2021-22 and \$35 million for other initiatives including the Regional Recovery Partnerships, Farm Business Resilience and Regional Drought Resilience Planning Programs and Western Australian Regional Connectivity Program. In addition, there have been delays in various programs such as the Regional Telecommunications Project, Regional Economic Development Scheme and Pilbara Town Based Reserves, due to late project proposal submissions from proponents, travel restrictions due to COVID-19 and grant recipients being unable to meet milestones and financial obligations.

Income

2. The increase in Income in the 2021-22 Budget Estimate relates to the normalisation of fisheries access fees following the COVID-19 relief measures which were applied in 2020-21.
3. The increase in Service appropriations from the 2020-21 Budget to the 2020-21 Estimated Actual primarily relates to additional funding of \$11.5 million for Biosecurity Incidents and Emergency Responses, supplementary funding of \$8.1 million for the reduction in Managed Fisheries Access Fees as a result of COVID-19, \$4.8 million for expenses on premises, \$2.3 million for national biosecurity responses, retiming of \$3.1 million from 2021-22 to 2020-21 for the Margaret River Main Street Redevelopment, \$2.1 million for the Severe Tropical Cyclone Seroja Assistance Package, and \$2.6 million for Small Commitments. This was offset by a reduction of \$11.3 million in Depreciation and amortisation expenses, and delays of \$10 million in various project expenditures. The increase in Service appropriations from 2020-21 Estimated Actual to the 2021-22 Budget Estimate is mainly as a result of the carryover of spending amounting to \$10 million and funding of election commitments.

Statement of Financial Position

4. The increase in Restricted cash of \$17.2 million between the 2020-21 Budget to the 2020-21 Estimated Actual is due to the revised timing for the delivery of a number of programs as a result of the COVID-19 pandemic. It is estimated that approximately \$19 million will be spent in 2021-22 from the restricted cash reserves to continue the delivery of these projects.
5. The decrease in the Total Non-Current Assets between the 2020-21 Budget to the 2020-21 Estimated Actual results from the deferral of spending for the Collie Industry Attraction and Development Fund (\$9.7 million) and other capital programs. Capital programs include the Pilot Nursery Aquaculture Development in Geraldton (\$5.5 million), Wild Dog Action Plan (\$4.1 million), Equipment Replacement Programs (\$3.2 million), Small Boats and Trailers Rolling Program (\$2.5 million), Regional Natural Resource Management Program (\$2 million), and the Geraldton Finfish Nursery (\$1 million). The decrease is also due to the reduction in Holding account receivables as a result of lower Depreciation and amortisation expense.

Statement of Cashflows

6. The net cash in the 2021-22 Budget Estimate decreases from the 2020-21 Estimated Actual reflecting the approved carryover of funding for projects such as the Regional Telecommunications Project, Regional Economic Development Scheme and Regional Development Leverage Unit, as well as various externally funded 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)	203,373	202,486	205,237	212,127	210,793	217,780	213,707
Grants and subsidies ^(c)	82,097	138,651	89,424	190,602	86,502	58,142	54,300
Supplies and services	87,576	106,164	100,072	127,851	113,431	100,046	100,401
Accommodation	18,300	11,015	16,317	16,856	16,801	16,610	16,837
Depreciation and amortisation	20,927	28,424	17,274	20,214	24,678	25,700	28,961
Finance and interest costs	1,231	973	823	490	442	452	424
Other expenses	38,305	18,443	31,666	23,694	21,148	20,700	21,039
TOTAL COST OF SERVICES	451,809	506,156	460,813	591,834	473,795	439,430	435,669
Income							
Sale of goods and services	4,674	5,525	6,274	6,381	7,706	8,788	8,807
Regulatory fees and fines	49,651	31,177	37,539	52,021	52,380	52,711	60,811
Grants and subsidies	31,887	31,569	35,831	40,346	29,517	31,778	32,020
Other revenue	16,052	6,323	6,799	6,496	6,497	6,489	6,484
Total Income	102,264	74,594	86,443	105,244	96,100	99,766	108,122
NET COST OF SERVICES ^(d)	349,545	431,562	374,370	486,590	377,695	339,664	327,547
INCOME FROM STATE GOVERNMENT							
Service appropriations	196,374	225,048	234,137	243,331	214,797	210,101	190,186
Resources received free of charge	2,346	1,849	1,849	1,849	1,849	1,849	1,849
Royalties for Regions Fund:							
Country Local Government Fund	-	1,000	-	-	-	-	-
Regional Community Services Fund	65,067	107,652	68,596	129,909	99,504	60,949	73,735
Regional Infrastructure and Headworks Fund	5,521	12,762	1,914	29,068	1,095	7,063	3,262
Regional and State-wide Initiatives	59,286	61,651	61,620	60,252	56,570	57,394	57,409
Other revenues	1,912	10,237	5,621	8,215	8,574	1,817	1,798
TOTAL INCOME FROM STATE GOVERNMENT	330,506	420,199	373,737	472,624	382,389	339,173	328,239
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(19,039)	(11,363)	(633)	(13,966)	4,694	(491)	692

(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 1,574, 1,641 and 1,695 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 Governance and Leadership Development Program.....	-	1,300	511	1,056	1,318	1,318	1,318
Aboriginal Heritage and Cultural Centre (Gwoonwardu Mia) in Carnarvon.....	1,313	-	-	1,781	1,167	1,166	-
Agricultural Sciences Research and Development Fund	2,263	-	581	1,350	-	-	-
Agricultural Senior Officers Committee (AGSOC) ..	3,093	3,253	5,540	3,308	3,365	3,423	3,423
Agriculture - Externally Funded Projects	5,307	6,560	6,560	7,602	4,226	4,013	3,702
Albany Artificial Surf Reef Business Case	150	100	100	-	-	-	-
Albany Wave Energy Research.....	1,083	1,084	1,081	3	-	-	-
Broome Chinatown Revitalisation.....	5,500	6,450	6,450	-	-	-	-
Busselton Margaret River Airport	1,740	-	-	-	-	-	-
Carbon Farming and Land Restoration Program....	-	-	-	2,355	3,210	920	-
Carnarvon Flood Mitigation Works - Stage 2....	-	2,528	57	2,471	-	-	-
Collie Futures Fund	289	200	200	675	-	-	-
Collie Replica Mine Upgrade Project.....	-	-	90	272	-	-	-
Collie River Revitalisation.....	125	-	-	-	-	-	-
Collie Tourism Readiness and Economic Stimulation Proposal.....	-	1,100	1,100	-	-	-	-
Collie Visitor's Centre Upgrade Project	-	-	37	500	-	-	-
Community Centres Network.....	3,066	3,653	537	3,000	3,000	3,000	3,000
Community Chest Grants Scheme	-	201	213	-	-	-	-
COVID-19 Recreational Fishing Recovery	-	-	169	1,936	875	-	-
COVID-19 Response							
Air Freight Support Program	624	376	-	376	-	-	-
Broome Town Beach Jetty.....	-	2,987	2,987	-	-	-	-
Dampier Peninsula - Church.....	-	400	400	-	-	-	-
Dolphin Discovery Centre	24	-	-	-	-	-	-
Margaret River Main Street Redevelopment..	-	-	3,080	-	-	-	-
Newman Waste Water Treatment Plant	-	1,000	-	1,000	-	-	-
Primary Industries Workers Regional Travel and Accommodation Support Scheme.....	-	3,100	1,863	1,237	-	-	-
Residential Facility for Martu Students (Newman)	-	2,000	2,000	500	500	1,000	-
Support for Regional Chamber of Commerce Unallocated.....	140	-	-	-	-	90	-
Curtin Jiji Program	-	567	567	-	-	-	-
Dampier Peninsula Activation.....	-	1,700	468	2,900	532	-	-
Donnybrook Town Centre Revitalisation							
South West	1,800	1,800	-	-	-	-	-
Doors Wide Open.....	100	100	100	-	-	-	-
eConnect+	-	-	-	508	-	-	-
Election Commitments							
Albany Trails	-	-	-	1,600	1,600	-	-
Animal Welfare Package Small Commitments ..	-	-	-	500	500	500	500
Australian Underwater Discovery Centre	-	-	-	6,200	3,300	-	-
Backing North Wanneroo Agriculture.....	-	-	-	434	250	-	-
Boulder Camp Upgrade	-	-	-	510	-	-	-
Bunbury Speedway Upgrades	-	-	-	750	-	-	-
Carnarvon One Mile Jetty	-	-	-	1,365	3,000	-	-
Dawesville Community Centre.....	-	-	-	-	3,000	-	-
Full Circle Therapy Centre (Paediatric Allied Health Services).....	-	-	-	2,070	697	-	-
Halls Creek Town Development Masterplan....	-	-	-	3,500	-	-	-
Harvey Senior Citizens Centre Redevelopment...	-	-	-	610	-	-	-
Harvey Trails and Adventure Precinct Masterplan Project	-	-	-	105	-	-	-
Industry Attraction and Development Fund - Collie	-	-	-	1,469	5,351	6,000	6,000
Kalgoorlie Boulder Youth Precinct and Hub Project.....	-	-	-	-	2,100	-	-
Karlkurla Bushland and Nature Playground...	-	-	-	600	-	-	-
Peel Agrifood Activation Fund - Food Technology Facility Project	-	-	-	3,771	2,769	1,266	1,264
Peel Regional Trails.....	-	-	-	500	1,500	-	-
Pet Sterilisation Program	-	-	-	250	-	-	-
Ravenswood Community Centre	-	-	-	750	-	-	-
RSPCA Funding	-	-	-	580	580	580	580
Small Commitments Program	-	-	2,644	13,379	-	-	-
Waroona Town Centre Revitalisation	-	-	-	1,300	-	-	-
Western Australian Wine Industry Export Growth Partnerships	-	-	-	810	720	460	895
Yalgorup National Park Ecotourism Development.....	-	-	-	2,000	-	-	-

Primary Industries and Regional Development - continued

	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
Esperance Indoor Stadium.....	1,000	-	-	-	-	-	-
Extension to Doppler Radar Project.....	201	-	-	-	-	-	-
Feasibility Study Residential Colleges for Aboriginal Students in Port Hedland and Newman.....	33	100	100	-	-	-	-
Food and Beverage Value Add Fund.....	-	3,000	2,247	3,903	3,000	3,000	-
Food Industry Innovation.....	-	200	200	200	200	200	300
Funding for the Royal Agricultural Society of Western Australia.....	-	1,650	1,650	-	-	-	-
Goldfields Esperance Arts & Culture.....	100	100	100	-	-	-	-
Goldfields Major Solar Feasibility.....	-	448	-	235	213	-	-
Greenbushes Lithium Supply Chain Feasibility Study.....	-	3,800	-	-	-	-	-
Halifax Business Park.....	800	700	700	-	-	-	-
Help Grain Growers to Better Manage Risk.....	515	-	-	-	-	-	-
Horticultural Netting Infrastructure Scheme Pome Fruit Industry.....	-	-	-	2,117	-	-	-
Jawun Indigenous Corporate Partnership Program.....	120	-	-	-	-	-	-
Jawun Partnership Agreement.....	280	-	-	-	-	-	-
Koojan Downs Road Upgrade.....	-	-	-	1,000	-	-	-
Koombana Bay Park Facilities.....	42	457	338	107	-	-	-
Laverton Great Beyond Visitor Centre Project..	300	1,000	750	250	-	-	-
Living Lakes (Stage 3).....	250	-	-	-	-	-	-
Local Projects Local Jobs.....	94	-	-	-	-	-	-
Mandurah Eastern Foreshore Redevelopment.	5,000	5,000	3,500	1,500	-	-	-
Minninup Pool.....	200	-	-	-	-	-	-
Miruwung and Gajerrong Corporation.....	200	-	-	-	-	-	-
Modern Biosecurity and Product Integrity.....	-	100	100	100	100	100	-
Murujuga Aboriginal Corporation - Living Knowledge Centre and Tourism Precinct.....	1,004	-	-	-	-	-	-
Myalup-Wellington Water for Growth.....	-	8,400	-	1,000	2,000	1,891	5,234
Norseman: The Heart of the Great Western Woodlands.....	399	-	-	-	-	-	-
North West Aboriginal Housing Initiative.....	-	2,000	-	-	-	-	1,900
Northern Beef Development.....	-	-	-	69	69	69	-
Northern Beef Industry Strategy.....	300	-	-	-	-	-	-
Ord Expansion Project.....	-	4,000	3,003	1,000	1,983	-	-
Other Agriculture Grants.....	4,506	4,490	4,490	2,605	1,959	1,959	1,959
Other Fisheries Grants.....	615	200	224	355	360	330	330
Other Grants and Subsidies.....	2,358	-	3,466	1,006	1,383	555	211
Peel-Harvey Catchment Council.....	-	-	-	120	-	-	-
Catchment Council Water Research Infrastructure Project.....	-	-	58	284	83	75	-
Estuary.....	617	-	-	-	-	-	-
Pilbara Aboriginal Town Based Reserves Irrungadji.....	-	-	-	4,369	297	297	-
Parnajinya.....	-	-	195	3,300	369	375	382
Tjalka Boorda Transition Plan.....	52	1,259	576	1,430	128	-	-
Unallocated.....	-	2,550	-	-	-	6,391	980
Recreational Fishing Initiatives.....	1,869	2,100	2,100	2,100	2,100	2,100	2,100
Regional Aged Accommodation Program.....	6,110	6,200	2,700	1,800	1,700	-	-
Regional Australia Institute.....	200	-	-	-	-	-	-
Regional Centres Development Plan - Stage 2.....	-	1,500	-	908	1,542	-	-
Regional Development Leverage Unit.....	-	4,500	1,331	2,500	2,383	1,807	5,000
Regional Economic Development Grants Scheme.....	5,562	12,767	5,248	12,519	5,000	5,000	5,000
Regional Grants Scheme.....	733	603	1,132	-	-	-	-
Regional Investment Initiative.....	-	184	-	184	-	-	-
Regional Local Content Initiative.....	-	150	60	130	90	-	-
Regional Men's Health.....	800	800	800	800	800	800	800
Regional New Industries Fund.....	721	-	-	-	-	-	-
Regional Recovery Partnerships.....	-	-	-	8,480	1,360	-	-
Regional Telecommunications Project.....	3,300	11,345	2,609	12,971	-	-	-
Regional Telecommunications Project Regional Connectivity Program.....	-	-	-	8,252	-	-	-
Regional Workers Campaign.....	-	1,660	1,060	-	-	-	-
Regional Workers Incentives - Price Index Funding.....	-	175	175	-	175	-	175
Riverview Residents - Upgrade to Over 55's Estate.....	-	-	-	2,000	-	-	-
Royal Agricultural Society of Western Australia....	-	-	-	4,000	-	-	-
Rural Farm Assistance.....	1,693	1,700	181	200	200	200	200
Severe Tropical Cyclone Seroja Assistance Package.....	-	-	2,000	1,152	-	-	-

	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
Shark Hazard Mitigation Strategies and Initiatives.....	-	200	200	600	600	600	600
Southern Forests							
Food Council.....	480	425	-	425	-	-	-
Irrigation Scheme.....	769	-	-	-	-	-	-
State Agriculture Telecommunication Infrastructure Fund							
Administration.....	58	183	100	83	-	-	-
Digital Farm	1,723	1,909	1,000	1,580	-	-	-
Digital Farm Round 2.....	-	1,000	450	1,650	-	-	-
Digital Farm Round 3.....	-	-	-	3,750	3,250	-	-
Grainbelt Digital Enhancement Project	132	355	-	-	-	-	-
Northern Goldfields Digital Connectivity Project.....	-	-	-	500	500	-	-
Unallocated.....	-	4,600	-	3,117	-	-	-
Surf Life Saving Western Australia - Shark Hazard Mitigation Services	3,637	3,905	3,905	4,005	3,944	3,983	4,023
Thomas Little Memorial Hall (Our Lady of Lourdes) Restoration	250	-	-	-	-	-	-
Transform Peel.....	74	-	-	-	-	-	-
University of Western Australia Wave Energy Research Centre.....	-	-	-	800	500	250	-
WA Open for Business	3,673	-	4,926	3,434	3,750	2,750	2,750
Warmun Facility Upgrade	75	500	-	500	-	-	-
Western Australian Regional Film Fund	3,000	-	-	-	-	-	-
Western Desert Land Aboriginal Corporation Jiji 2 Program.....	-	120	120	-	-	-	-
Wild Dog Action Plan.....	1,635	295	295	1,195	1,195	1,195	1,195
Yamatji Nation Indigenous Land Use Agreements - Registration	-	1,562	-	10,134	1,709	479	479
TOTAL	82,097	138,651	89,424	190,602	86,502	58,142	54,300

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.....	19,779	18,635	28,231	16,225	13,319	12,828	12,455
Restricted cash.....	113,162	80,922	98,112	79,242	77,620	77,620	77,620
Holding account receivables.....	8,090	9,078	9,078	10,976	12,894	12,894	12,894
Receivables.....	8,787	9,297	9,297	9,297	9,297	9,297	9,297
Other.....	20,920	14,520	14,541	16,597	18,757	20,062	18,900
Total current assets.....	170,738	132,452	159,259	132,337	131,887	132,701	131,166
NON-CURRENT ASSETS							
Holding account receivables.....	160,097	181,627	173,730	187,614	206,221	226,471	250,553
Property, plant and equipment.....	290,552	337,970	291,468	348,478	412,554	459,873	458,872
Intangibles.....	9,929	17,534	15,206	24,981	21,031	16,669	11,233
Restricted cash.....	1,706	2,205	2,205	2,205	2,205	2,205	2,205
Other.....	24,583	23,579	23,557	20,172	20,672	19,672	19,672
Total non-current assets.....	486,867	562,915	506,166	583,450	662,683	724,890	742,535
TOTAL ASSETS.....	657,605	695,367	665,425	715,787	794,570	857,591	873,701
CURRENT LIABILITIES							
Employee provisions.....	45,891	46,053	46,053	46,053	46,053	46,053	46,053
Payables.....	14,208	14,241	14,241	14,241	14,241	14,241	14,241
Borrowings and leases.....	12,497	6,453	7,223	6,085	4,005	4,954	4,712
Other.....	14,993	13,759	13,759	13,759	13,759	13,759	13,759
Total current liabilities.....	87,589	80,506	81,276	80,138	78,058	79,007	78,765
NON-CURRENT LIABILITIES							
Employee provisions.....	9,264	9,264	9,264	9,264	9,264	9,264	9,264
Borrowings and leases.....	10,576	11,068	10,298	8,344	8,072	6,616	5,533
Other.....	791	791	791	791	791	791	791
Total non-current liabilities.....	20,631	21,123	20,353	18,399	18,127	16,671	15,588
TOTAL LIABILITIES.....	108,220	101,629	101,629	98,537	96,185	95,678	94,353
EQUITY							
Contributed equity.....	555,409	610,833	570,187	637,605	714,047	778,067	794,784
Accumulated surplus/(deficit).....	(17,279)	(28,642)	(17,912)	(31,878)	(27,184)	(27,675)	(26,983)
Reserves.....	11,255	11,547	11,521	11,523	11,522	11,521	11,547
Total equity.....	549,385	593,738	563,796	617,250	698,385	761,913	779,348
TOTAL LIABILITIES AND EQUITY.....	657,605	695,367	665,425	715,787	794,570	857,591	873,701

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

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

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	169,363	196,684	216,939	223,709	190,447	184,073	160,326
Capital appropriation.....	5,102	31,495	11,881	40,582	16,569	7,455	5,459
Holding account drawdowns	5,846	5,846	2,577	3,840	3,825	5,778	5,778
Royalties for Regions Fund:							
Country Local Government Fund	-	1,000	-	-	-	-	-
Regional Community Services Fund	67,301	114,454	71,493	135,193	101,504	62,949	75,807
Regional Infrastructure and Headworks Fund	7,521	29,889	1,914	50,621	58,968	61,628	12,448
Regional and State-wide Initiatives	59,286	61,651	61,620	60,252	56,570	57,394	57,409
Receipts paid into Consolidated Account	(2,500)	-	-	-	-	-	-
Other.....	1,908	9,623	4,869	7,582	7,941	1,450	1,450
Net cash provided by State Government	313,827	450,642	371,293	521,779	435,824	380,727	318,677
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(200,157)	(202,489)	(205,240)	(211,869)	(211,212)	(217,500)	(213,202)
Grants and subsidies	(82,098)	(138,651)	(89,424)	(190,602)	(86,502)	(58,139)	(54,294)
Supplies and services	(86,886)	(103,377)	(97,285)	(124,703)	(105,884)	(94,382)	(95,349)
Accommodation.....	(18,300)	(8,534)	(15,950)	(16,414)	(16,354)	(16,610)	(16,837)
GST payments	(22,690)	(15,788)	(15,788)	(15,788)	(15,788)	(16,025)	(16,265)
Finance and interest costs	(1,315)	(973)	(822)	(485)	(439)	(449)	(421)
Other payments	(24,308)	(21,510)	(32,619)	(24,764)	(23,055)	(21,151)	(21,630)
Receipts (c)							
Regulatory fees and fines	49,651	31,177	37,539	52,021	52,380	52,711	60,811
Grants and subsidies	31,887	31,569	35,831	40,346	29,517	31,804	32,046
Sale of goods and services.....	3,147	9,015	9,902	9,890	7,725	8,807	8,807
GST receipts.....	22,955	15,788	15,788	15,788	15,788	16,025	16,265
Other receipts	22,234	2,534	3,126	2,703	2,706	2,726	2,743
Net cash from operating activities	(305,880)	(401,239)	(354,942)	(463,877)	(351,118)	(312,183)	(297,326)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(13,060)	(78,055)	(18,330)	(81,249)	(80,819)	(64,330)	(18,336)
Other payments	(2,000)	-	-	(2,055)	(3,210)	(1,305)	-
Proceeds from sale of non-current assets	198	362	245	362	255	255	255
Other receipts	2,306	-	-	-	-	-	-
Net cash from investing activities	(12,556)	(77,693)	(18,085)	(82,942)	(83,774)	(65,380)	(18,081)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(5,358)	(11,357)	(11,128)	(9,634)	(6,010)	(5,163)	(5,159)
Other payments	-	(1,037)	(1,037)	(1,400)	-	-	-
Proceeds from borrowings	-	1,037	1,037	1,400	-	-	-
Other proceeds	-	6,762	6,763	3,798	550	1,508	1,516
Net cash from financing activities	(5,358)	(4,595)	(4,365)	(5,836)	(5,460)	(3,655)	(3,643)
NET INCREASE/(DECREASE) IN CASH HELD	(9,967)	(32,885)	(6,099)	(30,876)	(4,528)	(491)	(373)
Cash assets at the beginning of the reporting period	156,893	134,647	134,647	128,548	97,672	93,144	92,653
Net cash transferred to/from other agencies	(12,279)	-	-	-	-	-	-
Cash assets at the end of the reporting period	134,647	101,762	128,548	97,672	93,144	92,653	92,280

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

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

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

NET APPROPRIATION DETERMINATION

	2019-20	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
Regulatory Fees and Fines							
Regulatory Fees	10,974	7,632	7,632	8,776	9,135	9,466	9,466
Grants and Subsidies							
Direct Grants and Subsidies Revenues							
Capital	-	7,774	-	5,848	6,757	-	-
Commonwealth - Recurrent	446	1,766	671	1,766	1,766	1,792	1,792
Recurrent	28,294	29,217	29,171	28,143	27,491	29,717	30,128
Sale of Goods and Services							
Sale of Goods and Services	3,147	9,153	9,902	9,890	7,725	8,807	8,807
GST Receipts							
GST Input Credits	18,565	9,327	9,327	9,327	9,327	9,467	9,609
GST Receipts on Sales	4,390	6,461	6,461	6,461	6,461	6,558	6,656
Other Receipts							
Interest Received	2,188	2,013	722	1,579	1,531	1,515	1,487
National Partnership Payments							
Capital - Regional Recovery Partnership	-	-	3,840	6,000	-	-	-
Farm Business Resilience and Regional							
Drought Planning Program	-	-	-	3,561	-	-	-
Horticultural Netting Infrastructure Scheme	-	-	2,167	-	-	-	-
Improving Management of Wild Dogs in							
Western Australia	1,000	-	-	-	-	-	-
Managing Established Pest Animals and							
Weeds	687	-	-	143	134	169	-
National Plant Health Surveillance Program ...	-	-	-	126	126	126	126
NWIDF - FC - Southern Forests Irrigation							
Scheme	350	650	-	650	-	-	-
Pest and Disease Preparedness and							
Response Programs	1,231	482	482	507	-	-	-
Pest, Animal and Weed Management in							
Drought Affected Areas	250	-	-	-	-	-	-
Other Receipts	19,281	1,547	6,634	1,566	1,566	1,838	1,860
Receipts of Employee Contributions Housing							
Leased	2,302	139	139	742	793	823	846
TOTAL	93,105	76,161	77,148	85,085	72,812	70,278	70,777

DETAILS OF ADMINISTERED TRANSACTIONS

	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
INCOME							
Commonwealth Grants							
Direct Grants and Subsidies Revenue from Commonwealth - Recurrent	380	-	-	-	-	-	-
Other							
Appropriation.....	1,550	1,550	1,550	1,550	1,550	1,550	1,550
Interest Revenue.....	1,183	987	987	732	525	404	300
Other Revenue.....	146	-	-	-	-	-	-
Revenue from Regional and State-wide Initiatives - Recurrent	-	(101,677)	-	(130,221)	23,775	7,000	20,000
Revenue from Regional Community Services Fund - Recurrent	1,704	6,330	7,022	8,662	7,290	6,600	5,848
Revenue from Regional Infrastructure and Headworks Fund - Recurrent	-	28	-	-	28	-	-
TOTAL ADMINISTERED INCOME	4,963	(92,782)	9,559	(119,277)	33,168	15,554	27,698
EXPENSES							
Grants to Charitable and Other Public Bodies							
East Kimberley Transitional Housing	2,581	1,456	-	2,407	874	911	948
Essential and Municipal Services Improvement in Remote Aboriginal Communities	3,323	7,901	-	30,921	5,665	-	-
Hedland Transitional Housing Project.....	-	1,500	-	2,178	268	753	847
Jalbi Jiya (Your Home) Program	-	-	7,355	1,533	315	329	168
Kimberley Schools Project	4,748	4,872	4,500	5,589	4,744	-	-
North West Aboriginal Housing	-	-	-	5,848	6,757	-	-
Royalties for Regions Program Global Provision	-	18,821	-	10,537	23,775	7,000	20,000
State Contribution to Natural Resource Management	5,448	9,246	7,780	9,686	8,908	8,150	7,398
Other							
Royalties for Regions Program Underspend Provision	-	(112,724)	-	(138,058)	-	-	-
Supplies and Services.....	1,397	438	438	216	139	105	77
Western Australia Co-Operatives Loan Scheme - Interest Expense to Western Australian Treasury Corporation	657	678	678	516	386	299	223
TOTAL ADMINISTERED EXPENSES	18,154	(67,812)	20,751	(68,627)	51,831	17,547	29,661

Agency Special Purpose Account Details

FISHERIES ADJUSTMENT SCHEMES SPECIAL PURPOSE ACCOUNT

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

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Opening Balance	672	565	565	504
Receipts:				
Appropriations	-	2,026	-	500
Other	4,654	9,528	6,685	3,560
	5,326	12,119	7,250	4,564
Payments	4,761	12,069	6,746	4,560
CLOSING BALANCE.....	565	50	504	4

FISHERIES RESEARCH AND DEVELOPMENT SPECIAL PURPOSE ACCOUNT

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

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Opening Balance	100	5,541	5,541	100
Receipts:				
Appropriations	38,629	55,336	37,895	32,190
Other	35,239	17,339	25,017	27,250
	73,968	78,216	68,453	59,540
Payments	68,427	73,785	68,353	59,440
CLOSING BALANCE.....	5,541	4,431	100	100

RECREATIONAL FISHING SPECIAL PURPOSE ACCOUNT

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

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Opening Balance	2,500	1,960	1,960	2,500
Receipts:				
Appropriations	8,325	10,500	9,817	10,150
Other	8,418	6,618	9,255	9,350
	19,243	19,078	21,032	22,000
Payments	17,283	18,578	18,532	20,500
CLOSING BALANCE.....	1,960	500	2,500	1,500

ROYALTIES FOR REGIONS REGIONAL REFORM FUND

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

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Opening Balance	80,085	69,433	69,433	57,578
Receipts:				
Appropriations	-	-	-	16,000
	80,085	69,433	69,433	73,578
Payments	10,652	23,503	11,855	48,476
CLOSING BALANCE.....	69,433	45,930	57,578	25,102

Division 16 **Mines, Industry Regulation and Safety**

Part 4 **Jobs and Economic Development**

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							
Service Appropriation							
Base Component	119,006	127,058	143,314	118,528	118,504	119,506	124,242
Services to Industry Component (Mining Tenement Rentals (MTR)) ^(a)	15,910	15,910	15,910	21,910	21,910	21,910	21,910
Item 45 Net amount appropriated to deliver services	134,916	142,968	159,224	140,438	140,414	141,416	146,152
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	1,494	1,494	1,494	1,502	1,507	1,512	1,517
Total appropriations provided to deliver services	136,410	144,462	160,718	141,940	141,921	142,928	147,669
ADMINISTERED TRANSACTIONS							
Item 46 Amount provided for Administered Grants, Subsidies and Other Transfer Payments ^(b)	85,438	110,712	132,532	126,662	20,645	13,268	13,299
CAPITAL							
Item 121 Capital Appropriation ^(c)	1,491	1,930	3,530	6,592	1,573	1,600	1,601
TOTAL APPROPRIATIONS	223,339	257,104	296,780	275,194	164,139	157,796	162,569
EXPENSES							
Total Cost of Services	286,405	287,493	296,861	302,109	308,573	306,907	309,863
Net Cost of Services ^{(d) (e)}	117,335	134,264	137,132	133,273	139,723	138,051	141,002
CASH ASSETS ^(f)	394,236	419,006	434,301	456,463	478,628	502,342	526,328

- (a) The Department will collect additional revenue for Mining Tenement Rentals (MTR) from 2021-22 onwards. The increased revenue will fund an increase to the Exploration Incentive Scheme to \$12.5 million per annum, address the exploration licence backlog, implement outstanding Hydraulic Fracturing Inquiry recommendations and provide increased base funding to the Minerals Research Institute of Western Australia (MRIWA). This enables the Department to promote continued investment in the State and deliver services more effectively in response to industry needs. Further details on MTR appear in the Details of Administered Transactions table.
- (b) A Machinery of Government change has transferred the royalty collection and administration function and subsequently the previously reported *Petroleum (Submerged Lands) Act 1982* to the Department of Finance.
- (c) Additional capital appropriation is provided to fund lease repayments and is not reflected in the Asset Investment Program table.
- (d) 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.
- (e) Represents Total Cost of Services (expenses) less retained revenues applied to the agency's services. Reconciliation to the 'Total appropriations provided to deliver services' includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (f) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on 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					
Building and Construction Industry (Security of Payment) Bill 2021	-	-	2,921	2,067	1,952
Circle Green Community Legal	-	100	100	100	100
Fast Tracking Mining Approvals	-	3,440	6,254	5,028	5,124
Geoscience Data Transformation Strategy	-	396	4,944	3,248	1,712
Mental Health in the Workplace	-	1,000	1,000	1,000	1,000
Wage Supplier Audit Unit	-	372	701	706	711
Work Health and Safety Act 2020					
Implementation	-	3,551	5,425	5,227	5,272
Stakeholder Engagement	-	300	300	300	300
COVID-19 Response					
Residential Rent Relief Grants Scheme Administration	2,547	1,642	-	-	-
Ongoing Initiative					
Tjiwarl Native Title Compensation	767	979	-	-	-
Other					
Exploration Incentive Scheme	-	2,500	2,500	2,500	2,500
Government Office Accommodation Reform Program	(58)	(83)	(83)	(74)	(65)
Government Regional Officer Housing	(23)	(32)	(25)	(13)	(11)
Resource Regulation	-	3,500	3,500	3,500	3,500
Transfer of Royalties Function to the Department of Finance	-	(1,466)	(1,484)	(1,503)	(1,521)
Whole-of-Government Regulatory Approvals	135	838	862	884	896

Significant Issues Impacting the Agency

- On 10 November 2020 the *Work Health and Safety Act 2020* (WHS Act) received Assent. Upon commencement, the WHS Act will replace the *Occupational Safety and Health Act 1984* and work health and safety (WHS) related laws currently contained in the *Mines Safety and Inspection Act 1994* and petroleum and geothermal energy operations laws. The WHS Act will commence when the WHS regulations are gazetted. A 2021 election commitment was for the WHS laws to commence in January 2022. Recognising the importance of this legislation, the Government has allocated significant resources to meet this commitment to ensure a smooth transition to the new laws.
- The *Building and Construction Industry (Security of Payment) Act 2021* (the Act) was passed by the Legislative Council and received Royal Assent on 25 June 2021. The Act delivers on the Government's election commitment to provide better payment protections to subcontractors and suppliers in the building and construction industry and implements many of the remaining recommendations made by Mr John Fiocco in the Final Report to the Minister for Commerce: Security of Payment Reform in the WA Building and Construction Industry. The Department is now focused on preparing supporting regulations and will work closely with industry participants as the new legislation is implemented over coming years.
- The Department drafted legislative amendments and undertook industry consultation on amendments to the *Mining Act 1978* (Streamlining (Mining Amendments) Bill 2021) to introduce a single approval instrument to approve mining project activities across multiple tenements, reduce the administrative burden for industry and allow automated assessment and authorisation of prescribed activities subject to acceptance of standardised conditions.
- The resources sector continued to be a strong contributor to the Western Australian economy, successfully navigating and continuing to operate throughout the COVID-19 pandemic to deliver record sales of \$174.4 billion in the calendar year 2020. This was a \$5.8 billion increase on the 2019 calendar year result of \$168.6 billion that was largely the result of improved iron ore prices and the higher iron ore sales volumes, and record gold prices. Direct employment in the mining sector grew to more than 139,000 people, up from 133,000 the previous year. The Government also collected \$9.1 billion in royalties (including North West Shelf grants) from the resources sector in 2020, while investment remains strong with an estimated \$140 billion worth of resource projects in the development pipeline as of March 2021.

5. The Government continues to support the successful Exploration Incentive Scheme (EIS) from mining tenement rental fees in 2021-22. This program promotes resource sector investment in the State, creates jobs predominantly in regional areas, and strengthens the State's economy. The EIS continues to concentrate on the acquisition and interpretation of geophysical data, integrated with geochemical isotopic analysis. This data is vital to the search for battery and critical minerals in Western Australia. This pre-competitive data are large cost items that are beyond the budget scope of junior and mid-tier mineral exploration companies which drive the State's exploration.
6. Delivery of geological data in a timely and effective way can have a significant impact on mineral and petroleum exploration investment in Western Australia. Market appraisal has demonstrated that there is a need to change how pre-competitive geoscience data is collected, stored and disseminated for use. The Department is delivering exploration ready datasets that focus on data integration and analysis of key regions, working on developing and implementing new database systems, and transforming the existing datasets to modernise geological data delivery for Western Australia.
7. The Department has assisted the Commission for Occupational Safety and Health prepare a consultation draft workplace behaviour code of practice. Workplace behaviours remain a safety and health concern at many workplaces. Workplace sexual harassment has been an emerging issue with some high-profile cases reported in the media this year, and State and Commonwealth responses to the Australian Human Rights Commission's report Respect@Work.
8. In June 2020, the Government introduced the Industrial Relations Legislation Amendment Bill 2020 (the Bill) into Parliament. The Bill lapsed when Parliament was prorogued for the 2021 State election. The Bill contains the Government's response to the 2018 Ministerial Review of the State Industrial Relations System and the 2019 Inquiry into Wage Theft in Western Australia. The Government has made a commitment to reintroduce the Bill, as well as introduce various other industrial relations reforms including a new minimum entitlement to five days' unpaid family and domestic violence leave, enabling the concurrent appointment of suitably qualified industrial commissioners as industrial magistrates, and making Easter Sunday a public holiday in Western Australia.
9. The Department is undertaking a range of strategies to combat the significant issue of wage theft, consistent with the findings and recommendations of the 2019 Inquiry into Wage Theft in Western Australia and the Government's 2021 election commitments. It involves a multi-faceted approach of education, information, assistance, enforcement and interjurisdictional collaboration for the protection of vulnerable workers.
10. The Department supported implementation of the Government's public sector workforce priorities, including wages policy, conversion of fixed-term and casual employees to permanency, reviewing public sector redeployment and redundancy practices, and reviewing temporary labour hire arrangements. Thirty-nine agreements covering around 146,000 employees have been settled during a second round of bargaining under the \$1,000 per annum wages policy. In-principle agreement under a third round of bargaining has been secured for eight agreements covering approximately 36,000 employees. Thirty-eight agreements are expected to expire in 2022, covering around 140,000 employees and representing 92% of the public sector workforce.
11. The Department's work and industry consultation on major policy reform initiatives in implementing the recommendations of the Building Confidence - Improving the Effectiveness of Compliance and Enforcement Systems for the Building and Construction Industry across Australia report is continuing. It is expected that final reports on several reform proposals will be considered by the Government in late 2021.
12. The Department will review the *Electricity Act 1945* and the *Gas Standards Act 1972* (the Acts), which regulate the safety of electricity and gas distribution systems, consumers' electricity and gas installations, appliances, and electricity and gas workers. Amendments are likely to be required to modernise and cater for emerging technologies. These reviews will also seek to align the Acts with the Government's Energy Transformation, Renewable Hydrogen and Future Battery Industry strategies.
13. Subject to the passage of legislation, the Government has committed to the implementation of Automatic Mutual Recognition (AMR) in Western Australia during the second half of 2021 as part of a national scheme. The Department has 40 different licences in its Building and Energy, Consumer Protection, and Mines Safety Divisions that fall within scope of the AMR scheme. To prepare for implementation, the Department has been working to identify licences for which notification of intent to work in Western Australia or exemption from the AMR scheme may be required. The AMR scheme will require the Department to share licensing and compliance information with other states and territories. The Department is engaging with other jurisdictions to agree on processes to facilitate consistent information exchange.

14. The impact of the COVID-19 pandemic continues to increase the number of consumers seeking assistance. For some consumers the COVID-19 pandemic has also meant an increase in debt due to loss of employment and/or ending of the Commonwealth's JobKeeper scheme. Some consumers may be vulnerable to seeking unsustainable credit and exposure to firms purporting to provide debt management support, which in some instances can result in poor consumer outcomes and increased debt. The Department will develop a strategy to target support in this area, including monitoring the Western Australian marketplace and lobbying at the national level to influence Commonwealth policy reforms relating to the regulation of credit providers.
15. A significant issue facing the Department in 2021-22 is its continued contribution to the ongoing COVID-19 Response and recovery through response measures implemented:
- 15.1. The Department's Consumer Protection Division will continue to administer the Residential Rent Relief Grant Scheme which was initially implemented in April 2020. Originally intended to conclude on 30 June 2021, the Government extended this scheme through until 31 December 2021 for tenants who had a residential tenancy agreement in place as at 28 June 2021.
- 15.2. The Department continues to play a leading role in the Government's public sector workforce response to the COVID-19 pandemic. This has included the Department's Government Sector Labour Relations Division issuing circulars to guide and support public sector employers in managing their workforces through COVID-19 lockdowns and restrictions, including introducing 20 days of paid COVID-19 leave for public sector employees including casuals, providing direct advice and support to public sector employers on COVID-19 related workforce issues, and engaging and sharing information with public sector unions.

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 Outcome	Services
Safe, Strong and Fair Communities: Developing healthy and resilient communities.	Supporting a safe, fair and responsible future for the community, industry and resources sector.	2. Industry Advice and Regulation 3. Safety and Labour Relations Advice and Regulation
Growing our communities: Protecting our environment with thriving suburbs and regions.		1. Resource Advice and Regulation 2. Industry Advice and Regulation

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. Resources Advice and Regulation.....	101,107	109,869	112,386	114,594	119,893	116,168	118,211
2. Industry Advice and Regulation.....	101,395	104,124	109,667	108,937	107,888	106,227	108,924
3. Safety and Labour Relations Advice and Regulation	83,903	73,500	74,808	78,578	80,792	84,512	82,728
Total Cost of Services.....	286,405	287,493	296,861	302,109	308,573	306,907	309,863

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: Supporting a safe, fair and responsible future for the community, industry and resources sector:					
Stakeholder satisfaction with the Department as an effective resource sector regulator ^(b)	n/a	75%	70%	75%	
Number of work-related traumatic-injury fatalities ^(c)	15	nil	15	nil	
Stakeholder satisfaction with the Department as an effective industry regulator ^(b)	n/a	75%	66%	75%	

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

(b) An exemption from reporting these results was granted in 2019-20 as it was considered not appropriate to conduct the research while many of our stakeholders were being impacted by trading and social restrictions caused by the COVID-19 pandemic.

(c) Confirmed reported work-related traumatic-injury fatalities comprised 15 cases (13 investigated by the WorkSafe Directorate and two by the Mines Safety Directorate) for both 2019-20 and 2020-21. The five year rolling average for 2020-21 is 14.

Services and Key Efficiency Indicators**1. Resources Advice and Regulation**

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target ^(a)	Note
Total Cost of Service	\$'000 101,107	\$'000 109,869	\$'000 112,386	\$'000 114,594	
Less Income ^(b)	48,930	47,060	49,850	49,139	
Net Cost of Service	52,177	62,809	62,536	65,455	
Employees (Full-Time Equivalents)	537	593	599	653	1
Efficiency Indicators					
Average cost of resource regulation per live title.....	\$4,340	\$4,641	\$4,752	\$4,731	

(a) The Total Cost of Service for 2021-22 does not include the transfer of the Royalties function to the Department of Finance.

(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)

- The increase in FTE numbers from the 2020-21 Estimated Actual to the 2021-22 Budget Target (9%) is primarily due to additional officers to address Fast Tracking Mining Approvals and progress Resource Regulation.

2. Industry Advice and Regulation

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	101,395	104,124	109,667	108,937	
Less Income ^(a)	58,527	54,159	53,204	66,224	1
Net Cost of Service	42,868	49,965	56,463	42,713	
Employees (Full-Time Equivalents)	587	549	575	577	
Efficiency Indicators					
Average cost per transaction to deliver industry advice and regulation services ^(b)	\$195	\$192	\$207	\$190	

(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) As the Department's Outcome Based Management structure was amended to transfer the Labour Relations function between services for 2020-21, the 2019-20 results have been recast for comparability purposes. The result for the same period published in the Department's 2019-20 Annual Report was \$206.

Explanation of Significant Movements

(Notes)

1. The increase in the 2021-22 Budget Target when compared to the 2020-21 Estimated Actual is predominantly due to regulatory fees and fines returning to pre-COVID-19 levels in 2021-22.

3. Safety and Labour Relations Advice and Regulation ^(a)

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	83,903	73,500	74,808	78,578	
Less Income ^(b)	61,613	52,010	56,675	53,473	
Net Cost of Service	22,290	21,490	18,133	25,105	
Employees (Full-Time Equivalents)	464	480	482	528	1
Efficiency Indicators					
Average cost per transaction to deliver safety and labour relations regulation services ^(c)	\$5,595	\$4,752	\$4,444	\$6,210	2
Percentage of high-risk work licence applications determined within agreed timeframes	83%	100%	34%	100%	3

(a) The Department's Outcome Based Management structure was amended to transfer the Labour Relations function between services for 2020-21.

(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.

(c) Results for this indicator are being reported for the first time in 2020-21. The 2019-20 Actual was backcast for comparability purposes.

Explanation of Significant Movements

(Notes)

1. The increase in FTE numbers from the 2020-21 Estimated Actual to the 2021-22 Budget Target (9.5%) is primarily due to additional officers to implement the WHS Act.
2. The increase in Average cost per transaction to deliver safety and labour relations regulation services from the 2020-21 Estimated Actual to the 2021-22 Budget Target is due to an expected reduction in regulatory transactions (i.e. inspections and investigations that make up the denominator of this measure) during 2021-22 resulting from the redirection of resources to implement the new WHS Act legislation.
3. The timely assessment of high-risk work licence applications has been negatively impacted by COVID-19 lockdowns and subsequent reallocation of resources to other prioritised initiatives.

Asset Investment Program

Election Commitment

1. As part of implementing the fast-tracking mining approval strategies, two new information and communications technology (ICT) projects are proposed to significantly expand the digital capability of all mining and petroleum lodgements to the Department by undertaking a series of initiatives. These include:
 - 1.1. extending the capture of spatial information and other mining and environmental data to all lodgements;
 - 1.2. replacing the existing standalone and legacy mining and petroleum application and compliance monitoring systems with a consolidated solution;
 - 1.3. integration with the whole-of-government Identity and Access Management platform;
 - 1.4. integration with the Digital Environmental Assessment program; and
 - 1.5. improving data transparency of the Department with industry and the public.

COVID-19 Response

2. Reinvigorating exploration activity is a priority of the COVID-19 Response to ensure the resources sector is well-positioned to bounce back when the global economy recovers. The works in progress project to expand the Kalgoorlie Core Library enhances the service it provides to geoscientists, junior explorers and some of the world's biggest miners. In addition, it stimulates construction activity, creates job opportunities and supports local businesses.

