



Western Australia State Budget 2022-23

Budget Paper No. 2
Budget Statements Volume 1

2022-23 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 2022-23 Budget Statements (available in digital format from www.ourstatebudget.wa.gov.au)



2022-23 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 12 MAY 2022**

2022-23 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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Published May 2022

ISSN 1448-2630

2022-23 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.....
	92	- Capital Appropriation
		- Salaries and Allowances Act 1975
		Total
		Legislative Assembly
	2	- Net amount appropriated to deliver services.....
	93	- Capital Appropriation
		- Salaries and Allowances Act 1975
		Total
		Parliamentary Services
	3	- Net amount appropriated to deliver services.....
	94	- Capital Appropriation
		Total
1	2	Parliamentary Commissioner for Administrative Investigations
	4	- Net amount appropriated to deliver services.....
	95	- 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
	96	- Capital Appropriation
		- Salaries and Allowances Act 1975
		Total
1	4	Public Sector Commission
	7	- Net amount appropriated to deliver services.....
	97	- Capital Appropriation
		- Salaries and Allowances Act 1975
		Total
1	5	Governor's Establishment
	8	- Net amount appropriated to deliver services.....
	98	- 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.....
	99	- 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.....
	100	- Capital Appropriation
		Total

2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual ^(a)	2022-23 Budget Year	2023-24 Outyear	2024-25 Outyear	2025-26 Outyear
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6,568	6,176	6,176	6,301	6,208	6,256	6,161
19	19	19	19	50	50	50
14,334	13,942	13,942	13,551	13,597	13,642	13,642
20,921	20,137	20,137	19,871	19,855	19,948	19,853
5,996	5,979	5,979	6,270	6,174	6,218	6,325
18	18	18	18	18	18	18
22,690	22,215	22,215	21,686	21,758	21,828	21,828
28,704	28,212	28,212	27,974	27,950	28,064	28,171
18,142	18,107	18,619	19,128	18,956	18,984	19,034
1,016	1,516	1,516	1,516	1,517	1,517	1,517
19,158	19,623	20,135	20,644	20,473	20,501	20,551
7,376	7,452	7,626	9,548	10,459	10,597	10,627
19	21	21	268	17	17	17
678	682	682	686	691	695	695
8,073	8,155	8,329	10,502	11,167	11,309	11,339
76,856	76,127	76,813	78,991	79,445	79,822	79,914
175,162	172,065	184,778	167,857	160,360	150,883	155,900
70,900	71,190	74,025	79,039	86,479	88,593	104,620
373	3,855	3,848	569	580	587	387
1,565	1,571	1,571	1,575	1,580	1,584	1,584
248,000	248,681	264,222	249,040	248,999	241,647	262,491
25,047	26,186	26,355	27,433	25,655	25,938	26,011
37	32	33	33	31	32	33
510	513	513	516	519	520	520
25,594	26,731	26,901	27,982	26,205	26,490	26,564
2,317	2,829	2,829	2,722	2,181	1,676	1,687
2,526	777	777	280	30	30	30
4,300	4,435	4,435	4,472	4,331	4,178	4,178
575	604	604	583	587	591	591
9,718	8,645	8,645	8,057	7,129	6,475	6,486
30,403	6,747	7,944	7,334	7,311	25,893	7,436
884	22	15	14	14	15	15
5,470	-	-	800	1,600	4,498	-
116	116	116	116	116	116	116
486	488	488	490	492	494	494
37,359	7,373	8,563	8,754	9,533	31,016	8,061
1,002	1,018	1,017	1,034	1,025	1,036	1,041
-	4	2	3	3	3	4
1,002	1,022	1,019	1,037	1,028	1,039	1,045

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..... - 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..... - 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 - Fremantle Port Authority 20 - Kimberley Ports Authority..... 21 - Public Transport Authority of Western Australia..... 22 - Public Transport Authority of Western Australia - Replacement Services for Armadale Rail Line 23 - Regional Power Corporation (Horizon Power) 24 - Southern Ports Authority..... 25 - Water Corporation of Western Australia 26 - Western Australian Land Authority (DevelopmentWA)..... 27 - Gaming and Wagering Commission 28 - Goods and Services Tax (GST) Administration Costs..... 29 - Department of Jobs, Tourism, Science and Innovation 30 - National Redress Scheme and Civil Litigation for Survivors of Institutional Child Sexual Abuse Account 31 - Noongar Land Fund Account 32 - Provision for Aboriginal Community Controlled Sector Development 33 - Provision for Aboriginal Cultural Heritage Act 2021 34 - Provision for Perth City Deal 35 - Provision for COVID-19 Test Isolation Payments..... 36 - Refund of Past Years Revenue Collections - Public Corporations..... 37 - Royalties for Regions..... 38 - State Property - Emergency Services Levy 39 - WA Health 40 - All Other Grants, Subsidies and Transfer Payments..... Comprising: <ul style="list-style-type: none"> - Acts of Grace / Ex Gratia Payments - Commonwealth Pandemic Leave Disaster Payment..... - Incidentals - Interest on Public Moneys Held in Participating Trust Fund Accounts - Administration Costs - National Tax Equivalent Regime Scheme..... - COVID-19 - Small Business Assistance Grants (Level 1 and 2 Packages)..... - Western Australian Land Information Authority - Valuation Services - Western Australian Treasury Corporation Management Fees - Department of Communities..... - Department of Finance - Metropolitan Redevelopment Authority (DevelopmentWA) - Provision for Unfunded Liabilities in the Government Insurance Fund..... - Provision for Voluntary Targeted Separation Scheme.....

2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual ^(a)	2022-23 Budget Year	2023-24 Outyear	2024-25 Outyear	2025-26 Outyear
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2,596	2,819	2,819	2,858	2,835	2,875	2,883
255	256	256	257	258	259	259
2,851	3,075	3,075	3,115	3,093	3,134	3,142
1,867	1,983	1,983	2,031	2,008	2,034	2,040
278	279	279	280	281	283	283
2,145	2,262	2,262	2,311	2,289	2,317	2,323
9,476	9,857	9,855	10,230	10,095	10,150	10,194
49	59	57	59	60	58	58
2,441	3,151	3,151	2,798	2,809	2,827	2,827
11,966	13,067	13,063	13,087	12,964	13,035	13,079
338,635	310,856	327,750	313,383	311,240	325,153	323,191
43,567	50,128	46,349	49,392	44,984	44,987	45,070
786	798	856	1,232	1,692	2,141	2,683
670	768	768	688	691	695	698
884,895	386,669	378,745	763,303	347,036	309,431	257,035
200	200	200	220	-	-	-
-	-	-	317	326	-	-
2,706	3,100	3,100	2,500	2,500	2,500	-
1,034,300	984,070	963,413	1,006,809	974,390	956,113	977,059
-	-	-	16,667	40,000	3,333	-
47,090	8,298	8,298	35,545	9,902	7,734	6,132
21,482	8,078	12,372	5,565	-	-	-
218,579	364,349	393,170	472,023	514,065	516,923	517,561
315,356	249,783	257,557	269,934	128,454	103,334	98,294
3,800	3,900	3,900	4,000	4,100	4,200	4,300
64,493	71,200	61,900	71,200	71,300	71,200	71,200
4,010	18,924	4,824	22,605	35,225	25,050	6,200
-	-	-	185,000	-	-	-
-	-	-	2,800	5,600	5,600	5,600
-	1,017	1,017	713	1,658	-	-
-	-	-	2,500	2,500	2,500	2,500
-	100,000	-	99,000	-	-	-
-	-	-	48,125	-	-	-
14,994	10,000	10,000	10,000	10,000	10,000	10,000
761,645	873,230	788,825	928,400	826,879	810,948	720,184
18,075	19,064	18,466	19,270	20,316	21,149	22,584
150	11,985	11,551	22,961	14,599	11,802	11,802
1,592	4,805	124,129	2,793	3,328	9,008	9,353
-	300	300	200	200	200	200
-	2,300	2,300	-	-	-	-
-	240	240	200	200	200	200
701	1,055	880	1,445	2,010	7,675	8,005
68	100	100	100	100	100	100
-	-	119,543	-	-	-	-
105	120	120	140	110	125	140
718	690	646	708	708	708	708
-	-	-	-	-	59,475	59,475
-	-	-	-	1,823	-	-
-	866	866	-	-	-	-
12,259	17,944	17,944	-	-	-	-
-	10,076	10,076	-	-	-	-

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol Division Details

PART 3 - FINANCIAL ADMINISTRATION - continued

		- 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.....
		- Racing and Wagering Western Australia Act 2003
		- Unclaimed Money Act 1990
		- Loan Acts - Interest.....
		- Western Australian Future Health Research and Innovation Fund Act 2012
102		- Capital Appropriation
103		- Animal Resources Authority
104		- Bunbury Water Corporation.....
105		- Department of Communities.....
106		- Department of Justice
107		- Forest Products Commission
108		- Electricity Generation and Retail Corporation (Synergy).....
109		- Electricity Networks Corporation (Western Power)
110		- Kimberley Ports Authority.....
111		- Metropolitan Redevelopment Authority (DevelopmentWA)
112		- Pilbara Ports Authority
113		- Provision for Aluminium Composite Panel Cladding
114		- Royalties for Regions.....
115		- WA Health
116		- Western Australian Land Authority (DevelopmentWA).....
117		- Western Australia Police Force
		- Mid West Ports Authority.....
		- Department of Education
		- Regional Power Corporation (Horizon Power)
		- Southern Ports Authority.....
		- Water Corporation of Western Australia
118		- Climate Action Fund.....
119		- Digital Capability Fund.....
120		- Remote Communities Fund.....
		- Debt Reduction Account
		- Social Housing Investment Fund.....
		- Softwood Plantation Expansion Fund.....
		- New Women and Babies Hospital 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
	41	- Net amount appropriated to deliver services.....
	121	- Capital Appropriation
		- Salaries and Allowances Act 1975
		Total

2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual ^(a)	2022-23 Budget Year	2023-24 Outyear	2024-25 Outyear	2025-26 Outyear
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
17,375	18,907	18,896	19,967	20,462	22,303	20,977
17,160	18,674	18,674	19,723	20,216	22,052	20,721
215	233	222	244	246	251	256
9,824	11,414	11,401	9,573	9,808	13,389	10,417
9,539	11,140	11,140	9,287	9,519	13,094	10,117
285	274	261	286	289	295	300
406,654	440,919	453,593	410,842	408,682	413,054	408,860
158,874	152,895	150,328	142,264	134,262	126,593	119,210
157,356	151,437	148,906	140,905	133,000	125,405	118,098
1,518	1,458	1,422	1,359	1,262	1,188	1,112
189,412	288,024	303,265	268,578	274,420	286,461	289,650
184,294	282,768	298,076	263,738	269,907	282,172	285,602
4,777	4,638	4,949	4,649	4,320	4,093	3,849
341	618	240	191	193	196	199
58,367	-	-	-	-	-	-
23,421	23,949	23,949	24,497	25,057	25,520	25,992
33,412	24,300	24,300	26,550	29,196	30,072	27,762
1,448	2,000	828	1,000	1,000	1,000	1,000
629,762	578,000	582,000	589,000	623,000	618,000	595,000
82,900	101,400	101,400	70,900	63,300	64,300	65,700
69	67	61	55	56	58	58
336	6,130	630	5,500	-	-	-
11,900	-	10,170	11,050	-	-	-
-	-	-	11,700	14,700	-	-
713	-	-	200	3,000	3,000	1,300
-	-	14,263	11,034	-	-	-
-	170,202	155,701	33,301	10,000	1,000	-
133,574	170,146	176,489	93,759	96,740	99,141	93,634
4,000	3,500	3,500	5,500	29,500	18,500	-
211,539	1,600	1,600	2,420	-	-	-
4,117	50,041	49,599	41,459	46,391	26,690	27,889
-	-	-	11,440	24,880	36,680	27,827
192,879	226,312	190,727	298,840	308,431	141,168	155,317
22,610	26,960	84,905	73,829	58,870	131,216	91,447
15,000	40,500	36,500	29,953	4,000	-	-
-	-	-	3,622	25,940	881	-
-	-	3,000	-	-	3,745	9,662
13,400	-	-	-	-	-	-
-	24,016	24,016	-	2,404	-	-
640	-	-	-	-	-	-
-	-	22,910	-	-	-	-
-	168,000	168,000	500,000	-	-	-
-	500,000	500,000	400,000	-	-	-
-	-	-	350,000	-	-	-
1,546,593	2,115,221	2,115,221	-	-	-	-
-	750,000	750,000	-	-	-	-
-	350,000	350,000	-	-	-	-
-	1,787,000	1,787,000	-	-	-	-
6,000	-	7,181	-	-	-	-
-	587,480	588,752	1,200,000	-	-	-
1,101	1,108	1,108	1,120	1,127	1,137	1,137
6,819,916	11,378,424	11,376,026	8,280,673	4,867,912	4,628,977	4,391,709
10,321	10,687	10,687	11,418	11,380	11,521	11,562
348	347	347	347	347	300	300
811	813	813	815	817	819	819
11,480	11,847	11,847	12,580	12,544	12,640	12,681

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 3 - FINANCIAL ADMINISTRATION - continued		
1	13	Finance 42 - Net amount appropriated to deliver services..... 43 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments 122 - Capital Appropriation - First Home Owners 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 44 - Net amount appropriated to deliver services..... 45 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments 123 - Capital Appropriation - Salaries and Allowances Act 1975 Total
1	15	Primary Industries and Regional Development 46 - Net amount appropriated to deliver services..... 47 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments 124 - Capital Appropriation - Biosecurity and Agriculture Management Act 2007..... - Salaries and Allowances Act 1975 Total
1	16	Mines, Industry Regulation and Safety 48 - Net amount appropriated to deliver services..... 49 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments 125 - Capital Appropriation - Salaries and Allowances Act 1975 Total
1	17	Small Business Development Corporation 50 - Net amount appropriated to deliver services..... 126 - Capital Appropriation - Salaries and Allowances Act 1975 Total
1	18	Rural Business Development Corporation 51 - Net amount appropriated to deliver services..... Total
1	19	Economic Regulation Authority 52 - Net amount appropriated to deliver services..... Total
1	20	Infrastructure WA 53 - Net amount appropriated to deliver services..... - Salaries and Allowances Act 1975 Total TOTAL - PART 4.....

2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual ^(a)	2022-23 Budget Year	2023-24 Outyear	2024-25 Outyear	2025-26 Outyear
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
219,458	225,976	308,176	223,688	200,051	202,191	202,108
554,066	1,008,355	865,392	343,737	231,559	247,958	261,822
7,711	6,181	8,072	9,271	16,702	2,140	-
95,718	95,385	89,761	37,517	51,355	72,964	83,620
-	446	305	463	250	22	-
1,601	1,607	1,607	1,612	1,617	1,622	1,622
878,554	1,337,950	1,273,313	616,288	501,534	526,897	549,172
7,709,950	12,728,221	12,661,186	8,909,541	5,381,990	5,168,514	4,953,562
340,938	248,494	277,758	453,515	209,158	182,485	175,707
23,489	24,768	24,768	21,816	22,102	10,410	10,410
3,485	1,646	1,646	3,696	3,697	3,697	3,697
1,508	1,520	1,520	1,533	1,538	1,543	1,543
369,420	276,428	305,692	480,560	236,495	198,135	191,357
227,829	236,800	236,030	240,641	215,469	196,516	183,470
1,550	1,550	1,550	1,550	1,550	1,550	1,550
11,881	40,582	33,813	28,066	14,200	5,459	4,459
3,042	3,333	2,788	2,569	2,646	2,726	2,807
3,182	3,198	3,198	3,210	3,222	3,235	3,235
247,484	285,463	277,379	276,036	237,087	209,486	195,521
176,574	158,458	150,181	177,037	182,070	173,505	170,453
134,353	126,662	94,246	49,243	20,196	16,142	14,799
3,530	6,608	6,608	1,588	1,615	1,601	1,601
1,775	1,783	1,783	1,789	1,795	1,801	1,801
316,232	293,511	252,818	229,657	205,676	193,049	188,654
14,962	16,483	17,298	15,259	14,136	14,305	14,373
73	72	72	73	73	73	73
260	261	261	262	263	264	264
15,295	16,816	17,631	15,594	14,472	14,642	14,710
233	236	318	315	315	314	314
233	236	318	315	315	314	314
1,988	1,639	1,639	1,657	1,675	1,694	1,698
1,988	1,639	1,639	1,657	1,675	1,694	1,698
4,804	4,827	4,827	4,877	4,824	4,872	4,900
367	368	368	369	370	371	371
5,171	5,195	5,195	5,246	5,194	5,243	5,271
955,823	879,288	860,672	1,009,065	700,914	622,563	597,525

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 5 - HEALTH		
1	21	WA Health 54 - Net amount appropriated to deliver services..... 127 - Capital Appropriation - Lotteries Commission Act 1990..... - Salaries and Allowances Act 1975 Total
1	22	Mental Health Commission 55 - Net amount appropriated to deliver services..... 56 - Mental Health Advocacy Service..... 57 - Mental Health Tribunal..... 58 - Office of the Chief Psychiatrist 128 - Capital Appropriation - Salaries and Allowances Act 1975 Total
1	23	Health and Disability Services Complaints Office 59 - Net amount appropriated to deliver services..... 129 - Capital Appropriation - Salaries and Allowances Act 1975 Total
TOTAL - PART 5.....		
PART 6 - EDUCATION AND TRAINING		
1	24	Education 60 - Net amount appropriated to deliver services..... 61 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments 130 - Capital Appropriation - Salaries and Allowances Act 1975 Total
1	25	Training and Workforce Development 62 - Net amount appropriated to deliver services..... 131 - Capital Appropriation - Salaries and Allowances Act 1975 Total
TOTAL - PART 6.....		
PART 7 - COMMUNITY SAFETY		
2	26	Western Australia Police Force 63 - Net amount appropriated to deliver services..... 132 - Capital Appropriation - Salaries and Allowances Act 1975 Total
2	27	Justice 64 - Net amount appropriated to deliver services..... 133 - 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 - State Administrative Tribunal Act 2004..... Total
2	28	State Solicitor's Office 65 - Net amount appropriated to deliver services..... 134 - Capital Appropriation - Salaries and Allowances Act 1975 - Solicitor General Act 1969 - Suitors' Fund Act 1964..... Total

2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual ^(a)	2022-23 Budget Year	2023-24 Outyear	2024-25 Outyear	2025-26 Outyear
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
5,464,907	5,580,807	6,303,306	5,951,007	5,706,133	5,902,289	6,094,715
250,666	257,894	317,255	308,640	252,271	107,848	52,523
144,500	135,699	159,398	142,331	144,732	151,841	156,358
716	1,182	1,182	1,185	1,188	1,191	1,190
5,860,789	5,975,582	6,781,141	6,403,163	6,104,324	6,163,169	6,304,786
721,687	819,059	821,359	938,899	947,630	983,492	1,035,526
2,858	3,703	3,703	3,696	3,855	4,028	4,124
2,740	3,577	3,577	3,700	3,834	3,969	4,064
3,272	3,974	3,974	4,122	4,288	4,460	4,565
4,103	7,608	666	18,443	20,131	1,549	67
809	811	811	813	814	815	815
735,469	838,732	834,090	969,673	980,552	998,313	1,049,161
2,648	2,735	2,746	3,684	3,551	3,472	3,487
5	4	-	4	4	4	4
236	238	238	240	242	243	243
2,889	2,977	2,984	3,928	3,797	3,719	3,734
6,599,147	6,817,291	7,618,215	7,376,764	7,088,673	7,165,201	7,357,681
4,303,721	4,266,699	4,373,526	4,429,157	4,582,519	4,704,102	4,774,201
460,764	447,626	452,329	442,304	431,381	438,597	438,597
306,421	351,752	357,345	506,502	433,530	301,217	170,384
1,666	1,807	1,807	1,819	1,831	1,844	1,856
5,072,572	5,067,884	5,185,007	5,379,782	5,449,261	5,445,760	5,385,038
418,356	415,122	415,101	457,786	479,254	489,963	488,973
10,467	43,730	43,578	64,415	68,876	25,902	3,001
1,815	1,825	1,825	1,835	1,845	1,855	1,855
430,638	460,677	460,504	524,036	549,975	517,720	493,829
5,503,210	5,528,561	5,645,511	5,903,818	5,999,236	5,963,480	5,878,867
1,467,156	1,478,405	1,526,277	1,566,181	1,570,715	1,592,348	1,604,192
111,551	64,367	78,002	73,228	106,959	83,621	42,574
4,622	4,640	4,640	4,661	4,682	4,701	4,701
1,583,329	1,547,412	1,608,919	1,644,070	1,682,356	1,680,670	1,651,467
1,331,828	1,355,704	1,346,480	1,381,694	1,296,404	1,335,536	1,368,373
79,570	95,171	96,151	92,871	83,543	46,978	39,082
430	406	406	407	408	413	413
68,548	31,817	90,000	41,738	41,738	41,738	41,738
13,858	14,580	14,580	15,673	16,964	18,319	19,384
10,909	11,962	11,962	12,700	13,619	14,614	15,420
32,077	33,480	33,656	35,699	38,186	40,842	42,312
5,313	6,168	6,168	6,689	7,211	7,727	7,727
1,542,533	1,549,288	1,599,403	1,587,471	1,498,073	1,506,167	1,534,449
39,299	38,715	41,158	45,222	37,138	37,874	37,950
132	135	110	148	151	153	155
3,340	3,388	3,388	4,411	4,462	4,515	4,570
555	595	595	596	597	604	604
31	31	31	31	31	31	31
43,357	42,864	45,282	50,408	42,379	43,177	43,310

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 7 - COMMUNITY SAFETY - continued		
2	29	Fire and Emergency Services 66 - Net amount appropriated to deliver services..... 67 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments 135 - Capital Appropriation - Salaries and Allowances Act 1975 Total
2	30	Office of the Director of Public Prosecutions 68 - Net amount appropriated to deliver services..... 136 - Capital Appropriation - Salaries and Allowances Act 1975 Total
2	31	Corruption and Crime Commission 69 - Net amount appropriated to deliver services..... 137 - Capital Appropriation - Corruption and Crime Commission Act 2003..... Total
2	32	Chemistry Centre (WA) 70 - Net amount appropriated to deliver services..... 138 - Capital Appropriation - Salaries and Allowances Act 1975 Total
2	33	Office of the Inspector of Custodial Services 71 - Net amount appropriated to deliver services..... - Capital Appropriation - Salaries and Allowances Act 1975 Total
2	34	Parliamentary Inspector of the Corruption and Crime Commission 72 - Net amount appropriated to deliver services..... - Corruption, Crime and Misconduct Act 2003 Total
TOTAL - PART 7		
PART 8 - COMMUNITY SERVICES		
2	35	Communities 73 - Net amount appropriated to deliver services..... 139 - Capital Appropriation - Salaries and Allowances Act 1975 Total
2	36	Local Government, Sport and Cultural Industries 74 - Net amount appropriated to deliver services..... 75 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments 76 - Art Gallery of Western Australia 77 - Contribution to Community Sporting and Recreation Facilities Fund 78 - Library Board of Western Australia 79 - Perth Theatre Trust..... 80 - Western Australian Museum 140 - Capital Appropriation 141 - Art Gallery of Western Australia 142 - Western Australian Museum - Lotteries Commission Act 1990..... - Salaries and Allowances Act 1975 Total
2	37	Western Australian Sports Centre Trust 81 - Net amount appropriated to deliver services..... 143 - Capital Appropriation Total
TOTAL - PART 8		

2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual ^(a)	2022-23 Budget Year	2023-24 Outyear	2024-25 Outyear	2025-26 Outyear
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
94,266	53,806	62,978	58,585	44,756	44,086	37,318
85,000	166,960	176,960	96,900	60,700	45,000	45,000
2,540	6,850	7,266	1,833	1,620	10,920	20
1,041	1,045	1,045	1,048	1,050	1,053	1,053
182,847	228,661	248,249	158,366	108,126	101,059	83,391
39,575	42,785	45,199	46,442	48,956	53,022	53,926
-	768	768	286	146	146	146
3,763	3,325	4,125	4,145	4,178	4,206	4,211
43,338	46,878	50,092	50,873	53,280	57,374	58,283
26,882	27,351	27,351	30,190	27,827	28,131	28,207
243	219	219	695	249	208	207
502	503	503	504	505	506	506
27,627	28,073	28,073	31,389	28,581	28,845	28,920
6,788	6,771	6,771	6,938	6,974	7,005	7,036
2,500	2,500	2,500	2,500	2,500	2,500	2,500
251	252	252	253	254	255	255
9,539	9,523	9,523	9,691	9,728	9,760	9,791
3,275	3,353	3,353	3,426	3,399	3,437	3,449
227	236	236	-	-	-	-
247	249	249	250	251	252	252
3,749	3,838	3,838	3,676	3,650	3,689	3,701
480	488	488	495	504	506	477
179	180	180	181	182	183	183
659	668	668	676	686	689	660
3,436,978	3,457,205	3,594,047	3,536,620	3,426,859	3,431,430	3,413,972
1,866,948	1,955,111	2,134,280	2,089,883	2,079,340	2,083,995	2,157,806
182,129	165,962	107,813	281,006	174,123	100,715	85,111
492	493	493	494	494	494	494
2,049,569	2,121,566	2,242,586	2,371,383	2,253,957	2,185,204	2,243,411
277,052	187,633	159,542	269,745	139,154	128,680	132,081
64,540	84,555	88,043	43,174	43,855	45,834	47,098
8,497	8,458	8,600	8,641	8,569	8,712	8,756
18,000	13,000	13,000	12,000	12,000	12,000	12,000
28,736	27,931	28,046	27,937	28,282	28,024	28,168
12,760	9,504	9,876	10,772	11,504	12,021	12,102
37,306	36,544	36,544	37,101	36,128	39,983	35,366
30,490	22,981	21,095	61,885	100,578	58,319	319
1,718	518	2,618	218	218	218	218
-	-	-	2,000	-	-	-
38,014	33,924	40,888	35,582	36,182	37,960	39,090
634	636	636	641	643	648	648
517,747	425,684	408,888	509,696	417,113	372,399	315,846
112,453	102,204	119,651	89,538	77,242	76,823	77,472
25,753	28,906	29,843	34,281	26,196	23,823	23,936
138,206	131,110	149,494	123,819	103,438	100,646	101,408
2,705,522	2,678,360	2,800,968	3,004,898	2,774,508	2,658,249	2,660,665

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 9 - TRANSPORT		
2	38	Transport
		82 - Net amount appropriated to deliver services.....
		83 - Western Australian Coastal Shipping Commission.....
		144 - Capital Appropriation
		- Salaries and Allowances Act 1975
		Total
2	39	Commissioner of Main Roads
		84 - Net amount appropriated to deliver services.....
		145 - Capital Appropriation
		- Road Traffic (Administration) Act 2008
		- Salaries and Allowances Act 1975
		- Road Traffic (Administration) Act 2008
		Total
2	40	Public Transport Authority of Western Australia
		146 - Capital Appropriation
		147 - Capital Appropriation METRONET Projects Under Development.....
		- Salaries and Allowances Act 1975
		Total
TOTAL - PART 9.....		
PART 10 - ENVIRONMENT		
2	41	Water and Environmental Regulation
		85 - Net amount appropriated to deliver services.....
		148 - Capital Appropriation
		- Salaries and Allowances Act 1975
		Total
2	42	Biodiversity, Conservation and Attractions
		86 - Net amount appropriated to deliver services.....
		149 - Capital Appropriation
		- Salaries and Allowances Act 1975
		Total
TOTAL - PART 10.....		
PART 11 - PLANNING AND LAND USE		
2	43	Planning, Lands and Heritage
		87 - Net amount appropriated to deliver services.....
		150 - Capital Appropriation
		- Salaries and Allowances Act 1975
		Total
2	44	Western Australian Planning Commission
		88 - Net amount appropriated to deliver services.....
		151 - Capital Appropriation
		- Metropolitan Region Improvement Tax Act 1959
		Total
2	45	Western Australian Land Information Authority
		89 - Net amount appropriated to deliver services.....
		152 - Capital Appropriation
		- Salaries and Allowances Act 1975
		- Transfer of Land Act 1893.....
		Total

2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual ^(a)	2022-23 Budget Year	2023-24 Outyear	2024-25 Outyear	2025-26 Outyear
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
107,123	87,505	86,557	123,893	102,058	75,240	54,439
100	100	100	100	100	100	100
32,763	426,020	425,904	39,818	41,735	41,600	21,823
894	896	896	899	901	903	903
140,880	514,521	513,457	164,710	144,794	117,843	77,265
368,402	404,042	414,846	444,704	436,886	469,134	458,106
72,400	107,923	138,987	78,053	107,518	222,405	140,201
699,729	806,660	835,973	771,717	796,679	894,110	1,046,314
425	426	426	427	428	429	429
357,757	291,028	291,028	405,010	440,014	403,909	316,090
1,498,713	1,610,079	1,681,260	1,699,911	1,781,525	1,989,987	1,961,140
457,234	591,261	690,744	1,542,968	1,869,852	1,038,679	315,551
150,862	66,637	15,000	20,000	67,000	144,250	258,550
359	360	360	361	362	362	362
608,455	658,258	706,104	1,563,329	1,937,214	1,183,291	574,463
2,248,048	2,782,858	2,900,821	3,427,950	3,863,533	3,291,121	2,612,868
104,076	117,781	105,212	125,414	113,034	102,009	96,007
7,855	11,791	11,443	14,277	8,369	6,923	6,848
402	402	402	403	404	405	405
112,333	129,974	117,057	140,094	121,807	109,337	103,260
271,765	285,196	274,629	300,507	288,996	276,941	272,842
31,157	53,212	45,836	84,150	58,632	69,269	24,771
625	593	593	595	597	599	599
303,547	339,001	321,058	385,252	348,225	346,809	298,212
415,880	468,975	438,115	525,346	470,032	456,146	401,472
114,559	105,455	108,724	121,810	115,618	100,092	98,024
7,852	2,373	2,373	5,923	3,943	3,908	3,794
401	404	404	407	410	414	416
122,812	108,232	111,501	128,140	119,971	104,414	102,234
5,850	25,259	25,259	11,690	10,577	10,222	8,132
5,400	5,400	5,400	5,400	5,400	5,400	5,400
84,744	83,897	83,897	88,098	88,028	88,728	89,435
95,994	114,556	114,556	105,188	104,005	104,350	102,967
32,186	39,475	40,220	36,602	36,183	60,258	53,158
2,888	8,420	4,028	958	1,467	1,467	2,475
337	338	338	339	340	341	341
575	-	-	-	-	-	-
35,986	48,233	44,586	37,899	37,990	62,066	55,974

CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
		PART 11 - PLANNING AND LAND USE- continued
2	46	90 Heritage Council of Western Australia
		- Net amount appropriated to deliver services.....
		Total
2	47	91 National Trust of Australia (WA)
		- Net amount appropriated to deliver services.....
	153	- 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 2021-2022. Some aggregates may be adjusted for annual report information finalised after agency Budget Statements were prepared.

2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual ^(a)	2022-23 Budget Year	2023-24 Outyear	2024-25 Outyear	2025-26 Outyear
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1,377	1,606	1,606	1,557	1,540	1,555	1,571
1,377	1,606	1,606	1,557	1,540	1,555	1,571
3,457	3,184	3,184	3,185	3,218	3,262	3,278
435	435	435	435	435	435	435
3,892	3,619	3,619	3,620	3,653	3,697	3,713
260,061	276,246	275,868	276,404	267,159	276,082	266,459
30,250,110	36,003,988	37,199,966	34,362,780	30,363,589	29,437,761	28,546,176
23,428,755	23,808,778	24,735,756	25,158,781	23,319,701	23,608,921	23,825,541
3,966,700	8,774,527	8,906,771	5,170,419	4,099,312	2,776,133	1,619,488
2,490,898	2,542,175	2,670,478	2,428,570	2,504,562	2,648,798	2,785,057
357,757	291,028	291,028	405,010	440,014	403,909	316,090
6,000	587,480	595,933	1,200,000	-	-	-
2,854,655	3,420,683	3,557,439	4,033,580	2,944,576	3,052,707	3,101,147
30,250,110	36,003,988	37,199,966	34,362,780	30,363,589	29,437,761	28,546,176

CHAPTER 2

NET APPROPRIATION DETERMINATIONS

NET APPROPRIATION DETERMINATIONS

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
PART 1 - PARLIAMENT							
Legislative Council.....	159	130	130	130	130	130	130
Legislative Assembly	110	115	115	115	115	115	115
Parliamentary Services.....	565	565	565	565	565	565	565
Parliamentary Commissioner for Administrative Investigations	2,806	2,967	2,967	2,991	3,016	3,037	3,037
TOTAL - PART 1.....	3,640	3,777	3,777	3,801	3,826	3,847	3,847
PART 2 - GOVERNMENT ADMINISTRATION							
Premier and Cabinet.....	12,267	9,930	20,012	9,234	9,194	9,161	8,956
Public Sector Commission	1,162	1,327	1,327	1,782	1,390	1,335	1,404
Governor's Establishment.....	243	63	63	63	190	190	190
Western Australian Electoral Commission	1,533	6,320	6,320	600	6,320	885	5,906
Salaries and Allowances Tribunal	10	60	60	60	60	60	60
Commissioner for Children and Young People	400	91	88	88	88	88	88
Office of the Information Commissioner.....	63	52	52	52	52	52	52
Registrar, Western Australian Industrial Relations Commission	784	583	583	583	583	583	583
TOTAL - PART 2.....	16,462	18,426	28,505	12,462	17,877	12,354	17,239
PART 3 - FINANCIAL ADMINISTRATION							
Treasury	1,451	3,390	3,129	3,688	3,149	2,638	2,638
Office of the Auditor General	27,197	27,716	30,216	31,848	32,306	33,180	33,651
Finance.....	1,277,343	1,460,978	1,583,404	1,612,860	1,563,078	1,284,161	1,158,161
TOTAL - PART 3.....	1,305,991	1,492,084	1,616,749	1,648,396	1,598,533	1,319,979	1,194,450
PART 4 - JOBS AND ECONOMIC DEVELOPMENT							
Jobs, Tourism, Science and Innovation	13,570	15,088	17,910	10,733	10,783	10,083	10,083
Primary Industries and Regional Development	91,858	85,085	96,619	96,450	75,386	69,775	69,972
Mines, Industry Regulation and Safety	98,529	113,397	114,626	115,620	113,592	116,242	116,742
TOTAL - PART 4.....	203,957	213,570	229,155	222,803	199,761	196,100	196,797
PART 5 - HEALTH							
WA Health	2,732,873	2,792,527	3,500,153	2,841,317	2,928,889	3,050,608	3,203,914
Mental Health Commission	258,682	264,730	267,802	280,406	282,594	292,763	292,811
TOTAL - PART 5.....	2,991,555	3,057,257	3,767,955	3,121,723	3,211,483	3,343,371	3,496,725
PART 6 - EDUCATION AND TRAINING							
Education.....	1,404,663	1,548,812	1,608,424	1,636,096	1,719,921	1,777,798	1,823,180
Training and Workforce Development.....	310,448	228,765	292,460	207,781	214,805	224,673	231,147
TOTAL - PART 6.....	1,715,111	1,777,577	1,900,884	1,843,877	1,934,726	2,002,471	2,054,327

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
PART 7 - COMMUNITY SAFETY							
Western Australia Police Force.....	111,346	109,628	120,299	115,478	112,613	110,644	111,210
Justice	277,997	278,384	287,078	288,323	303,146	307,463	310,222
State Solicitor's Office.....	6,306	7,697	7,697	6,415	7,697	7,697	7,697
Fire and Emergency Services.....	53,965	38,927	68,734	68,451	31,911	27,407	27,407
Office of the Director of Public Prosecutions.....	8,518	6,184	6,184	7,235	7,247	7,260	7,273
Office of the Inspector of Custodial Services	110	47	47	47	47	47	47
Parliamentary Inspector of the Corruption and Crime Commission	4	16	16	16	16	16	16
TOTAL - PART 7.....	458,246	440,883	490,055	485,965	462,677	460,534	463,872
PART 8 - COMMUNITY SERVICES							
Communities.....	142,205	142,600	139,262	133,485	114,512	102,020	102,355
Local Government, Sport and Cultural Industries	54,068	62,428	83,224	87,784	83,000	66,496	67,087
TOTAL - PART 8.....	196,273	205,028	222,486	221,269	197,512	168,516	169,442
PART 9 - TRANSPORT							
Transport.....	405,842	439,910	458,463	542,541	488,010	500,551	451,697
TOTAL - PART 9.....	405,842	439,910	458,463	542,541	488,010	500,551	451,697
PART 10 - ENVIRONMENT							
Water and Environmental Regulation	124,763	163,789	170,585	163,308	151,643	149,632	147,470
Biodiversity, Conservation and Attractions.....	99,151	89,264	89,164	88,626	88,599	88,669	88,669
TOTAL - PART 10.....	223,914	253,053	259,749	251,934	240,242	238,301	236,139
PART 11 - PLANNING AND LAND USE							
Planning, Lands and Heritage.....	65,593	75,655	74,346	78,730	70,820	70,388	68,298
TOTAL - PART 11.....	65,593	75,655	74,346	78,730	70,820	70,388	68,298
GRAND TOTAL.....	7,586,584	7,977,220	9,052,124	8,433,501	8,425,467	8,316,412	8,352,833

CHAPTER 3

AGENCY INFORMATION IN SUPPORT OF THE ESTIMATES

Part 1 – 6

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	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Legislative Council		
– Total Cost of Services	20,787	20,912
Legislative Assembly		
– Total Cost of Services	28,877	29,265
Parliamentary Services		
– Total Cost of Services	19,046	19,568
– Asset Investment Program	2,832	1,500
Parliamentary Commissioner for Administrative Investigations		
– Total Cost of Services	11,444	13,394
– Asset Investment Program	231	458

Division 1 **Parliament**

Part 1 **Parliament**

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Legislative Council							
Item 1 Net amount appropriated to deliver services	6,568	6,176	6,176	6,301	6,208	6,256	6,161
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	14,334	13,942	13,942	13,551	13,597	13,642	13,642
Total appropriations provided to deliver services	20,902	20,118	20,118	19,852	19,805	19,898	19,803
Legislative Assembly							
Item 2 Net amount appropriated to deliver services	5,996	5,979	5,979	6,270	6,174	6,218	6,325
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	22,690	22,215	22,215	21,686	21,758	21,828	21,828
Total appropriations provided to deliver services	28,686	28,194	28,194	27,956	27,932	28,046	28,153
Parliamentary Services							
Item 3 Net amount appropriated to deliver services	18,142	18,107	18,619	19,128	18,956	18,984	19,034
Total appropriations provided to deliver services	18,142	18,107	18,619	19,128	18,956	18,984	19,034
CAPITAL							
Legislative Council							
Item 92 Capital Appropriation	19	19	19	19	50	50	50
Legislative Assembly							
Item 93 Capital Appropriation	18	18	18	18	18	18	18
Parliamentary Services							
Item 94 Capital Appropriation	1,016	1,516	1,516	1,516	1,517	1,517	1,517
Total Capital Appropriation	1,053	1,553	1,553	1,553	1,585	1,585	1,585
GRAND TOTAL	68,783	67,972	68,484	68,489	68,278	68,513	68,575

Division 1 **Legislative Council**

Part 1 **Parliament**

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 1 Net amount appropriated to deliver services	6,568	6,176	6,176	6,301	6,208	6,256	6,161
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	14,334	13,942	13,942	13,551	13,597	13,642	13,642
Total appropriations provided to deliver services.....	20,902	20,118	20,118	19,852	19,805	19,898	19,803
CAPITAL							
Item 92 Capital Appropriation	19	19	19	19	50	50	50
TOTAL APPROPRIATIONS	20,921	20,137	20,137	19,871	19,855	19,948	19,853
EXPENSES							
Total Cost of Services	20,633	20,787	20,787	20,912	20,865	20,958	20,863
Net Cost of Services ^(a)	20,631	20,787	20,787	20,912	20,865	20,958	20,863
CASH ASSETS ^(b)	4,967	3,085	4,359	4,359	4,359	4,359	4,359

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department'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 the Department's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
2022-23 Streamlined Budget Process Incentive Funding	-	123	-	-	-

Resource Agreement

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

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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Support the Chamber Operations of the Legislative Council	1,801	2,005	2,005	1,987	2,020	2,050	2,037
2. Support the Committees of the Legislative Council	3,636	4,085	4,085	4,227	4,101	4,162	4,136
3. Other Services ^(a)	848	1,149	1,149	1,149	1,149	1,149	1,048
4. Salaries and Allowances Act 1975	14,348	13,548	13,548	13,549	13,595	13,597	13,642
Total Cost of Services	20,633	20,787	20,787	20,912	20,865	20,958	20,863

(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)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: The Legislative Council Members' requirements are met:					
Average Member rating for procedural advice - House ^(b)	91%	85%	85%	85%	
Average Member rating for procedural advice - Committees ^(b)	91%	85%	85%	85%	
Average Member rating for administrative support ^(b)	89%	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)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	1,801	2,005	2,005	1,987	
Less Income	2	nil	nil	nil	
Net Cost of Service	1,799	2,005	2,005	1,987	
Employees (Full-Time Equivalents)	11	11	11	11	
Efficiency Indicators					
Average cost per Legislative Council Member per sitting ^(b)	\$981	\$844	\$844	\$800	

(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 2020-21, the Legislative Council sat for 51 days. The 2021-22 Budget and 2021-22 Estimated Actual is 66 days. In 2022-23, the House is expected to sit for 69 days. There are 36 Members of the Legislative Council.