	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							
Kalgoorlie Core Library Expansion	7,000	2,000	2,000	5,000	-	-	-
Other							
ICT Infrastructure							
EnergySafety Compliance Management System							
Stage Two.....	1,381	1,114	250	267	-	-	-
Strategic Information Plan	13,545	11,223	464	1,322	1,000	-	-
COMPLETED WORKS							
Asset Replacement - Computer Hardware and Software							
2020-21 Program.....	914	914	914	-	-	-	-
NEW WORKS							
Asset Replacement - Computer Hardware and Software							
2021-22 Program.....	914	-	-	914	-	-	-
2022-23 Program.....	914	-	-	-	914	-	-
2023-24 Program.....	1,828	-	-	-	-	914	914
ICT Infrastructure							
Fast-tracking - Digital Transformation.....	7,540	-	-	39	1,626	3,621	2,254
Geoscience Data Transformation Strategy							
Implementation	300	-	-	-	300	-	-
Total Cost of Asset Investment Program	34,336	15,251	3,628	7,542	3,840	4,535	3,168
FUNDED BY							
Capital Appropriation.....			2,000	5,000	-	-	-
Drawdowns from the Holding Account			914	914	914	914	914
Funding Included in Department of Treasury - Digital							
Capability			-	39	1,926	3,621	2,254
Internal Funds and Balances.....			714	1,589	1,000	-	-
Total Funding.....			3,628	7,542	3,840	4,535	3,168

Financial Statements

Income Statement

Expenses

1. Employee benefits increased by \$11.2 million between the 2020-21 Budget and 2020-21 Estimated Actual mainly due to an increase in accrued leave expenses. Employee benefits are forecast to increase across the forward estimates period mainly due to implementation of the new WHS Act and fast-tracking mining approvals strategy.
2. Supplies and services decreased by \$3.3 million between the 2020-21 Budget and 2020-21 Estimated Actual mainly due to the Department's decreased industry management costs which reflected lower than budgeted revenue in some of the revenue streams. The increase in the 2021-22 Budget Estimate and over the forward estimates period is mainly due to the implementation of the new WHS Act and fast-tracking mining approvals strategy.

Income

3. Regulatory fees and fines decreased by \$4.5 million between the 2019-20 Actual and 2020-21 Estimated Actual mainly due to fee waivers of licence fees in response to the COVID-19 pandemic. Revenue is expected to return to pre-COVID-19 levels in 2021-22 as fee waivers have now ceased.
4. Service appropriations increased by \$16.3 million between the 2020-21 Budget and the 2020-21 Estimated Actual. This is mainly due to increased funding required to fund operational expense gap that arose due to licence fee waivers.

Statement of Financial Position

5. Restricted cash is estimated to increase by \$21.5 million between the 2020-21 Estimated Actual and the 2021-22 Budget Estimate and then similar increases are expected across the forward estimates period. This is mostly due to an increase in the cash balance of the Mining Rehabilitation Fund and is partially offset by a slight decline in cash balances from other special purpose accounts.

Statement of Cashflows

6. Regional Community Services Fund reduces by \$285,000 between the 2020-21 Estimated Actual and 2021-22 Budget Estimate primarily due to completion of the Department's Licensing Centre, Collie project in September 2020.
7. Other cashflow from State Government has increased between the 2021-21 Estimated Actual and 2021-22 Budget Estimate and across following years mainly due to election commitments funded through the establishment of the Digital Capability Fund.
8. Capital appropriation has increased by \$3 million between the 2020-21 Estimated Actual and 2021-22 Budget Estimate mainly due to AASB16: *Leases* for State Fleet and Government Regional Officers' Housing.

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	\$'000	\$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	189,219	183,100	194,336	194,903	199,831	202,160	204,960
Grants and subsidies ^(c)	14,864	17,536	19,036	16,636	15,036	15,036	15,036
Supplies and services	31,944	46,322	43,000	49,110	53,511	50,115	48,638
Accommodation	18,495	19,270	19,212	20,128	20,835	20,906	20,915
Depreciation and amortisation	5,225	5,909	5,930	5,581	4,000	3,301	4,985
Finance and interest costs	91	232	223	215	221	207	206
Other expenses	26,567	15,124	15,124	15,536	15,139	15,182	15,123
TOTAL COST OF SERVICES	286,405	287,493	296,861	302,109	308,573	306,907	309,863
Income							
Sale of goods and services	88	855	855	855	855	855	855
Regulatory fees and fines							
Mines Safety and Inspection Levy	44,631	34,000	34,000	34,000	34,000	34,000	34,000
Mining Rehabilitation Fund Levy	33,371	32,000	34,500	34,500	34,500	34,500	34,500
Other	80,784	81,738	85,738	94,796	94,796	94,796	94,796
Grants and subsidies	83	379	379	379	379	379	379
Other revenue	10,113	4,257	4,257	4,306	4,320	4,326	4,331
Total Income	169,070	153,229	159,729	168,836	168,850	168,856	168,861
NET COST OF SERVICES ^(d)	117,335	134,264	137,132	133,273	139,723	138,051	141,002
INCOME FROM STATE GOVERNMENT							
Service appropriations	136,410	144,462	160,718	141,940	141,921	142,928	147,669
Resources received free of charge	5,541	2,846	2,846	2,846	2,846	2,846	2,846
Royalties for Regions Fund:							
Regional Community Services Fund	209	513	513	228	228	228	228
Other revenues	3,835	10,059	6,482	9,150	15,037	12,907	11,360
TOTAL INCOME FROM STATE GOVERNMENT	145,995	157,880	170,559	154,164	160,032	158,909	162,103
SURPLUS/(DEFICIENCY) FOR THE PERIOD	28,660	23,616	33,427	20,891	20,309	20,858	21,101

- (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 1,588, 1,656 and 1,758 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
Asbestos Disease Society	100	100	100	100	100	100	100
Australian Building Codes Board	649	650	650	650	650	650	650
Circle Green Community Legal ^(a)	330	330	330	430	430	430	430
Co-Funded Drilling (Exploration Incentive Scheme)	4,654	7,800	7,800	5,800	5,800	5,800	5,800
Combatting Wage Theft in Western Australia	-	300	300	-	-	-	-
Curtin Sustainable Built Environment	100	100	100	100	100	100	100
Farmsafe Western Australia Alliance	70	70	70	70	70	70	70
Initiatives Enhancing Consumer Rights	49	68	68	68	68	68	68
Mental Health Prevention in the Workplace	-	-	-	1,000	1,000	1,000	1,000
Other Grants	170	-	-	-	-	-	-
Property Industry Grants	6,887	6,470	7,970	6,470	6,470	6,470	6,470
Resources Sector Research	1,855	1,648	1,648	1,648	48	48	48
Work Health and Safety Act 2020 Stakeholder Engagement	-	-	-	300	300	300	300
TOTAL	14,864	17,536	19,036	16,636	15,036	15,036	15,036

- (a) Circle Green Community Legal was previously known as Employment Law Centre WA.

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.....	1,876	2,342	14,214	14,926	15,844	17,762	19,680
Restricted cash.....	390,132	414,436	417,859	439,309	460,556	482,352	504,420
Holding account receivables.....	914	910	910	906	902	898	894
Receivables.....	16,946	16,332	17,036	17,126	17,216	17,306	17,396
Other.....	2,929	2,929	2,929	2,929	2,929	2,929	2,929
Total current assets.....	412,797	436,949	452,948	475,196	497,447	521,247	545,319
NON-CURRENT ASSETS							
Holding account receivables.....	36,022	37,310	37,310	38,291	37,671	36,352	36,717
Property, plant and equipment.....	125,847	124,723	126,145	130,130	129,098	128,109	126,587
Intangibles.....	3,054	2,536	1,537	1,011	1,323	1,323	-
Restricted cash.....	2,228	2,228	2,228	2,228	2,228	2,228	2,228
Other.....	-	-	-	39	1,665	5,286	7,540
Total non-current assets.....	167,151	166,797	167,220	171,699	171,985	173,298	173,072
TOTAL ASSETS.....	579,948	603,746	620,168	646,895	669,432	694,545	718,391
CURRENT LIABILITIES							
Employee provisions.....	40,484	40,086	44,586	44,188	43,790	43,392	42,994
Payables.....	6,209	6,675	6,352	6,495	6,638	6,781	6,924
Borrowings and leases.....	3,213	3,230	3,147	3,244	3,147	3,244	3,147
Other.....	23,973	24,512	23,973	23,973	23,973	23,973	23,973
Total current liabilities.....	73,879	74,503	78,058	77,900	77,548	77,390	77,038
NON-CURRENT LIABILITIES							
Employee provisions.....	7,820	7,970	7,970	8,120	8,270	8,420	8,570
Borrowings and leases.....	2,172	1,865	1,680	1,464	1,270	1,113	978
Other.....	5,882	5,344	5,882	5,882	5,882	5,882	5,882
Total non-current liabilities.....	15,874	15,179	15,532	15,466	15,422	15,415	15,430
TOTAL LIABILITIES.....	89,753	89,682	93,590	93,366	92,970	92,805	92,468
EQUITY							
Contributed equity.....	235,644	231,263	238,514	244,485	247,323	251,884	255,079
Accumulated surplus/(deficit).....	147,202	169,809	180,629	201,520	221,829	242,687	263,788
Reserves.....	107,349	112,992	107,435	107,524	107,310	107,169	107,056
Total equity.....	490,195	514,064	526,578	553,529	576,462	601,740	625,923
TOTAL LIABILITIES AND EQUITY.....	579,948	603,746	620,168	646,895	669,432	694,545	718,391

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

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	132,016	142,264	158,520	140,049	141,631	143,337	146,394
Capital appropriation.....	1,491	1,930	3,530	6,592	1,573	1,600	1,601
Holding account drawdowns.....	3,577	914	914	914	914	914	914
Royalties for Regions Fund:							
Regional Community Services Fund.....	209	513	513	228	228	228	228
Other.....	4,891	9,678	6,101	8,808	16,582	16,147	13,233
Net cash provided by State Government	142,184	155,299	169,578	156,591	160,928	162,226	162,370
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(172,042)	(183,348)	(190,084)	(195,151)	(200,079)	(202,408)	(205,204)
Grants and subsidies	(14,864)	(17,536)	(19,036)	(16,636)	(15,036)	(15,036)	(15,036)
Supplies and services.....	(27,324)	(42,686)	(39,364)	(45,474)	(49,874)	(46,468)	(44,966)
Accommodation.....	(20,149)	(19,200)	(19,142)	(20,058)	(20,765)	(20,838)	(20,847)
GST payments.....	(12,551)	(7,507)	(7,507)	(7,507)	(7,507)	(7,507)	(7,507)
Finance and interest costs.....	-	(232)	(223)	(215)	(221)	(207)	(206)
Other payments	(27,909)	(16,079)	(16,079)	(16,491)	(16,094)	(16,145)	(16,086)
Receipts ^(c)							
Regulatory fees and fines							
Mines Safety and Inspection Levy	46,156	34,000	39,500	34,000	34,000	34,000	34,000
Mining Rehabilitation Fund Levy	33,464	32,000	35,000	34,500	34,500	34,500	34,500
Other.....	76,610	81,738	79,738	94,796	94,796	94,796	94,796
Grants and subsidies	-	379	379	379	379	379	379
Sale of goods and services.....	99	1,248	1,248	1,248	1,248	1,248	1,248
GST receipts.....	12,603	7,507	7,507	7,507	7,507	7,507	7,507
Other receipts	9,954	3,733	3,733	3,782	3,796	3,802	3,807
Net cash from operating activities	(95,953)	(125,983)	(124,330)	(125,320)	(133,350)	(132,377)	(133,615)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(2,450)	(3,028)	(3,628)	(7,542)	(3,840)	(4,535)	(3,168)
Net cash from investing activities	(2,450)	(3,028)	(3,628)	(7,542)	(3,840)	(4,535)	(3,168)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(8,000)	(1,530)	(1,555)	(1,567)	(1,573)	(1,600)	(1,601)
Net cash from financing activities	(8,000)	(1,530)	(1,555)	(1,567)	(1,573)	(1,600)	(1,601)
NET INCREASE/(DECREASE) IN CASH HELD.....	35,781	24,758	40,065	22,162	22,165	23,714	23,986
Cash assets at the beginning of the reporting period	358,455	394,248	394,236	434,301	456,463	478,628	502,342
Cash assets at the end of the reporting period	394,236	419,006	434,301	456,463	478,628	502,342	526,328

(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)

	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
Regulatory Fees and Fines							
Regulatory Fees and Fines.....	50,822	51,615	50,815	64,592	64,592	64,592	64,592
Licences and Other Regulatory Fees	11,809	17,206	13,206	17,287	17,287	17,287	17,287
Proceeds from Petroleum Permits and							
Licences.....	4,882	5,579	5,579	5,579	5,579	5,579	5,579
Proceeds from Prospecting, Exploration and							
Other Mining Licences	9,097	7,338	10,138	7,338	7,338	7,338	7,338
Grants and Subsidies							
Grants and Subsidies	184	479	479	479	479	479	479
Sale of Goods and Services							
Sale of Goods and Services	99	3,929	3,929	3,929	3,929	3,929	3,929
GST Receipts							
GST Input Credits.....	12,603	7,507	7,507	7,507	7,507	7,507	7,507
Other Receipts							
Other Industry Regulation Receipts.....	5,427	5,723	2,602	2,602	2,602	2,602	2,602
Other Resources Sector Receipts	5,187	4,907	1,250	1,265	1,265	1,265	1,265
TOTAL	100,110	104,283	95,505	110,578	110,578	110,578	110,578

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

DETAILS OF ADMINISTERED TRANSACTIONS ^(a)

	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
INCOME							
Commonwealth Grants							
Waukarlycarly Stratigraphic Drilling	4,000	-	-	-	-	-	-
Fines							
Regulatory Fines	175	254	254	254	254	254	254
Other							
Appropriations	85,438	110,712	132,532	126,662	20,645	13,268	13,299
Home Indemnity Insurance (HII)	22,244	27,938	22,361	24,594	26,434	27,170	29,571
Mining Tenement Rentals (MTR)							
MTR Base Component	98,978	99,841	117,530	91,913	91,887	91,856	91,825
MTR Services to Industry Component ^(b) ..	15,910	15,910	15,910	23,410	23,436	23,467	23,498
Other Revenue	950	248	248	204	204	204	204
Rental Accommodation Account (RAA)	5,288	3,784	2,265	2,664	2,370	2,476	2,345
TOTAL ADMINISTERED INCOME	232,983	258,687	291,100	269,701	165,230	158,695	160,996
EXPENSES							
Other							
Aboriginal Lands Trust - Remuneration for							
Mining on Aboriginal Lands	353	406	406	406	406	406	406
Coal Industry Development	70	-	-	-	-	-	-
HII	18,958	23,856	17,912	21,142	22,298	22,691	23,150
Koolyanobbing Mine Financial Assistance							
Program	44,737	62,343	106,056	96,216	6,408	-	-
Magnetite Financial Assistance Program	45,629	3,200	96	-	-	-	-
MRIWA	2,297	3,805	3,805	6,305	4,831	3,862	3,893
Mining Tenement Refunds	832	9,000	400	9,000	9,000	9,000	9,000
Other Administered Expenses	1,411	-	-	-	-	-	-
RAA	10,285	9,088	9,688	9,137	9,187	9,187	9,187
Receipts Paid into the Consolidated							
Account	113,831	117,029	134,718	116,591	114,050	116,464	115,781
Residential Rent Relief Grant Scheme ^(c)	407	29,593	11,800	13,604	-	-	-
Ridges Iron Ore Financial Assistance							
Program	-	-	805	827	-	-	-
South West Hub	203	-	-	-	-	-	-
Waukarlycarly Drilling	6,189	-	-	-	-	-	-
TOTAL ADMINISTERED EXPENSES	245,202	258,320	285,686	273,228	166,180	161,610	161,417

(a) A Machinery of Government change has transferred the Royalty collection and administration function to the Department of Finance. For comparability purposes, Royalty collection data for all years is reflected in the Department of Finance Budget Statements.

(b) The Department will collect additional revenue for MTR from 2021-22 onwards. The increased revenue will fund an increase to the Exploration Incentive Scheme to \$12.5 million per annum, address the exploration licence backlog, implement outstanding Hydraulic Fracturing Inquiry recommendations and provide sustainable base funding for MRIWA. This enables the Department and MRIWA to promote continued investment in the State and deliver services more effectively in response to industry needs.

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

Agency Special Purpose Account Details

MINING REHABILITATION FUND

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

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Opening Balance	150,473	185,000	185,237	219,493
Receipts:				
Other	35,546	36,000	36,313	34,500
	186,019	221,000	221,550	253,993
Payments	782	5,000	2,057	4,000
CLOSING BALANCE.....	185,237	216,000	219,493	249,993

Western Australian Meat Industry Authority

Part 4 Jobs and Economic Development

Asset Investment Program

1. The Authority's Asset Investment Program (AIP) supports the delivery of services at the Muchea Livestock Centre. The total AIP for 2021-22 is \$450,000 for plant and equipment to improve efficiency and worker safety.

	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							
Saleyard - 2020-21 Program	450	450	450	-	-	-	-
NEW WORKS							
Saleyard							
2021-22 Program	450	-	-	450	-	-	-
2022-23 Program	450	-	-	-	450	-	-
2023-24 Program	450	-	-	-	-	450	-
2024-25 Program	450	-	-	-	-	-	450
Total Cost of Asset Investment Program	2,250	450	450	450	450	450	450
FUNDED BY							
Internal Funds and Balances			450	450	450	450	450
Total Funding			450	450	450	450	450

Division 17 Small Business Development Corporation

Part 4 Jobs and Economic Development

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 47 Net amount appropriated to deliver services	13,621	15,065	14,962	16,483	14,414	14,136	14,305
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	260	260	260	261	262	263	264
Total appropriations provided to deliver services	13,881	15,325	15,222	16,744	14,676	14,399	14,569
CAPITAL							
Item 122 Capital Appropriation (a)	73	73	73	72	73	73	73
TOTAL APPROPRIATIONS	13,954	15,398	15,295	16,816	14,749	14,472	14,642
EXPENSES							
Total Cost of Services	13,980	16,038	14,860	17,802	15,209	14,897	15,067
Net Cost of Services (b) (c)	13,570	15,716	14,538	17,480	14,887	14,575	14,745
CASH ASSETS (d)	4,099	3,908	5,003	4,442	4,426	4,445	4,464

- (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 Corporation's services. Reconciliation to the 'Total appropriations provided to deliver services' includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (d) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Corporation's Income Statement since presentation of the 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					
Small Business Lockdown					
Assistance Grants Program					
April 2021	400	450	-	-	-
June 2021	-	850	-	-	-
Tropical Cyclone Seroja Assistance Grants Program	100	50	-	-	-
Other					
2021-22 Streamlined Budget Process Incentive Funding	-	148	-	-	-

Significant Issues Impacting the Agency

1. The year was dominated by the economic impact of the COVID-19 pandemic on the business community. The Government's responses coupled with the significant support required by the small business community necessitated substantial adaptation and diversification by the Corporation.
2. The Corporation provided a wide range of support to a record number of clients via a dedicated information and guidance hub for small businesses managing the impacts of the pandemic. The use of digital channels (video and click-to-chat) for the Corporation's advisory services was accelerated and a suite of business development workshops created for online delivery. The Corporation also provided expert advisory and dispute resolution services to assist small business tenants and commercial landlords with their rent relief negotiations in response to emergency commercial tenancies legislation.
3. The Corporation was heavily involved in the development and implementation of policies, guidelines and communication resources associated with the introduction of mandatory contact tracing registers and the SafeWA (QR code) application. The rapid adoption of this technology by over 1.5 million Western Australians was supported by over 70,000 individual businesses registering and facilitating its usage.
4. As part of the COVID-19 Response, the Corporation provided policy and legislative advice to government departments and delivered a range of initiatives to help small businesses navigate the impacts of COVID-19. This included the extension of the Western Australian Code of Conduct for commercial rent relief negotiations, delivery of the 'PIVOT Program' to assist around 500 small businesses to identify new market opportunities and collaborating with agencies to deliver financial assistance packages to commercial landlords, travel agents, roadhouses, international education providers and small businesses significantly impacted by 'circuit-breaker' lockdowns.
5. The Corporation also assisted with the delivery of a grant scheme for small businesses impacted by Severe Tropical Cyclone Seroja, which devastated the Mid West and Northern Wheatbelt regions when it made landfall on 11 April 2021. One-off targeted business assistance grants of \$4,000 were provided to small businesses most impacted by structural damage and/or ongoing loss of revenue following the natural disaster. The Corporation also mobilised business advisors to provide assistance on the ground during the early weeks following the cyclone.
6. The Small Business Friendly Approvals Project continues to gather momentum, with six local government projects completed by the end of the financial year. Taking a human-centred design approach to map the small business journey, the Corporation received funding over two years from Streamline WA to improve the approvals processes and regulatory culture of 20 local governments. The program is an adjunct to the Small Business Friendly Local Governments initiative, which recognises the commitment of local government authorities to supporting their local small business community. There are now 49 local governments participating in the initiative, with over 74% of the State's 227,754 small businesses operating within a Small Business Friendly Local Government.
7. The negative impact on economies worldwide and international travel restrictions brought about by the COVID-19 pandemic has resulted in a downturn in the economic contribution of the Government's Business Migration program this financial year. Under the program, the Corporation promotes Western Australia in prime and emerging overseas markets and attracts and provides State nomination to business migrants who invest and/or establish businesses in Western Australia. During the year, business migrants contributed more than \$230 million in net assets into the State and created around 100 new jobs. The program is a key investment attraction initiative and aligns with the Government's goal of creating jobs and diversifying the economy.
8. The Collie Tourism Readiness Program commenced in July 2020, to assist local businesses to become tourism-ready. With the Government committing \$21.2 million to the region, including tourism attraction development, the Department of the Premier and Cabinet identified a need to prepare local small businesses for increased visitation. The Corporation delivered on-the-ground advisory services to the local business community through its Business Local provider, Business Advisory South West and Peel, with the support of the Shire of Collie. The program has been extended until December 2021 to consolidate Collie as an emerging tourism destination for Western Australia and ensure the local business community can fully benefit from the investment.

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

Government Goal	Desired Outcome	Services
WA Jobs Plan: Local manufacturing and production, creating WA jobs and training for the jobs of the future.	A strong and enterprising small business sector that contributes to the State's economy through job creation and business investment.	1. Information, Guidance, Referral and Business Development Services 2. Access to Justice for Small Business

Service Summary

Expense	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. Information, Guidance, Referral and Business Development Services	11,488	13,079	12,310	15,042	12,399	12,037	12,157
2. Access to Justice for Small Business	2,492	2,959	2,550	2,760	2,810	2,860	2,910
Total Cost of Services.....	13,980	16,038	14,860	17,802	15,209	14,897	15,067

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: A strong and enterprising small business sector that contributes to the State's economy through job creation and business investment:					
The extent to which the information or guidance provided was useful	95%	95%	95%	95%	
The extent to which the information or guidance provided contributed to a decision to start or buy a business.....	89%	85%	72%	83%	1
Total value of capital inflow to the State from the Business Migration program	\$404 million	\$377 million	\$231 million	\$359 million	2
Number of jobs created through the Business Migration program.....	267	212	99	200	2

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

Explanation of Significant Movements

(Notes)

- Due to many challenges that small businesses face resulting from the COVID-19 pandemic, reduced confidence among potential small business owners was observed during the year. As a result, the 2020-21 Estimated Actual is lower than the 2020-21 Budget. The 2021-22 Budget Target represents anticipated increase in confidence among potential small business owners; however, this indicator is expected to continue to be lower than pre-COVID-19 levels.
- The 2020-21 Estimated Actual for both total value of net assets (capital inflow) and number of jobs created was lower than the 2020-21 Budget primarily due to the significant economic impacts of the COVID-19 pandemic on world economies and the closure of international borders restricting the movement of business migrants to Western Australia.

Services and Key Efficiency Indicators

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

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 11,488	\$'000 13,079	\$'000 12,310	\$'000 15,042	1
Less Income ^(b)	404	315	316	310	
Net Cost of Service	11,084	12,764	11,994	14,732	
Employees (Full-Time Equivalents)	42	49	50	54	
Efficiency Indicators					
Cost per client serviced directly by the Corporation ^(c)	\$25.51	\$29.48	\$22.58	\$31.60	2
Cost per client serviced through third party delivery ^(d)	\$132.24	\$157.21	\$143.58	\$153.36	
Cost of policy development, advice and reform projects as a percentage of the Total Cost of Service ^(e)	11.64%	19.44%	15.41%	16.72%	3

(a) Further detail regarding efficiency indicators is provided in the Corporation's Annual Report.

(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.

(c) Clients serviced directly include those that have contacted the Corporation for information or guidance either by a personal visit, by telephone, have attended a Corporation workshop, have visited Corporation websites for two minutes or more, have had a direct engagement through the Corporation social media (Facebook page or group, Instagram and LinkedIn), or have submitted a grant application under an approved grants scheme administered by the Corporation.

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

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

Explanation of Significant Movements

(Notes)

- The anticipated increase in the 2021-22 Budget Target for the Total Cost of Service primarily relates to the full year cost for the Small Business Friendly Approvals Project, and additional administration costs associated with the Small Business Lockdown Assistance Grants programs.
- The reduction between the 2020-21 Estimated Actual, the 2020-21 Budget and the 2021-22 Budget Target is predominantly due to a significant increase in the number of client engagements in 2020-21 as a result of the ongoing impacts of the COVID-19 pandemic. The forecast increase in the 2021-22 Budget Target reflects an expected reduction in the number of client contacts as the COVID-19 pandemic impacts ease.
- The reduction between the 2020-21 Estimated Actual and the 2020-21 Budget is due to a delay in the commencement of the Small Business Friendly Approval Project, resulting in lower than budgeted reform expenditure in 2020-21.

2. Access to Justice for Small Business

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 2,492	\$'000 2,959	\$'000 2,550	\$'000 2,760	
Less Income ^(a)	6	7	6	12	
Net Cost of Service	2,486	2,952	2,544	2,748	
Employees (Full-Time Equivalents)	13	15	10	10	
Efficiency Indicators					
Cost per client serviced directly in the provision of dispute resolution ^(b)	\$1,211.03	\$1,310.36	\$1,090.67	\$1,217.93	1
Cost of subcontractor support services as a percentage of the Total Cost of Service ^(c)	41.51%	49.64%	33.75%	42.41%	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 Dispute Resolution Service offers low cost and practical assistance to small businesses in dispute with another business or government agency.

(c) Subcontractor support investigates complaints of non-payment and provides direct support to subcontractors with security of payment issues.

Explanation of Significant Movements

(Notes)

1. The reduction between the 2020-21 Estimated Actual and the 2020-21 Budget is predominantly due to continued high demand for the Corporation's services, resulting from the ongoing impacts of the COVID-19 pandemic. The forecast increase in the 2021-22 Budget Target reflects an expected reduction in the number of clients accessing these services as the COVID-19 pandemic impacts ease.
2. The lower-than-expected cost in 2020-21 (as a percentage of the Total Cost of Service) is mainly due to the lower staffing, marketing and other program expenditure as the service establishment has continued during the year. The forecast increase in the 2021-22 Budget Target reflects additional costs under the program as the service matures.

Asset Investment Program

	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							
Furniture and Office Equipment Replacement 2020-21 Program	120	100	100	20	-	-	-
COMPLETED WORKS							
Furniture and Office Equipment Replacement 2018-19 Program	120	120	55	-	-	-	-
2019-20 Program	120	120	120	-	-	-	-
NEW WORKS							
Furniture and Office Equipment Replacement 2021-22 Program	120	-	-	120	-	-	-
2022-23 Program	120	-	-	-	120	-	-
2023-24 Program	120	-	-	-	-	120	-
2024-25 Program	120	-	-	-	-	-	120
Total Cost of Asset Investment Program	840	340	275	140	120	120	120
FUNDED BY							
Capital Appropriation			60	60	60	60	60
Drawdowns from the Holding Account			60	60	60	60	60
Internal Funds and Balances			155	20	-	-	-
Total Funding			275	140	120	120	120

Financial Statements

Income Statement

1. The anticipated increase in the Total Cost of Services and Service appropriations between the 2020-21 Estimated Actual and the 2021-22 Budget Estimate relates to additional funding and the associated full year cost of the Small Business Friendly Approvals Project, and additional administration costs for the Small Business Lockdown Assistance Grants programs.

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)	7,046	7,798	7,642	8,121	7,754	7,739	7,842
Supplies and services	5,013	6,488	5,510	7,829	5,617	5,206	5,303
Accommodation	1,185	1,382	1,382	1,450	1,481	1,515	1,515
Depreciation and amortisation	137	153	153	153	153	153	153
Finance and interest costs	1	1	1	3	2	2	2
Other expenses	598	216	172	246	202	282	252
TOTAL COST OF SERVICES	13,980	16,038	14,860	17,802	15,209	14,897	15,067
Income							
Sale of goods and services	366	292	292	292	292	292	292
Other revenue	44	30	30	30	30	30	30
Total Income	410	322	322	322	322	322	322
NET COST OF SERVICES ^(c)	13,570	15,716	14,538	17,480	14,887	14,575	14,745
INCOME FROM STATE GOVERNMENT							
Service appropriations	13,881	15,325	15,222	16,744	14,676	14,399	14,569
Resources received free of charge	130	190	190	190	190	190	190
Royalties for Regions Fund:							
Regional Community Services Fund	-	180	180	-	-	-	-
Other revenues	41	-	-	-	-	-	-
TOTAL INCOME FROM STATE GOVERNMENT	14,052	15,695	15,592	16,934	14,866	14,589	14,759
SURPLUS/(DEFICIENCY) FOR THE PERIOD	482	(21)	1,054	(546)	(21)	14	14

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 55, 60 and 64 respectively.

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

STATEMENT OF FINANCIAL POSITION ^(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
CURRENT ASSETS							
Cash assets.....	4,099	3,908	4,978	4,442	4,426	4,445	4,464
Restricted cash.....	-	-	25	-	-	-	-
Holding account receivables.....	60	60	60	60	60	60	60
Receivables.....	230	230	230	230	230	230	230
Other.....	351	331	331	311	291	271	264
Total current assets.....	4,740	4,529	5,624	5,043	5,007	5,006	5,018
NON-CURRENT ASSETS							
Holding account receivables.....	829	937	937	1,045	1,153	1,261	1,369
Property, plant and equipment.....	138	339	319	342	309	276	223
Intangibles.....	57	12	12	12	12	12	32
Total non-current assets.....	1,024	1,288	1,268	1,399	1,474	1,549	1,624
TOTAL ASSETS.....	5,764	5,817	6,892	6,442	6,481	6,555	6,642
CURRENT LIABILITIES							
Employee provisions.....	1,515	1,515	1,515	1,515	1,515	1,515	1,515
Payables.....	41	41	41	41	41	41	41
Borrowings and leases.....	12	12	12	12	12	12	12
Other.....	334	334	334	334	334	334	334
Total current liabilities.....	1,902	1,902	1,902	1,902	1,902	1,902	1,902
NON-CURRENT LIABILITIES							
Employee provisions.....	320	320	320	320	320	320	320
Borrowings and leases.....	10	11	11	35	22	9	9
Total non-current liabilities.....	330	331	331	355	342	329	329
TOTAL LIABILITIES.....	2,232	2,233	2,233	2,257	2,244	2,231	2,231
EQUITY							
Contributed equity.....	1,552	1,625	1,625	1,697	1,770	1,843	1,916
Accumulated surplus/(deficit).....	1,980	1,959	3,034	2,488	2,467	2,481	2,495
Total equity.....	3,532	3,584	4,659	4,185	4,237	4,324	4,411
TOTAL LIABILITIES AND EQUITY.....	5,764	5,817	6,892	6,442	6,481	6,555	6,642

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

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	13,712	15,157	15,054	16,576	14,508	14,231	14,401
Capital appropriation.....	73	73	73	72	73	73	73
Holding account drawdowns.....	60	60	60	60	60	60	60
Royalties for Regions Fund:							
Regional Community Services Fund.....	-	180	180	-	-	-	-
Other.....	40	-	-	-	-	-	-
Net cash provided by State Government	13,885	15,470	15,367	16,708	14,641	14,364	14,534
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(6,727)	(7,747)	(7,591)	(8,070)	(7,703)	(7,688)	(7,791)
Supplies and services.....	(4,695)	(6,309)	(5,331)	(7,650)	(5,438)	(5,047)	(5,144)
Accommodation.....	(1,183)	(1,382)	(1,382)	(1,450)	(1,481)	(1,515)	(1,515)
GST payments.....	(658)	(690)	(690)	(690)	(690)	(690)	(690)
Finance and interest costs.....	(1)	(1)	(1)	(3)	(2)	(2)	(2)
Other payments	(612)	(236)	(192)	(266)	(222)	(282)	(252)
Receipts							
Sale of goods and services.....	371	292	292	292	292	292	292
GST receipts.....	677	690	690	690	690	690	690
Other receipts	65	30	30	30	30	30	30
Net cash from operating activities.....	(12,763)	(15,353)	(14,175)	(17,117)	(14,524)	(14,212)	(14,382)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(37)	(295)	(275)	(140)	(120)	(120)	(120)
Net cash from investing activities	(37)	(295)	(275)	(140)	(120)	(120)	(120)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(13)	(13)	(13)	(12)	(13)	(13)	(13)
Net cash from financing activities	(13)	(13)	(13)	(12)	(13)	(13)	(13)
NET INCREASE/(DECREASE) IN CASH HELD.....	1,072	(191)	904	(561)	(16)	19	19
Cash assets at the beginning of the reporting period	3,027	4,099	4,099	5,003	4,442	4,426	4,445
Cash assets at the end of the reporting period	4,099	3,908	5,003	4,442	4,426	4,445	4,464

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

Division 18 Rural Business Development Corporation

Part 4 Jobs and Economic Development

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 48 Net amount appropriated to deliver services.....	236	233	233	236	235	237	239
Total appropriations provided to deliver services	236	233	233	236	235	237	239
TOTAL APPROPRIATIONS	236	233	233	236	235	237	239
EXPENSES							
Total Cost of Services	566	710	437	594	591	593	595
Net Cost of Services (a) (b)	566	710	437	594	591	593	595
CASH ASSETS (c)	4,572	4,187	4,381	4,115	3,851	3,587	3,323

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

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

(c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Corporation'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
2020-21 Reduction in Expenditure for Research and Development on Loan Policies and Administration of Loan Schemes.....	(273)	-	-	-	-
2021-22 Streamlined Budget Process Incentive Funding.....	-	3	-	-	-

Significant Issues Impacting the Agency

1. The Corporation, on behalf of the Government, administers a number of assistance schemes through the *Rural Business Development Corporation Act 2000*. The Corporation currently administers five schemes including the State-initiated Farm Debt Mediation Scheme (the Scheme) and four Commonwealth Government-initiated and funded concessional loan schemes.
2. The Corporation currently administers 12 concessional loans, with a total of \$5.1 million in outstanding loan principal and all loans scheduled to be repaid by April 2022. However, six of the 12 loans are currently deemed irregular and are being monitored closely. Delays have been experienced with the Commonwealth Government's Regional Investment Corporation in refinancing the loans.

3. The Government commenced the Scheme through the Corporation in June 2015. The Scheme is voluntary for both financiers and primary producer businesses and is consistent with the national principles for farm debt mediation and schemes operating in other jurisdictions. The Scheme encourages earlier adoption of the mediation process compared to the legislated models, allowing for the preservation of equity and resolution, and contributes to maintaining rural land values.
4. The Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry recommended a national scheme be developed, enacted and funded by the Commonwealth Government. The Commonwealth Government is examining a nationally consistent approach to farm debt mediation via a legislative approach as already adopted by New South Wales, Victoria, Queensland and, more recently, South Australia. Western Australia will review the need to continue with the current voluntary approach should the Commonwealth Government establish a national scheme.
5. The Corporation is assisting in the development and implementation of the Western Australian Carbon Farming and Land Restoration Program (CF-LRP). The CF-LRP is a key initiative of the State Climate Policy and will incentivise projects that will deliver carbon sequestration and priority environmental, economic and social benefits.
6. The COVID-19 pandemic has been disruptive for most Western Australian businesses, including agribusiness, affecting the physical and mental health of people as well as the profitability and viability of small businesses. With its extensive networks across rural Western Australia and understanding of the social support assistance available, the Corporation is contributing intelligence and insights about the physical and mental health and wellbeing of regional families to the State emergency response team, other agencies and support providers.

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

Government Goal	Desired Outcome	Service
Growing Our Communities: Protecting our environment with thriving suburbs and regions.	Improved ecologically sustainable development of agri-industry.	1. Farm Business Development

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. Farm Business Development.....	566	710	437	594	591	593	595
Total Cost of Services.....	566	710	437	594	591	593	595

Outcomes and Key Effectiveness Indicators (a) (b)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: Improved ecologically sustainable development of agri-industry:					
The extent to which recipients were satisfied with the way schemes are administered	77%	90%	n/a	n/a	1

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

(b) Key efficiency indicators will be reviewed and further developed in 2021-22. Further details in support of the key efficiency indicators are provided for in the Corporation's Annual Report.

Explanation of Significant Movements

(Notes)

1. The level of client satisfaction is determined through surveying clients with loans who had completed an annual review. Due to the low number of loans remaining, there were no annual reviews or surveys conducted in 2020-21.

Services and Key Efficiency Indicators**1. Farm Business Development**

This service provides financial assistance to farmers who have been significantly impacted by exceptional seasonal events. It assists them to enhance their management skills in order to improve and sustain long-term profitability and be better equipped and prepared to manage the risks and challenges inherent in farming. The Corporation aims to implement the industry support within the funding guidelines to maximise the protection and sustainability of resources associated with the agri-industries.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 566	\$'000 710	\$'000 437	\$'000 594	1
Less Income ^(a)	nil	nil	nil	nil	
Net Cost of Service	566	710	437	594	
Employees (Full-Time Equivalents)	nil	nil	nil	nil	
Efficiency Indicators					
Administrative cost per loan advanced amount	\$4,926	\$6,296	\$4,244	\$4,084	2
Administrative cost as a percentage of loan advanced amount	1.4%	1.8%	1.2%	1.2%	

(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 Total Cost of Service is lower in the 2020-21 Estimated Actual and 2021-22 Budget Target compared to the 2020-21 Budget and reflects lower expected expenditure on research and development on issues affecting persons likely to be given financial assistance under the *Rural Business Development Corporation Act 2000*, and lower expenditure on the administration of discharged loans. The research and development on policies was not undertaken during 2020-21 as a result of COVID-19, together with a reduction in the cost of administering the concessional loan schemes. The increased spending capacity is not required in 2021-22 with current expenditure levels in 2021-22 deemed adequate to implement any strategic initiatives.
2. The Administrative cost per loan advanced amount is decreasing as administrative expenses have reduced commensurate with the reduction in the number of loans administered.

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services is lower in the 2020-21 Estimated Actual and 2021-22 Budget Estimate compared to the 2020-21 Budget and reflects lower than expected expenditure on research and development on issues affecting persons likely to be given financial assistance under *the Rural Business Development Corporation Act 2000*, and lower expenditure on the administration of discharged loans. The research and development on policies was not undertaken during 2020-21 as a result of COVID-19, together with a reduction in the cost of administering the concessional loan schemes. The increased spending capacity is not required in 2021-22 with current expenditure levels in 2021-22 deemed adequate to implement any strategic initiatives.

Income

2. Other revenue is lower in the 2020-21 Estimated Actual compared to the 2020-21 Budget as a result of a decrease in the Western Australian Treasury Corporation's (WATC) interest rates. A review of the forecast revenue across the forward estimates will be conducted in line with the WATC's rates.

Statement of Financial Position

3. The reduction in Cash Assets across the forward estimates period is a result of the cash previously received from the Commonwealth being drawn down to administer the loan schemes.

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							
Supplies and services	190	227	79	276	273	275	277
Other expenses	376	483	358	318	318	318	318
TOTAL COST OF SERVICES	566	710	437	594	591	593	595
NET COST OF SERVICES ^(b)	566	710	437	594	591	593	595
INCOME FROM STATE GOVERNMENT							
Service appropriations	236	233	233	236	235	237	239
Other revenues	46	92	13	92	92	92	92
TOTAL INCOME FROM STATE GOVERNMENT	282	325	246	328	327	329	331
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(284)	(385)	(191)	(266)	(264)	(264)	(264)

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

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

STATEMENT OF FINANCIAL POSITION ^(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.....	4,572	4,187	4,381	4,115	3,851	3,587	3,323
Receivables.....	7	7	7	7	7	7	7
Total current assets.....	4,579	4,194	4,388	4,122	3,858	3,594	3,330
CURRENT LIABILITIES							
Other.....	56	56	56	56	56	56	56
Total current liabilities.....	56	56	56	56	56	56	56
EQUITY							
Accumulated surplus/(deficit).....	4,523	4,138	4,332	4,066	3,802	3,538	3,274
Total equity	4,523	4,138	4,332	4,066	3,802	3,538	3,274
TOTAL LIABILITIES AND EQUITY	4,579	4,194	4,388	4,122	3,858	3,594	3,330

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

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.....	236	233	233	236	235	237	239
Other.....	62	92	13	92	92	92	92
Net cash provided by State Government	298	325	246	328	327	329	331
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Supplies and services.....	(190)	(227)	(79)	(276)	(273)	(275)	(277)
Other payments.....	(376)	(483)	(358)	(318)	(318)	(318)	(318)
Receipts							
Other receipts.....	2	-	-	-	-	-	-
Net cash from operating activities	(564)	(710)	(437)	(594)	(591)	(593)	(595)
Cash assets at the beginning of the reporting period	4,838	4,572	4,572	4,381	4,115	3,851	3,587
Cash assets at the end of the reporting period	4,572	4,187	4,381	4,115	3,851	3,587	3,323

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

Division 19 Economic Regulation Authority

Part 4 Jobs and Economic Development

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 49 Net amount appropriated to deliver services.....	2,439	2,388	1,988	1,639	1,657	1,675	1,694
Total appropriations provided to deliver services	2,439	2,388	1,988	1,639	1,657	1,675	1,694
TOTAL APPROPRIATIONS	2,439	2,388	1,988	1,639	1,657	1,675	1,694
EXPENSES							
Total Cost of Services	13,759	17,104	16,076	15,533	15,345	15,120	15,255
Net Cost of Services ^(a) ^(b)	2,980	6,549	3,999	5,661	5,605	5,642	5,475
CASH ASSETS ^(c)	6,793	6,766	6,851	6,640	6,692	6,745	6,866

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

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

(c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Authority'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 Initiatives					
Energy Transformation Strategy					
New Regulatory Functions.....	-	529	499	519	530
Transfer of Rule Change Panel ^(a)	-	(1,210)	(1,060)	(1,069)	(1,079)
Other					
Expenditure Update.....	(181)	-	-	-	-
Legal Fees Synergy Review Board Proceedings	-	400	-	-	-

(a) Transfer of Rule Change Panel functions from the Authority to Energy Policy WA, which includes five full-time equivalents and consultant costs.

Significant Issues Impacting the Agency

1. The Authority will commence a review of Western Power's access arrangement in 2021-22. This is the first review under the amended Electricity Networks Access Code 2004, which sets out new processes for the Authority to follow, including the requirement to determine how it will consider a range of services prior to Western Power submitting its access arrangement proposal. This review will ensure that Western Power offers prices and services that are efficient and on reasonable terms and conditions for its customers for the next five years.
2. Following its investigation into Synergy's pricing behaviour in the Wholesale Electricity Market (WEM), which found that Synergy may have breached the market rules, the Authority referred the matter to the Electricity Review Board for determination. The Electricity Review Board heard the matter in May and June 2021, and a determination is expected in 2021-22.
3. Through the implementation of the Energy Transformation Strategy, the Authority has been assigned a range of new functions that commence over 2021-22 and 2022-23. These include the requirement to determine, rather than approve, the annual benchmark reserve capacity price and energy price limits in the WEM, and monitoring compliance with the Technical Rules.
4. On 1 July 2021, the Authority commenced administering a light-handed regulation system for the Pilbara Electricity Networks. This role includes determining an initial weighted average cost of capital for the network and administering the arbitration scheme for any access disputes.
5. The Authority is working with the Department of Treasury and stakeholders in the rail industry to implement the Government's planned changes to the Rail Access Regime. These reforms will mean additional functions for the Authority, similar to the functions currently required for administration of the gas access regime.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Growing Our Communities: Protecting our environment with thriving suburbs and regions.	The efficient, safe and equitable provision of utility services in Western Australia.	1. Submissions to the Authority's Governing Body

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. Submissions to the Authority's Governing Body	13,759	17,104	16,076	15,533	15,345	15,120	15,255
Total Cost of Services.....	13,759	17,104	16,076	15,533	15,345	15,120	15,255

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: The efficient, safe and equitable provision of utility services in Western Australia:					
Number of submissions made to the Authority's Governing Body	199	280	209	210	1
Rating by the Authority's Governing Body as to the content, accuracy and presentation of these submissions ^(b)	3.01	3	3.01	3	
Number of submissions provided by the required deadline	97%	100%	100%	100%	
Rating by the Authority's Governing Body as to their perception of the timeliness of submissions ^(b)	3.01	3	3.01	3	

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

(b) Performance is rated as follows by the Authority's Governing Body: 1 = well below expectations; 2 = below expectations; 3 = satisfactory; 4 = above expectations; 5 = well above expectations.

Explanation of Significant Movements

(Notes)

1. The number of submissions in the 2020-21 Estimated Actual was well below the 2020-21 Budget due to the commencement of the Pilbara Electricity Networks regulatory regime and new functions under the Electricity Networks Access Code 2004 both being delayed from 1 July 2020 to 1 July 2021.

Services and Key Efficiency Indicators**1. Submissions to the Authority's Governing Body**

The Authority regulates monopoly aspects of the gas, electricity and rail industries and licenses providers of gas, electricity and water services. The Authority also conducts inquiries into matters referred to it by the Government. In addition, the Authority has a range of responsibilities in the retailing of gas and surveillance of the WEM in Western Australia. The Authority's functions are designed to maintain a competitive, efficient and fair commercial environment, particularly where businesses operate as natural monopolies.