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

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	3,636	4,085	4,085	4,227	
Less Income	nil	nil	nil	nil	
Net Cost of Service	3,636	4,085	4,085	4,227	
Employees (Full-Time Equivalents)	18	21	21	21	
Efficiency Indicators					
Average cost of providing procedural and administrative support to each committee ^(b)	\$364	\$409	\$409	\$528	

(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 10 committees in 2020-21 Actual, 2021-22 Budget and 2021-22 Estimated Actual, and eight committees in the 2022-23 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)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	18,303	17,694	17,694	17,751	17,853	17,939	17,939
Grants and subsidies ^(c)	-	101	101	101	101	101	-
Supplies and services	1,793	2,335	2,335	2,315	2,167	2,174	2,180
Accommodation	430	549	549	635	634	634	634
Depreciation and amortisation	30	17	17	17	17	17	17
Finance and interest costs	1	1	1	2	2	2	2
Other expenses	76	90	90	91	91	91	91
TOTAL COST OF SERVICES	20,633	20,787	20,787	20,912	20,865	20,958	20,863
Income							
Other revenue	2	-	-	-	-	-	-
Total Income	2	-	-	-	-	-	-
NET COST OF SERVICES	20,631	20,787	20,787	20,912	20,865	20,958	20,863
INCOME FROM GOVERNMENT							
Service appropriations	20,902	20,118	20,118	19,852	19,805	19,898	19,803
Resources received free of charge	856	1,060	1,060	1,060	1,060	1,060	1,060
TOTAL INCOME FROM GOVERNMENT	21,758	21,178	21,178	20,912	20,865	20,958	20,863
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,127	391	391	-	-	-	-

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 29, 32 and 32 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Commonwealth Parliamentary Association Grant ^(a)	-	101	101	101	101	101	-
TOTAL	-	101	101	101	101	101	-

(a) Assistance with administration of the CPA Western Australia branch transfers between the Legislative Council and the Legislative Assembly with each Parliament. The grant funding provided by Government to support the CPA is currently administered by the Legislative Council from 2021-22 to 2024-25.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	4,896	2,995	4,270	4,252	4,252	4,252	4,252
Receivables	67	16	67	67	67	67	67
Other.....	2	3	2	2	2	2	2
Total current assets	4,965	3,014	4,339	4,321	4,321	4,321	4,321
NON-CURRENT ASSETS							
Holding Account receivables	206	223	223	240	257	274	291
Property, plant and equipment.....	119	140	128	137	120	120	120
Restricted cash	71	90	89	107	107	107	107
Total non-current assets	396	453	440	484	484	501	518
TOTAL ASSETS	5,361	3,467	4,779	4,805	4,805	4,822	4,839
CURRENT LIABILITIES							
Employee provisions	1,902	919	903	903	903	903	903
Payables	121	171	121	121	121	121	121
Borrowings and leases	12	9	12	12	12	12	12
Other.....	117	30	29	-	-	-	-
Total current liabilities	2,152	1,129	1,065	1,036	1,036	1,036	1,036
NON-CURRENT LIABILITIES							
Employee provisions	124	154	124	124	124	124	124
Borrowings and leases	8	18	16	24	7	7	7
Other.....	29	-	-	-	-	-	-
Total non-current liabilities	161	172	140	148	131	131	131
TOTAL LIABILITIES.....	2,313	1,301	1,205	1,184	1,167	1,167	1,167
EQUITY							
Contributed equity	(1,342)	(1,324)	(1,324)	(1,307)	(1,290)	(1,273)	(1,256)
Accumulated surplus/(deficit).....	4,351	3,458	4,859	4,889	4,889	4,889	4,889
Reserves.....	39	32	39	39	39	39	39
Total equity	3,048	2,166	3,574	3,621	3,638	3,655	3,672
TOTAL LIABILITIES AND EQUITY	5,361	3,467	4,779	4,805	4,805	4,822	4,839

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	20,884	20,101	20,101	19,835	19,788	19,881	19,786
Capital appropriation	19	19	19	19	50	50	50
Net cash provided by Government	20,903	20,120	20,120	19,854	19,838	19,931	19,836
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(17,350)	(18,693)	(18,693)	(17,751)	(17,853)	(17,939)	(17,939)
Grants and subsidies.....	-	(101)	(101)	(101)	(101)	(101)	-
Supplies and services	(1,031)	(1,164)	(1,164)	(1,231)	(1,113)	(1,120)	(1,126)
Accommodation	(547)	(654)	(654)	(653)	(622)	(622)	(622)
GST payments	(160)	(130)	(130)	(130)	(130)	(130)	(130)
Finance and interest costs.....	(1)	(1)	(1)	(2)	(2)	(2)	(2)
Other payments.....	(79)	(96)	(96)	(97)	(97)	(97)	(97)
Receipts ^(b)							
GST receipts	157	130	130	130	130	130	130
Other receipts	2	-	-	-	-	-	-
Net cash from operating activities	(19,009)	(20,709)	(20,709)	(19,835)	(19,788)	(19,881)	(19,786)
CASHFLOWS FROM INVESTING ACTIVITIES							
Proceeds from sale of non-current assets.....	6	-	-	-	-	-	-
Net cash from investing activities.....	6	-	-	-	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(18)	(19)	(19)	(19)	(50)	(50)	(50)
Net cash from financing activities.....	(18)	(19)	(19)	(19)	(50)	(50)	(50)
NET INCREASE/(DECREASE) IN CASH HELD	1,882	(608)	(608)	-	-	-	-
Cash assets at the beginning of the reporting period	3,085	3,693	4,967	4,359	4,359	4,359	4,359
Cash assets at the end of the reporting period	4,967	3,085	4,359	4,359	4,359	4,359	4,359

(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 ^(a)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
GST Receipts							
GST Input Credits	145	130	130	130	130	130	130
GST Receipts on Sales	12	-	-	-	-	-	-
Other Receipts							
Other Receipts	2	-	-	-	-	-	-
TOTAL	159	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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 2 Net amount appropriated to deliver services	5,996	5,979	5,979	6,270	6,174	6,218	6,325
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	22,690	22,215	22,215	21,686	21,758	21,828	21,828
Total appropriations provided to deliver services.....	28,686	28,194	28,194	27,956	27,932	28,046	28,153
CAPITAL							
Item 93 Capital Appropriation	18	18	18	18	18	18	18
TOTAL APPROPRIATIONS	28,704	28,212	28,212	27,974	27,950	28,064	28,171
EXPENSES							
Total Cost of Services	29,018	28,877	28,877	29,265	29,241	29,355	29,462
Net Cost of Services ^(a)	29,016	28,877	28,877	29,265	29,241	29,355	29,462
CASH ASSETS ^(b)	6,970	4,790	6,085	6,085	6,085	6,085	6,085

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department'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 the Department's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
2022-23 Streamlined Budget Process Incentive Funding	-	123	-	-	-

Resource Agreement

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

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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Support the Operations of the Legislative Assembly	4,919	5,992	5,992	6,283	6,187	6,231	6,237
2. Other Services	1,042	1,296	1,296	1,296	1,296	1,296	1,397
3. <i>Salaries and Allowances Act 1975</i>	23,057	21,589	21,589	21,686	21,758	21,828	21,828
Total Cost of Services	29,018	28,877	28,877	29,265	29,241	29,355	29,462

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: Legislative Assembly Members' requirements are met:					
Average Members' rating for advice	93%	90%	90%	90%	
Average Members' rating for administrative support	93%	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

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service	\$'000 4,919	\$'000 5,992	\$'000 5,992	\$'000 6,283	
Less Income	2	nil	nil	nil	
Net Cost of Service	4,917	5,992	5,992	6,283	
Employees (Full-Time Equivalents)	25	28	28	28	
Efficiency Indicators					
Average cost per Member of the Legislative Assembly	\$83,373	\$101,559	\$101,559	\$106,492	

Financial Statements

INCOME STATEMENT ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	26,198	25,260	25,260	25,411	25,534	25,642	25,642
Grants and subsidies ^(c)	101	-	-	-	-	-	101
Supplies and services	2,043	2,793	2,793	2,860	2,740	2,744	2,748
Accommodation	558	704	704	873	844	844	844
Depreciation and amortisation	24	22	22	22	21	21	21
Finance and interest costs	1	2	2	1	2	2	2
Other expenses	93	96	96	98	100	102	104
TOTAL COST OF SERVICES	29,018	28,877	28,877	29,265	29,241	29,355	29,462
Income							
Other revenue	2	-	-	-	-	-	-
Total Income	2	-	-	-	-	-	-
NET COST OF SERVICES	29,016	28,877	28,877	29,265	29,241	29,355	29,462
INCOME FROM GOVERNMENT							
Service appropriations	28,686	28,194	28,194	27,956	27,932	28,046	28,153
Resources received free of charge	949	1,309	1,309	1,309	1,309	1,309	1,309
TOTAL INCOME FROM GOVERNMENT	29,635	29,503	29,503	29,265	29,241	29,355	29,462
SURPLUS/(DEFICIENCY) FOR THE PERIOD	619	626	626	-	-	-	-

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 25, 28 and 28 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Commonwealth Parliamentary Association Grant ^(a)	101	-	-	-	-	-	101
TOTAL	101	-	-	-	-	-	101

(a) Assistance with the administration of the Commonwealth Parliamentary Association (CPA) Western Australia branch transfers between the Legislative Council and the Legislative Assembly with each Parliament. The grant funding provided by Government to support the CPA is currently administered by the Legislative Council with this responsibility to transfer to the Legislative Assembly from 2025-26.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	6,917	4,717	6,016	6,000	6,000	6,000	6,000
Receivables	83	15	83	83	83	83	83
Other	1	-	1	1	1	1	1
Total current assets	7,001	4,732	6,100	6,084	6,084	6,084	6,084
NON-CURRENT ASSETS							
Holding Account receivables	549	571	571	593	614	635	656
Property, plant and equipment	1,083	1,006	1,061	1,039	1,055	1,050	1,045
Restricted cash	53	73	69	85	85	85	85
Total non-current assets	1,685	1,650	1,701	1,717	1,754	1,770	1,786
TOTAL ASSETS	8,686	6,382	7,801	7,801	7,838	7,854	7,870
CURRENT LIABILITIES							
Employee provisions	2,397	939	886	886	886	886	886
Payables	279	60	279	279	279	279	279
Borrowings and leases	16	17	16	16	16	16	16
Total current liabilities	2,692	1,016	1,181	1,181	1,181	1,181	1,181
NON-CURRENT LIABILITIES							
Employee provisions	74	134	74	74	74	74	74
Borrowings and leases	37	21	21	4	25	25	25
Total non-current liabilities	111	155	95	78	99	99	99
TOTAL LIABILITIES	2,803	1,171	1,276	1,259	1,280	1,280	1,280
EQUITY							
Contributed equity	(1,996)	(1,981)	(1,980)	(1,963)	(1,947)	(1,931)	(1,915)
Accumulated surplus/(deficit)	7,229	6,610	7,855	7,855	7,855	7,855	7,855
Reserves	650	582	650	650	650	650	650
Total equity	5,883	5,211	6,525	6,542	6,558	6,574	6,590
TOTAL LIABILITIES AND EQUITY	8,686	6,382	7,801	7,801	7,838	7,854	7,870

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	28,664	28,172	28,172	27,934	27,911	28,025	28,132
Capital appropriation	18	18	18	18	18	18	18
Other.....	15	-	-	-	-	-	-
Net cash provided by Government	28,697	28,190	28,190	27,952	27,929	28,043	28,150
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(24,727)	(26,758)	(26,758)	(25,398)	(25,521)	(25,629)	(25,629)
Grants and subsidies.....	(101)	-	-	-	-	-	(101)
Supplies and services	(1,011)	(1,489)	(1,489)	(1,556)	(1,436)	(1,440)	(1,444)
Accommodation	(550)	(700)	(700)	(873)	(844)	(844)	(844)
GST payments	(113)	(115)	(115)	(115)	(115)	(115)	(115)
Finance and interest costs.....	(1)	(2)	(2)	(1)	(2)	(2)	(2)
Other payments.....	(104)	(108)	(108)	(106)	(108)	(110)	(112)
Receipts ^(b)							
GST receipts	108	115	115	115	115	115	115
Other receipts	2	-	-	-	-	-	-
Net cash from operating activities	(26,497)	(29,057)	(29,057)	(27,934)	(27,911)	(28,025)	(28,132)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(3)	-	-	-	-	-	-
Net cash from investing activities.....	(3)	-	-	-	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(17)	(18)	(18)	(18)	(18)	(18)	(18)
Net cash from financing activities.....	(17)	(18)	(18)	(18)	(18)	(18)	(18)
NET INCREASE/(DECREASE) IN CASH HELD	2,180	(885)	(885)	-	-	-	-
Cash assets at the beginning of the reporting period	4,790	5,675	6,970	6,085	6,085	6,085	6,085
Cash assets at the end of the reporting period	6,970	4,790	6,085	6,085	6,085	6,085	6,085

(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 (a)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
GST Receipts							
GST Input Credits	89	115	115	115	115	115	115
GST Receipts on Sales	19	-	-	-	-	-	-
Other Receipts							
Other Receipts	2	-	-	-	-	-	-
TOTAL	110	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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 3 Net amount appropriated to deliver services	18,142	18,107	18,619	19,128	18,956	18,984	19,034
Total appropriations provided to deliver services.....	18,142	18,107	18,619	19,128	18,956	18,984	19,034
CAPITAL							
Item 94 Capital Appropriation	1,016	1,516	1,516	1,516	1,517	1,517	1,517
TOTAL APPROPRIATIONS	19,158	19,623	20,135	20,644	20,473	20,501	20,551
EXPENSES							
Total Cost of Services	17,551	18,120	19,046	19,568	19,398	19,427	19,047
Net Cost of Services ^(a)	17,545	18,120	19,046	19,568	19,398	19,427	19,047
CASH ASSETS ^(b)	2,169	1,743	2,169	2,169	2,169	2,169	2,169

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department'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 the Department's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
New Initiative					
Digital Capability Fund	414	427	429	430	-
Other					
2022-23 Streamlined Budget Process Incentive Funding	-	337	-	-	-
Revision to Depreciation and Amortisation Expense.....	512	484	417	225	-

Significant Issues Impacting the Agency

1. The Department has continued to support the Legislative Council and Legislative Assembly's response to the COVID-19 pandemic, with the implementation of a hybrid Parliament audio-visual system to support remote participation of Members in parliamentary debates. A new ICT platform to facilitate secure remote working for parliamentary staff is being rolled out to all staff to ensure Parliament can continue to function during a high caseload environment.
2. The funding provided to conserve the parliamentary building and grounds has created new opportunities for important works to be undertaken. From 2021-22 to early 2022-23, the Heritage Conservation Plan will be fully updated to provide valuable guidance for the ongoing preservation of Parliament House and the Reserve. In addition, during 2021-22 the 1964 First Floor air-conditioning project enabled the restoration of Members' offices and corridors in the eastern wing.

Resource Agreement

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

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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Provision of Infrastructure and Facilities	6,547	6,287	6,854	7,283	7,177	7,228	7,047
2. Provision of Information and Services.....	11,004	11,833	12,192	12,285	12,221	12,199	12,000
Total Cost of Services	17,551	18,120	19,046	19,568	19,398	19,427	19,047

Outcomes and Key Effectiveness Indicators ^{(a)(b)}

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: Infrastructure, facilities, information and services that meet the needs of stakeholders:					
Average Member rating of infrastructure and facilities	97%	90%	90%	90%	
Availability of infrastructure and facilities	100%	95%	95%	95%	
Average Member rating of information and services	97%	90%	90%	90%	
Availability of information and services	94%	90%	90%	90%	
Average Presiding Officer and staff rating for infrastructure, facilities, information and services	97%	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**

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service					
Total Cost of Service	\$'000 6,547	\$'000 6,287	\$'000 6,854	\$'000 7,283	
Less Income	nil	nil	nil	nil	
Net Cost of Service	6,547	6,287	6,854	7,283	
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 ^(a)	\$43,188	\$39,539	\$43,109	\$45,803	
Percentage of variable costs expended to maintain Parliament House building and grounds ^(b)	24%	19%	15%	21%	

(a) The number of Members and Chamber Departments' employees used in these calculations was 152 for the 2020-21 Actual and 159 for the 2021-22 Budget, 2021-22 Estimated Actual and 2022-23 Budget Target.

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

2. Provision of Information and Services

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 11,004	\$'000 11,833	\$'000 12,192	\$'000 12,285	
Less Income	6	nil	nil	nil	
Net Cost of Service	10,998	11,833	12,192	12,285	
Employees (Full-Time Equivalents)	88	90	91	91	
Efficiency Indicators					
Average cost per Member of Parliament and Chamber Departments' employee for providing information and services ^(a)	\$54,735	\$48,754	\$50,308	\$53,476	
Average cost of services per sitting day ^(b)	\$50,139	\$52,329	\$53,757	\$54,816	
Average cost per student/member of the public to promote knowledge and awareness of the work of the Parliament	\$25.80	\$25.50	\$25.50	\$28.99	

(a) The number of Members and Chamber Departments' employees used in these calculations was 152 for the 2020-21 Actual and 159 for the 2021-22 Budget, 2021-22 Estimated Actual and 2022-23 Budget Target.

(b) The number of sitting days used in these calculations were 54 for the 2020-21 Actual, 78 for the 2021-22 Budget and Estimated Actual and 69 for the 2022-23 Budget Target.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
Furniture and Equipment - Parliament House - Heritage Conservation	2,500	500	500	500	500	500	500
Infrastructure and Equipment - Asset Refurbishment and Replacement Program	21,825	17,825	2,332	1,000	1,000	1,000	1,000
Total Cost of Asset Investment Program	24,325	18,325	2,832	1,500	1,500	1,500	1,500
FUNDED BY							
Capital Appropriation			1,500	1,500	1,500	1,500	1,500
Other			1,332	-	-	-	-
Total Funding			2,832	1,500	1,500	1,500	1,500

Financial Statements

INCOME STATEMENT ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	11,556	12,106	12,215	12,410	12,594	12,761	12,638
Grants and subsidies ^(c)	1	5	5	5	5	5	5
Supplies and services	2,347	2,645	2,950	2,918	2,953	2,990	2,721
Accommodation	1,871	1,696	1,696	2,076	1,746	1,756	1,766
Depreciation and amortisation	1,649	1,439	1,951	1,928	1,867	1,680	1,680
Finance and interest costs	1	1	1	1	1	1	1
Other expenses	126	228	228	230	232	234	236
TOTAL COST OF SERVICES	17,551	18,120	19,046	19,568	19,398	19,427	19,047
Income							
Other revenue	6	-	-	-	-	-	-
Total Income	6	-	-	-	-	-	-
NET COST OF SERVICES	17,545	18,120	19,046	19,568	19,398	19,427	19,047
INCOME FROM GOVERNMENT							
Service appropriations	18,142	18,107	18,619	19,128	18,956	18,984	19,034
Resources received free of charge	8	13	13	13	13	13	13
Other revenues ^(d)	989	-	1,746	427	429	430	-
TOTAL INCOME FROM GOVERNMENT	19,139	18,120	20,378	19,568	19,398	19,427	19,047
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,594	-	1,332	-	-	-	-

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 106, 109 and 109 respectively.

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

(d) Other revenues for the 2020-21 Actual and 2021-22 Estimated Actual reflects the contribution towards specific projects requested by Chamber Departments. From 2021-22 Estimated Actual other revenues include Digital Capability Fund funding.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Country Schools Travel Subsidy	1	5	5	5	5	5	5
TOTAL	1	5	5	5	5	5	5

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	1,991	1,495	1,934	1,876	1,876	1,876	1,876
Receivables	391	127	391	391	391	391	391
Other	353	371	353	353	353	353	353
Assets held for sale	3,040	-	-	-	-	-	-
Total current assets	5,775	1,993	2,678	2,620	2,620	2,620	2,620
NON-CURRENT ASSETS							
Holding Account receivables	17,646	19,085	19,597	21,525	23,392	25,072	26,752
Property, plant and equipment	70,091	75,088	71,278	71,590	71,989	72,589	73,107
Intangibles	91	172	491	435	386	338	290
Restricted cash	178	248	235	293	293	293	293
Other	82	4	82	82	82	82	82
Total non-current assets	88,088	94,597	91,683	93,925	96,142	98,374	100,524
TOTAL ASSETS	93,863	96,590	94,361	96,545	98,762	100,994	103,144
CURRENT LIABILITIES							
Employee provisions	2,546	2,579	2,546	2,546	2,546	2,546	2,546
Payables	539	319	539	539	539	539	539
Borrowings and leases	9	13	16	10	10	10	10
Total current liabilities	3,094	2,911	3,101	3,095	3,095	3,095	3,095
NON-CURRENT LIABILITIES							
Employee provisions	233	220	233	233	233	233	233
Borrowings and leases	3	19	17	7	6	6	6
Total non-current liabilities	236	239	250	240	239	239	239
TOTAL LIABILITIES	3,330	3,150	3,351	3,335	3,334	3,334	3,334
EQUITY							
Contributed equity	28,341	30,006	26,817	28,333	29,850	31,366	32,883
Accumulated surplus/(deficit)	12,453	10,859	13,785	13,785	13,785	13,785	13,785
Reserves	49,739	52,575	50,408	51,092	51,793	52,509	53,142
Total equity	90,533	93,440	91,010	93,210	95,428	97,660	99,810
TOTAL LIABILITIES AND EQUITY	93,863	96,590	94,361	96,545	98,762	100,994	103,144

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	16,702	16,668	16,668	17,200	17,089	17,304	17,354
Capital appropriation	1,016	1,516	1,516	1,516	1,517	1,517	1,517
Other.....	757	-	1,746	427	429	430	-
Net cash provided by Government	18,475	18,184	19,930	19,143	19,035	19,251	18,871
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(11,474)	(12,106)	(12,215)	(12,410)	(12,594)	(12,761)	(12,638)
Grants and subsidies.....	(1)	(5)	(5)	(5)	(5)	(5)	(5)
Supplies and services	(2,444)	(2,629)	(2,934)	(2,901)	(2,936)	(2,973)	(2,704)
Accommodation	(1,863)	(1,683)	(1,683)	(2,063)	(1,733)	(1,743)	(1,753)
GST payments	(574)	(565)	(565)	(565)	(565)	(565)	(565)
Finance and interest costs.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other payments.....	(131)	(244)	(244)	(247)	(249)	(251)	(253)
Receipts ^(b)							
GST receipts	559	565	565	565	565	565	565
Other receipts	6	-	-	-	-	-	-
Net cash from operating activities	(15,923)	(16,668)	(17,082)	(17,627)	(17,518)	(17,734)	(17,354)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(2,112)	(1,500)	(2,832)	(1,500)	(1,500)	(1,500)	(1,500)
Net cash from investing activities.....	(2,112)	(1,500)	(2,832)	(1,500)	(1,500)	(1,500)	(1,500)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(14)	(16)	(16)	(16)	(17)	(17)	(17)
Net cash from financing activities.....	(14)	(16)	(16)	(16)	(17)	(17)	(17)
NET INCREASE/(DECREASE) IN CASH HELD	426	-	-	-	-	-	-
Cash assets at the beginning of the reporting period	1,743	1,743	2,169	2,169	2,169	2,169	2,169
Cash assets at the end of the reporting period	2,169	1,743	2,169	2,169	2,169	2,169	2,169

(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 ^(a)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
GST Receipts							
GST Input Credits	541	565	565	565	565	565	565
GST Receipts on Sales	18	-	-	-	-	-	-
Other Receipts							
Other Receipts	6	-	-	-	-	-	-
TOTAL	565	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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 4 Net amount appropriated to deliver services	7,376	7,452	7,626	9,548	10,459	10,597	10,627
Amount Authorised by Other Statutes							
- Parliamentary Commissioner Act 1971.....	678	682	682	686	691	695	695
Total appropriations provided to deliver services.....	8,054	8,134	8,308	10,234	11,150	11,292	11,322
CAPITAL							
Item 95 Capital Appropriation	19	21	21	268	17	17	17
TOTAL APPROPRIATIONS	8,073	8,155	8,329	10,502	11,167	11,309	11,339
EXPENSES							
Total Cost of Services	11,714	11,270	11,444	13,394	14,335	14,498	14,528
Net Cost of Services ^(a)	9,216	8,574	8,748	10,674	11,590	11,732	11,762
CASH ASSETS ^(b)	549	679	546	566	586	606	626

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Office'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 the Office's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
New Initiative					
Oversight by the Parliamentary Commissioner under the <i>Criminal Law (Unlawful Consorting and Prohibited Insignia) Act 2021</i>	174	352	357	361	366
Other					
2022-23 Streamlined Budget Process Incentive Funding	-	174	-	-	-

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. In 2021-22, the Office anticipates that 96% of complaints will be resolved within three months and, as at 30 June 2022, the average age of complaints will be 37 days, compared to 173 days at 30 June 2007. Further, at 30 June 2022, the Office anticipates that the percentage of allegations on hand less than three months old will be 92%, compared to 33% at 30 June 2007. In 2021-22, the Office anticipates that timely processes for child death and family and domestic violence fatality reviews will result in 67% 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 2021-22, the Office anticipates that the cost of resolving complaints will be 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 2021-22, the Office anticipates that the percentage of recommendations accepted will be 100%. This would be the 15th consecutive year that 100% of recommendations made by the Ombudsman have been accepted.
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 2021-22, the Office tabled in Parliament *A report on the steps taken to give effect to the recommendations arising from Preventing suicide by children and young people 2020* and *An investigation into the Office of the Public Advocate's role in notifying the families of Mrs Joyce Savage, Mr Robert Ayling and Mr Kenneth Hartley of the deaths of Mrs Savage, Mr Ayling and Mr Hartley*. The Office also undertook significant work on a major own-motion investigation into family and domestic violence and suicide, with the report of this work to be tabled in Parliament in 2022.
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 2021-22, 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 2021-22, significant work was undertaken on the planning and development of the legislated Reportable Conduct Scheme. The Parliamentary Commissioner Amendment (Reportable Conduct) Bill 2021 was introduced into Parliament on 24 November 2021 and was read for a second time in the Legislative Council on 7 April 2022.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Parliamentary Commissioner 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	Service
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Resolving Complaints about Decision-making of Public Authorities and Improving the Standard of Public Administration	11,714	11,270	11,444	13,394	14,335	14,498	14,528
Total Cost of Services	11,714	11,270	11,444	13,394	14,335	14,498	14,528

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 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	109	100	95	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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 11,714	\$'000 11,270	\$'000 11,444	\$'000 13,394	1
Less Income	2,498	2,696	2,696	2,720	
Net Cost of Service	9,216	8,574	8,748	10,674	
Employees (Full-Time Equivalents)	70	70	71	82	
Efficiency Indicators					
Percentage of allegations:					
Finalised within three months	96%	95%	96%	95%	
Finalised within 12 months	100%	100%	100%	100%	
On hand at 30 June less than three months old	87%	90%	92%	90%	
On hand at 30 June less than 12 months old	100%	100%	100%	100%	
Average cost per finalised allegation	\$1,885	\$1,890	\$1,885	\$1,890	
Average cost per finalised notification of death	\$17,565	\$17,500	\$17,490	\$17,500	
Cost of monitoring and inspection functions.....	\$407,486	\$415,000	\$589,000	\$767,000	2

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service from the 2021-22 Estimated Actual to the 2022-23 Budget Target is primarily due to the commencement of funding in 2022-23 for the Reportable Conduct Scheme for Western Australia. The funding for this scheme was approved in the 2021-22 Budget.
2. The 2021-22 Estimated Actual for the Cost of Monitoring and Inspection Functions of \$589,000 reflects the additional cost due to the commencement of oversight by the Parliamentary Commissioner under the *Criminal Law (Unlawful Consorting and Prohibited Insignia) Act 2021* following Royal Assent on 13 December 2021. The 2022-23 Budget Target reflects the additional cost of this oversight function over a full year.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COMPLETED WORKS							
Asset Replacement - 2021-22 Program.....	231	231	231	-	-	-	-
NEW WORKS							
Asset Replacement							
2022-23 Program	208	-	-	208	-	-	-
2023-24 Program	208	-	-	-	208	-	-
2024-25 Program	208	-	-	-	-	208	-
2025-26 Program	208	-	-	-	-	-	208
Complaints Management System - Legislated Reportable Conduct Scheme for Western Australia	250	-	-	250	-	-	-
Total Cost of Asset Investment Program.....	1,313	231	231	458	208	208	208
FUNDED BY							
Capital Appropriation			-	250	-	-	-
Drawdowns from the Holding Account.....			208	208	208	208	208
Internal Funds and Balances.....			23	-	-	-	-
Total Funding			231	458	208	208	208

Financial Statements

Income Statement

Expenses

1. The increase in Total Cost of Services from the 2021-22 Estimated Actual to the 2022-23 Budget Target is primarily due to the commencement of funding in 2022-23 for the Legislated Reportable Conduct Scheme for Western Australia. The funding for this Scheme was approved in the 2021-22 Budget.

INCOME STATEMENT ^(a) (Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	9,103	7,862	8,008	9,573	10,321	10,459	10,463
Supplies and services	1,099	1,914	1,914	2,191	2,381	2,406	2,431
Accommodation	1,149	913	913	913	913	913	913
Depreciation and amortisation	220	236	236	316	316	315	315
Finance and interest costs	1	1	1	2	3	3	3
Other expenses	142	344	372	399	401	402	403
TOTAL COST OF SERVICES	11,714	11,270	11,444	13,394	14,335	14,498	14,528
Income							
Other revenue	2,498	2,696	2,696	2,720	2,745	2,766	2,766
Total Income	2,498	2,696	2,696	2,720	2,745	2,766	2,766
NET COST OF SERVICES	9,216	8,574	8,748	10,674	11,590	11,732	11,762
INCOME FROM GOVERNMENT							
Service appropriations	8,054	8,134	8,308	10,234	11,150	11,292	11,322
Resources received free of charge	487	440	440	440	440	440	440
TOTAL INCOME FROM GOVERNMENT	8,541	8,574	8,748	10,674	11,590	11,732	11,762
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(675)	-	-	-	-	-	-

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 70, 71 and 82 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	368	475	345	345	345	345	345
Restricted cash	10	36	10	10	10	10	10
Holding Account receivables	208	208	208	208	208	208	208
Receivables	435	344	435	435	435	435	435
Other.....	-	86	-	-	-	-	-
Total current assets	1,021	1,149	998	998	998	998	998
NON-CURRENT ASSETS							
Holding Account receivables	2,008	2,038	2,036	2,144	2,252	2,359	2,466
Property, plant and equipment.....	150	195	183	240	268	276	284
Intangibles	321	228	299	434	319	204	89
Restricted cash	171	168	191	211	231	251	271
Total non-current assets	2,650	2,629	2,709	3,029	3,070	3,090	3,110
TOTAL ASSETS	3,671	3,778	3,707	4,027	4,068	4,088	4,108
CURRENT LIABILITIES							
Employee provisions	2,021	1,870	2,041	2,061	2,081	2,101	2,121
Payables	310	359	310	310	310	310	310
Borrowings and leases	19	12	12	17	19	19	19
Other.....	121	116	121	121	121	121	121
Total current liabilities	2,471	2,357	2,484	2,509	2,531	2,551	2,571
NON-CURRENT LIABILITIES							
Employee provisions	560	517	560	560	560	560	560
Borrowings and leases	11	12	13	40	42	25	25
Other.....	58	3	58	58	58	58	58
Total non-current liabilities	629	532	631	658	660	643	643
TOTAL LIABILITIES.....	3,100	2,889	3,115	3,167	3,191	3,194	3,214
EQUITY							
Contributed equity	1,246	1,267	1,267	1,535	1,552	1,569	1,569
Accumulated surplus/(deficit).....	(675)	(378)	(675)	(675)	(675)	(675)	(675)
Total equity	571	889	592	860	877	894	894
TOTAL LIABILITIES AND EQUITY	3,671	3,778	3,707	4,027	4,068	4,088	4,108

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	7,820	7,898	8,072	9,918	10,834	10,977	11,007
Capital appropriation	19	21	21	268	17	17	17
Holding Account drawdowns	208	208	208	208	208	208	208
Net cash provided by Government	8,047	8,127	8,301	10,394	11,059	11,202	11,232
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(8,881)	(7,842)	(7,988)	(9,553)	(10,301)	(10,439)	(10,443)
Supplies and services	(504)	(1,160)	(1,160)	(1,437)	(1,627)	(1,652)	(1,677)
Accommodation	(1,147)	(913)	(913)	(913)	(913)	(913)	(913)
GST payments	(320)	(271)	(271)	(271)	(271)	(271)	(271)
Finance and interest costs.....	(1)	(1)	(1)	(2)	(3)	(3)	(3)
Other payments.....	(265)	(658)	(686)	(713)	(715)	(716)	(717)
Receipts ^(b)							
GST receipts	251	271	271	271	271	271	271
Other receipts	2,555	2,696	2,696	2,720	2,745	2,766	2,766
Net cash from operating activities	(8,312)	(7,878)	(8,052)	(9,898)	(10,814)	(10,957)	(10,987)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(281)	(208)	(231)	(458)	(208)	(208)	(208)
Net cash from investing activities.....	(281)	(208)	(231)	(458)	(208)	(208)	(208)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(21)	(21)	(21)	(18)	(17)	(17)	(17)
Net cash from financing activities.....	(21)	(21)	(21)	(18)	(17)	(17)	(17)
NET INCREASE/(DECREASE) IN CASH HELD	(567)	20	(3)	20	20	20	20
Cash assets at the beginning of the reporting period	1,116	659	549	546	566	586	606
Cash assets at the end of the reporting period	549	679	546	566	586	606	626

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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
GST Receipts							
GST Input Credits	-	73	73	73	73	73	73
GST Receipts on Sales	251	198	198	198	198	198	198
Other Receipts							
Other Receipts	2,555	2,696	2,696	2,720	2,745	2,766	2,766
TOTAL	2,806	2,967	2,967	2,991	3,016	3,037	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	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Premier and Cabinet		
– Total Cost of Services	225,967	202,539
– Asset Investment Program	3,081	761
Public Sector Commission		
– Total Cost of Services	29,522	31,008
– Asset Investment Program	100	109
Governor's Establishment		
– Total Cost of Services	7,855	7,768
– Asset Investment Program	2,949	366
Western Australian Electoral Commission		
– Total Cost of Services	13,766	10,008
– Asset Investment Program	267	267
Salaries and Allowances Tribunal		
– Total Cost of Services	1,069	1,086

Agency	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Commissioner for Children and Young People		
– Total Cost of Services	3,433	3,274
Office of the Information Commissioner		
– Total Cost of Services	2,376	2,425
– Asset Investment Program	22	-
WorkCover WA Authority		
– Asset Investment Program	780	1,023
Registrar, Western Australian Industrial Relations Commission		
– Total Cost of Services	13,373	13,395
– 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 Finance; Racing and Gaming; Aboriginal Affairs; Citizenship and Multicultural Interests	Premier and Cabinet	<ol style="list-style-type: none"> 4. Government Policy Management - Aboriginal Affairs
Minister for Emergency Services; Innovation and ICT; Medical Research; Volunteering	Premier and Cabinet	<ol style="list-style-type: none"> 5. Government Policy Management - ICT
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 Mines and Petroleum; Energy; Corrective Services; 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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 5 Net amount appropriated to deliver services	175,162	172,065	184,778	167,857	160,360	150,883	155,900
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	1,565	1,571	1,571	1,575	1,580	1,584	1,584
Total appropriations provided to deliver services.....	176,727	173,636	186,349	169,432	161,940	152,467	157,484
ADMINISTERED TRANSACTIONS							
Item 6 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	70,900	71,190	74,025	79,039	86,479	88,593	104,620
CAPITAL							
Item 96 Capital Appropriation	373	3,855	3,848	569	580	587	387
TOTAL APPROPRIATIONS	248,000	248,681	264,222	249,040	248,999	241,647	262,491
EXPENSES							
Total Cost of Services	188,951	201,590	225,967	202,539	183,497	173,127	170,674
Net Cost of Services ^(a)	187,247	198,281	224,058	201,230	182,188	171,818	169,365
CASH ASSETS ^(b)	45,416	32,393	34,792	29,641	29,812	29,991	29,991

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department'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 the Department's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COVID-19 Response					
COVID-19 - Quarantine Project - Multi-Agency Project Team	1,369	-	-	-	-
COVID-19 Coordination and Communications	-	15,040	12,660	1,989	2,005
COVID-19 Vaccination Campaigns (Department of Health Funded)	10,900	-	-	-	-
Reconnect WA - Build a Life Campaign	3,500	1,614	-	-	-
Other					
Aboriginal Cultural Heritage Act 2021	134	-	-	-	-
Additional Telethon Donation 2021-22	4,000	-	-	-	-
Development Options for Potential Systems to Identify Electric Vehicle Usage	-	200	-	-	-
Digital Capability Fund					
Accelerating Citizen Centric Digital Services	1,725	697	702	706	-
Cyber Security Capability	3,849	7,226	7,235	7,243	7,243
eInvoicing Pilot	-	725	-	-	-
ServiceWA Application Support Program	-	4,701	-	-	-
Whole of Government Data Linkage and Analytics	-	1,268	1,635	2,034	1,928
Intergovernmental Relations Directorate	-	1,232	1,242	1,251	1,261
Kimberley Youth and Community Justice Response	-	250	-	-	-
Red Cross Flood Appeal 2022	2,000	-	-	-	-
Western Australian Child Research Fund	2,000	2,000	2,000	2,000	2,000

Significant Issues Impacting the Agency

COVID-19 Response and Recovery

1. The Department continues to provide support to the Premier and Cabinet in respect of the State's management, response and recovery from the COVID-19 pandemic and continues to play a critical role in communicating key messages to the community.

Commonwealth-State Engagement and Reforms

2. The Department has continued to lead the Government's participation on Federal-State matters, including through supporting the Premier's participation in National Cabinet meetings and Western Australia's engagement in other key intergovernmental forums. The Department continues to actively engage on a range of Commonwealth reforms and agreements and will play a critical role in pursuing policy and funding opportunities for the State arising from this year's Commonwealth election.

Aboriginal Affairs and Native Title Agreements

3. The State's engagement in negotiated and litigated settlements of native title compensation is expected to grow over the forward estimates period. The Government is committed to resolving Native Title matters by agreement wherever possible, which generates improved social and economic outcomes for Aboriginal people and communities in line with the Aboriginal Empowerment Strategy. The Department also continues to drive initiatives to support the implementation of the Closing the Gap initiative.

Digital Transformation

4. The Department is leading, supporting and coordinating the digital transformation of the Western Australian public sector. The Department continues to strengthen the Government's cyber security capability.

Perth Casino Royal Commission

5. Following the tabling of the Perth Casino Royal Commission final report on 24 March 2022, the Department is coordinating the Government's response, including implementation activities.

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 budget management.	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 - ICT
	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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Administration of Executive Government Services	64,507	65,223	65,059	63,895	65,623	67,532	66,808
2. Administration of Parliamentary Support.....	37,592	35,669	35,529	36,149	36,415	36,721	36,116
3. Government Policy Management - Whole-of-Government	52,941	45,058	75,897	50,856	44,716	30,583	33,346
4. Government Policy Management - Aboriginal Affairs	15,769	36,405	22,583	20,877	13,043	13,610	13,504
5. Government Policy Management - ICT	14,454	14,235	21,899	30,762	23,700	24,681	20,900
6. Supporting the Royal Commission to Inquire into and Report on the Affairs of Crown Casino Perth	3,688	5,000	5,000	-	-	-	-
Total Cost of Services	188,951	201,590	225,967	202,539	183,497	173,127	170,674

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: Executive Government and Members of Parliament receive appropriate support:					
Targets for support services are met or exceeded	99%	99%	99%	99%	
Service recipient's confirmation that services provided enable the obligations of Executive Government and Members of Parliament to be met	3	4	4	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	3	3	3	2
Supporting the Royal Commission to Inquire into and Report on the Affairs of Crown Casino Perth	-	-	-	-	3

(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 and Ministers 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.
3. Outcomes and key effectiveness indicators are not measured for Service 6 (Supporting the Royal Commission to Inquire into and Report on the Affairs of Crown Casino Perth). Due to the short-term nature and discrete scope of work, it is not feasible to periodically report key effectiveness indicators linked to the Royal Commission. The Department has an exemption from reporting key effectiveness indicators for this service.

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 Non-Government Party Office). The Department provides a range of services including:

- administrative support to the Premier and Ministerial offices including Leader of the Opposition and Leader of the Non-Government Party Office;
- 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; and
- education programs at the Constitutional Centre.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 64,507	\$'000 65,223	\$'000 65,059	\$'000 63,895	
Less Income	1,404	3,009	1,609	1,009	
Net Cost of Service	63,103	62,214	63,450	62,886	
Employees (Full-Time Equivalents)	324	322	330	326	
Efficiency Indicators					
Average operating cost per Ministerial office (including Premier's Office and Leader of the Opposition) ^(a)	\$2,868,000	\$2,924,000	\$2,999,000	\$2,962,000	
Average cost of support provided per Ministerial office (including Premier's Office and Leader of the Opposition) ^(a)	\$559,000	\$542,000	\$615,000	\$588,000	

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

2. Administration of Parliamentary Support

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

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 37,592	\$'000 35,669	\$'000 35,529	\$'000 36,149	
Less Income	nil	nil	nil	nil	
Net Cost of Service	37,592	35,669	35,529	36,149	
Employees (Full-Time Equivalents) ^(a)	218	219	211	212	
Efficiency Indicators					
Average cost of entitlements per Member of Parliament.....	\$368,000	\$354,000	\$350,000	\$358,000	
Average cost of support per Member of Parliament	\$23,000	\$22,000	\$24,000	\$23,000	

(a) Full-time equivalents (FTEs) reported for this service also represent Parliamentary Electoral Office staff. The 2021-22 Budget and 2022-23 Budget Target include FTEs for corporate overheads.

3. Government Policy Management - Whole-of-Government

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

- leadership and coordination of cross-agency solutions to complex issues;
- managing and coordinating Government input into intergovernmental negotiations and advice on federal reform, treaties and other matters raised through National Cabinet, 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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	52,941	45,058	75,897	50,856	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	52,941	45,058	75,897	50,856	
Employees (Full-Time Equivalents)	122	149	136	158	2
Efficiency Indicators					
Average cost to deliver policy advice per applicable full-time equivalent	\$234,000	\$255,000	\$372,000	\$328,000	3

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service from the 2021-22 Budget to the 2022-23 Budget Target mainly relates to COVID-19 communications and coordination, and intergovernmental relations efforts. The increase in Total Cost of Service from the 2021-22 Budget to the 2021-22 Estimated Actual was mainly due to additional efforts to support COVID-19 vaccination and advertising campaigns, and additional community grants.
2. The increase in FTEs from the 2021-22 Budget to the 2022-23 Budget Target mainly relates to COVID-19 coordination and intergovernmental relations.
3. The increase in average cost to deliver policy advice per applicable full-time equivalent from the 2021-22 Budget to the 2021-22 Estimated Actual reflects the additional expenditure for supplies and services to support COVID-19 vaccination and advertising campaigns, and community grants in addition to a marginal FTE reduction.

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 Aboriginal issues.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(a)	15,769	36,405	22,583	20,877	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	15,769	36,405	22,583	20,877	
Employees (Full-Time Equivalents)	45	53	51	48	2
Efficiency Indicators					
Average cost to deliver policy advice per applicable full-time equivalent	\$234,000	\$425,000	\$372,000	\$328,000	

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

Explanation of Significant Movements

(Notes)

1. The decrease in Total Cost of Service from the 2021-22 Budget to the 2022-23 Budget Target mainly relates to the cessation of funding with respect to short-term and discrete Aboriginal Engagement projects and grants.
2. The decrease in FTEs for the 2022-23 Budget Target compared to the 2021-22 Estimated Actual mainly relates to the completion of time-limited projects.

5. Government Policy Management - ICT

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

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service ^(a)	\$'000 14,454	\$'000 14,235	\$'000 21,899	\$'000 30,762	1
Less Income	300	300	300	300	
Net Cost of Service	14,154	13,935	21,599	30,462	
Employees (Full-Time Equivalents)	60	65	85	112	2
Efficiency Indicators					
Average cost to deliver policy advice per applicable full-time equivalent	\$242,000	\$215,000	\$254,000	\$272,000	

(a) Total Cost of Service includes grants expenditure; 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 2021-22 Budget to the 2022-23 Budget Target mainly reflects expenditure for cyber security capabilities and the ServiceWA App. These activities aim to enhance the way the community interacts with government, by delivering more services online, leveraging quality data insights for decision making and enhancing cyber security capabilities.
2. The increase in FTEs for the 2022-23 Budget Target compared to the 2021-22 Budget mainly relates to Cyber Security Capability, the Accelerating Citizen Centric Digital Services program, the Whole-of-Government Data Linkage and Analytics Project, and the commencement of an eInvoicing pilot program.

6. Supporting the Royal Commission to Inquire into and Report on the Affairs of Crown Casino Perth

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service ^(a)	\$'000 3,688	\$'000 5,000	\$'000 5,000	\$'000 nil	
Less Income	nil	nil	nil	nil	
Net Cost of Service	3,688	5,000	5,000	nil	
Employees (Full-Time Equivalents)	nil	nil	nil	nil	

(a) Outcomes and key effectiveness indicators are not measured for Service 6 (Supporting the Royal Commission to Inquire into and Report on the Affairs of Crown Casino Perth). Due to the short-term nature and discrete scope of work, it is not feasible to periodically report key effectiveness indicators linked to the Royal Commission. The Department has an exemption from reporting key effectiveness indicators for this service.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
2021-22 Program (Electorate Office Fit-outs)	3,600	3,000	3,000	200	200	200	-
COMPLETED WORKS							
Asset Replacement/Upgrade - Computer Hardware and Software - 2021-22 Program	81	81	81	-	-	-	-
NEW WORKS							
Asset Replacement/Upgrade							
2021-22 Program (Avionics system) ^(a)	480	-	-	480	-	-	-
Computer Hardware and Software							
2022-23 Program	81	-	-	81	-	-	-
2023-24 Program	81	-	-	-	81	-	-
2024-25 Program	81	-	-	-	-	81	-
2025-26 Program	81	-	-	-	-	-	81
Total Cost of Asset Investment Program	4,485	3,081	3,081	761	281	281	81
FUNDED BY							
Capital Appropriation			3,480	200	200	200	-
Drawdowns from the Holding Account			81	81	81	81	81
Internal Funds and Balances			(480)	480	-	-	-
Total Funding			3,081	761	281	281	81

(a) An amount of \$480,000 was approved in the 2021-22 Budget to replace the avionics system in the Department's King Air Jet. This funding has been carried over into 2022-23 due to delays in acquiring the appropriate system, supplier stock availability delays and a global manufacturing slowdown due to the COVID-19 pandemic.

Financial Statements

Income Statement

Expenses

1. The decrease in Total Cost of Services from the 2021-22 Estimated Actual compared to the 2022-23 Budget Year by \$23 million mainly reflects a temporary increase to funding in 2021-22 for the COVID-19 Communications and COVID-19 Coordination Directorates (\$13 million), various grants (\$10 million), Aboriginal engagement initiatives (\$4 million), and the Perth Casino Royal Commission (\$5 million). The decrease is partially offset by additional funding for the Office of Digital Government (\$9 million). The decrease in COVID-19 expenditure (\$13 million) is largely attributed to \$10.9 million additional funding for COVID-19 related activities received from WA Health during 2021-22.

Income

2. The decrease in income from the 2021-22 Estimated Actual compared to the 2022-23 Budget Year by \$17 million mainly reflects a temporary increase to funding in 2021-22 for the Perth Casino Royal Commission (\$5 million), community grant initiatives (\$6 million), COVID-19 expenditure (\$3 million) and Aboriginal engagement (\$3 million).

Grants and Subsidies

3. In 2021-22, the Department provided a donation of \$2 million to Telethon on behalf of WA Health for the WA Child Research Fund. Further, WA Health's recurrent \$2 million appropriation and expense limit for this item was transferred to the Department from 2021-22 and across the forward estimates period. The increase of approximately \$8.4 million from the 2021-22 Budget to the 2021-22 Estimated Actual reflects additional grant payments related to the Aboriginal Cultural Centre Planning project, Native Title, and Community Grants paid to private organisations (Telethon, Red Cross and WA Child Health Research Fund).

Statement of Financial Position

4. The decrease in current assets (cash) for the 2022-23 Budget Year from the 2021-22 Estimated Actual is primarily due to carried-over expenditure from 2021-22 relating to Aboriginal engagement projects and the aircraft avionics upgrade.

Statement of Cashflows

5. The reduction in cash assets for the 2022-23 Budget Year from the 2021-22 Estimated Actual is primarily due to carried-over expenditure from 2021-22 relating to Aboriginal engagement projects and the aircraft avionics upgrade.

INCOME STATEMENT ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	101,979	105,519	107,198	113,357	112,132	108,174	106,719
Grants and subsidies ^(c)	20,262	17,639	26,072	15,177	11,513	11,144	11,144
Supplies and services	36,519	54,315	68,667	49,563	34,990	29,227	29,583
Accommodation	20,624	19,735	19,648	19,659	19,666	19,636	19,636
Depreciation and amortisation	2,309	2,274	2,255	2,918	3,124	2,875	1,522
Finance and interest costs	22	39	39	47	43	37	39
Other expenses	7,236	2,069	2,088	1,818	2,029	2,034	2,031
TOTAL COST OF SERVICES	188,951	201,590	225,967	202,539	183,497	173,127	170,674
Income							
Sale of goods and services	923	476	476	476	476	476	476
Grants and subsidies	601	2,510	1,110	510	510	510	510
Other revenue	180	323	323	323	323	323	323
Total Income	1,704	3,309	1,909	1,309	1,309	1,309	1,309
NET COST OF SERVICES	187,247	198,281	224,058	201,230	182,188	171,818	169,365
INCOME FROM GOVERNMENT							
Service appropriations	176,727	173,636	186,349	169,432	161,940	152,467	157,484
Resources received free of charge	7,552	6,400	7,300	7,300	7,300	7,300	7,300
Royalties for Regions Fund: Regional Community Services Fund	4,461	1,437	1,437	2,753	1,030	57	57
Other revenues	3,035	1,241	18,297	17,168	12,089	12,473	3,434
TOTAL INCOME FROM GOVERNMENT	191,775	182,714	213,383	196,653	182,359	172,297	168,275
SURPLUS/(DEFICIENCY) FOR THE PERIOD	4,528	(15,567)	(10,675)	(4,577)	171	479	(1,090)

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 769, 813 and 856 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Aboriginal Engagement Unit Grants	2,243	7,794	8,227	5,482	1,818	1,424	1,424
Browse LNG Precinct Regional Benefits Package (including Body Corporate Fees)	2,496	2,496	2,496	2,496	-	-	-
Community Grants	15,223	7,049	15,049	6,899	9,395	9,420	9,420
Office of the Digital Government Grants	300	300	300	300	300	300	300
TOTAL	20,262	17,639	26,072	15,177	11,513	11,144	11,144

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	28,035	15,842	17,580	12,148	12,044	12,223	12,223
Restricted cash	15,596	14,697	15,146	15,146	15,146	15,146	15,146
Holding Account receivables	11,117	8,624	11,036	11,099	11,099	11,099	11,099
Receivables	2,303	2,276	2,303	2,303	2,303	2,303	2,303
Other.....	4,374	3,305	4,374	4,374	4,374	4,374	4,374
Total current assets	61,425	44,744	50,439	45,070	44,966	45,145	45,145
NON-CURRENT ASSETS							
Holding Account receivables	24,341	29,027	26,615	29,494	32,550	35,656	36,018
Property, plant and equipment.....	6,335	7,396	8,187	6,593	4,259	1,967	1,000
Intangibles	506	463	206	-	-	-	-
Restricted cash	1,785	1,854	2,066	2,347	2,622	2,622	2,622
Total non-current assets	32,967	38,740	37,074	38,434	39,431	40,245	39,640
TOTAL ASSETS	94,392	83,484	87,513	83,504	84,397	85,390	84,785
CURRENT LIABILITIES							
Employee provisions	19,361	16,802	19,361	19,361	19,361	19,361	19,361
Payables	8,478	5,095	8,478	8,478	8,778	8,778	8,778
Borrowings and leases	224	251	363	365	370	354	337
Other.....	-	7	-	-	-	-	-
Total current liabilities	28,063	22,155	28,202	28,204	28,509	28,493	28,476
NON-CURRENT LIABILITIES							
Employee provisions	4,569	3,234	4,569	4,569	4,569	4,569	4,569
Borrowings and leases	332	258	570	504	341	284	399
Total non-current liabilities	4,901	3,492	5,139	5,073	4,910	4,853	4,968
TOTAL LIABILITIES.....	32,964	25,647	33,341	33,277	33,419	33,346	33,444
EQUITY							
Contributed equity	38,161	19,682	41,580	42,212	42,792	43,379	43,766
Accumulated surplus/(deficit).....	23,267	38,155	12,592	8,015	8,186	8,665	7,575
Total equity	61,428	57,837	54,172	50,227	50,978	52,044	51,341
TOTAL LIABILITIES AND EQUITY	94,392	83,484	87,513	83,504	84,397	85,390	84,785

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	174,315	171,362	184,075	166,409	158,803	149,280	157,041
Capital appropriation	373	3,855	3,848	569	580	587	387
Holding Account drawdowns	81	81	81	81	81	81	81
Royalties for Regions Fund:							
Regional Community Services Fund	4,461	1,437	1,437	2,753	1,030	57	57
Other.....	3,079	1,241	18,297	17,168	12,089	12,473	3,434
Net cash provided by Government	182,309	177,976	207,738	186,980	172,583	162,478	161,000
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(100,315)	(105,519)	(107,198)	(113,357)	(112,132)	(108,174)	(106,719)
Grants and subsidies.....	(20,426)	(17,639)	(26,072)	(15,177)	(11,513)	(11,144)	(11,144)
Supplies and services	(26,291)	(49,442)	(62,894)	(43,360)	(28,787)	(22,993)	(23,349)
Accommodation	(22,406)	(18,767)	(18,680)	(18,692)	(18,699)	(18,700)	(18,700)
GST payments	(6,364)	(6,161)	(6,161)	(6,161)	(6,161)	(6,161)	(6,161)
Finance and interest costs.....	(22)	(39)	(39)	(47)	(43)	(37)	(39)
Other payments.....	(7,422)	(1,919)	(1,938)	(1,668)	(1,879)	(1,884)	(1,881)
Receipts ^(b)							
Grants and subsidies.....	596	2,510	1,110	510	510	510	510
Sale of goods and services.....	857	456	456	456	456	456	456
GST receipts	6,586	6,161	6,161	6,161	6,161	6,161	6,161
Other receipts	1,149	323	323	323	323	323	323
Net cash from operating activities	(174,058)	(190,036)	(214,932)	(191,012)	(171,764)	(161,643)	(160,543)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(900)	(3,561)	(3,081)	(761)	(281)	(281)	(81)
Net cash from investing activities.....	(900)	(3,561)	(3,081)	(761)	(281)	(281)	(81)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(339)	(375)	(349)	(358)	(367)	(375)	(376)
Other payments.....	(2,800)	-	-	-	-	-	-
Net cash from financing activities.....	(3,139)	(375)	(349)	(358)	(367)	(375)	(376)
NET INCREASE/(DECREASE) IN CASH HELD	4,212	(15,996)	(10,624)	(5,151)	171	179	-
Cash assets at the beginning of the reporting period	41,204	48,389	45,416	34,792	29,641	29,812	29,991
Cash assets at the end of the reporting period	45,416	32,393	34,792	29,641	29,812	29,991	29,991

(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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Grants and Subsidies							
Commonwealth Grants and Subsidies	596	2,510	1,110	510	510	510	510
Grants and Subsidies ^(a)	300	300	11,200	300	300	300	300
Sale of Goods and Services							
Other Revenue	-	-	329	283	238	205	-
Publishing Government Gazette ^(b)	857	636	889	636	636	636	636
GST Receipts							
GST Input Credits	6,356	5,832	5,832	5,832	5,832	5,832	5,832
GST Receipts on Sales	230	329	329	329	329	329	329
Other Receipts							
All Other Receipts	3,928	323	323	1,344	1,349	1,349	1,349
TOTAL	12,267	9,930	20,012	9,234	9,194	9,161	8,956

(a) 2021-22 Estimated Actual for Grants and Subsidies includes the grant of \$10.9 million from WA Health to support COVID-19 vaccination campaigns.

(b) 2020-21 Actual reflects increased receipts from the State Law Publisher. The 2021-22 Estimated Actual reflects higher than anticipated demand for services relating to the publication of the Government Gazette.

DETAILS OF ADMINISTERED TRANSACTIONS

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
INCOME							
Other							
Yamatji Nation Alternative Settlement Agreement - Registration	10,900	10,140	10,420	13,711	19,519	19,986	34,298
Gibson Desert Nature Reserve Compensation Settlement ^(a)	251	203	207	186	190	167	171
South West Settlement							
Noongar Boodja Trust	60,000	61,050	63,398	65,142	66,770	68,440	70,151
Noongar Land Fund (Treasurer's Special Purpose Account)	-	2,800	-	5,600	5,600	5,600	5,600
TOTAL ADMINISTERED INCOME	71,151	74,193	74,025	84,639	92,079	94,193	110,220
EXPENSES							
Grants to Charitable and Other Public Bodies							
Gibson Desert Nature Reserve Compensation Settlement Administered ^(a)	251	203	1,523	28	24	21	18
South West Settlement							
Noongar Boodja Trust	691,081	61,050	54,416	18,041	16,675	15,222	13,679
Noongar Land Fund	4,823	2,800	426	5,195	5,172	5,147	5,121
Yamatji Nation Alternative Settlement Agreement - Registration	320,989	10,140	37,717	9,551	9,452	9,199	8,929
TOTAL ADMINISTERED EXPENSES	1,017,144	74,193	94,082	32,815	31,323	29,589	27,747

(a) During 2021-22, the Gibson Desert Nature Reserve Compensation Settlement has been reclassified from Department Controlled to Department Administered to keep the treatment consistent with other Native Title Settlement items. Therefore, amounts relating to this item have been re-stated as Department Administered income and expenses for 2020-21 and 2021-22.

Agency Special Purpose Account Details

NATIVE TITLE HOLDER INCENTIVE FOR MINERAL EXPLORATION AND LAND ACCESS ACCOUNT

Account Purpose: To hold funds for the provision of a financial incentive to Native Title holders who are prepared to endorse a Government Indigenous Land Use Agreement 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.

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Opening Balance	7,437	7,434	7,434	7,366
Receipts: Appropriations.....	25	25	25	25
	7,462	7,459	7,459	7,391
Payments	28	25	93	25
CLOSING BALANCE	7,434	7,434	7,366	7,366

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

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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Opening Balance	35,301	35,431	35,431	35,544
Receipts: Appropriations.....	130	130	113	-
	35,431	35,561	35,544	35,544
CLOSING BALANCE	35,431	35,561	35,544	35,544

Division 4 **Public Sector Commission**

Part 2 **Government Administration**

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 7 Net amount appropriated to deliver services	25,047	26,186	26,355	27,433	25,655	25,938	26,011
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	510	513	513	516	519	520	520
Total appropriations provided to deliver services.....	25,557	26,699	26,868	27,949	26,174	26,458	26,531
CAPITAL							
Item 97 Capital Appropriation	37	32	33	33	31	32	33
TOTAL APPROPRIATIONS	25,594	26,731	26,901	27,982	26,205	26,490	26,564
EXPENSES							
Total Cost of Services	27,522	28,881	29,522	31,008	28,849	29,086	29,228
Net Cost of Services ^(a)	27,451	28,773	29,414	30,900	28,741	28,978	29,120
CASH ASSETS ^(b)	14,623	14,716	14,658	14,658	14,658	14,658	14,658

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Commission'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 the Commission's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
2022-23 Streamlined Budget Process Incentive Funding	-	536	-	-	-
ICT Services	613	623	634	645	651
Public Sector Training Programs	-	267	333	278	347

Significant Issues Impacting the Agency

1. The Commission is continuing to reform and contemporise data collection, storage and use with a new pilot program intending to expand access to employee data, increasing the level of detail and timeliness of information available to the Commission. This, along with the replacement of key legacy ICT systems, will enable greater levels of analytics and deeper insights to support strategic workforce planning.
2. As part of the Commission's ongoing focus on integrity, in December 2021 it released resources to assist public authorities develop or strengthen their integrity frameworks. A self-assessment tool is in development to assist public authorities test the maturity of their integrity approaches, and the Commission is working to contemporise instruments related to public sector conduct and ethics.
3. The Commission is reviewing Part 6 of the *Public Sector Management Act 1994* (PSM Act) and supporting regulations, reviewing employment practices in a sample of public sector agencies, and undertaking a targeted review of the PSM Act. The Commission continues to provide workforce policy guidance and support to the public sector to manage and respond to the COVID-19 pandemic.
4. The Commission has commenced its trial of the Agency Capability Review Program (ACR), with the first three reviews nearing completion and a further five reviews planned in 2022-23. The reviews seek to drive high performance in the public sector, helping agency leaders focus their improvement efforts and sharing examples of good practice with other agencies.

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: Diversifying the WA economy, creating local jobs for 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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Public Sector Leadership.....	11,175	13,414	13,317	14,351	11,529	11,624	11,680
2. Assistance and Support.....	7,657	7,345	7,755	7,480	7,755	7,819	7,857
3. Oversight and Reporting.....	8,690	8,122	8,450	9,177	9,565	9,643	9,691
Total Cost of Services	27,522	28,881	29,522	31,008	28,849	29,086	29,228

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 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	90%	90%	90%	90%	
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.....	90%	88%	88%	90%	
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	84%	80%	80%	85%	

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

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	11,175	13,414	13,317	14,351	1
Less Income	71	108	108	108	
Net Cost of Service	11,104	13,306	13,209	14,243	
Employees (Full-Time Equivalents)	47	61	61	61	
Efficiency Indicators					
Average cost per leadership development product, program or training hour....	\$101	\$102	\$108	\$108	
Average cost per workforce development program, product or training hour	\$129	\$115	\$113	\$125	1

Explanation of Significant Movements

(Notes)

1. The increase in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual reflects additional Agency Capability Reviews to be undertaken in 2022-23 and implementation of the new High Potential Senior Leader Initiative Development Program from 2022-23 onwards.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 7,657	\$'000 7,345	\$'000 7,755	\$'000 7,480	
Less Income	nil	nil	nil	nil	
Net Cost of Service	7,657	7,345	7,755	7,480	
Employees (Full-Time Equivalents)	37	36	36	36	
Efficiency Indicators					
Average cost per hour of assistance and support provided	\$106	\$104	\$110	\$104	
Average cost per public administration, standards and integrity program, product or training hour	\$107	\$105	\$114	\$108	

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 IX of the *Equal Opportunity Act 1984*.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 8,690	\$'000 8,122	\$'000 8,450	\$'000 9,177	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	8,690	8,122	8,450	9,177	
Employees (Full-Time Equivalents)	43	46	46	50	1
Efficiency Indicators					
Average cost per hour addressing legislative and policy development	\$119	\$87	\$90	\$91	
Average cost per hour of performance and oversight activity	\$100	\$91	\$95	\$94	
Percentage of oversight actions completed within target timeframes	94%	90%	87%	90%	

Explanation of Significant Movements

(Notes)

1. The increase in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual primarily reflects the additional resources to undertake the Western Australian Public Sector Census.

Asset Investment Program

1. The Commission's Asset Investment Program in 2022-23 remains focused on the ongoing replacement of computing equipment to ensure effective delivery of services.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COMPLETED WORKS							
Replacement of Computing Equipment - 2021-22 Program	100	100	100	-	-	-	-
NEW WORKS							
Replacement of Computing Equipment							
2022-23 Program	109	-	-	109	-	-	-
2023-24 Program	109	-	-	-	109	-	-
2024-25 Program	109	-	-	-	-	109	-
2025-26 Program	109	-	-	-	-	-	109
Total Cost of Asset Investment Program.....	536	100	100	109	109	109	109
FUNDED BY							
Drawdowns from the Holding Account.....			100	109	109	109	109
Total Funding			100	109	109	109	109

Financial Statements

Income Statement

Expenses

1. The increase in Total Cost of Services between the 2021-22 Estimated Actual and the 2022-23 Budget Year is largely due to the additional Agency Capability Reviews (ACRs), new public sector training programs and additional resources to undertake the Western Australian Public Sector Census. The decrease in Total Cost of Services from 2023-24 onwards is primarily due to the cessation of the ACR program two-year trial at the end of the 2022-23 Budget Year.

Income

2. The Income from Government is anticipated to decrease from 2023-24 onwards largely as a result of the cessation of funding provided for the ACR program two-year trial at the end of the 2022-23 Budget Year.

INCOME STATEMENT ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	18,647	20,682	20,682	21,677	19,870	20,084	20,084
Grants and subsidies ^(c)	161	591	68	68	68	68	68
Supplies and services	5,125	4,372	5,508	5,995	5,638	5,663	5,804
Accommodation	2,526	2,847	2,847	2,847	2,847	2,847	2,847
Depreciation and amortisation	95	66	95	95	94	93	94
Finance and interest costs	2	4	3	4	6	5	5
Other expenses	966	319	319	322	326	326	326
TOTAL COST OF SERVICES	27,522	28,881	29,522	31,008	28,849	29,086	29,228
Income							
Other revenue	71	108	108	108	108	108	108
Total Income	71	108	108	108	108	108	108
NET COST OF SERVICES	27,451	28,773	29,414	30,900	28,741	28,978	29,120
INCOME FROM GOVERNMENT							
Service appropriations	25,557	26,699	26,868	27,949	26,174	26,458	26,531
Resources received free of charge	1,789	1,346	1,789	1,796	1,804	1,812	1,812
Royalties for Regions Fund:							
Regional Community Services Fund	4	11	11	11	11	11	11
Other revenues	212	717	717	1,172	780	725	794
TOTAL INCOME FROM GOVERNMENT	27,562	28,773	29,385	30,928	28,769	29,006	29,148
SURPLUS/(DEFICIENCY) FOR THE PERIOD	111	-	(29)	28	28	28	28

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 127, 143 and 147 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Leadership Program ^(a)	149	513	50	50	50	50	50
Public Sector Training Programs	12	78	18	18	18	18	18
TOTAL	161	591	68	68	68	68	68

(a) The decrease in the 2021-22 Estimated Actual compared to the 2021-22 Budget reflects the revised service delivery of the Leadership Program.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	14,349	14,345	14,310	14,236	14,162	14,088	14,014
Holding Account receivables	100	73	100	109	109	109	109
Receivables	737	930	735	735	735	735	763
Other.....	478	471	478	478	478	478	478
Total current assets	15,664	15,819	15,623	15,558	15,484	15,410	15,364
NON-CURRENT ASSETS							
Holding Account receivables	6,805	6,766	6,743	6,720	6,705	6,689	6,674
Property, plant and equipment.....	334	499	385	457	453	501	550
Restricted cash	274	371	348	422	496	570	644
Other.....	-	30	-	-	-	-	-
Total non-current assets	7,413	7,666	7,476	7,599	7,654	7,760	7,868
TOTAL ASSETS	23,077	23,485	23,099	23,157	23,138	23,170	23,232
CURRENT LIABILITIES							
Employee provisions	3,384	3,399	3,384	3,384	3,384	3,384	3,384
Payables.....	1,077	1,874	1,077	1,077	1,077	1,077	1,077
Borrowings and leases	25	33	33	30	36	33	32
Other.....	13	34	13	13	13	13	13
Total current liabilities	4,499	5,340	4,507	4,504	4,510	4,507	4,506
NON-CURRENT LIABILITIES							
Employee provisions	889	812	889	889	889	889	889
Borrowings and leases	43	47	53	53	74	45	47
Total non-current liabilities	932	859	942	942	963	934	936
TOTAL LIABILITIES.....	5,431	6,199	5,449	5,446	5,473	5,441	5,442
EQUITY							
Accumulated surplus/(deficit).....	17,646	17,286	17,650	17,711	17,665	17,729	17,790
Total equity	17,646	17,286	17,650	17,711	17,665	17,729	17,790
TOTAL LIABILITIES AND EQUITY	23,077	23,485	23,099	23,157	23,138	23,170	23,232

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	25,487	26,661	26,830	27,854	26,080	26,365	26,437
Capital appropriation	37	32	33	33	31	32	33
Holding Account drawdowns	90	100	100	109	109	109	109
Royalties for Regions Fund:							
Regional Community Services Fund	4	11	11	11	11	11	11
Other.....	453	717	717	1,172	780	725	794
Net cash provided by Government	26,071	27,521	27,691	29,179	27,011	27,242	27,384
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(18,370)	(20,682)	(20,682)	(21,677)	(19,870)	(20,084)	(20,084)
Grants and subsidies.....	(154)	(591)	(68)	(68)	(68)	(68)	(68)
Supplies and services	(4,268)	(3,319)	(4,012)	(4,527)	(4,162)	(4,179)	(4,320)
Accommodation	(2,536)	(2,547)	(2,547)	(2,547)	(2,547)	(2,547)	(2,547)
GST payments	(702)	(502)	(502)	(502)	(502)	(502)	(502)
Finance and interest costs.....	-	(4)	(3)	(4)	(6)	(5)	(5)
Other payments.....	(1,037)	(319)	(319)	(322)	(326)	(326)	(326)
Receipts ^(b)							
GST receipts	638	502	502	502	502	502	502
Other receipts	71	108	108	108	108	108	108
Net cash from operating activities	(26,358)	(27,354)	(27,523)	(29,037)	(26,871)	(27,101)	(27,242)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(83)	(100)	(100)	(109)	(109)	(109)	(109)
Net cash from investing activities.....	(83)	(100)	(100)	(109)	(109)	(109)	(109)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(41)	(32)	(33)	(33)	(31)	(32)	(33)
Net cash from financing activities.....	(41)	(32)	(33)	(33)	(31)	(32)	(33)
NET INCREASE/(DECREASE) IN CASH HELD	(411)	35	35	-	-	-	-
Cash assets at the beginning of the reporting period	15,034	14,681	14,623	14,658	14,658	14,658	14,658
Cash assets at the end of the reporting period	14,623	14,716	14,658	14,658	14,658	14,658	14,658

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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Sale of Goods and Services							
Other ^(a)	453	717	717	1,172	780	725	794
GST Receipts							
GST Input Credits	617	415	415	415	415	415	415
GST Receipts on Sales	21	87	87	87	87	87	87
Other Receipts							
Other Receipts	71	108	108	108	108	108	108
TOTAL	1,162	1,327	1,327	1,782	1,390	1,335	1,404

(a) The increase in the 2022-23 Budget Year compared to the 2021-22 Estimated Actual primarily reflects an additional five reviews in the second year of the ACR program two-year trial and the introduction of the new High Potential Senior Leader Initiative Development Program from 2022-23.

Division 5

Governor's Establishment

Part 2

Government Administration

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 8 Net amount appropriated to deliver services	2,317	2,829	2,829	2,722	2,181	1,676	1,687
Amount Authorised by Other Statutes							
- Governor's Establishment Act 1992	4,300	4,435	4,435	4,472	4,331	4,178	4,178
- Salaries and Allowances Act 1975	575	604	604	583	587	591	591
Total appropriations provided to deliver services	7,192	7,868	7,868	7,777	7,099	6,445	6,456
CAPITAL							
Item 98 Capital Appropriation	2,526	777	777	280	30	30	30
TOTAL APPROPRIATIONS	9,718	8,645	8,645	8,057	7,129	6,475	6,486
EXPENSES							
Total Cost of Services	7,313	7,856	7,855	7,768	7,219	6,564	6,574
Net Cost of Services ^(a)	7,296	7,856	7,855	7,768	7,092	6,437	6,447
CASH ASSETS ^(b)	2,238	232	195	212	228	244	260

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Establishment'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 the Establishment's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Government House Additional Security Contractors	-	465	-	-	-

Significant Issues Impacting the Agency

1. The Establishment supports the Governor's advocacy of Western Australia's strategic interests and capabilities, and support for community organisations. The Governor's advocacy program has been impacted by the COVID-19 pandemic, which restricted travel and events, and resulted in a larger number of smaller events managed by the Establishment.
2. The Government House Ballroom was closed in 2020-21 for major roof restoration, but resumed operations as a venue for community and corporate events in January 2022.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the 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 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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Effective Support to the Governor.....	2,264	2,435	3,179	3,118	2,984	2,725	2,725
2. Management of the Governor's Establishment	5,049	5,421	4,676	4,650	4,235	3,839	3,849
Total Cost of Services	7,313	7,856	7,855	7,768	7,219	6,564	6,574

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.

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Target \$'000	Note
Total Cost of Service.....	2,264	2,435	3,179	3,118	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	2,264	2,435	3,179	3,118	
Employees (Full-Time Equivalents)	12	13	18	18	1

Explanation of Significant Movements

(Notes)

- The movement between 2021-22 Budget, 2021-22 Estimated Actual and the 2022-23 Budget Target is mainly attributable to a revision of the allocation of FTEs to better reflect the nature of each service. The easing of restrictions relating to the COVID-19 pandemic has also resulted in an increase in travel and internal events as the Governor takes the opportunity to advocate for the Western Australian community.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	5,049	5,421	4,676	4,650	1
Less Income	17	nil	nil	nil	
Net Cost of Service	5,032	5,421	4,676	4,650	
Employees (Full-Time Equivalents)	22	25	20	20	1

Explanation of Significant Movements

(Notes)

- The movement between 2021-22 Budget, 2021-22 Estimated Actual and the 2022-23 Budget Target is mainly attributable to a revision of the allocation of FTEs to better reflect the nature of each service. The easing of restrictions relating to the COVID-19 pandemic has also resulted in an increase in travel and internal events as the Governor takes the opportunity to advocate for the Western Australian community.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
Government House Restoration and Refurbishment							
Government House Security System	1,000	750	750	250	-	-	-
Maintenance Program	1,936	1,008	116	116	116	116	116
COMPLETED WORKS							
COVID-19 Response							
Government House Restoration and Refurbishment - Roof Repair and Reinstatement Stages 2, 3 and 4	2,500	2,500	1,943	-	-	-	-
Other Completed Works							
Property, Plant and Equipment Upgrades Commemorative Statue.....	165	165	140	-	-	-	-
Total Cost of Asset Investment Program.....	5,601	4,423	2,949	366	116	116	116
FUNDED BY							
Capital Appropriation			750	250	-	-	-
Drawdowns from the Holding Account.....			116	116	116	116	116
Internal Funds and Balances.....			2,083	-	-	-	-
Total Funding			2,949	366	116	116	116

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	4,970	4,994	4,994	5,010	4,873	4,724	4,724
Supplies and services	1,084	1,341	1,341	1,079	624	634	644
Accommodation	646	931	931	938	943	428	428
Depreciation and amortisation	403	455	455	606	642	642	643
Finance and interest costs	2	2	1	2	4	3	2
Other expenses	208	133	133	133	133	133	133
TOTAL COST OF SERVICES	7,313	7,856	7,855	7,768	7,219	6,564	6,574
Income							
Sale of goods and services	-	-	-	-	127	127	127
Other revenue	17	-	-	-	-	-	-
Total Income	17	-	-	-	127	127	127
NET COST OF SERVICES	7,296	7,856	7,855	7,768	7,092	6,437	6,447
INCOME FROM GOVERNMENT							
Service appropriations	7,192	7,868	7,868	7,777	7,099	6,445	6,456
Resources received free of charge	17	30	30	30	30	30	30
Other revenues	1	-	-	-	-	-	-
TOTAL INCOME FROM GOVERNMENT	7,210	7,898	7,898	7,807	7,129	6,475	6,486
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(86)	42	43	39	37	38	39

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 34, 38 and 38 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	2,175	150	114	117	132	148	164
Holding Account receivables	-	116	-	-	-	-	-
Receivables	39	9	39	39	39	39	39
Other.....	45	55	45	45	45	45	45
Total current assets	2,259	330	198	201	216	232	248
NON-CURRENT ASSETS							
Holding Account receivables	3,729	3,952	4,068	4,558	5,084	5,610	6,137
Property, plant and equipment.....	39,264	35,908	41,796	41,623	41,117	40,591	40,085
Intangibles	-	1	-	-	-	-	-
Restricted cash	63	82	81	95	96	96	96
Total non-current assets	43,056	39,943	45,945	46,276	46,297	46,297	46,318
TOTAL ASSETS	45,315	40,273	46,143	46,477	46,513	46,529	46,566
CURRENT LIABILITIES							
Employee provisions	529	460	529	502	475	448	421
Payables	1	13	1	6	11	16	21
Borrowings and leases	-	-	29	26	32	25	29
Other.....	33	18	33	33	33	33	33
Total current liabilities	563	491	592	567	551	522	504
NON-CURRENT LIABILITIES							
Employee provisions	162	114	162	162	162	162	162
Borrowings and leases	35	64	14	54	39	16	2
Total non-current liabilities	197	178	176	216	201	178	164
TOTAL LIABILITIES.....	760	669	768	783	752	700	668
EQUITY							
Contributed equity	12,375	13,152	13,152	13,432	13,462	13,492	13,522
Accumulated surplus/(deficit).....	2,623	2,794	2,666	2,705	2,742	2,780	2,819
Reserves.....	29,557	23,658	29,557	29,557	29,557	29,557	29,557
Total equity	44,555	39,604	45,375	45,694	45,761	45,829	45,898
TOTAL LIABILITIES AND EQUITY	45,315	40,273	46,143	46,477	46,513	46,529	46,566

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	6,774	7,413	7,413	7,171	6,457	5,803	5,813
Capital appropriation	2,526	777	777	280	30	30	30
Holding Account drawdowns	-	116	116	116	116	116	116
Net cash provided by Government	9,300	8,306	8,306	7,567	6,603	5,949	5,959
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(4,858)	(4,999)	(4,999)	(5,037)	(4,900)	(4,751)	(4,751)
Supplies and services	(1,051)	(1,306)	(1,306)	(1,044)	(589)	(599)	(609)
Accommodation	(646)	(931)	(931)	(938)	(943)	(428)	(428)
GST payments	(257)	(63)	(63)	(63)	(63)	(63)	(63)
Finance and interest costs.....	(2)	(2)	(1)	(2)	(4)	(3)	(2)
Other payments.....	(211)	(133)	(133)	(133)	(133)	(133)	(133)
Receipts ^(b)							
Sale of goods and services.....	-	-	-	-	127	127	127
GST receipts	230	63	63	63	63	63	63
Other receipts	13	-	-	-	-	-	-
Net cash from operating activities	(6,782)	(7,371)	(7,370)	(7,154)	(6,442)	(5,787)	(5,796)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(691)	(2,949)	(2,949)	(366)	(116)	(116)	(116)
Net cash from investing activities.....	(691)	(2,949)	(2,949)	(366)	(116)	(116)	(116)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(23)	(27)	(30)	(30)	(29)	(30)	(31)
Other proceeds	1	-	-	-	-	-	-
Net cash from financing activities.....	(22)	(27)	(30)	(30)	(29)	(30)	(31)
NET INCREASE/(DECREASE) IN CASH HELD	1,805	(2,041)	(2,043)	17	16	16	16
Cash assets at the beginning of the reporting period	433	2,273	2,238	195	212	228	244
Cash assets at the end of the reporting period	2,238	232	195	212	228	244	260

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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Sale of Goods and Services							
Sale of Goods and Services	-	-	-	-	127	127	127
GST Receipts							
GST Receipts on Sales	-	2	-	-	3	3	3
GST Input Credits	230	61	63	63	60	60	60
Other Receipts							
Recoups of Expenses from Joint Events at Government House.....	10	-	-	-	-	-	-
Workers Compensation Insurance Recoveries from Previous Years.....	3	-	-	-	-	-	-
TOTAL	243	63	63	63	190	190	190

Division 6 Western Australian Electoral Commission

Part 2 Government Administration

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 9 Net amount appropriated to deliver services	30,403	6,747	7,944	7,334	7,311	25,893	7,436
Amount Authorised by Other Statutes							
- Electoral Act 1907	5,470	-	-	800	1,600	4,498	-
- Industrial Relations Act 1979	116	116	116	116	116	116	116
- Salaries and Allowances Act 1975	486	488	488	490	492	494	494
Total appropriations provided to deliver services.....	36,475	7,351	8,548	8,740	9,519	31,001	8,046
CAPITAL							
Item 99 Capital Appropriation	884	22	15	14	14	15	15
TOTAL APPROPRIATIONS	37,359	7,373	8,563	8,754	9,533	31,016	8,061
EXPENSES							
Total Cost of Services	39,553	12,569	13,766	10,008	14,187	32,356	12,951
Net Cost of Services ^(a)	39,147	6,881	8,078	9,920	8,499	32,268	7,263
CASH ASSETS ^(b)	2,370	2,183	2,920	1,820	2,920	1,820	2,771

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Commission'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 the Commission's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
2021 State Government Election.....	346	-	-	-	-
2022-23 Streamlined Budget Process Incentive Funding.....	-	130	-	-	-
Joint Roll Arrangement with the Australian Electoral Commission.....	415	423	432	441	449
Non-voter Project.....	124	-	-	-	-
State Fleet Policy and Procurement Initiatives.....	(8)	(8)	(6)	(7)	(7)
State Government Election Review	280	-	-	-	-
Technology Assisted Voting Project	40	-	-	-	-

Significant Issues Impacting the Agency

1. The Commission will support the Office of the Electoral Distribution Commissioners in determining the next distribution of electoral boundaries through facilitating the public consultation process and the resulting review of electoral boundaries ahead of the next State General Election in March 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 Outcome	Service
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients	39,553	12,569	13,766	10,008	14,187	32,356	12,951
Total Cost of Services	39,553	12,569	13,766	10,008	14,187	32,356	12,951

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 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 enrolled electors voting in State general elections (or by-elections) or referenda	85.5%	n/a	n/a	n/a	2
Percentage of eligible Western Australian electors on the State Electoral Roll	96.5%	96.4%	96.5%	96.9%	3
Average percentage of enrolled electors voting in local government ordinary (or extraordinary) postal elections or referenda conducted by the Commission	34.3%	29.7%	30.2%	30.2%	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 1,731,389 enrolled electors out of an estimated eligible population of 1,796,261 people by 30 June 2022. There are no planned State Government elections for 2022-23.
3. There are no planned State Government elections, by-elections or referenda to be held in 2022-23. In 2020-21 an 85.5% 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. The 2022-23 Budget Target is 96.9% as the enrolment process is ongoing.
4. The 2021-22 Estimated Actual of 30.2% relates to enrolled electors who voted in the Local Government Ordinary Election in October 2021. The participation for the Biennial Local Government Election in 2021 was 1,648,845 enrolled electors and 497,357 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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 39,553	\$'000 12,569	\$'000 13,766	\$'000 10,008	1
Less Income	406	5,688	5,688	88	2
Net Cost of Service	39,147	6,881	8,078	9,920	
Employees (Full-Time Equivalents)	44	41	45	44	3
Efficiency Indicators					
Average cost per elector of providing electoral services (enrolment and election management)	\$4.18	\$4.10	\$4.38	\$4.38	4
Average cost per elector of conducting State general elections (or by-elections) or referenda events.....	\$14.43	n/a	n/a	n/a	5
Average cost per elector of conducting local government ordinary (or extraordinary) elections conducted by the Commission.....	\$4.50	\$4.50	\$4.29	n/a	6

Explanation of Significant Movements

(Notes)

1. The decrease in Total Cost of Service for the 2022-23 Budget Target compared with the 2021-22 Estimated Actual (\$3.7 million) reflects costs associated with conducting the Local Government Ordinary Elections 2021 held on 16 October 2021. The 2021-22 Estimated Actual is higher than the 2021-22 Budget due to carryover expenses from the State Government Election 2021, the costs of a review of the State Government Election 2021 and accumulated indexation costs arising from the Joint Roll Agreement with the Australian Electoral Commission.
2. The decrease in income of \$5.6 million for the 2022-23 Budget Target compared to the 2021-22 Estimated Actual reflects the recoup of costs associated with the Local Government Ordinary Elections 2021. The 2022-23 Budget Target is lower as there are no planned State or Local Government elections in 2022-23.
3. The 2022-23 Budget Target for Employees (Full-Time Equivalents) (FTEs) is higher than the 2021-22 Budget and reflects an additional three finite FTEs approved to carry out the review of the State General Election 2021 and plan for the State General Election 2025.
4. The average cost has remained static as the next State General Election will be held in March 2025.
5. There are no planned State Government elections, by-elections or referenda to be held in 2022-23. The next State General Election will be held in March 2025.
6. The 2021-22 Estimated Actual average cost per elector was lower than that the 2021-22 Budget due to a higher than expected turnout of voters in October 2021. There is no Budget Target average cost per elector for 2022-23 as there are no Local Government Ordinary Elections planned.

Asset Investment Program

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

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COMPLETED WORKS							
Asset Replacement - 2021-22 Program	50	50	50	-	-	-	-
ICT System Upgrade - 2021-22 Program	217	217	217	-	-	-	-
NEW WORKS							
Asset Replacement							
2022-23 Program	50	-	-	50	-	-	-
2023-24 Program	50	-	-	-	50	-	-
2024-25 Program	50	-	-	-	-	50	-
2025-26 Program	50	-	-	-	-	-	50
ICT System Upgrade							
2022-23 Program	217	-	-	217	-	-	-
2023-24 Program	217	-	-	-	217	-	-
2024-25 Program	250	-	-	-	-	250	-
2025-26 Program	217	-	-	-	-	-	217
Total Cost of Asset Investment Program	1,368	267	267	267	267	300	267
FUNDED BY							
Drawdowns from the Holding Account			267	267	267	300	267
Total Funding			267	267	267	300	267

Financial Statements

Income Statement

Expenses

- The decrease in Total Cost of Services for the 2022-23 Budget Year compared with the 2021-22 Estimated Actual (\$3.7 million or 27%) is a result of the costs associated with conducting the Local Government Ordinary Elections 2021.
- The decrease of \$0.8 million (13%) in employee benefits for the 2022-23 Budget Year compared with the 2021-22 Estimated Actual is a result of the reduction in casual employees associated with the 2021 Local Government Ordinary Elections.
- The decrease in supplies and services for the 2022-23 Budget Year compared with the 2021-22 Estimated Actual (\$3 million or 52%) mainly reflects significant one-off costs associated with conducting the Local Government Ordinary Elections 2021 and unavoidable cost pressures relating to the 2021 State Government Election.

Income

- The decrease of \$5.6 million (98%) in the sale of goods and services for the 2022-23 Budget Year compared with the 2021-22 Estimated Actual is due to not conducting any Local Government Ordinary Elections within the year.

Statement of Cashflows

- The decrease of \$1.1 million (38%) in cash balances between the 2021-22 Estimated Actuals and 2022-23 Budget Year is due to not conducting any Local Government Ordinary Elections within the year.

INCOME STATEMENT (a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	12,662	6,227	6,227	5,398	6,536	12,851	6,142
Grants and subsidies ^(c)	5,050	20	20	-	-	4,498	-
Supplies and services	17,220	4,495	5,700	2,723	5,180	11,082	4,884
Accommodation	1,226	992	992	967	982	1,109	1,005
Depreciation and amortisation	499	282	275	275	274	274	274
Finance and interest costs	1	2	1	3	3	2	2
Other expenses	2,895	551	551	642	1,212	2,540	644
TOTAL COST OF SERVICES	39,553	12,569	13,766	10,008	14,187	32,356	12,951
Income							
Sale of goods and services	406	5,687	5,687	87	5,687	87	5,687
Other revenue	-	1	1	1	1	1	1
Total Income	406	5,688	5,688	88	5,688	88	5,688
NET COST OF SERVICES	39,147	6,881	8,078	9,920	8,499	32,268	7,263
INCOME FROM GOVERNMENT							
Service appropriations	36,475	7,351	8,548	8,740	9,519	31,001	8,046
Resources received free of charge	90	63	63	63	63	150	150
Other revenues	32	17	17	17	17	17	17
TOTAL INCOME FROM GOVERNMENT	36,597	7,431	8,628	8,820	9,599	31,168	8,213
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(2,550)	550	550	(1,100)	1,100	(1,100)	950

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 44, 45 and 45 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Public Funding of Political Parties and Candidates in State Elections	5,050	20	20	-	-	4,498	-
TOTAL	5,050	20	20	-	-	4,498	-

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	2,294	2,093	2,827	1,710	2,793	1,674	2,604
Holding Account receivables	267	267	267	267	300	267	267
Receivables	1,280	153	1,280	1,280	1,280	1,280	1,280
Other.....	237	253	237	237	237	237	517
Total current assets	4,078	2,766	4,611	3,494	4,610	3,458	4,668
NON-CURRENT ASSETS							
Holding Account receivables	510	525	518	526	500	507	514
Property, plant and equipment.....	905	958	926	931	917	903	906
Intangibles	1,905	1,910	1,912	1,919	1,926	1,933	1,947
Restricted cash	76	90	93	110	127	146	167
Other.....	12	5	12	12	12	12	12
Total non-current assets	3,408	3,488	3,461	3,498	3,482	3,501	3,546
TOTAL ASSETS	7,486	6,254	8,072	6,992	8,092	6,959	8,214
CURRENT LIABILITIES							
Employee provisions	1,472	1,135	1,472	1,472	1,472	1,472	1,472
Payables	61	80	34	34	34	1	53
Borrowings and leases	16	17	16	16	17	16	17
Other.....	2,185	73	2,185	2,185	2,185	2,185	2,185
Total current liabilities	3,734	1,305	3,707	3,707	3,708	3,674	3,727
NON-CURRENT LIABILITIES							
Employee provisions	182	218	182	182	182	182	418
Borrowings and leases	16	20	38	44	30	16	17
Total non-current liabilities	198	238	220	226	212	198	435
TOTAL LIABILITIES.....	3,932	1,543	3,927	3,933	3,920	3,872	4,162
EQUITY							
Contributed equity	1,416	1,455	1,457	1,471	1,484	1,499	1,514
Accumulated surplus/(deficit).....	2,288	3,256	2,838	1,738	2,838	1,738	2,688
Other.....	(150)	-	(150)	(150)	(150)	(150)	(150)
Total equity	3,554	4,711	4,145	3,059	4,172	3,087	4,052
TOTAL LIABILITIES AND EQUITY	7,486	6,254	8,072	6,992	8,092	6,959	8,214

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	36,168	7,069	8,273	8,465	9,245	30,727	7,772
Capital appropriation	884	22	15	14	14	15	15
Holding Account drawdowns	300	267	267	267	267	300	267
Other.....	30	17	17	17	17	17	17
Net cash provided by Government	37,382	7,375	8,572	8,763	9,543	31,059	8,071
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(12,322)	(6,252)	(6,252)	(5,138)	(6,274)	(12,851)	(5,906)
Grants and subsidies.....	(5,050)	(20)	(20)	-	-	(4,498)	-
Supplies and services	(14,023)	(4,310)	(5,515)	(2,821)	(4,968)	(10,397)	(4,952)
Accommodation	(1,342)	(992)	(992)	(967)	(982)	(1,109)	(1,005)
GST payments	(2,036)	(615)	(615)	(495)	(615)	(780)	(201)
Finance and interest costs.....	(1)	(2)	(1)	(3)	(3)	(2)	(2)
Other payments.....	(4,009)	(648)	(648)	(741)	(1,623)	(3,075)	(661)
Receipts ^(b)							
Sale of goods and services.....	402	5,687	5,687	87	5,687	87	5,687
GST receipts	1,101	615	615	495	615	780	201
Other receipts	-	1	1	1	1	1	1
Net cash from operating activities	(37,280)	(6,536)	(7,740)	(9,582)	(8,162)	(31,844)	(6,838)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(1,312)	(267)	(267)	(267)	(267)	(300)	(267)
Net cash from investing activities.....	(1,312)	(267)	(267)	(267)	(267)	(300)	(267)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases ^(c)	(5,018)	(22)	(15)	(14)	(14)	(15)	(15)
Other payments.....	(342)	-	-	-	-	-	-
Proceeds from borrowings ^(c)	5,000	-	-	-	-	-	-
Net cash from financing activities.....	(360)	(22)	(15)	(14)	(14)	(15)	(15)
NET INCREASE/(DECREASE) IN CASH HELD	(1,570)	550	550	(1,100)	1,100	(1,100)	951
Cash assets at the beginning of the reporting period	3,940	1,633	2,370	2,920	1,820	2,920	1,820
Cash assets at the end of the reporting period	2,370	2,183	2,920	1,820	2,920	1,820	2,771

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

(c) Repayment of a Treasurer's Advance approved to meet costs of the 2021 State Government Election.