In making its decisions, the Authority strives to benefit the Western Australian community by promoting an efficient and customer-focused economy. The requirement for the Authority to prepare performance indicators is limited to its management functions under section 23 of the *Economic Regulation Authority Act 2003*. As such, the quantity, quality and cost per submission that is prepared by the Authority's Secretariat for consideration by the Governing Body is used to determine its performance and service efficiency.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	13,759	17,104	16,076	15,533	
Less Income ^(a)	10,779	10,555	12,077	9,872	
Net Cost of Service	2,980	6,549	3,999	5,661	
Employees (Full-Time Equivalents)	65	73	70	76	
Efficiency Indicators					
Cost per submission made to the Authority's Governing Body	69	61	77	74	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 2021-22 Estimated Actual is higher than the 2020-21 Budget due to the number of submissions to the Governing Body being lower than expected, as a result of delays in the introduction of the Pilbara Networks Access Code and changes to the Electricity Networks Access Code 2004, without offsetting reductions to the fixed costs of the Governing Body.

Asset Investment Program

	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							
Computer Hardware and Software Replacement							
Records Scanner	10	10	10	-	-	-	-
Office Equipment Replacement - Printer/Copier	37	37	24	-	-	-	-
Office Refurbishment - Level 4 Albert Facey House	215	215	29	-	-	-	-
Total Cost of Asset Investment Program	262	262	63	-	-	-	-
FUNDED BY							
Drawdowns from the Holding Account			232	-	-	-	-
Internal Funds and Balances			(169)	-	-	-	-
Total Funding			63	-	-	-	-

Financial Statements

Income Statement

Expenses

1. The decrease in Total Cost of Services for the 2021-22 Budget Estimate from the 2020-21 Estimated Actual is due in part to the transfer of the Rule Change Panel function from the Authority to Energy Policy WA effective from 1 July 2021. This decrease in full-time equivalents is partially offset by an increase to support new functions given to the Authority as part of the Government's Energy Transformation Strategy and Electricity Networks Access Code.
2. Legal fees for the Synergy determination by the Electricity Review Board continue to impact the Total Cost of Services in 2021-22.

Income

3. Regulatory fees charged by the Authority are determined by costs. Industry funding regulations allow for the recovery of the core function costs of the Authority. A decrease in budgeted costs will therefore result in a decrease in budgeted regulatory fees.
4. Other Revenues now include regulatory fees received from other the Government's entities, as required by changes to Treasurer's instruction 1102: *Statements of Comprehensive Income*.

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)	10,033	11,494	10,674	10,774	11,104	11,276	11,411
Supplies and services	2,066	4,149	3,727	3,300	2,784	2,390	2,394
Accommodation	1,087	991	897	991	991	990	991
Depreciation and amortisation	96	99	99	98	97	97	92
Finance and interest costs	1	5	5	7	7	5	5
Other expenses	476	366	674	363	362	362	362
TOTAL COST OF SERVICES	13,759	17,104	16,076	15,533	15,345	15,120	15,255
Income							
Regulatory fees and fines	10,725	10,470	12,050	9,787	9,655	9,393	9,695
Other revenue	54	85	27	85	85	85	85
Total Income	10,779	10,555	12,077	9,872	9,740	9,478	9,780
NET COST OF SERVICES ^(c)	2,980	6,549	3,999	5,661	5,605	5,642	5,475
INCOME FROM STATE GOVERNMENT							
Service appropriations	2,439	2,388	1,988	1,639	1,657	1,675	1,694
Resources received free of charge	268	266	233	266	266	266	266
Other revenues	2,118	3,747	3,001	3,706	3,733	3,755	3,574
TOTAL INCOME FROM STATE GOVERNMENT	4,825	6,401	5,222	5,611	5,656	5,696	5,534
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,845	(148)	1,223	(50)	51	54	59

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 65, 70 and 76 respectively.

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

STATEMENT OF FINANCIAL POSITION ^(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.....	6,625	6,568	6,653	6,412	6,464	6,517	6,642
Restricted cash.....	50	50	50	50	50	50	46
Holding account receivables.....	232	215	215	215	215	215	215
Receivables.....	3,148	3,148	4,867	4,867	4,867	4,867	4,867
Other.....	209	209	209	184	184	184	184
Total current assets.....	10,264	10,190	11,994	11,728	11,780	11,833	11,954
NON-CURRENT ASSETS							
Holding account receivables.....	345	180	180	180	180	180	180
Property, plant and equipment.....	268	359	359	387	345	347	255
Restricted cash.....	118	148	148	178	178	178	178
Other.....	2	2	2	27	27	27	27
Total non-current assets.....	733	689	689	772	730	732	640
TOTAL ASSETS	10,997	10,879	12,683	12,500	12,510	12,565	12,594
CURRENT LIABILITIES							
Employee provisions.....	2,357	2,357	2,713	2,622	2,622	2,622	2,622
Payables.....	200	200	200	200	200	200	196
Borrowings and leases	27	27	27	27	27	27	27
Other.....	370	370	370	370	370	370	370
Total current liabilities.....	2,954	2,954	3,310	3,219	3,219	3,219	3,215
NON-CURRENT LIABILITIES							
Employee provisions.....	429	429	506	434	434	434	434
Borrowings and leases	35	65	65	95	54	55	29
Total non-current liabilities.....	464	494	571	529	488	489	463
TOTAL LIABILITIES	3,418	3,448	3,881	3,748	3,707	3,708	3,678
EQUITY							
Contributed equity.....	725	725	725	725	725	725	725
Accumulated surplus/(deficit).....	6,854	6,706	8,077	8,027	8,078	8,132	8,191
Total equity	7,579	7,431	8,802	8,752	8,803	8,857	8,916
TOTAL LIABILITIES AND EQUITY	10,997	10,879	12,683	12,500	12,510	12,565	12,594

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

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	2,439	2,338	1,938	1,639	1,657	1,675	1,694
Holding account drawdowns	30	232	232	-	-	-	-
Other	2,219	3,755	3,765	3,714	3,741	3,763	3,574
Net cash provided by State Government	4,688	6,325	5,935	5,353	5,398	5,438	5,268
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(9,634)	(11,880)	(10,627)	(10,976)	(11,143)	(11,315)	(11,411)
Supplies and services	(1,989)	(3,637)	(3,215)	(2,805)	(2,514)	(2,120)	(2,344)
Accommodation	(890)	(1,004)	(910)	(1,004)	(1,004)	(1,003)	(774)
GST payments	(438)	(327)	(327)	(327)	(327)	(327)	(510)
Finance and interest costs	(1)	(9)	(9)	(10)	(11)	(11)	(5)
Other payments	(513)	(330)	(638)	(325)	(324)	(324)	(363)
Receipts							
Regulatory fees and fines	10,996	10,562	9,634	9,547	9,640	9,378	9,691
GST receipts	428	289	289	289	289	289	510
Other receipts	67	85	27	85	85	85	85
Net cash from operating activities	(1,974)	(6,251)	(5,776)	(5,526)	(5,309)	(5,348)	(5,121)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(199)	(63)	(63)	-	-	-	-
Net cash from investing activities	(199)	(63)	(63)	-	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(44)	(38)	(38)	(38)	(37)	(37)	(26)
Net cash from financing activities	(44)	(38)	(38)	(38)	(37)	(37)	(26)
NET INCREASE/(DECREASE) IN CASH HELD	2,471	(27)	58	(211)	52	53	121
Cash assets at the beginning of the reporting period	4,322	6,793	6,793	6,851	6,640	6,692	6,745
Cash assets at the end of the reporting period	6,793	6,766	6,851	6,640	6,692	6,745	6,866

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

Division 20 Energy Policy WA

Part 4 Jobs and Economic Development

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 50 Net amount appropriated to deliver services	20,309	17,349	17,566	18,020	19,286	19,726	17,489
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	256	281	281	281	281	282	285
Total appropriations provided to deliver services	20,565	17,630	17,847	18,301	19,567	20,008	17,774
CAPITAL							
Item 123 Capital Appropriation	-	17	17	16	15	15	-
TOTAL APPROPRIATIONS	20,565	17,647	17,864	18,317	19,582	20,023	17,774
EXPENSES							
Total Cost of Services	19,202	22,038	18,205	26,969	24,113	24,429	24,781
Net Cost of Services ^{(a) (b)}	19,180	21,998	18,205	24,150	21,174	21,615	19,317
CASH ASSETS ^(c)	10,154	7,517	10,827	6,474	6,474	6,474	6,474

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

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

(c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on Energy Policy WA'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 Commitment					
Energy Industry Development Team	-	412	415	418	422
New Initiative					
Household Energy Efficiency Scheme	-	3,220	3,182	3,225	3,228
Ongoing Initiatives					
Energy Consumer Advocacy	-	-	306	315	331
Energy Transformation Strategy.....	-	1,061	3,960	4,008	4,234

Significant Issues Impacting the Agency

COVID-19 Response

1. The Coordinator of Energy is the designated Hazard Management Agency for the supply disruption of gas, liquid fuels and electricity.
2. In support of this role, Energy Policy WA has proactively maintained contact with industry participants to anticipate and manage emerging issues that could threaten the security of energy supply because of the pandemic.

Key Government Reforms

3. Following passage of the *Electricity Industry Amendment Act 2020* on 6 April 2020, Energy Policy WA worked with industry to finalise and implement a suite of subsidiary instruments to give effect to the Pilbara electricity reforms, which commenced on 1 July 2021. This new regulatory framework is intended to support economic growth and the development of the Pilbara by improving the efficiency and effectiveness of electricity services in the region.
4. Energy Policy WA also supported the Energy Transformation Taskforce (the Taskforce) in delivering the Government's Energy Transformation Strategy. This included the implementation of recommended actions contained in the Distributed Energy Resources Roadmap, the delivery of the inaugural Whole of System Plan for the South West Interconnected System, and the implementation of changes to the Wholesale Electricity Market Rules and the Electricity Networks Access Code 2004 to improve power system security and reliability, increase efficiency, and facilitate new generators' access to Western Power's network. The Taskforce completed its two year tenure in 19 May 2021.
5. In June 2021, the Government tasked Energy Policy WA to deliver Stage Two of the Energy Transformation Strategy, which outlines the strategy to continue to address the challenges posed by the ongoing and rapid transformation of the energy sector.

Transitioning the Governance of the Western Australian Energy Sector

6. Energy Policy WA has undertaken a review of the governance arrangements applying to the Western Australian energy sector, which were established in the 1990s and early 2000s.
7. As a result of the initial stage of the review, on 1 July 2021 Energy Policy WA acquired additional functions, including rule administration and rule-making responsibilities for the Wholesale Electricity Market Rules and the Gas Services Information Rules; market development, rule administration and rule-making responsibilities for the regulatory framework applying to the North West Interconnected System; delivery of several policy and technical reviews under the Wholesale Electricity Market Rules; and development of periodic Whole of System Plans for the South West Interconnected System.
8. Energy Policy WA's new functions will be partially funded by energy sector participants.

Supporting Energy Consumers

9. Energy Policy WA is continuing to support the development of consumer advocacy capacity and capability in the energy sector through the Western Australian Advocacy for Consumers of Energy Program.
10. Energy Policy WA will also implement the Household Energy Efficiency Scheme to improve energy efficiency for households facing financial hardship.

Energy Industry Development

11. Consistent with the Government's election commitment, Energy Policy WA is in the process of establishing an Energy Industry Development Team to work with local renewable energy manufacturers and the mining industry to accelerate the transition to renewable energy supply on remote mining sites.

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 Energy Policy WA's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Service
Strong and Sustainable Finances: Responsible, achievable, affordable service delivery.	A sustainable, efficient, secure and affordable energy sector.	1. Development and Implementation of Energy Policy

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. Development and Implementation of Energy Policy.....	19,202	22,038	18,205	26,969	24,113	24,429	24,781
Total Cost of Services.....	19,202	22,038	18,205	26,969	24,113	24,429	24,781

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: A sustainable, efficient, secure and affordable energy sector:					
The extent to which policy and program development objectives for the year are achieved	96%	100%	94%	100%	

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

Services and Key Efficiency Indicators

1. Development and Implementation of Energy Policy

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	19,202	22,038	18,205	26,969	
Less Income ^(a)	22	40	-	2,819	
Net Cost of Service	19,180	21,998	18,205	24,150	
Employees (Full-Time Equivalents)	43	58	69	75	1
Efficiency Indicators					
Average cost of policy/project development	\$20,933	\$20,012	\$17,971	\$23,727	

(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. Additional Employees from the 2021-22 Budget Estimate and over the forward estimates period will deliver new energy market functions acquired on 1 July 2021, implement Stage Two of the Energy Transformation Strategy, deliver initiatives in support of energy consumers and establish an Energy Industry Development Team.

Asset Investment Program

	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							
Office Fit-out	622	322	225	300	-	-	-
Total Cost of Asset Investment Program	622	322	225	300	-	-	-
FUNDED BY							
Internal Funds and Balances			225	300	-	-	-
Total Funding			225	300	-	-	-

Financial Statements

Income Statement

Expenses

1. Additional employee benefits expenditure from the 2021-22 Budget Estimate and over the forward estimates period will be spent to deliver new energy market functions acquired on 1 July 2021; implement Stage Two of the Energy Transformation Strategy; deliver initiatives in support of energy consumers; and establish an Energy Industry Development Team.

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)	7,501	9,887	9,701	10,867	10,956	11,045	11,131
Grants and subsidies ^(c)	3,852	4,505	2,471	7,472	4,665	4,700	4,715
Supplies and services	6,893	6,731	5,019	7,432	7,268	7,384	7,594
Accommodation	658	619	632	659	684	711	737
Depreciation and amortisation	18	87	89	112	112	112	30
Finance and interest costs	2	1	1	2	3	2	2
Other expenses	278	208	292	425	425	475	572
TOTAL COST OF SERVICES	19,202	22,038	18,205	26,969	24,113	24,429	24,781
Income							
Grants and subsidies	-	-	-	2,779	2,899	2,774	5,424
Other revenue	22	40	-	40	40	40	40
Total Income	22	40	-	2,819	2,939	2,814	5,464
NET COST OF SERVICES ^(d)	19,180	21,998	18,205	24,150	21,174	21,615	19,317
INCOME FROM STATE GOVERNMENT							
Service appropriations	20,565	17,630	17,847	18,301	19,567	20,008	17,774
Resources received free of charge	1,268	1,892	1,192	1,702	1,513	1,513	1,513
Other revenues	651	-	-	-	-	-	-
TOTAL INCOME FROM STATE GOVERNMENT	22,484	19,522	19,039	20,003	21,080	21,521	19,287
SURPLUS/(DEFICIENCY) FOR THE PERIOD	3,304	(2,476)	834	(4,147)	(94)	(94)	(30)

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 43, 69 and 75 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
Australian Energy Market Commission	836	1,142	1,070	1,171	1,200	1,200	1,200
Consumer Advocacy Grants	-	-	-	106	165	200	215
Council of Australian Governments Energy Council	195	300	101	300	300	300	300
Household Energy Efficiency Scheme	-	-	-	3,000	3,000	3,000	3,000
State Underground Power Program	2,821	3,063	1,300	2,895	-	-	-
TOTAL	3,852	4,505	2,471	7,472	4,665	4,700	4,715

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.....	10,064	7,427	10,737	6,384	6,384	6,384	6,384
Receivables.....	273	273	273	273	273	273	273
Other.....	2	2	2	2	2	2	2
Total current assets.....	10,339	7,702	11,012	6,659	6,659	6,659	6,659
NON-CURRENT ASSETS							
Holding account receivables.....	-	23	23	41	59	77	77
Property, plant and equipment.....	130	318	318	577	518	459	429
Restricted cash.....	90	90	90	90	90	90	90
Total non-current assets.....	220	431	431	708	667	626	596
TOTAL ASSETS	10,559	8,133	11,443	7,367	7,326	7,285	7,255
CURRENT LIABILITIES							
Employee provisions.....	1,747	1,747	1,747	1,747	1,747	1,747	1,747
Payables.....	3,976	3,976	3,976	3,976	3,976	3,976	3,976
Borrowings and leases	17	17	17	17	17	17	17
Total current liabilities.....	5,740	5,740	5,740	5,740	5,740	5,740	5,740
NON-CURRENT LIABILITIES							
Employee provisions.....	434	434	434	434	434	434	434
Borrowings and leases	14	47	47	102	140	178	178
Total non-current liabilities.....	448	481	481	536	574	612	612
TOTAL LIABILITIES	6,188	6,221	6,221	6,276	6,314	6,352	6,352
EQUITY							
Contributed equity.....	1,067	1,084	1,084	1,100	1,115	1,130	1,130
Accumulated surplus/(deficit).....	3,304	828	4,138	(9)	(103)	(197)	(227)
Total equity	4,371	1,912	5,222	1,091	1,012	933	903
TOTAL LIABILITIES AND EQUITY	10,559	8,133	11,443	7,367	7,326	7,285	7,255

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

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	20,565	17,607	17,824	18,283	19,549	19,990	17,774
Capital appropriation	-	17	17	16	15	15	-
Other	651	-	-	-	-	-	-
Net cash provided by State Government	21,216	17,624	17,841	18,299	19,564	20,005	17,774
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(5,320)	(9,887)	(9,701)	(10,867)	(10,956)	(11,045)	(11,131)
Grants and subsidies	(836)	(4,505)	(2,471)	(7,472)	(4,665)	(4,700)	(4,715)
Supplies and services	(4,807)	(4,839)	(3,827)	(5,730)	(5,755)	(5,871)	(6,081)
Accommodation	(658)	(274)	(287)	(299)	(309)	(321)	(750)
GST payments	(522)	-	-	-	-	-	-
Finance and interest costs	(2)	(1)	(1)	(2)	(3)	(2)	(2)
Other payments	(219)	(553)	(639)	(785)	(800)	(865)	(559)
Receipts (c)							
Grants and subsidies	-	-	-	2,779	2,899	2,774	5,424
GST receipts	329	-	-	-	-	-	-
Other receipts	22	40	-	40	40	40	40
Net cash from operating activities	(12,013)	(20,019)	(16,926)	(22,336)	(19,549)	(19,990)	(17,774)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(97)	(225)	(225)	(300)	-	-	-
Net cash from investing activities	(97)	(225)	(225)	(300)	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(14)	(17)	(17)	(16)	(15)	(15)	-
Net cash from financing activities	(14)	(17)	(17)	(16)	(15)	(15)	-
NET INCREASE/(DECREASE) IN CASH HELD	9,092	(2,637)	673	(4,353)	-	-	-
Cash assets at the beginning of the reporting period	-	10,154	10,154	10,827	6,474	6,474	6,474
Net cash transferred to/from other agencies	1,062	-	-	-	-	-	-
Cash assets at the end of the reporting period	10,154	7,517	10,827	6,474	6,474	6,474	6,474

(a) Full audited financial statements are published in Energy Policy WA'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 Energy Policy WA. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

NET APPROPRIATION DETERMINATION

	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
Grants and Subsidies							
Grants and Subsidies	-	-	-	2,779	2,899	2,774	5,424
GST Receipts							
GST Receipts	329	-	-	-	-	-	-
Other Receipts							
Other Revenue	673	40	-	40	40	40	40
TOTAL	1,002	40	-	2,819	2,939	2,814	5,464

Division 21 Infrastructure WA

Part 4 Jobs and Economic Development

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 51 Net amount appropriated to deliver services	3,865	4,740	4,804	4,827	4,781	4,824	4,872
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	307	367	367	368	369	370	371
Total appropriations provided to deliver services	4,172	5,107	5,171	5,195	5,150	5,194	5,243
TOTAL APPROPRIATIONS	4,172	5,107	5,171	5,195	5,150	5,194	5,243
EXPENSES							
Total Cost of Services	3,026	5,129	5,693	5,617	5,172	5,216	5,265
Net Cost of Services ^(a)	3,026	5,129	5,693	5,617	5,172	5,216	5,265
CASH ASSETS ^(b)	1,481	1,481	981	581	581	581	581

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

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on Infrastructure WA'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
Other					
2021-22 Streamlined Budget Process Incentive Funding	-	48	-	-	-
Increase in Office Accommodation Costs	64	87	90	92	95

Significant Issues Impacting the Agency

1. Infrastructure WA undertook a significant external consultation program in 2020-21 to support the development of the draft State Infrastructure Strategy (the Strategy) which was released on 21 July 2021. The Strategy will be finalised in 2021-22 following a period of public consultation.
2. Infrastructure WA's Phase 2 functions and supporting legislation are anticipated to commence from January 2022.

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

Government Goal	Desired Outcome	Service
WA Jobs Plan: Local manufacturing and production, creating WA jobs and training for the jobs of the future.	An informed government on infrastructure matters, needs and priorities.	1. Development of the State Infrastructure Strategy
Growing Our Communities: Protecting our environment with thriving suburbs and 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. Development of the State Infrastructure Strategy	3,026	5,129	5,693	5,617	5,172	5,216	5,265
Total Cost of Services.....	3,026	5,129	5,693	5,617	5,172	5,216	5,265

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: An informed government on infrastructure matters, needs and priorities:					
Completion of specific State Infrastructure Strategy delivery milestones	100%	100%	100%	100%	1
Completion of stakeholder events to facilitate consultation of key State Infrastructure Strategy milestones	27	25	25	25	1

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

Explanation of Significant Movements

(Notes)

1. Infrastructure WA's Outcome Based Management Framework and associated key performance indicators will be reviewed in 2021-22 to coincide with the commencement of its Phase 2 legislated functions.

Services and Key Efficiency Indicators

1. Development of the State Infrastructure Strategy

Under the *Infrastructure Western Australia Act 2019*, Infrastructure WA's primary responsibility is the preparation of the State Infrastructure Strategy (the Strategy) to identify Western Australia's significant infrastructure needs and priorities over the next 20 years. The draft Strategy was released on 21 July 2021 initiating an eight-week consultation process. Once the public consultation process is complete, Infrastructure WA will finalise the Strategy and submit it to the Premier for a response.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 3,026	\$'000 5,129	\$'000 5,693	\$'000 5,617	
Less Income	nil	nil	nil	nil	
Net Cost of Service	3,026	5,129	5,693	5,617	
Employees (Full-Time Equivalents)	14	17	17	17	
Efficiency Indicators					
Average cost per full-time equivalent to deliver the State Infrastructure Strategy	\$216,000	\$302,000	\$335,000	\$330,000	1, 2

Explanation of Significant Movements

(Notes)

1. Infrastructure WA's Outcome Based Management Framework and associated key performance indicators will be reviewed in 2021-22 to coincide with the commencement of its Phase 2 legislated functions.
2. In 2019-20 some consultation activities and expert consultant engagement were deferred to 2020-21 due to COVID-19 impacts which resulted in a 2019-20 Actual figure well below the 2020-21 Budget. The 2019-20 underspend was carried over to 2020-21, to facilitate Infrastructure WA's extra consultation and deferred expert consultant engagement. This deferral of funds is evident in the 2020-21 Estimated Actual outcome.

Financial Statements

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)	1,583	2,190	2,190	2,408	2,223	2,244	2,263
Supplies and services	1,155	2,635	3,135	2,817	2,553	2,573	2,600
Accommodation	135	150	214	237	240	242	245
Other expenses	153	154	154	155	156	157	157
TOTAL COST OF SERVICES	3,026	5,129	5,693	5,617	5,172	5,216	5,265
NET COST OF SERVICES	3,026	5,129	5,693	5,617	5,172	5,216	5,265
INCOME FROM STATE GOVERNMENT							
Service appropriations	4,172	5,107	5,171	5,195	5,150	5,194	5,243
Resources received free of charge	22	22	22	22	22	22	22
TOTAL INCOME FROM STATE GOVERNMENT	4,194	5,129	5,193	5,217	5,172	5,216	5,265
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,168	-	(500)	(400)	-	-	-

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 14, 17 and 17 respectively.

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.....	1,481	1,481	981	581	581	581	581
Receivables.....	65	65	65	65	65	65	65
Other.....	309	309	309	309	309	309	309
Total current assets.....	1,855	1,855	1,355	955	955	955	955
NON-CURRENT ASSETS							
Other.....	18	18	18	18	18	18	18
Total non-current assets.....	18	18	18	18	18	18	18
TOTAL ASSETS	1,873	1,873	1,373	973	973	973	973
CURRENT LIABILITIES							
Employee provisions.....	510	510	510	510	510	510	510
Payables.....	136	136	136	136	136	136	136
Total current liabilities.....	646	646	646	646	646	646	646
NON-CURRENT LIABILITIES							
Employee provisions.....	59	59	59	59	59	59	59
Total non-current liabilities.....	59	59	59	59	59	59	59
TOTAL LIABILITIES	705	705	705	705	705	705	705
EQUITY							
Accumulated surplus/(deficit).....	1,168	1,168	668	268	268	268	268
Total equity	1,168	1,168	668	268	268	268	268
TOTAL LIABILITIES AND EQUITY	1,873	1,873	1,373	973	973	973	973

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

STATEMENT OF CASHFLOWS ^(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
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	4,172	5,107	5,171	5,195	5,150	5,194	5,243
Net cash provided by State Government	4,172	5,107	5,171	5,195	5,150	5,194	5,243
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(1,280)	(2,190)	(2,190)	(2,408)	(2,223)	(2,244)	(2,263)
Supplies and services	(1,043)	(2,613)	(3,113)	(2,795)	(2,531)	(2,551)	(2,578)
Accommodation	(135)	(150)	(214)	(237)	(240)	(242)	(245)
GST payments	(63)	(259)	(259)	(257)	(255)	(256)	(256)
Other payments	(170)	(154)	(154)	(155)	(156)	(157)	(157)
Receipts							
GST receipts	-	259	259	257	255	256	256
Net cash from operating activities	(2,691)	(5,107)	(5,671)	(5,595)	(5,150)	(5,194)	(5,243)
Cash assets at the beginning of the reporting period	-	1,481	1,481	981	581	581	581
Cash assets at the end of the reporting period	1,481	1,481	981	581	581	581	581

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

Forest Products Commission

Part 4 Jobs and Economic Development

Interactions with the Consolidated Account, Dividend Payout Ratio and Government Trading Enterprise Information

	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
REVENUE TO GENERAL GOVERNMENT SECTOR							
National Tax Equivalent Regime - Income Tax.....	-	-	-	-	912	1,549	1,189
Local Government Rates Equivalent	389	76	114	255	390	529	670
Dividends ^(a)	-	-	-	-	-	-	815
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies ^(b)	200	200	200	200	220	-	-
Other Subsidies ^(c)	26	-	-	-	-	-	-
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contribution	-	-	-	11,333	39,373	36,000	35,641
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	128,037	113,731	117,157	136,432	145,502	153,054	153,375
Revenue from State Government	226	200	200	200	220	-	-
Total Expenses ^(d)	131,983	116,313	118,313	143,152	142,663	147,898	149,416
NET PROFIT AFTER TAX	(2,578)	(1,670)	(562)	(4,549)	2,147	3,607	2,770
CASH ASSETS ^(e)	11,521	8,254	10,156	2,834	2,956	5,463	6,887

- (a) In determining the dividend payment to general government, Net Profit After Tax may be adjusted based on other factors as permitted by relevant legislation.
- (b) An operating subsidy totalling \$820,000 over 2019-20 to 2022-23 will be provided to the Commission to cover expenditure associated with the retention of mature pines at the Dick Perry Reserve. The retained pines provide a habitat for the endangered Carnaby's Cockatoo.
- (c) Resources received free of charge.
- (d) Excludes current tax expense, deferred tax expense and dividends.
- (e) As at 30 June each financial year.

Financial Changes

Net operating balance impact of adjustments, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Government Trading Enterprise's (GTE'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
Key Adjustments					
Softwood Plantation Expansion Program	-	(20)	42	105	(93)
Trade Revisions	38	(1,452)	(1,741)	(3,851)	(2,317)

Significant Issues Impacting the Government Trading Enterprise

Markets and Resource Security

Plantations

1. The Commission's softwood plantation estate is a major source of timber utilised by the State's construction industry. The Government's investment of \$350 million to support the expansion of the Commission's softwood plantation estate will enable a sustainable supply of softwood to support the State's timber and construction industries for decades to come, capture millions of tons of carbon and support regional employment in the State's South West.
2. Demand for softwood and hardwood products used in housing is expected to remain high over the next 12 to 18 months as Commonwealth and Government stimulus packages provide support for the construction of new homes. It is anticipated that demand will moderate in subsequent years.

Native Forests

3. The predicted volume of sawlog under the current Forest Management Plan (FMP) 2014-23 has not matched actual yield.
4. The existing FMP 2014-23 is due to expire in December 2023. There is a statutory process outlined in the *Conservation and Land Management Act 1984* for the preparation of a new FMP.

Sandalwood

5. The supply of sandalwood is expected to increase in line with the harvesting of existing plantation sandalwood. A key challenge for the Commission is to develop the overall sandalwood market to increase demand that satisfies the growth in supply, with the impact of COVID-19 resulting in a decline in demand for sandalwood. The integration of wild and plantation-based sandalwood will require appropriate marketing and branding to enable clear differentiation of wild sandalwood as a premium product.
6. The Government has committed to implementing the recommendations in its Sandalwood Taskforce Report, which was released in October 2020. One of the recommendations is for the amount of the annual wild sandalwood quota allocated to Crown and private land licences be doubled to cater for an increase in Aboriginal groups seeking expanded sustainable harvest amounts.
7. Continued access to wild sandalwood will require ongoing engagement with Aboriginal people to deliver regional development and community outcomes that maximise the benefits of this high value industry. Much of this engagement will take place as part of the Commission's Sandalwood Dreaming initiative, which focuses on capacity building and value-adding that benefits Traditional Owners.

Impacts of Climate Change

8. Climate change impacts, such as reduced rainfall, increased risk of wildfires, and biosecurity threats are expected to continue to affect native forests and plantations in Western Australia and need to be managed. Fire mitigation measures are considered with all aspects of the Commission's operational planning and reviewed regularly to capture changes to forest structure and changing community risk profiles.

Statement of Corporate Intent

The following performance information (financial and non-financial) is the subject of a Statement of Corporate Intent, signed by the Board, Minister and Treasurer.

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between the GTE's objectives and outcomes and the Government Goal it contributes to. The key performance indicators measure the extent of the impact of desired outcomes on the achievement of the GTE objectives.

Government Goals	Strategic Objectives	Desired Outcomes
Strong and Sustainable Finances: Responsible, achievable, affordable service delivery.	Perform functions in a responsible and cost-efficient manner.	1. Ensure efficient, effective and safe delivery of business outcomes
WA Jobs Plan: Local manufacturing and production, creating WA jobs and training for the jobs of the future.	Vibrant forest industry for local jobs.	2. Facilitate a vibrant forest industry to create local jobs, particularly in regional Western Australia
Growing Our Communities: Protecting our environment with thriving suburbs and regions.	Healthy forests.	3. Deliver healthy forests for future generations

Outcomes and Key Performance Indicators

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: Ensure efficient, effective and safe delivery of business outcomes:					
Operating profit (\$'000).....	\$3,253	\$507	\$1,933	\$164	1
Timeliness of response to stakeholder concerns or complaints	97%	95%	96%	95%	
Outcome: Facilitate a vibrant forest industry to create local jobs, particularly in regional Western Australia:					
Native forest resource processed locally (excluding any trials or research undertaken)	100%	100%	100%	100%	
The achievement of thinning schedules for softwood plantations.....	74%	95%	75%	95%	2
Outcome: Deliver healthy forests for future generations:					
Harvest of sandalwood does not exceed licence limits	2,066 t	2,250 t	1,561 t	2,250 t	3
All operations commence with required approvals	100%	100%	100%	100%	
First and second rotation softwood planting targets are achieved.....	2,775 ha	2,714 ha	2,177 ha	2,714 ha	4

Explanation of Significant Movements

(Notes)

1. Activities such as post-thinning fertilisation programs that were delayed due to the impact of the COVID-19 pandemic in 2020-21 are expected to resume in 2021-22, thus impacting on operating profit.
2. The primary impediment to completing thinning on schedule is accessing suitable markets for the material produced. The Commission continues its efforts to secure new contracts for thinning products to assist in bringing the plantation thinning schedule back in line with the guidelines.
3. As a consequence of a reduction in demand for sandalwood due to the impact of COVID-19, the Commission elected not to pursue full utilisation of the quantity of sandalwood available for harvest under its licence. The Commission continues to explore new markets for sandalwood to achieve its desired harvesting of sandalwood.
4. The Commission's desired softwood planting in 2020-21 was impacted by COVID-19. As the State recovers from the pandemic, and supported by the Government's \$350 million investment into expanding the softwood estate, the Commission has retained its target of 2,714 hectares for the 2021-22 financial year.

Asset Investment Program

1. The Commission's Asset Investment Program for 2021-22 to 2024-25 totals \$97.1 million, investing in projects to support regional development and the economic growth of the State.

New Projects

2. The Commission will spend \$96 million over 2021-22 to 2024-25 on the acquisition of land to support the expansion of its softwood plantation estate.

Existing Projects and Minor Works

3. The Commission will spend \$1.1 million over 2021-22 to 2024-25 to update information and communications technology, and other minor works that support the delivery of the Commission's services.

	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							
Building Works	458	158	-	50	250	-	-
COMPLETED WORKS							
Computers, Plant and Equipment.....	40	40	40	-	-	-	-
NEW WORKS							
Computers, Plant and Equipment.....	800	-	-	200	200	200	200
Softwood Plantation Expansion Program	95,992	-	-	8,333	31,742	28,216	27,701
Total Cost of Asset Investment Program	97,290	198	40	8,583	32,192	28,416	27,901
FUNDED BY							
Funding Included in Department of Treasury Administered Item.....			-	8,333	31,742	28,216	27,701
Internal Funds and Balances.....			40	250	450	200	200
Total Funding.....			40	8,583	32,192	28,416	27,901

Financial Statements

Income Statement

Expenses

1. The increase in Supplies and services expense of \$15.8 million between the 2020-21 Estimated Actual and 2021-22 Budget Estimate mainly reflects the increase in harvest, haulage and processing costs in line with the forecast increase in the sale of timber products.
2. The 2021-22 Budget Estimate for Other expenses is \$5.6 million higher than the 2020-21 Estimated Actual, largely due to delays in expenditure in 2020-21 due to the impact of the COVID-19 pandemic, including activities such as post thinning fertilisation programmes.

Revenue

3. In 2021-22, it is expected that Total Revenue will be \$19.3 million higher than the 2020-21 Estimated Actual as the demand for softwood and hardwood products used in housing is expected to increase following the increase in building approvals in 2020-21 in response to Commonwealth and Government stimulus packages. It is anticipated that demand will moderate in subsequent years.

Statement of Financial Position

4. The increase in Property, plant and equipment between the 2021-22 Budget Estimate and 2020-21 Estimated Actual of \$7.3 million is mainly due to land acquisitions for the Softwood Plantation Expansion Program.
5. The increase in Biological assets between the 2021-22 Budget Estimate and 2020-21 Estimated Actual of \$4.8 million is mainly due to plantation establishment on existing lands and new lands acquired as part of the Softwood Plantation Expansion Program. This trend also continues beyond 2021-22.
6. The decrease in intangibles between the 2021-22 Budget Estimate and 2020-21 Estimated Actual of \$2.2 million is due to the amortisation of the right of use of native forest licence.

Statement of Cashflows

7. The decrease of \$7.3 million in cash assets at the end of the reporting period from the 2020-21 Estimated Actual to the 2021-22 Budget Estimate is mainly due to a delayed payment to the Department of Biodiversity, Conservation and Attractions for forest management works performed on the Commission's behalf in 2020-21.
8. Improvements in the cashflow in subsequent years are expected to be realised in part by reducing haulage costs through deferring clearfell operations for long distance share farms into 2024-25.

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
REVENUE							
Revenue from operations							
Sale of goods and services.....	122,129	112,332	115,420	134,826	143,997	151,528	151,819
Other revenue.....	5,908	1,399	1,737	1,606	1,505	1,526	1,556
Revenue from government							
Operating subsidies.....	200	200	200	200	220	-	-
Resources received free of charge.....	26	-	-	-	-	-	-
TOTAL REVENUE	128,263	113,931	117,357	136,632	145,722	153,054	153,375
Expenses							
Employee benefits ^(b)	21,081	20,973	19,919	22,815	23,065	23,342	23,680
Grants and subsidies.....	117	144	25	50	50	50	50
Supplies and services.....	84,243	77,058	80,857	96,634	101,036	105,262	104,761
Accommodation.....	1,419	929	997	1,639	1,800	1,968	2,140
Depreciation and amortisation.....	9,014	4,230	4,175	4,150	4,078	2,968	1,856
Finance and interest costs.....	557	564	566	478	434	402	361
Other expenses	15,552	12,415	11,774	17,386	12,200	13,906	16,568
TOTAL EXPENSES	131,983	116,313	118,313	143,152	142,663	147,898	149,416
NET PROFIT/(LOSS) BEFORE TAX	(3,720)	(2,382)	(956)	(6,520)	3,059	5,156	3,959
National Tax Equivalent Regime							
Current tax equivalent expense	-	-	-	-	912	1,549	1,189
Deferred tax equivalent expense	(1,142)	(712)	(394)	(1,971)	-	-	-
NET PROFIT/(LOSS) AFTER TAX	(2,578)	(1,670)	(562)	(4,549)	2,147	3,607	2,770
Dividends	-	-	-	-	-	-	815

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 177, 162 and 197 respectively.

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.....	11,521	8,254	10,156	2,834	2,956	5,463	6,887
Receivables.....	19,028	16,066	17,710	17,922	18,149	18,388	18,627
Biological assets.....	8,048	8,048	6,988	6,988	6,988	6,988	6,988
Other.....	12,528	12,380	14,409	10,700	10,700	10,700	10,700
Total current assets.....	51,125	44,748	49,263	38,444	38,793	41,539	43,202
NON-CURRENT ASSETS							
Property, plant and equipment.....	38,782	37,890	37,926	45,176	75,965	103,299	129,347
Intangibles.....	7,833	5,672	5,477	3,229	1,068	(13)	(13)
Biological assets.....	200,481	204,231	205,616	210,444	224,811	238,127	249,422
Other.....	13,028	13,740	13,422	15,393	14,480	12,931	11,742
Total non-current assets.....	260,124	261,533	262,441	274,242	316,324	354,344	390,498
TOTAL ASSETS.....	311,249	306,281	311,704	312,686	355,117	395,883	433,700
CURRENT LIABILITIES							
Employee provisions.....	4,007	4,007	3,106	3,106	3,106	3,106	3,106
Payables.....	8,337	8,851	5,628	5,628	5,628	5,628	5,628
Borrowings and leases.....	508	509	534	580	537	582	507
Other.....	16,052	15,582	20,867	14,816	15,588	16,369	17,140
Total current liabilities.....	28,904	28,949	30,135	24,130	24,859	25,685	26,381
NON-CURRENT LIABILITIES							
Employee provisions.....	966	966	1,862	1,862	1,862	1,862	1,862
Borrowings and leases.....	1,252	1,152	1,180	1,021	893	971	291
Other.....	16,879	13,636	15,807	16,173	16,487	16,746	16,956
Total non-current liabilities.....	19,097	15,754	18,849	19,056	19,242	19,579	19,109
TOTAL LIABILITIES.....	48,001	44,703	48,984	43,186	44,101	45,264	45,490
NET ASSETS.....	263,248	261,578	262,720	269,500	311,016	350,619	388,210
EQUITY							
Contributed Equity.....	276,245	276,245	276,245	287,578	326,951	362,951	398,592
Accumulated surplus/(deficit).....	(24,506)	(26,176)	(25,068)	(29,617)	(27,470)	(23,863)	(21,908)
Reserves.....	11,509	11,509	11,543	11,539	11,535	11,531	11,526
TOTAL EQUITY.....	263,248	261,578	262,720	269,500	311,016	350,619	388,210

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

STATEMENT OF CASHFLOWS ^(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
CASHFLOWS FROM OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	120,471	113,919	113,868	133,278	142,452	149,987	150,281
GST receipts.....	11,666	11,500	11,556	13,464	14,383	15,138	15,169
Other receipts.....	1,276	1,399	1,751	1,606	1,505	1,526	1,556
Payments							
Employee benefits.....	(20,458)	(20,973)	(19,931)	(22,829)	(23,079)	(23,356)	(23,694)
Supplies and services.....	(104,864)	(87,507)	(86,998)	(107,592)	(108,841)	(113,021)	(112,485)
Accommodation ^(b)	(872)	(853)	(883)	(1,384)	(1,410)	(1,439)	(1,470)
GST payments.....	(12,196)	(11,500)	(11,556)	(13,464)	(14,383)	(15,138)	(15,169)
Finance and interest costs.....	(37)	(67)	(69)	(62)	(64)	(79)	(78)
Other payments.....	(3,683)	(3,231)	(3,288)	(3,331)	(3,445)	(3,258)	(3,439)
Net cash from operating activities.....	(8,697)	2,687	4,450	(314)	7,118	10,360	10,671
CASHFLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of non-current assets.....	(4,508)	(600)	(40)	(8,583)	(32,192)	(28,416)	(27,901)
Other payments.....	(6,054)	(4,810)	(5,135)	(8,969)	(13,265)	(14,155)	(14,749)
Net cash from investing activities.....	(10,562)	(5,410)	(5,175)	(17,552)	(45,457)	(42,571)	(42,650)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	-	9,000	9,000	9,000	9,000	9,000	9,000
Payments							
Repayment of borrowings and leases.....	(599)	(9,668)	(9,726)	(9,734)	(9,742)	(9,753)	(9,753)
Net cash from financing activities.....	(599)	(668)	(726)	(734)	(742)	(753)	(753)
CASHFLOWS FROM STATE GOVERNMENT							
Receipts							
Operating subsidies.....	200	200	200	200	220	-	-
Equity Contributions.....	-	-	-	11,333	39,373	36,000	35,641
Payments							
Dividends to government.....	-	-	-	-	-	-	(815)
National Tax Equivalent Regime - Income tax...	(164)	-	-	-	-	-	-
Local Government Rates Equivalent ^(b)	(389)	(76)	(114)	(255)	(390)	(529)	(670)
Net cash provided to State Government.....	25	(124)	(86)	(11,278)	(39,203)	(35,471)	(34,156)
NET INCREASE/(DECREASE) IN CASH HELD.....	(19,883)	(3,267)	(1,365)	(7,322)	122	2,507	1,424
Cash assets at the beginning of the reporting period.....	31,404	11,521	11,521	10,156	2,834	2,956	5,463
Cash assets at the end of the reporting period.....	11,521	8,254	10,156	2,834	2,956	5,463	6,887

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

(b) Payment of Local Government Rates Equivalent is included within Accommodation expense on the Income Statement, however within the Statement of Cashflows this is recorded as a payment to State Government and not as a payment from operating activities.

Racing and Wagering Western Australia

Part 4 Jobs and Economic Development

Asset Investment Program

1. The Authority's Asset Investment Program totals \$11.6 million in 2021-22 and remains focused on the ongoing development, enhancement and replacement of hardware, software and retail terminals. Future asset investment will be adjusted to suit the changing wagering environment and operational requirements of the Authority.

	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 Systems and Products	24,733	22,673	2,952	260	-	200	1,600
Other Works	21,623	12,515	1,984	2,014	2,549	2,574	1,971
Racing Systems, Infrastructure and Minor Capital	11,228	4,093	1,792	1,592	3,143	1,200	1,200
Wagering Systems and Products	58,732	35,233	11,593	7,775	5,127	5,409	5,188
Total Cost of Asset Investment Program	116,316	74,514	18,321	11,641	10,819	9,383	9,959
FUNDED BY							
Internal Funds and Balances			18,321	11,641	10,819	9,383	9,959
Total Funding			18,321	11,641	10,819	9,383	9,959

Western Australian Greyhound Racing Association

Part 4 Jobs and Economic Development

Asset Investment Program

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

	Estimated Total Cost \$'000	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							
Plant and Equipment							
Cannington - 2020-21 Program	170	170	170	-	-	-	-
Mandurah - 2020-21 Program	70	70	70	-	-	-	-
NEW WORKS							
Plant and Equipment							
Cannington							
2021-22 Program	150	-	-	150	-	-	-
2022-23 Program	150	-	-	-	150	-	-
2023-24 Program	150	-	-	-	-	150	-
2024-25 Program	150	-	-	-	-	-	150
Mandurah							
2021-22 Program	150	-	-	150	-	-	-
2022-23 Program	150	-	-	-	150	-	-
2023-24 Program	150	-	-	-	-	150	-
2024-25 Program	150	-	-	-	-	-	150
Total Cost of Asset Investment Program	1,440	240	240	300	300	300	300
FUNDED BY							
Internal Funds and Balances			240	300	300	300	300
Total Funding			240	300	300	300	300

The Burswood Park Board

Part 4 Jobs and Economic Development

Asset Investment Program

- Following the release of the Burswood Park Master Plan (the Master Plan), a number of priority projects have been identified for the improvement and enhancement of the parklands for the purposes of ensuring quality public recreation, health and enjoyment environments.

	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							
Rolling Asset Replacement Program.....	1,630	260	260	100	607	320	343
NEW WORKS							
Asset Replacement - Artesian Bore	700	-	-	700	-	-	-
Master Plan							
Hydraulic Sewer.....	1,300	-	-	1,300	-	-	-
Principal Shared Path.....	1,610	-	-	1,610	-	-	-
Upgrades	1,017	-	-	1,017	-	-	-
Zipline Ablutions	300	-	-	300	-	-	-
Total Cost of Asset Investment Program	6,557	260	260	5,027	607	320	343
FUNDED BY							
Internal Funds and Balances.....			260	4,227	607	320	343
Other			-	800	-	-	-
Total Funding.....			260	5,027	607	320	343

Part 5

Health

Introduction

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

Summary of Recurrent and Asset Investment Expenditure

Agency	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
WA Health		
– Total Cost of Services	10,225,086	10,366,506
– Asset Investment Program	247,201	410,525
Mental Health Commission		
– Total Cost of Services	1,003,424	1,114,246
– Asset Investment Program	1,580	12,199
Health and Disability Services Complaints Office		
– Total Cost of Services	3,171	3,246
– Asset Investment Program	131	-
Animal Resources Authority		
– Asset Investment Program	83	200

Ministerial Responsibilities

Minister	Agency	Services
Deputy Premier; Minister for Health; Medical Research; State Development; Jobs and Trade; Science	WA Health	<ol style="list-style-type: none"> 1. Public Hospital Admitted Services 2. Public Hospital Emergency Services 3. Public Hospital Non-Admitted Services 4. Mental Health Services 5. Aged and Continuing Care Services 6. Public and Community Health Services 7. Pathology Services 8. Community Dental Health Services 9. Small Rural Hospital Services 10. Health System Management - Policy and Corporate Services 11. Health Support Services
	Health and Disability Services Complaints Office	<ol style="list-style-type: none"> 1. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints 2. Education: Education and Training in the Prevention and Resolution of Complaints
	Animal Resources Authority	n/a
Minister for Mental Health; Aboriginal Affairs; Industrial Relations	Mental Health Commission	<ol style="list-style-type: none"> 1. Prevention 2. Hospital Bed-Based Services 3. Community Bed-Based Services 4. Community Treatment 5. Community Support

Division 22 WA Health

Part 5 Health

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 52 Net amount appropriated to deliver services	5,067,749	5,183,118	5,464,907	5,580,807	5,321,455	5,410,401	5,647,193
Amount Authorised by Other Statutes							
- Lotteries Commission Act 1990	142,190	117,010	144,500	135,699	140,285	140,806	141,519
- Salaries and Allowances Act 1975	716	716	716	1,182	1,185	1,188	1,191
Total appropriations provided to deliver services	5,210,655	5,300,844	5,610,123	5,717,688	5,462,925	5,552,395	5,789,903
CAPITAL							
Item 124 Capital Appropriation	208,016	238,875	250,666	257,894	225,530	119,600	62,709
TOTAL APPROPRIATIONS	5,418,671	5,539,719	5,860,789	5,975,582	5,688,455	5,671,995	5,852,612
EXPENSES							
Total Cost of Services	9,423,503	9,649,106	10,225,086	10,366,506	10,155,453	10,424,687	10,842,933
Net Cost of Services ^(a) ^(b)	6,030,973	6,284,980	6,747,510	6,758,970	6,574,006	6,652,933	6,948,361
CASH ASSETS ^(c)	1,195,016	1,016,173	972,929	882,901	782,903	754,947	749,237

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

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

(c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on WA Health'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					
COVID-19 Non-Health Agency Spending.....	62,941	-	-	-	-
COVID-19 Spending.....	418,996	301,119	-	-	-
Election Commitments					
Better Beginnings - Multicultural Community Service.....	-	163	1,288	1,250	1,400
Early Childhood Dental Program.....	-	1,004	1,114	2,534	6,871
Geraldton Hospital Co-Location Project.....	-	1,200	800	-	-
Patient Assisted Travel Scheme: Accommodation Subsidy and Escort Eligibility.....	-	4,366	4,708	5,104	5,523
Sister Kate's Aboriginal Health and Aged Care Facility in Queens Park.....	10,000	-	-	-	-
Small Commitments.....	81	-	-	-	-
Women's Community Health Services.....	-	759	1,547	1,581	1,616
New Initiatives					
Children's Hospice.....	-	1,200	1,300	700	-
Peel Health Campus Transition.....	1,795	6,247	7,040	4,422	-
Royal Flying Doctors Service Asset Replacement ^(a)	-	7,860	3,032	-	-
Women and Newborn Service Relocation Project.....	-	3,031	2,410	-	-
Ongoing Initiatives					
Adjustment to General Health Hospital Services.....	18,869	114,752	118,827	125,229	179,123
Adjustment to Non-Hospital Services ^(a)	2,088	(11,678)	785	(10,051)	(8,415)
Commonwealth Programs					
Aged Care Programs.....	14,211	13,506	-	-	-
Commonwealth Home Support Program Grant.....	14,675	14,924	-	-	-
Essential Vaccines.....	71	2,684	2,139	1,878	111
Health Innovation Fund.....	-	4,053	1,118	-	-
Indigenous Australians' Health Programme.....	8,747	1,032	1,032	-	-
Multi-Purpose Services Agreement.....	4,400	-	-	-	-
Organ and Tissue Donation.....	3,840	3,901	3,146	-	-
Other Commonwealth Programs.....	641	398	405	346	-
Public Dental Services for Adults.....	2,422	9,687	-	-	-
Cross Border Expenses and Revenue.....	-	24,350	-	-	-
Fiona Stanley Hospital					
Critical Works.....	240	-	-	-	-
Transition Project.....	-	10,508	7,366	7,682	8,007
HealthNext.....	19,830	5,060	-	-	-
Mental Health Commission Initiatives					
Adjustment to Mental Health Hospital Services.....	-	48,963	59,511	46,679	51,255
Other Mental Health Commission Initiatives.....	4,373	14,448	29,476	32,795	34,451
Other Grants.....	760	762	555	-	-
Regional Renal Support Teams ^(a)	-	493	642	482	341
Sustainable Health Review Initiatives ^(a)					
End of Life Choices - Palliative Care Services and Project Implementation....	-	3,109	2,974	2,548	2,548
Funding and Commissioning Implementation.....	-	2,494	2,506	-	-
Health Navigator Pilot Program.....	-	1,752	1,751	-	-
Outpatient Reform.....	-	2,372	2,921	1,337	1,338
Other					
Future Health Research and Innovation Fund.....	-	-	-	-	(5,400)
Interagency Budget Transfers.....	-	(532)	(535)	(540)	(540)
Non-Government Human Services Sector Indexation Adjustment.....	-	(6,235)	(10,488)	(13,626)	(399)
PathWest Additional Police Officer Program.....	-	716	896	1,255	1,614

(a) These programs are classified under Non-Hospital Services Expenditure as part of the Budget Paper No. 3 Chapter 5: Major Spending Changes since the 2020-21 Pre-Election Financial Projections Statement.

Significant Issues Impacting the Agency

WA Health System Overview

1. Over the last 12 months, a key focus of the Western Australian health system has been the transition to recovery, continuing its response to the evolving COVID-19 pandemic, with a particular emphasis on the roll-out of the Vaccination Program. Whilst resuming projects that had been disrupted due to the pandemic, the Western Australian health system also implemented measures, such as the Elective Surgery Blitz, to return core service delivery to pre-pandemic levels.
2. In addition to the disruption relating to the COVID-19 pandemic, the Western Australian health system continues to experience service pressures, with high demand growth within emergency departments and patients presenting with higher levels of acuity. Bed occupancy across the system is also higher and continues to be impacted by ongoing record growth in demand for mental health services and long-stay patients with complex health conditions.
3. In addition, ongoing impacts of an ageing population, increasing burden of chronic disease, high levels of obesity and mental health illness, rapid technological advancements, and the ageing infrastructure portfolio have resulted in a system that is under significant pressure.
4. The Western Australian health system relies on a highly skilled and motivated workforce across all professions to deliver world-class services to the Western Australian community. The above challenges have been further exacerbated by workforce pressures created by the pandemic environment.
5. In recognition of immediate pressures, the 2021-22 Budget reflects significant new investment in:
 - 5.1. additional beds to increase hospital capacity, supported by an overall workforce uplift, with funding provided for additional staff including graduate nurses and midwives;
 - 5.2. continuing the State's COVID-19 Response and transition to recovery through the COVID-19 Vaccination Program; and
 - 5.3. expanding and enhancing mental health services to increase capacity and provide services in clinically appropriate settings.
6. The 2021-22 Budget also focuses on improving access to healthcare through a range of regional initiatives, delivering election commitments and other Government priorities, as well as continuing WA Health's journey of reform and transformation through implementation of the Sustainable Health Review - the Government's blueprint to deliver longer-term system sustainability.

Delivering Core Services to the Community

7. The increasing demand on the Western Australian health system has been coupled with growing cost pressures, with high-cost drugs and medical treatments, higher costs of medical supplies and consumables, and the sustained impact of the pandemic on global markets all impacting the cost¹ of delivering hospital services.
8. To address cost and demand pressures, a significant amount is being spent on general and mental health hospital services in the 2021-22 Budget, which includes the opening of 332 new beds across Western Australian hospitals, supported by additional workforce.
9. An additional investment of \$130.1 million is included in the 2021-22 Budget for critical infrastructure to support hospital service delivery. This includes additional beds across the Western Australian health system to expand capacity:
 - 9.1. \$12.5 million towards development of an additional 24 general hospital beds at Sir Charles Gairdner Hospital;
 - 9.2. \$5 million for the creation of 18 beds at Fremantle Hospital;
 - 9.3. \$24.5 million to develop a 12-bed mental health Secure Extended Care Unit at Bentley Hospital; and
 - 9.4. \$24.6 million to establish Mental Health Emergency Centres at Rockingham and Armadale.

¹ The price determined for 2021-22 activity is \$6,238 per weighted activity unit, set using Government-endorsed cost parameters.

10. Targeted initiatives to increase WA Health's workforce are also being implemented with:
 - 10.1. \$35.6 million allocated towards a workforce package to uplift staffing across emergency departments including specific funding for Perth Children's Hospital, support for graduate nurses and midwives to transition to practice, and funding towards local, national and international recruitment campaigns;
 - 10.2. \$36 million to increase the annual intake for graduate nurses and midwives over the next two years; and
 - 10.3. \$37 million towards Active Recovery Teams to support people to recover in the community following a hospital stay and an uplift to adult and youth community treatment services.
11. In combination, the above initiatives provide a total additional investment in hospital services of \$894.5 million over 2020-21 to 2024-25.
12. Through the above investment, WA Health is estimated to provide in 2021-22:
 - 12.1. 762,000 inpatient episodes of care;
 - 12.2. 1,035,000 episodes of care in emergency departments; and
 - 12.3. 2,655,000 service events in outpatient clinics and community clinics.
13. The delivery of hospital services continues to be partially funded by the Commonwealth, through contributions under the National Health Reform Agreement.
14. In addition to hospital services, around \$2 billion is spent annually on core services outside of hospitals that provide essential support to healthcare, including direct services to the community as well as health system support functions. The system continues to ensure that funding is appropriately allocated to maintain the valuable services delivered in partnership with the community sector.

Critical Infrastructure and Capital Projects

15. There are 849 sites in WA Health, delivering health services across metropolitan and regional Western Australia. These sites vary in complexity, ranging from tertiary hospitals to small community and health centres.
16. It is important that these sites are fit-for-purpose, compliant with required safety and quality standards, and equipped with up-to-date medical equipment and systems to enable core service delivery. Noting this, the Government is investing an additional:
 - 16.1. \$40 million towards the replacement of essential medical and imaging equipment through the Medical Equipment and Imaging Replacement Program; and
 - 16.2. \$22 million for critical building works under the Minor Works Program.
17. WA Health also continues to progress several infrastructure projects, with more than 100 active projects underway. This includes the following major infrastructure projects:
 - 17.1. \$256.7 million redevelopment of Joondalup Health Campus, which is partially funded by the Commonwealth, and incorporates expanded mental health, emergency department and inpatient facilities. This project has progressed to delivery phase with the major construction contract executed and works on emergency department and car park expansion underway;
 - 17.2. \$200.1 million upgrade of the Bunbury Regional Hospital to address increasing projected demand for services in the South West region. This project will result in a significant expansion to capacity for general and mental health services. Stage 1 critical works are progressing, and Clinical Service Planning for the Project Definition Plan works is currently underway; and
 - 17.3. \$152 million redevelopment and expansion of inpatient, mental health and outpatient facilities at Peel Health Campus, which will return privatised services back to the State. Early planning of this project has commenced.
18. The Government has committed to the establishment of a new Women and Babies Hospital, with \$1.8 billion allocated towards this project, and an additional \$5.4 million within the 2021-22 Budget to further support business case development and planning.

19. Other critical infrastructure and capital projects included in this Budget are the:
- 19.1. establishment of an Image Guided Operating Theatre at Sir Charles Gairdner Hospital, which will enable contemporary treatment to be provided to patients with vascular disease (\$12.1 million);
 - 19.2. relocation and development of a purpose-built facility that will provide dental healthcare and treatment to special needs patients (\$3.3 million); and
 - 19.3. development of Meekatharra Hospital (as described further under 'Investing in the Regions').

Continuing the COVID-19 Response

20. A focus for WA Health continues to be the ongoing pandemic response and preparedness measures, with the Delta strain presenting a significantly increased risk to the community, further highlighting the priority of the Vaccination Program.
21. An additional \$487 million is included in this Budget to continue existing COVID-19 Response and preparedness activities including:
- 21.1. ongoing operation of the State Health Incident Coordination Centre, delivering governance and cross-agency coordination of resources to respond to the pandemic;
 - 21.2. key public health activities, including extensive contact tracing through the Public Health Emergency Operations Centre;
 - 21.3. mandatory quarantine of international and other high-risk travellers;
 - 21.4. operation of State-run COVID Clinics and pathology testing; and
 - 21.5. ensuring continued supply of personal protective equipment and essential medical supplies.
22. Achieving sufficient levels of vaccination across the Western Australian population is essential to mitigate the risk of the pandemic and support Western Australia's transition out of the current environment. The Vaccination Program, led by the newly appointed Vaccine Commander, will be supported by a dedicated project team at the Department of Health. Since its inception, the Vaccination Program has been agile and flexible in responding to changing information and directions related to vaccine dose allocations and eligibility phasing criteria controlled by the Commonwealth.
23. \$119.6 million has been included in the above COVID-19 allocation across 2020-21 and 2021-22 to support delivery of vaccinations through State-run clinics, implementation of State-wide and targeted media campaigns and upgrades to the VaccinateWA system.
24. The COVID-19 Response continues to be delivered in partnership with the Commonwealth through the National Partnership Agreement on COVID-19 Response.

Government Priorities and Election Commitments

25. The Government has made significant election commitments to invest in the Western Australian health system, which will be progressively implemented over future Budget cycles. Implementation of a number of these commitments will commence this year, with a total of \$93.2 million allocated through the 2021-22 Budget, including:

25.1. a range of Women's Community Health Services totalling \$5.5 million which will be delivered in the regions, and will include programs dedicated to supporting Western Australia's Culturally and Linguistically Diverse (CALD) communities;

25.2. \$11.5 million to implement an Early Childhood Dental Program, which will provide free dental assessment and oral health promotion to children from six months of age;

25.3. \$10 million towards a partnership project with Sister Kate's for a new 80-bed culturally-appropriate health and aged care facility for Aboriginal people;

25.4. the establishment of Mental Health Emergency Centres, as described under 'Delivering Core Services to the Community'; and

25.5. a range of regional initiatives to improve access to healthcare, as described under 'Investing in the Regions' below.

26. Implementing the *Voluntary Assisted Dying Act 2019*, which came into effect from 1 July 2021, and is a high priority for Government. To date there has been significant investment to support this process and a further \$11.2 million has been allocated through the 2021-22 Budget for ongoing implementation.

27. The Government has also continued to invest in palliative care services for Western Australians, with \$3.2 million allocated towards the planning and design of a dedicated Children's Hospice.

28. The table below outlines budgeted expenditure on palliative care for 2021-22 and across the forward estimates period.

	2021-22 Budget Estimate \$'000	2022-23 Forward Estimate \$'000	2023-24 Forward Estimate \$'000	2024-25 Forward Estimate \$'000
Hospital-Based Palliative Care ^(a)	46,128	47,778	49,714	51,852
Community-Based Palliative Care ^{(b) (c)}	58,780	60,000	58,482	56,233
Total ^(d)	104,908	107,778	108,195	108,085

(a) This is a modelled estimate based on projected palliative care activity levels and may not be representative of the cost to deliver services.

(b) This includes community-based services in metropolitan and regional Western Australia, and funding for palliative care and advance care planning project implementation.

(c) The reduction in expenditure in 2023-24 and 2024-25 reflects the impact of time-limited end-of-life care project funding, with expenditure on base palliative care services increasing by 2.6% in 2023-24 and 2.6% in 2024-25.

(d) Capital expenditure relating to palliative care services is excluded.

29. Delivering on the Government's commitment to put patients first and bring services back to the public sector when it is responsible to do so, a number of non-clinical services at Fiona Stanley Hospital previously provided by Serco Australia successfully transitioned back to WA Health on 2 August 2021. More than 600 staff are now employed by the Western Australian health system to deliver these services and support healthcare for the community.

Aboriginal Health

30. The new National Agreement on Closing the Gap sets a series of targets to improve life outcomes for Aboriginal people, and WA Health will lead activity to address the gap in life expectancy and increase the proportion of Aboriginal babies with a healthy birth weight.
31. WA Health recognises that a healthy beginning lays the foundation for positive health outcomes throughout life, and is committed to improving access to culturally-appropriate antenatal care for Aboriginal mothers and babies through:
 - 31.1. the development and roll-out of the Aboriginal Birthing and Growing on Country project;
 - 31.2. investment in an Aboriginal maternity workforce to deliver antenatal and postnatal services; and
 - 31.3. education and support services for maternal risk factors during pregnancy, including smoking, alcohol and other drugs, mental health, and family and domestic violence.
32. Implementation of the Sustainable Health Review continues to prioritise initiatives which contribute towards a culturally-respectful and non-discriminatory health system including:
 - 32.1. the launch of a new online cultural eLearning package to increase the cultural awareness of all staff and build a capable, culturally safe and supportive health system;
 - 32.2. supporting the placement in 2021 of a record number of Aboriginal cadets and graduates across the system to grow the Aboriginal workforce; and
 - 32.3. expansion of the Aboriginal Leadership and Excellence Development program to support Aboriginal employees into senior management and executive positions.

Investing in the Regions

33. Delivering regional health services in Western Australia across an area of more than 2.5 million square kilometres to a diverse population with varying and complex health needs presents unique challenges for core service delivery. In support of this, significant infrastructure works are also occurring across regional Western Australia with 29 projects currently active.
34. Addressing these challenges, particularly the inequity of health outcomes and healthcare access for rural populations, is a key priority for the Western Australian health system. In addition to the election commitments outlined above, the following commitments are reflected in the 2021-22 Budget:
 - 34.1. \$19.7 million to expand the eligibility of the Patient Assisted Travel Scheme, which will include escorts travelling with patients from vulnerable or disadvantaged groups to access specialist care;
 - 34.2. \$15.7 million across the forward estimates to begin construction of a new consolidated health service at the existing Meekatharra Hospital site including acute care, emergency services, mental health, community aged care and other primary care services, with a total project commitment of \$48.5 million to 2025-26; and
 - 34.3. \$2 million for detailed planning and scoping works for Stage 2 of the redevelopment of the Geraldton Health Campus.
35. Other investment in regional services within this Budget include \$10.9 million provided to the Royal Flying Doctor Service to refurbish and replace aircraft engines and \$2 million to continue Regional Renal Support Teams to address chronic kidney disease.
36. Royalties for Regions continues to support investment into regional Western Australia, with many of the regional initiatives funded through this program.

Expanding and Enhancing Mental Health Services

37. The mental health system continues to experience significant pressure for both hospital services and community-based public mental health services, which has been exacerbated by the COVID-19 pandemic.
38. Working in partnership with the Mental Health Commission, WA Health is committed to ensuring mental health patients are seen in clinically-appropriate settings, with integrated services delivered in hospital and community-based settings.
39. The Government is investing an additional \$103.2 million to address mental health demand pressure on the Western Australian health system (in addition to the investment in mental health hospital services described in the Delivering Core Services to the Community section above). This funding will provide additional non-admitted mental health services, community outreach services for young people aged 16 to 24, and support for the expansion of Western Australia's eating disorder treatment service.
40. To increase current hospital capacity and ensure safe environments for mental health patients, the Government is also investing in the following infrastructure projects:
 - 40.1. \$5.6 million to progress anti-ligature works at Bentley Hospital and within regional Acute Psychiatric Units located in Broome, Albany, Kalgoorlie and Bunbury; and
 - 40.2. \$49.1 million to increase capacity through establishment of the Bentley Secure Extended Care Unit and Mental Health Emergency Centres as described under 'Delivering Core Services to the Community'.

Sustainable Healthcare

41. The Sustainable Health Review continues to be Government's blueprint underpinning the journey of reform and transformation for the Western Australian health system. Although the COVID-19 pandemic did create some disruption to the progress of the Sustainable Health Review, it also reaffirmed its directions and created an environment for change.
42. The 2021-22 financial year will see WA Health continue this journey of reform and transformation with additional investment of:
 - 42.1. \$8 million to support the hospital outpatient reform program, focused on improving the effectiveness and efficiency of the system to deliver contemporary outpatient care;
 - 42.2. \$3.5 million to establish a two year pilot Health Navigator program, across metropolitan and regional areas, for children in out-of-home care; and
 - 42.3. \$5 million to support progress on implementation of priority work under the Sustainable Health Review, related to funding and commissioning reform.
43. In an increasingly digital world, investment in contemporary technologies is critical to providing new approaches to deliver safe, high-quality care. The WA Health Digital Strategy provides a vision of how digital innovation and technology will transform health services, and supports the recommendations of the Sustainable Health Review.
44. At the core of these digital reforms is the development of an Electronic Medical Records system, which will provide a foundation for innovative digital technologies and enhance the safety and quality of healthcare. Another major digital priority for the Western Australian health system is the upgrade to the Human Resource Management Information System to provide contemporary support for payroll and human resource services in the health system. Planning for both these initiatives has progressed significantly.
45. WA Health is also using technology to enhance patient monitoring and provide innovative models of care, with \$30.2 million reflected in the 2021-22 Budget related to the Health in a Virtual Environment in the East Metropolitan Health Service with supporting ICT network infrastructure.

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

Service Summary

Expense	2019-20 Actual ^(a) \$'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. Public Hospital Admitted Services	4,333,561	4,510,854	4,536,481	4,682,450	4,825,472	4,984,184	5,187,586
2. Public Hospital Emergency Services	840,993	876,092	901,655	935,620	965,398	997,741	1,038,882
3. Public Hospital Non-Admitted Services	958,309	965,994	981,864	975,837	990,139	1,022,646	1,064,346
4. Mental Health Services	764,814	798,333	802,626	879,715	935,707	951,938	987,480
5. Aged and Continuing Care Services	354,337	328,750	368,744	382,458	328,194	327,861	333,391
6. Public and Community Health Services	948,887	975,669	1,259,557	1,257,937	978,112	982,191	1,031,969
7. Pathology Services	320,665	324,869	368,614	351,994	361,340	369,478	379,263
8. Community Dental Health Services	114,291	110,514	112,037	114,054	106,927	109,873	113,197
9. Small Rural Hospital Services	273,631	274,976	275,676	283,034	280,648	288,521	296,996
10. Health System Management - Policy and Corporate Services	247,785	225,492	304,663	231,417	158,582	158,241	163,105
11. Health Support Services	266,230	257,563	313,169	271,990	224,934	232,013	246,718
Total Cost of Services	9,423,503	9,649,106	10,225,086	10,366,506	10,155,453	10,424,687	10,842,933

(a) The 2019-20 Actual Total Cost of Service has been recast to reflect that quarantine costs related to the COVID-19 pandemic have been reallocated from Service 10 Health System Management - Policy and Corporate Services to Service 6 Public and Community Health Services.

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: Public hospital-based services that enable effective treatment and restorative healthcare for Western Australians:					
Percentage of elective waitlist patients waiting over boundary for reportable procedures: ^{(b) (c)}					
Category 1 over 30 days.....	15.3%	nil	12.4%	nil	
Category 2 over 90 days.....	14.4%	nil	17.5%	nil	
Category 3 over 365 days.....	5.1%	nil	7.1%	nil	
Survival rates for sentinel conditions: ^{(c) (d) (e) (f)}					
Stroke					
0-49 years.....	94.9%	>=95.2%	95.4%	>=95.2%	
50-59 years.....	94.2%	>=94.9%	95.1%	>=94.9%	
60-69 years.....	92.7%	>=94.1%	94.5%	>=94.1%	
70-79 years.....	93%	>=92.3%	90.5%	>=92.3%	
80+.....	87.8%	>=86%	88%	>=86%	
Acute myocardial infarction					
0-49 years.....	98.8%	>=99.1%	98.5%	>=99.1%	
50-59 years.....	99%	>=98.8%	99.5%	>=98.8%	
60-69 years.....	97.6%	>=98.1%	98.8%	>=98.1%	
70-79 years.....	97%	>=96.8%	98%	>=96.8%	
80+.....	91.8%	>=92.1%	94.7%	>=92.1%	
Fractured neck of femur					
70-79 years.....	99.2%	>=98.9%	99.1%	>=98.9%	
80+.....	98%	>=96.9%	98.2%	>=96.9%	
Percentage of live-born term infants with an Apgar score of less than 7 at five minutes post-delivery ^{(c) (d)}					
	1.39%	<=1.8%	1.38%	<=1.8%	
Readmissions to acute specialised mental health inpatient services within 28 days of discharge ^{(b) (c) (d) (g)}					
	16.2%	<=12%	15.1%	<=12%	
Outcome: Prevention, health promotion and aged and continuing care services that help Western Australians to live healthy and safe lives:					
Percentage of fully immunised children: ^{(d) (h)}					
12 months					
Aboriginal.....	89.1%	>=95%	89.2%	>=95%	
Non-Aboriginal.....	94.3%	>=95%	94.9%	>=95%	
2 years					
Aboriginal.....	84.6%	>=95%	87.1%	>=95%	
Non-Aboriginal.....	90.2%	>=95%	92.2%	>=95%	
5 years					
Aboriginal.....	95.5%	>=95%	96%	>=95%	
Non-Aboriginal.....	93.4%	>=95%	94%	>=95%	
Percentage of eligible school children who are enrolled in the School Dental Service program ⁽ⁱ⁾					
	77%	>=69%	76%	>=78%	
Outcome: Strategic leadership, planning and support services that enable a safe, high quality and sustainable Western Australian health system:					
Percentage of responses from Western Australian Health Service Providers and Department of Health who are satisfied or highly satisfied with the overall service provided by Health Support Services ^(j)					
	88.9%	>=50%	70%	>=66%	

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

(b) Reported by North Metropolitan Health Service (NMHS), South Metropolitan Health Service (SMHS), East Metropolitan Health Service (EMHS), Child and Adolescent Health Service (CAHS) and WA Country Health Service (WACHS).

(c) Data for this indicator includes services delivered through State public hospitals and services contracted from selected private hospitals.

(d) This indicator is reported by calendar year.

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

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

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

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

(i) The 2019-20 Actual is for the 2019-20 financial year. The 2020-21 Estimated Actual is based on financial year enrolled figures. This indicator is reported by NMHS.

(j) Reported by Health Support Services.

Services and Key Efficiency Indicators

1. Public Hospital Admitted Services

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	4,333,561	4,510,854	4,536,481	4,682,450	
Less Income ^(a)	1,941,737	1,964,409	1,864,960	2,045,801	1
Net Cost of Service	2,391,824	2,546,445	2,671,521	2,636,649	
Employees (Full-Time Equivalents)	18,296	18,538	18,609	19,442	
Efficiency Indicators ^(b)					
Average admitted cost per weighted activity unit.....	\$6,825	\$6,727	\$6,789	\$6,907	

(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) To reflect recently approved changes to WA Health's Outcomes Based Management framework, financial products have been removed from the calculation of efficiency indicators. The 2019-20 Actual and 2020-21 Budget have been recast to account for this change.

Explanation of Significant Movements

(Notes)

1. The decrease in revenue in the 2020-21 Estimated Actual compared to the 2020-21 Budget and the increase in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is primarily due to timing of funding allocations under the National Health Reform Agreement.

2. Public Hospital Emergency Services

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	840,993	876,092	901,655	935,620	
Less Income ^(a)	337,841	425,522	401,534	441,142	1
Net Cost of Service	503,152	450,570	500,121	494,478	
Employees (Full-Time Equivalents)	2,681	2,724	2,781	2,951	
Efficiency Indicators ^(b)					
Average emergency department cost per weighted activity unit	\$6,464	\$6,574	\$6,744	\$6,847	

(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) To reflect recently approved changes to WA Health's Outcomes Based Management framework, financial products have been removed from the calculation of efficiency indicators. The 2019-20 Actual and 2020-21 Budget have been recast to account for this change.

Explanation of Significant Movements

(Notes)

1. The decrease in revenue in the 2020-21 Estimated Actual compared to the 2020-21 Budget and the increase in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is primarily due to timing of funding allocations under the National Health Reform Agreement.

3. Public Hospital Non-Admitted Services

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	958,309	965,994	981,864	975,837	1
Less Income ^(a)	427,942	489,040	499,524	518,014	2
Net Cost of Service	530,367	476,954	482,340	457,823	
Employees (Full-Time Equivalents)	3,696	3,731	3,845	3,965	
Efficiency Indicators ^(b)					
Average non-admitted cost per weighted activity unit	\$6,886	\$6,694	\$6,972	\$6,864	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) To reflect recently approved changes to WA Health's Outcomes Based Management framework, financial products have been removed from the calculation of efficiency indicators. The 2019-20 Actual and 2020-21 Budget have been recast to account for this change.

Explanation of Significant Movements

(Notes)

1. The decrease in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is primarily due to partial year funding allocations for the COVID-19 Response in 2021-22. Adjusting for COVID-19 Response funding, year-on-year growth would be 1.9%.
2. The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget is primarily due to an increase in Other Patient Revenue. The increase in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is primarily due to the increase of National Health Reform Agreement funding.
3. The decrease in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is primarily due to partial year funding allocations for the COVID-19 Response in 2021-22. Adjusting for COVID-19 Response funding, year-on-year growth would be 0.9%.

4. Mental Health Services

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 764,814	\$'000 798,333	\$'000 802,626	\$'000 879,715	1
Less Income ^(a)	nil	nil	nil	nil	
Net Cost of Service	764,814	798,333	802,626	879,715	
Employees (Full-Time Equivalents)	4,301	4,341	4,421	4,764	
Efficiency Indicators ^(b)					
Average cost per bed-day in specialised mental health inpatient services	\$1,592	\$1,581	\$1,590	\$1,608	
Average cost per treatment day of non-admitted care provided by mental health services	\$465	\$461	\$477	\$495	

(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) To reflect recently approved changes to WA Health's Outcomes Based Management framework, financial products have been removed from the calculation of efficiency indicators. The 2019-20 Actual and 2020-21 Budget have been recast to account for this change.

Explanation of Significant Movements

(Notes)

1. The increase in the 2021-22 Budget compared to the 2020-21 Estimated Actual is due to significant additional investment in mental health hospital services through the 2021-22 Budget.

5. Aged and Continuing Care Services

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

	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	354,337	328,750	368,744	382,458	1
Less Income ^(a)	165,270	102,692	138,175	131,928	2
Net Cost of Service	189,067	226,058	230,569	250,530	
Employees (Full-Time Equivalents)	1,006	1,024	1,075	1,098	
Efficiency Indicators ^(b)					
Average cost of a transition care day provided by contracted non-government organisations/service providers ^(c)	\$347	\$318	\$321	\$318	
Average cost per bed-day for specified residential care facilities, flexible care (hostels) and nursing home type residents	\$421	\$404	\$435	\$409	3
Average cost per bed-day for Western Australian Quadriplegic Centre specialist accommodation	\$921	\$1,048	\$1,077	\$1,067	
Average cost per home-based hospital day of care	\$293	\$293	\$296	\$301	
Average cost per home-based occasion of service	\$137	\$131	\$143	\$145	
Average cost per client receiving contracted palliative care services ^(c)	\$7,581	\$8,030	\$8,136	\$8,487	
Average cost per day of care for non-acute admitted continuing care	\$761	\$812	\$787	\$799	
Average cost to support patients who suffer specific chronic illness and other clients who require continuing care	\$24	\$25	\$25	\$25	

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

(b) To reflect recently approved changes to WA Health's Outcomes Based Management framework, financial products have been removed from the calculation of efficiency indicators. The 2019-20 Actual and 2020-21 Budget have been recast to account for this change.

(c) The 2020-21 Budget has been recast to ensure comparability following recognition of an error in calculation.

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 primarily due to additional time-limited funding approved for Commonwealth programs following publication of the 2020-21 Budget.
2. The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget and the decrease in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is primarily due to timing of funding allocations for Commonwealth programs.
3. The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget and the decrease in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual are primarily due to additional time-limited funding approved for Commonwealth programs in 2020-21 following publication of the 2020-21 Budget.

6. Public and Community Health Services

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(a)	948,887	975,669	1,259,557	1,257,937	1
Less Income ^(b)	151,815	146,999	207,383	198,370	2
Net Cost of Service	797,072	828,670	1,052,174	1,059,567	
Employees (Full-Time Equivalents)	2,759	2,840	3,700	3,719	3
Efficiency Indicators ^(c)					
Average cost per person of delivering population health programs by population health units	\$115	\$108	\$120	\$116	1
Cost per person of providing preventative interventions, health promotion and health protection activities that reduce the incidence of disease or injury ^(d) ...	\$58	\$62	\$155	\$149	1
Average cost per breast screening	\$147	\$160	\$149	\$144	
Cost per trip for road-based ambulance services, based on the total accrued costs of these services for the total number of trips	\$469	\$494	\$514	\$523	
Cost per trip of patient emergency air-based transport, based on the total accrued costs of these services for the total number of trips	\$7,180	\$7,015	\$6,306	\$7,384	4
Average cost per trip of Patient Assisted Travel Scheme	\$446	\$457	\$458	\$505	5

- (a) The 2019-20 Actual Total Cost of Service has been recast to reflect that quarantine costs related to the COVID-19 pandemic have been reallocated to this service.
- (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.
- (c) To reflect recently approved changes to WA Health's Outcomes Based Management framework, financial products have been removed from the calculation of efficiency indicators. The 2019-20 Actual and 2020-21 Budget have been recast to account for this change.
- (d) The 2019-20 Actual efficiency indicator has been recast to reflect that quarantine costs related to the COVID-19 pandemic have been included in the calculation of this efficiency indicator.

Explanation of Significant Movements

(Notes)

- The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget is primarily due to additional funding for the COVID-19 Response following publication of the 2020-21 Budget. The decrease in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is primarily due to partial-year funding allocations for the COVID-19 Response in 2021-22.
- The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget is primarily due to revenue related to the COVID-19 Response. The decrease in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is primarily due to partial-year revenue allocations for the COVID-19 Response in 2021-22.
- The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget is primarily due to additional FTE related to the COVID-19 Response following publication of the 2020-21 Budget.
- The decrease in the 2020-21 Estimated Actual compared to the 2020-21 Budget is the result of an increase in the number of trips of patient emergency air-based transport. The increase in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is the result of asset replacement costs for the Royal Flying Doctor Service.
- The increase in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is primarily due to additional funding for accommodation subsidies for permanent country residents and eligible escorts.

7. Pathology Services

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 320,665	\$'000 324,869	\$'000 368,614	\$'000 351,994	1
Less Income ^(a)	64,487	58,525	78,309	62,094	2
Net Cost of Service	256,178	266,344	290,305	289,900	
Employees (Full-Time Equivalents)	1,709	1,737	1,865	1,866	
Efficiency Indicators ^(b)					
Average cost of pathology services per test	\$27	\$26	\$26	\$25	

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

(b) To reflect recently approved changes to WA Health's Outcomes Based Management framework, financial products have been removed from the calculation of efficiency indicators. The 2019-20 Actual and 2020-21 Budget have been recast to account for this change.

Explanation of Significant Movements

(Notes)

1. The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget is primarily due to additional funding for the COVID-19 Response following publication of the 2020-21 Budget. The decrease in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is primarily due to partial-year funding allocations for the COVID-19 Response in 2021-22.
2. The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget and the decrease in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is primarily due to revenue related to the COVID-19 Response.

8. Community Dental Health Services

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 114,291	\$'000 110,514	\$'000 112,037	\$'000 114,054	1
Less Income ^(a)	22,279	20,385	22,961	22,588	
Net Cost of Service	92,012	90,129	89,076	91,466	
Employees (Full-Time Equivalents)	729	737	730	737	
Efficiency Indicators ^(b)					
Average cost per patient visit of WA Health provided dental health programs for:					
School children	\$226	\$224	\$219	\$235	
Socio-economically disadvantaged adults	\$327	\$321	\$336	\$321	

(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) To reflect recently approved changes to WA Health's Outcomes Based Management framework, financial products have been removed from the calculation of efficiency indicators. The 2019-20 Actual and 2020-21 Budget have been recast to account for this change.

Explanation of Significant Movements

(Notes)

1. The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget is primarily due to an increase in Child Dental Benefit Scheme funding.

9. Small Rural Hospital Services

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 273,631	\$'000 274,976	\$'000 275,676	\$'000 283,034	
Less Income ^(a)	116,674	105,333	120,283	105,023	1
Net Cost of Service	156,957	169,643	155,393	178,011	
Employees (Full-Time Equivalents)	1,136	1,148	1,242	1,249	
Efficiency Indicators ^(b)					
Average cost per rural and remote population (selected small rural hospitals)	\$412	\$447	\$454	\$469	

(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) To reflect recently approved changes to WA Health's Outcomes Based Management framework, financial products have been removed from the calculation of efficiency indicators. The 2019-20 Actual and 2020-21 Budget have been recast to account for this change.

Explanation of Significant Movements

(Notes)

1. The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget and the decrease in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is primarily due to timing of funding allocations under the National Health Reform Agreement.

10. Health System Management - Policy and Corporate Services

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service ^(a)	\$'000 247,785	\$'000 225,492	\$'000 304,663	\$'000 231,417	1
Less Income ^(b)	162,094	50,479	132,276	70,253	2
Net Cost of Service	85,691	175,013	172,387	161,164	
Employees (Full-Time Equivalents)	844	888	872	896	
Efficiency Indicators ^(c)					
Average cost of public health regulatory services per head of population	\$5	\$6	\$6	\$6	
Average cost per Health Service Provider full-time equivalent worker for the Department of Health to deliver the system manager functions providing strategic leadership, planning and support ^(d)	\$6,115	\$5,559	\$7,311	\$5,337	1

(a) The 2019-20 Actual Total Cost of Service has been recast to reflect that quarantine costs related to the COVID-19 pandemic have been reallocated to 'Service 6 Public and Community Health Services'.

(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.

(c) To reflect recently approved changes to WA Health's Outcomes Based Management framework, financial products have been removed from the calculation of efficiency indicators. The 2019-20 Actual and 2020-21 Budget have been recast to account for this change.

(d) The 2019-20 Actual efficiency indicator has been recast to reflect that quarantine costs related to the COVID-19 pandemic have been removed from the calculation of this efficiency indicator.

Explanation of Significant Movements

(Notes)

1. The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget is primarily due to additional funding for the COVID-19 Response following publication of the 2020-21 Budget. The decrease in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is primarily due to partial-year funding allocations for the COVID-19 Response in 2021-22.
2. The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget and the decrease in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is primarily due to revenue related to the COVID-19 Response.

11. Health Support Services

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

	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	266,230	257,563	313,169	271,990	1
Less Income ^(a)	2,391	742	12,171	12,323	2
Net Cost of Service	263,839	256,821	300,998	259,667	
Employees (Full-Time Equivalents)	1,024	1,037	1,136	1,136	
Efficiency Indicators ^(b)					
Average cost of accounts payable services per transaction	\$7	\$6	\$6	\$6	
Average cost of payroll and support services to Health Support Services' clients	\$959	\$864	\$922	\$913	
Average cost of supply services by purchasing transaction	\$47	\$42	\$41	\$39	
Average cost of providing ICT services to Health Support Services' clients	\$4,304	\$4,003	\$5,190	\$4,313	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) To reflect recently approved changes to WA Health's Outcomes Based Management framework, financial products have been removed from the calculation of efficiency indicators. The 2019-20 Actual and 2020-21 Budget have been recast to account for this change.

Explanation of Significant Movements

(Notes)

1. The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget is primarily due to additional funding for the COVID-19 Response following publication of the 2020-21 Budget. The decrease in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is primarily due to partial-year funding allocations for the COVID-19 Response in 2021-22.
2. The increase in the 2020-21 Estimated Actual compared to the 2020-21 Budget and the increase in the 2021-22 Budget Target compared to the 2020-21 Estimated Actual is primarily due to revenue related to the COVID-19 Response.

Asset Investment Program

To ensure that Western Australians have access to safe and quality healthcare delivered in world-class health facilities, approximately \$1.3 billion has been committed across the forward estimates for asset investment projects. This includes the upgrade and redevelopment of Western Australian hospitals and health-related facilities. A key component of this investment is a significant injection of capital funding into metropolitan and country hospitals redevelopment, new equipment and information and communications technology (ICT).