NET APPROPRIATION DETERMINATION

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Sale of Goods and Services							
Election Services Recoups							
Local Government ^(a)	289	5,600	5,600	-	5,600	-	5,600
Non-Parliamentary Elections.....	113	87	87	87	87	87	87
Other Government Agencies.....	30	17	17	17	17	17	17
GST Receipts							
GST Input Credits ^(b)	1,058	135	135	486	135	230	151
GST Receipt on Sales ^(c)	43	480	480	9	480	550	50
Other Receipts							
Vehicles Leased from State Fleet							
Employee Contributions.....	-	1	1	1	1	1	1
TOTAL	1,533	6,320	6,320	600	6,320	885	5,906

- (a) There is a decrease in Local Government Recoups for the 2022-23 Budget Year compared to the 2021-22 Estimated Actual as no local government elections are planned.
- (b) There is an increase in GST Input Credits for the 2022-23 Budget Year compared to the 2021-22 Estimated Actual due to expenses exceeding income for the year.
- (c) There is a decrease in GST Receipts on Sales for the 2022-23 Budget Year compared to the 2021-22 Estimated Actual due to no elections being conducted for the year.

DETAILS OF ADMINISTERED TRANSACTIONS

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
INCOME							
Fines							
Non-voters.....	70	800	800	-	-	600	-
TOTAL ADMINISTERED INCOME	70	800	800	-	-	600	-
EXPENSES							
Other							
Payment to Consolidated Account	-	800	800	-	-	600	-
TOTAL ADMINISTERED EXPENSES	-	800	800	-	-	600	-

Division 7 **Salaries and Allowances Tribunal**

Part 2 **Government Administration**

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 10 Net amount appropriated to deliver services	1,002	1,018	1,017	1,034	1,025	1,036	1,041
Total appropriations provided to deliver services.....	1,002	1,018	1,017	1,034	1,025	1,036	1,041
CAPITAL							
Item 100 Capital Appropriation.....	-	4	2	3	3	3	4
TOTAL APPROPRIATIONS	1,002	1,022	1,019	1,037	1,028	1,039	1,045
EXPENSES							
Total Cost of Services	656	1,070	1,069	1,086	1,077	1,088	1,093
Net Cost of Services ^(a)	656	1,068	1,067	1,084	1,075	1,086	1,091
CASH ASSETS ^(b)	1,774	1,697	1,780	1,780	1,780	1,780	1,780

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Tribunal'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 the Tribunal's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
2022-23 Streamlined Budget Process Incentive Funding.....	-	20	-	-	-

Significant Issues Impacting the Agency

1. The Tribunal has resumed its full powers following the expiry of the restrictions from the *Salaries and Allowances (Debt and Deficit Remuneration) Act 2018*. The Tribunal will continue to monitor all available data 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

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 Tribunal'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	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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Support Services to the Salaries and Allowances Tribunal	656	1,070	1,069	1,086	1,077	1,088	1,093
Total Cost of Services	656	1,070	1,069	1,086	1,077	1,088	1,093

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: A fair and equitable system of remuneration for the Governor, Members of Parliament, Senior Government Officers, Local Government 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.....	20	20	27	25	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 in 2021-22 was greater than anticipated 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. The variance between the 2021-22 Budget and the 2022-23 Budget Target is an estimation of the number of determinations required due to annual inquiries, appointments, vacancies and restructures 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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 656	\$'000 1,070	\$'000 1,069	\$'000 1,086	
Less Income	nil	2	2	2	
Net Cost of Service	656	1,068	1,067	1,084	
Employees (Full-Time Equivalents)	3	3	3	3	
Efficiency Indicators					
Cost (efficiency) - Average cost per determination report.....	\$32,800	\$53,500	\$39,593	\$43,440	1

Explanation of Significant Movements

(Notes)

1. The decrease of \$13,907 (26%) in the 2021-22 Estimated Actual compared to the 2021-22 Budget reflects a higher than anticipated number of determinations conducted. The decrease of \$10,060 (18.8%) in the 2022-23 Budget Target compared to the 2021-22 Budget is due to an expected higher number of determinations required due to annual inquiries, appointments, vacancies and restructures within the Tribunal's jurisdiction.

Financial Statements

INCOME STATEMENT (Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(a)	469	543	543	547	553	559	559
Supplies and services	104	452	452	466	451	456	461
Accommodation	56	61	61	61	61	61	61
Depreciation and amortisation	8	4	3	3	3	3	3
Finance and interest costs	-	1	1	-	-	-	-
Other expenses	19	9	9	9	9	9	9
TOTAL COST OF SERVICES	656	1,070	1,069	1,086	1,077	1,088	1,093
Income							
Other revenue	-	2	2	2	2	2	2
Total Income	-	2	2	2	2	2	2
NET COST OF SERVICES	656	1,068	1,067	1,084	1,075	1,086	1,091
INCOME FROM GOVERNMENT							
Service appropriations	1,002	1,018	1,017	1,034	1,025	1,036	1,041
Resources received free of charge	94	50	50	50	50	50	50
TOTAL INCOME FROM GOVERNMENT	1,096	1,068	1,067	1,084	1,075	1,086	1,091
SURPLUS/(DEFICIENCY) FOR THE PERIOD	440	-	-	-	-	-	-

(a) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 3, 3 and 3 respectively.

**STATEMENT OF FINANCIAL POSITION
(Controlled)**

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	1,767	1,686	1,771	1,769	1,767	1,767	1,765
Receivables	1	3	1	1	1	1	1
Total current assets	1,768	1,689	1,772	1,770	1,768	1,768	1,766
NON-CURRENT ASSETS							
Holding Account receivables	86	89	89	92	95	98	101
Property, plant and equipment	21	24	18	15	12	9	22
Restricted cash	7	11	9	11	13	13	15
Total non-current assets	114	124	116	118	120	120	138
TOTAL ASSETS	1,882	1,813	1,888	1,888	1,888	1,888	1,904
CURRENT LIABILITIES							
Employee provisions	66	89	66	66	66	66	66
Payables	11	22	17	17	17	17	17
Borrowings and leases	3	4	3	3	3	3	4
Total current liabilities	80	115	86	86	86	86	87
NON-CURRENT LIABILITIES							
Employee provisions	27	14	27	27	27	27	27
Borrowings and leases	12	11	10	7	4	1	12
Total non-current liabilities	39	25	37	34	31	28	39
TOTAL LIABILITIES	119	140	123	120	117	114	126
EQUITY							
Accumulated surplus/(deficit)	1,763	1,673	1,765	1,768	1,771	1,774	1,778
Total equity	1,763	1,673	1,765	1,768	1,771	1,774	1,778
TOTAL LIABILITIES AND EQUITY	1,882	1,813	1,888	1,888	1,888	1,888	1,904

**STATEMENT OF CASHFLOWS
(Controlled)**

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	1,002	1,014	1,014	1,031	1,022	1,033	1,038
Capital appropriation	-	4	2	3	3	3	4
Net cash provided by Government	1,002	1,018	1,016	1,034	1,025	1,036	1,042
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(484)	(541)	(541)	(545)	(551)	(557)	(557)
Supplies and services	(13)	(399)	(399)	(419)	(404)	(409)	(414)
Accommodation	(51)	(61)	(61)	(61)	(61)	(61)	(61)
GST payments	(8)	(57)	(57)	(57)	(57)	(57)	(57)
Finance and interest costs.....	-	(1)	(1)	-	-	-	-
Other payments.....	(17)	(9)	(9)	(9)	(9)	(9)	(9)
Receipts ^(a)							
GST receipts	10	58	58	58	58	58	58
Other receipts	-	2	2	2	2	2	2
Net cash from operating activities	(563)	(1,008)	(1,008)	(1,031)	(1,022)	(1,033)	(1,038)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(4)	(4)	(2)	(3)	(3)	(3)	(4)
Net cash from financing activities.....	(4)	(4)	(2)	(3)	(3)	(3)	(4)
NET INCREASE/(DECREASE) IN CASH HELD	435	6	6	-	-	-	-
Cash assets at the beginning of the reporting period	1,339	1,691	1,774	1,780	1,780	1,780	1,780
Cash assets at the end of the reporting period	1,774	1,697	1,780	1,780	1,780	1,780	1,780

(a) 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.

NET APPROPRIATION DETERMINATION

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
GST Receipts							
GST Input Credit	10	58	58	58	58	58	58
Other Receipts							
Other Receipts	-	2	2	2	2	2	2
TOTAL	10	60	60	60	60	60	60

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 11 Net amount appropriated to deliver services	2,596	2,819	2,819	2,858	2,835	2,875	2,883
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	255	256	256	257	258	259	259
Total appropriations provided to deliver services.....	2,851	3,075	3,075	3,115	3,093	3,134	3,142
TOTAL APPROPRIATIONS	2,851	3,075	3,075	3,115	3,093	3,134	3,142
EXPENSES							
Total Cost of Services	3,371	3,436	3,433	3,274	3,252	3,293	3,301
Net Cost of Services ^(a)	3,216	3,433	3,433	3,274	3,252	3,293	3,301
CASH ASSETS ^(b)	1,038	833	818	818	818	818	818

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Commissioner'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 the Commissioner's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Other					
2022-23 Streamlined Budget Process Incentive Funding	-	56	-	-	-
Government Office Accommodation	103	103	103	103	103

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 2022-23 financial year:
 - 2.1. supporting agencies to embed the child safe principles within their organisations, including contracted services organisations and collaborating to ensure the implementation of the recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse, particularly the establishment of an independent oversight mechanisms for child safe organisations and out-of-home care accreditation;
 - 2.2. continued analysis of the Speaking Out Survey 2021 responses of more than 15,000 children and young people who provided their views about their health and wellbeing, families, and communities. Analysis will focus on mental health, safety at home and in the community, and responses from diverse groups including Aboriginal children and young people and those from culturally and linguistically diverse backgrounds;
 - 2.3. undertake analysis of the Speaking Out Survey 2021 extension fieldwork which was conducted with grant funding from Lotterywest. Children and young people outside of mainstream education, including students with special needs and those in remote communities, were supported to contribute in modified surveys to provide their views about their health and wellbeing;
 - 2.4. continue the Girls' Wellbeing project based on the stand-out result of the Speaking Out Survey 2019 and confirmed by the Speaking Out Survey 2021 that female young people consistently rated their wellbeing below that of their male peers: reporting higher rates of stress, low life satisfaction and not feeling happy about themselves. The project will further explore girls' wellbeing by conducting additional analysis of the Speaking Out Survey 2021 data, consulting with children and young people, advisory committees, focus groups and a young Aboriginal researchers in community program; and
 - 2.5. continued engagement and consultation with children and young people through online platforms and in person visits across Western Australia, to account for challenges associated with COVID-19. This includes advisory committees, focus groups and research projects via Microsoft Teams and other programs.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the 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: Supporting our local and regional communities to thrive.	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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Consultation, Research and Promotion of the Wellbeing of Children and Young People	3,371	3,436	3,433	3,274	3,252	3,293	3,301
Total Cost of Services	3,371	3,436	3,433	3,274	3,252	3,293	3,301

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 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	17,977	1,500	1,500	2,000	1
The extent to which issues impacting upon children and young people are researched, advocated and promoted.....	368	200	330	250	1

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

Explanation of Significant Movements

(Notes)

- The 2022-23 Budget Target has been revised upwards from the 2021-22 Budget as a result of the key effectiveness indicators targets review in 2021-22. The revised targets are mainly due to the increased number of children consulted and meetings held, which are now frequently occurring in a virtual meeting format, enabling the Commission to engage with more children and for the Commissioner to meet with the individual stakeholders more frequently.

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*.

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Target \$'000	Note
Total Cost of Service.....	3,371	3,436	3,433	3,274	
Less Income	155	3	nil	nil	
Net Cost of Service	3,216	3,433	3,433	3,274	
Employees (Full-Time Equivalents)	17	15	16	16	
Efficiency Indicators					
Unit cost per child	\$87	\$775	\$695	\$498	1
Unit cost per representative	\$4,898	\$11,372	\$5,377	\$6,769	2

Explanation of Significant Movements

(Notes)

1. The decrease in the 2021-22 Estimated Actual and 2022-23 Budget Target compared to the 2021-22 Budget reflects the increased number of consultations held online and greater opportunities for larger-sized group consultations creating efficiencies and economies of scale.
2. The significant decrease in the 2021-22 Estimated Actual and 2022-23 Budget Target compared to the 2021-22 Budget 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 individual stakeholders more frequently.

Financial Statements

Income Statement

Expenses

1. The anticipated decrease in supplies and services costs in the 2022-23 Budget Year compared to the 2021-22 Budget and the 2021-22 Estimated Actual is a result of one-off expenditure of \$280,000, relating to the Speaking Out Survey 2021 conducted in 2021-22 and funded from a Lotterywest grant.

INCOME STATEMENT ^(a) (Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	2,303	2,238	2,238	2,281	2,251	2,294	2,294
Supplies and services	399	631	631	437	437	445	453
Accommodation	294	405	405	405	407	395	395
Depreciation and amortisation	14	25	25	24	24	24	24
Finance and interest costs	-	-	-	-	1	1	1
Other expenses	361	137	134	127	132	134	134
TOTAL COST OF SERVICES	3,371	3,436	3,433	3,274	3,252	3,293	3,301
Income							
Other revenue	155	3	-	-	-	-	-
Total Income	155	3	-	-	-	-	-
NET COST OF SERVICES	3,216	3,433	3,433	3,274	3,252	3,293	3,301
INCOME FROM GOVERNMENT							
Service appropriations	2,851	3,075	3,075	3,115	3,093	3,134	3,142
Resources received free of charge	195	159	159	159	159	159	159
Other revenues	36	280	280	-	-	-	-
TOTAL INCOME FROM GOVERNMENT	3,082	3,514	3,514	3,274	3,252	3,293	3,301
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(134)	81	81	-	-	-	-

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 17, 16 and 16 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	1,009	808	789	789	789	789	789
Receivables	34	2	29	29	29	22	22
Total current assets	1,043	810	818	818	818	811	811
NON-CURRENT ASSETS							
Holding Account receivables	523	539	539	555	571	587	603
Property, plant and equipment.....	27	29	18	45	37	29	21
Restricted cash	29	25	29	29	29	29	29
Total non-current assets	579	593	586	629	637	645	653
TOTAL ASSETS	1,622	1,403	1,404	1,447	1,455	1,456	1,464
CURRENT LIABILITIES							
Employee provisions	454	308	454	454	454	454	454
Payables	28	32	28	28	28	28	28
Borrowings and leases	9	7	7	8	8	8	8
Other.....	397	204	105	124	125	141	141
Total current liabilities	888	551	594	614	615	631	631
NON-CURRENT LIABILITIES							
Employee provisions	41	83	41	41	41	41	41
Borrowings and leases	6	1	1	24	16	8	-
Total non-current liabilities	47	84	42	65	57	49	41
TOTAL LIABILITIES	935	635	636	679	672	680	672
EQUITY							
Contributed equity	10	10	10	10	25	18	34
Accumulated surplus	677	758	758	758	758	758	758
Total equity	687	768	768	768	783	776	792
TOTAL LIABILITIES AND EQUITY	1,622	1,403	1,404	1,447	1,455	1,456	1,464

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	2,835	3,050	3,050	3,091	3,070	3,111	3,119
Holding Account drawdowns	-	9	9	8	7	7	7
Other.....	316	-	-	-	-	-	-
Net cash provided by Government	3,151	3,059	3,059	3,099	3,077	3,118	3,126
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(2,184)	(2,243)	(2,243)	(2,286)	(2,256)	(2,299)	(2,299)
Supplies and services	(209)	(467)	(467)	(273)	(273)	(282)	(290)
Accommodation	(294)	(361)	(361)	(360)	(360)	(347)	(395)
GST payments	(89)	(91)	(91)	(91)	(91)	(91)	(91)
Finance and interest costs.....	-	-	-	-	(1)	(1)	(1)
Other payments.....	(297)	(199)	(196)	(168)	(176)	(178)	(130)
Receipts ^(b)							
GST receipts	60	88	88	88	88	88	88
Other receipts	24	3	-	-	-	-	-
Net cash from operating activities	(2,989)	(3,270)	(3,270)	(3,090)	(3,069)	(3,110)	(3,118)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(9)	(9)	(9)	(9)	(8)	(8)	(8)
Net cash from financing activities.....	(9)	(9)	(9)	(9)	(8)	(8)	(8)
NET INCREASE/(DECREASE) IN CASH HELD	153	(220)	(220)	-	-	-	-
Cash assets at the beginning of the reporting period	885	1,053	1,038	818	818	818	818
Cash assets at the end of the reporting period	1,038	833	818	818	818	818	818

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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
GST Receipts							
GST Receipts from the Australian Taxation Office.....	27	88	88	88	88	88	88
GST Receipts on Sales	33	-	-	-	-	-	-
Other Receipts							
All Other Receipts ^(b)	340	3	-	-	-	-	-
TOTAL	400	91	88	88	88	88	88

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

(b) All Other Receipts include a grant received from Lotterywest and contributions to the development of National Child Friendly Complaints Resources and the My Place in WA event.

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 12 Net amount appropriated to deliver services	1,867	1,983	1,983	2,031	2,008	2,034	2,040
Amount Authorised by Other Statutes - Freedom of Information Act 1992.....	278	279	279	280	281	283	283
Total appropriations provided to deliver services.....	2,145	2,262	2,262	2,311	2,289	2,317	2,323
TOTAL APPROPRIATIONS	2,145	2,262	2,262	2,311	2,289	2,317	2,323
EXPENSES							
Total Cost of Services	2,340	2,384	2,376	2,425	2,403	2,431	2,437
Net Cost of Services ^(a)	2,340	2,380	2,372	2,421	2,399	2,427	2,433
CASH ASSETS ^(b)	1,057	965	1,027	1,019	1,011	1,003	995

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Office'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 the Office's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
2022-23 Streamlined Budget Process Incentive Funding	-	40	-	-	-

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the 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: Supporting our local and regional communities to thrive.	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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Resolution of Complaints.....	1,638	1,669	1,663	1,698	1,682	1,702	1,706
2. Advice and Awareness.....	702	715	713	727	721	729	731
Total Cost of Services	2,340	2,384	2,376	2,425	2,403	2,431	2,437

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: Access to documents and observance of processes in accordance with the <i>Freedom of Information Act 1992</i>:					
Participants satisfied with complaint resolution and external review processes adopted by the Information Commissioner.....	76%	85%	81%	85%	
Applications for external review resolved by conciliation.....	63%	70%	71%	70%	
Agencies satisfied with the advice and guidance provided by the Information Commissioner.....	100%	98%	98%	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*.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 1,638	\$'000 1,669	\$'000 1,663	\$'000 1,698	
Less Income	nil	3	3	3	
Net Cost of Service	1,638	1,666	1,660	1,695	
Employees (Full-Time Equivalents)	9	9	10	11	
Efficiency Indicators					
Average cost per complaint and external review finalised	\$7,155	\$7,016	\$9,171	\$8,472	1

Explanation of Significant Movements

(Notes)

1. The number of external review matters to be finalised in 2021-22 was estimated to be 238 and is higher than the revised estimate of 181. Estimates are based on the number of matters that can reasonably be expected to be finalised per relevant full-time equivalent (FTE), using the finalisation rate per FTE from the current year. Unforeseen reductions of the relevant FTE count during 2021-22 has impacted the number of matters estimated to be finalised. Based on the 2021-22 Estimated Actual, it is estimated that 200 external review matters will be finalised in 2022-23.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 702	\$'000 715	\$'000 713	\$'000 727	
Less Income	nil	1	1	1	
Net Cost of Service	702	714	712	726	
Employees (Full-Time Equivalents)	2	2	2	2	
Efficiency Indicators					
Average cost of service per application lodged	\$215	\$219	\$341	\$348	1

Explanation of Significant Movements

(Notes)

1. The increase in the average cost of service per application lodged from the 2021-22 Budget to the 2021-22 Estimated Actual and 2022-23 Budget Target is due to a lower than estimated number of recipients receiving advice units. The method in which training resources are delivered and the manner of calculating those registrations as an advice unit was updated during the year, contributing to this decrease.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COMPLETED WORKS							
Computer and Office Equipment Replacement.....	22	22	22	-	-	-	-
Total Cost of Asset Investment Program.....	22	22	22	-	-	-	-
FUNDED BY							
Internal Funds and Balances.....			22	-	-	-	-
Total Funding			22	-	-	-	-

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	1,676	1,632	1,632	1,645	1,667	1,689	1,689
Supplies and services	390	355	355	379	335	338	344
Accommodation	206	218	218	228	228	228	228
Depreciation and amortisation	2	14	6	6	6	6	6
Other expenses.....	66	165	165	167	167	170	170
TOTAL COST OF SERVICES	2,340	2,384	2,376	2,425	2,403	2,431	2,437
Income							
Other revenue.....	-	4	4	4	4	4	4
Total Income.....	-	4	4	4	4	4	4
NET COST OF SERVICES	2,340	2,380	2,372	2,421	2,399	2,427	2,433
INCOME FROM GOVERNMENT							
Service appropriations.....	2,145	2,262	2,262	2,311	2,289	2,317	2,323
Resources received free of charge	77	110	110	110	110	110	110
TOTAL INCOME FROM GOVERNMENT	2,222	2,372	2,372	2,421	2,399	2,427	2,433
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	(118)	(8)	-	-	-	-	-

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 11, 12 and 13 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	1,032	947	1,002	994	986	978	970
Receivables	12	19	12	12	12	12	12
Other.....	16	34	16	16	16	16	100
Total current assets	1,060	1,000	1,030	1,022	1,014	1,006	1,082
NON-CURRENT ASSETS							
Holding Account receivables	44	52	52	60	60	60	60
Property, plant and equipment.....	7	15	29	29	37	45	39
Restricted cash	25	18	25	25	25	25	25
Total non-current assets	76	85	106	114	122	130	124
TOTAL ASSETS	1,136	1,085	1,136	1,136	1,136	1,136	1,206
CURRENT LIABILITIES							
Employee provisions	372	336	372	372	372	372	372
Payables	38	-	38	38	38	38	108
Other.....	-	15	-	-	-	-	-
Total current liabilities	410	351	410	410	410	410	480
NON-CURRENT LIABILITIES							
Employee provisions	45	25	45	45	45	45	45
Total non-current liabilities	45	25	45	45	45	45	45
TOTAL LIABILITIES.....	455	376	455	455	455	455	525
EQUITY							
Contributed equity	37	37	37	37	37	37	37
Accumulated surplus/(deficit).....	644	672	644	644	644	644	644
Total equity	681	709	681	681	681	681	681
TOTAL LIABILITIES AND EQUITY	1,136	1,085	1,136	1,136	1,136	1,136	1,206

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	2,137	2,254	2,254	2,303	2,289	2,317	2,323
Net cash provided by Government	2,137	2,254	2,254	2,303	2,289	2,317	2,323
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(1,603)	(1,632)	(1,632)	(1,645)	(1,667)	(1,689)	(1,689)
Supplies and services	(309)	(327)	(327)	(351)	(315)	(318)	(324)
Accommodation	(198)	(218)	(218)	(228)	(228)	(228)	(228)
GST payments	(57)	(30)	(30)	(30)	(30)	(30)	(30)
Other payments.....	(68)	(107)	(107)	(109)	(109)	(112)	(112)
Receipts ^(b)							
GST receipts	63	48	48	48	48	48	48
Other receipts	-	4	4	4	4	4	4
Net cash from operating activities	(2,172)	(2,262)	(2,262)	(2,311)	(2,297)	(2,325)	(2,331)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(9)	-	(22)	-	-	-	-
Net cash from investing activities.....	(9)	-	(22)	-	-	-	-
Cash assets at the beginning of the reporting period	1,101	973	1,057	1,027	1,019	1,011	1,003
Cash assets at the end of the reporting period	1,057	965	1,027	1,019	1,011	1,003	995

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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
GST Receipts							
GST Input Credits	63	48	48	48	48	48	48
Other Receipts							
Other Receipts	-	4	4	4	4	4	4
TOTAL	63	52	52	52	52	52	52

WorkCover WA Authority

Part 2 Government Administration

Asset Investment Program

1. The Authority's total approved Asset Investment Program for 2022-23 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 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COMPLETED WORKS							
Building Maintenance/Asset Replacement							
2021-22 Program	250	250	250	-	-	-	-
Computer Hardware and Software - 2021-22 Program	500	500	500	-	-	-	-
Other Equipment - 2021-22 Program.....	30	30	30	-	-	-	-
NEW WORKS							
Building Maintenance/Asset Replacement Program							
2022-23 Program	538	-	-	538	-	-	-
2023-24 Program	297	-	-	-	297	-	-
2024-25 Program	256	-	-	-	-	256	-
2025-26 Program	260	-	-	-	-	-	260
Computer Hardware and Software							
2022-23 Program	450	-	-	450	-	-	-
2023-24 Program	450	-	-	-	450	-	-
2024-25 Program	400	-	-	-	-	400	-
2025-26 Program	400	-	-	-	-	-	400
Other Equipment							
2022-23 Program	35	-	-	35	-	-	-
2023-24 Program	35	-	-	-	35	-	-
2024-25 Program	35	-	-	-	-	35	-
2025-26 Program	35	-	-	-	-	-	35
Total Cost of Asset Investment Program.....	3,971	780	780	1,023	782	691	695
FUNDED BY							
Internal Funds and Balances.....			780	1,023	782	691	695
Total Funding			780	1,023	782	691	695

Division 10 **Registrar, Western Australian Industrial Relations Commission**

Part 2 **Government Administration**

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 13 Net amount appropriated to deliver services	9,476	9,857	9,855	10,230	10,095	10,150	10,194
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	2,441	3,151	3,151	2,798	2,809	2,827	2,827
Total appropriations provided to deliver services.....	11,917	13,008	13,006	13,028	12,904	12,977	13,021
CAPITAL							
Item 101 Capital Appropriation.....	49	59	57	59	60	58	58
TOTAL APPROPRIATIONS	11,966	13,067	13,063	13,087	12,964	13,035	13,079
EXPENSES							
Total Cost of Services	12,310	13,375	13,373	13,395	13,164	13,237	13,281
Net Cost of Services ^(a)	12,148	13,295	13,293	13,315	13,084	13,157	13,201
CASH ASSETS ^(b)	4,798	5,313	4,681	4,564	4,554	4,544	4,534

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department'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 the Department's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
2022-23 Streamlined Budget Process Incentive Funding.....	-	190	-	-	-

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 budget management.	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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.....	5,127	5,212	5,263	5,408	5,284	5,306	5,327
2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission	7,183	8,163	8,110	7,987	7,880	7,931	7,954
Total Cost of Services	12,310	13,375	13,373	13,395	13,164	13,237	13,281

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: The prevention and resolution of industrial relations matters:					
Percentage of employee, employers, representatives and Western Australian Industrial Relations Commission members satisfied with the service provided by the Department of the Registrar in relation to:					
Timeliness.....	99%	90%	97%	90%	
Accuracy and relevance of information	97%	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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 5,127	\$'000 5,212	\$'000 5,263	\$'000 5,408	
Less Income	162	80	80	80	1
Net Cost of Service	4,965	5,132	5,183	5,328	
Employees (Full-Time Equivalents)	27	30	28	30	
Efficiency Indicators					
Average cost per application registered and recorded	\$4,451	\$4,738	\$4,576	\$4,326	

Explanation of Significant Movements

(Notes)

- The decrease in Income in the 2021-22 Estimated Actual compared to the 2020-21 Actual relates to the accommodation revenue received from the Department of the Premier and Cabinet in relation to the Perth Casino Royal Commission.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 7,183	\$'000 8,163	\$'000 8,110	\$'000 7,987	
Less Income	nil	nil	nil	nil	
Net Cost of Service	7,183	8,163	8,110	7,987	
Employees (Full-Time Equivalents) ^(a).....	17	23	20	22	

(a) The 2021-22 Budget includes one additional Commissioner and the associates, and one Acting Commissioner.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COMPLETED WORKS							
Asset Replacement - ICT - 2021-22 Program	160	160	160	-	-	-	-
NEW WORKS							
Asset Replacement - ICT							
2022-23 Program	160	-	-	160	-	-	-
2023-24 Program	160	-	-	-	160	-	-
2024-25 Program	160	-	-	-	-	160	-
2025-26 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)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	6,504	7,621	7,621	7,339	7,424	7,523	7,523
Supplies and services	1,543	1,147	1,147	1,347	1,205	1,249	1,293
Accommodation	3,380	3,719	3,719	3,833	3,914	3,914	3,914
Depreciation and amortisation	508	557	555	515	291	219	219
Finance and interest costs	6	7	7	7	6	8	8
Other expenses	369	324	324	354	324	324	324
TOTAL COST OF SERVICES	12,310	13,375	13,373	13,395	13,164	13,237	13,281
Income							
Sale of goods and services	27	80	80	80	80	80	80
Other revenue	135	-	-	-	-	-	-
Total Income	162	80	80	80	80	80	80
NET COST OF SERVICES	12,148	13,295	13,293	13,315	13,084	13,157	13,201
INCOME FROM GOVERNMENT							
Service appropriations	11,917	13,008	13,006	13,028	12,904	12,977	13,021
Resources received free of charge	14	50	50	50	50	50	50
TOTAL INCOME FROM GOVERNMENT	11,931	13,058	13,056	13,078	12,954	13,027	13,071
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(217)	(237)	(237)	(237)	(130)	(130)	(130)

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 44, 48 and 52 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	4,628	5,113	4,481	4,349	4,324	4,304	4,284
Holding Account receivables	160	160	160	160	160	160	160
Receivables	221	194	221	221	221	221	221
Other.....	72	74	72	72	72	72	72
Total current assets	5,081	5,541	4,934	4,802	4,777	4,757	4,737
NON-CURRENT ASSETS							
Holding Account receivables	3,141	3,538	3,536	3,891	4,022	4,081	4,140
Property, plant and equipment.....	1,289	831	1,023	669	574	623	629
Intangibles	6	-	4	3	1	-	-
Restricted cash	170	200	200	215	230	240	250
Total non-current assets	4,606	4,569	4,763	4,778	4,827	4,944	5,019
TOTAL ASSETS	9,687	10,110	9,697	9,580	9,604	9,701	9,756
CURRENT LIABILITIES							
Employee provisions	1,265	1,223	1,265	1,265	1,265	1,265	1,265
Payables	70	182	130	130	250	419	479
Borrowings and leases	39	63	62	58	48	60	52
Other.....	61	503	121	238	240	240	300
Total current liabilities	1,435	1,971	1,578	1,691	1,803	1,984	2,096
NON-CURRENT LIABILITIES							
Employee provisions	259	310	259	259	259	259	259
Borrowings and leases	65	99	111	56	40	77	92
Total non-current liabilities	324	409	370	315	299	336	351
TOTAL LIABILITIES.....	1,759	2,380	1,948	2,006	2,102	2,320	2,447
EQUITY							
Contributed equity	(1,467)	(1,408)	(1,409)	(1,347)	(1,289)	(1,280)	(1,222)
Accumulated surplus/(deficit).....	9,395	9,138	9,158	8,921	8,791	8,661	8,531
Total equity	7,928	7,730	7,749	7,574	7,502	7,381	7,309
TOTAL LIABILITIES AND EQUITY	9,687	10,110	9,697	9,580	9,604	9,701	9,756

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	11,371	12,451	12,451	12,513	12,613	12,758	12,802
Capital appropriation	49	59	57	59	60	58	58
Holding Account drawdowns	160	160	160	160	160	160	160
Net cash provided by Government	11,580	12,670	12,668	12,732	12,833	12,976	13,020
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(6,506)	(7,514)	(7,514)	(7,232)	(7,317)	(7,416)	(7,416)
Supplies and services	(1,872)	(1,092)	(1,092)	(1,292)	(1,150)	(1,194)	(1,238)
Accommodation	(3,383)	(3,719)	(3,719)	(3,833)	(3,914)	(3,914)	(3,914)
GST payments	(617)	(503)	(503)	(503)	(503)	(503)	(503)
Finance and interest costs.....	(6)	(7)	(7)	(7)	(6)	(8)	(8)
Other payments.....	(373)	(316)	(316)	(346)	(316)	(316)	(316)
Receipts ^(b)							
Sale of goods and services.....	27	80	80	80	80	80	80
GST receipts	628	503	503	503	503	503	503
Other receipts	129	-	-	-	-	-	-
Net cash from operating activities	(11,973)	(12,568)	(12,568)	(12,630)	(12,623)	(12,768)	(12,812)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(316)	(160)	(160)	(160)	(160)	(160)	(160)
Proceeds from sale of non-current assets.....	8	-	-	-	-	-	-
Net cash from investing activities.....	(308)	(160)	(160)	(160)	(160)	(160)	(160)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(48)	(59)	(57)	(59)	(60)	(58)	(58)
Net cash from financing activities.....	(48)	(59)	(57)	(59)	(60)	(58)	(58)
NET INCREASE/(DECREASE) IN CASH HELD	(749)	(117)	(117)	(117)	(10)	(10)	(10)
Cash assets at the beginning of the reporting period	5,547	5,430	4,798	4,681	4,564	4,554	4,544
Cash assets at the end of the reporting period	4,798	5,313	4,681	4,564	4,554	4,544	4,534

(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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Sale of Goods and Services							
Sales of Goods and Services	27	80	80	80	80	80	80
GST Receipts							
GST Input Credits	607	500	500	500	500	500	500
GST Receipts on Sales	21	3	3	3	3	3	3
Other Receipts							
Other Receipts	129	-	-	-	-	-	-
TOTAL	784	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	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Treasury		
– Total Cost of Services	53,963	57,760
– Asset Investment Program	615	400
Western Australian Treasury Corporation		
– Asset Investment Program	800	477
Office of the Auditor General		
– Total Cost of Services	40,799	43,164
– Asset Investment Program	1,319	3,769
Finance		
– Total Cost of Services	1,675,308	1,767,579
– Asset Investment Program	111,951	93,767
Insurance Commission of Western Australia		
– Asset Investment Program	4,494	4,987

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 Service 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 Finance; Racing and Gaming; Aboriginal Affairs; 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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 14 Net amount appropriated to deliver services	43,567	50,128	46,349	49,392	44,984	44,987	45,070
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	1,101	1,108	1,108	1,120	1,127	1,137	1,137
Total appropriations provided to deliver services.....	44,668	51,236	47,457	50,512	46,111	46,124	46,207
ADMINISTERED TRANSACTIONS							
<i>Operating Subsidy Payments</i>							
Item 15 Bunbury Water Corporation	786	798	856	1,232	1,692	2,141	2,683
Item 16 Busselton Water Corporation.....	670	768	768	688	691	695	698
Item 17 Electricity Generation and Retail Corporation (Synergy)	884,895	386,669	378,745	763,303	347,036	309,431	257,035
Item 18 Forest Products Commission.....	200	200	200	220	-	-	-
Item 19 Fremantle Port Authority	-	-	-	317	326	-	-
Item 20 Kimberley Ports Authority	2,706	3,100	3,100	2,500	2,500	2,500	-
Item 21 Public Transport Authority of Western Australia.....	1,034,300	984,070	963,413	1,006,809	974,390	956,113	977,059
Item 22 Public Transport Authority of Western Australia - Replacement Services for Armadale Rail Line ^(a)	-	-	-	16,667	40,000	3,333	-
Item 23 Regional Power Corporation (Horizon Power).....	47,090	8,298	8,298	35,545	9,902	7,734	6,132
Item 24 Southern Ports Authority.....	21,482	8,078	12,372	5,565	-	-	-
Item 25 Water Corporation of Western Australia.....	218,579	364,349	393,170	472,023	514,065	516,923	517,561
Item 26 Western Australian Land Authority (DevelopmentWA)	315,356	249,783	257,557	269,934	128,454	103,334	98,294
<i>Grants, Subsidies and Transfer Payments</i>							
Item 27 Gaming and Wagering Commission ^(b)	3,800	3,900	3,900	4,000	4,100	4,200	4,300
Item 28 Goods and Services Tax (GST) Administration Costs	64,493	71,200	61,900	71,200	71,300	71,200	71,200
Item 29 Department of Jobs, Tourism, Science and Innovation ^(c)	4,010	18,924	4,824	22,605	35,225	25,050	6,200
Item 30 National Redress Scheme and Civil Litigation for Survivors of Institutional Child Sexual Abuse Account	-	-	-	185,000	-	-	-
Item 31 Noongar Land Fund Account	-	-	-	2,800	5,600	5,600	5,600
Item 32 Provision for Aboriginal Community Controlled Sector Development ^(d)	-	1,017	1,017	713	1,658	-	-
Item 33 Provision for Aboriginal Cultural Heritage Act 2021 ^(e)	-	-	-	2,500	2,500	2,500	2,500
Item 34 Provision for Perth City Deal ^(f)	-	100,000	-	99,000	-	-	-
Item 35 Provision for COVID-19 Test Isolation Payments ^(g)	-	-	-	48,125	-	-	-
Item 36 Refund of Past Years Revenue Collections - Public Corporations	14,994	10,000	10,000	10,000	10,000	10,000	10,000
Item 37 Royalties for Regions ^(h)	761,645	873,230	788,825	928,400	826,879	810,948	720,184
Item 38 State Property - Emergency Services Levy	18,075	19,064	18,466	19,270	20,316	21,149	22,584

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Item 39 WA Health ⁽ⁱ⁾	150	11,985	11,551	22,961	14,599	11,802	11,802
Item 40 All Other Grants, Subsidies and Transfer Payments ^(j)	1,592	4,805	124,129	2,793	3,328	9,008	9,353
<i>Comprising:</i>							
Acts of Grace / Ex Gratia Payments	-	300	300	200	200	200	200
Commonwealth Pandemic Leave Disaster Payment.....	-	2,300	2,300	-	-	-	-
Incidentals	-	240	240	200	200	200	200
Interest on Public Moneys Held in Participating Trust Fund Accounts	701	1,055	880	1,445	2,010	7,675	8,005
Administration Costs - National Tax Equivalent Regime Scheme	68	100	100	100	100	100	100
COVID-19 - Small Business Assistance Grants (Level 1 and 2 Packages)	-	-	119,543	-	-	-	-
Western Australian Land Information Authority - Valuation Services	105	120	120	140	110	125	140
Western Australian Treasury Corporation Management Fees	718	690	646	708	708	708	708
Department of Communities ^(k)	-	-	-	-	-	59,475	59,475
Department of Finance ^(l)	-	-	-	-	1,823	-	-
Metropolitan Redevelopment Authority (DevelopmentWA)	-	866	866	-	-	-	-
Provision for Unfunded Liabilities in the Government Insurance Fund	12,259	17,944	17,944	-	-	-	-
Provision for Voluntary Targeted Separation Scheme ^(m)	-	10,076	10,076	-	-	-	-
<i>Authorised by Other Statutes</i>							
Judges' Salaries and Pensions Act 1950.....	17,375	18,907	18,896	19,967	20,462	22,303	20,977
<i>Comprising:</i>							
Benefit Payments	17,160	18,674	18,674	19,723	20,216	22,052	20,721
Administration Expenses ⁽ⁿ⁾	215	233	222	244	246	251	256
Parliamentary Superannuation Act 1970	9,824	11,414	11,401	9,573	9,808	13,389	10,417
<i>Comprising:</i>							
Benefit Payments	9,539	11,140	11,140	9,287	9,519	13,094	10,117
Administration Expenses ⁽ⁿ⁾	285	274	261	286	289	295	300
State Superannuation Act 2000.....	406,654	440,919	453,593	410,842	408,682	413,054	408,860
<i>Comprising:</i>							
Pension Scheme.....	158,874	152,895	150,328	142,264	134,262	126,593	119,210
<i>Comprising:</i>							
Benefit Payments	157,356	151,437	148,906	140,905	133,000	125,405	118,098
Administration Expenses ⁽ⁿ⁾	1,518	1,458	1,422	1,359	1,262	1,188	1,112
Gold State Super	189,412	288,024	303,265	268,578	274,420	286,461	289,650
<i>Comprising:</i>							
Benefit Payments	184,294	282,768	298,076	263,738	269,907	282,172	285,602
Administration Expenses ⁽ⁿ⁾	4,777	4,638	4,949	4,649	4,320	4,093	3,849
Government Services ^(o)	341	618	240	191	193	196	199
West State Super	58,367	-	-	-	-	-	-
Western Australian Health Promotion Foundation Act 2016	23,421	23,949	23,949	24,497	25,057	25,520	25,992
Racing and Wagering Western Australia Act 2003	33,412	24,300	24,300	26,550	29,196	30,072	27,762
Unclaimed Money Act 1990	1,448	2,000	828	1,000	1,000	1,000	1,000
Loan Acts - Interest.....	629,762	578,000	582,000	589,000	623,000	618,000	595,000
Western Australian Future Health Research and Innovation Fund Act 2012.....	82,900	101,400	101,400	70,900	63,300	64,300	65,700
TOTAL RECURRENT ADMINISTERED	4,611,878	4,350,013	4,288,344	5,146,499	4,196,889	4,120,774	3,938,368
CAPITAL							
Item 102 Capital Appropriation.....	69	67	61	55	56	58	58
<i>Government Equity Contributions</i>							
Item 103 Animal Resources Authority	336	6,130	630	5,500	-	-	-
Item 104 Bunbury Water Corporation	11,900	-	10,170	11,050	-	-	-
Item 105 Department of Communities ^(p).....	-	-	-	11,700	14,700	-	-
Item 106 Department of Justice ^(q).....	713	-	-	200	3,000	3,000	1,300
Item 107 Forest Products Commission.....	-	-	14,263	11,034	-	-	-
Item 108 Electricity Generation and Retail Corporation (Synergy)	-	170,202	155,701	33,301	10,000	1,000	-

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Item 109 Electricity Networks Corporation (Western Power).....	133,574	170,146	176,489	93,759	96,740	99,141	93,634
Item 110 Kimberley Ports Authority.....	4,000	3,500	3,500	5,500	29,500	18,500	-
Item 111 Metropolitan Redevelopment Authority (DevelopmentWA).....	211,539	1,600	1,600	2,420	-	-	-
Item 112 Pilbara Ports Authority.....	4,117	50,041	49,599	41,459	46,391	26,690	27,889
Item 113 Provision for Aluminium Composite Panel Cladding ^(r).....	-	-	-	11,440	24,880	36,680	27,827
Item 114 Royalties for Regions ^(h).....	192,879	226,312	190,727	298,840	308,431	141,168	155,317
Item 115 WA Health ^(s).....	22,610	26,960	84,905	73,829	58,870	131,216	91,447
Item 116 Western Australian Land Authority (DevelopmentWA).....	15,000	40,500	36,500	29,953	4,000	-	-
Item 117 Western Australia Police Force ^(t) ...	-	-	-	3,622	25,940	881	-
Mid West Ports Authority.....	-	-	3,000	-	-	3,745	9,662
Department of Education ^(u).....	13,400	-	-	-	-	-	-
Regional Power Corporation (Horizon Power).....	-	24,016	24,016	-	2,404	-	-
Southern Ports Authority.....	640	-	-	-	-	-	-
Water Corporation of Western Australia.....	-	-	22,910	-	-	-	-
<i>Other</i>							
Item 118 Climate Action Fund.....	-	168,000	168,000	500,000	-	-	-
Item 119 Digital Capability Fund.....	-	500,000	500,000	400,000	-	-	-
Item 120 Remote Communities Fund.....	-	-	-	350,000	-	-	-
Debt Reduction Account.....	1,546,593	2,115,221	2,115,221	-	-	-	-
Social Housing Investment Fund.....	-	750,000	750,000	-	-	-	-
Softwood Plantation Expansion Fund.....	-	350,000	350,000	-	-	-	-
New Women and Babies Hospital Account.....	-	1,787,000	1,787,000	-	-	-	-
<i>Authorised by Other Statutes</i>							
Loans (Co-operative Companies) Act 2004....	6,000	-	7,181	-	-	-	-
Loan Acts - Repayment of Borrowings.....	-	587,480	588,752	1,200,000	-	-	-
TOTAL CAPITAL ADMINISTERED.....	2,163,301	6,977,108	7,040,164	3,083,607	624,856	462,021	407,076
GRAND TOTAL.....	6,819,916	11,378,424	11,376,026	8,280,673	4,867,912	4,628,977	4,391,709
EXPENSES							
Total Cost of Services.....	49,247	58,003	53,963	57,760	52,565	52,067	52,150
Net Cost of Services ^(v)	48,868	57,943	53,903	57,700	52,505	52,007	52,090
CASH ASSETS ^(w).....	8,626	7,149	9,037	9,456	9,875	10,294	10,713

- (a) Reflects the provision for bus replacement services during the Armadale Rail Line shutdown, which will be disbursed to the Public Transport Authority once the operating plan and public consultation is finalised.
- (b) 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.
- (c) Provision for the Aviation Recovery Fund (\$16.2 million), Major Events Fund (\$5 million), Future Energy Exports Cooperative Research Centre (\$1.2 million) and National Collaborative Research Infrastructure Strategy (\$180,000), pending the finalisation of agreements between the respective parties.
- (d) 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.
- (e) Provision for one-off establishment, administration and capacity building funding for Local Aboriginal Cultural Heritage Services, expected to be established through the *Aboriginal Cultural Heritage Act 2021* for Aboriginal cultural heritage protection and management in Western Australia.
- (f) Provision for State assistance towards the establishment of inner-city university campuses as part of the Perth City Deal.
- (g) Provision for eligible workers and carers with no access to paid leave or income support while awaiting COVID-19 test results. A \$320 payment is available to all eligible individuals.
- (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 to address cost pressures relating to WA Country Health Services, including the operation of the residential aged care facility and the multipurpose services sites as well as delivery of renal services in the Kimberley.
- (j) Includes all administered grants, subsidies and transfers not covered elsewhere by individual Acts.

- (k) Reflects \$59.5 million in each of 2024-25 and 2025-26 provisioned for Communities' housing functions pending a review of its associated budget settings.
- (l) A provision of \$1.8 million for Finance in 2023-24, pending an assessment of the Building Asset Data and Information Platform.
- (m) 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 Communities' Machinery of Government changes continue to be progressed. The drawdown of this funding is dependent on the timing of any further employee exits.
- (n) Superannuation scheme administration expense reflects the costs of administering an unfunded defined benefit superannuation/pension scheme by an appropriation from the Consolidated Account.
- (o) Reflects the costs for regulatory support of State superannuation schemes where the Government Employees Superannuation Board incurs these costs on behalf of the Government.
- (p) Reflects remaining funding to be applied to Communities' Asset Investment Program for the Common Ground - Mandurah project, pending Government approval of a project definition plan.
- (q) Reflects funding provisioned for a new Crisis Care Unit at Banksia Hill Detention Centre, to be released following the Government's approval of a project definition plan (\$7.5 million) and funding (\$713,000) for the Broome Regional Prison upgrade under the Custodial Infrastructure Program.
- (r) Reflects funding allocated to meet the future cost to remediate all remaining instances of aluminium composite panel cladding that have been identified across the general government building portfolio.
- (s) 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.
- (t) Reflects funding to be applied to the Western Australia Police Force for a new District Support Facility in Broome, following Government approval of a project definition plan.
- (u) Reflects funding applied to Education's Asset Investment Program for construction of the Stage 2 expansion of Bob Hawke College and Stage 1 of a new secondary school located in Piara Waters.
- (v) Represents Total Cost of Services (expenses) less retained revenues applied to the Department'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.
- (w) 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 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
New Initiative					
Climate Action - Climate Coordination Unit.....	50	547	551	555	558
Ongoing Initiatives					
2022-23 Streamlined Budget Process Incentive Funding.....	-	878	-	-	-
Digital Capability Fund and the Office of Digital Government Evaluation.....	-	250	-	-	-
New Public Sector Wages Policy.....	-	328	332	-	-
Superannuation Advisory Services.....	43	43	43	43	43
Target 120 Program.....	-	250	250	-	-
Westport Program - Commercial Framework.....	-	187	-	-	-

Significant Issues Impacting the Agency

Economic Outlook

1. Western Australia's domestic economy is experiencing its strongest growth in a decade. State Final Demand (SFD) is estimated to grow by 5.25% in 2021-22, with further growth of 4% expected in 2022-23. Growth in 2021-22 has been underpinned by a strong lift in household spending, with rebounding business investment and elevated levels of Government investment driving growth in 2022-23.
2. The State's strong economic performance has created a very tight labour market, with employment estimated to grow by 5% (or 68,700 jobs) in 2021-22, and a further 2% (28,900 jobs) in 2022-23. Reflecting this, the unemployment rate is expected to decline to 3.75% in 2022-23. The tight labour market is expected to see a lift in wages growth, from an estimated 2% in 2021-22 to 2.75% in 2022-23.
3. Broader price pressures have accelerated in recent months. The Perth Consumer Price Index (CPI) is now estimated to grow by 4% in 2021-22. This reflects high global oil prices, increases in new dwelling prices and other general price increases due to supply chain disruption, Omicron absenteeism and weather events in other parts of the country.
4. Inflationary pressures are expected to moderate in 2022-23, with forecast CPI growth of 2.75%. This reflects the anticipated passing of supply chain issues and the easing of other global pressures (for example, growth in new vehicle purchase prices has begun moderating, and freight costs have eased from their recent peak).
5. Risks to the outlook remain elevated and include: the ongoing impact of the COVID-19 pandemic locally, nationally and globally (particularly in China); the Ukraine conflict and its impacts on the global economy; the extent to which current high commodity prices are sustained and flow through to the real economy (through higher incomes and/or investment); and the pace and magnitude of increases in interest rates (in Australia and globally).

Economic Response and Diversification

6. 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 monitoring the economic impacts of the virus and associated restrictions used to manage outbreaks, providing advice on COVID-19 business assistance measures, and working with agencies to optimise the timing and delivery of various infrastructure and related recovery projects.
7. Treasury also continues to work closely 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. This includes the provision of advice on policies and projects related to the priority sectors identified in Diversify WA, such as renewable hydrogen, tourism, international education and defence, and supporting associated modelling and analysis.

State Finances

8. Treasury is the lead agency assisting the Government with the formulation of the annual Budget. The 2022-23 Budget is focused on the Government's continuing response to the COVID-19 pandemic, and applying the State's strong operating surplus to current and future priorities, including support for cost of living pressures, meeting public hospital demand, jobs and economic diversification, climate action, and debt repayment.
9. The 2022-23 Budget shows that Western Australia's finances continue to perform strongly, providing capacity for the Government to reduce borrowings while also delivering increased resources for service delivery and asset investment. Western Australia is the only State with operating surpluses in all of the forecast years, and an expected decline in net debt (for a third consecutive year in 2021-22). Both Moody's and S&P Global recognised the relative strength of the State's finances with both reaffirming their existing ratings in October 2021 - at the same time, S&P Global lifted the outlook on the State's credit rating from 'stable' to 'positive', flagging a one-in-three chance of an upgrade (to AAA) in the next one to two years.

Commonwealth-State Financial Relations

10. 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 and ensuring that the CFFR effectively undertakes its 'gatekeeper' and review roles 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-State approach to Commonwealth funding agreement negotiations.
11. Treasury is also assisting the Treasurer in defending the GST distribution reforms amidst ongoing criticism from other States. This includes providing the Treasurer with analysis and comment on documentation produced by other States on the reforms, supporting the Treasurer's engagement in interjurisdictional meetings, and ongoing engagement with the Commonwealth Grants Commission to better recognise Western Australia's spending needs and policy stance during the COVID-19 pandemic, when calculating the State's GST share.

Climate Change Policy Support

12. Consistent with the recommendations of the Western Australian Climate 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. A new Climate Coordination Unit will be established within Treasury to enable increased support to a number of cross-agency governance bodies and working groups. This includes providing support for modelling of climate change and climate change policy impacts.
13. A Climate Change Risk Management Interim Guide was released in February 2022 to government agencies and government trading enterprises. This interim guide encourages agencies to undertake a first pass assessment of physical climate risks, including identification of treatment options (adaptation planning). Treasury will continue to monitor developments in the area of disclosure including the Taskforce on Climate Related Financial Disclosures, AASB Practice Statement 2 and the new International Sustainability Standards Board.

Commercial Advisory

14. The Government recommenced the sale of the Western Australian TAB process in October 2021, and Treasury is working closely with Racing and Wagering Western Australia to progress the transaction. Subject to a successful outcome of the Request for Binding Offers stage, a new wagering operator could be in place by the end of 2022.
15. Treasury is working closely with various agencies to progress the development of significant major projects and reforms including Westport and the associated commercial framework, the new Women and Babies Hospital, innovative community housing provision, and the transition of ownership and operational control of the Animal Resources Centre.

Delivery of Infrastructure and ICT Projects

16. To assist in the delivery of the Government's record Asset Investment Program, Treasury is supporting the Government's Major Projects Expenditure Review Sub-Committee (MPERSC), which is chaired by the Premier and is responsible for monitoring the delivery of priority infrastructure projects. Through MPERSC, the Government has endorsed various initiatives in response to capacity constraints and cost pressures in the construction market, including better coordination of tender dates to match construction industry capacity.
17. Treasury will oversee an independent review of the Digital Capability Fund (DCF) throughout the first half of 2022-23. A key aspect of the review is the effectiveness of the delivery of the ICT projects that have been funded to ensure they are achieving their expected benefits. The review will be completed in time to inform the consideration of project funding from the DCF as part of the 2023-24 Budget.

Wages Policy

18. The Government's Public Sector Wages Policy provides public sector employees with a 2.5% wage increase per annum and the choice, by industrial agreement, of either a one-off \$1,000 payment or an additional 0.25% per annum for negotiated reforms. Industrial conditions may also be negotiated, subject to Government approval.

19. Treasury is supporting the Government during the negotiations of proposed industrial reforms and will continue to work with the Government Sector Labour Relations directorate at the Department of Mines, Industry Regulation and Safety to monitor expiring public sector industrial agreements and maintain outcomes consistent with the Policy.

Health and Mental Health Funding Arrangements

20. 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 in the implementation of Sustainable Health Review recommendations to improve the funding and commissioning of services.
21. Treasury is also working with both agencies to negotiate and implement national funding arrangements through the National Partnership on COVID-19 Response, the National Health Reform Agreement 2020-2025, and the recently signed National Agreement on Mental Health and Suicide Prevention.

Government Banking Contract

22. In March 2022, the Commonwealth Bank of Australia was awarded the Government Banking Contract following a rigorous tender process conducted by Treasury. This contract provides transactional and merchant banking services to over 100 government agencies, comprising over 300 bank accounts and involving transactions totalling over \$100 billion each year. The new contract will commence on 1 December 2022 for an initial three years with two two-year extension options.

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 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 budget management.	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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Financial Management and Reporting	9,559	9,955	9,831	10,039	9,698	9,865	9,881
2. Economic and Revenue Forecasts and Policy Development.....	13,111	12,763	12,315	13,390	13,009	12,723	12,744
3. Evaluation and Planning of Government Service Delivery and Infrastructure Provision ...	26,577	35,285	31,817	34,331	29,858	29,479	29,525
Total Cost of Services	49,247	58,003	53,963	57,760	52,565	52,067	52,150

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 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)	15.6%	+/-5%	14.4%	+/-5%	2
Royalty revenue	47%	+/-5%	13.3%	+/-5%	3
Accuracy of key economic forecasts (percentage point difference):					
Employment growth ^(d)	2.1	+/-0.5	2.5	+/-0.5	4
Real State Final Demand (SFD) growth ^(d)	3.9	+/-2	0.25	+/-2	
Outcome: Value for money outcomes in service delivery and infrastructure provision:					
Percentage of advice provided to the Expenditure Review Committee (ERC) at least 5 working days prior to its consideration	58%	90%	58%	90%	5
Percentage of Ministerially endorsed Strategic Asset Plans (SAPs) for the upcoming year received and reviewed by Treasury before the commencement of the Budget bilateral process	82%	100%	87%	100%	6

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

(b) Includes whole-of-government 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 2020-21 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.

Explanation of Significant Movements**(Notes)**

1. The State's credit ratings are just one 'notch' below triple-A for both credit rating agencies. On 27 October 2021, both Moody's and S&P Global released their annual credit opinion updates for Western Australia, with both reaffirming their existing ratings - at the same time, S&P Global lifted the outlook on the State's credit rating from 'stable' to 'positive', flagging a one-in-three chance of an upgrade (to AAA) in the next one to two years.
2. Tax revenue is estimated to be higher in the 2021-22 Estimated Actual than forecast in the 2021-22 Budget. This reflects stronger than anticipated activity in a number of sectors in the Western Australian economy, including residential property and mining, as well as high levels of household spending, flowing through to the State's tax base in the form of transfer duties, payroll tax and motor vehicle taxes.
3. Royalty revenue is estimated to be higher in the 2021-22 Estimated Actual than forecast in the 2021-22 Budget largely due to a higher than forecast iron ore price and the uninterrupted operation of the industry through the COVID-19 pandemic. The average year to date iron ore price has remained elevated since the 2021-22 Budget, with a continuation of robust demand from China and weak supply from Brazil.
4. Employment growth is estimated to be significantly higher in the 2021-22 Estimated Actual than forecast in the 2021-22 Budget. This reflects a sharper rise in the demand for labour than anticipated, with employment growth strongest in retail trade, mining, health care and transport.
5. The 2021-22 Estimated Actual for advice provided to the ERC is lower than expected due to matters requiring advice from the State Solicitor's Office, clearance from the Treasurer's/Premier's Office, input from external agencies, etc., leading to later than expected deliveries of ERC papers.
6. SAPs were received from all applicable agencies, though several were unable to provide their SAP in the required timeframes, resulting in a reported rate of 87% of SAPs received.

Services and Key Efficiency Indicators ^(a)

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	9,559	9,955	9,831	10,039	
Less Income	337	12	12	12	
Net Cost of Service	9,222	9,943	9,819	10,027	
Employees (Full-Time Equivalents)	49	49	48	49	

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, public sector wages policy, the development of forecasts for each of the State's major revenue sources, and the provision of advice on economic response, diversification and reform initiatives.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	13,111	12,763	12,315	13,390	
Less Income	8	13	13	13	
Net Cost of Service	13,103	12,750	12,302	13,377	
Employees (Full-Time Equivalents)	67	63	61	65	

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 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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	26,577	35,285	31,817	34,331	1
Less Income	34	35	35	35	
Net Cost of Service	26,543	35,250	31,782	34,296	
Employees (Full-Time Equivalents)	132	149	143	152	

(a) During 2021-22, Treasury received a direction under section 61(a)(b) of the *Financial Management Act 2006* (FMA) that the accountable authority is not required to report on key efficiency indicators in the annual report with respect to the 2021-22 financial year and subsequent financial years.

Explanation of Significant Movements

(Notes)

1. The 2021-22 Estimated Actual is less than the 2021-22 Budget, predominantly due to a higher than forecast vacancy rate throughout the year. In addition, \$2.2 million was reflowed from 2021-22 to 2022-23 to reflect the revised timing of expenditure associated with the Western Australian TAB project.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COMPLETED WORKS							
ICT							
Cash Disbursement Module	275	275	215	-	-	-	-
Replacement/Upgrade - 2021-22 Program	400	400	400	-	-	-	-
NEW WORKS							
ICT - Replacement/Upgrade							
2022-23 Program	400	-	-	400	-	-	-
2023-24 Program	400	-	-	-	400	-	-
2024-25 Program	400	-	-	-	-	400	-
2025-26 Program	400	-	-	-	-	-	400
Total Cost of Asset Investment Program.....	2,275	675	615	400	400	400	400
FUNDED BY							
Drawdowns from the Holding Account.....			400	400	400	400	400
Other			215	-	-	-	-
Total Funding			615	400	400	400	400

Financial Statements

Income Statement

Expenses

1. Employee benefits expense increases in 2022-23, reflecting a carryover of underspending from 2021-22, the allocation of three additional resources for a new Climate Coordination Unit, along with finite resources for the new wages policy, Westport program and Target 120 Data Linkage program.
2. The 2021-22 Estimated Actual employee benefits expense is expected to be \$1.4 million below the 2021-22 Budget, reflecting higher than forecast employee vacancies during the year.
3. Supplies and services expense of \$2.2 million has been repositioned from 2021-22 to 2022-23 to align with the timing of expenditure predominantly related to the Western Australian TAB project.

Income

4. The 2021-22 Estimated Actual income from Government is expected to be \$4 million below the 2021-22 Budget, reflecting the repositioning of income from 2021-22 to 2022-23 to align with the revised timing of expenditure for various projects.

Statement of Financial Position

5. The cash balance increased slightly between the 2021-22 Budget and the 2022-23 Budget Year, primarily reflecting the cash carryover for the revised timing of project expenditure.

INCOME STATEMENT (a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	34,923	37,295	35,916	39,756	38,278	38,125	38,128
Grants and subsidies ^(c)	63	164	164	165	166	167	167
Supplies and services	7,055	14,067	11,415	11,917	8,224	7,879	7,959
Accommodation	4,233	3,804	3,804	3,960	4,140	4,140	4,140
Depreciation and amortisation	1,217	1,325	1,318	615	410	410	410
Finance and interest costs	5	8	6	7	7	6	6
Other expenses	1,751	1,340	1,340	1,340	1,340	1,340	1,340
TOTAL COST OF SERVICES	49,247	58,003	53,963	57,760	52,565	52,067	52,150
Income							
Other revenue	379	60	60	60	60	60	60
Total Income	379	60	60	60	60	60	60
NET COST OF SERVICES	48,868	57,943	53,903	57,700	52,505	52,007	52,090
INCOME FROM GOVERNMENT							
Service appropriations	44,668	51,236	47,457	50,512	46,111	46,124	46,207
Resources received free of charge	5,374	5,951	5,951	5,927	5,953	5,953	5,953
Royalties for Regions Fund:							
Regional and State-wide initiatives	115	134	126	134	134	134	134
Other revenues	482	1,256	995	1,546	726	215	215
TOTAL INCOME FROM GOVERNMENT	50,639	58,577	54,529	58,119	52,924	52,426	52,509
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,771	634	626	419	419	419	419

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 248, 252 and 266 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Contributions to the Australian Accounting Standards Board	49	50	50	50	50	50	50
Contributions to the Board of Treasurers Secretariat	14	114	114	115	116	117	117
TOTAL	63	164	164	165	166	167	167

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	8,105	6,512	8,403	8,699	8,993	9,285	9,575
Restricted cash	8	-	-	-	-	-	-
Holding Account receivables	400	1,764	400	400	400	400	400
Receivables	278	320	278	278	278	278	278
Other.....	424	349	424	424	424	424	424
Total current assets	9,215	8,945	9,505	9,801	10,095	10,387	10,677
NON-CURRENT ASSETS							
Holding Account receivables	13,382	12,946	14,300	14,515	14,525	14,535	14,545
Property, plant and equipment.....	162	214	174	154	142	140	137
Intangibles	3,017	2,354	2,376	2,218	2,265	2,312	2,359
Restricted cash	513	637	634	757	882	1,009	1,138
Total non-current assets	17,074	16,151	17,484	17,644	17,814	17,996	18,179
TOTAL ASSETS	26,289	25,096	26,989	27,445	27,909	28,383	28,856
CURRENT LIABILITIES							
Employee provisions	8,701	8,102	8,701	8,701	8,700	8,700	8,700
Payables	850	698	850	850	850	850	850
Borrowings and leases	54	70	57	50	58	59	52
Total current liabilities	9,605	8,870	9,608	9,601	9,608	9,609	9,602
NON-CURRENT LIABILITIES							
Employee provisions	2,006	1,774	2,006	2,006	2,006	2,006	2,006
Borrowings and leases	84	115	94	83	81	77	80
Total non-current liabilities	2,090	1,889	2,100	2,089	2,087	2,083	2,086
TOTAL LIABILITIES.....	11,695	10,759	11,708	11,690	11,695	11,692	11,688
EQUITY							
Accumulated surplus/(deficit).....	14,594	14,337	15,281	15,755	16,214	16,691	17,168
Total equity	14,594	14,337	15,281	15,755	16,214	16,691	17,168
TOTAL LIABILITIES AND EQUITY	26,289	25,096	26,989	27,445	27,909	28,383	28,856

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	43,414	49,911	46,139	49,897	45,701	45,714	45,797
Capital appropriation	69	67	61	55	56	58	58
Holding Account drawdowns	400	400	400	400	400	400	400
Royalties for Regions Fund:							
Regional and State-wide initiatives.....	115	134	126	134	134	134	134
Receipts paid into Consolidated Account.....	(6,000)	-	-	-	-	-	-
Other.....	527	1,256	995	1,546	726	215	215
Net cash provided by Government	38,525	51,768	47,721	52,032	47,017	46,521	46,604
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(34,089)	(37,295)	(35,916)	(39,756)	(38,278)	(38,125)	(38,128)
Grants and subsidies.....	(63)	(164)	(164)	(165)	(166)	(167)	(167)
Supplies and services	(1,700)	(8,198)	(5,546)	(6,072)	(2,353)	(2,008)	(2,088)
Accommodation	(4,245)	(3,804)	(3,804)	(3,960)	(4,140)	(4,140)	(4,140)
GST payments	(805)	(2,281)	(2,281)	(2,281)	(2,281)	(2,281)	(2,281)
Finance and interest costs.....	(5)	(8)	(6)	(7)	(7)	(6)	(6)
Other payments.....	(1,716)	(1,340)	(1,340)	(1,340)	(1,340)	(1,340)	(1,340)
Receipts ^(b)							
GST receipts	816	2,281	2,281	2,281	2,281	2,281	2,281
Other receipts	435	142	142	142	142	142	142
Net cash from operating activities	(41,372)	(50,667)	(46,634)	(51,158)	(46,142)	(45,644)	(45,727)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(784)	(615)	(615)	(400)	(400)	(400)	(400)
Net cash from investing activities.....	(784)	(615)	(615)	(400)	(400)	(400)	(400)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(73)	(67)	(61)	(55)	(56)	(58)	(58)
Net cash from financing activities.....	(73)	(67)	(61)	(55)	(56)	(58)	(58)
NET INCREASE/(DECREASE) IN CASH HELD	(3,704)	419	411	419	419	419	419
Cash assets at the beginning of the reporting period	12,330	6,730	8,626	9,037	9,456	9,875	10,294
Cash assets at the end of the reporting period	8,626	7,149	9,037	9,456	9,875	10,294	10,713

(a) Full audited financial statements are published in Treasury'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 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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
GST Receipts							
GST Input Credits	816	2,281	2,281	2,281	2,281	2,281	2,281
Other Receipts							
Aboriginal Community Connectors Program Evaluation	-	33	33	198	-	-	-
Other Receipts	104	82	93	82	82	82	82
Receipts from Communities for the Target 120 Program	229	286	204	415	497	165	165
Receipts from Justice for the Justice Pipeline Model	118	50	50	50	50	50	50
Senior Officer Vehicle Scheme Receipts	49	60	49	60	60	60	60
Strategic Alliance Fund Receipts	135	-	-	-	-	-	-
Sustainable Health Review - Funding and Commissioning	-	598	419	602	179	-	-
TOTAL	1,451	3,390	3,129	3,688	3,149	2,638	2,638

DETAILS OF ADMINISTERED TRANSACTIONS

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
INCOME							
Commonwealth Grants							
Compensation for Crude Oil Excise							
Condensate	18,178	26,550	35,197	35,415	28,063	23,932	20,017
GST Grants	3,006,193	3,304,175	3,368,905	5,871,702	6,133,235	6,881,131	7,383,070
Commonwealth-Funded 70% Floor	1,546,593	2,115,221	2,115,221	-	-	-	-
North West Shelf Grants	425,421	663,753	879,913	885,380	701,569	598,294	500,426
Other	207,984	1,335,964	831,285	1,202,148	1,623,056	564,966	371,500
Total Commonwealth Grants	5,204,369	7,445,663	7,230,521	7,994,645	8,485,923	8,068,323	8,275,013
GOVERNMENT ENTERPRISES							
Dividends							
Bunbury Water Corporation	2,110	-	-	910	1,085	1,265	1,757
Busselton Water Corporation	757	-	-	437	325	469	362
Electricity Networks Corporation (Western Power)	299,760	-	-	301,093	295,571	281,489	262,318
Forest Products Commission	-	-	-	-	-	815	1,144
Fremantle Port Authority	34,686	-	-	26,943	32,484	34,648	35,816
Gold Corporation	23,449	-	-	14,164	11,941	12,637	13,240
Insurance Commission of Western Australia	-	572,133	572,083	63,532	64,840	66,794	68,679
Kimberley Ports Authority	-	-	-	-	-	-	300
Mid West Ports Authority	11,627	-	-	25,340	38,504	50,924	65,702
Pilbara Ports Authority	111,913	-	-	210,681	202,591	209,734	218,634
Regional Power Corporation (Horizon Power)	6,681	-	-	5,660	7,537	10,531	15,402
Southern Ports Authority	38,982	-	-	27,593	31,683	34,705	36,999
Water Corporation of Western Australia	642,413	-	-	727,965	782,200	840,777	884,478
Western Australian Land Authority (DevelopmentWA) ^(a)	208,260	-	27,935	54,215	41,579	73,410	66,493
Western Australian Treasury Corporation	21,355	15,347	16,669	17,011	16,737	16,434	17,503
Total Dividends	1,401,993	587,480	616,687	1,475,544	1,527,077	1,634,632	1,688,827
Income Tax Equivalent Regime							
Bunbury Water Corporation	1,184	1,687	1,210	897	1,037	1,427	1,883
Busselton Water Corporation	1,019	551	552	557	579	591	632
Electricity Networks Corporation (Western Power)	84,079	105,463	110,928	113,485	127,049	110,248	98,347
Forest Products Commission	-	-	-	-	1,549	1,189	2,363
Fremantle Port Authority	23,292	19,895	17,743	17,301	21,779	22,026	22,892
Gold Corporation	17,441	6,227	8,094	6,824	7,221	7,565	7,787
Insurance Commission of Western Australia	309,600	27,486	23,396	24,029	29,150	30,033	29,555
Kimberley Ports Authority	-	-	-	-	-	-	178
Mid West Ports Authority	7,222	8,942	9,258	16,221	23,930	30,822	39,784

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Pilbara Ports Authority	68,842	91,976	79,538	115,121	97,821	108,390	110,851
Regional Power Corporation (Horizon Power)	10,236	2,232	2,349	2,805	4,150	6,700	9,565
Southern Ports Authority	18,335	13,316	14,605	16,154	18,754	20,190	21,460
Water Corporation of Western Australia	376,699	371,019	367,017	405,810	436,686	454,131	472,699
Western Australian Land Authority (DevelopmentWA) ^(a)	26,509	15,283	15,779	23,759	27,663	23,710	22,686
Western Australian Treasury Corporation...	9,582	9,881	9,720	9,564	9,391	10,002	9,025
Total Income Tax Equivalent Regime	954,040	673,958	660,189	752,527	806,759	827,024	849,707
Local Government Rates Equivalent Regime							
Bunbury Water Corporation	84	86	104	96	98	101	103
Busselton Water Corporation	63	61	61	67	69	70	72
Electricity Generation and Retail Corporation (Synergy)	674	1,027	1,174	1,318	1,445	1,252	1,168
Electricity Networks Corporation (Western Power)	1,608	1,805	1,805	1,651	1,692	1,734	1,769
Forest Products Commission	412	255	255	390	529	670	160
Fremantle Port Authority	868	698	698	698	705	713	720
Gold Corporation	224	161	226	229	231	233	235
Kimberley Ports Authority	124	140	140	140	141	143	144
Mid West Ports Authority	868	919	868	889	911	934	958
Pilbara Ports Authority	2,995	2,897	2,983	3,057	3,134	3,212	3,292
Regional Power Corporation (Horizon Power)	795	695	695	704	722	736	751
Southern Ports Authority	918	786	659	690	704	718	732
Water Corporation of Western Australia	7,554	8,021	7,772	8,202	8,386	8,575	8,747
Western Australian Land Authority (DevelopmentWA)	7,627	8,149	8,149	8,355	8,484	8,715	8,933
Total Local Government Rates Equivalent Regime	24,814	25,700	25,589	26,486	27,251	27,806	27,784
TOTAL GOVERNMENT ENTERPRISES	2,380,847	1,287,138	1,302,465	2,254,557	2,361,087	2,489,462	2,566,318
Other							
Consolidated Account Revenue Received from Agencies	20,167,165	22,195,081	23,600,532	19,301,240	16,872,816	17,224,237	17,772,644
Gold State Superannuation Reimbursement	88,472	86,846	86,846	76,707	68,582	52,294	40,776
Interest	50,677	53,759	77,159	93,102	94,922	98,244	90,469
Loan Guarantee Fees	142,653	144,451	134,004	137,740	140,721	141,272	142,582
Pension Recoups	11,920	10,880	8,861	9,149	8,276	8,404	8,537
Other Revenue	27,913	63,215	83,903	38,098	32,036	31,975	31,914
Total Other	20,488,800	22,554,232	23,991,305	19,656,036	17,217,353	17,556,426	18,086,922
TOTAL ADMINISTERED INCOME	28,074,016	31,287,033	32,524,291	29,905,238	28,064,363	28,114,211	28,928,253
EXPENSES							
Superannuation	(865,872)	235,345	319,059	323,643	301,634	317,079	366,791
Interest	626,726	581,655	583,980	621,295	655,160	650,275	632,030
Appropriations for:							
Operating Subsidies	2,526,264	2,006,113	2,055,618	2,572,505	2,019,534	1,898,254	1,858,792
Services	18,511,462	18,631,273	19,789,122	19,978,779	19,296,935	19,668,404	20,009,740
Salaries and Allowances	108,894	110,188	111,164	113,091	115,911	118,904	120,447
Other Appropriations	2,858,513	3,566,044	3,391,139	2,692,893	2,423,165	2,603,831	2,777,417
Total Appropriations for:	24,005,133	24,313,618	25,347,043	25,357,268	23,855,545	24,289,393	24,766,396
All Other Expenses							
Royalties for Regions	812,100	860,541	746,503	914,973	810,071	798,877	713,647
Other Expenses	105,992	290,346	395,599	418,833	288,860	234,262	125,013
Total All Other Expenses	918,092	1,150,887	1,142,102	1,333,806	1,098,931	1,033,139	838,660
TOTAL ADMINISTERED EXPENSES	24,684,079	26,281,505	27,392,184	27,636,012	25,911,270	26,289,886	26,603,877

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

Western Australian Treasury Corporation

Part 3 Financial Administration

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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
REVENUE TO GENERAL GOVERNMENT SECTOR							
National Tax Equivalent Regime - Income Tax.....	9,582	9,881	9,720	9,564	9,391	10,002	9,025
Dividends ^(a)	21,355	15,347	16,669	17,011	16,737	16,434	17,503
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	1,097,166	1,197,339	1,026,461	1,056,143	1,100,660	1,110,670	1,124,992
Total Expenses ^(b)	1,065,410	1,164,402	994,060	1,024,263	1,069,358	1,077,331	1,094,909
NET PROFIT AFTER TAX.....	22,226	23,056	22,681	22,316	21,911	23,337	21,058
CASH ASSETS ^(c)	1,468,564	1,090,717	1,474,372	1,480,008	1,485,814	1,492,065	1,495,931

(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 Government Trading Enterprise's (GTEs) Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Key Adjustments					
Flow-on Impact of Updated Borrowing Requirements and Market Conditions on Investment Revenue.....	1,162	(700)	(1,569)	(1,629)	(108)

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. Geopolitical risks and fluctuating market conditions will continue to impact on 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, local government authorities, universities and the Corporation's liquidity management requirements. Debt management includes the refinancing of over \$6 billion of maturing debt per annum.
3. After a period of record low policy interest rates during the COVID-19 pandemic, central banks have started tightening monetary policy to combat higher inflation. Several central banks, including the US Federal Reserve, have ended their bond buying programs and started to lift interest rates. Expectations for higher policy interest rates, the removal of central bank support for the bond market, and higher inflation expectations have seen a sharp lift in global bond yields.
4. The Reserve Bank of Australia (RBA) ended its quantitative easing program in February, but as of Budget cut-off is yet to raise the cash rate target from its record low of 0.1%. However, most market commentators and financial market pricing expect the first cash rate increase to be in June 2022. Rising expectations for RBA cash rate hikes have seen sharp increases in money market interest rates and domestic bond yields.
5. The rise in interest rates will increase borrowing costs for the Corporation and other State Central Borrowing Authorities. Tighter monetary policy will also provide a degree of additional volatility to domestic and international financial market conditions that the Corporation will need to navigate when raising debt.
6. The rising interest rate environment will positively impact 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 2022.
7. Western Australia's finances continue to benefit from a strong economy and elevated commodity prices, with operating surpluses forecast across the entire 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 coming years, and enabled the Corporation to reduce its refinancing task or existing debt through targeted debt repayments in 2021 and 2022.

COVID-19

8. The COVID-19 pandemic has impacted significantly on financial markets as well as the global, Australian and Western Australian economies. The major economic policy focus has switched from supporting economic activity to combating the rising inflationary pressure generated by global supply chain disruptions and ongoing policy accommodation. The move to tighter monetary policy, in particular, has the potential to have a significant impact on the outlook for financial markets. This financial market risk has been exacerbated by Russia's invasion of Ukraine, which has provided additional uncertainty to the economic outlook and further upward pressure on inflation.
9. The fiscal policy response to the pandemic has seen a substantial increase in Commonwealth and Government debt outstanding, as well as that of other States like New South Wales and Victoria. For the Corporation, which has not seen a substantial increase in debt, the impact will be felt principally via increased volatility in financial markets as central bank policy accommodation is withdrawn. 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 more normal market conditions.
10. Investor diversification is critical in this environment, underlying the importance of investor engagement, 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 the easing of COVID-19 travel restrictions, face-to-face engagements will recommence during 2022-23, in addition to forums, seminars, online presentations and one-on-one virtual meetings.

Environmental, Social and Governance (ESG) Considerations

11. Demand by investors for ESG debt instruments has grown significantly and, in response, supply has tripled globally, and doubled in Australia in the past two years. This growth has been driven by the view of both investors and issuers that it signals a corporation or government's concerted efforts towards progressing social or environmental objectives aligned with the Paris Agreement and UN Sustainable Development Goals. The Corporation is in the process of establishing a Sustainability Bond Framework that will facilitate the Government's issuance of ESG debt, in support of eligible projects.
12. The Corporation will continue to coordinate effort across the public sector to update and promote the Government ESG Information Pack that was released in November 2021, as a key part of its ongoing engagement with potential and existing investors into Western Australian bonds.

Statement of Corporate Intent

The following performance information (financial and non-financial) is the subject of a Statement of Corporate Intent, agreed by the Board 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 budget management.	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

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 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	0.04%	<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	\$31.7 million	\$32.9 million	\$32.4 million	\$31.9 million	
Outcome: Continual improvement of employee engagement:					
Staff engagement	60%	>65%	60%	>65%	

Explanation of Significant Movements

(Notes)

- Actual interest rate savings to clients in 2020-21 ranged between 0.15% and 0.91%. Full details are available within the Corporation's Annual Report.

Asset Investment Program

- The Corporation's Asset Investment Program consists of an ongoing program to update ICT infrastructure that supports the delivery of its services.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COMPLETED WORKS							
Computer Hardware and Software - 2021-22 Program	800	800	800	-	-	-	-
NEW WORKS							
Computer Hardware and Software							
2022-23 Program	358	-	-	358	-	-	-
2023-24 Program	1,431	-	-	119	307	875	130
2024-25 Program	445	-	-	-	-	445	-
2025-26 Program	305	-	-	-	-	-	305
Total Cost of Asset Investment Program	3,339	800	800	477	307	1,320	435
FUNDED BY							
Internal Funds and Balances			800	477	307	1,320	435
Total Funding			800	477	307	1,320	435

Financial Statements

1. The Corporation's borrowings and client lendings have been updated to reflect the whole-of-State consolidated position at the 11 April 2022 Budget cut-off date. Consequential changes may be required to the interest expense, interest revenue from clients and administration margin at the 2022-23 Mid-year Review to reflect the allocation of debt against individual 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

3. 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 period. Expenditure is dominated by finance and interest costs, reflecting quarterly payments made on the Corporation's debt outstanding.
4. 2021-22 Estimated Actual interest revenue and expenditure is \$171 million and \$167 million respectively below the 2021-22 Budget, reflecting the lower borrowing needs of clients and lower interest rates during the year. Net Profit Before Tax in the 2021-22 Estimated Actual is marginally lower than 2021-22 Budget due to the net impact of interest, offset in part by lower than anticipated administration expenditure.

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 lending, plus a portion for the Corporation's liquidity management. Estimates are based on the latest approved borrowing requirements for the State.
6. Cash assets are high quality liquid assets that the Corporation holds as part of its liquidity management. Movements between reporting periods reflect changes in the liquidity requirements for the Corporation and the timing of upcoming maturities.

Statement of Cashflows

7. Cashflow 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.
8. 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)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
REVENUE							
Revenue from operations							
Other revenue	1,097,166	1,197,339	1,026,461	1,056,143	1,100,660	1,110,670	1,124,992
TOTAL REVENUE.....	1,097,166	1,197,339	1,026,461	1,056,143	1,100,660	1,110,670	1,124,992
Expenses							
Employee benefits ^(b)	12,558	13,787	13,477	14,628	14,933	15,365	15,814
Supplies and services	4,558	5,354	4,994	5,665	5,741	5,596	6,063
Accommodation	1,109	986	986	1,046	1,080	1,115	1,151
Depreciation and amortisation	1,143	982	600	812	939	668	746
Finance and interest costs.....	1,043,104	1,138,061	970,750	997,821	1,042,306	1,050,163	1,066,648
Other expenses.....	2,938	5,232	3,253	4,291	4,359	4,424	4,487
TOTAL EXPENSES.....	1,065,410	1,164,402	994,060	1,024,263	1,069,358	1,077,331	1,094,909
NET PROFIT/(LOSS) BEFORE TAX	31,756	32,937	32,401	31,880	31,302	33,339	30,083
National Tax Equivalent Regime							
Current tax equivalent expense	9,582	9,881	9,720	9,564	9,391	10,002	9,025
Deferred tax equivalent expense	(52)	-	-	-	-	-	-
NET PROFIT/(LOSS) AFTER TAX	22,226	23,056	22,681	22,316	21,911	23,337	21,058
Dividends	21,355	15,347	16,669	17,011	16,737	16,434	17,503

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 75.2, 78 and 81 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	1,468,564	1,090,717	1,474,372	1,480,008	1,485,814	1,492,065	1,495,931
Receivables	244,293	250,458	244,297	244,276	244,276	244,276	244,276
Assets held for sale	848,432	847,183	848,432	848,432	848,432	848,432	848,432
Other investments	1,294,447	2,787,389	1,294,447	1,294,447	1,294,447	1,294,447	1,294,447
Government securities	3,264,774	2,723,022	3,264,774	3,264,774	3,264,774	3,264,774	3,264,774
Loans to authorities	7,207,758	6,100,970	5,077,257	4,659,502	5,369,071	5,894,703	7,071,278
Other	79	3,219	79	79	79	79	79
Total current assets	14,328,347	13,802,958	12,203,658	11,791,518	12,506,893	13,038,776	14,219,217
NON-CURRENT ASSETS							
Property, plant and equipment	508	429	889	755	590	709	617
Intangibles	1,042	1,044	861	685	218	751	532
Loans to authorities	47,561,161	50,887,158	45,791,163	46,196,861	46,220,802	46,267,531	45,540,101
Other	1,234	1,183	1,234	1,234	1,234	1,234	1,234
Total non-current assets	47,563,945	50,889,814	45,794,147	46,199,535	46,222,844	46,270,225	45,542,484
TOTAL ASSETS	61,892,292	64,692,772	57,997,805	57,991,053	58,729,737	59,309,001	59,761,701
CURRENT LIABILITIES							
Employee provisions	3,556	3,349	3,556	3,556	3,556	3,556	3,556
Payables	2,555,000	2,576,255	5,078	5,058	5,058	5,058	5,058
Interest payable	530,421	573,571	530,421	530,421	530,421	530,421	530,421
Borrowings	9,565,377	7,255,177	7,786,567	7,383,524	8,093,960	8,621,287	9,771,484
Total current liabilities	12,654,354	10,408,352	8,325,622	7,922,559	8,632,995	9,160,322	10,310,519
NON-CURRENT LIABILITIES							
Employee provisions	557	595	557	557	557	557	557
Borrowings and leases	16	19	12	32	32	32	32
Borrowings	49,084,430	54,124,925	49,512,667	49,903,653	49,926,727	49,971,761	49,270,709
Other	4	5	4	4	4	4	4
Total non-current liabilities	49,085,007	54,125,544	49,513,240	49,904,246	49,927,320	49,972,354	49,271,302
TOTAL LIABILITIES	61,739,361	64,533,896	57,838,862	57,826,805	58,560,315	59,132,676	59,581,821
NET ASSETS	152,931	158,876	158,943	164,248	169,422	176,325	179,880
EQUITY							
Accumulated surplus/(deficit)	152,931	158,876	158,943	164,248	169,422	176,325	179,880
TOTAL EQUITY	152,931	158,876	158,943	164,248	169,422	176,325	179,880

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM OPERATING ACTIVITIES							
Receipts							
GST receipts	289	-	-	-	-	-	-
Other receipts	1,179,868	1,197,339	1,026,461	1,056,143	1,100,660	1,110,670	1,124,992
Payments							
Employee benefits	(12,307)	(13,787)	(13,477)	(14,628)	(14,933)	(15,365)	(15,814)
Supplies and services	(4,603)	(4,879)	(4,997)	(5,668)	(5,741)	(5,596)	(6,063)
Accommodation ^(b)	(1,117)	(986)	(986)	(1,046)	(1,080)	(1,115)	(1,151)
GST payments	(253)	-	-	-	-	-	-
Finance and interest costs	(1,394,402)	(1,138,061)	(970,750)	(997,821)	(1,042,306)	(1,050,163)	(1,066,648)
Other payments	(2,939)	(5,232)	(3,253)	(4,291)	(4,359)	(4,424)	(4,487)
Net cash from operating activities	(235,464)	34,394	32,998	32,689	32,241	34,007	30,829
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets	2	-	-	-	-	-	-
Other receipts	8,104,163	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Payments							
Purchase of non-current assets	(481)	(565)	(800)	(477)	(307)	(1,320)	(435)
Other payments	(6,395,759)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)
Net cash from investing activities	1,707,925	(565)	(800)	(477)	(307)	(1,320)	(435)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings	18,940,467	16,393,185	13,649,612	14,987,767	15,733,614	15,571,912	15,449,145
Other proceeds	13,606,102	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Payments							
Repayment of borrowings and leases	(33,581,445)	(26,393,664)	(23,649,613)	(24,987,768)	(25,733,614)	(25,571,912)	(25,449,145)
Net cash from financing activities	(1,034,876)	(479)	(1)	(1)	-	-	-
CASHFLOWS FROM GOVERNMENT ACTIVITIES							
Payments							
Dividends to Government	(21,355)	(15,347)	(16,669)	(17,011)	(16,737)	(16,434)	(17,503)
National Tax Equivalent Regime - Income tax	(30,834)	(9,881)	(9,720)	(9,564)	(9,391)	(10,002)	(9,025)
Net cash provided to Government	52,189	25,228	26,389	26,575	26,128	26,436	26,528
NET INCREASE/(DECREASE) IN CASH HELD	385,396	8,122	5,808	5,636	5,806	6,251	3,866
Cash assets at the beginning of the reporting period	1,083,168	1,082,595	1,468,564	1,474,372	1,480,008	1,485,814	1,492,065
Cash assets at the end of the reporting period	1,468,564	1,090,717	1,474,372	1,480,008	1,485,814	1,492,065	1,495,931

(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 it is recorded as a payment to Government and not as a payment from operating activities.

Division 12 Office of the Auditor General

Part 3 Financial Administration

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 41 Net amount appropriated to deliver services	10,321	10,687	10,687	11,418	11,380	11,521	11,562
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	811	813	813	815	817	819	819
Total appropriations provided to deliver services	11,132	11,500	11,500	12,233	12,197	12,340	12,381
CAPITAL							
Item 121 Capital Appropriation	348	347	347	347	347	300	300
TOTAL APPROPRIATIONS	11,480	11,847	11,847	12,580	12,544	12,640	12,681
EXPENSES							
Total Cost of Services	36,582	38,298	40,799	43,164	43,544	44,150	44,660
Net Cost of Services ^(a)	29,087	28,333	30,350	32,343	32,593	33,066	33,485
CASH ASSETS ^(b)	5,920	5,359	5,308	5,342	5,394	5,401	5,399

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Office'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 the Office's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
2022-23 Streamlined Budget Process Incentive Funding	-	209	-	-	-

Significant Issues Impacting the Agency

Capability and Resourcing

1. Specialist skills shortages in key professions (financial and information systems auditors, accountants, data analysts and scientists) continue to impact operations for public sector and private audit firms across Australia and New Zealand. To address this issue, the Office continues to explore more innovative recruitment approaches, as well as looking at ways to support improved local government financial reporting maturity and consequent audit efficiency for that sector. Given the increasing demands on the schedules of its audit teams, the Office is also reminding audited agencies of the need to ensure all key personnel and documentation are available within agreed audit timeframes. This will remain critical to the Office completing audits within the statutory deadlines.