	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							
Election Commitment - Information and Communication							
Equipment, and Infrastructure - Royal Perth Hospital							
Innovation Hub - Synapse	10,618	126	126	2,465	6,027	2,000	-
Equipment							
COVID-19 Vaccination System and Equipment.....	13,559	7,325	7,325	6,234	-	-	-
Emergency Capital Works	3,908	783	783	3,125	-	-	-
Medical Equipment and Imaging Replacement							
Program ^(a)	547,841	464,843	8,897	44,344	38,654	-	-
Warehouse for COVID-19 Related Stockpile	2,123	160	160	1,963	-	-	-
Hospitals, Health Centres and Community Facilities							
Election Commitment							
Bunbury Hospital Redevelopment ^(b)	200,100	5,455	4,815	8,809	18,048	25,930	66,900
Fremantle Mental Health Beds ^(c)	39,032	681	681	6,475	20,732	11,144	-
Kalamunda Hospital - Palliative Care Services.....	9,463	496	496	5,493	3,474	-	-
PathWest State Mortuary.....	7,500	500	500	2,500	3,500	1,000	-
Sir Charles Gairdner Hospital Emergency Department							
Upgrade and Behavioural Assessment Urgent Care							
Centre	21,043	1,009	594	7,292	12,742	-	-
Other Works in Progress							
Equipment							
Albany Radiation Oncology	13,125	2,068	1,740	4,730	6,327	-	-
Fiona Stanley Hospital - Furniture, Fixtures and							
Equipment.....	1,263	454	454	809	-	-	-
Replacement of MRx Defibrillators	1,271	776	-	495	-	-	-
Stop the Violence.....	4,410	3,073	2,203	1,064	273	-	-
Hospitals, Health Centres and Community Facilities							
Ausman	5,725	4,498	3,720	1,227	-	-	-
Automated Controlled Substance Storage.....	800	18	-	782	-	-	-
Bentley Health Service Redevelopment	6,961	4,464	4,363	2,497	-	-	-
Busseton Health Campus	114,808	113,081	100	227	1,000	500	-
Carnarvon Aged and Palliative Care Facility	19,953	14,026	13,648	3,719	2,208	-	-
Country Staff Accommodation Stage 4.....	6,446	6,165	-	281	-	-	-
Derby Community Health Service.....	3,672	860	665	412	2,400	-	-
Digital Innovation - Capital.....	5,241	4,781	-	460	-	-	-
District Hospital Investment Program.....	158,409	158,159	2,110	250	-	-	-
Dongara Aged Care.....	3,300	500	500	1,300	1,200	300	-
East Metropolitan Health Service - Fire Safety							
Upgrades	6,817	1,202	977	3,609	2,006	-	-
Election Commitment							
Collie Hospital Upgrade	12,200	1,013	730	3,970	6,459	758	-
Fiona Stanley Hospital Birthing Centre	1,472	1,182	142	290	-	-	-
Geraldton Health Campus Redevelopment.....	82,291	11,820	9,000	9,406	30,559	30,506	-
Joondalup Health Campus Development Stage 2	255,213	29,533	27,707	59,116	65,783	59,218	41,063
Kalgoorlie Health Campus Magnetic Resonance							
Imaging Suite	6,276	3,814	3,388	462	2,000	-	-
Osborne Park Hospital.....	24,054	20,045	17,751	4,009	-	-	-
Royal Perth Hospital							
Aseptic Unit.....	4,121	124	124	3,380	617	-	-
Intensive Care Unit.....	28,515	6,794	6,644	13,037	8,684	-	-
Mental Health Observation Area	11,508	3,692	2,237	7,816	-	-	-
Expansion of Emergency Department at Peel Health							
Campus.....	4,618	3,568	2,845	1,050	-	-	-
Fiona Stanley Hospital Development.....	1,583,795	1,583,747	89	48	-	-	-
Fremantle Hospital Theatre Upgrade.....	8,619	1,489	1,489	6,704	426	-	-
Harvey Health Campus Redevelopment.....	12,246	11,846	41	400	-	-	-
Hedland Regional Resource Centre Stage 2.....	136,157	135,900	450	257	-	-	-
Karratha Health Campus Development	158,911	156,999	700	-	1,912	-	-
King Edward Memorial Hospital Critical Infrastructure.....	14,773	2,507	2,236	8,999	3,267	-	-
Laverton Hospital.....	23,474	388	250	2,400	17,195	2,000	1,491
Mental Health Transition Unit	4,670	138	138	4,532	-	-	-
Newman Health Service Redevelopment Project.....	60,114	13,966	11,258	14,864	24,002	7,282	-
Nickol Bay Hospital Demolition.....	7,488	6,688	1,086	800	-	-	-
North Metropolitan Health Service							

	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
Adult Mental Health Unit	100	50	48	50	-	-	-
Critical Infrastructure Project	1,731	979	561	752	-	-	-
Onslow Hospital	32,391	32,261	44	130	-	-	-
PathWest - Laboratory Equipment and Asset Replacement/Maintenance	2,929	2,429	899	500	-	-	-
Peel Health Campus Development Stage 1	3,561	1,648	-	1,913	-	-	-
Primary Health Centres Demonstration Program	31,504	20,618	1,100	2,297	6,589	2,000	-
Reconfiguring the Western Australian Spinal Cord Injury Service	970	370	200	200	200	200	-
Remote Indigenous Health	23,775	22,067	1,652	1,708	-	-	-
Renal Dialysis and Support Services	42,136	33,046	-	-	5,162	3,928	-
Rockingham Hospital Cladding	5,128	1,328	1,328	3,350	450	-	-
Royal Perth Hospital Cladding	444	362	362	82	-	-	-
Fire Risk	9,582	2,751	1,406	2,220	2,543	2,068	-
Helipad	9,648	7,463	5,616	2,185	-	-	-
Redevelopment Stage 1	15,673	15,120	879	553	-	-	-
Sarich Neuroscience Research Institute Centre	35,265	34,442	60	412	411	-	-
Sir Charles Gairdner Hospital Cardiac Catheter Laboratory and Interventional Radiology Rooms Upgrade	9,015	2,512	2,471	5,373	1,130	-	-
GMP Laboratories and Cyclotron	23,161	606	596	7,000	12,975	2,580	-
Redevelopment of the Watling Walk Retail Precinct ...	1,480	67	67	1,413	-	-	-
Small Hospital and Nursing Post Refurbishment Program.	83,096	82,421	100	4	671	-	-
St John of God Midland Cladding	1,783	232	232	1,551	-	-	-
Mental Health Emergency Centre	5,992	686	467	5,209	97	-	-
Tom Price Hospital Redevelopment	32,822	202	140	5,938	26,682	-	-
WA Country Health Service Expansion of Command Centre	10,191	123	123	3,000	5,068	2,000	-
Information and Communication Equipment, and Infrastructure Continued Roll-out of the Patient Administration System ...	8,003	6,646	865	1,357	-	-	-
East Metropolitan Health Service Health in a Virtual Environment	22,893	9,583	6,768	3,701	3,657	2,060	2,079
Wi-Fi Roll-out	12,012	4,447	4,330	4,065	3,500	-	-
Fiona Stanley Hospital Facilities Management Services Contract Asset Solution	11,329	10,159	715	1,170	-	-	-
ICT Capital Replacement	38,902	34,887	2,596	4,015	-	-	-
Commissioning	29,623	28,668	193	955	-	-	-
Intensive Care Clinical Information Systems	4,180	3,739	30	441	-	-	-
Pharmacy Automation	7,739	7,313	46	426	-	-	-
HealthNext	50,810	43,599	17,134	6,626	585	-	-
Human Resource Management Information System Phase 1	7,845	3,097	3,097	3,805	943	-	-
Infection Prevention and Control System	2,381	2,121	678	260	-	-	-
Picture Archiving and Communication System Regional Information System AGFA Remediation	6,420	6,330	-	90	-	-	-
Psychiatric Services Online Information System	3,688	3,348	1,783	340	-	-	-
Replacement of Medical Imaging System Picture Archiving and Communication System - Regional Information System	42,664	13,224	4,208	23,796	5,644	-	-
Replacement of PathWest's Laboratory Information Systems	41,569	37,343	4,449	3,113	1,113	-	-
Replacement of the Monitoring of Drugs of Dependence System	1,894	1,545	646	349	-	-	-
WA Country Health Service Picture Archiving and Communication System Regional Resource Centre ...	6,208	4,262	100	1,946	-	-	-
Other Projects - Minor Buildings Works	175,371	147,611	-	11,260	5,500	5,500	5,500
COMPLETED WORKS							
COVID-19 Response							
Equipment - COVID-19 Medical Equipment	45,281	45,281	32,552	-	-	-	-
Other Completed Works							
Hospitals, Health Centres and Community Facilities							
Bunbury, Narrogin and Collie Hospitals - Pathology Laboratories Redevelopment	6,646	6,646	54	-	-	-	-
Carnarvon Hospital Redevelopment	24,048	24,048	70	-	-	-	-
Country Staff Accommodation Stage 3	27,288	27,288	51	-	-	-	-
Eastern Wheatbelt District (incl. Merredin) Stage 1	7,881	7,881	393	-	-	-	-
Election Commitment - Royal Perth Hospital Medihotel	1,610	1,610	891	-	-	-	-
Esperance Health Campus Redevelopment	31,555	31,555	248	-	-	-	-
Fremantle General Dental Clinic	2,403	2,403	33	-	-	-	-
Government Office Accommodation Reform Program	7	7	4	-	-	-	-

	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
Jurien Bay Helipad.....	668	668	612	-	-	-	-
Kalgoorlie Regional Resource Centre Redevelopment Stage 1.....	56,945	56,945	223	-	-	-	-
Narrogin Helipad.....	800	800	417	-	-	-	-
National Partnership Agreement - Improving Public Hospital Services.....	85,720	85,720	107	-	-	-	-
Osborne Park Hospital Reconfiguration Stage 1.....	273	273	12	-	-	-	-
Perth Children's Hospital Development.....	1,130,409	1,130,409	625	-	-	-	-
South Metropolitan Health Service Moss Lodge.....	21	21	21	-	-	-	-
Strengthening Cancer Services Geraldton Cancer Centre.....	3,733	3,733	2	-	-	-	-
Regional Cancer Patient Accommodation.....	4,093	4,093	49	-	-	-	-
ICT Equipment and Infrastructure Fiona Stanley Hospital - da Vinci System.....	4,929	4,929	78	-	-	-	-
ICT Minor Works Program.....	11,433	11,433	1,494	-	-	-	-
Perth Children's Hospital ICT.....	152,419	152,419	-	-	-	-	-
Other Projects - Meet and Greet.....	114	114	114	-	-	-	-
NEW WORKS							
COVID-19 Response							
Equipment - State-Wide 24/7 Telestroke Service.....	2,452	-	-	1,452	1,000	-	-
Other New Works							
Equipment							
Election Commitments							
Country Ambulance Initiatives.....	1,606	-	-	793	813	-	-
Hospitals, Health Centres and Community Facilities							
Bentley Secure Extended Care Unit.....	24,460	-	-	2,710	14,950	6,400	400
Child and Adolescent Health Service							
Co-Location Hub (Midland).....	6,980	-	-	1,100	3,700	2,180	-
Community Health Hub - Murdoch.....	2,660	-	-	-	2,660	-	-
Election Commitments							
Culturally Appropriate Housing Facility.....	608	-	-	262	346	-	-
Meekatharra Hospital.....	48,487	-	-	-	1,060	3,940	10,670
Mental Health Emergency Centre							
Armadale.....	14,310	-	-	4,293	7,155	2,862	-
Rockingham.....	10,321	-	-	3,096	5,161	2,064	-
Newman Renal Dialysis Service.....	1,300	-	-	-	1,300	-	-
Fiona Stanley Hospital Critical Works.....	4,334	-	-	4,334	-	-	-
Fremantle Hospital							
F Block Upgrade.....	4	-	-	4	-	-	-
Reconfiguration Stage 1.....	1,750	-	-	1,750	-	-	-
King Edward Memorial Hospital Façade Cladding							
Remediation Works.....	361	-	-	361	-	-	-
Optimisation of Beds at Fremantle Hospital.....	5,000	-	-	5,000	-	-	-
Peel Health Campus Transition.....	151,797	-	-	1,750	5,058	34,435	68,870
Perth Children's Hospital State Rectified Defects and							
Design Changes.....	16,071	-	-	5,949	10,122	-	-
Refurbishment of TT Block at Queen Elizabeth II							
Medical Centre.....	697	-	-	-	697	-	-
Remediation of Bentley Hospital Site's Immediate							
Ligature Point Risks.....	3,898	-	-	3,898	-	-	-
Sir Charles Gardiner Hospital							
24 Hospital Beds.....	12,500	-	-	5,000	7,500	-	-
Image Guided Theatre.....	12,100	-	-	500	11,540	60	-
Special Needs Dental Clinic Relocation.....	3,270	-	-	550	2,720	-	-
South Metropolitan Health Service Water Saving Initiative.....	366	-	-	366	-	-	-
Urgent Mental Health Works at Regional Hospitals.....	1,700	-	-	1,700	-	-	-
Total Cost of Asset Investment Program.....	6,429,119	5,018,737	247,201	410,525	438,197	212,915	196,973
FUNDED BY							
Capital Appropriation.....			200,657	215,069	191,884	92,322	38,602
Commonwealth Grants.....			27,777	14,000	18,200	10,600	-
Drawdowns from Royalties for Regions Fund.....			36,810	53,643	97,602	33,486	10,670
Funding Included in Department of Treasury							
Administered Item.....			22,610	26,960	36,500	31,522	143,731
Internal Funds and Balances.....			(50,253)	89,453	85,411	27,085	3,970
Other Grants and Subsidies.....			9,600	11,400	8,600	17,900	-
Total Funding.....			247,201	410,525	438,197	212,915	196,973

- (a) Under the COVID-19 Response, an additional \$22 million is being spent on the Medical Equipment Replacement Program.
- (b) Under the COVID-19 Response, an additional \$35.4 million is being spent on the Bunbury Hospital Redevelopment.
- (c) Under the COVID-19 Response, an additional \$24.4 million will be spent on the expansion of the acute mental health unit in Fremantle Hospital to increase the scope of the project to 40 beds.

Financial Statements

Income Statement

1. The Total Cost of Services increased by \$576 million (6%) between the 2020-21 Budget and the 2020-21 Estimated Actual, largely attributable to the additional spending for COVID-19 Response and preparedness, including vaccination costs. The increase in income for Grants and Subsidies for this period is due to additional Commonwealth revenue related to COVID-19 Response initiatives.
2. The Total Cost of Services is projected to increase by \$141 million (1.4%) between the 2020-21 Estimated Actual and 2021-22 Budget Estimate. Adjusted for COVID-19 expenditure provisions, which reflect a partial allocation in 2021-22, this growth increases to 4%, and is largely attributable to additional expenditure on core hospital services. The increase in Total Income between the 2020-21 Estimated Actual and the 2021-22 Budget Estimate is primarily driven by additional revenue from the Commonwealth through the National Health Reform Agreement, offset by a reduction in Commonwealth revenue related to COVID-19 Response initiatives, also reflecting partial-year funding for COVID-19 in 2021-22.

Statement of Financial Position

3. The estimated total net asset position (Total equity) decreased by \$243 million from the 2020-21 Budget to the 2020-21 Estimated Actual, mainly attributed to lower than forecasted capital expenditure.
4. The estimated total net asset position (Total equity) is expected to increase by \$365 million between the 2020-21 Estimated Actual and the 2021-22 Budget Estimate. Total Assets are projected to increase by \$349 million, mainly attributable to several significant health infrastructure projects currently under construction, including:
 - 4.1. Joondalup Health Campus Development Stage 2 (\$59 million);
 - 4.2. Medical Equipment Replacement Program (\$44 million);
 - 4.3. replacement of medical imaging system (PACS-RIS) (\$24 million);
 - 4.4. Newman Health Service Redevelopment Project (\$15 million);
 - 4.5. Royal Perth Hospital intensive care unit (\$13 million);
 - 4.6. minor building works (\$11 million);
 - 4.7. Geraldton Health Campus Redevelopment (\$9 million);
 - 4.8. King Edward Memorial Hospital critical infrastructure (\$9 million); and
 - 4.9. Bunbury Hospital Redevelopment (\$9 million).

Statement of Cashflows

5. The decrease of \$43 million between the 2020-21 Budget cash balance and the 2020-21 Estimated Actual balance reflects utilisation of cash to fund system costs, in particular the COVID-19 preparedness and response measures.
6. The estimated cash balance at 30 June 2022 of \$882.9 million is \$90 million lower compared to the estimated actual 30 June 2021 balance. This is due to the utilisation of cash to fund several capital projects.

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)	5,350,007	5,334,813	5,533,367	5,613,685	5,773,091	5,948,527	6,234,895
Grants and subsidies ^(c)	47,215	119,152	198,139	89,507	86,612	85,088	85,912
Supplies and services	807,780	842,273	979,039	956,615	843,486	845,248	869,928
Accommodation	99,350	52,145	53,583	74,408	58,983	68,071	74,582
Depreciation and amortisation	394,264	451,252	424,938	415,164	404,502	389,053	385,305
Direct patient support costs	1,077,193	1,104,622	1,119,097	1,149,989	1,165,101	1,188,760	1,207,069
Indirect patient support costs	260,991	231,365	235,927	236,939	238,818	247,335	261,301
Visiting medical practitioner costs	149,129	144,600	147,494	149,300	150,990	156,325	165,850
Private sector contract costs	875,967	884,071	1,074,520	1,126,779	936,633	981,436	1,021,159
Finance and interest costs	7,280	7,514	5,937	4,701	3,687	3,514	3,005
Other expenses	354,327	477,299	453,045	549,419	493,550	511,330	533,927
TOTAL COST OF SERVICES	9,423,503	9,649,106	10,225,086	10,366,506	10,155,453	10,424,687	10,842,933
Income							
Sale of goods and services	329,517	346,299	361,293	356,106	365,065	374,247	374,255
Grants and subsidies	422,818	235,955	438,211	341,051	175,408	171,628	125,792
National Health Reform Agreement	2,184,763	2,308,979	2,181,592	2,398,421	2,540,765	2,699,861	2,863,866
Other revenue	412,082	421,959	445,546	461,024	449,275	475,084	479,725
Resources received free of charge - Commonwealth	43,350	50,934	50,934	50,934	50,934	50,934	50,934
Total Income	3,392,530	3,364,126	3,477,576	3,607,536	3,581,447	3,771,754	3,894,572
NET COST OF SERVICES ^(d)	6,030,973	6,284,980	6,747,510	6,758,970	6,574,006	6,652,933	6,948,361
INCOME FROM STATE GOVERNMENT							
Service appropriations	5,210,655	5,300,844	5,610,123	5,717,688	5,462,925	5,552,395	5,789,903
Resources received free of charge	2,312	6,888	6,888	6,888	6,888	6,888	6,888
Royalties for Regions Fund:							
Regional Community Services Fund	79,427	75,981	73,862	81,204	81,514	78,174	77,670
Regional Infrastructure and Headworks Fund	23,430	20,509	19,912	28,433	25,091	21,259	20,509
Other appropriations	3,700	957	150	11,985	20,884	16,242	11,802
Service Delivery Agreement	726,581	759,082	759,178	848,477	905,850	923,466	959,279
Other revenues	61,914	93,275	97,137	90,960	86,722	85,882	84,599
TOTAL INCOME FROM STATE GOVERNMENT	6,108,019	6,257,536	6,567,250	6,785,635	6,589,874	6,684,306	6,950,650
SURPLUS/(DEFICIENCY) FOR THE PERIOD	77,046	(27,444)	(180,260)	26,665	15,868	31,373	2,289

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 38,181, 40,276 and 41,823 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 ^(a)	Estimate ^(a)	Estimate ^(a)	Estimate ^(a)
			\$'000	\$'000	\$'000	\$'000	\$'000
Aged and Continuing Care Services	2,859	6,273	6,273	4,906	5,244	5,152	5,202
Community Dental Health Services.....	519	1,138	1,138	890	951	935	944
Health Support Services.....	2,546	5,586	5,586	4,368	4,670	4,587	4,632
Health System Management - Policy and Corporate Services	4,933	26,370	89,311	8,466	9,050	8,891	8,977
Mental Health Services.....	26	56	56	44	47	46	46
Pathology Services.....	15	33	33	26	28	27	27
Public and Community Health Services	34,765	76,290	90,032	68,143	63,775	62,653	63,260
Public Hospital Admitted Services.....	422	926	2,497	724	774	760	768
Public Hospital Emergency Services.....	73	161	481	126	134	132	133
Public Hospital Non-Admitted Services	336	738	1,070	577	617	606	612
Small Rural Hospital Services	721	1,581	1,662	1,237	1,322	1,299	1,311
TOTAL	47,215	119,152	198,139	89,507	86,612	85,088	85,912

(a) The 2021-22 Budget Estimate and forward estimate periods have been projected on a similar proportion as the 2019-20 Actual, noting the figures are indicative and the Health Service Providers have discretion in determining these amounts in future periods.

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.....	649,013	488,785	438,909	362,775	275,861	248,983	243,873
Restricted cash.....	476,826	458,211	464,843	450,949	437,865	436,787	436,187
Holding account receivables.....	-	107	107	214	214	214	214
Receivables.....	303,205	303,205	303,205	303,205	303,205	303,205	303,205
Inventories.....	75,604	96,751	129,286	129,286	129,286	129,286	129,286
Other.....	28,997	28,256	28,256	28,256	28,256	28,256	28,256
Assets held for sale.....	109	109	109	109	109	109	109
Total current assets.....	1,533,754	1,375,424	1,364,715	1,274,794	1,174,796	1,146,840	1,141,130
NON-CURRENT ASSETS							
Holding account receivables.....	3,960,123	4,409,184	4,380,761	4,793,791	5,196,209	5,583,180	5,966,593
Property, plant and equipment.....	7,267,630	7,408,187	7,219,694	7,264,292	7,347,263	7,234,705	7,091,790
Receivables.....	11,891	11,891	11,891	11,891	11,891	11,891	11,891
Intangibles.....	259,817	241,774	241,774	222,833	191,584	161,250	130,916
Restricted cash.....	70,520	70,520	70,520	70,520	70,520	70,520	70,520
Total non-current assets.....	11,569,981	12,141,556	11,924,640	12,363,327	12,817,467	13,061,546	13,271,710
TOTAL ASSETS.....	13,103,735	13,516,980	13,289,355	13,638,121	13,992,263	14,208,386	14,412,840
CURRENT LIABILITIES							
Employee provisions.....	1,025,248	1,025,248	1,025,248	1,025,248	1,025,248	1,025,248	1,025,248
Salaries and wages.....	116,492	116,492	116,492	116,492	116,492	116,492	116,492
Payables.....	580,478	580,478	580,478	580,478	580,478	580,478	580,478
Borrowings and leases.....	31,417	51,890	33,300	29,497	24,608	21,011	17,731
Other.....	14,639	54,339	78,111	74,241	70,371	66,501	62,631
Total current liabilities.....	1,768,274	1,828,447	1,833,629	1,825,956	1,817,197	1,809,730	1,802,580
NON-CURRENT LIABILITIES							
Employee provisions.....	273,624	273,624	273,624	273,624	273,624	273,624	273,624
Borrowings and leases.....	115,553	72,341	82,916	74,193	61,594	69,203	61,408
Other.....	14,096	14,096	14,096	14,096	14,096	14,096	14,096
Total non-current liabilities.....	403,273	360,061	370,636	361,913	349,314	356,923	349,128
TOTAL LIABILITIES.....	2,171,547	2,188,508	2,204,265	2,187,869	2,166,511	2,166,653	2,151,708
EQUITY							
Contributed equity.....	7,728,312	8,103,325	8,038,398	8,376,895	8,736,527	8,921,135	9,138,245
Accumulated surplus/(deficit).....	231,413	252,684	74,229	100,894	116,762	148,135	150,424
Reserves.....	2,972,463	2,972,463	2,972,463	2,972,463	2,972,463	2,972,463	2,972,463
Total equity.....	10,932,188	11,328,472	11,085,090	11,450,252	11,825,752	12,041,733	12,261,132
TOTAL LIABILITIES AND EQUITY.....	13,103,735	13,516,980	13,289,355	13,638,121	13,992,263	14,208,386	14,412,840

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

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

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	4,791,278	4,851,676	5,189,378	5,304,551	5,060,507	5,165,424	5,406,490
Capital appropriation.....	208,016	238,875	250,666	257,894	225,530	119,600	62,709
Administered equity contribution.....	8,050	30,239	22,610	26,960	36,500	31,522	143,731
Royalties for Regions Fund:							
Regional Community Services Fund.....	83,948	76,815	73,862	91,598	85,346	78,174	77,670
Regional Infrastructure and Headworks Fund	43,725	118,613	56,722	71,682	118,861	54,745	31,179
Service Delivery Agreement	726,581	759,082	759,178	848,477	905,850	923,466	959,279
Other.....	48,225	98,621	95,522	90,960	86,722	85,882	84,599
Administered appropriations	3,700	957	150	11,985	20,884	16,242	11,802
Net cash provided by State Government	5,913,523	6,174,878	6,448,088	6,704,107	6,540,200	6,475,055	6,777,459
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(5,225,213)	(5,334,815)	(5,533,369)	(5,613,685)	(5,773,092)	(5,948,526)	(6,234,896)
Grants and subsidies	(47,215)	(103,608)	(119,654)	(89,507)	(86,612)	(85,088)	(85,912)
Supplies and services.....	(822,084)	(855,991)	(984,247)	(937,780)	(827,055)	(828,630)	(854,032)
Accommodation.....	(99,350)	(52,145)	(53,583)	(74,422)	(58,682)	(67,778)	(74,597)
Direct patient support costs	(1,036,343)	(1,046,800)	(1,061,275)	(1,091,921)	(1,117,325)	(1,141,138)	(1,159,035)
Indirect patient support costs	(256,004)	(231,016)	(235,578)	(236,911)	(238,835)	(247,350)	(261,271)
Visiting medical practitioner costs.....	(146,279)	(144,714)	(147,608)	(149,304)	(151,098)	(156,433)	(165,855)
Private sector contract costs.....	(875,967)	(883,575)	(1,074,024)	(1,126,713)	(936,802)	(981,591)	(1,021,097)
GST payments.....	(393,917)	(282,117)	(282,117)	(282,117)	(282,117)	(282,117)	(282,117)
Finance and interest costs.....	(7,296)	(7,514)	(5,937)	(4,700)	(3,688)	(3,514)	(3,005)
Other payments	(305,386)	(491,261)	(570,993)	(559,340)	(499,941)	(517,763)	(540,106)
Receipts ^(c)							
Grants and subsidies	449,164	235,955	438,211	341,051	175,408	171,628	125,792
National Health Reform Agreement.....	2,184,762	2,308,979	2,181,592	2,398,421	2,540,765	2,699,861	2,863,866
Sale of goods and services.....	311,716	338,914	353,908	346,871	365,065	374,247	374,255
Recoveries Revenue	351,075	346,332	366,332	380,842	364,548	384,842	388,042
GST receipts.....	392,492	282,117	282,117	282,117	282,117	282,117	282,117
Other receipts	71,944	73,344	75,344	76,312	80,857	86,372	87,813
Net cash from operating activities	(5,453,901)	(5,847,915)	(6,370,881)	(6,340,786)	(6,166,487)	(6,260,861)	(6,560,038)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(150,165)	(433,727)	(247,201)	(410,525)	(438,197)	(212,915)	(196,973)
Net cash from investing activities	(150,165)	(433,727)	(247,201)	(410,525)	(438,197)	(212,915)	(196,973)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(71,147)	(72,079)	(52,093)	(42,824)	(35,514)	(29,235)	(26,158)
Net cash from financing activities	(71,147)	(72,079)	(52,093)	(42,824)	(35,514)	(29,235)	(26,158)
NET INCREASE/(DECREASE) IN CASH HELD.....	238,310	(178,843)	(222,087)	(90,028)	(99,998)	(27,956)	(5,710)
Cash assets at the beginning of the reporting period	956,709	1,195,016	1,195,016	972,929	882,901	782,903	754,947
Net cash transferred to/from other agencies	(3)	-	-	-	-	-	-
Cash assets at the end of the reporting period	1,195,016	1,016,173	972,929	882,901	782,903	754,947	749,237

(a) Full audited financial statements are published in WA Health'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 WA Health. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

NET APPROPRIATION DETERMINATION (a)

	2019-20 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
Grants and Subsidies							
Commonwealth Grants	364,312	136,206	363,302	280,078	111,156	103,868	80,970
National Health Reform Agreement							
National Health Reform Agreement	2,184,762	2,308,979	2,181,592	2,398,421	2,540,765	2,699,861	2,863,866
GST Receipts							
GST Input Credits	56,445	57,883	57,405	58,381	59,374	60,384	61,411
GST Receipts on Sales	1,838	1,887	1,910	1,984	2,061	2,142	2,225
Other Receipts							
Proceeds from Services Provided by Environmental Health Services	3,072	3,150	2,994	3,204	3,083	3,116	3,124
Proceeds from Services Provided by Miscellaneous Services	29,397	28,536	96,938	50,460	23,979	24,656	26,296
TOTAL	2,639,826	2,536,641	2,704,141	2,792,528	2,740,418	2,894,027	3,037,892

(a) Includes only those cash receipts that can be retained by the Department of Health under the *Financial Management Act 2006*, and excludes all other receipts, such as revenue that can be retained by Health Service Providers under other Acts of Parliament. The moneys received and retained are to be applied to the Department's services, as specified in the Budget Statements.

Agency Special Purpose Account Details**STATE POOL SPECIAL PURPOSE ACCOUNT**

Account Purpose: The State Pool Special Purpose Account provides a mechanism to receive Commonwealth funding for State hospitals and State funding for activity-based hospital services, as required under the National Health Reform Agreement. The account also includes State and Commonwealth contributions under the National Partnership for COVID-19 Response.

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Opening Balance	-	14,819	14,819	-
Receipts:				
State Contribution (WA Health) ^(a)	2,939,659	2,636,281	3,351,013	3,157,677
State Contribution (Mental Health Commission)	219,402	228,016	207,350	205,301
Commonwealth Contribution	2,589,411	2,521,188	2,591,230	2,757,797
Cross Border Deposits	73,130	23,180	54,105	24,350
	5,821,602	5,423,484	6,218,518	6,145,125
Payments:				
Payments to Providers	5,419,551	5,069,991	5,830,506	5,761,878
Payments to State Managed Fund (WA Health)	207,883	219,649	219,537	238,772
Payments to State Managed Fund (Mental Health Commission)	106,219	110,664	114,369	120,125
Cross Border Payments	73,130	23,180	54,105	24,350
CLOSING BALANCE ^(b)	14,819	-	-	-

(a) Budget Estimate based on preliminary estimates of in-scope services and reflects partial-year funding for COVID-19 in 2021-22.

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

STATE MANAGED FUND SPECIAL PURPOSE ACCOUNT

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

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Opening Balance	-	-	-	-
Receipts:				
State Contribution (WA Health)	279,613	300,604	322,915	316,100
State Contribution (Mental Health Commission)	257,260	262,411	269,505	287,873
Commonwealth Contribution (via State Pool Account)	207,883	219,649	219,537	238,772
Commonwealth Contribution (State Managed Fund via Mental Health Commission)	106,219	110,664	114,369	120,125
	850,975	893,328	926,325	962,870
Payments:				
Payments to Providers	850,975	893,328	926,325	962,870
CLOSING BALANCE	-	-	-	-

Division 23 Mental Health Commission

Part 5 Health

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 53 Net amount appropriated to deliver services	710,012	760,210	721,687	819,059	884,235	907,250	939,244
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	809	809	809	811	813	814	815
Total appropriations provided to deliver services	710,821	761,019	722,496	819,870	885,048	908,064	940,059
ADMINISTERED TRANSACTIONS							
Item 54 Mental Health Advocacy Service	2,719	2,858	2,936	3,703	3,696	3,855	4,028
Item 55 Mental Health Tribunal.....	2,677	2,740	2,740	3,577	3,700	3,834	3,969
Item 56 Office of the Chief Psychiatrist.....	3,127	3,272	3,272	3,974	4,122	4,288	4,460
TOTAL ADMINISTERED TRANSACTIONS....	8,523	8,870	8,948	11,254	11,518	11,977	12,457
CAPITAL							
Item 125 Capital Appropriation	72	4,103	4,103	7,608	17,515	13,326	67
TOTAL APPROPRIATIONS	719,416	773,992	735,547	838,732	914,081	933,367	952,583
EXPENSES							
Total Cost of Services	947,438	1,012,695	1,003,424	1,114,246	1,197,826	1,226,806	1,269,571
Net Cost of Services ^{(a) (b)}	728,160	799,823	750,408	851,418	922,601	946,723	978,859
CASH ASSETS ^(c)	38,433	34,164	36,773	30,577	30,359	30,141	29,923

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

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

(c) As at 30 June each financial year.

Spending Changes

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

	2020-21 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					
Alcohol and Other Drugs					
20-Bed Alcohol and Other Drug Rehabilitation Facility in the Perth Metropolitan Region	-	82	83	298	2,070
Expansion of Community Alcohol and Other Drug Integrated Services in the South Metropolitan Health Service Region (Peel)	-	772	2,582	2,624	2,665
Geographic Expansion of Current Mental Health Commission Parent Peer Support Groups.....	-	1,286	1,240	1,479	1,605
Immediate Drug Assistance Coordination Centre.....	-	300	12,350	12,624	12,900
Mental Health Co-Response Expansion.....	-	1,597	6,450	6,397	6,527

	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
Expansion of Eating Disorder Treatment.....	-	468	8,799	10,260	12,168
Investing in Aboriginal Social and Emotional Wellbeing	-	737	6,525	6,694	3,617
South Hedland Step Up/Step Down Facility	-	81	82	662	3,787
Western Australian AIDS Council Funding	-	369	-	-	-
Youth					
Child, Adolescent and Youth Forensic Outreach Service	-	1,709	3,462	3,509	3,553
Expansion of Youth Community Assessment and Treatment Teams	-	6,617	9,335	9,467	9,897
Expansion of Youth Mental Health Community Treatment Services.....	-	1,153	2,864	2,965	3,069
Extending the Strong Spirit Strong Mind Public Education Campaign.....	-	2,598	2,095	2,312	2,198
Parents, Young People and Alcohol Campaign.....	-	1,953	1,430	1,859	1,467
Psychosocial Support Packages for Young People.....	-	-	3,092	3,175	3,258
Youth Alcohol and Other Drug Workers in Youth Accommodation and Support Services.....	-	898	2,816	3,017	3,065
Youth Long Term Housing and Support Program.....	-	162	247	1,737	4,961
Youth Mental Health and Alcohol and Other Drug Step Up/Step Down Facility.....	-	81	82	635	3,712
Ongoing Initiatives					
Goldfields Residential Rehabilitation and Treatment Services	305	1,875	1,925	1,976	2,028
Mental Health Court Diversion and Support Program	-	3,098	3,142	3,108	3,166
Other					
Community Services Contracts 2021-22 Uplift.....	-	5,462	-	-	-
Criminal Law (Mental Impairment) Bill 2021	371	637	-	-	-
Kimberley Juvenile Justice Strategy Initiative.....	-	204	-	-	-
Mental Health Hospital Services.....	-	48,963	59,511	46,679	51,254
Non-Government Human Services Sector Indexation Adjustment	-	(2,094)	(3,587)	(4,607)	(131)
Revision to Step Up/Step Down Mental Health Facilities					
Broome	-	(2,343)	(1,184)	-	-
Karratha.....	(1,157)	(1,228)	-	-	-
Revisions to Own-source Revenue Estimates					
Blood-borne Virus Treatment Service.....	140	-	-	-	-
Commonwealth Specialist Dementia Care Agreement.....	260	264	268	-	-
Continuity of Supports - Commonwealth Funding.....	897	-	-	-	-
Emerging Drug Network of Australia Pilot Project.....	222	-	-	-	-
Strong Spirit Strong Minds.....	1,130	-	-	-	-

Significant Issues Impacting the Agency

1. The 2021-22 Budget includes a record \$495 million boost in mental health spending, particularly in community-based treatment, youth, and alcohol and other drug (AOD) initiatives.

COVID-19 Pandemic

2. The impact of the COVID-19 pandemic on the Western Australian population continues to be a key issue. In recognition of the potentially long-lasting impacts of COVID-19 on the wellbeing and mental health of Western Australians, the Government continues to progress significant initiatives under the COVID-19 Response.

Children and Young People

Children and Adolescents

3. Child and Adolescent Mental Health Services (CAMHS) and emergency departments (ED) across Western Australia continue to see unprecedented increases in presentations and referrals of children under 18 years of age. This is a trend being observed across Australia and internationally.
4. A Ministerial Taskforce has been formed to develop a whole-of-system plan that clearly articulates a vision for public mental health services for children aged 0-18 years across Western Australia.
5. To increase the availability of services whilst the Ministerial Taskforce review is being undertaken, the Government is providing an uplift in funding to CAMHS, which will provide additional multidisciplinary staff to increase access to services.

Young People

6. It is acknowledged that young people are likely to experience an increase in mental health, alcohol and other drug issues beyond the immediate COVID-19 pandemic response and recovery period.
7. In December 2020, the Government released its Young People's Mental Health and Alcohol and Other Drug Use: Priorities for Action 2020-2025 (YPPA), highlighting the Government's strong focus on supporting our young people's wellbeing. The YPPA helped inform investment in services across the mental health and AOD services system and related government services. In 2021-22, the Government is expanding and developing youth specific services which will assist in keeping our young people out of hospital, giving people an opportunity to recover in the community, close to their personal support networks.

Suicide

8. The Western Australian Suicide Prevention Framework 2025 was launched in 2020 to provide a coordinated approach to address suicide prevention activity in Western Australia under the four streams of prevention/early intervention, support/aftercare, postvention and Aboriginal people. As part of the Aboriginal People Stream, Regional Aboriginal Suicide Prevention Plans have been developed in each of Western Australia's health regions.
9. The Government will also invest in establishing a Social and Emotional Wellbeing Pilot Program at five Aboriginal Community Controlled Health Service sites in the regions to support individuals, families and communities to feel well within themselves and gain access to the support and services they require to maintain wellness.

Hospital Services

10. Mental health inpatient beds continue to be in high demand across the state. On average, mental health patients stay in hospital longer than other specialities. High occupancy levels impact patient flow from EDs to inpatients beds and from hospital to the community.
11. Additional investment has been committed to provide 16 mental health inpatient beds and 22 Hospital in the Home (HITH) beds within the metropolitan area. HITH services provide hospital-level care in a person's home or usual place of residence that would otherwise need to be delivered within a hospital as an admitted patient.
12. In addition, a 40-bed Transitional Care Unit (TCU) will be established in the metropolitan area, providing treatment to people throughout Western Australia. The TCU will have a dual focus, providing medium to long-term sub-acute inpatient care to adults with chronic and enduring mental illness and psychosocial disability, and short-term intensive clinical treatment and psychosocial rehabilitation for consumers in an inpatient setting.

Community Accommodation Options

13. In 2020, the A Safe Place Strategy was released, providing an overarching framework to guide stakeholders in the development of appropriate accommodation and support for people with mental health and AOD issues. New supported accommodation models of care have been developed under this strategy. An eight-bed interim Youth Mental Health and Alcohol and Other Drug Homelessness Service, providing supported transitional accommodation for up to 12 months, and a 20-bed adult Community Care Unit, providing high-level support and rehabilitation services, are due to be opened later this year.
14. The Government is working to expand the community mental health step up/step down services, with a 10-bed youth service committed in the metropolitan area, and a 10-bed service to be established in South Hedland. These services will provide short-term residential support and will complement existing step up/step down services in Joondalup, Rockingham and regional areas.
15. Long-term housing and psychosocial support, plus in-reach support packages to assist young people to live in the community whilst accessing mental health and AOD supports are also being progressed.
16. The Government will also build a 20-bed AOD withdrawal and rehabilitation facility in the metropolitan area, providing 24-hour, seven day per week community-based accommodation.

Community Mental Health Treatment Services

17. The increased demand for appropriate community mental health treatment services that provide the right level and type of support to keep people well in the community, has placed pressure on the hospital system. This means some people are more likely to present in crisis to EDs requiring admission and makes it more difficult to discharge people with complex needs.
18. Earlier this year, new Active Recovery Teams were established to provide ongoing help and support for people during their journey back to the community after being discharged from hospital. The teams aim to assist the individuals in expediting their mental health recovery; to gain greater confidence in their ability to manage their mental health in the community; to avoid unnecessary admission to hospital; and to reduce, cease or manage their AOD use.
19. Adult community mental health treatment services are being expanded to support people close to home and to keep them connected to their local community and family, easing the pressure on the hospital system and reducing ED presentations.
20. The Commission has commenced the development of a roadmap, which will provide a vision for community mental health treatment and mental health emergency response services that will best meet the needs of people in Western Australia.

Forensic Mental Health Services

21. In January 2021, the Government announced the establishment of the Graylands Reconfiguration and Forensics Taskforce to oversee the planning and development of replacement services that meet the needs of Western Australians living with mental illness now and into the future.
22. The Government is investing in the establishment of the Child, Adolescent and Youth Forensic Outreach Service. This is a specialist service to assist existing community and inpatient child, adolescent and youth mental health services for the treatment of this cohort.

Methamphetamine, Alcohol and Other Drugs

Alcohol-related Harm

23. Alcohol-related harm places a significant, preventable burden on the Western Australian healthcare system. While some alcohol-related harm indicators decreased when the COVID-19 State of Emergency restrictions were first introduced, a steady increase in these indicators has been reported since the easing of restrictions in April 2020. Alcohol-related harm contributes to undue pressure on EDs. In May 2021, Western Australian ED presentations related to alcohol were over three times higher than any other drug type.
24. The Alcohol. Think Again, Parents, Young People and Alcohol campaign is the key State-wide public education program that seeks to reduce alcohol-related harm among adolescents in Western Australia. This campaign has produced some initial encouraging changes in knowledge, attitudes and behaviour amongst both parents and young people. The next phase of the campaign will ensure there is widespread and continued community exposure to advertising messages in order to maintain and increase these population-wide effects.

Methamphetamine use

25. Methamphetamine continues to cause issues for individuals, their families, friends and the community.
26. As part of the Methamphetamine Action Plan, funding has been allocated for the establishment of the Immediate Drug Assistance Coordination Centre (IDACC) for Western Australia. The IDACC is an Australian first and is central to the Government's reform agenda to shift mental health and AOD services towards more accessible and cost-effective community-based support options, rather than the current costly acute crisis and care interventions.

National Agreement on Mental Health

27. National Cabinet tasked the Health National Cabinet Reform Committee with developing a new National Agreement on Mental Health and Suicide Prevention (National Agreement).
28. The Western Australian priorities for the National Agreement will be closely aligned to the State's existing reform agenda, including the Western Australian Mental Health, Alcohol and Other Drug Services Plan 2015-2025 and the WA State Priorities Mental Health, Alcohol and Other Drugs 2020-2024. This includes a focus on community-based service provision and the need for local, place-based service provision to address specific community needs, particularly in regional and remote Western Australia.

National Disability Insurance Scheme

29. The estimated number of National Disability Insurance Scheme (NDIS) participants with a primary psychosocial disability (PSD) in Western Australia by June 2023 is 6,712. At 31 March 2021, 3,656 NDIS participants in Western Australia had a primary PSD. A further 3,056 people with a PSD are estimated to become NDIS participants between 1 April 2021 to 30 June 2023.
30. The Commission continues to work with relevant agencies and service providers to ensure the effective transition to the NDIS in Western Australia, particularly for people with PSD.
31. The Commission is working to engage with potential participants to assist them with access to the scheme.

Workforce Development

32. The existing clinical and community support mental health and AOD workforce is under pressure to meet current and projected demand for services. Between the public and private sector, there are a large number of mental health beds and community-based services planned to come online in the next few years. The existing workforce challenge is further exacerbated by COVID-19 and border controls, limiting options for out-of-State professionals to join the Western Australian mental health and AOD sector.
33. The Government has developed a multi-pronged health workforce attraction and retention strategy, including mental health, to employ more doctors and nurses.
34. The Commission is leading the development of strategies to build the capability and capacity of the community sector as part of the implementation of the Mental Health, Alcohol and Other Drug Workforce Strategic Framework 2020-2025.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

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

Service Summary

Expense	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. Prevention	15,405	17,266	20,310	24,770	26,317	27,486	19,555
2. Hospital Bed-based Services.....	410,697	426,501	428,321	478,988	499,211	516,869	535,221
3. Community Bed-based Services	56,942	87,811	68,367	77,758	79,746	83,327	92,079
4. Community Treatment	412,795	426,966	430,830	475,568	530,123	533,996	553,390
5. Community Support.....	51,599	54,151	55,596	57,162	62,429	65,128	69,326
Total Cost of Services.....	947,438	1,012,695	1,003,424	1,114,246	1,197,826	1,226,806	1,269,571

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: Improved mental health and wellbeing:					
Percentage of the population with high or very high levels of psychological distress ^(b)	12.2%	<=12.2%	12.2%	<=12.2%	
Outcome: Reduced incidence of use and harm associated with AOD use:					
Percentage of the population aged 14 years and over reporting recent use of alcohol at a level placing them at risk of lifetime harm ^(c)	17.2%	<=17.2%	17.2%	<=17.2%	
Percentage of the population aged 14 years and over reporting recent use of illicit drugs ^(c)	15.6%	<=15.6%	15.6%	<=15.6%	
Rate of hospitalisation for AOD use ^(d)	1,000.9	<1,000.9	965.4	<965.4	
Outcome: Accessible, high-quality and appropriate mental health and AOD treatments and supports:					
Readmissions to hospital within 28 days of discharge from acute specialised mental health units ^(e)	16.5%	<=12%	15.8%	<=12%	1
Percentage of contacts with community-based public mental health non-admitted services within seven days post-discharge from public mental health inpatient units ^(f)	81.2%	>=75%	86.2%	>=75%	2
Percentage of closed AOD treatment episodes completed as planned ^(g)	71%	>=76%	72%	>=76%	
Percentage of contracted non-government mental health or AOD services that met an approved standard ^(h)	96.2%	100%	98.5%	100%	
Percentage of the population receiving public clinical mental healthcare or AOD treatment ⁽ⁱ⁾	3.2%	>=3.3%	3.2%	>=3.3%	

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

(b) This indicator uses the Kessler Psychological Distress Scale (K10), which is a measure of non-specific psychological distress (e.g. negative emotional states). Data is sourced from the ABS National Health Survey, which is conducted every three years. Results from the 2017-18 survey are presented and the 2021-22 Budget Target is based on the 2017-18 results.

(c) These indicators present information on the Western Australian prevalence rate for illicit drugs and alcohol. Prevalence of recent use (in the last year) of illicit drugs and consumption of alcohol at levels associated with long-term risk of harm for those aged 14 years and over are sourced from the National Drug Strategy Household Survey, which is conducted every three years. Results from the 2019 survey are presented and the 2021-22 Budget Target is based on the 2019 results.

(d) The 2020-21 Estimated Actual is based on data from the 2020 calendar year and the reliability of the estimate depends on the quality assurance and coding of hospitalisation data.

(e) A readmission for any of the separations identified as 'in scope' is defined as an admission to any acute specialised mental health inpatient unit in Western Australia and includes admissions to specialised mental health inpatient units in publicly-funded private hospitals. This indicator is constructed using the national definition and target. Readmission rates are also affected by other factors, such as the cyclic and episodic nature of some illnesses or other issues that are beyond the control of the health system. Data for the 2020-21 Estimated Actual relates to the most recent available data (2020 Calendar year).

(f) This indicator reports on clients who were followed up by public mental health services within seven days following discharge from acute public mental health inpatient services only. Data for the 2020-21 Estimated Actual relates to the most recent available data (2020 calendar year).

(g) This is an indicator of the quality of AOD treatment supports and reports the percentage of closed episodes in AOD treatment services that were completed as planned. It provides an indication of the extent to which treatment objectives are likely to be achieved. Data for the 2020-21 Estimated Actual relates to the most recent available data (April 2020 to March 2021).

(h) Data for the 2020-21 Estimated Actual relates to the most recent available data (July 2020 to June 2021).

(i) Data for the 2020-21 Estimated Actual relates to the most recent available data (2020 calendar year for mental healthcare and July 2019 to June 2020 for AOD treatment).

Explanation of Significant Movements

(Notes)

1. The 2021-22 Budget Target for this indicator is aspirational and has been determined at a national level. Since 2014, readmission rates in Western Australia have been impacted by the introduction of new models of care such as Hospital in the Home and associated data recording and reporting practices. The Commission has implemented a monitoring program for this key effectiveness indicator and is regularly reviewing current results with WA Health to further improve performance and enhance data capture.
2. The Commission's focus on regular review and reporting of this indicator is assisting Health Service Providers in exceeding the national target.

Services and Key Efficiency Indicators

1. Prevention

Prevention and promotion in the mental health and AOD sectors include activities to promote positive mental health, raise awareness of mental illness, suicide prevention, and the potential harms of AOD use in the community.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 15,405	\$'000 17,266	\$'000 20,310	\$'000 24,770	1
Less Income ^(a)	171	11	7	8	2
Net Cost of Service	15,234	17,255	20,303	24,762	
Employees (Full-Time Equivalents)	23	23	28	30	
Efficiency Indicators					
Cost per capita spent on mental health and AOD prevention, promotion and protection activities	\$6.45	\$7.03	\$8.39	\$9.89	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. Variance between the 2019-20 Actual and the 2020-21 Budget is due to additional Government funding as part of the 2020-21 Budget process. The increase in expenditure relates to Foetal Alcohol Spectrum Disorder and Suicide Prevention.

Variance between the 2020-21 Budget and the 2020-21 Estimated Actual is primarily a result of increased spending on campaign activities and negotiations for the continuation of the Strong Spirit Strong Minds grant agreement, which was finalised after the 2020-21 Budget during the 2020-21 Mid-year Review process.

Variance between the 2020-21 Estimated Actual and the 2021-22 Budget Target is primarily related to increased Government funding for: Strong Spirit Strong Minds; Suicide Prevention; Parents, Young People and Alcohol Campaign; and Aboriginal Social and Emotional Wellbeing initiatives.

2. Variance between the 2019-20 Actual and the 2020-21 Budget primarily relates to the recoup of unspent grant funding from non-government organisations in 2019-20.

2. Hospital Bed-Based Services

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	410,697	426,501	428,321	478,988	1
Less Income	120,073	116,985	145,566	152,544	2
Net Cost of Service	290,624	309,516	282,755	326,444	
Employees (Full-Time Equivalents)	83	85	88	94	
Efficiency Indicators					
Average cost per purchased bed-day in specialised mental health units	\$1,595	\$1,585	\$1,618	\$1,673	
Average cost per purchased bed-day in Hospital in the Home mental health units	\$1,434	\$1,459	\$1,463	\$1,456	
Average cost per purchased bed-day in forensic mental health units	\$1,390	\$1,360	\$1,397	\$1,445	

(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. Variance between the 2020-21 Estimated Actual and the 2021-22 Budget Target is due to an increase in funding for additional mental health hospital beds and escalation funding.
2. Variance between the 2020-21 Budget and the 2020-21 Estimated Actual is due to an increase in funding from the Commonwealth under the National Health Reform Agreement due to a change in the mix of services eligible as in-scope activity.

3. Community Bed-Based Services

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	56,942	87,811	68,367	77,758	1
Less Income ^(a)	47	55	25	25	
Net Cost of Service	56,895	87,756	68,342	77,733	
Employees (Full-Time Equivalents)	17	20	17	23	
Efficiency Indicators					
Average cost per purchased bed-day in mental health 24-hour and non-24-hour staffed community bed-based services	\$268	\$267	\$277	\$285	
Average cost per bed-day in mental health step up/step down community bed-based units	\$545	\$623	\$560	\$759	2
Average cost per closed treatment episode in AOD residential rehabilitation and low medical withdrawal services	\$14,166	\$15,755	\$16,551	\$17,133	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. Variance between the 2019-20 Actual and the 2020-21 Budget is primarily related to new funding for Community Care Units, Youth Mental Health and AOD Homelessness initiatives, additional funding for step up/step down facilities and the Midland Intervention Centre.

Variance between the 2020-21 Budget and the 2020-21 Estimated Actual is primarily related to an accounting policy change implemented subsequent to the 2020-21 Budget, which changes the treatment of capital grant payments for construction of step up/step down facilities. Delays in establishing the Community Care Units, Youth Mental Health and AOD Homelessness service and step up/step down facilities also contributed to this variance.

Variance between the 2020-21 Estimated Actual and the 2021-22 Budget Target is due to part year funding in 2020-21 compared to full year funding in 2021-22 for Community Care Units, interim Youth Mental Health and AOD Homelessness, Goldfields Residential Rehabilitation and Treatment service, Midland Intervention Centre, AOD services in the Kimberley and step up/step down facilities.

2. The Average cost per bed-day was budgeted to be higher in 2020-21 compared to the 2019-20 Actual due to the commencement of the Bunbury step up/step down facility. The service was expected to have lower levels of activity in 2020-21 due to a ramping-up period. The resultant 2020-21 activity for the Bunbury facility was better than expected which resulted in a lower than expected 2020-21 Estimated Actual.

The 2021-22 Budget Target Average cost per bed-day in mental health step up/step down community bed-based units is expected to increase based on the increasing number of facilities being established in regional Western Australia and the higher costs and lower activity compared to the metropolitan region.

3. Variance between the 2019-20 Actual and the 2020-21 Budget is primarily due to planned commencements of the Midland Intervention Centre and Kimberley AOD services.

4. Community Treatment

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 412,795	\$'000 426,966	\$'000 430,830	\$'000 475,568	1
Less Income	98,892	95,785	106,501	110,232	2
Net Cost of Service	313,903	331,181	324,329	365,336	
Employees (Full-Time Equivalents)	127	127	130	143	
Efficiency Indicators					
Average cost per purchased treatment day of ambulatory care provided by public clinical mental health services	\$442	\$471	\$455	\$496	
Average cost per closed treatment episode in community treatment-based AOD services	\$1,847	\$1,918	\$2,040	\$2,079	

(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. Variance between the 2020-21 Estimated Actual and the 2021-22 Budget Target is primarily related to increased funding for purchased public mental health services, election commitments and an uplift in community treatment and the Active Recovery Team pilot program.
2. Variance between the 2020-21 Budget and the 2020-21 Estimated Actual is due to an increase in funding from the Commonwealth under the National Health Reform Agreement due to a change in the mix of services eligible as in-scope activity.

5. Community Support

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	51,599	54,151	55,596	57,162	
Less Income	95	36	917	19	1, 2, 3
Net Cost of Service	51,504	54,115	54,679	57,143	
Employees (Full-Time Equivalents)	6	6	7	7	
Efficiency Indicators					
Average cost per hour for community support provided to people with mental health issues	\$128	\$128	\$146	\$154	4
Average cost per episode of care in safe places for intoxicated people	\$429	\$421	\$455	\$467	

(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. Variance between the 2019-20 Actual and the 2020-21 Budget primarily relates to the recoup of unspent grant funding from non-government organisations in 2019-20.

Variance between the 2020-21 Budget and the 2020-21 Estimated Actual is due to funding from the Commonwealth for the Continuity of Supports program being approved after the finalisation of the 2020-21 Budget.

Variance between the 2020-21 Estimated Actual and the 2021-22 Budget Target is due to funding ceasing in 2020-21 for the Commonwealth for the Continuity of Supports program.

2. The 2020-21 Estimated Actual for this indicator is higher than the 2020-21 Budget due to a lower than anticipated number of community support hours being provided than when the target was set.

Asset Investment Program

1. To support the delivery of Mental Health and AOD services, the planned Asset Investment Program for 2021-22 and the forward estimates period is \$51.6 million.

Election Commitments

2. \$10 million for the construction of a 20-bed AOD rehabilitation facility in the metropolitan region;
3. \$1.5 million to refurbish existing premises for the bed-based component of the Immediate Drug Assistance Coordination Centre;
4. \$10.2 million for the construction of a 10-bed step up/step down facility in South Hedland;
5. \$10.9 million for the construction or purchase of 20 dwellings for the Youth Long-term Housing and Support Program; and
6. \$6.1 million for the construction of a 10-bed Youth Mental Health and AOD Step Up/Step Down facility.

Other New Works

7. \$5 million for the construction of a 16-bed Youth Mental Health and AOD Homelessness facility; and
8. \$7.2 million for the construction of a 6-bed Broome Step Up/Step Down facility.

	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							
Strategic Asset Plan - Minor Building Works	1,540	770	770	770	-	-	-
COMPLETED WORKS							
Other Projects - Plant and Equipment	50	50	50	-	-	-	-
Upgrade and Refurbishment - Midland Intervention Centre ..	760	760	760	-	-	-	-
NEW WORKS							
Election Commitments							
AOD							
20-Bed AOD Rehabilitation Facility in the Metropolitan Region.....	10,000	-	-	2,000	4,000	4,000	-
Immediate Drug Assistance Coordination Centre.....	1,500	-	-	1,500	-	-	-
South Hedland Step Up/Step Down Facility	10,159	-	-	1,500	4,642	4,017	-
Youth							
Long-term Housing and Support Program	10,891	-	-	-	4,901	5,990	-
Mental Health and AOD Step Up/Step Down Facility	6,088	-	-	1,642	2,964	1,482	-
Other New Works							
A Safe Place Initiatives - Youth Mental Health and AOD Homelessness	4,998	-	-	2,187	1,874	937	-
Broome Step Up/Step Down Facility	7,160	-	-	2,600	3,710	850	-
Total Cost of Asset Investment Program	53,146	1,580	1,580	12,199	22,091	17,276	-
FUNDED BY							
Capital Appropriation.....			4,037	7,542	17,449	13,259	-
Drawdowns from Royalties for Regions Fund			-	1,500	4,642	4,017	-
Internal Funds and Balances.....			(2,457)	3,157	-	-	-
Total Funding.....			1,580	12,199	22,091	17,276	-

Financial Statements

Income Statement

Expenses

1. Total Cost of Services is estimated to increase by \$110.8 million in the 2021-22 Budget Estimate compared to the 2020-21 Estimated Actual. This is primarily a result of an increase in purchased public mental health services and increases in services purchased from non-government organisations. These increases are partially reduced by a reduction in grant expenditures.

Income

2. Income from State Government is anticipated to increase by \$102.4 million in the 2021-22 Budget Estimate compared to the 2020-21 Estimated Actual. This is primarily due to an increase in funding for election commitments, purchased public mental health services and step up/step down facilities.

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)	36,569	36,576	38,735	42,024	44,413	45,287	45,731
Grants and subsidies ^(c)	3,437	13,004	12,277	5,958	127	128	128
Supplies and services	173,796	197,333	186,534	210,624	240,222	250,668	257,208
Accommodation	2,205	2,950	2,950	3,141	3,159	3,008	3,008
Depreciation and amortisation	505	410	410	415	494	494	494
Service Delivery Agreement - WA Health	726,581	759,082	759,178	848,477	905,850	923,466	959,278
Other expenses	4,345	3,340	3,340	3,607	3,561	3,755	3,724
TOTAL COST OF SERVICES	947,438	1,012,695	1,003,424	1,114,246	1,197,826	1,226,806	1,269,571
Income							
Grants and subsidies	391	300	1,457	264	268	-	-
National Health Reform Agreement	217,716	212,209	251,196	262,200	274,592	279,717	290,338
Other revenue	1,171	363	363	364	365	366	374
Total Income	219,278	212,872	253,016	262,828	275,225	280,083	290,712
NET COST OF SERVICES ^(d)	728,160	799,823	750,408	851,418	922,601	946,723	978,859
INCOME FROM STATE GOVERNMENT							
Service appropriations	710,821	761,019	722,496	819,870	885,048	908,064	940,059
Resources received free of charge	1,969	4,221	4,221	4,221	4,221	4,221	4,305
Royalties for Regions Fund:							
Regional Community Services Fund	16,454	21,301	15,321	22,393	31,230	32,296	32,271
Regional Infrastructure and Headworks Fund	-	6,404	-	-	-	-	-
Other revenues	5,060	2,464	3,956	1,902	1,739	1,779	1,861
TOTAL INCOME FROM STATE GOVERNMENT	734,304	795,409	745,994	848,386	922,238	946,360	978,496
SURPLUS/(DEFICIENCY) FOR THE PERIOD	6,144	(4,414)	(4,414)	(3,032)	(363)	(363)	(363)

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

(b) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 256, 270 and 297 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
Department of Communities							
Community Living Support.....	1,750	-	-	-	-	-	-
Step Up/Step Down Mental Health Facility							
Geraldton	-	2,631	-	-	-	-	-
Kalgoorlie	-	3,773	-	-	-	-	-
Karratha	-	4,823	-	-	-	-	-
Department of Education - Commitment to							
Aboriginal Youth Wellbeing Aboriginal							
Engagement Girls Programs	-	1,540	1,540	-	-	-	-
Non-government Grants							
Active Recovery Team Pilot Project.....	-	-	505	-	-	-	-
Commitment to Aboriginal Youth Wellbeing.....	-	-	286	-	-	-	-
Community Services Contracts 2021-22 Uplift.....	-	-	-	5,462	-	-	-
COVID-19 Pandemic Service Response	-	-	698	-	-	-	-
GP Aftercare Pilot Program	-	-	400	-	-	-	-
Mental Health Residential Rehabilitation							
Beds - Trial Program	-	-	490	-	-	-	-
National Disability Insurance Scheme							
Programs	-	-	948	-	-	-	-
Other.....	1,349	32	1,074	391	22	23	23
Perinatal Mental Health Pilot Programs	-	-	1,184	-	-	-	-
Prevention and Anti-Stigma	188	205	105	105	105	105	105
Refurbish Building Grants for A Safe Place							
Initiatives							
Community Care Unit.....	-	-	1,557	-	-	-	-
Youth Mental Health and AOD							
Homelessness.....	-	-	420	-	-	-	-
Suicide Prevention Strategy	150	-	606	-	-	-	-
Transitional Community-based Beds for							
Long-stay Inpatients Pilot Program	-	-	2,464	-	-	-	-
TOTAL	3,437	13,004	12,277	5,958	127	128	128

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.....	32,913	28,499	30,956	24,912	24,694	24,476	24,113
Restricted cash.....	5,026	5,171	5,323	5,171	5,171	5,171	5,171
Receivables.....	83	83	83	83	83	83	83
Other.....	18	18	18	18	18	18	18
Assets held for sale.....	4,000	-	-	-	-	-	-
Total current assets.....	42,040	33,771	36,380	30,184	29,966	29,748	29,385
NON-CURRENT ASSETS							
Holding account receivables.....	6,582	6,992	6,992	7,407	7,901	8,395	8,889
Property, plant and equipment.....	17,083	20,523	18,066	29,912	51,587	68,381	67,954
Restricted cash.....	494	494	494	494	494	494	639
Total non-current assets.....	24,159	28,009	25,552	37,813	59,982	77,270	77,482
TOTAL ASSETS.....	66,199	61,780	61,932	67,997	89,948	107,018	106,867
CURRENT LIABILITIES							
Employee provisions.....	6,825	6,970	6,970	7,115	7,260	7,405	7,550
Payables.....	1,218	1,218	1,218	1,218	1,218	1,218	1,218
Borrowings and leases.....	41	41	41	41	41	41	41
Other.....	127	127	127	127	127	127	127
Total current liabilities.....	8,211	8,356	8,356	8,501	8,646	8,791	8,936
NON-CURRENT LIABILITIES							
Employee provisions.....	2,206	2,206	2,206	2,206	2,206	2,206	2,206
Borrowings and leases.....	48	89	89	85	97	42	42
Total non-current liabilities.....	2,254	2,295	2,295	2,291	2,303	2,248	2,248
TOTAL LIABILITIES.....	10,465	10,651	10,651	10,792	10,949	11,039	11,184
EQUITY							
Contributed equity.....	28,079	27,888	28,040	36,996	59,153	76,496	76,563
Accumulated surplus/(deficit).....	27,047	22,633	22,633	19,601	19,238	18,875	18,512
Reserves.....	608	608	608	608	608	608	608
Total equity.....	55,734	51,129	51,281	57,205	78,999	95,979	95,683
TOTAL LIABILITIES AND EQUITY.....	66,199	61,780	61,932	67,997	89,948	107,018	106,867

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

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	710,407	760,609	722,086	819,455	884,554	907,570	939,565
Capital appropriation.....	72	4,103	4,103	7,608	17,515	13,326	67
Royalties for Regions Fund:							
Regional Community Services Fund.....	19,771	21,301	17,607	25,430	31,230	32,296	32,271
Regional Infrastructure and Headworks Fund	5,346	6,404	4,775	1,500	4,642	4,017	-
Other.....	5,187	2,464	3,956	1,902	1,739	1,779	1,861
Net cash provided by State Government	740,783	794,881	752,527	855,895	939,680	958,988	973,764
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(35,486)	(36,418)	(38,577)	(41,866)	(44,255)	(45,129)	(45,602)
Grants and subsidies	(3,437)	(13,004)	(12,277)	(5,958)	(127)	(128)	(128)
Supplies and services.....	(171,751)	(193,256)	(182,457)	(206,547)	(236,145)	(246,591)	(253,018)
Accommodation.....	(2,194)	(2,919)	(2,919)	(3,110)	(3,128)	(2,977)	(2,977)
Service Delivery Agreement - WA Health	(726,581)	(759,082)	(759,178)	(848,477)	(905,850)	(923,466)	(959,278)
Other payments	(4,384)	(3,240)	(3,240)	(3,507)	(3,461)	(3,655)	(3,624)
Receipts (c)							
Grants and subsidies	391	300	1,457	264	268	-	-
National Health Reform Agreement.....	217,716	212,209	251,196	262,200	274,592	279,717	290,338
Other receipts	702	363	363	364	365	366	374
Net cash from operating activities.....	(725,024)	(795,047)	(745,632)	(846,637)	(917,741)	(941,863)	(973,915)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(5)	(4,037)	(1,580)	(12,199)	(22,091)	(17,276)	-
Net cash from investing activities	(5)	(4,037)	(1,580)	(12,199)	(22,091)	(17,276)	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(67)	(66)	(66)	(66)	(66)	(67)	(67)
Net cash from financing activities	(67)	(66)	(66)	(66)	(66)	(67)	(67)
NET INCREASE/(DECREASE) IN CASH HELD.....	15,687	(4,269)	5,249	(3,007)	(218)	(218)	(218)
Cash assets at the beginning of the reporting period	29,165	38,433	38,433	36,773	30,577	30,359	30,141
Net cash transferred to/from other agencies	(6,419)	-	(6,909)	(3,189)	-	-	-
Cash assets at the end of the reporting period	38,433	34,164	36,773	30,577	30,359	30,141	29,923

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

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

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

NET APPROPRIATION DETERMINATION (a)

	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
Grants and Subsidies							
Other Grant Funding	5,578	2,764	5,413	2,166	2,007	1,779	1,861
National Health Reform Agreement							
Commonwealth Grants	217,716	212,209	251,196	262,200	274,592	279,717	290,338
Other Receipts							
Other Revenue	702	363	363	364	365	366	374
TOTAL	223,996	215,336	256,972	264,730	276,964	281,862	292,573

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

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							
Other							
Administered Appropriation	8,523	8,870	8,948	11,254	11,518	11,977	12,457
Other Revenue	21	-	-	-	-	-	-
Services Received Free of Charge	1,222	1,116	1,255	1,280	1,306	1,332	1,359
TOTAL ADMINISTERED INCOME	9,766	9,986	10,203	12,534	12,824	13,309	13,816
EXPENSES							
Other							
Mental Health Advocacy Service	3,370	3,226	3,316	4,091	4,092	4,258	4,440
Mental Health Tribunal	3,426	3,112	3,198	4,002	4,134	4,276	4,420
Office of the Chief Psychiatrist	3,235	3,690	3,731	4,441	4,598	4,775	4,956
TOTAL ADMINISTERED EXPENSES (a)	10,031	10,028	10,245	12,534	12,824	13,309	13,816

(a) The administered entities full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 32, 33 and 38 respectively.

Agency Special Purpose Account Details**STATE MANAGED FUND SPECIAL PURPOSE ACCOUNT**

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

	2019-20 Actual \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Opening Balance	-	-	-	-
Receipts:				
Appropriations	270,783	276,755	283,850	287,873
Other	106,218	110,664	114,369	120,125
	377,001	387,419	398,219	407,998
Payments	377,001	387,419	398,219	407,998
CLOSING BALANCE	-	-	-	-

Division 24 Health and Disability Services Complaints Office

Part 5 Health

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 57 Net amount appropriated to deliver services ^(a)	2,715	2,578	2,648	2,735	2,771	2,809	2,845
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	-	236	236	238	240	242	243
Total appropriations provided to deliver services	2,715	2,814	2,884	2,973	3,011	3,051	3,088
CAPITAL							
Item 126 Capital Appropriation ^(b)	107	5	5	4	4	4	4
TOTAL APPROPRIATIONS	2,822	2,819	2,889	2,977	3,015	3,055	3,092
EXPENSES							
Total Cost of Services	3,026	3,101	3,171	3,246	3,298	3,327	3,375
Net Cost of Services ^{(c) (d)}	3,011	3,071	3,141	3,230	3,268	3,311	3,345
CASH ASSETS ^(e)	1,073	942	942	942	942	942	942

(a) The Office was established as a full budget agency from 2020-21 and comparatives were backcast from Treasury Administered appropriation to service appropriation.

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

(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 Office'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					
Voluntary Assisted Dying Act 2019	70	132	135	140	140

Significant Issues Impacting the Agency

1. The Office continues to contribute to health, disability and mental health reforms at a State and national level. The current focus includes disability reform, implementation of the *Voluntary Assisted Dying Act 2019*, the National Code of Conduct for healthcare workers, and contributing to Royal Commissions currently in progress.
2. The number of complaints received by the Office is continuing to increase. This comes at a time of increasing complexity of matters requiring consideration. Complaint outcomes through redress for individuals and service improvements bring positive change to service delivery; ongoing improvements in the sectors mean better outcomes for individuals.
3. The Office continues to implement business continuity arrangements to ensure services remain accessible during the COVID-19 pandemic. The adaptation of service delivery methods has resulted in minimal impact on service provision. Workforce strategies are in place to support staff and they have remained focused on responsiveness to the needs of all stakeholders. The Office is continuing to monitor and report on COVID-19 complaints.
4. The Office continues to implement strategies to enhance awareness and ensure its services are accessible to all Western Australians and people in the Indian Ocean Territories.

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

Government Goal	Desired Outcome	Services
Safe, Strong and Fair Communities: Developing healthy and resilient communities.	Improvement in the delivery of health and disability services.	1. Complaints Management: Assessment, negotiated settlement, conciliation and investigation of complaints 2. Education: Education and training in the prevention and resolution of complaints

Service Summary

Expense	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. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints.....	2,076	2,001	2,203	2,302	2,340	2,361	2,396
2. Education: Education and Training in the Prevention and Resolution of Complaints.....	950	1,100	968	944	958	966	979
Total Cost of Services.....	3,026	3,101	3,171	3,246	3,298	3,327	3,375

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: Improvement in the delivery of health and disability services:					
Proportion of service improvements resulting in implementation by service providers.....	80%	80%	80%	80%	

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

Services and Key Efficiency Indicators**1. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints**

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 2,076	\$'000 2,001	\$'000 2,203	\$'000 2,302	
Less Income	15	30	30	16	
Net Cost of Service	2,061	1,971	2,173	2,286	
Employees (Full-Time Equivalents)	16	13	12	13	
Efficiency Indicators					
Percentage of complaints assessed within legislation timeframes	96%	94%	94%	90%	1
Average cost per finalised complaint	\$786	\$760	\$836	\$853	2

Explanation of Significant Movements

(Notes)

1. The 2021-22 Budget Target is lower than the 2019-20 Actual and 2020-21 Estimated Actual due to an anticipated increase in complexity of complaints received and an anticipated increase in the number of complaints in jurisdiction.
2. The 2021-22 Budget Target is higher than the 2019-20 Actual and 2020-21 Estimated Actual due to a further refined cost allocation model being undertaken in 2020-21 that better aligned expenditure to the delivery of services, and the allocation of amortisation costs for the Office's new Case Management System to Service 1.

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

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	950	1,100	968	944	
Less Income	nil	nil	nil	nil	
Net Cost of Service	950	1,100	968	944	
Employees (Full-Time Equivalents)	7	7	5	4	
Efficiency Indicators					
Average cost per development, production and distribution of information	\$17,867	\$20,249	\$17,050	\$17,313	1
Average cost per presentation, awareness raising, consultation and networking activities.....	\$2,342	\$2,574	\$2,361	\$3,513	2

Explanation of Significant Movements

(Notes)

1. The 2021-22 Budget Target is slightly lower than the 2019-20 Actual and 2020-21 Budget and slightly higher than the 2020-21 Estimated Actual due to a further refined cost allocation model being undertaken in 2020-21 that better aligned expenditure to the delivery of services.
2. The 2021-22 Budget Target is higher than the 2019-20 Actual and 2020-21 Budget and 2020-21 Estimated Actual due to a reduction in the planned number of presentations, consultations and networking sessions to be delivered in the 2021-22 reporting period.

Asset Investment Program

1. During the 2020-21 reporting year, the Office completed work on the Case Management System which came into operation on 24 September 2020. The new system provides improved functionality and will support the effective implementation of the new complaint resolution jurisdiction for the *Voluntary Assisted Dying Act 2019* from 1 July 2021 and the planned introduction of the National Code of Conduct for health care workers.

	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							
Case Management System	480	480	131	-	-	-	-
Total Cost of Asset Investment Program	480	480	131	-	-	-	-
FUNDED BY							
Internal Funds and Balances.....			131	-	-	-	-
Total Funding.....			131	-	-	-	-

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2019-20 Actual ^(b) \$'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 ^(c)	2,178	2,186	2,298	2,386	2,416	2,451	2,492
Supplies and services	381	502	376	365	387	378	383
Accommodation	343	279	327	327	327	327	327
Depreciation and amortisation	10	53	53	52	52	52	52
Other expenses	114	81	117	116	116	119	121
TOTAL COST OF SERVICES	3,026	3,101	3,171	3,246	3,298	3,327	3,375
Income							
Grants and subsidies	12	30	30	16	30	16	30
Other revenue	3	-	-	-	-	-	-
Total Income	15	30	30	16	30	16	30
NET COST OF SERVICES ^(d)	3,011	3,071	3,141	3,230	3,268	3,311	3,345
INCOME FROM STATE GOVERNMENT							
Service appropriations	2,715	2,814	2,884	2,973	3,011	3,051	3,088
Resources received free of charge	193	257	257	257	257	257	257
TOTAL INCOME FROM STATE GOVERNMENT	2,908	3,071	3,141	3,230	3,268	3,308	3,345
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(103)	-	-	-	-	(3)	-

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

(b) The Office was established as a full budget agency from 2020-21 and comparatives were backcast from Treasury Administered appropriation to service appropriation.

(c) The full-time equivalents for 2019-20 Actual, 2020-21 Estimated Actual and 2021-22 Budget Estimate are 23, 17 and 17 respectively.

(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.

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.....	1,073	942	942	942	942	942	942
Receivables.....	8	3	8	8	8	8	8
Other.....	23	23	23	23	23	23	23
Total current assets.....	1,104	968	973	973	973	973	973
NON-CURRENT ASSETS							
Holding account receivables.....	-	53	53	105	157	206	255
Property, plant and equipment.....	14	9	9	5	-	-	-
Intangibles.....	349	432	432	384	336	288	240
Total non-current assets.....	363	494	494	494	493	494	495
TOTAL ASSETS	1,467	1,462	1,467	1,467	1,466	1,467	1,468
CURRENT LIABILITIES							
Employee provisions.....	435	437	435	435	435	435	435
Payables.....	54	54	54	54	49	49	49
Borrowings and leases.....	5	5	5	5	5	5	5
Other.....	100	100	100	100	100	100	100
Total current liabilities.....	594	596	594	594	589	589	589
NON-CURRENT LIABILITIES							
Employee provisions.....	168	176	168	168	168	168	168
Borrowings and leases.....	9	4	4	-	-	-	-
Total non-current liabilities.....	177	180	172	168	168	168	168
TOTAL LIABILITIES	771	776	766	762	757	757	757
EQUITY							
Contributed equity.....	(586)	(575)	(581)	(577)	(573)	(569)	(568)
Accumulated surplus/(deficit).....	1,282	1,261	1,282	1,282	1,282	1,279	1,279
Total equity	696	686	701	705	709	710	711
TOTAL LIABILITIES AND EQUITY	1,467	1,462	1,467	1,467	1,466	1,467	1,468

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

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	2,715	2,761	2,831	2,921	2,959	3,002	3,039
Capital appropriation.....	107	5	5	4	4	4	4
Net cash provided by State Government	2,822	2,766	2,836	2,925	2,963	3,006	3,043
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(2,142)	(2,186)	(2,304)	(2,376)	(2,416)	(2,441)	(2,492)
Supplies and services	(141)	(246)	(175)	(180)	(192)	(193)	(191)
Accommodation	(280)	(200)	(265)	(265)	(265)	(265)	(265)
Other payments	(108)	(159)	(117)	(116)	(116)	(119)	(121)
Receipts							
Grants and subsidies	15	30	30	16	30	16	30
GST receipts	7	-	-	-	-	-	-
Other receipts	3	-	-	-	-	-	-
Net cash from operating activities	(2,646)	(2,761)	(2,831)	(2,921)	(2,959)	(3,002)	(3,039)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(349)	(131)	(131)	-	-	-	-
Net cash from investing activities	(349)	(131)	(131)	-	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(7)	(5)	(5)	(4)	(4)	(4)	(4)
Net cash from financing activities	(7)	(5)	(5)	(4)	(4)	(4)	(4)
NET INCREASE/(DECREASE) IN CASH HELD.....	(180)	(131)	(131)	-	-	-	-
Cash assets at the beginning of the reporting period	1,253	1,073	1,073	942	942	942	942
Cash assets at the end of the reporting period	1,073	942	942	942	942	942	942

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

Animal Resources Authority

Part 5

Health

Asset Investment Program

1. The Authority's Asset Investment Program of \$0.2 million in 2021-22 relates to routine asset replacement at the Animal Resources facility.

	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 - 2019-20 Program	309	309	70	-	-	-	-
Autoclave Replacement.....	412	412	13	-	-	-	-
NEW WORKS							
Asset Replacement							
2021-22 Program.....	200	-	-	200	-	-	-
2022-23 Program.....	200	-	-	-	200	-	-
2023-24 Program.....	200	-	-	-	-	200	-
2024-25 Program.....	200	-	-	-	-	-	200
Total Cost of Asset Investment Program	1,521	721	83	200	200	200	200
FUNDED BY							
Funding Included in Department of Treasury Administered Item.....			13	-	-	-	-
Internal Funds and Balances.....			70	200	200	200	200
Total Funding.....			83	200	200	200	200

Part 6

Education and Training

Introduction

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

Summary of Recurrent and Asset Investment Expenditure

Agency	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Education		
– Total Cost of Services	5,600,370	5,629,016
– Asset Investment Program	369,858	449,472
Training and Workforce Development		
– Total Cost of Services	628,553	730,244
– Asset Investment Program	33,845	62,262
TAFE Colleges		
– Asset Investment Program	8,166	10,733

Ministerial Responsibilities

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

Division 25 Education

Part 6 Education and Training

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 58 Net amount appropriated to deliver services	4,065,311	4,255,548	4,303,721	4,266,699	4,347,997	4,488,595	4,588,178
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975.....	1,473	1,473	1,666	1,807	1,819	1,831	1,844
Total appropriations provided to deliver services	4,066,784	4,257,021	4,305,387	4,268,506	4,349,816	4,490,426	4,590,022
ADMINISTERED TRANSACTIONS							
Item 59 Amount provided for Administered Grants, Subsidies and Other Transfer Payments.....	451,873	449,968	460,764	447,626	429,466	431,381	438,597
CAPITAL							
Item 127 Capital Appropriation	295,767	306,421	306,421	351,752	448,234	354,860	255,066
TOTAL APPROPRIATIONS	4,814,424	5,013,410	5,072,572	5,067,884	5,227,516	5,276,667	5,283,685
EXPENSES							
Total Cost of Services	5,358,733	5,466,867	5,600,370	5,629,016	5,771,289	5,989,705	6,136,589
Net Cost of Services ^{(a) (b)}	4,228,069	4,230,012	3,861,720	4,283,184	4,364,514	4,501,613	4,598,247
CASH ASSETS ^(c)	655,285	644,168	714,557	673,864	672,795	668,315	687,169

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

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

(c) As at 30 June each financial year.

Spending Changes

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

	2020-21 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					
Career Learning Tool Kits for Year 8 and 9 Students ^(a)	-	875	540	540	540
Career Resources to Support Parents ^(a)	-	286	148	150	153
Expanding Respectful Relationships - Teacher Relief ^(a)	-	7	7	7	7
Expanding School Chaplaincy Services ^(a)	-	1,423	4,270	7,187	8,935
Expansion of Alternative Learning Settings ^(a)	-	5,505	10,162	11,333	11,503
Increase in School Psychologists ^(a)	-	3,068	7,691	10,842	14,159
Primary Schools Science Package ^(a)	-	7,740	700	925	975
Professional Learning for Vocational Education and Training Teachers in Schools ^(a)	-	4,051	8,231	8,489	8,752
Small Election Commitments.....	15,285	-	-	-	-
Specialised Career Practitioners ^(a)	-	4,832	8,190	8,307	8,386
Support Scheme for School-Based Apprenticeships.....	-	182	370	382	394

	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					
Enhanced Cleaning for Schools	41,494	18,288	-	-	-
Face Masks in Schools.....	1,061	-	-	-	-
New Initiative					
New Languages for Western Australian Schools ^(a)	-	-	1,111	1,092	1,098
Ongoing Initiatives					
National Partnership Agreement for Universal Access to Early Childhood Education for 2021	24,920	17,739	1,602	661	1,489
Pilbara Education Partnership and Sponsorship	2,239	2,775	2,059	1,032	-
Revisions to Student Enrolment and Cost Growth Forecast ^(a)	15,978	(728)	(19,378)	(50,712)	(83,358)
School Drug Education and Road Aware Program	1,013	-	-	76	114
Other					
2020-21 Estimated Actual Outturn	(8,783)	-	-	-	-
2021-22 Tariffs, Fees and Charges.....	181	(7,399)	(5,845)	(3,485)	(2,176)
Actuarial Movement in Leave Liability	47,660	-	-	-	-
Adjustment to Government Regional Officer Housing	(2,634)	1,481	596	(231)	267
Adjustments to Asset Investment Program.....	(2,273)	3,726	(600)	(600)	-
Adjustments to Commonwealth Grants	4,695	2,587	729	1,004	-
Government Office Accommodation Program	(525)	(1,083)	(791)	(775)	(8)
International Education Program	-	427	-	-	-
National Assessment Program - Literacy and Numeracy (NAPLAN) Online	-	2,106	-	-	-
Non-Government Human Services Sector Indexation Adjustment	-	(272)	(424)	(536)	92
Revision to Low Interest Loan Scheme	(7,058)	(3,702)	(4,620)	(5,693)	(3,139)
Revision to RiskCover Insurance	-	5,824	8,475	12,625	12,844
Revision to Royalties for Regions Program	(88)	-	-	-	-
Salaries and Allowances Tribunal Determination	193	323	325	326	339

(a) Existing agency spending has been reprioritised to meet some or all of these costs.

Significant Issues Impacting the Agency

Impact of the COVID-19 Pandemic

1. The State's population growth over the forward estimates period is expected to be slower than previous years. As a result, the forecast growth in student enrolments is lower than previous estimates.
2. The Department continues to ensure the response and planning for COVID-19 is current and that all public schools are well equipped, including implementing enhanced safety and cleaning regimes.

Partnering with Families, Communities and Agencies to Support the Educational Engagement of Every Student

3. The Department is committed to the success of Aboriginal learners and is working with families, caregivers and communities to continue to advance Aboriginal student achievement.
4. Services for students needing extra support, including school psychologists and alternative learning settings will continue to be a priority.
5. The number of students diagnosed with Autism Spectrum Disorder continues to grow. The Department provides support and adjustments to ensure students with disability can fully participate in learning alongside their peers.

Building the Capability of Principals, Teachers and Allied Professionals

6. A constant challenge is attracting teachers with the right skills to the right areas at the right time - mainly in secondary schools, especially in those areas of specialised skill. Department strategies include recruitment campaigns, retraining programs (to attract professionals from other occupations) and providing incentives to staff choosing to work in the more regional and remote areas of the State.

Investing in Schools

7. The Department continues to address ageing infrastructure and ensure our schools are fit to continue to support the delivery of a high-quality education across the State.

Preschool Reform Agreement

8. The Government has begun negotiating with the Commonwealth Government on the Preschool Reform Agreement to provide longer-term Commonwealth funding for Kindergarten.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcome	Services
Safe, Strong and Fair Communities: Developing healthy and resilient communities.	School students across Western Australia have access to high quality education.	1. Public Primary Education 2. Public Secondary Education 3. Regulation and Non-Government Sector Assistance 4. Support to the School Curriculum and Standards Authority

Service Summary

Expense	2019-20 Actual \$'000	2020-21 Budget \$'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
1. Public Primary Education.....	3,126,646	3,164,218	3,245,747	3,231,551	3,288,123	3,402,611	3,474,962
2. Public Secondary Education.....	2,126,626	2,200,572	2,241,836	2,289,593	2,382,229	2,488,992	2,566,257
3. Regulation and Non-Government Sector Assistance	70,628	65,162	73,204	66,622	62,850	59,965	57,141
4. Support to the School Curriculum and Standards Authority	34,833	36,915	39,583	41,250	38,087	38,137	38,229
Total Cost of Services.....	5,358,733	5,466,867	5,600,370	5,629,016	5,771,289	5,989,705	6,136,589

- (a) The expense growth between the 2020-21 Estimated Actual and 2021-22 Budget has been offset by the reversal of fixed-term funding and non-cash adjustments which are not applicable for the 2021-22 Budget. Refer to Services and Key Efficiency Indicators section for further details.

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target ^(b)	Note
Outcome: School students across Western Australia have access to high quality education:					
Rate of participation in education (proportion of persons aged 15 to 17 years in some form of education)	97.8%	99%	99.4%	100%	
Retention in public schooling (proportion of Year 8 public school cohort studying in Year 12)	81.6%	82%	81.5%	82%	1
Western Australian Certificate of Education (WACE) achievement rate by Year 12 public school students	80.7%	81%	81.7%	82%	
Year 3 public school students achieving proficiency in:					
Reading	68.8%	n/a	n/a	69%	2
Numeracy	68.8%	n/a	n/a	69%	2
Year 5 public school students achieving proficiency in:					
Reading	70.2%	n/a	n/a	71%	2
Numeracy	66.1%	n/a	n/a	67%	2
Year 7 public school students achieving proficiency in:					
Reading	67.3%	n/a	n/a	68%	2
Numeracy	64.1%	n/a	n/a	65%	2
Year 9 public school students achieving proficiency in:					
Reading	69.8%	n/a	n/a	70%	2
Numeracy	67.8%	n/a	n/a	68%	2

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

(b) The 2021-22 Budget Target is based on the higher of the 2019-20 Actual and 2020-21 Estimated Actual and rounded up to the next integer.

Explanation of Significant Movements

(Notes)

1. From 2020-21, the retention in public schooling rate reflects retention from Year 7 to Year 12, having previously reflected retention from Year 8 to Year 12. This change is due to the first year of secondary schooling in public schools shifting from Year 8 to Year 7 from 2015. The 2020-21 retention in public schooling rate is based on the 2020 Year 12 cohort, which was the first cohort to commence secondary school in Year 7.
2. The 2020-21 Budget and the 2020-21 Estimated Actual for the NAPLAN-related key effectiveness indicators were not applicable because they were for performance on the 2020 NAPLAN assessments which were cancelled by Education Ministers nationally in March 2020 due to the COVID-19 pandemic.

Services and Key Efficiency Indicators

1. Public Primary Education

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	3,126,646	3,164,218	3,245,747	3,231,551	1
Less Income ^(a)	650,793	711,654	977,745	781,025	2
Net Cost of Service	2,475,853	2,452,564	2,268,002	2,450,526	
Employees (Full-Time Equivalents)	24,424	25,007	25,267	25,521	
Efficiency Indicators					
Cost per student full-time equivalents (primary)	\$16,204	\$16,278	\$16,794	\$16,688	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 2021-22 Budget Target decrease is due to the 2020-21 Estimated Actual including fixed-term funding for the provision of enhanced COVID-19 cleaning protocols in schools during 2020-21, the one-off high priority maintenance program and a non-cash adjustment to employee benefits expenditure reflecting increased leave liability. The lower 2021-22 Budget Target is also due to the National Partnership Agreement for Universal Access to Early Childhood Education (Universal Access Partnership) ending in 2021, with the Government having commenced negotiations with the Commonwealth on a new four year funding agreement. Per-student funding for all public school students will increase by 1.58% in 2022 compared to 2021.
2. The increase in Income in the 2021-22 Budget Target compared to the 2019-20 Actual and 2020-21 Budget reflects the growth in National School Reform Agreement - Quality Schools funding. The increase in the 2020-21 Estimated Actual was due to the recognition of realised gains from the revaluation of the Department's assets in 2020-21.

2. Public Secondary Education

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	2,126,626	2,200,572	2,241,836	2,289,593	1
Less Income ^(a)	434,857	486,856	718,278	525,215	2
Net Cost of Service	1,691,769	1,713,716	1,523,558	1,764,378	
Employees (Full-Time Equivalents)	15,267	15,584	15,976	16,245	
Efficiency Indicators					
Cost per student full-time equivalents (secondary)	\$19,091	\$19,103	\$19,621	\$19,639	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 increase in the 2021-22 Budget Target is due to additional election commitment funding for secondary pathway initiatives including Science, Technology, Engineering and Mathematics (STEM) and Vocational Education and Training initiatives as well as the 1.58% increase in student-centred funding rates for secondary students in 2022. This increase has been partially offset by the decrease of fixed-term funding for the provision of enhanced COVID-19 cleaning protocols in schools during 2020-21.
2. The increase in Income in the 2021-22 Budget Target compared to the 2019-20 Actual and 2020-21 Budget reflects the growth in National School Reform Agreement - Quality Schools funding. The increase in the 2020-21 Estimated Actual was due to the recognition of realised gains from the revaluation of the Department's assets in 2020-21.

3. Regulation and Non-Government Sector Assistance

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	70,628	65,162	73,204	66,622	1
Less Income ^(a)	42,150	36,421	40,704	34,097	1
Net Cost of Service	28,478	28,741	32,500	32,525	
Employees (Full-Time Equivalents)	175	179	187	191	
Efficiency Indicators					
Cost of non-government school regulatory services per non-government school	\$7,316	\$8,041	\$8,068	\$7,470	2
Cost of teacher regulatory services per teacher	\$132	\$121	\$124	\$118	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 Total Cost of Service and Income for the 2020-21 Estimated Actual compared to the 2020-21 Budget Target was due to the Universal Access Partnership for 2021 being finalised after the 2020-21 Budget. The Government is currently negotiating a new four year funding agreement from 2022, with the Commonwealth Government to replace the Universal Access Partnership, and therefore there is currently no funding included for this new agreement in 2021-22.
2. The 2021-22 Budget Target for the Cost of non-government school regulatory services per non-government school is lower than the 2020-21 Budget and 2020-21 Estimated Actual due to savings in accommodation costs after relocating offices during 2020-21.
3. The 2021-22 Budget Target is lower than the 2020-21 Budget and 2020-21 Estimated Actual due to the lower forecast number of renewals for teacher registration.

4. Support to the School Curriculum and Standards Authority

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

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 34,833	\$'000 36,915	\$'000 39,583	\$'000 41,250	
Less Income	2,864	1,924	1,923	5,495	1
Net Cost of Service	31,969	34,991	37,660	35,755	
Employees (Full-Time Equivalents)	145	147	158	176	2
Efficiency Indicators					
Cost per student of support to the School Curriculum and Standards Authority	\$74	\$76	\$82	\$81	

Explanation of Significant Movements

(Notes)

1. The increased Income in the 2021-22 Budget Target reflects the return of the NAPLAN testing in 2021 and additional revenue anticipated from the expanded International Education Program.
2. The increase in the full-time equivalents in the 2021-22 Budget Target is primarily due to additional staffing for the development and administration of curricula for three new languages offered in Western Australian schools. The increase is also due to additional staffing for expanding the International Education Program.

Asset Investment Program

1. The Department's planned Asset Investment Program in 2021-22 totals \$449.5 million and relates primarily to providing education facilities to meet enrolment growth and improving infrastructure for public schools throughout the State, enhancing opportunities for public school students. This significant capital investment supports local jobs to strengthen the State's economy.

2021 Election Commitments

2. Planning will commence for new classroom blocks at Baynton West Primary School (\$5.5 million), Cassia Primary School (\$4.5 million) and Scarborough Primary School (\$9.7 million).
3. An amount of \$15 million has been provided to redevelop Springfield Primary School.
4. Planning will commence for new classroom blocks at Halls Creek District High School (\$10 million) and for a sports hall and refurbishments, including Science, Technology, Engineering and Mathematics (STEM) at Roleystone Community College (\$9.7 million).
5. A total of \$8.5 million has been provided for upgrades to the administration block, new English and mathematics classrooms and a repurposed STEM classroom at Albany Senior High School.
6. A performing arts centre and STEM classroom are being planned for Balga Senior High School (\$6.3 million) and Warwick Senior High School (\$5 million).
7. Planning will commence for upgrades to the canteen and a new STEM classroom at Broome Senior High School (\$4.4 million).
8. An amount of \$32.3 million has been provided for new specialist classroom blocks, upgrades to existing specialist classrooms and STEM facilities at Duncraig Senior High School.
9. A total of \$12 million has been provided for stage 2 of upgrades to Darling Range Sports College.
10. Planning will commence for a new design and technology block at Eaton Community College (\$7 million).

11. Funding has been provided and planning will commence in 2022 for a new sports hall, refurbishments and a STEM classroom at Greenwood College (\$13.9 million) and Kelmscott Senior High School (\$8.5 million).
12. Planning has commenced for a new sports hall and STEM classroom at Melville Senior High School (\$9 million).
13. An amount of \$15 million has been provided to commence planning for a new classroom block at Mount Lawley Senior High School.
14. Stage 1 of the redevelopment of Rossmoyne Senior High School is in planning, to provide additional general classrooms, science and STEM facilities (\$35 million).
15. Planning has commenced for upgrades, including new student services, science facilities and additional classrooms for John Curtin College of the Arts (\$23 million).
16. A total of \$21.5 million has been provided to increase permanent student accommodation, including a new STEM classroom at Byford Secondary College.
17. Funding has been provided for new change rooms and pool renovations at West Coast Education Support Centre (\$2 million) and early childhood facilities at South Bunbury Education Support Centre (\$3 million).
18. Planning will commence for an expansion of school facilities at Baler Primary School (\$3.5 million).
19. Planning will commence for new permanent classrooms at Ballajura Primary School (\$2.5 million).
20. New early childhood facilities are being planned at Camboon Primary School (\$3 million).
21. Planning will commence for a new undercover area and fire safety upgrade at Clifton Hills Primary School (\$2 million), and primary and pre-primary facilities at Illawarra Primary School will be upgraded (\$2 million).
22. An amount of \$87.6 million has been provided for new and repurposed facilities, which will provide flexible learning environments to inspire critical and creative thinking in the areas of science, technology, engineering and mathematics.
23. The Schools Clean Energy Program (\$35.2 million) will provide funding for the installation of new technologies that will reduce the energy costs in public schools and lower carbon emissions.
24. The Solar Schools Program will increase schools' access to solar panels in the Pilbara and Kimberley (\$4.6 million).
25. The Primary Science Program (\$7.9 million) will provide upgrades to assist primary schools to deliver the science curriculum.