Increasing Costs of Financial Audits

2. The Office has received approval for an increase of \$3.9 million from 2022-23 in the annual approved fees and charges limit for its financial audit activities across State and local government sectors. This figure also includes \$2.5 million in audit fees and charges recovered from entities in 2021-22. The increase follows a review of the Office's full cost of all fees and charges conducted as per Treasurer's instruction 810 and in accordance with Treasury's instructions to agencies for the preparation of the annual budget. It is the first time the Office has sought a significant increase in the approved fees and charges limit since assuming audit responsibility for the local government sector in 2017-18. While this figure represents an increase in the total amount the Office can recover for its financial audit activities, the Office will not recover more than what is needed to efficiently deliver audits, and all additional fees will be justified to audited agencies.
3. Several factors have contributed to the increase in the financial audit fees and charges limit. These include a rise in the volume of grant certification activities, the introduction of new accounting and auditing standards, and an increase in the level of complexity within many of the audits across both State and local government sectors. However, the main factor is the price inflation for contract audit firms engaged to perform outsourced audits for the Office. During the COVID-19 period, demand for auditing and consulting services from professional services firms has risen sharply, and the supply of audit professionals has diminished. Accordingly, public audit offices across Australia and New Zealand are seeing rises of between 40% to 60% for outsourced audit work. In the latest round of contract renewals with audit firms, the Office has received proposals seeking increases of between 30% and 110%.

Technology Transformation

4. The Office's extensive program of technology transformation continues apace, seeking greater efficiencies, improved audit quality and robust information security. The major component of this program over the next 12 months will be the final procurement phase and subsequent implementation of the Office's new audit tool and financial audit methodology, which is fundamental to delivering audits efficiently and in accordance with auditing standards. The current tool and methodology have been in place for 12 years, but the platform on which they operate is no longer supported. These updated systems will support the increasing level of audit activity the Office now undertakes across State and local government sectors.

Forensic Audit Unit in Operational Phase

5. The Office's Forensic Audit Unit is now in its operational phase and has recently tabled a report providing Parliament and the public with information about the Unit's objectives, functions and early work.
6. The Forensic Audit Unit comprises a multidisciplinary team from a wide range of relevant professions including financial auditing, data analytics, insolvency, police investigation, forensic accounting, anti-money laundering and counter-terrorism financing.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the 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

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

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

Service Summary

Expense	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Public Sector Auditing	36,582	38,298	40,799	43,164	43,544	44,150	44,660
Total Cost of Services	36,582	38,298	40,799	43,164	43,544	44,150	44,660

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: An informed Parliament on public sector accountability and performance:					
The extent that the Office is effective in informing the Parliament about the public sector accountability and performance is measured by the number of tabled reports compared to targets for each of the following categories of audit matter:					
Service Delivery - Reports tabled.....	7	8	7	8	
Economic Development - Reports tabled.....	3	4	4	4	
Social and Environment - Reports tabled.....	3	4	2	4	
Governance - Reports tabled.....	20	12	12	12	

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

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 local government 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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 36,582	\$'000 38,298	\$'000 40,799	\$'000 43,164	1
Less Income	7,495	9,965	10,449	10,821	
Net Cost of Service	29,087	28,333	30,350	32,343	
Employees (Full-Time Equivalents)	182	193	193	209	
Efficiency Indicators					
Total audit cost per \$ million of gross government expenditure	\$491	\$527	\$547	\$587	2
Attest audit cost per \$ million of gross government expenditure.....	\$399	\$385	\$432	\$437	
Performance audit cost per \$ million of gross government expenditure.....	\$92	\$142	\$115	\$150	
Average number of days taken after balance date to issue financial audit opinions ^(a)	79	68	79	68	3

(a) Efficiency indicators are based on the average number of days taken after balance date to issue financial audit opinions and gross government expenditure for State agencies only. Targets incorporating local governments will be developed now that 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 2021-22 Estimated Actual and the 2022-23 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 local government auditing and information systems audits and the upgrade of core information systems.
2. The 2021-22 Estimated Actual for total audit cost per \$ million of gross government expenditure was more than budgeted primarily due to an increase in the Office's Attest (Financial) Audit fees and charges relative to gross government expenditure for the same period.
3. The average number of days is 11 days higher in the 2021-22 Estimated Actual than the 2021-22 Budget. This is due primarily to the increasingly complex auditing and reporting issues (including qualifications and significant findings) the Office is identifying across the State sector. These factors, along with the ongoing difficulties in recruiting and retaining appropriate numbers of skilled audit staff, will likely continue contributing to longer auditing timeframes. Consequently, the Office may review the 2022-23 Budget Target to see whether it remains a feasible efficiency indicator while these issues exist.

Asset Investment Program

- The Office has received an allocation of \$4.2 million from the Digital Capability Fund (\$3.1 million in 2022-23 and \$1.1 million in 2023-24) to assist with funding for the replacement of Office's audit tool and financial audit methodology.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COMPLETED WORKS							
Computer Hardware and Software							
2019-20 Program	162	162	120	-	-	-	-
2020-21 Program	1,560	1,560	509	-	-	-	-
2021-22 Program	690	690	690	-	-	-	-
NEW WORKS							
Computer Hardware and Software							
2022-23 Program	4,914	-	-	3,769	1,145	-	-
2023-24 Program	690	-	-	-	690	-	-
2024-25 Program	1,380	-	-	-	-	690	690
Total Cost of Asset Investment Program	9,396	2,412	1,319	3,769	1,835	690	690
FUNDED BY							
Capital Appropriation			300	300	300	300	300
Drawdowns from the Holding Account			390	390	390	390	390
Funding Included in Department of Treasury - Digital Capability Fund			-	3,079	1,145	-	-
Internal Funds and Balances			629	-	-	-	-
Total Funding			1,319	3,769	1,835	690	690

Financial Statements

Income Statement

Expenses

- Total Cost of Services for the 2021-22 Estimated Actual will increase by \$2.5 million compared to the 2021-22 Budget. This is mainly due to an increase in service delivery for financial and information systems audits, forensic audits and the replacement of core information systems.

Income

- The increase in Total Income likewise reflects the increase in service delivery for financial and information systems audits, forensic audits 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 (local government financial audit fees) and Government revenue will be reviewed to confirm the cost recovery allocation remains appropriate.

INCOME STATEMENT ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	21,785	24,112	26,621	28,226	28,650	29,080	29,519
Supplies and services	11,278	10,554	10,554	10,848	10,784	10,899	10,899
Accommodation	2,171	1,242	1,242	1,774	1,760	1,785	1,818
Depreciation and amortisation	173	765	759	775	786	798	810
Finance and interest costs	1	6	4	2	2	3	1
Other expenses	1,174	1,619	1,619	1,539	1,562	1,585	1,613
TOTAL COST OF SERVICES	36,582	38,298	40,799	43,164	43,544	44,150	44,660
Income							
Other revenue	7,495	9,965	10,449	10,821	10,951	11,084	11,175
Total Income	7,495	9,965	10,449	10,821	10,951	11,084	11,175
NET COST OF SERVICES	29,087	28,333	30,350	32,343	32,593	33,066	33,485
INCOME FROM GOVERNMENT							
Service appropriations	11,132	11,500	11,500	12,233	12,197	12,340	12,381
Resources received free of charge	422	467	467	467	467	467	467
Other revenues	18,052	16,402	18,418	19,678	20,006	20,337	20,717
TOTAL INCOME FROM GOVERNMENT	29,606	28,369	30,385	32,378	32,670	33,144	33,565
SURPLUS/(DEFICIENCY) FOR THE PERIOD	519	36	35	35	77	78	80

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 182, 193 and 209 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	5,563	4,957	4,881	4,855	4,907	4,914	4,912
Holding Account receivables	390	390	390	390	390	390	390
Receivables	11,380	10,390	11,401	11,542	11,537	11,578	11,659
Other.....	648	577	648	648	648	648	648
Total current assets	17,981	16,314	17,320	17,435	17,482	17,530	17,609
NON-CURRENT ASSETS							
Holding Account receivables	4,541	4,921	4,921	5,301	5,680	6,042	6,404
Property, plant and equipment.....	341	649	803	876	900	944	1,023
Intangibles	276	200	495	3,574	4,719	4,609	4,447
Restricted cash	357	402	427	487	487	487	487
Total non-current assets	5,515	6,172	6,646	10,238	11,786	12,082	12,361
TOTAL ASSETS	23,496	22,486	23,966	27,673	29,268	29,612	29,970
CURRENT LIABILITIES							
Employee provisions	3,678	3,154	3,748	3,818	3,818	3,818	3,818
Payables	1,090	899	1,054	1,234	1,234	1,234	1,234
Borrowings and leases	25	44	36	33	39	39	32
Other.....	1,778	1,160	1,778	1,778	1,778	1,778	1,778
Total current liabilities	6,571	5,257	6,616	6,863	6,869	6,869	6,862
NON-CURRENT LIABILITIES							
Employee provisions	1,248	1,019	1,248	1,248	1,248	1,248	1,248
Borrowings and leases	30	85	73	72	92	58	43
Total non-current liabilities	1,278	1,104	1,321	1,320	1,340	1,306	1,291
TOTAL LIABILITIES.....	7,849	6,361	7,937	8,183	8,209	8,175	8,153
EQUITY							
Contributed equity	9,579	9,926	9,926	13,352	14,844	15,144	15,444
Accumulated surplus/(deficit).....	6,068	6,199	6,103	6,138	6,215	6,293	6,373
Total equity	15,647	16,125	16,029	19,490	21,059	21,437	21,817
TOTAL LIABILITIES AND EQUITY	23,496	22,486	23,966	27,673	29,268	29,612	29,970

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	10,361	10,730	10,730	11,463	11,428	11,588	11,629
Capital appropriation	348	347	347	347	347	300	300
Holding Account drawdowns	390	390	390	390	390	390	390
Other.....	17,642	16,087	18,103	22,442	20,836	20,337	20,717
Net cash provided by Government	28,741	27,554	29,570	34,642	33,001	32,615	33,036
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(20,901)	(24,026)	(26,535)	(28,142)	(28,566)	(29,081)	(29,519)
Supplies and services	(10,205)	(9,154)	(9,154)	(10,491)	(10,464)	(10,932)	(10,945)
Accommodation	(1,749)	(1,242)	(1,242)	(1,323)	(1,309)	(1,334)	(1,367)
GST payments	(3,144)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)
Finance and interest costs.....	(1)	(6)	(4)	(2)	(2)	(3)	(1)
Other payments.....	(1,204)	(2,204)	(2,204)	(1,531)	(1,554)	(1,577)	(1,605)
Receipts ^(b)							
GST receipts	2,864	1,800	1,800	1,800	1,800	1,800	1,800
Other receipts	6,691	9,829	10,313	10,685	10,815	11,043	11,134
Net cash from operating activities	(27,649)	(26,803)	(28,826)	(30,804)	(31,080)	(31,884)	(32,303)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(575)	(1,319)	(1,319)	(3,769)	(1,835)	(690)	(690)
Net cash from investing activities.....	(575)	(1,319)	(1,319)	(3,769)	(1,835)	(690)	(690)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(46)	(42)	(37)	(35)	(34)	(34)	(45)
Net cash from financing activities.....	(46)	(42)	(37)	(35)	(34)	(34)	(45)
NET INCREASE/(DECREASE) IN CASH HELD	471	(610)	(612)	34	52	7	(2)
Cash assets at the beginning of the reporting period	5,449	5,969	5,920	5,308	5,342	5,394	5,401
Cash assets at the end of the reporting period	5,920	5,359	5,308	5,342	5,394	5,401	5,399

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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
GST Receipts							
GST Input Credits	406	170	170	170	170	170	170
GST Receipts on Sales	2,458	1,630	1,630	1,630	1,630	1,630	1,630
Other Receipts							
Audit Fees	24,333	25,916	28,416	30,048	30,506	31,380	31,851
TOTAL	27,197	27,716	30,216	31,848	32,306	33,180	33,651

(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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 42 Net amount appropriated to deliver services	219,458	225,976	308,176	223,688	200,051	202,191	202,108
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	1,601	1,607	1,607	1,612	1,617	1,622	1,622
Total appropriations provided to deliver services.....	221,059	227,583	309,783	225,300	201,668	203,813	203,730
ADMINISTERED TRANSACTIONS							
Item 43 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	554,066	1,008,355	865,392	343,737	231,559	247,958	261,822
Amount Authorised by Other Statutes							
- First Home Owners Grant Act 2000	95,718	95,385	89,761	37,517	51,355	72,964	83,620
- Petroleum (Submerged Lands) Act 1982...	-	446	305	463	250	22	-
CAPITAL							
Item 122 Capital Appropriation.....	7,711	6,181	8,072	9,271	16,702	2,140	-
TOTAL APPROPRIATIONS	878,554	1,337,950	1,273,313	616,288	501,534	526,897	549,172
EXPENSES							
Total Cost of Services	1,362,382	1,549,169	1,675,308	1,767,579	1,622,464	1,343,758	1,217,675
Net Cost of Services ^(a)	1,337,011	1,530,921	1,558,524	1,749,643	1,605,016	1,326,302	1,200,219
CASH ASSETS ^(b)	161,499	128,916	156,580	158,435	162,906	167,103	172,465

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department'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 the Department's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COVID-19 Response					
Household Electricity Credit Administration	-	1,773	-	-	-
Purchase of N95 Masks	3,102	-	-	-	-
Rapid Antigen Tests Purchase and Distribution	107,133	69,490	-	-	-
New Initiatives					
Asset Management Reform	-	2,959	444	809	825
New Women and Babies Hospital	330	2,489	352	-	-
Upgrade of Oracle Software	-	836	446	446	446
Ongoing Initiatives					
Administration of Royalties	449	151	152	154	156
Government Office Accommodation	3,077	1,755	1,364	4,590	-
Perth Children's Hospital - Contractual Entitlement Resolution ^(a)	-	-	-	-	-
Revised Capital Works Turnover	23,500	(89,000)	214,000	126,000	-
ServiceWA - Bunbury Trial Extension	-	1,314	548	553	-
South West Native Title Settlement	(6,733)	-	-	-	-
Other					
Land Tax Liability Enquiry Fees	1,200	-	(300)	(300)	(300)

(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

COVID-19 Response

1. The Department continues to play a key role in the implementation of the COVID-19 Response. There is currently over \$1 billion worth of projects under way, creating jobs and supporting Western Australian businesses. In addition to stimulus projects, the Department is responsible for delivering 146 infrastructure projects worth \$865 million, committed to by the Government during the 2021 election. Current market conditions in the building and construction industry are challenging, with a significant tightening in the last 12 months.
2. The Department is supporting the response to the COVID-19 pandemic by procuring and distributing all personal protective equipment and Rapid Antigen Tests (RATs) on behalf of non-health agencies. This includes facilitating the distribution of RATs to WA households (with an initial round of 15 free RATs per household).
3. RevenueWA continues to play a significant role delivering economic support in response to the COVID-19 pandemic. This includes administering State and Commonwealth housing grants and payroll tax waivers for eligible businesses.

Major Projects Directorate

4. A dedicated Major Projects Directorate has been established within the Department to lead the delivery of significant Western Australian infrastructure projects. Drawing on existing expertise within the Department, including from the Infrastructure Delivery Unit, the Directorate is heavily involved in projects such as the Bunbury Hospital Redevelopment, Casuarina Prison Redevelopment, Peel Health Campus Redevelopment, and the new Women and Babies Hospital.

Asset Management Reform Program

5. An Asset Management Reform Program will be implemented across the sector in a staged manner. The aim is to improve agency building asset management maturity, delivering a range of office accommodation initiatives to generate significant savings and space utilisation improvements while increasing mobility and flexibility options.

Aboriginal Procurement Policy

6. From January 2022, the Aboriginal Procurement Policy expanded to include Aboriginal participation requirements for applicable goods, services and works contracts of \$5 million and above. Suppliers will have a contractual obligation to meet an Aboriginal employment target or an Aboriginal subcontracting target under the Aboriginal participation requirements.

State Commissioning Strategy

7. Development of the State Commissioning Strategy is continuing to ensure a coordinated approach to procuring community services over the next five years to provide an opportunity to improve the delivery of community services within Western Australia and ensure a sustainable service system. The implementation plan is expected to be submitted to Government for consideration within the next six months.

RevenueWA Works

8. RevenueWA will progress amendments for proposed changes to the duties farm-in and strata subdivision concessions and land tax exemptions for residential and caravan parks and homeowners who live in full-time care. Ongoing upgrades to RevenueWA's revenue collection systems will allow the timely implementation of changes to legislative and administrative schemes and deliver improvements to customer experience.
9. RevenueWA is working on the rollout of the Lodgement and Payment Compliance Project that applies business intelligence and advanced analytics to identify taxpayers suspected of non-compliance in Land Tax, Payroll Tax, and Vehicle Licence Duty matters.

ServiceWA

10. Using insight and learnings from the trial ServiceWA centre in Bunbury, the Department is considering options for whole-of-government service delivery reform under ServiceWA.

Machinery of Government

11. Under Machinery of Government changes, the Department of Mines, Industry Regulation and Safety (DMIRS) transferred the administration and collection of mining and petroleum royalties to RevenueWA from 4 October 2021. Legislative changes and the migration of DMIRS's Royalties Management System to RevenueWA are in progress. RevenueWA has commenced initial system requirements and design work to support the transfer of the function onto a new technology platform.

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 budget management.	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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Revenue Assessment and Collection, and Grants and Subsidies Administration	67,752	79,046	76,229	77,790	71,530	71,819	70,338
2. Development and Management of Common Use Contract Arrangements, State Fleet Leasing and Disposal, and Providing Facilitation Service for Agency-specific Contracts	86,940	68,887	179,770	133,215	64,858	64,263	64,424
3. Corporate Services to Client Agencies	5,977	6,434	6,048	6,158	6,107	6,147	6,171
4. Leads the Management of Government Buildings Including Planning, Project Delivery, and Maintenance Thereof	1,201,713	1,394,802	1,413,261	1,550,416	1,479,969	1,201,529	1,076,742
Total Cost of Services	1,362,382	1,549,169	1,675,308	1,767,579	1,622,464	1,343,758	1,217,675

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 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)	0.74%	0.96%	0.78%	0.85%	1
Extent to which correct grants, subsidies and rebates are paid	100%	100%	100%	100%	
Outcome: Value for money from public sector procurement:					
Average annual vehicle net capital cost:					
Per passenger vehicle	\$3,856	\$4,600	\$3,188	\$3,200	2
Per commercial vehicle	\$3,738	\$4,800	\$3,118	\$3,100	2
Extent to which client agencies agree that their agency contracts and common use arrangements achieved value for money	96%	92%	97%	92%	
Outcome: Value for money from the management of the Government's non-residential buildings and public works:					
Percentage of new building projects, valued over \$5 million, delivered within the approved budget	100%	100%	100%	100%	
Average office accommodation floor space per work point.....	13.74	13.7	13.7	13.65	

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

(b) The 2021-22 Budget figure was revised from 0.41% as the Royalty revenue has been removed from this measure.

Explanation of Significant Movements

(Notes)

1. The 2021-22 Estimated Actual is lower than the 2021-22 Budget due to higher than expected revenue, mainly driven by strong economic conditions. The 2022-23 Budget Target is slightly higher as revenue is expected to decrease compared to the 2021-22 levels.
2. The 2021-22 Estimated Actual is lower than the 2021-22 Budget due to continued resale price increases in the used car market. This trend is expected to continue into 2022-23 due to supply chain issues in the new car market.

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 Transport) or other jurisdictions (for example, collection of a range of taxes for the Commonwealth in the Indian Ocean Territories). RevenueWA 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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 67,752	\$'000 79,046	\$'000 76,229	\$'000 77,790	1
Less Income	4,299	4,000	5,200	4,000	2
Net Cost of Service.....	63,453	75,046	71,029	73,790	
Employees (Full-Time Equivalents)	385	447	448	431	1
Efficiency Indicators					
Average cost per tax or duty determination.....	\$30.08	\$30.99	\$30.55	\$31.87	
Average cost per grant or subsidy determination.....	\$16.94	\$25.54	\$26.91	\$24.49	3

Explanation of Significant Movements

(Notes)

1. The increases from the 2020-21 Actual to the 2021-22 Budget and the 2021-22 Estimated Actual reflect the increased resourcing to support the State and Commonwealth COVID-19 Response programs.
2. The increase between the 2021-22 Budget and the 2021-22 Estimated Actual reflects additional income received from the Land Tax Liability Enquiry fees as a result of increased activity in the housing market.
3. The increase between the 2020-21 Actual and the 2021-22 Budget reflects the approved resourcing for the Building Bonus and Commonwealth's HomeBuilder grants. The decrease in the 2022-23 Budget Target against the 2021-22 Estimated Actual reflects the cessation of the stimulus housing initiatives.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	86,940	68,887	179,770	133,215	1
Less Income	11,012	7,865	104,908	7,250	2
Net Cost of Service	75,928	61,022	74,862	125,965	
Employees (Full-Time Equivalents)	192	211	210	208	
Efficiency Indicators					
Cost of facilitating the development and management of agency specific contracts as a percentage of the contract award value.....	1.3%	1.2%	1%	1.1%	
Average administrative cost per vehicle for financing and managing the State Fleet service.....	\$122	\$114	\$118	\$118	
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	0.9%	0.9%	0.8%	0.8%	3

Explanation of Significant Movements

(Notes)

1. The increase from the 2021-22 Budget to the 2021-22 Estimated Actual and the 2022-23 Budget Target is mainly due to the cost of purchasing and distributing of RATs to households.
2. The increase between the 2021-22 Budget and 2021-22 Estimated Actual reflects the receipt of Commonwealth funding towards the costs of purchasing and distributing of RATs.
3. The 2021-22 Estimated Actual is lower than the 2021-22 Budget as a result of higher common use arrangements (CUA) turnover while internal costs have remained stable. CUA turnover increased due to higher costs and activity in several CUA areas as a result of increased demand from agencies to procure key products to manage COVID-19 requirements.

3. Corporate Services to Client Agencies

These services include corporate services directly provided by the Department to support the outcomes and activities of other agencies including Treasury and the Government Employees Superannuation Board.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	5,977	6,434	6,048	6,158	
Less Income	290	300	330	330	
Net Cost of Service	5,687	6,134	5,718	5,828	
Employees (Full-Time Equivalents)	24	25	25	25	

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	1,201,713	1,394,802	1,413,261	1,550,416	1
Less Income	9,770	6,083	6,346	6,356	
Net Cost of Service	1,191,943	1,388,719	1,406,915	1,544,060	
Employees (Full-Time Equivalents)	432	500	555	574	
Efficiency Indicators					
Percentage of new building projects, valued over \$5 million, delivered within the approved timeframes	97%	100%	96%	90%	2
Percentage of high priority breakdown repairs completed within agreed timeframes	76%	75%	74%	75%	
The cost of managing government buildings including the planning, project delivery, and maintenance thereof, as a percentage of services delivered	9.33%	8.87%	8.56%	8.21%	

Explanation of Significant Movements

(Notes)

1. The 2022-23 Budget Target is higher than the 2021-22 Budget and 2021-22 Estimated Actual due to an increase in planned capital works as part of the COVID-19 Response.
2. The 2022-23 Budget Target has been reduced as it is anticipated there will be further COVID-19 workforce and supply chain related disruptions in the construction industry in 2022-23.

Asset Investment Program

1. The Department's Asset Investment Program (AIP) in 2022-23 is \$93.6 million comprising mainly of:
 - 1.1. office fit-outs, associated with government office accommodation leases, funded through lease incentives from landlords;
 - 1.2. maintaining effective RevenueWA systems through the Digital Transformation Program and ongoing software upgrades to support implementation of initiatives; and
 - 1.3. 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 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
COVID-19 Response							
Accommodation Fit-out Projects - Parliamentary Precinct							
Office Accommodation	13,800	690	690	4,000	7,730	1,380	-
Other Works in Progress							
Accommodation Fit-out Projects							
Landgate Fit-out	6,789	276	276	471	6,042	-	-
Lease Incentive Funded Office Fit-outs	165,721	143,970	17,208	6,751	5,000	5,000	5,000
Software Development							
Digital Transformation Program	20,363	10,301	4,691	4,650	3,695	1,717	-
Financial Management Information System Upgrade	2,228	1,440	1,440	788	-	-	-
Off The Plan Transfer Duty Rebate System Upgrade	1,539	1,389	800	150	-	-	-
Stabilisation of Revenue Collection System	1,615	1,198	1,198	417	-	-	-
COMPLETED WORKS							
COVID-19 Response							
Software Development - Small Business Electricity Credit ...	760	760	226	-	-	-	-
Other Completed Works							
Accommodation Fit-out Projects							
55 St Georges Terrace - Office Fit-out	2,034	2,034	388	-	-	-	-
Bunbury Tower Fit-out	230	230	230	-	-	-	-
Gordon Stephenson House - Fit-out - Small Business							
Development Corporation	200	200	200	-	-	-	-
Government Office Accommodation Reform - The							
Quarter Karratha Office Fit-out	1,786	1,786	1,654	-	-	-	-
Governor Stirling House Shared Areas Fit-out	150	150	150	-	-	-	-
Kununurra Fit-out	70	70	70	-	-	-	-
New Public Sector Offices for Fremantle	34,278	34,278	4,600	-	-	-	-
Government Office Accommodation Reform Program	11,083	11,083	1,350	-	-	-	-
ICT Replacement - 2021-22 Program	109	109	109	-	-	-	-
Procurement Systems Replacement - 2021-22 Program	671	671	671	-	-	-	-
Vehicle Acquisitions - 2021-22 Program	76,000	76,000	76,000	-	-	-	-
NEW WORKS							
ICT Replacement							
2022-23 Program	109	-	-	109	-	-	-
2023-24 Program	109	-	-	-	109	-	-
2024-25 Program	109	-	-	-	-	109	-
2025-26 Program	109	-	-	-	-	-	109
Procurement Systems Replacement							
2022-23 Program	431	-	-	431	-	-	-
2023-24 Program	431	-	-	-	431	-	-
2024-25 Program	431	-	-	-	-	431	-
2025-26 Program	431	-	-	-	-	-	431
Vehicle Acquisitions							
2022-23 Program	76,000	-	-	76,000	-	-	-
2023-24 Program	76,000	-	-	-	76,000	-	-
2024-25 Program	76,000	-	-	-	-	76,000	-
2025-26 Program	76,000	-	-	-	-	-	76,000
Total Cost of Asset Investment Program	645,586	286,635	111,951	93,767	99,007	84,637	81,540
FUNDED BY							
Asset Sales			43,379	43,379	43,379	43,379	43,379
Capital Appropriation			8,072	9,271	16,702	2,140	-
Drawdowns from the Holding Account			540	540	540	540	540
Funding Included in Department of Treasury - Digital							
Capability Fund			1,440	788	-	-	-
Internal Funds and Balances			10,809	815	765	38,578	37,621
Other			47,711	38,974	37,621	-	-
Total Funding			111,951	93,767	99,007	84,637	81,540

Financial Statements

Income Statement

Expenses

1. Movements in Supplies and services from the 2021-22 Budget through to the 2023-24 Outyear reflect additional capital works turnover approved under the COVID-19 Response.

Income

2. The increase in grants and subsidies, and service appropriations between the 2021-22 Budget and the 2021-22 Estimated Actual is due to the receipt of Commonwealth and State Government funding respectively towards the costs of procuring and distributing of RATs as part of the COVID-19 Response.

Statement of Financial Position

3. The increase in other current assets in the 2021-22 Estimated Actual reflects temporary inventory of RATs.
4. The decrease in non-current borrowings and leases from the 2021-22 Estimated Actual to the 2022-23 Budget Year is reflective of reductions in lease liabilities for government office accommodation.

Statement of Cashflows

5. The increase in service appropriations between the 2021-22 Budget and the 2021-22 Estimated Actual mostly relates to one-off funding approved for procuring and distributing RATs as part of the COVID-19 Response.
6. Grants and subsidies 2021-22 payments reflect the cashflow timing of payments as part of the finalisation of the South West Native Title Settlement.
7. The increase in grants and subsidies receipts between the 2021-22 Budget and the 2021-22 Estimated Actual is due to the Commonwealth Government contribution for procurement and distribution of RATs as part of the State's COVID-19 Response.
8. Cashflows for other proceeds in the 2020-21 Actual include one-off receipt of lease incentives from landlords as part of government office leased accommodation.

INCOME STATEMENT (a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	120,809	136,928	141,997	144,154	138,192	139,709	138,975
Grants and subsidies ^(c)	7,666	6,801	-	-	-	-	-
Supplies and services	911,664	1,054,893	1,179,565	1,270,924	1,132,879	851,408	725,615
Accommodation	33,303	33,409	36,540	36,587	37,480	36,163	36,289
Depreciation and amortisation	224,365	253,948	253,948	255,144	256,341	258,840	258,840
Finance and interest costs	56,732	56,527	56,601	54,064	50,831	50,855	51,128
Other expenses	7,843	6,663	6,657	6,706	6,741	6,783	6,828
TOTAL COST OF SERVICES	1,362,382	1,549,169	1,675,308	1,767,579	1,622,464	1,343,758	1,217,675
Income							
Sale of goods and services	4,602	4,959	6,159	4,865	4,368	4,368	4,368
Grants and subsidies	7,958	4,928	102,264	4,700	4,700	4,700	4,700
Other revenue	12,811	8,361	8,361	8,371	8,380	8,388	8,388
Total Income	25,371	18,248	116,784	17,936	17,448	17,456	17,456
NET COST OF SERVICES	1,337,011	1,530,921	1,558,524	1,749,643	1,605,016	1,326,302	1,200,219
INCOME FROM GOVERNMENT							
Service appropriations	221,059	227,583	309,783	225,300	201,668	203,813	203,730
Resources received free of charge	14,116	14,676	14,676	14,676	14,676	14,676	14,676
Royalties for Regions Fund:							
Regional Community Services Fund	105	90	90	90	90	90	90
Other appropriations	-	-	-	-	1,823	-	-
Other revenues	1,134,641	1,301,412	1,325,302	1,454,106	1,404,313	1,125,386	999,386
TOTAL INCOME FROM GOVERNMENT	1,369,921	1,543,761	1,649,851	1,694,172	1,622,570	1,343,965	1,217,882
SURPLUS/(DEFICIENCY) FOR THE PERIOD	32,910	12,840	91,327	(55,471)	17,554	17,663	17,663

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 1,033, 1,238 and 1,238 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Capacity Building Grant Programs	904	-	-	-	-	-	-
Other	29	-	-	-	-	-	-
South West Native Title Settlement	6,733	6,801	-	-	-	-	-
TOTAL	7,666	6,801	-	-	-	-	-

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	157,725	126,548	152,404	153,859	157,930	162,127	167,489
Restricted cash	1,960	140	1,962	1,962	1,962	1,962	1,962
Holding Account receivables	540	540	540	540	540	540	540
Receivables	48,044	64,218	48,044	48,044	48,044	48,044	48,044
Other.....	59,146	56,800	128,636	59,146	59,146	59,146	59,146
Assets held for sale	39,700	200	-	-	-	-	-
Total current assets	307,115	248,446	331,586	263,551	267,622	271,819	277,181
NON-CURRENT ASSETS							
Holding Account receivables	684,989	755,326	755,326	823,353	889,182	957,329	1,025,476
Property, plant and equipment.....	2,104,892	2,055,252	2,053,882	1,918,300	1,809,699	1,843,363	1,793,461
Receivables	505	391	505	505	505	505	505
Intangibles	38,195	38,544	42,006	42,100	41,387	33,362	27,930
Restricted cash	1,814	2,228	2,214	2,614	3,014	3,014	3,014
Other.....	159	238	159	159	159	159	159
Total non-current assets	2,830,554	2,851,979	2,854,092	2,787,031	2,743,946	2,837,732	2,850,545
TOTAL ASSETS	3,137,669	3,100,425	3,185,678	3,050,582	3,011,568	3,109,551	3,127,726
CURRENT LIABILITIES							
Employee provisions	29,479	27,430	29,479	29,479	29,479	29,385	29,291
Payables	69,082	69,463	69,391	69,997	70,603	71,219	71,825
Borrowings and leases	188,278	168,424	188,520	188,683	188,924	189,086	189,086
Other.....	48,799	75,314	42,219	42,219	42,219	42,219	42,219
Total current liabilities	335,638	340,631	329,609	330,378	331,225	331,909	332,421
NON-CURRENT LIABILITIES							
Employee provisions	5,862	4,920	5,858	5,858	5,858	5,858	5,858
Borrowings and leases	1,590,623	1,548,056	1,562,661	1,464,078	1,390,607	1,468,103	1,468,103
Other.....	2,939	3,328	2,939	2,939	2,939	2,939	2,939
Total non-current liabilities	1,599,424	1,556,304	1,571,458	1,472,875	1,399,404	1,476,900	1,476,900
TOTAL LIABILITIES.....	1,935,062	1,896,935	1,901,067	1,803,253	1,730,629	1,808,809	1,809,321
EQUITY							
Contributed equity	1,089,493	1,088,418	1,080,170	1,098,359	1,114,415	1,116,555	1,116,555
Accumulated surplus/(deficit).....	113,114	115,072	204,441	148,970	166,524	184,187	201,850
Total equity	1,202,607	1,203,490	1,284,611	1,247,329	1,280,939	1,300,742	1,318,405
TOTAL LIABILITIES AND EQUITY	3,137,669	3,100,425	3,185,678	3,050,582	3,011,568	3,109,551	3,127,726

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	150,878	156,706	238,906	156,733	135,299	135,126	135,043
Capital appropriation	7,711	6,181	8,072	9,271	16,702	2,140	-
Holding Account drawdowns	517	540	540	540	540	540	540
Royalties for Regions Fund:							
Regional Community Services Fund	1,655	90	90	90	90	90	90
Other.....	1,130,524	1,310,210	1,335,540	1,463,600	1,413,019	1,134,094	1,008,094
Administered appropriations	-	-	-	-	1,823	-	-
Net cash provided by Government	1,291,285	1,473,727	1,583,148	1,630,234	1,567,473	1,271,990	1,143,767
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(118,007)	(136,932)	(142,001)	(144,158)	(138,196)	(139,803)	(139,069)
Grants and subsidies.....	(847)	(6,801)	(6,801)	-	-	-	-
Supplies and services	(810,267)	(971,001)	(1,165,163)	(1,117,448)	(1,049,065)	(767,594)	(641,801)
Accommodation	(33,227)	(34,253)	(37,384)	(37,431)	(38,324)	(37,007)	(37,133)
GST payments	(127,071)	(133,858)	(133,858)	(133,858)	(133,858)	(133,858)	(133,858)
Finance and interest costs.....	(55,646)	(55,669)	(55,669)	(53,353)	(50,294)	(50,318)	(50,591)
Other payments.....	(85,471)	(104,946)	(104,946)	(104,995)	(105,030)	(105,072)	(105,117)
Receipts ^(b)							
Grants and subsidies.....	8,482	4,928	102,264	4,700	4,700	4,700	4,700
Sale of goods and services.....	4,592	4,000	5,200	4,000	3,500	3,500	3,500
GST receipts	128,655	134,464	134,464	134,464	134,464	134,464	134,464
Other receipts	5,090	7,376	7,376	7,386	7,395	7,403	7,403
Net cash from operating activities	(1,083,717)	(1,292,692)	(1,396,518)	(1,440,693)	(1,364,708)	(1,083,585)	(957,502)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(89,212)	(108,611)	(111,951)	(93,767)	(99,007)	(84,637)	(81,540)
Proceeds from sale of non-current assets.....	31,545	43,379	43,379	43,379	43,379	43,379	43,379
Other receipts	-	15,140	15,140	6,353	5,000	5,000	5,000
Net cash from investing activities.....	(57,667)	(50,092)	(53,432)	(44,035)	(50,628)	(36,258)	(33,161)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(164,708)	(145,731)	(145,731)	(149,327)	(152,809)	(153,093)	(152,885)
Proceeds from borrowings.....	30,000	-	-	-	-	-	-
Other proceeds	62,511	7,966	8,349	5,676	5,143	5,143	5,143
Net cash from financing activities.....	(72,197)	(137,765)	(137,382)	(143,651)	(147,666)	(147,950)	(147,742)
NET INCREASE/(DECREASE) IN CASH HELD	77,704	(6,822)	(4,184)	1,855	4,471	4,197	5,362
Cash assets at the beginning of the reporting period	83,417	135,738	161,499	156,580	158,435	162,906	167,103
Net cash transferred to/from other agencies	378	-	(735)	-	-	-	-
Cash assets at the end of the reporting period	161,499	128,916	156,580	158,435	162,906	167,103	172,465

(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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Grants and Subsidies							
Indian Ocean Territories Commonwealth Grant	8,482	4,700	4,700	4,700	4,700	4,700	4,700
National Partnership on COVID-19 Response	-	228	97,564	-	-	-	-
Sale of Goods and Services							
Contract Services	809,745	970,633	994,409	1,121,263	1,071,771	793,153	667,153
Land Tax Liability Enquiry Fee	4,212	3,200	4,700	3,500	3,000	3,000	3,000
Merchant Fees	379	800	500	500	500	500	500
GST Receipts							
GST Input Credits	4,082	12,374	12,374	12,374	12,374	12,374	12,374
GST Receipts on Sales	124,573	122,090	122,090	122,090	122,090	122,090	122,090
Other Receipts							
Corporate Services Cost Recoup	606	480	480	480	480	480	480
Executive Vehicle Scheme	67	100	100	100	100	100	100
Government Office Accommodation Lease Incentive Receipts	267,601	276,241	276,355	277,331	277,560	277,605	277,605
Other Receipts	2,036	13,365	13,365	13,745	13,717	13,365	13,365
Paid Parental Leave Receipts	575	500	500	500	500	500	500
Procurement Services	4,195	2,800	2,800	2,800	2,800	2,800	2,800
Receipt of Employee Contributions - Government Regional Officer Housing	118	127	127	137	146	154	154
State Fleet Revenue	50,672	53,340	53,340	53,340	53,340	53,340	53,340
TOTAL	1,277,343	1,460,978	1,583,404	1,612,860	1,563,078	1,284,161	1,158,161

DETAILS OF ADMINISTERED TRANSACTIONS (a)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
INCOME							
Taxation							
Insurance Duty	727,537	771,189	818,209	808,792	832,263	856,439	880,941
Land Tax	755,930	763,651	761,751	798,680	798,829	806,196	814,273
Metropolitan Region Improvement Tax.....	84,620	83,897	83,897	88,100	88,029	88,729	89,435
Payroll Tax	3,749,400	4,060,351	4,353,242	4,585,417	4,587,958	4,725,992	4,868,184
Point of Consumption Tax.....	113,699	83,082	115,570	95,681	105,216	108,373	111,624
Transfer Duty.....	1,862,365	1,581,067	2,264,866	1,941,528	1,781,781	1,788,457	1,935,938
Foreign Buyers Surcharge Duty	17,263	17,120	22,100	20,336	23,068	24,543	27,193
Landholder Duty	225,291	155,616	312,712	119,904	119,904	119,904	119,904
Total Duty on Transfers	2,104,919	1,753,803	2,599,678	2,081,768	1,924,753	1,932,904	2,083,035
Vehicle Licence Duty	514,293	397,233	560,148	440,176	371,036	387,264	406,065
Commonwealth Mirror Taxes	46,417	51,527	55,077	57,993	58,023	59,695	61,417
Royalties							
Alumina	90,850	96,989	113,838	116,160	116,477	119,210	128,425
Copper	70,449	87,067	89,448	67,709	62,322	62,539	60,337
Gold	406,908	418,134	437,244	480,665	520,579	520,185	494,516
Iron Ore.....	11,354,767	9,193,180	10,290,209	5,645,067	4,903,453	5,089,814	5,274,697
Lithium	49,716	83,764	255,287	446,783	370,825	262,480	233,219
Nickel	85,748	122,565	144,575	160,353	163,357	171,131	177,784
Other	119,576	134,111	146,610	161,807	180,196	179,294	182,735
Petroleum - State Component.....	2,670	9,143	12,703	14,520	10,783	22,334	21,586
Other Revenue							
Office Lease Rental Revenue	39,447	39,700	39,700	39,700	39,700	39,700	39,700
Other Income.....	64,887	62,057	61,986	64,431	66,786	68,445	69,823
Appropriations							
First Home Owner Grant Act 2000	95,718	95,385	89,761	37,517	51,355	72,964	83,620
Petroleum (Submerged Lands) Act 1982....	-	446	305	463	250	22	-
Administered Grants and Transfer Payments.....	554,066	1,008,355	865,392	343,737	231,559	247,958	261,822
TOTAL ADMINISTERED INCOME	21,031,617	19,315,629	21,894,630	16,535,519	15,483,749	15,821,668	16,343,238
EXPENSES							
Grants and Subsidies							
Building Bonus Homebuyers Grant	133,320	392,620	349,620	43,000	-	-	-
Energy Concession Extension Scheme.....	2,223	2,275	2,278	2,353	2,439	2,532	2,629
Energy Concessions							
\$500 Small Business and Charities							
Electricity Credit for Non-Synergy and							
Horizon Customers.....	-	24,500	561	-	-	-	-
\$600 Household Electricity Credit for							
Non-Synergy and Horizon Power							
Customers.....	10,117	-	-	-	-	-	-
\$400 Household Electricity Credit for							
Non-Synergy and Horizon Power							
Customers.....	-	-	-	8,000	-	-	-
First Home Owner Scheme.....	95,718	95,385	89,761	37,517	51,355	72,964	83,620
Life Support Equipment Subsidy Scheme ..	1,224	1,350	1,254	1,296	1,343	1,394	1,448
National Partnership on Homebuilder.....	118,875	387,025	319,025	68,000	-	-	-
Off the Plan Duty Rebate Scheme	1,759	15,400	6,373	18,218	16,564	18,131	15,906
Payroll Tax Rebates Scheme.....	6	50	50	50	50	50	50
Pensioner Concessions							
Emergency Services Levy	20,661	23,500	22,158	23,787	25,612	27,631	29,810
Local Government Rates.....	105,537	110,500	113,184	121,505	130,827	141,142	152,270
Petroleum (Submerged Lands) Act 1982....	-	446	305	463	250	22	-
Small Business Payroll Tax Grant.....	106,523	-	-	-	-	-	-
South West Native Title Settlement							
Agreement - Cultural Centre.....	4,911	-	39	50	-	-	-
Thermoregulatory Dysfunction Energy							
Subsidy.....	1,868	2,200	1,914	1,978	2,049	2,128	2,209
Other Expenses							
Refund of Past Years Tax Revenue	29,685	46,975	46,975	48,550	50,675	52,950	55,500
Refunds of Past Years Royalties Revenues ...	22,269	1,960	2,000	2,000	2,000	2,000	2,000
Expected Credit Losses Expense	(3,145)	-	-	-	-	-	-
Other Expenses.....	65,094	62,057	61,986	64,431	66,786	68,445	69,823
Payments to Consolidated Account.....	18,697,488	20,550,090	21,810,573	17,614,968	15,121,545	15,409,833	15,891,245
TOTAL ADMINISTERED EXPENSES	19,414,133	21,716,333	22,828,056	18,056,166	15,471,495	15,799,222	16,306,510

(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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
INSURANCE COMMISSION OF WESTERN AUSTRALIA REVENUE TO GENERAL GOVERNMENT SECTOR							
National Tax Equivalent Regime - Income Tax.....	309,600	27,486	23,396	24,029	29,150	30,033	29,555
Dividends ^(a)	-	572,133	572,083	63,532	64,840	66,794	68,679
RATIOS							
Dividend Payout Ratio (%) ^(b)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	2,827,884	1,208,689	1,256,639	1,315,742	1,394,766	1,459,994	1,528,833
Total Expenses ^(c)	1,231,284	1,055,992	1,083,432	1,095,360	1,182,956	1,236,569	1,298,047
NET PROFIT AFTER TAX ^(d)	1,124,500	106,888	121,230	154,267	148,267	156,398	161,551
CASH ASSETS ^(e)	405,635	877,580	387,123	382,976	373,977	365,637	363,910
RISKCOVER FUND GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	520,185	401,965	420,186	473,983	502,401	528,614	556,662
Total Expenses	517,231	379,044	406,587	443,045	466,571	499,560	524,167
NET PROFIT	2,954	22,921	13,599	30,938	35,830	29,054	32,495
CASH ASSETS ^(e)	8,163	5	2	4	9	10	16

(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 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.