COVID-19 Response

26. Construction will commence for major upgrades at Kalamunda Senior High School and the Kalamunda Secondary Education Support Centre (\$18.3 million) and new additions at Carine Senior High School (\$32 million), Karratha Senior High School (\$23.5 million), Willetton Senior High School (\$12.5 million) and Joseph Banks Secondary College (\$17.6 million) to provide additional accommodation.
27. Construction has commenced on a new secondary school at Piara Waters (\$58.5 million).
28. Stage 2 builds have commenced at Bob Hawke College (\$52.9 million) and Ridge View Secondary College (\$28.3 million).
29. Construction will commence on education support facilities at Lakeland Senior High School and Canning Vale College (\$9.4 million).
30. Planning will continue for the redevelopment of Roebourne District High School (\$42 million).
31. Construction will commence for the redevelopment of older schools including Lynwood Senior High School (\$18.3 million), Lesmurdie Primary School (\$17 million), Westminster Primary School (\$10 million) and rebuilding early childhood facilities at Wyndham District High School (\$3 million).

32. Construction will commence for a new classroom block and upgrades at Australind Senior High School (\$15 million), and a new oval at Margaret River Senior High School (\$6.3 million) will be completed.
33. Construction will commence for a new performing arts centre and sports hall at Pinjarra Senior High School (\$10.4 million), new sports hall at Ocean Reef Senior High School (\$5 million), new performing arts centres at Dianella Secondary College (\$5.3 million), Albany Senior High School (\$6.3 million) and Wanneroo Secondary College (\$5 million).
34. Additional classrooms will be provided at Kyilla Primary School (\$6.9 million) and new education support facilities at Pine View Primary School (\$2.5 million).

Primary Schools

35. Planning has commenced for new primary schools to open in 2023 at Landsdale South, Madora Bay, West Swan (Dayton) and Wellard Village, and for the completion of the second stage of Yarralinka Primary School (\$109.9 million).
36. Construction continues at Shorehaven Primary School, Burns Beach Primary School, Riva Primary School and Treeby Primary School all to open in 2022 (\$81.7 million).
37. Planning has commenced to rebuild Hillarys Primary School, with construction to be completed for 2024 (\$18.7 million).
38. A further \$143.4 million has been allocated over the period 2021-22 to 2024-25 to construct new primary schools.
39. A building program has commenced at Mount Lockyer Primary School to provide the school with new and refurbished accommodation at a total cost of \$16.6 million, which includes a \$3 million contribution from Royalties for Regions funding.
40. Planning has commenced to construct education support facilities at the soon to be completed Burns Beach Primary School (\$3 million).

Secondary Schools

41. Planning has commenced for works at Ashdale Secondary College to increase enrolment capacity and upgrade specialist facilities (\$29.4 million).
42. Planning has commenced for upgrades at Derby District High School (\$20.9 million).
43. Construction for new and refurbished accommodation at John Forrest Secondary College (\$50 million) is progressing.
44. Refurbishment works have commenced at Hedland Senior High School and construction of the new sports hall and student accommodation will start (\$18.5 million).

Land Acquisition Costs

45. \$4.3 million in additional funding has been provided for the acquisition of land for primary schools and to contribute to site development costs, providing a total of \$11 million in 2021-22.

Other School Facilities

46. A provision of \$7.7 million has been made in 2021-22 for administration upgrades, library resource centres, toilet upgrades/replacements and covered assembly areas.
47. Additional funding has been allocated for the construction of transportable classrooms to assist in meeting temporary short to medium-term fluctuations in enrolments (\$8.7 million), providing total funding of \$11.6 million in 2021-22.

	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							
Additions and Improvements to District High Schools							
Roebourne District High School.....	42,000	488	488	2,500	16,212	16,900	5,900
Wyndham District High School	3,000	122	122	2,600	278	-	-
Additions and Improvements to Education Support							
Facilities - Joondalup Education Support Centre.....	300	66	66	234	-	-	-
Additions and Improvements to Primary Schools							
Allendale Primary School.....	400	333	333	67	-	-	-
Belmay Primary School	2,000	142	142	1,758	100	-	-
Belmont Primary School	1,000	586	586	414	-	-	-
Bluff Point Primary School	200	171	171	29	-	-	-
East Wanneroo Primary School.....	2,000	672	672	728	600	-	-
Geraldton Primary School.....	100	40	40	60	-	-	-
Hawker Park Primary School.....	1,500	408	408	1,042	50	-	-
Heathridge Primary School.....	1,500	82	82	1,368	50	-	-
High Wycombe Primary School	3,000	1,383	1,383	867	750	-	-
Joondalup Primary School.....	350	103	103	247	-	-	-
Kingston Primary School	2,350	1,164	1,164	1,076	110	-	-
Kyilla Primary School.....	6,900	360	360	5,090	950	500	-
Lesmurdie Primary School.....	16,990	633	633	5,000	9,667	1,690	-
Maida Vale Primary School	800	241	241	559	-	-	-
Malvern Springs Primary School.....	2,500	891	891	999	610	-	-
Mount Helena Primary School	2,000	1,111	1,111	789	100	-	-
Nollamara Primary School	2,000	607	607	1,293	100	-	-
Pine View Primary School Education Support Facility ...	2,500	1,343	1,343	1,047	110	-	-
Rangeway Primary School	400	329	329	71	-	-	-
Spring Hill Primary School	2,000	542	542	1,358	100	-	-
Wattle Grove Primary School	2,000	126	126	1,700	174	-	-
West Byford Primary School	2,150	1,196	1,196	854	100	-	-
Westminster Primary School	10,000	796	796	3,004	4,700	1,500	-
Wickham Primary School.....	3,500	227	227	1,550	1,723	-	-
Yale Primary School	2,000	670	670	1,230	100	-	-
Additions and Improvements to Secondary Schools							
Albany Senior High School.....	6,300	254	254	3,900	1,796	350	-
Australind Senior High School	15,000	383	383	4,500	8,817	1,300	-
Balga Senior High School	1,600	310	310	1,240	50	-	-
Ballajura Community College	400	110	110	290	-	-	-
Belmont City College	1,300	627	627	623	50	-	-
Bob Hawke College Stage 2.....	52,900	6,456	5,886	24,400	10,574	11,470	-
Bunbury Senior High School.....	3,100	162	162	2,438	500	-	-
Canning Vale College Education Support Facility	3,900	273	273	2,677	950	-	-
Carine Senior High School	32,000	1,236	1,236	5,164	18,400	6,200	1,000
Como Secondary College.....	1,000	119	119	881	-	-	-
Dianella Secondary College	5,300	467	467	3,783	1,050	-	-
Duncraig Senior High School.....	1,000	227	227	773	-	-	-
Eastern Hills Senior High School.....	2,000	127	127	1,700	173	-	-
Girrawheen Senior High School.....	1,500	140	140	1,050	310	-	-
Greenwood College	2,520	445	445	1,965	110	-	-
Hampton Senior High School	500	74	74	426	-	-	-
Harvey Senior High School.....	1,200	80	80	1,120	-	-	-
John Curtin College of the Arts.....	1,000	91	91	909	-	-	-
Joseph Banks Secondary College.....	17,600	640	640	3,860	8,100	4,000	1,000
Kalamunda Senior High School.....	18,300	406	406	3,400	8,194	5,300	1,000
Kalgoorlie-Boulder Community High School.....	500	232	232	268	-	-	-
Karratha Senior High School	23,537	427	427	3,600	11,123	8,387	-
Lakeland Senior High School Education Support Facility.....	5,480	309	309	2,561	2,110	500	-
Lakeland Senior High School	3,240	505	505	1,795	940	-	-
Leeming Senior High School	2,150	954	954	1,096	100	-	-
Lynwood Senior High School.....	18,275	586	586	4,754	11,550	1,385	-
Margaret River Senior High School New Oval.....	6,270	1,623	1,623	4,647	-	-	-
Melville Senior High School	925	184	184	741	-	-	-
North Albany Senior High School	1,100	57	57	1,043	-	-	-
Ocean Reef Senior High School.....	5,000	317	317	4,300	383	-	-
Piara Waters Secondary School.....	58,500	8,362	7,659	24,438	20,500	5,200	-
Pinjarra Senior High School.....	10,380	786	786	3,664	5,430	500	-
Ridge View Secondary College Stage 2.....	28,280	2,069	1,928	15,261	8,500	2,450	-
Rockingham Senior High School	2,000	122	122	1,778	100	-	-
Southern River College.....	1,600	174	174	1,150	276	-	-
Swan View Senior High School	1,000	79	79	921	-	-	-
Wanneroo Secondary College.....	5,000	257	257	4,143	400	200	-
Warwick Senior High School	2,000	84	84	116	1,800	-	-
Willetton Senior High School	12,500	344	344	3,050	8,606	500	-

	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
Other Works in Progress							
Additional Stages at Secondary Schools - Yanchep							
Secondary College Stage 2	13,700	13,126	4,065	574	-	-	-
Additions and Improvements to Primary Schools							
Mount Lockyer Primary School Rebuild	13,590	3,181	3,181	8,390	2,019	-	-
Victoria Park Primary School	7,130	6,283	5,727	847	-	-	-
Additions and Improvements to Residential Colleges							
Minor Works	3,632	736	151	494	1,414	494	494
Additions and Improvements to Secondary Schools							
Derby District High School	20,900	180	180	700	12,020	5,800	2,200
Hedland Senior High School	18,500	3,893	3,838	6,007	7,100	1,500	-
Perth Modern School Auditorium	9,375	8,174	6,831	1,201	-	-	-
Election Commitment							
Additions and Improvements to Primary Schools							
Arbor Grove Primary School - Parent and Child Centre	1,600	1,544	452	56	-	-	-
Additions and Improvements to Secondary Schools							
Balcatta Senior High School - Redevelopment	50,000	47,274	22,299	1,708	1,018	-	-
Belmont City College - Performing Arts Centre	4,812	4,412	3,616	400	-	-	-
Belridge Secondary College - Performing Arts Centre	5,000	4,570	3,499	430	-	-	-
Darling Range Sports College - New and Upgraded Facilities	10,000	9,968	5,495	32	-	-	-
John Forrest Secondary College - Redevelopment	50,000	8,363	6,290	15,000	18,637	4,500	3,500
Kiara College Upgrades	12,000	5,984	5,462	4,700	1,316	-	-
Kinross College - Upgrades	2,050	1,744	1,491	306	-	-	-
Mount Lawley Senior High School - Specialist Facilities	4,000	3,447	2,647	553	-	-	-
Wanneroo Secondary College - Upgrades	5,000	4,862	1,274	138	-	-	-
New Primary Schools							
Beenyup Primary School	18,680	18,643	98	37	-	-	-
Brabham Primary School	18,490	17,536	7,110	954	-	-	-
Burns Beach Primary School	18,373	4,725	4,502	9,975	3,173	500	-
Caversham Valley Primary School	16,300	16,285	92	15	-	-	-
Sheoak Grove Primary School	15,875	15,841	218	34	-	-	-
Yanchep Lagoon Primary School	15,000	14,067	5,351	933	-	-	-
Yarralinka Primary School	6,410	6,274	2,973	136	-	-	-
Yarralinka Primary School Stage 2	12,765	326	326	4,579	7,860	-	-
New Secondary Schools - Bob Hawke College	69,870	69,745	395	125	-	-	-
Royalties for Regions							
Broome Senior High School - New Facilities	19,325	18,274	6,221	1,051	-	-	-
Bunbury Senior High School - Upgrades	5,000	4,645	3,368	355	-	-	-
Collie Senior High School - New Facilities	7,500	7,409	43	91	-	-	-
Eaton Community College - New Facilities	5,000	4,418	146	582	-	-	-
Eaton Primary School	3,000	2,892	42	108	-	-	-
Newton Moore Senior High School - STEM Centre	3,000	2,484	28	516	-	-	-
K-12 Student Records Management System	2,847	2,558	189	289	-	-	-
Miscellaneous							
Air Conditioning Replacement Program	26,000	13,134	3,250	3,866	3,000	3,000	3,000
Commonwealth Local Schools Community Fund	1,504	610	256	894	-	-	-
Compliance Programs							
Fire Services Upgrade	3,820	880	88	970	1,970	-	-
Plaster Glass Ceiling Replacement and Remediation.	28,100	13,196	13,196	14,904	-	-	-
Fire Damage - Gingin District High School	2,217	875	875	1,342	-	-	-
Gas Heater Replacement Program	6,750	3,562	748	750	938	750	750
High Priority Maintenance and Minor Works Program							
Capital Component	43,320	40,886	37,243	2,434	-	-	-
Infrastructure Power Upgrades	30,815	9,850	1,447	4,000	8,000	5,965	3,000
Interim Schools	2,505	581	-	300	994	315	315
Land Acquisition							
General	33,070	12,017	4,382	11,053	10,000	-	-
Land for Primary Schools	63,729	41,729	-	4,000	5,000	6,000	7,000
Power Supply Upgrade	3,708	2,048	974	221	513	613	313
Remote Community Schools	7,193	2,406	1,082	925	2,012	925	925
Roof Replacement	10,439	5,191	1,270	3,748	1,500	-	-
School Alarm System Upgrades	4,500	2,261	1,737	2,239	-	-	-
Sewer Connections	6,374	3,819	1,045	755	600	600	600
Small Asset Capital Purchases	481,692	299,392	40,314	45,491	45,603	45,603	45,603
Transportable Classrooms	40,512	23,266	6,696	3,407	4,613	4,613	4,613
Universal Access Program	51,268	45,128	2,725	2,340	3,800	-	-
New Primary Schools							
Hillarys Primary School (Rebuild)	18,700	568	568	4,300	6,632	6,900	300
Landsdale South Primary School	23,035	287	287	5,400	14,513	2,835	-
Madora Bay Primary School	25,770	422	422	5,570	17,203	2,575	-
North Harrisdale Primary School	18,310	17,949	15,866	361	-	-	-
Pine View Primary School	15,545	14,970	7,934	575	-	-	-

	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
Riva Primary School	22,007	7,147	6,708	9,260	5,100	500	-
Shorehaven Primary School	23,395	6,688	6,048	10,025	6,182	500	-
Treeby Primary School	17,920	4,914	4,552	8,070	4,436	500	-
Wellard Village Primary School.....	23,990	843	517	5,483	14,500	3,164	-
West Swan (Dayton) Primary School.....	24,360	503	503	5,436	15,800	2,621	-
Yanchep Rise Primary School	17,265	14,693	11,148	1,572	1,000	-	-
New Secondary Schools							
Alkimos College	42,625	42,402	203	223	-	-	-
Public Private Partnership Retained Costs	30,505	24,492	1,202	1,218	3,770	1,025	-
Other School Facilities							
Administration Upgrade	14,230	6,130	2,488	1,275	2,775	2,025	2,025
Canteens	1,430	488	484	327	205	205	205
Central Reserve Schools	615	20	20	595	-	-	-
Covered Assembly Areas	15,501	7,249	2,123	1,313	2,813	2,063	2,063
Early Childhood Program.....	11,255	2,594	323	2,000	3,661	1,500	1,500
Ground Developments.....	2,507	1,014	426	569	308	308	308
Library Resource Centres.....	15,379	4,630	-	3,554	3,065	2,065	2,065
Student Services Improvements.....	10,472	4,973	2,256	2,400	1,033	1,033	1,033
Toilet Replacement Program.....	13,622	8,003	1,081	1,551	1,388	1,340	1,340
Royalties for Regions							
Albany Secondary Education Support Centre	9,825	9,627	3,504	198	-	-	-
Margaret River Senior High School	29,482	28,708	896	774	-	-	-
Western Suburbs Strategy							
Hyogo Prefecture Cultural Centre.....	2,700	1,948	450	752	-	-	-
International School of Western Australia.....	18,933	18,923	421	10	-	-	-
COMPLETED WORKS							
COVID-19 Response							
Additional Transportable Buildings 2020-21	6,820	6,820	6,820	-	-	-	-
Land Acquisition - General 2020-21	5,900	5,900	5,900	-	-	-	-
Other Completed Works							
Additional Stages at Secondary Schools - Shenton							
College Stage 2	45,400	45,400	146	-	-	-	-
Additions and Improvements to Secondary Schools							
Aveley Secondary College - Additional							
Accommodation	4,200	4,200	2,500	-	-	-	-
Carine Senior High School	18,630	18,630	97	-	-	-	-
Election Commitments							
Additions and Improvements to Primary Schools							
Investing in Science	11,613	11,613	2,907	-	-	-	-
Kinross Primary School - Early Childhood	1,480	1,480	598	-	-	-	-
Mount Hawthorn Primary School	4,252	4,252	19	-	-	-	-
Additions and Improvements to Secondary Schools							
Ballajura Community College - Performing Arts							
Centre	4,126	4,126	36	-	-	-	-
Canning Vale College - Upgrades.....	1,943	1,943	9	-	-	-	-
Melville Senior High School - Performing Arts Centre ...	4,409	4,409	16	-	-	-	-
Morley Senior High School - Upgrades.....	1,414	1,414	5	-	-	-	-
Ocean Reef Senior High School - Performing Arts							
Centre	5,000	5,000	203	-	-	-	-
Southern River College - New and Upgraded							
Facilities	7,802	7,802	103	-	-	-	-
New Primary School - Grandis Primary School	15,410	15,410	113	-	-	-	-
Royalties for Regions							
Flinders Park Primary School - Early Childhood	2,000	2,000	130	-	-	-	-
Glen Huon Primary School.....	1,500	1,500	137	-	-	-	-
Mount Lockyer Primary School - Upgrades.....	3,000	3,000	2,521	-	-	-	-
Miscellaneous							
Bore Replacement.....	1,500	1,500	26	-	-	-	-
Compliance Programs							
Ember Screens	2,121	2,121	96	-	-	-	-
Ember Screens - Regional	3,350	3,350	25	-	-	-	-
Perimeter Security Fencing Program.....	3,700	3,700	401	-	-	-	-
Transportable Classrooms - Clontarf Academies	1,544	1,544	1,544	-	-	-	-
Universal Access - Ballajura Primary School.....	2,348	2,348	16	-	-	-	-
New Primary Schools							
Aveley North Primary School.....	19,938	19,938	45	-	-	-	-
Harrisdale Primary School Early Childhood							
Annex (2020)	2,128	2,128	52	-	-	-	-
Oakwood Primary School	18,529	18,529	6	-	-	-	-
New Secondary Schools - Ridge View Secondary							
College	40,065	40,065	68	-	-	-	-
Redevelopment Programs							
Broome Residential College Stage 2.....	11,588	11,588	1	-	-	-	-
Moora Residential College.....	8,787	8,787	3,348	-	-	-	-

	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
Royalties for Regions							
Cape Naturaliste College Stage 2.....	27,592	27,592	607	-	-	-	-
Carnarvon Community College - Completion of Amalgamation.....	22,550	22,550	642	-	-	-	-
Champion Bay Senior High School.....	21,406	21,406	1,847	-	-	-	-
NEW WORKS							
Election Commitments							
Additional Stages at Secondary Schools							
Alkimos College Stage 2.....	1,000	-	-	770	230	-	-
Byford Secondary College Stage 4.....	21,500	-	-	-	150	1,300	15,400
Yanchep Secondary College Stage 3.....	1,000	-	-	450	550	-	-
Additions and Improvements to District High Schools							
Roleystone Community College.....	9,660	-	-	-	520	6,000	2,600
Additions and Improvements to Education Support Facilities							
Castlereagh School	250	-	-	250	-	-	-
West Coast Education Support Centre	2,000	-	-	-	-	80	1,920
Additions and Improvements to Primary Schools							
Ballajura Primary School	2,500	-	-	-	540	1,750	210
Beaumaris Primary School	390	-	-	390	-	-	-
Beldon Primary School	400	-	-	400	-	-	-
Bull Creek Primary School	400	-	-	-	-	-	400
Burrendah Primary School.....	150	-	-	-	-	-	150
Camboon Primary School	3,000	-	-	100	2,200	410	290
Clifton Hills Primary School	2,000	-	-	80	1,600	250	70
Dianella Primary College	1,500	-	-	-	80	1,245	175
Edney Primary School	1,500	-	-	-	610	715	175
Ellen Stirling Primary School	300	-	-	300	-	-	-
Gooseberry Hill Primary School.....	700	-	-	500	200	-	-
Huntingdale Primary School	1,500	-	-	30	900	500	70
Illawarra Primary School	2,000	-	-	40	1,200	650	110
Kewdale Primary School.....	1,000	-	-	30	700	220	50
Landsdale South Primary School.....	1,100	-	-	-	1,100	-	-
Morley Primary School.....	450	-	-	450	-	-	-
Primary School Science Program.....	7,860	-	-	1,320	1,680	2,520	2,340
Redcliffe Primary School	300	-	-	300	-	-	-
Scarborough Primary School.....	9,700	-	-	320	2,900	5,800	680
Springfield Primary School	15,000	-	-	-	550	5,300	8,200
Upper Swan Primary School.....	500	-	-	500	-	-	-
Additions and Improvements to Secondary Schools							
Balga Senior High School.....	6,300	-	-	175	2,200	3,600	325
Darling Range Sports College	12,000	-	-	-	300	3,500	7,300
Duncraig Senior High School.....	32,300	-	-	580	3,800	19,700	5,600
Greenwood College	13,900	-	-	-	650	5,100	7,100
John Curtin College of the Arts.....	23,000	-	-	100	1,000	8,000	12,100
Kelmscott Senior High School	8,500	-	-	15	500	6,300	1,685
Melville Senior High School	9,000	-	-	15	780	6,400	1,805
Mount Lawley Senior High School.....	15,000	-	-	370	3,500	10,200	930
Rossmoyne Senior High School	35,000	-	-	800	5,000	19,800	6,500
Science, Technology, Engineering and Mathematics	87,560	-	-	340	10,600	29,310	31,910
Warwick Senior High School	5,000	-	-	250	3,500	800	450
Royalties for Regions							
Albany Senior High School	8,500	-	-	-	420	5,900	2,180
Baler Primary School.....	3,500	-	-	-	160	3,100	240
Baynton West Primary School	5,500	-	-	270	4,000	900	330
Broome Senior High School	4,400	-	-	-	270	3,000	1,130
Cassia Primary School	4,500	-	-	130	3,600	530	240
Dampier Primary School.....	1,000	-	-	-	70	830	100
Donnybrook District High School	1,000	-	-	100	820	80	-
Eaton Community College	7,000	-	-	150	1,600	4,800	450
Halls Creek District High School.....	10,000	-	-	145	1,800	7,200	855
Solar Schools Program.....	4,573	-	-	1,897	2,676	-	-
South Bunbury Education Support Centre.....	3,000	-	-	100	2,200	410	290
Tambrey Primary School	750	-	-	550	200	-	-
Schools Clean Energy Program	35,200	-	-	3,200	10,000	11,000	11,000
COVID-19 Response							
Malibu School.....	2,100	-	-	1,800	300	-	-
Other New Works							
Additions and Improvements to Primary Schools - Burns							
Beach Primary School Education Support Facility	3,000	-	-	310	2,180	330	180
Additions and Improvements to Secondary Schools							
Ashdale Secondary College	29,350	-	-	-	350	1,550	13,300

	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
Miscellaneous							
Compliance Programs - Asbestos Containing Materials Removal and/or Replacement.....	1,730	-	-	1,730	-	-	-
Contaminated Site Remediation	1,330	-	-	1,330	-	-	-
Transportable Classrooms.....	8,660	-	-	8,160	500	-	-
New Primary Schools (2024-2027) Location to be Determined	248,200	-	-	1,000	24,000	56,000	62,400
Total Cost of Asset Investment Program	3,287,773	1,461,854	369,858	449,472	517,646	415,749	293,292
FUNDED BY							
Capital Appropriation.....			265,654	314,849	410,870	317,332	217,075
Commonwealth Grants.....			12,700	-	-	-	-
Drawdowns from Royalties for Regions Fund			22,275	5,817	17,816	26,750	5,815
Drawdowns from the Holding Account			18,494	11,278	24,020	18,099	17,799
Funding Included in Department of Treasury Administered Item.....			13,400	-	-	-	-
Internal Funds and Balances.....			29,118	113,528	59,940	47,568	45,603
Other			8,217	4,000	5,000	6,000	7,000
Total Funding.....			369,858	449,472	517,646	415,749	293,292

Financial Statements

Income Statement

Expenses

- The Total Cost of Services for the 2021-22 Budget is forecast to increase by \$162.1 million (3%) from the 2020-21 Budget primarily due to forecast student enrolment and cost growth, as well as the implementation of the 2021 election commitments. This increase has been partially offset by a reduction in funding associated with fixed-term programs, such as the High Priority Maintenance Program and the additional funding allocated to support enhanced cleaning regimes across all public schools, community kindergartens and residential colleges in accordance with the State's COVID-19 guidelines during 2020 and 2021.

Income

- The higher Income in the 2020-21 Estimated Actual relative to the 2020-21 Budget and the 2021-22 Budget Estimate was mainly due to \$481.7 million one-off recognition of realised gains following changes to the Department's valuation methodology on buildings' project and professional fees at 30 June 2020, in line with AASB 13: *Fair Value Measurement* (AASB 13) and Treasurer's instruction 954: *Revaluation of Non-Current Physical Assets* (TI 954).
- Total Income for 2021-22 is \$109 million (8.8%) higher compared to the 2020-21 Budget primarily due to the increase in the National School Reform Agreement Quality Schools funding. This is partially offset by a reduction due to the Universal Access Partnership ending in 2021. The Government has begun negotiating a new four year funding agreement with the Commonwealth Government to provide longer-term Commonwealth funding for Kindergarten.

Statement of Financial Position

- Total equity is expected to increase by \$1.1 billion (7.8%) between the 2021-22 Budget Estimate and the 2020-21 Budget. This reflects a projected increase in total assets of \$1.2 billion (7.5%), which is partially offset by an increase in total liabilities of \$93.7 million (5.5%). At 30 June 2021, the Department restated its project and professional fees relating to land, buildings and school land improvements in accordance with AASB 13 and TI 954, which increased the asset value by \$782.3 million.

Statement of Cashflows

- The 2021-22 Budget Estimate closing cash assets balance of \$673.9 million represents a decrease of \$40.7 million (-5.7%) in comparison to the 2020-21 Estimated Actual of \$714.6 million. This is predominantly attributed to a recashflow of the Asset Investment Program.

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
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	4,060,156	4,078,314	4,266,914	4,328,434	4,470,999	4,643,963	4,764,803
Supplies and services	960,912	1,104,205	1,043,632	1,009,155	1,005,929	1,043,489	1,061,511
Grants and subsidies ^(c)	31,317	25,514	32,776	19,913	15,974	15,523	14,866
Depreciation and amortisation	253,227	217,819	219,767	230,545	237,529	246,317	256,080
Finance and interest costs	31,225	36,158	28,860	32,567	32,733	32,352	31,644
Other expenses	21,896	4,857	8,421	8,402	8,125	8,061	7,685
TOTAL COST OF SERVICES	5,358,733	5,466,867	5,600,370	5,629,016	5,771,289	5,989,705	6,136,589
Income							
User contributions, charges and fees	112,260	146,003	136,367	143,215	144,052	148,179	149,363
Grants and subsidies	75,546	67,593	81,956	63,442	23,720	23,019	21,195
Quality Schools Funding	829,411	917,700	924,700	1,020,600	1,121,900	1,200,200	1,251,400
Other revenue	90,550	83,204	576,191	95,698	96,018	96,519	96,997
Interest	22,897	22,355	19,436	22,877	21,085	20,175	19,387
Total Income	1,130,664	1,236,855	1,738,650	1,345,832	1,406,775	1,488,092	1,538,342
NET COST OF SERVICES ^(d)	4,228,069	4,230,012	3,861,720	4,283,184	4,364,514	4,501,613	4,598,247
INCOME FROM STATE GOVERNMENT							
Service appropriations	4,066,784	4,257,021	4,305,387	4,268,506	4,349,816	4,490,426	4,590,022
Grants from State Government agencies	9,415	5,194	4,823	3,333	3,274	3,393	1,676
Resources Received Free of Charges	19,078	15,597	15,597	15,597	15,597	15,597	15,597
Royalties for Regions Fund:							
Regional Community Services Fund	21,644	21,224	21,136	23,903	23,903	23,903	23,903
Regional Reform Fund	4,748	4,826	4,500	5,039	4,744	-	-
Other revenue	23,729	25,644	42,280	16,600	14,103	15,998	15,862
TOTAL INCOME FROM STATE GOVERNMENT	4,145,398	4,329,506	4,393,723	4,332,978	4,411,437	4,549,317	4,647,060
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(82,671)	99,494	532,003	49,794	46,923	47,704	48,813

- (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 40,011, 41,588 and 42,133 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
Contributions to National Bodies	2,613	2,940	3,467	3,994	3,998	3,998	3,998
Election Commitment - Small Election							
Commitments ^(a)	-	-	794	-	-	-	-
Election Commitment - Support Scheme for							
School-Based Apprenticeships	-	-	-	182	370	382	394
Indian Ocean Territories	1,544	1,352	1,352	1,352	1,352	1,352	1,352
National School Chaplaincy Program ^(b)	2,306	2,469	2,469	2,469	-	-	-
Other	6,018	6,083	6,301	4,944	3,547	3,107	2,438
Scholarships/Sponsorships	944	473	1,128	928	928	928	928
Student Allowances	6,841	6,519	6,092	6,044	5,779	5,756	5,756
Universal Access to Non-Government Sector ^(c)	11,051	5,678	11,173	-	-	-	-
TOTAL	31,317	25,514	32,776	19,913	15,974	15,523	14,866

- (a) Represents grants to Non-Government Schools and Community Kindergartens only.
- (b) Commonwealth funding under the National School Chaplaincy Program will continue to 2022, however, the State allocation for 2022-23 has not yet been determined by the Commonwealth.
- (c) The existing Universal Access Partnership ends in 2021. Western Australia is currently negotiating a new four year funding agreement with the Commonwealth Government.

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.....	563,715	541,833	601,716	541,897	529,450	509,440	509,114
Restricted cash.....	30,247	24,171	33,222	34,109	26,427	22,039	20,414
Holding account receivables.....	19,674	18,943	12,422	25,164	19,243	18,943	18,943
Receivables.....	43,673	35,741	34,251	33,759	33,544	33,413	33,658
Loans to schools.....	34,876	38,306	37,896	41,535	44,236	45,937	47,967
Inventories.....	6,442	6,442	6,442	6,442	6,442	6,442	6,442
Other.....	10,763	12,612	10,811	8,411	8,411	8,411	8,411
Assets held for sale.....	3,499	3,499	49	49	49	49	49
Total current assets.....	712,889	681,547	736,809	691,366	667,802	644,674	644,998
NON-CURRENT ASSETS							
Restricted cash.....	61,323	78,164	79,619	97,858	116,918	136,836	157,641
Loans to schools.....	298,197	317,947	317,639	338,447	354,116	367,182	377,218
Holding account receivables.....	3,119,560	3,318,472	3,325,475	3,531,837	3,750,123	3,977,497	4,214,634
Property, plant and equipment.....	11,118,519	11,345,966	12,040,931	12,282,168	12,583,333	12,785,350	12,855,161
Right-of-use assets.....	293,225	299,708	307,961	313,520	335,141	327,520	322,268
Intangibles.....	5,581	4,624	4,669	4,483	4,029	3,576	3,123
Service Concession Assets.....	-	31,021	31,020	30,631	30,242	29,853	29,464
Total non-current assets.....	14,896,405	15,395,902	16,107,314	16,598,944	17,173,902	17,627,814	17,959,509
TOTAL ASSETS.....	15,609,294	16,077,449	16,844,123	17,290,310	17,841,704	18,272,488	18,604,507
CURRENT LIABILITIES							
Payables.....	133,529	150,158	140,233	158,087	176,753	179,165	199,148
Borrowings.....	34,876	38,306	37,896	41,535	44,236	45,937	47,967
Lease liabilities.....	32,668	29,296	28,776	23,573	27,753	26,568	28,664
Employee Provisions.....	589,440	589,440	623,078	623,078	623,078	623,078	623,078
Other.....	11,482	10,641	9,236	14,268	13,436	10,370	9,146
Total current liabilities.....	801,995	817,841	839,219	860,541	885,256	885,118	908,003
NON-CURRENT LIABILITIES							
Payables.....	1,004	1,004	1,004	1,004	1,004	1,004	1,004
Borrowings.....	328,849	346,897	342,909	358,123	370,636	381,449	390,231
Lease liabilities.....	305,151	313,006	323,882	334,276	350,639	342,659	333,317
Employee Provisions.....	232,268	232,268	246,290	246,290	246,290	246,290	246,290
Other Provisions.....	189	189	264	264	264	264	264
Other.....	-	172	817	4,553	1,224	-	-
Total non-current liabilities.....	867,461	893,536	915,166	944,510	970,057	971,666	971,106
TOTAL LIABILITIES.....	1,669,456	1,711,377	1,754,385	1,805,051	1,855,313	1,856,784	1,879,109
EQUITY							
Contributed equity.....	14,562,084	14,888,620	14,879,381	15,225,108	15,679,317	16,060,926	16,321,807
Accumulated surplus/(deficit).....	(622,246)	(522,548)	210,357	260,151	307,074	354,778	403,591
Total equity.....	13,939,838	14,366,072	15,089,738	15,485,259	15,986,391	16,415,704	16,725,398
TOTAL LIABILITIES AND EQUITY.....	15,609,294	16,077,449	16,844,123	17,290,310	17,841,704	18,272,488	18,604,507

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

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

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	3,849,508	4,039,202	4,087,086	4,036,980	4,112,287	4,244,109	4,333,942
Capital appropriation	295,767	306,421	306,421	351,752	448,234	354,860	255,066
Administered equity contribution	20,970	14,040	13,400	-	-	-	-
Holding account drawdowns	19,637	19,638	19,638	12,422	25,164	19,243	18,943
State Government grants	9,600	5,194	4,823	3,333	3,274	3,393	1,676
Royalties for Regions Fund:							
Regional Community Services Fund	21,644	21,224	21,136	23,903	23,903	23,903	23,903
Regional Infrastructure and Headworks Fund	42,917	23,386	22,275	5,817	17,816	26,750	5,815
Regional Reform Fund	4,748	4,826	4,500	5,039	4,744	-	-
Other	23,719	25,644	42,280	16,600	14,103	15,998	15,862
Receipts paid into Consolidated Account	-	-	(2,860)	-	-	-	-
Net cash provided by State Government	4,288,510	4,459,575	4,518,699	4,455,846	4,649,525	4,688,256	4,655,207
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(3,952,503)	(4,061,660)	(4,212,526)	(4,310,580)	(4,452,333)	(4,641,550)	(4,744,866)
Supplies and services	(937,063)	(1,088,583)	(1,028,022)	(993,554)	(990,330)	(1,027,911)	(1,045,888)
Grants and subsidies	(31,732)	(25,514)	(32,776)	(19,913)	(15,974)	(15,523)	(14,866)
Finance and interest costs	(24,882)	(33,266)	(28,541)	(32,567)	(32,733)	(32,352)	(31,644)
GST payments	(135,070)	(152,091)	(140,297)	(151,936)	(151,159)	(151,193)	(151,193)
Loans advanced to non-government schools	(51,406)	(57,100)	(42,468)	(57,100)	(57,100)	(57,100)	(57,100)
Other payments	(261)	(329)	(329)	-	-	-	-
Receipts (c)							
User contributions, charges and fees	105,334	145,964	132,757	139,644	140,481	144,608	145,792
Grants and contributions	77,110	73,401	83,649	74,700	19,415	19,690	19,971
Quality Schools Funding	829,411	917,700	924,700	1,020,600	1,121,900	1,200,200	1,251,400
Interest receipts	13,586	17,810	13,786	17,281	17,928	17,921	18,132
GST receipts	136,538	151,992	146,534	151,837	151,060	151,094	151,094
Repayments of loans by non-government schools - operating	37,318	35,622	25,387	38,247	41,886	44,587	46,288
Other receipts	73,044	82,507	94,702	95,608	96,162	95,557	96,997
Net cash from operating activities	(3,860,576)	(3,993,547)	(4,063,444)	(4,027,733)	(4,110,797)	(4,251,972)	(4,315,883)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(428,202)	(456,230)	(369,858)	(449,472)	(517,646)	(415,749)	(293,292)
Proceeds from sale of non-current assets	211	-	2,860	-	-	-	-
Net cash from investing activities	(427,991)	(456,230)	(366,998)	(449,472)	(517,646)	(415,749)	(293,292)
CASHFLOWS FROM FINANCING ACTIVITIES							
Payment of lease liabilities	(43,529)	(40,767)	(39,820)	(38,186)	(37,364)	(37,528)	(37,991)
Repayment of borrowings and leases	(37,702)	(73,420)	(74,942)	(75,171)	(75,182)	(75,193)	(75,205)
Proceeds from borrowings	51,406	94,889	92,023	94,023	90,395	87,706	86,018
Net cash from financing activities	(29,825)	(19,298)	(22,739)	(19,334)	(22,151)	(25,015)	(27,178)
NET INCREASE/(DECREASE) IN CASH HELD	(29,882)	(9,500)	65,518	(40,693)	(1,069)	(4,480)	18,854
Cash assets at the beginning of the reporting period	685,167	655,285	655,285	714,557	673,864	672,795	668,315
Prior Period Adjustments	(1,629)	-	-	-	-	-	-
Net cash transferred to/from other agencies	1,629	(1,617)	(6,246)	-	-	-	-
Cash assets at the end of the reporting period	655,285	644,168	714,557	673,864	672,795	668,315	687,169

(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)

	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
User Contributions, Charges and Fees							
Fees							
Agricultural Colleges	2,384	4,742	4,445	4,839	4,939	5,034	5,135
Canning College	5,842	3,418	3,985	3,827	4,966	6,187	7,010
Other	1,928	4,276	4,105	5,208	5,466	5,595	5,608
Residential Colleges	7,122	7,767	7,144	7,423	7,589	7,740	7,956
Swimming Classes	1,296	1,118	1,339	1,270	1,243	1,276	1,308
TAFE International	4,909	3,462	3,579	2,818	3,872	5,762	5,887
Physical Education Camp School Receipts	244	195	315	372	377	384	392
Schools Charges and Fees	79,566	116,579	103,308	106,216	106,062	108,149	108,148
Teacher Registration Board Fees	5,775	5,999	6,247	6,691	6,196	6,292	6,281
Grants and Subsidies							
Capital Grant - Moora Residential College	-	8,700	8,700	-	-	-	-
Chaplaincy Program ^(b)	7,729	7,729	7,728	7,728	-	-	-
Indian Ocean Territories	15,807	15,300	15,880	16,144	16,415	16,690	16,971
National Partnership on COVID-19 Response...	-	-	-	13,388	-	-	-
Other Commonwealth Grants	6,627	9,033	4,809	4,883	2,961	2,961	2,961
Universal Access to Early Childhood Education (Including Capital) ^(c)	46,947	32,600	46,493	32,518	-	-	-
Quality Schools Funding							
Quality Schools	829,411	917,700	924,700	1,020,600	1,121,900	1,200,200	1,251,400
GST Receipts							
GST Input Credits	132,110	144,991	141,743	144,836	144,059	144,093	144,093
GST Receipts on Sales	4,204	6,860	4,650	6,791	6,791	6,788	6,788
Other Receipts							
Developers Contribution	2,560	7,000	6,000	4,000	5,000	6,000	7,000
Interest Received	13,586	17,810	13,786	17,281	17,928	17,921	18,132
Other Receipts	17,034	30,477	33,972	33,961	34,490	32,885	33,325
Receipts from State Government Agencies	18,810	21,269	24,815	13,782	10,231	10,236	9,975
Repayment of Loans by Non-Government Schools	37,318	35,622	25,387	38,247	41,886	44,587	46,288
Schools - Donations	17,069	19,318	19,318	20,776	19,801	19,801	19,801
Schools - Other Receipts	34,709	25,697	35,397	35,213	35,213	35,213	35,213
TOTAL	1,292,987	1,447,662	1,447,845	1,548,812	1,597,385	1,683,794	1,739,672

(a) The money received and retained are to be applied to the Department's services as specified in the budget statements.

(b) Commonwealth funding under the National School Chaplaincy Program will continue to 2022; however, the State allocation for 2022-23 has not yet been determined by the Commonwealth.

(c) Western Australia is currently negotiating a new four year funding agreement with the Commonwealth Government to replace the Universal Access Partnership.

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							
Other							
Service Appropriation.....	451,873	449,968	460,764	447,626	429,466	431,381	438,597
TOTAL ADMINISTERED INCOME	451,873	449,968	460,764	447,626	429,466	431,381	438,597
EXPENSES							
Grants to Charitable and Other Public Bodies							
All Other Grants	89	90	90	91	92	93	93
Australian Music Examinations Board.....	181	181	181	181	181	181	181
Per Capita Grants to Non-Government Schools	410,188	400,880	410,888	401,929	384,481	385,661	391,754
Psychology Services Grant ^(a)	4,605	4,605	4,605	5,247	5,889	6,530	7,173
Students at Risk.....	1,273	1,273	1,273	1,273	1,273	1,273	1,273
Supplementation Grants to Special Education Schools.....	31,153	30,455	31,243	30,543	29,188	29,281	29,761
Other							
Funding for School of Special Needs Medical, Mental Health and Sensory.....	5,009	4,862	4,862	4,862	4,862	4,862	4,862
Superannuation - Higher Education Institutions	2,970	3,500	3,500	3,500	3,500	3,500	3,500
TOTAL ADMINISTERED EXPENSES	455,468	445,846	456,642	447,626	429,466	431,381	438,597

(a) Includes increased resourcing to non-government schools of \$6.4 million over the forward estimates period allocated as part of the 2021 election commitments.

Agency Special Purpose Account Details

STUDENT RESIDENTIAL COLLEGES FUND

The Student Residential Colleges Fund is a Department special purpose account under the *Financial Management Act 2006* section 16(1)(b).

	2019-20 Actual ^(a) \$'000	2020-21 Budget \$'000	2020-21 Estimated Actual \$'000	2021-22 Budget Estimate \$'000
Opening Balance.....	5,353	(2,290)	(2,290)	1,266
Receipts:				
Appropriations	5,369	4,178	7,317	9,696
Other	10,017	17,834	15,392	7,917
	20,739	19,722	20,419	18,879
Payments	23,029	19,556	19,153	16,843
CLOSING BALANCE.....	(2,290)	166	1,266	2,036

(a) The shortfall as at 30 June 2020 reflects an outstanding receipt from the Commonwealth for capital improvements at Moora Residential College of \$3.5 million.

Division 26 Training and Workforce Development

Part 6 Education and Training

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 60 Net amount appropriated to deliver services	333,474	418,356	418,356	415,122	455,351	476,582	487,074
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975.....	1,815	1,815	1,815	1,825	1,835	1,845	1,855
Total appropriations provided to deliver services	335,289	420,171	420,171	416,947	457,186	478,427	488,929
CAPITAL							
Item 128 Capital Appropriation	130	10,467	10,467	43,730	50,706	55,360	33,806
TOTAL APPROPRIATIONS	335,419	430,638	430,638	460,677	507,892	533,787	522,735
EXPENSES							
Total Cost of Services	558,006	723,962	628,553	730,244	723,684	737,415	752,071
Net Cost of Services ^{(a) (b)}	341,440	458,971	349,590	528,357	525,874	534,553	546,752
CASH ASSETS ^(c)	133,952	138,604	256,254	182,878	143,105	126,379	108,456

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

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

(c) As at 30 June each financial year.

Spending Changes

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

	2020-21 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					
Additional Apprentices and Trainees Employed through Group Training Organisations.....	-	2,701	7,146	10,696	11,838
Additional Vocational Education and Training Places for Secondary School Students	-	2,927	5,887	8,945	12,035
Career Taster Programs for Year 9 Students	-	2,705	5,439	5,499	5,560
Employer Incentive for Adult Apprentices	-	2,214	1,904	904	176
TAFE College Lecturers Industry Placement.....	-	1,388	2,793	2,826	2,859
New Initiative					
Commonwealth Agreement on Destination Australia Scholarships Program	198	83	-	-	-
Ongoing Initiatives					
Adjustments to Commonwealth Grants	(2,302)	3,772	4,940	6,143	5,838
Extension of the Lower Fees, Local Skills Initiative and Fee Freeze to 2025 ^(a)	(30,300)	34,542	68,932	70,640	71,873
Royalties for Regions Muresk Institute Agricultural Degree Program	(686)	-	-	-	-
Other					
Government Regional Officers Housing	-	(273)	(287)	(337)	(376)
Lower than Expected Expenditure Redirected Towards Other Priorities	(25,800)	3,000	-	-	-
Non-Government Human Services Sector Indexation Adjustment	-	(50)	(102)	(138)	28
Revisions to International Student Training Activity Estimates	2,285	(13,894)	(2,646)	(188)	(41)
Revisions to Own Source Revenue Estimates	(344)	712	(228)	(289)	(289)

(a) Reflects the reflow of Commonwealth JobTrainer funding, initially provisioned as part of the 2020-21 Budget to support fee reductions on priority Vocational Education and Training (VET) Courses.

Significant Issues Impacting the Agency

1. The Government is building a skilled workforce for the future by offering free or low-fee short courses and reducing fees by up to 72% on Lower Fees, Local Skills qualifications. Fee reductions have been extended to the end of 2025 and are targeted at industries experiencing employment growth and those that are important for the diversification of the economy including the care sector, agriculture, construction, defence, manufacturing, hospitality and tourism. Fees for other courses have also been frozen until 2025.
2. Businesses are being supported to increase apprenticeship and traineeship opportunities through a range of employer incentives and initiatives including the Jobs and Skills WA Employer Incentive, the Adult Apprentice Incentive, the Apprenticeship and Traineeship Re-Engagement Incentive and the Defence Industry Incentive. A new scheme will be introduced in 2022 to provide small-to-medium enterprises with access to an additional 300 apprentices and trainees to work on government projects through Group Training Organisations.
3. Secondary school students will have increased opportunities to undertake quality, industry-relevant training through an allocation of \$29.8 million to increase the number of training places for school students by 4,000 by the end of 2024. This will provide additional students with the opportunity to study a VET course in secondary school. From 2022, a new Career Taster Program will inform around half of Year 9 students about potential career and study pathways and provide industry experience opportunities.
4. A Skills Summit was held on 30 July 2021 with over 130 industry leaders to identify a range of actions to address the workforce pressures being experienced by businesses as a result of the State's stronger than expected economic recovery from the impacts of the COVID-19 pandemic. A range of strategies are being implemented to attract skilled workers to Western Australia, develop regional solutions and harness the skills and experience of the under-utilised segments of the labour force. New strategies will be progressed in partnership with industry.

5. The WA Jobs Plan commits to creating future jobs for Western Australians through the diversification of the State's economy. The training sector is supporting targeted industries such as defence, manufacturing, future battery and critical minerals, hydrogen, tourism and agribusiness through workforce development planning, new curriculum and training programs, prioritisation of Science, Technology, Engineering and Mathematics training and the provision of career information to the community.
6. The capacity and capability of the TAFE Colleges to deliver high-quality, industry-relevant training is being enhanced through the large capital investment of \$184.3 million as part of the COVID-19 Response to upgrade existing TAFE infrastructure across regional and metropolitan Western Australia. In addition, the Government has committed to a \$25 million investment in modern equipment and a \$9.9 million commitment to enable TAFE lecturers to return to industry to update their knowledge of current industry standards and practices.
7. The Government is negotiating with the Commonwealth Government regarding the extension of a JobTrainer Fund National Partnership Agreement and the proposed new National Skills Agreement to replace the National Agreement for Skills and Workforce Development and the National Partnership on the Skilling Australians Fund (NPSAF). With matched funding from the Government, the JobTrainer Fund has supported free or low-cost Job Ready programs and courses to support Western Australians to reskill or upskill for jobs in high demand.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

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

Government Goal	Desired Outcomes	Services
WA Jobs Plan: Local manufacturing and production, creating WA jobs and training for the jobs of the future.	A skilled workforce that meets the State's economic and community needs.	1. VET Workforce Planning and Policy Development 2. Jobs and Skills Centre Services 3. Skilled Migration, Including Overseas Qualification Assessment
	A flexible, responsive, innovative and quality training system.	4. Apprenticeship and Traineeship Administration and Regulation 5. Procurement of Training 6. Recruitment and Management of International Students 7. Services to TAFE Colleges 8. Regulatory Services to Registered Training Organisations (RTOs)

Service Summary

Expense	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. VET Workforce Planning and Policy Development	15,826	18,633	18,897	20,255	17,775	17,880	18,438
2. Jobs and Skills Centre Services	12,343	15,397	14,704	15,786	14,854	13,779	13,815
3. Skilled Migration, Including Overseas Qualification Assessment	1,249	1,447	1,436	1,753	1,739	1,753	1,828
4. Apprenticeship and Traineeship Administration and Regulation	15,170	42,113	35,305	52,986	53,656	55,050	54,897
5. Procurement of Training	446,465	584,028	495,160	582,748	565,800	576,291	588,763
6. Recruitment and Management of International Students	26,131	17,673	20,269	16,711	31,621	34,252	34,702
7. Services to TAFE Colleges	37,849	41,200	39,560	36,777	34,889	35,103	36,227
8. Regulatory Services to RTOs	2,973	3,471	3,222	3,228	3,350	3,307	3,401
Total Cost of Services	558,006	723,962	628,553	730,244	723,684	737,415	752,071

Outcomes and Key Effectiveness Indicators ^(a)

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Outcome: A skilled workforce that meets the State's economic and community needs:					
Extent to which Jobs and Skill Centre services provided to individuals and businesses result in career, employment or training outcomes	68.8%	68%	69.7%	68%	
Proportion of State nominated skilled migrants employed in priority occupations after arrival	91.7%	75%	94.2%	80%	1
Outcome: A flexible, responsive, innovative and quality training system:					
Proportion of delivery in training aligned with State priority occupations	62%	70%	74.2%	75%	2
Proportion of graduates satisfied with the overall quality of training	89%	90%	90.7%	90%	
Percentage of RTO compliant with the Standards for RTO 2015	100%	100%	100%	100%	

(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 Proportion of State nominated skilled migrants employed in priority occupations after arrival varies between the 2019-20 Actual and the 2021-22 Budget Target due to changes in the criteria and the COVID-19 pandemic.
2. The Proportion of delivery in training aligned with State priority occupations increases between the 2019-20 Actual and the 2021-22 Budget Target largely due to the Lower Fees, Local Skills initiative.

Services and Key Efficiency Indicators

1. VET Workforce Planning and Policy Development

The Department works closely with industry, the community and across Government in gathering and analysing workforce data and intelligence to identify the State's workforce development and training priorities.

The Department develops policies and programs that promote the effective and efficient operation of the State's VET system. Policy and program development is aligned to the Department's strategic direction for workforce development and training including higher education and the school sector.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	15,826	18,633	18,897	20,255	
Less Income ^{(a) (b)}	12	13	nil	114	
Net Cost of Service	15,814	18,620	18,897	20,141	
Employees (Full-Time Equivalents) ^(c)	73	84	83	90	1
Efficiency Indicators					
Cost of VET workforce planning and policy development per training place	\$100	\$105	\$121	\$106	2

(a) Income variances across the years are largely due to changes in own-source revenue not linked to a specific service and allocated across services.

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

(c) The 2019-20 Actual and the 2020-21 Estimated Actual reflect average paid FTEs for the period. The 2020-21 Budget and the 2021-22 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The number of Employees (FTEs) decreases between the 2020-21 Budget and the 2020-21 Estimated Actual largely due to vacant positions, and increases between the 2020-21 Estimated Actual and the 2021-22 Budget Target largely due to filling vacant positions and the implementation of Training Review Initiatives.
2. The Cost of VET workforce planning and policy development per training place increases between the 2020-21 Budget and the 2020-21 Estimated Actual and decreases between the 2020-21 Estimated Actual and the 2021-22 Budget Target largely due to the level of training delivery in 2020.

2. Jobs and Skills Centre Services

Jobs and Skills Centre Services provide education and training information, career guidance to the Western Australian community, as well as employment, training and mentoring services to Aboriginal people and communities. Under the Government's election commitment, these services have largely been transitioned to Jobs and Skills Centres located at the TAFE Colleges.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	12,343	15,397	14,704	15,786	
Less Income ^{(a) (b)}	3	1	nil	9	
Net Cost of Service	12,340	15,396	14,704	15,777	
Employees (Full-Time Equivalents) ^(c)	7	5	6	7	1
Efficiency Indicators					
Average cost per jobs and skills centre individual and business client contact	\$346	\$367	\$232	\$287	2

(a) Income variances across the years are largely due to changes in own source revenue not linked to a specific service and allocated across services.

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

(c) The 2019-20 Actual and the 2020-21 Estimated Actual reflect average paid FTEs for the period. The 2020-21 Budget and the 2021-22 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The number of Employees (FTEs) varies between the 2020-21 Budget and the 2021-22 Budget Target largely due to changes in the organisational structure.
2. The Average cost per jobs and skills centre individual and business client contact decreases between the 2020-21 Budget and the 2020-21 Estimated Actual largely due to an increase in the number of client contacts. The increase between the 2020-21 Estimated Actual and the 2021-22 Budget Target is largely due to lower than anticipated expenditure in 2020-21.

3. Skilled Migration, Including Overseas Qualification Assessment

Skilled Migration, Including Overseas Qualification Assessment assesses applications from intending skilled migrants to Western Australia and assesses post-secondary qualifications gained overseas for Western Australian residents. The service aims to facilitate skilled migration to Western Australia to supplement the local workforce and enable overseas-trained residents to access education, training and employment through recognition of overseas qualifications.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	1,249	1,447	1,436	1,753	1
Less Income ^(a)	452	197	101	284	2
Net Cost of Service	797	1,250	1,335	1,469	
Employees (Full-Time Equivalents) ^(b)	8	10	9	11	
Efficiency Indicators					
Average cost to administer migration applications and overseas qualification assessments	\$304	\$579	\$434	\$640	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 and the 2020-21 Estimated Actual reflect average paid FTEs for the period. The 2020-21 Budget and the 2021-22 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service increases between the 2020-21 Estimated Actual and the 2021-22 Budget Target largely due to changes in the organisational structure and an expected increase in State Nominated Migration applications.
2. Income varies between the 2020-21 Budget and the 2021-22 Budget Target largely due to changes in the number of State Nominated and Regional Sponsored Skilled Migration applications.
3. The Average cost to administer migration applications and overseas qualification assessments decreases between the 2020-21 Budget and the 2020-21 Estimated Actual and increases between the 2020-21 Estimated Actual and the 2021-22 Budget Target largely as a result of lower than anticipated number of applications in 2020-21 due to the impact of the COVID-19 pandemic.

4. Apprenticeship and Traineeship Administration and Regulation

Apprenticeship and Traineeship Administration and Regulation includes registration of training contracts and administration of contract variations, educating participants on training contract and legislation requirements, dispute resolution and monitoring of legislative compliance. The service includes the cost of grants and administration associated with the Employer Incentive Scheme.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 15,170	\$'000 42,113	\$'000 35,305	\$'000 52,986	1
Less Income ^{(a) (b)}	11	9	nil	380	2
Net Cost of Service	15,159	42,104	35,305	52,606	
Employees (Full-Time Equivalents) ^(c)	51	55	65	64	3
Efficiency Indicators					
Average cost per active training contract	\$277	\$520	\$457	\$645	4
Cost to administer the employer incentive scheme as a proportion of total incentive payments	28%	6%	14%	9%	5

(a) Income variances between the 2019-20 Actual and the 2020-21 Estimated Actual are largely due to changes in own-source revenue not linked to a specific service and allocated across services.

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

(c) The 2019-20 Actual and the 2020-21 Estimated Actual reflect average paid FTEs for the period. The 2020-21 Budget and the 2021-22 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service decreases between the 2020-21 Budget and the 2020-21 Estimated Actual largely due to the level and timing of claims resulting in lower than estimated payments for the Jobs and Skills WA Employer Incentive Scheme (EIS). The Total Cost of Service increases between the 2020-21 Estimated Actual and the 2021-22 Budget Target largely due to the election commitments for the Employer Incentive for Adult Apprentices and Additional Apprentices and Trainees Employed through Group Training Organisations, a forecast increase in EIS payments and the extension of the Apprenticeship and Traineeship Re-Engagement Incentive.
2. Income increases between the 2020-21 Estimated Actual and the 2021-22 Budget Target due to sponsorship revenue for hosting 2021 Worldskills Australia National Championships and Skills Show.
3. The number of Employees (FTEs) increases between the 2020-21 Budget and the 2020-21 Estimated Actual largely due to changes in the organisational structure to support the EIS.
4. The Average cost per active training contract decreases between the 2020-21 Budget and the 2020-21 Estimated Actual largely due to a higher number of active training contracts. The increase between the 2020-21 Estimated Actual and the 2021-22 Budget Target is largely due to the election commitments for the Employer Incentive for Adult Apprentices and Additional Apprentices and Trainees Employed through Group Training Organisations and the extension of the Apprenticeship and Traineeship Re-Engagement Incentive.
5. The cost to administer the employer incentive scheme as a proportion of total incentive payments increases between the 2020-21 Budget and the 2020-21 Estimated Actual and decreases between the 2020-21 Estimated Actual and the 2021-22 Budget Target largely due to the level and timing of claims resulting in lower than estimated payments for the EIS in 2020-21.

5. Procurement of Training

Procurement of Training comprises the purchasing of training delivery services from the TAFE Colleges and private training providers in accordance with the State's priorities and the State Training Plan. The service is differentiated according to the major Jobs and Skills WA funding categories.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	446,465	584,028	495,160	582,748	1
Less Income ^(a)	191,618	249,579	260,814	186,997	2
Net Cost of Service	254,847	334,449	234,346	395,751	
Employees (Full-Time Equivalents) ^(b)	67	68	72	70	3
Efficiency Indicators					
Cost per student curriculum hour:	\$14.98	\$15.93	\$16.74	\$16.74	4
Employment-based training	\$16.83	\$17.65	\$20.21	\$20.05	4
Institutional-based training	\$14.50	\$15.44	\$15.88	\$15.92	4

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

(b) The 2019-20 Actual and the 2020-21 Estimated Actual reflect average paid FTEs for the period. The 2020-21 Budget and the 2021-22 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service decreases between the 2020-21 Budget and the 2020-21 Estimated Actual largely due to the timing of training delivery in 2021 and lower than estimated training delivery expenditure. The Total Cost of Service increases between the 2020-21 Estimated Actual and the 2021-22 Budget Target largely due to election commitments, the estimated timing of expenditure under the JobTrainer Fund National Partnership Agreement and the timing of training delivery in 2021.
2. Income decreases between the 2020-21 Estimated Actual and the 2021-22 Budget Target largely due to the JobTrainer Fund National Partnership Agreement.
3. The number of Employees (FTEs) increases between the 2020-21 Budget and the 2020-21 Estimated Actual and decreases between the 2020-21 Estimated Actual and the 2021-22 Budget Target due to the JobTrainer Fund National Partnership Agreement and changes in the organisational structure.
4. The Cost per student curriculum hour increases between the 2019-20 Actual and the 2020-21 Estimated Actual largely due to the Lower Fees, Local Skills initiative.

6. Recruitment and Management of International Students

Recruitment and Management of International Students involves the marketing of Western Australian TAFE Colleges and public schools offshore and onshore, and managing admissions, compliance and the welfare of international students according to relevant legislation.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	26,131	17,673	20,269	16,711	1
Less Income ^(a)	23,892	14,096	17,326	13,059	1
Net Cost of Service	2,239	3,577	2,943	3,652	
Employees (Full-Time Equivalents) ^(b)	30	44	39	35	2
Efficiency Indicators					
Average cost of recruitment and management per FTE international student....	\$1,448	\$1,975	\$1,629	\$2,132	3

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

(b) The 2019-20 Actual and the 2020-21 Estimated Actual reflect average paid FTEs for the period. The 2020-21 Budget and the 2021-22 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service and Income varies between the 2020-21 Budget and the 2021-22 Budget Target largely due to the temporary impact of the COVID-19 pandemic on the demand for services.
2. The number of Employees (FTEs) decreases between the 2020-21 Budget and the 2021-22 Budget Target largely due to changes in the organisational structure.
3. The Average cost of recruitment and management per FTE international student varies between the 2020-21 Budget and the 2021-22 Budget Target largely due to the impact of the COVID-19 pandemic on the demand for services and changes in the number of FTE international students.

7. Services to TAFE Colleges

Support Services to TAFE Colleges include the supply, management and maintenance of information and communications technology (ICT), finance and human resource services. This also incorporates infrastructure management for TAFE Colleges including maintenance, administration and strategic development of land and buildings used to deliver publicly-funded training in campuses across the State.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 37,849	\$'000 41,200	\$'000 39,560	\$'000 36,777	1
Less Income ^{(a) (b)}	27	28	nil	241	
Net Cost of Service	37,822	41,172	39,560	36,536	
Employees (Full-Time Equivalents) ^(c)	170	185	185	190	
Efficiency Indicators					
Average cost to administer training infrastructure and support services per TAFE college	\$7,261,261	\$8,098,927	\$7,912,050	\$7,355,459	2

(a) Income variances across the years are largely due to changes in own source revenue not linked to a specific service and allocated across services.

(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.

(c) The 2019-20 Actual and the 2020-21 Estimated Actual reflect average paid FTEs for the period. The 2020-21 Budget and the 2021-22 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service decreases between the 2020-21 Budget and the 2021-22 Budget Target largely due to one-off projects in 2020-21.
2. The average cost to administer training infrastructure and support services per TAFE College decreases between the 2020-21 Budget and the 2021-22 Budget Target largely due to one-off projects in 2020-21.

8. Regulatory Services to RTOs

The Training Accreditation Council (the Council) has the statutory responsibility for providing regulatory services to RTOs operating solely in Western Australia. The Council is established under the *Vocational Education and Training Act 1996* and is supported by the Department through the services of the Council Secretariat. Regulatory Services to RTOs include quality assurance and recognition of VET services.

	2019-20 Actual	2020-21 Budget	2020-21 Estimated Actual	2021-22 Budget Target	Note
Total Cost of Service	\$'000 2,973	\$'000 3,471	\$'000 3,222	\$'000 3,228	1
Less Income	551	1,068	722	803	
Net Cost of Service ^(a)	2,422	2,403	2,500	2,425	
Employees (Full-Time Equivalents) ^(b)	14	15	16	16	
Efficiency Indicators					
Cost of regulatory services per RTO	\$15,404	\$18,463	\$17,141	\$17,170	

(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 and the 2020-21 Estimated Actual reflect average paid FTEs for the period. The 2020-21 Budget and the 2021-22 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. Income decreases between the 2020-21 Budget and the 2021-22 Budget Target largely due to changes in demand for RTO Registrations and Course Accreditation Applications and COVID-19 Response initiatives.

Asset Investment Program

Election Commitments

1. The Government has committed to invest \$25 million in a program to purchase new, state-of-the-art equipment across Western Australia's TAFE Colleges as part of a strong focus on education, training and jobs to enable students, apprentices and trainees to train on equipment that mirrors that used by industry, making them job-ready when they graduate.

Completed Works

2. Works that have been completed in 2020-21 include:
 - 2.1. \$3.4 million for National Disability Insurance Scheme (NDIS) Training Facility Upgrades to upgrade existing TAFE infrastructure to address the specialist needs associated with training for individuals in home care;
 - 2.2. \$0.5 million for Heavy Haulage Driver Training at South Regional TAFE Collie Campus to address the need for a comprehensive training program that develops the higher-level skills required for the modern transport industry, including a stronger emphasis on safety; and
 - 2.3. \$0.8 million for Technology Enabled Training Facilities across the TAFE Colleges to enable the purchase of new industry-relevant training equipment and provide contemporary classroom spaces for online learning/training to improve student outcomes.

Works in Progress

COVID-19 Response

3. The Department's planned Asset Investment Program (AIP) supports the COVID-19 Response, creating a pipeline of jobs for Western Australians. This significant capital investment is the largest TAFE AIP in Western Australia's history and supports local jobs to strengthen the State's economy.
4. Projects included in the COVID-19 Response are:
 - 4.1. \$10 million for a Heavy Plant and Engineering Trades Workshop at Central Regional TAFE's Kalgoorlie campus to expand training for plant mechanic and engineering trades and to support the resource industry's workforce needs;
 - 4.2. \$2 million for a specialist visual arts facility and equipment upgrades at the Central Regional TAFE's Geraldton campus to support the expansion of the delivery of creative industries programs;
 - 4.3. \$2 million to modernise existing facilities, technology and equipment at Central Regional TAFE's Northam campus;
 - 4.4. \$4 million to refurbish and upgrade the maritime training vessel at Central Regional TAFE's Geraldton campus and replace the maritime training simulator at South Metropolitan TAFE's Fremantle campus;
 - 4.5. \$9.1 million for a new Specialist Centre for Agricultural Mechanisation and a new shearing workshop at the Muresk Institute in Northam;
 - 4.6. \$32 million to build a new multi-storey specialist teaching block at North Metropolitan TAFE's Balga campus to provide technology-enabled classrooms for training delivery in building and construction trades, community services, general education, hairdressing and adult migrant education;
 - 4.7. \$17.6 million for a specialist light auto trade training workshop at North Metropolitan TAFE's Joondalup campus to cater for emerging automotive and information and communications technologies;
 - 4.8. \$11.6 million for a Hospitality and Student Services Centre at the North Regional TAFE's Broome campus to expand training to support Broome's extensive hospitality and tourism economy, with a focus on supporting Aboriginal businesses;
 - 4.9. \$6 million for a Health and Hospitality Trade Training Centre at the North Regional TAFE's Kununurra campus to provide specialist training spaces for nursing, NDIS and hospitality training;

- 4.10. \$27 million for a major upgrade to North Regional TAFE's Pundulmurra campus (South Hedland) to provide new workshop facilities and expand training for plant mechanic, engineering and auto electrical trades, and a new commercial cookery training kitchen;
- 4.11. \$6.5 million for a new classroom block at the North Regional TAFE's Roebourne (Minurmarghali Mia) campus to provide expanded classroom space and upgrade existing campus facilities;
- 4.12. \$22.6 million for a brand new South Metropolitan TAFE Armadale Training Campus to deliver community services, childcare, mental health, business, education support and general education programs, and new specialist training in warehousing/logistics, information and communications technology, emerging industries and cyber security;
- 4.13. \$16.9 million for a Hospitality and Tourism Training Centre at the South Metropolitan TAFE's Mandurah campus to provide a new centre for commercial cookery, front-of-house, barista, tourism and events management training delivery for chef apprentices, VET for secondary school students, unemployed youth and the long-term unemployed; and
- 4.14. \$17 million for a new Trades Workshop at South Regional TAFE's Albany campus to replace outdated workshops and provide contemporary training spaces for automotive, metals and engineering, building and construction, carpentry and joinery.
5. Other works with estimated expenditure continuing in 2020-21 include the following projects:
- 5.1. \$18.7 million for a new replacement campus at South Regional TAFE's Esperance campus to provide industry-relevant training facilities to support the training and workforce development needs of the Goldfields-Esperance region;
- 5.2. \$63.4 million for the Remedial Works program (over 2019-20 to 2023-24), which will be used for a range of essential projects to upgrade ageing infrastructure and better equip TAFE Colleges so that students and industry have access to contemporary and industry relevant training infrastructure;
- 5.3. \$2 million for a Belt Splicing Workshop at North Metropolitan TAFE's Midland campus to provide apprenticeship training facilities supporting the resources industry's requirement for continued operations and maintenance of large industrial conveyor belts for the transportation and loading of ore;
- 5.4. \$1 million for a specialist Agricultural Machinery Trade Workshop at Central Regional TAFE's Moora campus to support more than 70 agricultural machinery apprentices per annum;
- 5.5. \$2.5 million for the METRONET Trade Training Centre at North Metropolitan TAFE's Midland campus to provide rail operations and signalling training supporting METRONET and other rail networks; and
- 5.6. \$1.8 million for an NDIS Simulated Training Space at North Metropolitan TAFE's Mount Lawley campus to create NDIS in-home simulated training spaces in a vacated large library space.

	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							
New Buildings and Additions - Muresk Institute Northam New Trades Workshop, Classrooms and Specialist Facilities	9,100	837	837	2,562	4,201	1,500	-
New Buildings and Additions at TAFE Colleges							
Central Regional TAFE							
Geraldton Campus Visual Arts Refurbishment Works.....	2,000	216	216	1,523	261	-	-
Kalgoorlie Heavy Plant/Engineering Trades Workshop ...	10,000	400	400	3,706	5,894	-	-
Northam Campus Workshop Modernisation	2,000	150	150	1,850	-	-	-
Maritime Training Vessel Upgrades - South							
Metropolitan TAFE Fremantle Campus and Central Regional TAFE Geraldton Campus.....	4,000	15	15	3,985	-	-	-
North Metropolitan TAFE							
Balga Campus - Specialist Teaching Block.....	32,000	700	700	100	4,000	14,343	12,857
Joondalup Light Auto Workshop	17,600	500	500	100	100	8,615	8,285

	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
North Regional TAFE							
Broome Hospitality and Student Services Centre	11,600	563	563	6,890	4,147	-	-
Kununurra Health and Hospitality Trade Training Centre....	6,000	340	340	3,382	2,278	-	-
Pundulmurra Trade Expansion (South Hedland)	27,000	400	400	6,966	18,284	1,350	-
Roebourne (Minurmarsh Mia) New Classroom Block....	6,500	254	254	2,615	3,331	300	-
South Metropolitan TAFE							
Armadale Training Campus	22,600	600	600	100	6,885	12,190	2,825
Mandurah Hospitality and Tourism Training Centre....	16,870	694	694	6,850	7,826	1,500	-
South Regional TAFE - Albany Trade Workshop	17,000	500	500	100	5,195	8,964	2,241
Other Works in Progress							
New Buildings and Additions at TAFE Colleges - North							
Metropolitan TAFE - Belt Splicing Technician							
Workshop and Equipment	2,000	562	562	1,177	261	-	-
Remedial Works Program ^(a)	113,706	68,099	8,214	10,707	6,300	13,300	15,300
Revitalising TAFE Campuses							
Central Regional TAFE - Moora Agricultural Machinery							
Trade Workshop	1,000	494	494	506	-	-	-
North Metropolitan TAFE							
Midland Specialist Rail Trade Training Centre	2,500	1,483	1,483	1,017	-	-	-
Mount Lawley NDIS Simulated Training Space	1,800	1,347	1,347	453	-	-	-
South Regional TAFE Esperance New Replacement							
Campus	18,693	15,020	13,058	3,673	-	-	-
COMPLETED WORKS							
New Buildings and Additions at TAFE Colleges							
NDIS Training Facility Upgrades - TAFE Campus							
Updates.....	3,350	3,350	1,218	-	-	-	-
South Regional TAFE - Heavy Haulage Delivery							
Simulators	500	500	500	-	-	-	-
Revitalising TAFE Campuses - Technology Enabled							
Training Facilities Across TAFE Colleges ^(b)	800	800	800	-	-	-	-
NEW WORKS							
Election Commitments							
New Buildings and Additions at TAFE Colleges Investing							
in Modern Equipment for TAFE	25,000	-	-	4,000	6,500	7,000	7,500
Total Cost of Asset Investment Program	353,619	97,824	33,845	62,262	75,463	69,062	49,008
FUNDED BY							
Capital Appropriation.....			10,342	43,603	50,597	55,262	33,708
Commonwealth Grants.....			10,503	17,300	15,300	13,800	15,300
Drawdowns from Royalties for Regions Fund			10,000	-	-	-	-
Internal Funds and Balances.....			-	1,359	9,566	-	-
Other Grants and Subsidies			3,000	-	-	-	-
Total Funding.....			33,845	62,262	75,463	69,062	49,008

(a) The following transfers from the Department's Remedial Works Program are reflected in the TAFE Colleges' AIPs where purchases are required at a local level to meet specific training requirements: North Metropolitan TAFE \$2.5 million; South Metropolitan TAFE \$1 million; North Regional TAFE \$2.5 million; and Central Regional TAFE \$1 million.

(b) The following transfers from the Technology Enabled Training Facilities across TAFE Colleges project are reflected in the TAFE Colleges' AIPs where purchases are required at a local level to meet specific training requirements: North Metropolitan TAFE \$0.6 million; South Metropolitan TAFE \$0.6 million; North Regional TAFE \$0.4 million; Central Regional TAFE \$0.4 million; and South Regional TAFE \$0.4 million.

Financial Statements

Income Statement

Expenses

1. The \$95.4 million decrease in the Total Cost of Services between the 2020-21 Budget and the 2020-21 Estimated Actual is largely due to the timing of training delivery in the 2021 calendar year requiring training delivery expenses to be repositioned into 2021-22, the recashflow of JobTrainer Fund National Partnership Agreement expenses from 2020-21 across the forward estimates period and lower than expected expenditure redirected towards other priorities which include an allocation towards the AIP.
2. The \$101.7 million increase in the Total Cost of Services between the 2020-21 Estimated Actual and the 2021-22 Budget Estimate is largely due to election commitments, the timing of training delivery in 2021, the recashflow of the JobTrainer Fund National Partnership Agreement and lower than expected expenditure in 2020-21.

Income

3. The \$77.1 million decrease in Total Income between the 2020-21 Estimated Actual and the 2021-22 Budget Estimate is largely due to the timing of revenue under the JobTrainer Fund National Partnership Agreement and the National Partnership on the Skilling Australians Fund (NPSAF).
4. The \$109.5 million increase in Surplus for the Period between the 2020-21 Budget and the 2020-21 Estimated Actual and the \$187.8 million decrease in Surplus for the Period between the 2020-21 Estimated Actual and the 2021-22 Budget Estimate largely reflects the timing of training delivery in 2021, the recashflow of the JobTrainer Fund National Partnership Agreement and lower than expected expenditure redirected towards other priorities.
5. The \$39.4 million decrease in Deficiency for the Period between the 2021-22 Budget Estimate and the 2022-23 Forward Estimate largely reflects the timing of training delivery in 2021 and the recashflow of the JobTrainer Fund National Partnership Agreement, partly offset by cashflows under the NPSAF.

Statement of Financial Position

6. The \$108.4 million increase in Total Assets between the 2020-21 Budget and the 2020-21 Estimated Actual largely reflects the timing of training delivery in 2021, the timing of receipt of funding through the JobTrainer Fund National Partnership Agreement and lower than expected expenditure redirected towards other priorities.
7. The \$121.2 million decrease in Total Assets between the 2021-22 Budget Estimate and the 2024-25 Forward Estimate primarily reflects the transfer of COVID-19 Response asset investment projects to the TAFE Colleges on completion and the reduction in cash assets as a result of the timing of NPSAF revenue.
8. The \$142.8 million increase in Total Equity between the 2019-20 Actual and the 2020-21 Estimated Actual is largely due to the timing of COVID-19 Response asset investment projects, the timing of training delivery in 2021, the timing of funding from the JobTrainer Fund National Partnership Agreement and lower than expected expenditure redirected towards other priorities.
9. The \$75.9 million increase in Total Equity between the 2020-21 Budget and the 2021-22 Budget Estimate is largely due to the timing of COVID-19 Response asset investment projects.
10. The \$121.8 million decrease in Total Equity between the 2021-22 Budget Estimate and the 2024-25 Forward Estimate largely reflects the transfer of COVID-19 Response asset investment projects to the TAFE Colleges on completion and the timing of NPSAF revenue.

Statement of Cashflows

11. Movements in cash in the Statement of Cashflows reflect changes as noted above for the Statement of Financial Position.

INCOME STATEMENT ^(a)
(Controlled)

	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)	49,030	52,235	52,778	54,151	53,262	53,768	54,446
Grants and subsidies ^(c)	446,458	617,574	517,057	621,611	605,329	616,073	630,575
Supplies and services	27,437	24,794	25,201	26,792	26,653	26,984	26,892
Accommodation	5,044	6,946	6,446	6,245	6,245	6,244	6,252
Depreciation and amortisation	3,242	3,093	3,093	2,745	2,717	2,712	2,712
Finance and interest costs	2	7	7	6	5	4	4
Service Delivery Agreement - International Student Fees	18,066	10,548	12,442	9,297	20,510	22,381	22,506
Other expenses	8,727	8,765	11,529	9,397	8,963	9,249	8,684
TOTAL COST OF SERVICES	558,006	723,962	628,553	730,244	723,684	737,415	752,071
Income							
Sale of goods and services	526	594	594	639	639	639	639
Regulatory fees and fines	550	1,066	722	783	943	882	882
Grants and subsidies	190,243	248,798	260,033	186,024	166,516	169,028	171,338
International Student Course Fees	23,774	14,090	17,171	12,630	28,201	30,802	30,949
Other revenue	1,473	443	443	1,811	1,511	1,511	1,511
Total Income	216,566	264,991	278,963	201,887	197,810	202,862	205,319
NET COST OF SERVICES ^(d)	341,440	458,971	349,590	528,357	525,874	534,553	546,752
INCOME FROM STATE GOVERNMENT							
Service appropriations	335,289	420,171	420,171	416,947	457,186	478,427	488,929
Resources received free of charge	429	294	294	294	294	294	294
Royalties for Regions Fund: Regional Community Services Fund	46,283	47,250	46,564	47,064	47,064	47,064	47,064
Other revenues	13,068	18,530	19,330	13,057	9,745	7,664	7,664
TOTAL INCOME FROM STATE GOVERNMENT	395,069	486,245	486,359	477,362	514,289	533,449	543,951
SURPLUS/(DEFICIENCY) FOR THE PERIOD	53,629	27,274	136,769	(50,995)	(11,585)	(1,104)	(2,801)

(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 420, 475 and 483 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
Contracts and Agreements for the Delivery of Training and Employment Services by State Training Providers, Private Training Providers and the Western Australian Academy of Performing Arts at Edith Cowan University	411,653	562,089	470,842	558,419	540,736	551,444	566,250
Other Grants and Subsidies	34,805	55,485	46,215	63,192	64,593	64,629	64,325
TOTAL	446,458	617,574	517,057	621,611	605,329	616,073	630,575

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.....	51,119	49,892	167,547	93,998	54,052	37,148	19,225
Restricted cash.....	82,123	88,002	87,997	88,170	88,343	88,521	88,521
Receivables.....	2,844	2,844	2,844	2,844	2,965	3,086	3,086
Other.....	2,427	2,427	2,427	2,427	2,427	2,427	2,427
Total current assets.....	138,513	143,165	260,815	187,439	147,787	131,182	113,259
NON-CURRENT ASSETS							
Holding account receivables.....	49,063	52,656	52,656	55,901	58,618	61,330	64,042
Property, plant and equipment.....	31,731	59,974	50,677	90,265	110,966	108,370	38,990
Intangibles.....	14,597	13,297	13,297	11,997	10,697	9,397	8,097
Restricted cash.....	710	710	710	710	710	710	710
Other.....	364	364	364	364	364	364	364
Total non-current assets.....	96,465	127,001	117,704	159,237	181,355	180,171	112,203
TOTAL ASSETS	234,978	270,166	378,519	346,676	329,142	311,353	225,462
CURRENT LIABILITIES							
Employee provisions.....	10,934	11,612	11,612	12,290	12,589	12,888	13,187
Payables.....	300	300	300	300	300	300	300
Borrowings and leases.....	83	86	86	67	57	39	15
Other.....	19,806	19,806	19,806	19,806	19,806	19,806	19,685
Total current liabilities.....	31,123	31,804	31,804	32,463	32,752	33,033	33,187
NON-CURRENT LIABILITIES							
Employee provisions.....	2,196	2,196	2,196	2,196	2,196	2,196	2,196
Borrowings and leases.....	120	186	186	150	106	50	-
Total non-current liabilities.....	2,316	2,382	2,382	2,346	2,302	2,246	2,196
TOTAL LIABILITIES	33,439	34,186	34,186	34,809	35,054	35,279	35,383
EQUITY							
Contributed equity.....	-	7,167	6,025	24,554	18,360	1,450	(81,744)
Accumulated surplus/(deficit).....	201,539	228,813	338,308	287,313	275,728	274,624	271,823
Total equity	201,539	235,980	344,333	311,867	294,088	276,074	190,079
TOTAL LIABILITIES AND EQUITY	234,978	270,166	378,519	346,676	329,142	311,353	225,462

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

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

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	Actual	Estimate	Estimate	Estimate	Estimate
			\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM STATE GOVERNMENT							
Service appropriations	331,527	416,578	416,578	413,702	454,469	475,715	486,217
Capital appropriation.....	130	10,467	10,467	43,730	50,706	55,360	33,806
Royalties for Regions Fund:							
Regional Community Services Fund	46,283	47,250	46,564	47,064	47,064	47,064	47,064
Regional Infrastructure and Headworks Fund	-	10,000	10,000	-	-	-	-
Other.....	14,202	18,530	19,330	13,057	9,745	7,664	7,664
Net cash provided by State Government	392,142	502,825	502,939	517,553	561,984	585,803	574,751
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(47,812)	(51,672)	(52,215)	(53,588)	(53,199)	(53,705)	(54,383)
Grants and subsidies	(444,383)	(617,574)	(517,057)	(621,611)	(605,329)	(616,073)	(630,575)
Supplies and services	(27,739)	(24,782)	(25,189)	(26,780)	(26,614)	(26,932)	(26,840)
Accommodation	(5,092)	(7,221)	(6,721)	(6,520)	(6,520)	(6,519)	(6,527)
GST payments	(13,233)	(20,821)	(13,821)	(13,821)	(13,821)	(13,821)	(13,821)
Finance and interest costs	(2)	(7)	(7)	(6)	(5)	(4)	(4)
Service Delivery Agreement - International Student Fees	(18,020)	(10,548)	(12,442)	(9,297)	(20,510)	(22,381)	(22,506)
Other payments	(9,366)	(8,093)	(10,857)	(8,725)	(8,318)	(8,617)	(8,052)
Receipts (c)							
Regulatory fees and fines	582	1,066	722	783	943	882	882
Grants and subsidies	194,369	248,798	260,033	186,024	166,516	169,028	171,338
Sale of goods and services	493	594	594	639	639	639	639
GST receipts	13,233	20,821	13,821	13,821	13,821	13,821	13,821
Other receipts	22,645	14,533	17,614	14,441	29,712	32,313	32,460
Net cash from operating activities	(334,325)	(454,906)	(345,525)	(524,640)	(522,685)	(531,369)	(543,568)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(17,397)	(42,412)	(33,845)	(62,262)	(75,463)	(69,062)	(49,008)
Net cash from investing activities	(17,397)	(42,412)	(33,845)	(62,262)	(75,463)	(69,062)	(49,008)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(116)	(125)	(125)	(127)	(109)	(98)	(98)
Net cash from financing activities	(116)	(125)	(125)	(127)	(109)	(98)	(98)
NET INCREASE/(DECREASE) IN CASH HELD	40,304	5,382	123,444	(69,476)	(36,273)	(14,726)	(17,923)
Cash assets at the beginning of the reporting period	94,427	133,222	133,952	256,254	182,878	143,105	126,379
Net cash transferred to/from other agencies	(779)	-	(1,142)	(3,900)	(3,500)	(2,000)	-
Cash assets at the end of the reporting period	133,952	138,604	256,254	182,878	143,105	126,379	108,456

(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)

	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							
Regulatory Fees	752	1,066	722	783	943	882	882
Grants and Subsidies							
Commonwealth Capital	15,300	17,300	17,300	17,300	15,300	15,300	15,300
Commonwealth Recurrent	179,069	231,498	242,733	168,724	151,216	153,728	156,038
Direct Grants and Subsidies Capital	1,000	3,000	3,000	-	-	-	-
Direct Grants and Subsidies Recurrent	4,331	8,685	8,685	5,393	2,081	-	-
Sale of Goods and Services							
Sale of Goods and Services	524	610	610	655	655	655	655
GST Receipts							
GST Receipts	13,233	20,821	13,821	13,821	13,821	13,821	13,821
Other Receipts							
Interest Receipts	485	400	400	905	905	905	905
International Student Delivery	21,108	14,090	17,171	12,630	28,201	30,802	30,949
Other Receipts	9,722	6,872	7,672	8,554	8,254	8,254	8,254
TOTAL	245,524	304,342	312,114	228,765	221,376	224,347	226,804

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

DETAILS OF ADMINISTERED TRANSACTIONS

	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							
Other							
Temporary Worker (Skilled) Visa Holder (Subclass 457) and Temporary Skill Shortage Visa Holder (Subclass 482)							
Child School Fees	2,839	3,705	3,705	4,081	4,081	4,081	4,081
TOTAL ADMINISTERED INCOME	2,839	3,705	3,705	4,081	4,081	4,081	4,081
EXPENSES							
Other							
Payments to the Consolidated Account	2,839	3,705	3,705	4,081	4,081	4,081	4,081
TOTAL ADMINISTERED EXPENSES	2,839	3,705	3,705	4,081	4,081	4,081	4,081

TAFE Colleges

Part 6

Education and Training

Asset Investment Program

1. The five TAFE Colleges are undertaking Asset Investment Programs in 2021-22 comprising various refurbishments and improvements to accommodation and infrastructure, as well as the replacement of equipment for training and minor works.

	Estimated Total Cost \$'000	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
CENTRAL REGIONAL TAFE							
WORKS IN PROGRESS							
Asset Replacement Program ^(a)	8,522	3,247	736	450	1,925	1,450	1,450
Technology Enabled Training Facilities ^(b)	400	-	-	400	-	-	-
Total Cost of Asset Investment Program	8,922	3,247	736	850	1,925	1,450	1,450
NORTH METROPOLITAN TAFE							
WORKS IN PROGRESS							
Accommodation and Infrastructure - Building Renewal and Improvements	4,524	1,964	1,326	640	640	640	640
Asset Replacement Program ^(a)	13,687	7,747	1,899	1,360	2,860	860	860
Technology Enabled Training Facilities ^(b)	600	-	-	600	-	-	-
COMPLETED WORKS							
Critical Remedial Works and Refurbishment Aberdeen Street and Leederville Campuses	1,325	1,325	125	-	-	-	-
Total Cost of Asset Investment Program	20,136	11,036	3,350	2,600	3,500	1,500	1,500
NORTH REGIONAL TAFE							
WORKS IN PROGRESS							
Asset Replacement Program ^(a)	9,668	4,568	1,050	650	1,150	2,650	650
Technology Enabled Training Facilities ^(b)	400	-	-	400	-	-	-
Total Cost of Asset Investment Program	10,068	4,568	1,050	1,050	1,150	2,650	650
SOUTH METROPOLITAN TAFE							
WORKS IN PROGRESS							
Asset Replacement Program ^(a)	23,659	12,139	2,630	3,630	2,630	2,630	2,630
Defence Workforce Initiative - Upgrade to Teaching Equipment ^(c)	1,142	-	-	1,142	-	-	-
Technology Enabled Training Facilities ^(b)	600	-	-	600	-	-	-
Total Cost of Asset Investment Program	25,401	12,139	2,630	5,372	2,630	2,630	2,630
SOUTH REGIONAL TAFE							
WORKS IN PROGRESS							
Asset Replacement Program	4,160	1,316	400	461	461	961	961
Technology Enabled Training Facilities ^(b)	400	-	-	400	-	-	-
Total Cost of Asset Investment Program	4,560	1,316	400	861	461	961	961
Total Cost of TAFE Colleges							
Asset Investment Program	69,087	32,306	8,166	10,733	9,666	9,191	7,191
FUNDED BY							
Internal Funds and Balances			8,166	10,733	9,666	9,191	7,191
Total Funding			8,166	10,733	9,666	9,191	7,191

- (a) A total of \$7 million was transferred from the Department of Training and Workforce Development's (DTWD's) Remedial Works Program to the TAFE Colleges' Asset Replacement Programs.
- (b) A total of \$2.4 million was transferred from the DTWD's Technology Enabled Training Facilities project to the TAFE Colleges' Asset Replacement Programs where purchases are required at a local level to meet specific training requirements.
- (c) A transfer of \$1.1 million from the DTWD's Defence Industry Workforce Initiative program was made to the South Metropolitan TAFE College's Asset Investment Program where purchases are required at a local level to meet specific training requirements.

	Vol	Page		Vol	Page
Animal Resources Authority	1	359	Office of the Information Commissioner	1	111
Biodiversity, Conservation and Attractions	2	704	Office of the Inspector of Custodial Services	2	498
Bunbury Water Corporation	2	834	Parliamentary Commissioner for		
Burswood Park Board	1	303	Administrative Investigations	1	46
Busselton Water Corporation	2	842	Parliamentary Inspector of the Corruption		
Chemistry Centre (WA)	2	489	and Crime Commission	2	504
Commissioner for Children and Young			Parliamentary Services	1	40
People	1	104	Pilbara Ports Authority	2	660
Commissioner of Main Roads	2	601	Planning, Lands and Heritage	2	727
Communities	2	513	Premier and Cabinet	1	57
Corruption and Crime Commission	2	481	Primary Industries and Regional		
DevelopmentWA	2	768	Development	1	221
Economic Regulation Authority	1	273	Public Sector Commission	1	72
Education	1	363	Public Transport Authority of Western		
Energy Policy WA	1	280	Australia	2	620
Finance	1	162	Racing and Wagering Western Australia	1	301
Fire and Emergency Services	2	456	Registrar, Western Australian Industrial		
Forest Products Commission	1	293	Relations Commission	1	118
Fremantle Port Authority	2	636	Rural Business Development Corporation	1	268
Gold Corporation	1	189	Salaries and Allowances Tribunal	1	98
Governor's Establishment	1	81	Small Business Development Corporation	1	260
Health and Disability Services Complaints			Southern Ports Authority	2	668
Office	1	352	State Solicitor's Office	2	447
Heritage Council of Western Australia	2	778	Synergy	2	793
Horizon Power	2	813	TAFE Colleges	1	401
Infrastructure WA	1	287	Training and Workforce Development	1	383
Insurance Commission of Western Australia	1	176	Transport	2	583
Jobs, Tourism, Science and Innovation	1	201	Treasury	1	127
Justice	2	424	WA Health	1	307
Keystart Housing Scheme Trust	2	539	Water and Environmental Regulation	2	679
Kimberley Ports Authority	2	646	Water Corporation	2	824
Legal Aid Commission of Western Australia	2	455	Western Australia Police Force	2	409
Legislative Assembly	1	35	Western Australian Electoral Commission	1	89
Legislative Council	1	29	Western Australian Greyhound Racing		
Local Government, Sport and Cultural			Association	1	302
Industries	2	540	Western Australian Institute of Sport	2	577
Lotteries Commission	2	578	Western Australian Land Information		
Mental Health Commission	1	336	Authority (Landgate)	2	755
METRONET Projects Under Development	2	635	Western Australian Meat Industry Authority	1	259
Metropolitan Cemeteries Board	2	579	Western Australian Planning Commission	2	743
Mid West Ports Authority	2	653	Western Australian Sports Centre Trust	2	567
Mines, Industry Regulation and Safety	1	244	Western Australian Treasury Corporation	1	146
National Trust of Australia (WA)	2	784	Western Power	2	803
Office of the Auditor General	1	153	WorkCover WA Authority	1	117
Office of the Director of Public Prosecutions	2	472			