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

(d) The 2020-21 Actual result differs from the Commission's Annual Report due to the treatment of Transfers to Reserves.

(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 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Key Adjustments					
2022-23 Tariff, Fees and Charges (Household Model) - Motor Injury					
Insurance Premiums	-	653	(397)	1,113	2,716
Investment Income, Capital and Other Activities	1,982	(7,295)	(4,972)	(7,694)	(11,185)
Underwriting Activities - Revised Claims Expense Forecasts ^(a)	1,370	17,844	(6,770)	(9,264)	(14,558)

(a) Based on valuations provided by the independent actuary (dated September 2021).

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 \$426.10 (including GST, and \$468.71 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 the value of 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. In December 2021, the Commission made a total dividend payment of \$515.8 million (including proceeds from the Bell Group settlement) for 2020-21. A further dividend of \$56.3 million will be paid in June 2022. During 2020-21, the Commission paid \$254.3 million in income tax equivalents to Government (largely as a result of the tax payable on the Bell settlement proceeds).
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. During 2021-22, a special dividend of \$130.3 million was transferred from the Third Party Insurance Fund to the Government Insurance Fund to partially fund child sexual abuse claims that would otherwise have to be funded from the Consolidated Account.
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 RiskCover Fund premiums.
8. Government workers' compensation claim frequency, severity and duration have continued to rise over prior years. This trend driving higher costs is expected to continue over the forward estimates period resulting in 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, agreed by the Board and Minister (with the Treasurer's concurrence).

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 budget management.	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)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: Sustainable financial resources to meet our objectives:					
Solvency level.....	144.5%	133.9%	134%	133.2%	
Main Fund:					
Investment rolling 7 year return	7.5%	4.5%	4.5%	4.8%	
Annual investment rate of return	17.7%	4.2%	4.2%	4.6%	
Investment management expense ratio	0.64%	0.58%	0.58%	0.62%	
MVCIF:					
Investment rolling 7 year return ^(b)	n/a	n/a	n/a	5%	
Annual investment rate of return	17.8%	4.6%	4.6%	5.1%	
Investment management expense ratio	0.6%	0.56%	0.56%	0.51%	
Outcome: Fully funded Third Party Insurance Fund (TPIF), Motor Vehicle (Catastrophic Injuries) Fund (MVCIF) and RiskCover Fund:					
TPIF:					
Solvency level	164%	143%	147.2%	145.7%	1
Net loss ratio	87.6%	92%	92.7%	98%	
Net expense ratio	8%	7.6%	7.5%	7.7%	
Net combined ratio	95.6%	99.6%	100.2%	105.7%	2
MVCIF:					
Solvency level	131.5%	128%	129.4%	128.5%	
Net loss ratio	63%	106.1%	121.7%	90%	
Net expense ratio	5.8%	5.7%	5.4%	6.2%	
Net combined ratio	68.8%	111.8%	127.1%	96.2%	3
RiskCover Fund:					
Solvency level	123.3%	132.3%	123.9%	126.6%	4
Net loss ratio	131.7%	94.8%	96.6%	95.6%	
Net expense ratio	9.4%	10.6%	10.1%	9.5%	
Net combined ratio	141.1%	105.4%	106.7%	105.1%	
Outcome: Provide efficient, timely and affordable insurance services that deliver care and compensation to claimants and agencies:					
Motor Injury Insurance (MII):					
Affordability index	24.3%	30%	30%	27.5%	
Proportion of claims payments made for the direct benefit of claimants	94.7%	94.5%	94.5%	95%	
Timeliness of liability determination	81.8%	80%	80%	80%	
Claim administration costs as a ratio of gross claims paid	6.5%	6.4%	6.4%	6.1%	
Customer satisfaction	63%	65%	65%	65%	
Median claim duration	18.6 months	17.5 months	17.5 months	17.5 months	
RiskCover Fund:					
Affordability index	1.54%	1.68%	1.68%	1.5%	
Proportion of claims payments made for the direct benefit of claimants	92.5%	90%	90%	90%	
Timeliness of liability determination	97.5%	90%	90%	90%	
Claim administration costs as a ratio of gross claims paid	11.7%	11.9%	11.5%	10.5%	
Customer satisfaction	76%	75%	75%	75%	
Median claim duration	5.2 months	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 2022-23, when the MVCIF reaches seven years from inception.

Explanation of Significant Movements

(Notes)

1. The TPIF's solvency level is forecast to increase to 147.2% in the 2021-22 Estimated Actual compared to the 2021-22 Budget, and to then decrease slightly to 145.7% in the 2022-23 Budget Target. These movements reflect the flow-on impact of the Fund's strong financial performance in 2020-21, offset by dividend payments of \$572.1 million in 2021-22.
2. The net combined ratio of 105.7% for the TPIF reflects the Fund's higher than expected underwriting loss in the 2022-23 Budget Target, compared to the 2021-22 Estimated Actual and 2021-22 Budget. The loss is largely a result of an increase in claims expenses, due to the continuing rise in the number of 'harvested' claims and larger average claim size driven by higher inflation rates than previously forecast by the Commission's actuary.
3. The MVCIF's net combined ratio is projected to increase to 127.1% in the 2021-22 Estimated Actual compared to the 2021-22 Budget, and to then decrease to 96.2% in the 2022-23 Budget Target. The 2021-22 Estimated Actual reflects the Fund's underwriting loss forecast for the year. The forecast loss is largely due to an increase in claims costs driven by higher forecast inflation rates (partly offset by the increase in the long-term discount rates). These movements reflect the financial volatility experienced by the MVCIF as it continues to grow.
4. The RiskCover Fund's solvency level is expected to decrease to 123.9% in the 2021-22 Estimated Actual, due to the Fund's underwriting loss forecast 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 claims size, mainly in Liability and Workers' Compensation classes.

Asset Investment Program

1. The Commission's Asset Investment Program across the forward estimates period totals \$20.4 million. The major components include:
 - 1.1. \$12.5 million for 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 to upgrade a range of systems identified in the Commission's strategic planning; and
 - 1.2. \$4.1 million for ICT hardware, including scheduled replacement of network infrastructure, desktop workstations, storage, ICT security and enhanced disaster recovery capability catering for operational capacity requirements.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COMPLETED WORKS							
ICT Hardware - 2021-22 Program	955	955	955	-	-	-	-
ICT Software - 2021-22 Program	2,950	2,950	2,950	-	-	-	-
Motor Vehicles - 2021-22 Program	199	199	199	-	-	-	-
Other Fixed Assets - 2021-22 Program	290	290	290	-	-	-	-
Plant and Equipment - 2021-22 Program	100	100	100	-	-	-	-
NEW WORKS							
ICT Hardware							
2022-23 Program	1,285	-	-	1,285	-	-	-
2023-24 Program	960	-	-	-	960	-	-
2024-25 Program	935	-	-	-	-	935	-
2025-26 Program	905	-	-	-	-	-	905
ICT Software							
2022-23 Program	2,920	-	-	2,920	-	-	-
2023-24 Program	3,345	-	-	-	3,345	-	-
2024-25 Program	3,020	-	-	-	-	3,020	-
2025-26 Program	3,250	-	-	-	-	-	3,250
Motor Vehicles							
2022-23 Program	558	-	-	558	-	-	-
2023-24 Program	800	-	-	-	800	-	-
2024-25 Program	800	-	-	-	-	800	-
2025-26 Program	800	-	-	-	-	-	800
Other Fixed Assets							
2022-23 Program	180	-	-	180	-	-	-
2023-24 Program	120	-	-	-	120	-	-
2024-25 Program	120	-	-	-	-	120	-
2025-26 Program	120	-	-	-	-	-	120
Plant and Equipment							
2022-23 Program	44	-	-	44	-	-	-
2023-24 Program	80	-	-	-	80	-	-
2024-25 Program	80	-	-	-	-	80	-
2025-26 Program	60	-	-	-	-	-	60
Total Cost of Asset Investment Program	24,876	4,494	4,494	4,987	5,305	4,955	5,135
FUNDED BY							
Internal Funds and Balances			4,494	4,987	5,305	4,955	5,135
Total Funding			4,494	4,987	5,305	4,955	5,135

Financial Statements

Insurance Commission of Western Australia

Income Statement

Revenue

1. The 2020-21 Actual Total Revenue reflects the exceptionally strong investment returns of \$1 billion, combined with the Bell Group settlement proceeds received during the financial year of \$666 million.
2. Total Revenue is forecast to increase by \$59.1 million in the 2022-23 Budget Year compared to the 2021-22 Estimated Actual. This projected increase is mainly driven by an upward revision to investment income forecasts for 2022-23. This results from an increase in the Consumer Price Index (CPI) projection and the positive flow-on impact of holding higher investments assets (after dividend and tax payments) than was previously forecast for 2021-22 due to the very strong investment performance in 2020-21. 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

3. The 2020-21 Actual Total Expenses reflects the significant investment return allocated to the RiskCover Fund and increased claims expenses following the inclusion of historic child abuse claims in the outstanding claims provisions at 30 June 2021.
4. Total National Tax Equivalent Regime expenses are forecast to decrease by \$420.1 million in the 2021-22 Estimated Actual compared to the 2020-21 Actual. This movement is a result of the tax paid on the strong investment returns and Bell Group settlement proceeds received in the 2020-21 financial year.
5. Total Dividend expense will increase by \$572.1 million in the 2021-22 Estimated Actual compared to the 2020-21 Actual, and then decrease by \$508.6 million in the 2022-23 Budget Year. The 2021-22 Estimated Actual reflects the large dividend payment of \$515.8 million arising from the strong investment returns and Bell Group settlement proceeds received in the 2020-21 Actual. A further dividend of \$56.3 million will be paid in June 2022. During 2021-22, a special dividend of \$130.3 million was transferred from the Third Party Insurance Fund to the Government Insurance Fund to partially fund child sexual abuse claims that would otherwise have to be funded from the Consolidated Account.

Statement of Financial Position

6. Total Equity is forecast to decrease by \$459.4 million in the 2021-22 Estimated Actual compared to the 2020-21 Actual as a result of the dividend and tax expenses outlined above.
7. Total Equity is forecast to increase by \$62.5 million in the 2022-23 Budget Year compared to the 2021-22 Estimated Actual largely due to forecast growth in investment assets.

Statement of Cashflows

8. The 2022-23 Budget Year closing cash assets balance of \$383 million represents a decrease of \$22.7 million when compared to the 2020-21 Actual and a decrease of \$4.1 million from the 2021-22 Estimated Actual.
9. These movements primarily reflect the strong investment returns and Bell Group settlement proceeds received in the 2020-21 Actual, then partly offset by payments to government (dividends and tax) of \$758.6 million in the 2021-22 Estimated Actual.

INCOME STATEMENT ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
REVENUE							
Revenue from operations							
Premium revenue.....	851,782	889,823	890,081	917,226	950,097	987,316	1,026,161
Other revenue.....	1,976,102	318,866	366,558	398,516	444,669	472,678	502,672
TOTAL REVENUE.....	2,827,884	1,208,689	1,256,639	1,315,742	1,394,766	1,459,994	1,528,833
Expenses							
Claim expenses.....	940,331	874,082	907,206	887,028	960,746	1,006,741	1,059,024
Employee benefits ^(b)	41,697	44,498	43,471	46,209	47,007	48,164	48,383
Accommodation.....	266	300	300	300	306	312	318
Depreciation and amortisation.....	5,608	5,341	5,254	5,657	6,973	7,154	6,573
Finance and interest costs.....	144,434	40,767	36,334	50,455	58,330	61,792	65,454
Other expenses.....	98,948	91,004	90,867	105,711	109,594	112,406	118,295
TOTAL EXPENSES.....	1,231,284	1,055,992	1,083,432	1,095,360	1,182,956	1,236,569	1,298,047
NET PROFIT/(LOSS) BEFORE TAX ^(c).....	1,596,600	152,697	173,207	220,382	211,810	223,425	230,786
National Tax Equivalent Regime							
Current tax equivalent expense.....	309,600	27,486	23,396	24,029	29,150	30,033	29,555
Deferred tax equivalent expense.....	162,500	18,323	28,581	42,086	34,393	36,994	39,680
NET PROFIT/(LOSS) AFTER TAX ^(c).....	1,124,500	106,888	121,230	154,267	148,267	156,398	161,551
Dividends.....	-	572,133	572,083	63,532	64,840	66,794	68,679

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

(b) The full-time equivalents, including the RiskCover Fund, for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 387, 400 and 429 respectively.

(c) The 2020-21 Actual results differ to the Commission's Annual Report due to the treatment of Transfers to Reserves.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	405,635	877,580	387,123	382,976	373,977	365,637	363,910
Receivables	79,175	62,131	83,323	91,507	91,614	85,822	85,522
Other investments	5,510,421	4,951,611	5,368,815	5,712,737	6,106,267	6,512,537	6,932,200
Government securities	124,174	4,626	120,981	128,737	137,611	146,773	156,237
Other	5,165	6,850	5,165	5,165	5,165	5,165	5,165
Total current assets	6,124,570	5,902,798	5,965,407	6,321,122	6,714,634	7,115,934	7,543,034
NON-CURRENT ASSETS							
Property, plant and equipment	16,429	14,467	14,105	12,028	9,047	6,067	3,774
Intangibles	4,503	6,353	6,019	7,167	8,183	8,701	9,262
Receivables	486,688	309,316	483,231	459,935	435,934	417,742	400,868
Other investments	958,556	962,099	933,905	993,774	1,062,281	1,133,005	1,206,062
Total non-current assets	1,466,176	1,292,235	1,437,260	1,472,904	1,515,445	1,565,515	1,619,966
TOTAL ASSETS	7,590,746	7,195,033	7,402,667	7,794,026	8,230,079	8,681,449	9,163,000
CURRENT LIABILITIES							
Outstanding claims	588,207	546,364	589,162	597,490	597,723	592,053	591,856
Employee provisions	7,886	5,985	7,872	7,888	7,904	7,920	7,936
Payables	149,550	131,043	148,305	109,714	108,951	101,377	95,926
Borrowings and leases	3,255	3,460	3,460	3,680	3,909	2,783	11
Other	1,257,622	1,290,799	1,313,900	1,381,501	1,459,066	1,539,755	1,627,033
Total current liabilities	2,006,520	1,977,651	2,062,699	2,100,273	2,177,553	2,243,888	2,322,762
NON-CURRENT LIABILITIES							
Outstanding claims	3,063,417	3,175,115	3,415,257	3,696,688	4,020,183	4,352,551	4,690,774
Employee provisions	7,448	8,358	7,506	7,565	7,625	7,686	7,748
Borrowings and leases	13,782	10,342	10,342	6,672	2,762	-	-
Other	161,858	202,208	28,581	42,087	34,393	36,994	39,681
Total non-current liabilities	3,246,505	3,396,023	3,461,686	3,753,012	4,064,963	4,397,231	4,738,203
TOTAL LIABILITIES	5,253,025	5,373,674	5,524,385	5,853,285	6,242,516	6,641,119	7,060,965
NET ASSETS	2,337,721	1,821,359	1,878,282	1,940,741	1,987,563	2,040,330	2,102,035
EQUITY							
Accumulated surplus/(deficit)	2,311,909	1,798,657	1,861,056	1,951,791	2,035,218	2,124,822	2,217,694
Reserves	25,812	22,702	17,226	(11,050)	(47,655)	(84,492)	(115,659)
TOTAL EQUITY	2,337,721	1,821,359	1,878,282	1,940,741	1,987,563	2,040,330	2,102,035

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM OPERATING ACTIVITIES							
Receipts							
Premium receipts	964,296	992,127	996,808	1,028,420	1,068,359	1,110,812	1,154,318
GST receipts	127,014	122,511	126,193	132,045	139,139	145,136	150,749
Other receipts	872,730	206,491	254,951	216,097	307,501	324,384	337,331
Payments							
Claim payments	(506,425)	(548,475)	(574,137)	(619,832)	(668,607)	(711,630)	(748,075)
Employee benefits	(40,530)	(44,427)	(43,398)	(46,135)	(46,931)	(48,087)	(48,305)
Accommodation ^(b)	(266)	(300)	(300)	(300)	(306)	(312)	(318)
GST payments	(126,871)	(122,511)	(126,193)	(132,045)	(139,139)	(145,136)	(150,749)
Finance and interest costs	(144,434)	(40,767)	(36,333)	(50,455)	(58,329)	(61,792)	(65,454)
Other payments	(185,532)	(189,291)	(189,593)	(207,623)	(215,464)	(222,453)	(232,683)
Net cash from operating activities	959,982	375,358	407,998	320,172	386,223	390,922	396,814
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets	353	89	89	258	296	296	296
Other receipts	3,873,961	2,311,037	2,495,748	2,628,219	2,763,573	2,900,540	3,048,509
Payments							
Purchase of non-current assets	(3,157)	(4,494)	(4,494)	(4,987)	(5,305)	(4,955)	(5,135)
Other payments	(4,863,940)	(2,024,197)	(2,155,996)	(2,789,626)	(3,013,266)	(3,152,429)	(3,298,758)
Net cash from investing activities	(992,783)	282,435	335,347	(166,136)	(254,702)	(256,548)	(255,088)
CASHFLOWS FROM FINANCING ACTIVITIES							
Payments							
Repayment of borrowings and leases	(3,073)	(3,266)	(3,275)	(3,450)	(3,681)	(3,921)	(2,774)
Net cash from financing activities	(3,073)	(3,266)	(3,275)	(3,450)	(3,681)	(3,921)	(2,774)
CASHFLOWS FROM GOVERNMENT							
Receipts							
Administered appropriations ^(c)	1,857	-	-	-	-	-	-
Payments							
Dividends to Government	-	(572,133)	(572,083)	(63,532)	(64,840)	(66,794)	(68,679)
National Tax Equivalent Regime - Income tax	(254,293)	(102,473)	(186,499)	(91,201)	(71,999)	(71,999)	(72,000)
Net cash provided to Government	252,436	674,606	758,582	154,733	136,839	138,793	140,679
NET INCREASE/(DECREASE) IN CASH HELD	(288,310)	(20,079)	(18,512)	(4,147)	(8,999)	(8,340)	(1,727)
Cash assets at the beginning of the reporting period	693,945	897,659	405,635	387,123	382,976	373,977	365,637
Cash assets at the end of the reporting period	405,635	877,580	387,123	382,976	373,977	365,637	363,910

(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 it is recorded as a payment to Government and not as a payment from operating activities.

(c) Income tax refund of past years revenue under National Tax Equivalent Regime.

RiskCover Fund**Income Statement***Revenue*

1. Total Revenue is forecast to decrease by \$100 million in the 2021-22 Estimated Actual compared to the 2020-21 Actual, and to then increase by \$53.8 million in the 2022-23 Budget Year.
2. The RiskCover Fund is forecast to receive investment income of \$36 million in the 2021-22 Estimated Actual, compared to an investment income of \$144 million in the 2020-21 Actual. The 2022-23 Budget Year includes investment income of \$50.2 million.

Expenses

3. Total Expenses are estimated to decrease by \$110.6 million in the 2021-22 Estimated Actual compared to the 2020-21 Actual, and to then increase by \$36.5 million in the 2022-23 Budget Year.
4. These movements reflect higher than expected claims costs in the 2020-21 Actual, due to an increase in the number and cost of new claims in the Workers' Compensation and Liability (including the provision for historic child sexual abuse claims) classes, whilst the 2021-22 Estimated Actual and 2022-23 Budget Year reflect lower projected increases in claims estimates by the Commission's actuary.

Statement of Financial Position

5. Total Equity is forecast to increase by \$13.6 million in the 2021-22 Estimated Actual compared to the 2020-21 Actual, and a further \$30.9 million in the 2022-23 Budget Year.
6. These movements reflect a projected increase in investment assets resulting from positive investment returns, partially offset by an increase in future outstanding claims liabilities.

INCOME STATEMENT ^(a)
(Controlled)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Year	2023-24 Outyear	2024-25 Outyear	2025-26 Outyear
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
REVENUE							
Revenue from operations							
Premium revenue.....	368,158	352,965	365,717	413,760	434,941	457,101	480,669
Other revenue.....	152,027	49,000	54,469	60,223	67,460	71,513	75,993
TOTAL REVENUE.....	520,185	401,965	420,186	473,983	502,401	528,614	556,662
Expenses							
Claim expenses.....	459,087	313,531	328,985	370,440	386,060	411,363	428,994
Other expenses.....	58,144	65,513	77,602	72,605	80,511	88,197	95,173
TOTAL EXPENSES.....	517,231	379,044	406,587	443,045	466,571	499,560	524,167
NET PROFIT/(LOSS).....	2,954	22,921	13,599	30,938	35,830	29,054	32,495

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

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	8,163	5	2	4	9	10	16
Receivables	9,885	31,354	13,482	13,734	13,986	14,122	14,434
Other investments	905,068	944,879	953,316	1,011,635	1,076,808	1,144,048	1,217,557
Other	-	3,127	6,130	6,130	6,130	6,130	6,130
Total current assets	923,116	979,365	972,930	1,031,503	1,096,933	1,164,310	1,238,137
NON-CURRENT ASSETS							
Receivables	108,406	52,573	108,406	108,406	108,406	108,406	108,406
Total non-current assets	108,406	52,573	108,406	108,406	108,406	108,406	108,406
TOTAL ASSETS	1,031,522	1,031,938	1,081,336	1,139,909	1,205,339	1,272,716	1,346,543
CURRENT LIABILITIES							
Outstanding claims	281,754	242,786	275,318	270,369	263,771	257,173	250,575
Payables	48,318	38,241	48,318	48,318	48,318	48,318	48,318
Total current liabilities	330,072	281,027	323,636	318,687	312,089	305,491	298,893
NON-CURRENT LIABILITIES							
Outstanding claims	506,240	499,077	548,891	581,475	617,673	662,594	710,524
Total non-current liabilities	506,240	499,077	548,891	581,475	617,673	662,594	710,524
TOTAL LIABILITIES	836,312	780,104	872,527	900,162	929,762	968,085	1,009,417
NET ASSETS	195,210	251,834	208,809	239,747	275,577	304,631	337,126
EQUITY							
Contributed equity	(379,021)	(379,021)	(379,021)	(379,021)	(379,021)	(379,021)	(379,021)
Accumulated surplus/(deficit)	574,231	630,855	587,830	618,768	654,598	683,652	716,147
TOTAL EQUITY	195,210	251,834	208,809	239,747	275,577	304,631	337,126

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM OPERATING ACTIVITIES							
Receipts							
Premium receipts	324,461	352,965	357,334	413,760	434,941	457,101	480,669
GST receipts	34,971	46,799	48,573	54,875	57,993	61,387	64,792
Other receipts	149,559	48,187	42,895	58,564	65,522	69,424	73,488
Payments							
Claim payments	(276,930)	(287,579)	(292,770)	(342,804)	(356,459)	(373,042)	(387,661)
GST payments	(35,282)	(46,799)	(48,573)	(54,876)	(57,993)	(61,386)	(64,792)
Other payments	(58,144)	(64,234)	(67,372)	(71,198)	(78,826)	(86,243)	(92,981)
Net cash from operating activities	138,635	49,339	40,087	58,321	65,178	67,241	73,515
CASHFLOWS FROM INVESTING ACTIVITIES							
Payments							
Other payments	(144,990)	(49,337)	(48,248)	(58,319)	(65,173)	(67,240)	(73,509)
Net cash from investing activities	(144,990)	(49,337)	(48,248)	(58,319)	(65,173)	(67,240)	(73,509)
NET INCREASE/(DECREASE) IN CASH HELD	(6,355)	2	(8,161)	2	5	1	6
Cash assets at the beginning of the reporting period	14,518	3	8,163	2	4	9	10
Cash assets at the end of the reporting period	8,163	5	2	4	9	10	16

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

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	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Jobs, Tourism, Science and Innovation		
– Total Cost of Services	376,283	508,912
– Asset Investment Program	1,029	2,970
Primary Industries and Regional Development		
– Total Cost of Services	513,723	622,103
– Asset Investment Program	14,607	60,617
Mines, Industry Regulation and Safety		
– Total Cost of Services	330,832	367,589
– Asset Investment Program	10,357	6,240
Gold Corporation		
– Asset Investment Program	43,849	17,973
Western Australian Meat Industry Authority		
– Asset Investment Program	450	450

Agency	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Small Business Development Corporation		
– Total Cost of Services	18,617	16,054
– Asset Investment Program	140	120
Rural Business Development Corporation		
– Total Cost of Services	543	443
Economic Regulation Authority		
– Total Cost of Services	15,813	15,680
Infrastructure WA		
– Total Cost of Services	4,848	6,099
Forest Products Commission		
– Asset Investment Program	8,583	32,192
Racing and Wagering Western Australia		
– Asset Investment Program	11,641	10,819
Western Australian Greyhound Racing Association		
– Asset Investment Program	1,276	300
Burswood Park Board		
– Asset Investment Program	4,727	1,307
Animal Resources Authority		
– Asset Investment Program	200	200

Ministerial Responsibilities

Minister	Agency	Services
Deputy Premier; Minister for State Development, Jobs and Trade; Tourism; Commerce; Science Minister for Regional Development; Agriculture and Food; Hydrogen Industry Minister for Emergency Services; Innovation and ICT; Medical Research; Volunteering Minister for Police; Road Safety; Defence Industry; Veterans Issues Minister for Water; Forestry; Youth Minister for Culture and the Arts; Sport and Recreation; International Education; Heritage; Leader of the House Minister for Mines and Petroleum; Energy; Corrective Services; Industrial Relations	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; Seniors and Ageing; Small Business	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
Deputy Premier; Minister for State Development, Jobs and Trade; Tourism; Commerce; Science Minister for Mines and Petroleum; Energy; Corrective Services; 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 4. Development and Implementation of Energy Policy
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 Disability Services; Fisheries; Seniors and Ageing; Small Business	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
Minister for Finance; Racing and Gaming; Aboriginal Affairs; Citizenship and Multicultural Interests	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
Premier; Treasurer; Minister for Public Sector Management; Federal-State Relations	Infrastructure WA	<ol style="list-style-type: none"> 1. Development, Monitoring and Reporting on Implementation of the State Infrastructure Strategy 2. Assessment of Major Infrastructure Proposals

Minister	Agency	Services
Minister for Mines and Petroleum; Energy; Corrective Services; Industrial Relations	Gold Corporation	n/a
Minister for Water; Forestry; Youth	Forest Products Commission	n/a
Deputy Premier; Minister for State Development, Jobs and Trade; Tourism; Commerce; Science	Animal Resources Authority	n/a

Division 14 **Jobs, Tourism, Science and Innovation**

Part 4 **Jobs and Economic Development**

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 44 Net amount appropriated to deliver services	340,938	248,494	277,758	453,515	209,158	182,485	175,707
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	1,508	1,520	1,520	1,533	1,538	1,543	1,543
Total appropriations provided to deliver services.....	342,446	250,014	279,278	455,048	210,696	184,028	177,250
ADMINISTERED TRANSACTIONS							
Item 45 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	23,489	24,768	24,768	21,816	22,102	10,410	10,410
CAPITAL							
Item 123 Capital Appropriation.....	3,485	1,646	1,646	3,696	3,697	3,697	3,697
TOTAL APPROPRIATIONS	369,420	276,428	305,692	480,560	236,495	198,135	191,357
EXPENSES							
Total Cost of Services	334,750	366,718	376,283	508,912	333,792	261,173	227,990
Net Cost of Services (a)	328,339	352,703	362,786	502,970	327,849	256,014	222,781
CASH ASSETS (b)	66,091	15,069	18,500	87,816	60,283	35,832	12,381

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department'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 the Department's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COVID-19 Response					
Reconnect WA					
Aviation Recovery Fund Boost.....	-	10,000	10,000	10,000	-
Global Campaign (a)	3,650	2,650	-	-	-
International Education (a)	13,825	5,090	-	-	-
Investor Attraction	2,500	5,000	-	-	-
Skilled Workers	-	1,000	-	-	-
Tourist Attraction (a)	24,525	42,725	-	-	-
Safe Transition Industry Support Package					
Aviation Recovery Fund Boost.....	-	5,000	3,000	2,000	-
International Education.....	16,000	-	-	-	-
Tourism.....	38,000	-	-	-	-
Tourism and Travel Agent Support Fund	1,728	-	-	-	-

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
New Initiatives					
2023 Total Solar Eclipse	1,200	3,830	-	-	-
Centre for Decommissioning Australia.....	-	2,000	2,000	500	500
Climate Action.....	-	1,982	639	-	-
ICT Digital Foundations Program	-	2,102	2,716	1,776	1,709
International Education					
Building Student Pipeline.....	563	10,921	3,738	3,750	3,761
Industry Support.....	-	12,500	1,500	-	-
National Park Tourism Experiences Development	-	4,985	4,346	4,356	4,017
Native Forest Just Transition Plan.....	817	51,653	26,997	-	-
WA Health and Medical Life Sciences Industry Strategy Implementation ^(a)	-	2,366	2,123	2,030	2,138
Ongoing Initiatives					
Australian Remote Operations for Space and Earth ^(a)	4,400	1,000	1,000	1,000	1,000
Binar Space Program.....	-	1,000	500	500	500
Call Centre and Back Office Processing Scheme	-	2,000	3,000	3,000	2,000
Destination Marketing	-	8,889	12,173	-	-
Event Tourism.....	-	5,000	9,949	10,799	5,000
International Education - StudyPerth	-	1,500	1,500	1,500	-
Invest and Trade Western Australia	-	3,939	4,348	4,397	4,399
Investment Attraction Fund	-	20,000	20,000	20,000	20,000
Local Capability Fund.....	-	1,125	1,125	1,125	1,125
Perth USAsia Centre.....	400	800	800	400	-
Premier's Science Awards	20	20	20	20	20
WA Life Sciences Innovation Hub	600	600	600	600	600
Other					
Additional Accommodation Requirements	448	550	563	577	592
Alzheimer's Australia WA Ltd	2,000	-	-	-	-
Defence Industry Veterans Employment Scheme ^(b)	(130)	(135)	(135)	-	-
Major Events - Deferral of Spending ^(c)	(14,521)	(6,587)	(7,189)	(6,505)	-
Mineralogy Litigation Costs ^(d)	-	-	-	-	-
Moonamang Road Upgrade ^(e)	-	(2,000)	-	-	-
Production Attraction Support ^(f)	-	(1,000)	-	-	-

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

(b) This program has been transferred to Training and Workforce Development.

(c) Deferral of spending to beyond the forward estimates to meet the cost of a major event in 2027-28.

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

(e) This project has been transferred to Main Roads.

(f) Transfer of budget to Local Government, Sport and Cultural Industries.

Significant Issues Impacting the Agency

Diversifying the Western Australian Economy

1. The Department is the lead agency for the implementation of Diversify WA, the Government's Economic Development Framework. As part of this work, the Department fosters the development of Western Australian industry sectors to grow the economy and create jobs. These sectors include energy, tourism, events and creative industries, international education, defence industries, mining and mining equipment, technology and services, space industries, health and medical life sciences, and primary industries.
2. Reconnect WA, announced as part of the 2021-22 Mid-year Review, complemented the State's Safe Transition Plan and provided a boost of funding to the Department to assist with attracting international students, tourists and business investors.

Supporting Energy Transition

3. The Department is supporting the Government's commitment to transition the energy sector towards cleaner energy sources. This includes:
 - 3.1. growing a globally competitive renewable hydrogen industry and driving related downstream processing opportunities;
 - 3.2. activation of the Oakajee Strategic Industrial Area as a renewable hydrogen precinct and delivery of the \$140 million Pilbara Hydrogen Hub;
 - 3.3. the development of local electrolyser and other hydrogen upstream manufacturing capability;
 - 3.4. implementing the Future Battery and Critical Minerals Industries Strategy to grow participation in the global battery and critical minerals supply chains, and promote investment opportunities, including attracting a precursor cathode active materials manufacturing project; and
 - 3.5. supporting industry to collaborate on decarbonisation initiatives, through the administration of the Western Australian LNG Jobs Taskforce, and a \$5 million grant to the Centre for Decommissioning Australia to develop the State's offshore oil and gas decommissioning industry.

Tourism, Events and Creative Industries

4. Tourism Western Australia is supporting the recovery of the tourism sector and ensuring Western Australia remains best placed to attract international events and tourists and grow the creative industries. This support includes:
 - 4.1. the \$75 million Aviation Recovery Fund to support the return of interstate and international airlines that were flying to Western Australia prior to the COVID-19 pandemic, as well as targeting new routes to support additional tourists;
 - 4.2. the recovery of visitation and visitor spend, and growing awareness and consideration of Western Australia as a leisure destination across global markets, through a two-year destination marketing boost (2022-23 and 2023-24);
 - 4.3. implementing a number of industry support grants (totalling \$38 million in 2021-22) as part of the \$77 million Safe Transition Industry Support Package, to support tourism businesses that were most affected by the decision to delay the full reopening of Western Australia's border to 3 March 2022;
 - 4.4. a \$30.7 million boost to secure additional blockbuster events to drive visitation, such as sporting events, business events, arts and cultural events, and mass participation events; and
 - 4.5. facilitation of the private sector to create new tourism accommodation experiences in national parks in order to activate and optimise the existing investment in national park infrastructure.
5. The Department is also leading the whole-of-government preparations for the rare Total Solar Eclipse event that will occur across Exmouth and the broader region on 20 April 2023.

International Education

6. The Department is supporting the recovery of the international education sector by reinvigorating efforts to attract, retain and grow the pipeline of international students. This support includes:
 - 6.1. building on the Reconnect WA package to further develop the student pipeline by designing and launching a long-term marketing strategy to position Perth as the most desirable international education destination in the world, and offering incentives to attract new students;
 - 6.2. implementing a number of industry support programs (totalling \$16 million in 2021-22) that were announced as part of the \$77 million Safe Transition Industry Support Package, to support international education providers and students; and
 - 6.3. continuing to work with industry (including education providers, StudyPerth and Perth Airport) to ensure that international students are welcomed and supported, and for the sector to emerge from the COVID-19 pandemic in a position of strength.

Defence Industries

7. Western Australia is well placed to advance strategic partnerships between industry and defence, and expand its role within highly specialised defence supply chains. To achieve this, Defence West is:
 - 7.1. promoting and facilitating the development of the defence industry through the implementation of the Western Australian Defence and Defence Industries Strategic Plan;
 - 7.2. managing the Defence Science Centre to facilitate research collaborations, which will lead to the enhancement of Australia's defence capability; and
 - 7.3. collaborating with the Commonwealth Department of Defence, to identify and support the programs and infrastructure required to build defence capabilities and skills in Western Australia.

Supporting Veterans

8. Defence West is also responsible for managing the Veterans Issues portfolio and supporting the veteran community, including the administration of the Anzac Day Trust.

Space Industries

9. The Department is supporting the growth of the State's space industry by:
 - 9.1. supporting space start-ups, small and medium enterprises (SMEs) and organisations to build capability, establish new partnerships and access new supply chains;
 - 9.2. managing the Government's commitment to key initiatives; the Australian Space Data Analysis Facility, the establishment of the Australian Space Automation, Artificial Intelligence and Robotics Control Complex, and the Square Kilometre Array; and
 - 9.3. supporting the Australian Remote Operations for Space and Earth, and the launch of seven Binar CubeSats as part of Curtin University's Binar Space Program.

Health and Medical Life Sciences

10. Demand for digital health, medical technology, biotechnology, pharmaceuticals, and health and wellness products has been accelerated by the COVID-19 pandemic. Western Australia is well placed to capitalise on this demand and move along the health and medical life sciences value chain, to support the transition of health and medical life sciences research into device and product development and commercialisation.
11. The Department is leading the implementation of the WA Health and Medical Life Sciences Industry Strategy by:
 - 11.1. supporting market readiness and providing accelerated pathways for the commercialisation of health and medical life sciences products and services;
 - 11.2. facilitating access to investment necessary to progress health and medical life sciences innovations through to commercialisation; and
 - 11.3. supporting and enhancing local medical technology and pharmaceutical manufacturing infrastructure and capabilities.

Climate Change

12. The Department is supporting the transition of industry to net zero greenhouse gas emissions by 2050. This work also supports the Government's commitment to achieve continuous improvement in environmental, social and governance outcomes to attract more sustainable investment. This work includes:
 - 12.1. supporting the transition of heavy industry, such as oil and gas, mining and mineral processing, and manufacturing, and ensuring the economy benefits from the transition to net zero by 2050; and
 - 12.2. identifying policy, regulatory and infrastructure requirements to ensure the State keeps pace with technology developments and requirements to unlock the transformational potential of large-scale, low-cost green energy projects.

Attracting Investment and New Industries to Western Australia

13. The Department, through Invest and Trade Western Australia, is assisting exporters to access international markets and promoting Western Australia as an attractive investment destination. In addition to direct assistance to exporters and investors, the Department is:
 - 13.1. managing a global campaign to welcome back tourists, international students, skilled workers and investors;
 - 13.2. implementing the Government's commitment to establish the Investment Attraction Fund to help grow and diversify the economy and create local and sustainable jobs. The \$180 million Investment Attraction Fund will support a more proactive approach to industry-led diversification proposals;
 - 13.3. growing the global network of investment and trade offices by opening new offices in India, Vietnam, Malaysia and Germany, which will strengthen Western Australia's presence in these markets; and
 - 13.4. advocating for the State's interests in 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)*.

Future Manufacturing Opportunities

14. The Department is working with industry and unions to identify and support the development of future manufacturing opportunities. This work includes:
 - 14.1. supporting the revitalisation of manufacturing through local manufacturing and maintenance of iron ore railcar wagons;
 - 14.2. facilitating the strategic project approach under the *Western Australian Jobs Act 2017* (the WA Jobs Act) for the recently announced Women and Babies Hospital; and
 - 14.3. supporting the development of a local wind turbine manufacturing industry through the Wind Farm Supply Action Group.

Facilitating Major Projects

15. The Department facilitates a range of complex major projects, in areas ranging from mining and oil and gas through to agriculture and tourism. As part of Streamline WA, the Department is supporting a range of projects aligned to the Government's priorities of economic diversification, job creation, skills and workforce development and regional growth.

Infrastructure and Project Ready Industrial Land

16. The Department is responsible for leading the planning and development of the State's Strategic Industrial Areas, to support diversification of the economy, business growth and assist with generating local jobs. This includes:
 - 16.1. working with DevelopmentWA to progress the \$100 million Industrial Land Development Fund;
 - 16.2. progressing Australian Marine Complex infrastructure projects, including collaborating with the Commonwealth to deliver its commitment of up to \$4.3 billion to construct a dry dock facility; and
 - 16.3. supporting the establishment of a Global Advanced Industries Hub within the Western Trade Coast, to grow the State's advanced manufacturing capabilities and participation in global supply chains.

Local and Regional Job Creation

17. There are a range of strategies, policies and initiatives being led by the Department to support the creation of more local jobs, promote the participation of local industry in major projects, as well as the diversification of regional communities.
18. The Department is reducing barriers to business growth and supporting the creation of local jobs and stronger regional economies by:
 - 18.1. overseeing the Western Australian Industry Participation Strategy, developed under the WA Jobs Act and the WA Buy Local Policy 2020, to ensure local businesses have access to a greater share of Government contracts;
 - 18.2. supporting Western Australian companies through the Call Centres and Back Office Processing Scheme to expand their call centre and back office processing facilities, and increase employment outcomes for Western Australians;
 - 18.3. managing the Local Capability Fund to assist local businesses to increase their competitiveness as suppliers of products, services and works to the Government and major projects; and
 - 18.4. managing the \$80 million Native Forestry Just Transition Plan, to support workers, businesses and communities in the South West to transition out of native forestry to softwood plantations, following the Government's commitment to protect the State's native forests from 2024.

Enabling Science

19. Science enables economic development through improvements to the productivity, resilience and competitiveness of the economy. In science, the Department is:
 - 19.1. building skills and understanding in science, technology, engineering and mathematics (STEM) through implementing the STEM skills strategy - Future jobs, future skills, and support to Scitech and the Perth Observatory Volunteers Group;
 - 19.2. developing research excellence through the Premier's Science Awards, Premier's Science Fellowship Program, International Centre for Radio Astronomy Research, and Busselton Health Study;
 - 19.3. supporting research infrastructure through co-investment in the National Collaborative Research Infrastructure Strategy and the Pawsey Supercomputing Centre; and
 - 19.4. facilitating research collaboration through Cooperative Research Centres, the Western Australian Biodiversity Science Institute, and the Western Australian Marine Science Institution.

Growing Innovation

20. Innovation underpins the productivity, competitiveness and resilience of businesses. To grow innovation, the Department is:
 - 20.1. supporting new industries through the New Industries Fund to drive innovation and develop entrepreneurs across the State; and
 - 20.2. supporting three Innovation Hubs: Cyber Security; Life Sciences; and Data Science to build capability, economic resilience, jobs and connect SMEs to local, national and international networks.

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: Diversifying the WA economy, creating local jobs for 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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. International Engagement, Trade and Investment	22,623	49,327	65,037	153,756	55,868	53,680	50,602
2. Project Facilitation	31,445	40,959	36,533	35,324	21,598	17,067	16,441
3. Industry Development	153,460	100,945	90,096	105,033	66,507	23,001	20,693
4. Science and Innovation	41,391	43,291	43,631	47,538	40,414	40,018	36,742
5. Destination Marketing	50,664	68,819	53,133	76,595	80,034	58,131	39,580
6. Event Tourism	13,890	52,168	38,063	70,693	51,552	51,556	51,924
7. Tourism Destination Development	21,277	11,209	49,790	19,973	17,819	17,720	12,008
Total Cost of Services	334,750	366,718	376,283	508,912	333,792	261,173	227,990

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	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.....	6.5	7.5	7.5	7.5	1
Growth in key industries for economic diversification	-1.5%	1.5%	6.9%	3.5%	2,3,4
Share of Western Australia's merchandise exports in key markets for diversification	9.8%	11%	11%	11%	
Western Australia's share of Australia's international student enrolments	5.7%	n/a	5.5%	5.7%	5
Outcome: Increased competitiveness and viability of the Western Australia Tourism industry:					
Total dollar amount spent by visitors in Western Australia	\$8.8 billion	\$9.7 billion	\$9.8 billion	\$11.8 billion	6,7
Total overnight visitors to/within Western Australia	9 million	9.7 million	9.7 million	11.3 million	6,7
Western Australia's market share of international visitor spend in Australia...	7.1%	n/a	n/a	7.6%	5,8
Number of persons employed directly or indirectly by tourism in Western Australia	94,800	88,400	89,000	95,500	2
Percentage of visitors very likely to recommend visiting Western Australia ...	90%	87%	92%	84%	
Ratio of funds provided by the tourism industry to Tourism WA's investment in co-operative marketing	1.7:1	1:1	1:1	1:1	
Direct economic impact of major events sponsorship	n/a	\$86.5 million	n/a	\$71.8 million	9

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

Explanation of Significant Movements

(Notes)

- Expressed as a rating out of 10 and based on the average rating of survey respondents.
- This indicator is reported with a one-year time lag due to the timing of release of Commonwealth data.
- The increase in the 2021-22 Estimated Actual compared to the 2021-22 Budget is reflective of the State's strong domestic economy, with key diversification sectors growing at a rate similar to the State's overall economy (which has grown by 7.2% since the beginning of the pandemic).
- Whilst lower than the 2021-22 Estimated Actual, the 2022-23 Budget Target aims for continued solid growth across the key economic diversification industries.
- Increasing Western Australia's share of international students and international visitor spend is a long-term State target. Given that this indicator is influenced by international travel, no target was set in the 2021-22 Budget due to uncertainty at the time regarding Australia's border restrictions.
- The definition of 'visitor spend' has been adjusted to align with the definition that is used by the Commonwealth and other State Tourism Organisations. The 2020-21 Actual, 2021-22 Budget and 2021-22 Estimated Actual have been adjusted to reflect this change in definition.
- The increase in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual reflects the easing of COVID-19 related border restrictions.
- At the time of the 2021-22 Budget, Commonwealth messaging indicated that Australia's borders would remain closed to international visitors until mid-2022, and as such no target for the 2021-22 Budget was set. A 2021-22 Estimated Actual is not reported, as the time-lag associated with the release of this data by the Commonwealth means that the data currently available (up to 31 December 2021) reflects the period when Australia's borders were still closed to international travellers.
- There is no 2020-21 Actual or 2021-22 Estimated Actual available for this indicator. The impacts of COVID-19 saw a majority of major events, which fall within the scope of this indicator, in 2020-21 and 2021-22 either being cancelled or postponed. The 2022-23 Budget Target reflects the estimated impact of 11 major events.

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 opportunities.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 22,623	\$'000 49,327	\$'000 65,037	\$'000 153,756	1,2,3
Less Income	95	169	310	221	
Net Cost of Service	22,528	49,158	64,727	153,535	
Employees (Full-Time Equivalents)	62	72	78	78	
Efficiency Indicators					
Ratio of Total Cost of Services to gross state product ^(a)	1:1,478	1:1,527	1:1,699	1:1,006	4,5

(a) For this efficiency indicator the Total Cost of Services for Services 1 to 4 is used.

Explanation of Significant Movements

(Notes)

1. The increase in the 2021-22 Budget compared to 2020-21 Actual was largely due to spending allocated to the Investment Attraction Fund.
2. The increase in the 2021-22 Estimated Actual compared to the 2021-22 Budget is mostly due to the implementation of the Reconnect WA package (initiatives relating to international education, investor attraction and a global marketing campaign) and the international education initiatives within the Safe Transition Industry Support Package.
3. The increase in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is largely the result of the boost to the Investment Attraction Fund, and additional spending on international education and Invest and Trade Western Australia.
4. Compared to the 2021-22 Budget, the increase in the efficiency indicator for the 2021-22 Estimated Actual is driven by an increase in nominal gross state product forecast for the year.
5. The decrease in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is due to an increase in Total Cost of Services for Services 1 to 4 and a forecasted decrease in nominal gross state product for 2022-23.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 31,445	\$'000 40,959	\$'000 36,533	\$'000 35,324	1,2
Less Income	137	318	466	366	
Net Cost of Service	31,308	40,641	36,067	34,958	
Employees (Full-Time Equivalents)	82	93	92	93	3

Explanation of Significant Movements

(Notes)

1. The increase in the 2021-22 Budget compared to 2020-21 Actual is largely the result of additional spending to construct an access road within the Oakajee Strategic Industrial Area.
2. The 2021-22 Estimated Actual is less than the 2021-22 Budget mostly due to a delay with the Oakajee Access Road project.
3. The increase in FTEs for the 2021-22 Budget compared to the 2020-21 Actual is largely due to additional employees allocated as part of the Government's investment to streamline Western Australia's approvals system, and to oversee the establishment the Global Advanced Industries Hub.

3. Industry Development

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

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	153,460	100,945	90,096	105,033	1,2,3
Less Income	4,508	11,594	8,701	3,542	4
Net Cost of Service	148,952	89,351	81,395	101,491	
Employees (Full-Time Equivalents)	67	76	84	86	5

Explanation of Significant Movements

(Notes)

1. The decrease in the 2021-22 Budget compared to the 2020-21 Actual is due to a grant payment in 2020-21 of \$100 million to Edith Cowan University as part of the Perth City Deal, partly offset by additional spending in 2021-22 for the Local Manufacturing Investment Fund and the Renewable Hydrogen Strategy.
2. The decrease in the 2021-22 Estimated Actual compared to the 2021-22 Budget is mostly the result of spending (relating to the Local Manufacturing Investment Fund and the Renewable Hydrogen Strategy) being deferred to 2022-23 in order to reflect the updated spending profiles (largely grants to industry) of these initiatives.
3. The increase in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is largely the result of additional spending to implement the programs within the Native Forest Just Transition Plan.
4. The increase in the 2021-22 Budget compared to the 2020-21 Actual is largely the result of Commonwealth funding received to undertake studies on the Australian Marine Complex.
5. The increase in FTEs from the 2021-22 Budget to the 2022-23 Budget Target is the result of additional employees to deliver the programs within the Native Forest Just Transition Plan.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	41,391	43,291	43,631	47,538	
Less Income	85	594	1,816	473	1
Net Cost of Service	41,306	42,697	41,815	47,065	
Employees (Full-Time Equivalents)	29	30	30	35	2

Explanation of Significant Movements

(Notes)

1. The increase in the 2021-22 Estimated Actual compared to the 2021-22 Budget reflects Commonwealth revenue received under the State's National Partnership on COVID-19 Response. This revenue relates to expenditure incurred in 2020-21 (grants to Western Australian universities for COVID-19 research).
2. The increase in FTEs in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is mostly due to additional employees to implement the WA Health and Medical Life Sciences Industry Strategy.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	50,664	68,819	53,133	76,595	1
Less Income	1,427	1,052	1,024	989	
Net Cost of Service	49,237	67,767	52,109	75,606	
Employees (Full-Time Equivalents)	63	63	59	58	
Efficiency Indicators					
Ratio of Tourism WA's Total Cost of Services to total visitor spend in Western Australia ^(a)	1:102	1:73	1:70	1:70	2

(a) 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 2021-22 Estimated Actual compared to the 2021-22 Budget is largely due to the deferral of spending relating to the Aviation Recovery Fund in order to reflect the updated timing of the expected aviation agreements. The increase in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is largely the result of increased spending from the Aviation Recovery Fund, and a boost to the marketing budget to assist with the launch of the State's new tourism brand.
2. The definition of 'visitor spend' has been adjusted to align with the definition that is used by the Commonwealth and other State Tourism Organisations. The 2020-21 Actual, 2021-22 Budget and 2021-22 Estimated Actual have been adjusted to reflect this change in definition.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	13,890	52,168	38,063	70,693	1,2
Less Income	86	144	158	146	
Net Cost of Service	13,804	52,024	37,905	70,547	
Employees (Full-Time Equivalents)	20	20	21	21	

Explanation of Significant Movements

(Notes)

1. The decrease in the 2021-22 Estimated Actual compared to the 2021-22 Budget is largely due to a number of events being deferred or cancelled as a result of COVID-19 restrictions.
2. The increase in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is largely the result of tourism event related spending as part of the Reconnect WA package, the commencement of the Major Events Fund, as well as spending deferred from 2021-22 due to postponed events.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	21,277	11,209	49,790	19,973	1,2
Less Income	73	144	1,022	205	
Net Cost of Service	21,204	11,065	48,768	19,768	
Employees (Full-Time Equivalents)	17	19	22	29	3

Explanation of Significant Movements

(Notes)

1. The increase in the 2021-22 Estimated Actual compared to the 2021-22 Budget is largely due to payments to tourism operators and travel agents as part of the Safe Transition Industry Support Package.
2. The decrease in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is mainly the result of the Safe Transition Industry Support Package being a one-off assistance package.
3. The increase in the 2022-23 Budget Target compared to 2021-22 Budget is mainly due to additional employees to deliver the National Park Tourism Experiences Development package.

Asset Investment Program

1. The Government will invest \$8 million over the forward estimates period in land acquisitions as part of its commitment to support the development of a wind turbine manufacturing industry in Western Australia.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
Rolling Asset Replacement Program	8,277	4,397	1,029	970	970	970	970
NEW WORKS							
Election Commitment - Wind Turbine Manufacturing	8,000	-	-	2,000	2,000	2,000	2,000
Total Cost of Asset Investment Program.....	16,277	4,397	1,029	2,970	2,970	2,970	2,970
FUNDED BY							
Capital Appropriation			150	2,150	2,150	2,150	2,150
Drawdowns from the Holding Account.....			820	820	820	820	820
Internal Funds and Balances.....			59	-	-	-	-
Total Funding			1,029	2,970	2,970	2,970	2,970

Financial Statements

Income Statement

Expenses

1. The \$133 million increase in the Total Cost of Services in the 2022-23 Budget Year compared to the 2021-22 Estimated Actual largely reflects additional spending approved as part of the Reconnect WA package and the Native Forestry Just Transition Plan, and the implementation of economic diversification initiatives relating to tourism, international education, international investment and trade offices, health and medical life sciences and space.
2. The Total Cost of Services is forecast to decrease over the forward estimates period which is reflective of the finite nature of various initiatives, such as the Reconnect WA package, the Aviation Recovery Fund, and the Native Forest Just Transition Plan.

Statement of Financial Position

3. Compared to the 2021-22 Estimated Actual, the substantial increase in the 2022-23 Budget Year cash assets is due to the Department drawing down the entire \$80 million boost to the Investment Attraction Fund in 2022-23, with this spending to occur over the period 2022-23 to 2025-26.

INCOME STATEMENT ^(a) (Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	44,687	53,705	53,163	57,684	56,663	55,037	55,078
Grants and subsidies ^(c)	214,171	151,474	170,746	238,775	108,324	64,917	58,060
Supplies and services	65,616	148,392	122,453	186,095	155,482	126,896	103,000
Accommodation	4,797	4,982	5,223	5,475	5,489	5,503	5,518
Depreciation and amortisation	2,033	2,440	2,440	2,440	2,440	2,440	2,440
Finance and interest costs	46	209	209	162	163	163	163
Other expenses	3,400	5,516	22,049	18,281	5,231	6,217	3,731
TOTAL COST OF SERVICES	334,750	366,718	376,283	508,912	333,792	261,173	227,990
Income							
Grants and subsidies	5,087	7,611	6,877	-	-	-	-
Other revenue	1,324	6,404	6,620	5,942	5,943	5,159	5,209
Total Income	6,411	14,015	13,497	5,942	5,943	5,159	5,209
NET COST OF SERVICES	328,339	352,703	362,786	502,970	327,849	256,014	222,781
INCOME FROM GOVERNMENT							
Service appropriations	342,446	250,014	279,278	455,048	210,696	184,028	177,250
Resources received free of charge	2,247	2,625	3,440	2,128	1,164	1,164	1,164
Royalties for Regions Fund:							
Regional Community Services Fund	15,367	35,076	18,746	34,060	21,076	16,672	12,670
Other appropriations	4,010	18,924	4,824	22,605	35,225	25,050	6,200
Other revenues	944	966	1,417	56,337	30,952	2,376	2,309
TOTAL INCOME FROM GOVERNMENT	365,014	307,605	307,705	570,178	299,113	229,290	199,593
SURPLUS/(DEFICIENCY) FOR THE PERIOD	36,675	(45,098)	(55,081)	67,208	(28,736)	(26,724)	(23,188)

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 340, 386 and 400 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COVID-19 Response							
Reconnect WA							
Intrastate Aviation	3,077	6,908	2,309	4,599	-	-	-
Student Attraction Incentive Scheme							
Semester 1 2022	-	-	2,000	1,000	-	-	-
Safe Transition Industry Support Package							
International Education Industry Support							
Program	-	-	6,000	-	-	-	-
Student Quarantine Support Program	-	-	10,000	-	-	-	-
Tourism Deposit Refund Program	-	-	15,000	-	-	-	-
Tourism Support Program	-	-	20,000	-	-	-	-
Travel Agent Support Program	-	-	3,000	-	-	-	-
Industry Development							
Australian Marine Complex Upgrades	23,800	31,900	31,900	-	-	-	-
Boodarie Strategic Industrial Area Road							
Upgrade	10,500	-	-	-	-	-	-
Call Centre and Back Office Processing							
Scheme	1,000	8,720	8,720	4,590	5,590	3,000	2,000
Collie Emergency Services Vehicle							
Manufacturing	662	25	25	-	-	-	-
Collie Futures Fund	2,129	9,882	9,882	3,444	-	-	-
Defence Industry Veterans Employment							
Scheme	-	130	-	-	-	-	-
Defence Science Centre	1,163	950	950	950	950	950	950
Defence West Other Grants	493	400	400	400	400	400	400
Just Transition Plan							
Business Transition Program	-	-	-	15,000	10,348	-	-
Industry and Community Development							
Program	-	-	-	15,000	15,000	-	-
Workforce Transition Program	-	-	150	18,300	50	-	-
Local Capability Fund	9,475	3,970	5,778	3,125	3,125	1,925	1,925
Local Manufacturing Investment Fund	-	6,000	-	6,000	6,000	-	-
Onslow Community Development Fund	195	2,800	2,800	2,500	2,550	1,850	1,850
Other Grants	51	-	-	-	-	-	-
Perth City Deal - Relocation of Edith Cowan							
University	100,000	-	-	-	-	-	-
Renewable Hydrogen	2,004	5,872	1,372	7,770	1,000	-	-
Resource Technology Showcase	500	-	-	-	-	-	-
International Engagement, Trade and Investment							
International Education							
Agent Incentive Package	-	-	-	10,000	-	-	-
Other	2,899	1,928	1,228	3,016	3,125	1,625	1,625
Student Attraction Incentive Scheme							
Semester 2 2022	-	-	-	3,000	-	-	-
Invest and Trade Western Australia	935	-	-	-	-	-	-
Perth USAsia Centre	-	600	1,000	800	800	400	-
WorldSkills WA Event Sponsorship	500	-	-	-	-	-	-
Investment Attraction Fund							
Australian Remote Operations for Space and							
Earth	-	-	2,200	-	-	-	-
Industry-led Investment Attraction	-	18,331	-	85,119	20,000	20,000	20,000
New Industries Fund ^(a)	-	3,275	1,820	4,730	3,275	3,275	-
Space Industry	-	440	21	859	440	440	-
WA Health and Medical Life Sciences							
Industry Strategy Implementation	-	-	-	500	500	500	500
Other Grants	5	-	-	-	-	-	-
Project Facilitation							
Centre for Decommissioning Australia	-	-	-	2,000	2,000	500	500
Future Energy Exports Cooperative							
Research Centre	1,000	1,200	1,200	1,200	1,200	1,200	1,200
Gorgon Gas Carbon Dioxide Injection Project ...	-	200	200	100	100	100	100
Liquified Natural Gas Operators Skills							
Framework	50	750	750	-	-	-	-
Oakajee Strategic Industrial Area Access							
Road	-	7,500	1,000	6,500	-	-	-
Other Grants	1,860	-	-	-	-	-	-
Precursor Cathode Active Material							
Manufacturing	-	5,500	5,500	5,000	2,700	-	-

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Science and Innovation							
Australian Remote Operations for Space and Earth	-	-	2,200	1,000	1,000	1,000	1,000
Binar Space Program	-	-	-	1,000	500	500	500
Brandon BioCatalyst ^(b)	110	110	110	110	110	110	110
COVID-19 Research - Western Australian Universities	4,900	-	-	100	-	-	-
National Collaborative Research Infrastructure Strategy	3,340	2,724	2,724	230	-	-	-
New Industries Fund ^(a)	4,007	606	606	43	-	-	-
Other Science Grants	13,166	13,372	13,372	13,752	13,667	13,656	13,622
Perth Observatory	-	400	400	400	400	400	400
Science and Agribusiness Connect Program	3	399	399	170	-	-	-
Science Collaboration Grants	2,501	3,036	3,031	3,153	2,669	1,666	1,508
Science Excellence Grants	5,730	8,270	7,020	6,720	6,645	7,270	8,470
Space Industry	1,450	1,950	1,850	2,170	30	-	-
STEM Strategy	615	136	136	-	-	-	-
WA Life Sciences Innovation Hub	-	-	600	600	600	600	600
Tourism WA							
Aboriginal Tourism Fund	-	320	320	1,200	2,750	2,750	-
Dampier Peninsula Camping with Custodians Campgrounds	2,164	2,070	245	1,825	-	-	-
Other Industry Grants and Contributions	1,981	800	800	800	800	800	800
Tourism and Travel Agents Support Fund	-	-	1,728	-	-	-	-
Tourism Recovery Program	8,895	-	-	-	-	-	-
Travel Agents Support Package	3,011	-	-	-	-	-	-
TOTAL	214,171	151,474	170,746	238,775	108,324	64,917	58,060

(a) New Industries Fund grants and subsidies are funded from both the Department's Investment Attraction Fund and the Science and Innovation service area budget.

(b) Previously called the Medical Research Commercialisation Fund.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	53,891	10,673	13,955	86,772	59,239	34,788	11,337
Restricted cash	11,448	3,644	3,793	292	292	292	292
Holding Account receivables	820	613	820	820	820	820	820
Receivables	12,642	1,916	12,642	12,642	12,642	12,642	12,642
Other.....	13,574	11,858	8,601	8,018	7,210	4,878	4,878
Total current assets	92,375	28,704	39,811	108,544	80,203	53,420	29,969
NON-CURRENT ASSETS							
Holding Account receivables	10,245	12,072	11,865	13,485	15,105	16,725	18,345
Property, plant and equipment.....	4,352	1,839	3,101	5,269	7,271	10,068	12,865
Intangibles	3,172	2,400	3,231	3,231	3,231	2,464	1,697
Restricted cash	752	752	752	752	752	752	752
Other.....	7,087	5,160	4,182	2,920	588	588	588
Total non-current assets	25,608	22,223	23,131	25,657	26,947	30,597	34,247
TOTAL ASSETS	117,983	50,927	62,942	134,201	107,150	84,017	64,216
CURRENT LIABILITIES							
Employee provisions	9,572	9,426	9,572	9,572	9,572	9,572	9,572
Payables	14,643	3,912	14,273	14,273	14,273	14,010	13,747
Borrowings and leases	1,306	103	1,313	1,330	1,326	1,326	1,326
Other.....	988	1,194	837	837	837	837	837
Total current liabilities	26,509	14,635	25,995	26,012	26,008	25,745	25,482
NON-CURRENT LIABILITIES							
Employee provisions	1,742	1,771	1,742	1,742	1,742	1,742	1,742
Borrowings and leases	2,294	242	1,010	1,085	1,014	967	920
Other.....	104	-	104	104	104	104	104
Total non-current liabilities	4,140	2,013	2,856	2,931	2,860	2,813	2,766
TOTAL LIABILITIES.....	30,649	16,648	28,851	28,943	28,868	28,558	28,248
EQUITY							
Contributed equity	87,334	34,279	34,091	105,258	78,282	55,459	35,968
Total equity	87,334	34,279	34,091	105,258	78,282	55,459	35,968
TOTAL LIABILITIES AND EQUITY	117,983	50,927	62,942	134,201	107,150	84,017	64,216

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	340,003	247,574	276,838	452,608	208,256	181,588	174,810
Capital appropriation	3,485	1,646	1,646	3,696	3,697	3,697	3,697
Holding Account drawdowns	585	820	820	820	820	820	820
Royalties for Regions Fund:							
Regional Community Services Fund	15,367	35,076	18,746	34,060	21,076	16,672	12,670
Other.....	1,780	130	1,417	56,337	30,952	2,376	2,309
Administered appropriations	4,010	18,924	4,824	22,605	35,225	25,050	6,200
Net cash provided by Government	365,230	304,170	304,291	570,126	300,026	230,203	200,506
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(42,989)	(53,705)	(53,163)	(57,684)	(56,663)	(55,037)	(55,078)
Grants and subsidies.....	(210,995)	(151,474)	(170,746)	(238,775)	(108,324)	(64,917)	(58,060)
Supplies and services	(50,730)	(93,694)	(68,194)	(121,043)	(83,804)	(75,251)	(69,921)
Accommodation	(3,332)	(4,737)	(4,978)	(5,231)	(5,245)	(5,259)	(5,274)
GST payments	(15,686)	(4,827)	(4,827)	(4,827)	(4,827)	(4,827)	(4,827)
Finance and interest costs.....	(46)	(209)	(209)	(162)	(163)	(163)	(163)
Other payments.....	(14,424)	(57,092)	(68,550)	(80,705)	(75,699)	(56,652)	(35,600)
Receipts ^(b)							
Grants and subsidies.....	5,036	4,545	6,877	-	-	-	-
GST receipts	5,265	4,827	4,827	4,827	4,827	4,827	4,827
Other receipts	1,489	5,586	5,606	5,306	5,356	4,656	4,656
Net cash from operating activities	(326,412)	(350,780)	(353,357)	(498,294)	(324,542)	(252,623)	(219,440)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(3,482)	(1,029)	(1,029)	(2,970)	(2,970)	(2,970)	(2,970)
Proceeds from sale of non-current assets.....	34	-	-	-	-	-	-
Net cash from investing activities.....	(3,448)	(1,029)	(1,029)	(2,970)	(2,970)	(2,970)	(2,970)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(1,769)	(1,496)	(1,496)	(1,546)	(1,547)	(1,547)	(1,547)
Other proceeds	-	1,783	4,000	2,000	1,500	2,486	-
Net cash from financing activities.....	(1,769)	287	2,504	454	(47)	939	(1,547)
NET INCREASE/(DECREASE) IN CASH HELD	33,601	(47,352)	(47,591)	69,316	(27,533)	(24,451)	(23,451)
Cash assets at the beginning of the reporting period	32,488	62,421	66,091	18,500	87,816	60,283	35,832
Net cash transferred to/from other agencies	2	-	-	-	-	-	-
Cash assets at the end of the reporting period	66,091	15,069	18,500	87,816	60,283	35,832	12,381

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

(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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Grants and Subsidies							
Commonwealth Grants							
Australian Marine Complex Studies	3,636	4,545	4,545	-	-	-	-
COVID-19 Research	-	-	1,468	-	-	-	-
Defence Science Centre	270	250	250	250	250	250	250
Domestic Marketing	1,100	-	-	-	-	-	-
Other	30	-	-	-	-	-	-
Tourism and Travel Agents Support Fund ..	-	-	864	-	-	-	-
Department of Health - WA Life Sciences							
Innovation Hub	-	-	600	600	600	600	600
Department of Training and Workforce							
Development - Defence Industry Veterans							
Employment Scheme	-	130	-	-	-	-	-
Department of Transport - Local Capability							
Fund	800	-	-	-	-	-	-
Lotterywest - International Education	980	-	-	-	-	-	-
GST Receipts							
GST Receipts	5,265	4,827	4,827	4,827	4,827	4,827	4,827
Other Receipts							
Defence Science Centre	120	200	200	200	200	200	200
Gorgon Carbon Dioxide Gas Injection Project ...	100	100	100	100	100	100	100
Interest Receipts - Tourism	77	250	250	250	250	250	250
Onslow Community Development Fund	199	2,800	2,800	2,500	2,550	1,850	1,850
Other Receipts	649	834	834	834	834	834	834
Other Receipts - Tourism	133	800	800	800	800	800	800
Premier's Science Awards and Innovator of the Year	211	352	372	372	372	372	372
TOTAL	13,570	15,088	17,910	10,733	10,783	10,083	10,083

DETAILS OF ADMINISTERED TRANSACTIONS

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
INCOME							
Other							
Appropriations	23,489	24,768	24,768	21,816	22,102	10,410	10,410
Ashburton North Social and Critical Services Infrastructure Funds (Onslow Wheatstone)	10,014	25,164	25,164	29,836	-	-	-
Interest Received - CSIRO Loan	129	219	219	226	223	223	170
Loan Discount Unwinding CSIRO	622	509	509	509	509	509	109
Millennium Chemicals	133	189	189	189	189	189	-
TOTAL ADMINISTERED INCOME	34,387	50,849	50,849	52,576	23,023	11,331	10,689
EXPENSES							
Grants to Charitable and Other Public Bodies							
Ashburton North Social and Critical Infrastructure Funds (Onslow Wheatstone)	11,701	25,164	25,164	29,836	-	-	-
Qantas Hub Infrastructure	2,086	3,514	3,514	-	-	-	-
Statutory Authorities							
ANZAC Day Trust	799	1,730	1,730	1,300	1,300	1,300	1,300
Other Payments	20	-	-	-	-	-	-
Pilbara Ports Authority - Burrup Port Infrastructure Subsidy	9,110	9,110	9,110	9,110	9,110	9,110	9,110
Water Corporation - Burrup Water System Subsidy	10,857	11,128	11,128	11,406	11,692	-	-
Other							
Loan Discounting	-	666	666	-	-	-	-
Payments to Consolidated Account - CSIRO Principal and Interest Receipts	1,205	1,862	1,862	1,918	1,976	1,976	2,006
TOTAL ADMINISTERED EXPENSES	35,778	53,174	53,174	53,570	24,078	12,386	12,416

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. This Fund is intended to deliver positive outcomes relevant to the natural gas sector, including LNG, through activities including training and education programs, partnerships, workshops and research.

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Opening Balance	644	503	501	-
	644	503	501	-
Payments	143	-	501	-
CLOSING BALANCE	501	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.

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Opening Balance	522	522	522	522
	522	522	522	522
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 – Defence Science and Technology, the Government and participating Western Australian universities.

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Opening Balance	609	628	568	568
Receipts:				
Appropriations.....	500	500	500	500
Other	390	450	450	450
	1,499	1,578	1,518	1,518
Payments	931	950	950	950
CLOSING BALANCE	568	628	568	568

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.

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Opening Balance	-	4	4	4
Receipts:				
Other	199	2,800	2,800	2,500
	199	2,804	2,804	2,504
Payments	195	2,800	2,800	2,500
CLOSING BALANCE	4	4	4	4

Division 15 Primary Industries and Regional Development

Part 4 Jobs and Economic Development

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 46 Net amount appropriated to deliver services	227,829	236,800	236,030	240,641	215,469	196,516	183,470
Amount Authorised by Other Statutes							
- Biosecurity and Agriculture Management Act 2007	3,042	3,333	2,788	2,569	2,646	2,726	2,807
- Salaries and Allowances Act 1975	3,182	3,198	3,198	3,210	3,222	3,235	3,235
Total appropriations provided to deliver services.....	234,053	243,331	242,016	246,420	221,337	202,477	189,512
ADMINISTERED TRANSACTIONS							
Item 47 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 124 Capital Appropriation.....	11,881	40,582	33,813	28,066	14,200	5,459	4,459
TOTAL APPROPRIATIONS	247,484	285,463	277,379	276,036	237,087	209,486	195,521
EXPENSES							
Total Cost of Services	474,688	591,834	513,723	622,103	481,114	456,994	396,902
Net Cost of Services (a)	381,486	486,590	414,060	527,213	380,644	349,888	297,696
CASH ASSETS (b)	123,764	97,672	111,189	91,874	90,026	89,653	87,581

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department'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 the Department's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
New Initiatives					
2023 Total Solar Eclipse	3,000	2,400	-	-	-
Aquaculture Projects (a)	526	604	557	509	-
Climate Action					
Agricultural Sectoral Emissions Reduction Strategies	-	750	750	-	-
Katanning Research Station	-	1,311	1,154	901	874
Western Australian Carbon Farming Strategy and Industry Development...	-	446	450	605	-
Kimberley Youth and Community Justice Response					
Kimberley Community Action Fund.....	-	1,000	1,000	-	-
Kimberley On-Country Residential Youth Facilities Business Case	250	250	-	-	-
Kimberley Schools Project Extension - Kimberley Development Commission.....	-	-	178	180	181
National Water Grid Fund.....	1,800	3,600	1,800	-	-
Native Forestry Just Transition Plan - South West Development					
Commission	133	267	133	-	-

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Reconnect WA - Paid Escape for International Working Holiday Makers	-	5,000	2,500	-	-
Rural, Regional and Remote Network	-	150	100	-	-
Sustainable Pastoral Land Management	-	-	-	1,094	1,149
Western Australian Agricultural Collaboration	-	5,000	8,000	12,000	-
Ongoing Initiatives					
Biosecurity Incidents and Emergency Responses					
African Black Sugar Ant	127	128	130	-	-
Ehrlichia Canis Pilot Program	75	75	-	-	-
Polyphagous Shot Hole Borer	1,200	875	-	-	-
Red Imported Fire Ant Eradication Program	-	112	136	196	258
Community Resource Centre Program Indexation (Non-Government					
Human Services Sector Indexation)	-	200	400	600	800
Continuation of the South West Development Commission Collie Office	-	-	-	544	548
Coral Bay Workers Accommodation	-	450	-	-	-
Digital Capability Fund - Digital Foundations Program	4,600	3,900	2,000	-	-
Horticultural Netting Infrastructure Scheme	2,634	-	-	-	-
Peel Harvey Catchment Council	-	120	120	120	120
Regional Telecommunications Project	-	3,784	-	-	-
Rural Business Development Corporation					
Administration Costs Relating to the Western Australian Carbon Farming					
and Land Restoration Program	-	30	30	45	45
Administration of Concessional Loans Schemes	(51)	(178)	(177)	(265)	(265)
Severe Tropical Cyclone Seroja - Assistance Package	13,200	26,400	4,400	-	-
Western Australian Regional Connectivity Program Round 2 and Program					
Costs	-	4,750	4,750	4,735	250
Westport Program	-	159	163	-	-
Other					
Biosecurity and Agriculture Management Act 2007 - Declared Pest Control					
Activities	-	(2,128)	(2,192)	(2,032)	(1,870)
Great Southern Development Commission Mira Mar Landslide	250	-	-	-	-
Increased Maintenance Costs	4,300	-	-	-	-
Recognised Biosecurity Groups	1,096	-	-	-	-
Royalties for Regions (RfR) Operational and Salary Annual Increases	-	1,411	2,149	2,874	3,607
Severe Tropical Cyclone Seroja Recovery Projects - Mid West					
Development Commission	250	-	-	-	-
Wellington Dam Maintenance	(20)	(20)	(20)	(20)	(20)
Yamatji Nation Tourism Development	344	(18)	(11)	(9)	(6)

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

Significant Issues Impacting the Agency

- Climate change is an important priority for the Department, with work underway to address the challenges and opportunities this presents for primary industries and regions. An emerging key driver is the need to align with environmental, social and governance requirements and emissions reduction policies. The Department is supporting primary industries and regions through initiatives such as:
 - the \$15 million Agriculture Climate Resilience Fund;
 - the \$15 million Western Australian Carbon Farming and Land Restoration Program; and
 - the Katanning Research Station Carbon Neutral Demonstration Project.
- Western Australian regions and primary industries have been affected socially and economically by the COVID-19 pandemic. Communities and businesses have had to pivot and adapt to challenges, including interruptions to supply chains, disruptions to export markets and regional labour shortages. Significant and ongoing disruptions to global, and more recently domestic, supply chains are reshaping markets and the ability of the primary producers to access those markets. The Department is actively engaging with industry to build resilience and sustainability, assist businesses as they prepare to take advantage of growing opportunities, and to work with the Commonwealth Government to ensure trade negotiations benefit Western Australian industries. The Department is addressing workforce shortages with additional funding of \$7.5 million allocated in 2021 under the Reconnect WA program to expand the existing Primary Industries Workers Regional Travel and Accommodation Support Scheme and to include workers in hospitality and tourism.

3. Regional Western Australia is a key driver of the State's economy. The Department, in partnership with the Regional Development Commissions, supports sustainable development of the regions through key investments across a broad range of programs, including the \$40.8 million Regional Economic Development Grants program. The regional economy is built on a strong, export-oriented foundation with agriculture and resources contributing the bulk of commodity exports. Regional communities also contribute to the State's economy through manufacturing, construction, transport services, forestry, fisheries, and the management of the State's natural resources. Programs focused on building sustainable economic growth and diversity are fundamental to ensuring a future with strong, vibrant regional communities.
4. The demand for high-speed broadband is rising exponentially as businesses, government and households become more reliant on connected services. Continued investment in the State-wide digital networks by the State and Commonwealth underpin regional opportunities for innovation, economic growth, diversification and connecting communities and businesses. A further \$48.6 million will be invested through the Western Australian Regional Digital Connectivity program to expand mobile broadband and other digital solutions across regional Western Australia.
5. Growing Western Australia's competitive primary industries relies heavily on research, development and extension to support science in grains, horticulture, livestock, aquaculture and fisheries. Working with key partners, the Department will deliver the Western Australian Agricultural Collaboration with \$25 million in funding over 2022-23 to 2024-25. This will significantly boost the State's research and development capabilities, drive partnerships with industry and universities and enable the State to receive a greater share of national research, development and extension funding. The program's outcomes and effectiveness will be reviewed as part of the 2024-25 Budget.
6. The Aquaculture Development Plan (the Plan) was released in 2020, providing a roadmap for the growth of Western Australia's aquaculture industry over a 10-year period. Implementation of key initiatives in the Plan will have the broad outcome of supporting investment by new and existing industry operators to grow and diversify the sector in Western Australia.
7. The Department continues to invest in a robust biosecurity system. This is critical in supporting market access, managing impacts on industries, and protecting environmental and social amenity. The Department also seeks to ensure it maintains the State's reputation as a world-class food producer and a safe and reliable place to invest in the face of increasing biosecurity risks.
8. Accommodation and management of the Department's systems and assets in support of the substantial network of staff across the State is a priority. Metro-based staff have been relocated to new facilities in Perth City, with installation of temporary laboratory facilities on the Kensington site now finalised. A project definition plan for a new long-term facility is being prepared to support research and development activities and critical biosecurity functions for the State.
9. The Department is responsible for delivering an extensive legislative reform program to ensure that fit-for-purpose, modern legislation supports businesses and industries. This includes:
 - 9.1. amendments to the *Animal Welfare Act 2002*, following an independent review;
 - 9.2. establishment of an expert panel to support review of the *Biosecurity and Agriculture Management Act 2007*;
 - 9.3. implementation of the *Aquatic Resources Management Act 2016*; and
 - 9.4. drafting of Veterinary Practice Regulations.
10. The diverse set of land uses in Western Australia are heavily supported and reliant on the State's soils. The Department, with oversight from the Soil and Land Conservation Council, is leading the way in developing management practices to maximise soil productivity and minimise land degradation. The Western Australian Soil Health Strategy (released in December 2021) guides future activities for the management, protection and improvement of the State's vast soil and land resources over the next 10 years.
11. Recreational fishing is a significant contributor to the State's economy and lifestyle, particularly in regional locations, with the Department supporting a range of initiatives. Planning for three new artificial reefs is underway with deployment of a new reef in Albany, scheduled for late 2022, as the first priority. Restocking has also occurred with the release of yellowtail kingfish in metropolitan waters. The Department is also working closely with Recfishwest on the development of a Western Australian Recreational Fishing Development Plan (the Plan). Responsible stewardship, innovation and maximising the social and economic benefits recreational fishing provides to the community will be a key focus of the Plan.

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: Diversifying the WA economy, creating local jobs for 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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Regional Industry and Community Development Investment Facilitation	115,126	186,447	146,049	201,603	117,426	110,377	72,952
2. Corporate and Business Development Services Provided by the Department to Support Regional Development Commissions	29,112	35,871	36,564	37,864	40,839	41,450	41,864
3. Regional Technical and Technological Development.....	67,176	121,219	92,152	127,823	83,245	75,044	57,838
4. Regional Skills and Knowledge Development.....	24,810	19,988	17,357	23,519	36,685	34,872	31,604
5. Regional Social Amenity Development	61,371	70,875	53,415	63,776	30,038	28,059	23,780
6. Agricultural and Fisheries Biosecurity and Integrity.....	101,924	88,724	98,872	94,063	96,869	94,075	95,016
7. Agricultural and Fisheries Natural Resource Management	75,169	68,710	69,314	73,455	76,012	73,117	73,848
Total Cost of Services	474,688	591,834	513,723	622,103	481,114	456,994	396,902

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 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	1:2.3	1:1	1:1	1:1	1
Outcome: Regional Western Australia has the technology to grow and create jobs:					
Percentage of clients satisfied with the Department's technology initiatives	87%	80%	85%	80%	
Outcome: Regional Western Australia has the skills and knowledge to grow and create jobs:					
Percentage of clients satisfied with Department's capability initiatives	73%	70%	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	89%	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	50%	60%	40%	60%	2
Percentage of invasive aquatic pests and exotic diseases resolved appropriately	n/a	60%	n/a	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	-2.5%	0%	-1.3%	0%	
Number of soil health extension workshops held	46	30	30	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	90%	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 2020-21 Actual ratio of 1:2.3 indicates that the grants stimulated 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.
2. While all incidents in the 2021-22 Estimated Actual were managed appropriately, six exotic terrestrial weed, pest and disease threats are still subject to ongoing surveillance and/or response activities and will continue into 2022-23.
3. As there are no reportable declared aquatic exotic disease incidents to date in 2021-22, the 2021-22 Estimated Actual is not applicable against the 2021-22 Budget of 60%.
4. The 2021-22 Budget, the 2021-22 Estimated Actual and the 2022-23 Budget Target has been forecast on a reduced number of workshops due to the COVID-19 pandemic. With the migration to online e-conferencing, and with some regional areas not impacted by lockdowns, this resulted in more workshops being undertaken and reported in the 2020-21 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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	115,126	186,447	146,049	201,603	1
Less Income	9,338	12,575	15,610	19,434	2
Net Cost of Service	105,788	173,872	130,439	182,169	
Employees (Full-Time Equivalents)	270	290	277	298	
Efficiency Indicators					
Average cost per hour to deliver regional industry and community development investment facilitation	\$252.54	\$380.88	\$312.35	\$400.78	3

Explanation of Significant Movements

(Notes)

1. The decrease in the Total Cost of Service from the 2021-22 Budget to the 2021-22 Estimated Actual of \$40.4 million is mainly attributable to delays in the delivery of programs such as Myalup-Wellington Water for Growth, Regional Recovery Partnership, Pilbara Aboriginal Town Based Reserves, Regional Development Leverage Unit, Carnarvon Flood Mitigation Works Stage 2, Full Circle Therapy Centre and the Small Grants Commitment programs. The \$55.6 million increase from the 2021-22 Estimated Actual to the 2022-23 Budget Target is mainly attributable to the retiming of the above projects from 2021-22 to 2022-23 together with an increase of \$13.2 million due to additional expenditure on recovery initiatives (Small Business Recovery and the Primary Producer Recovery Grants) following Severe Tropical Cyclone Seroja.
2. The increase in Income from the 2021-22 Budget to the 2021-22 Estimated Actual and the 2022-23 Budget Target is mainly attributable to additional Commonwealth funding received for the Horticultural Netting Infrastructure Scheme in 2021-22 and the Western Australian National Water Grid Fund Connections program in both 2021-22 and 2022-23.
3. The 2022-23 Budget Target increases from the 2021-22 Estimated Actual largely due to the underspend in 2021-22, with this funding carried over into 2022-23 (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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	29,112	35,871	36,564	37,864	1
Less Income	237	265	265	265	
Net Cost of Service	28,875	35,606	36,299	37,599	
Employees (Full-Time Equivalents)	109	138	131	139	
Efficiency Indicators					
Average cost per hour to deliver corporate and business development services to support Regional Development Commissions	\$147.30	\$157.49	\$165.35	\$161.38	

Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service from the 2020-21 Actual to the 2021-22 Budget and 2022-23 Budget Target is mainly attributable to new funding for election commitments such as the Northern Native Seeds Initiative and the Feasibility Study for an Advanced Manufacturing and Technology Hub for Bunbury Geopraphe.

3. Regional Technical and Technological Development

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

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	67,176	121,219	92,152	127,823	1
Less Income	21,991	24,651	26,019	22,420	2
Net Cost of Service.....	45,185	96,568	66,133	105,403	
Employees (Full-Time Equivalents)	303	332	329	356	3
Efficiency Indicators					
Average cost per hour to deliver regional technical and technological development	\$132.35	\$215.98	\$165.93	\$212.71	4

Explanation of Significant Movements

(Notes)

1. The decrease in the Total Cost of Service from the 2021-22 Budget to the 2021-22 Estimated Actual of \$29.1 million is mainly attributable to delays in the delivery of programs such as the Regional Telecommunications Project, State Agricultural Telecommunication Infrastructure Fund, Greenbushes Lithium Supply Chain and the Climate Resilience Fund. The \$35.7 million increase from the 2021-22 Estimated Actual to the 2022-23 Budget Target is mainly attributable to the retiming of the above projects from 2021-22 to 2022-23 and additional funding received for the Regional Connectivity Program Round 2, Western Australian Agricultural Collaboration, Climate Action initiatives and for upgrades to telecommunications infrastructure in Exmouth ahead of the Total Solar Eclipse event in 2023.
2. Income is higher in the 2021-22 Estimated Actual compared to the 2022-23 Budget Target due to the receipt of one year's funding in 2021-22 for the Future Drought Fund.
3. The increase in full-time equivalents (FTEs) from the 2021-22 Estimated Actual to the 2022-23 Budget Target is mainly due to additional FTEs associated with the Climate Action initiatives mentioned in Note 1.
4. The decrease in the efficiency indicator from the 2021-22 Budget to the 2021-22 Estimated Actual and the increase from the 2021-22 Estimated Actual to the 2022-23 Budget Target is mainly attributable to the underspends in 2021-22 being carried forward into 2022-23 (refer to Note 1).

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	24,810	19,988	17,357	23,519	1
Less Income	1,732	1,720	1,723	1,400	2
Net Cost of Service	23,078	18,268	15,634	22,119	
Employees (Full-Time Equivalents)	74	74	75	82	3
Efficiency Indicators					
Average cost per hour to deliver regional skills and knowledge development...	\$200.50	\$159.56	\$137.10	\$169.92	

Explanation of Significant Movements

(Notes)

1. The \$2.6 million decrease in the Total Cost of Service from the 2021-22 Budget to the 2021-22 Estimated Actual is mainly attributable to delays in delivery of programs such as the Climate Resilience Fund, Regional Centres Development Plan, Puntukurnu Medical Service Jiji program, Coral Bay Workers Accommodation and Boost to Food Industry Innovation. The \$6.2 million increase from the 2021-22 Estimated Actual to the 2022-23 Budget Target is mainly attributable to the retiming of the above projects from 2021-22 and additional funding received for Coral Bay Workers Accommodation, Rural, Regional and Remote Network and Climate Action initiatives (Katanning Research Station, Western Australian Carbon Farming Strategy and Industry Development and Agricultural Sectoral Emissions Reduction Strategies).
2. The decrease in Income from the 2021-22 Estimated Actual to the 2022-23 Budget Target is mainly attributable to the reduction of regulatory fees received from five of the Rangelands Biosecurity Groups.
3. The increase in FTEs from the 2021-22 Estimated Actual to the 2022-23 Budget Target is mainly due to additional FTEs associated with the Climate Action initiatives mentioned in Note 1.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	61,371	70,875	53,415	63,776	1
Less Income	10,527	11,356	11,370	11,378	
Net Cost of Service	50,844	59,519	42,045	52,398	
Employees (Full-Time Equivalents)	121	125	121	111	
Efficiency Indicators					
Average cost per hour to deliver regional social amenity development.....	\$293.95	\$335.69	\$261.52	\$340.38	2

Explanation of Significant Movements

(Notes)

1. The \$17.5 million decrease in the Total Cost of Service from the 2021-22 Budget to the 2021-22 Estimated Actual is mainly attributable to delays in the delivery of programs such as the Australian Underwater Discovery Centre, Albany Trails and Yalgorup National Park. In addition to these delays, the Yamatji Nation Industrial Land Use Agreement was settled in 2020-21, further reducing the 2021-22 Estimated Actual. The \$10.4 million increase from the 2021-22 Estimated Actual to the 2022-23 Budget Target is mainly attributable to the re-timing of the above projects from 2021-22 into 2022-23.
2. The decrease in the efficiency indicator from the 2021-22 Budget to the 2021-22 Estimated Actual and the increase from the 2021-22 Estimated Actual to the 2022-23 Budget Target is mainly attributable to the underspends in 2021-22 being carried forward into 2022-23 (refer to Note 1).

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	101,924	88,724	98,872	94,063	1
Less Income	22,608	18,136	18,235	18,463	
Net Cost of Service	79,316	70,588	80,637	75,600	
Employees (Full-Time Equivalents)	444	451	477	465	
Efficiency Indicators					
Average cost per hour to deliver agricultural and fisheries biosecurity and integrity	\$137.13	\$116.52	\$122.80	\$119.84	

Explanation of Significant Movements

(Notes)

1. The \$10.1 million increase in the Total Cost of Service from the 2021-22 Budget to the 2021-22 Estimated Actual is mainly attributable to an increase in funding for emergency responses in relation to the Polyphagous shot hole borer and the African black sugar ant, including funding brought forward from 2022-23 into 2021-22 for the Red Imported Fire Ant Eradication program.

7. Agricultural and Fisheries Natural Resource Management

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

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	75,169	68,710	69,314	73,455	1
Less Income	26,769	36,541	26,441	21,530	2
Net Cost of Service	48,400	32,169	42,873	51,925	
Employees (Full-Time Equivalents)	320	285	286	286	
Efficiency Indicators					
Average cost per hour to deliver agricultural and fisheries natural resource management	\$138.12	\$142.92	\$143.58	\$152.15	

Explanation of Significant Movements

(Notes)

1. The \$4.1 million increase in the Total Cost of Service from the 2021-22 Estimated Actual to the 2022-23 Budget Target is mainly due to delay in spending associated with the Voluntary Fisheries Adjustment Schemes, Backing North Wanneroo Agriculture, Carnarvon Flood Support, Southern Rangelands Restoration Project, including funding received for one additional FTE for the Westport program.
2. The decrease in Income from the 2021-22 Budget to the 2021-22 Estimated Actual and the 2022-23 Budget Target is mainly attributable to the reduction in managed fisheries access fees as a result of the deferral of access fees and the extension of the West Coast Rock Lobster licence period to 18 months following the impact of the COVID-19 pandemic. The decrease in Income is offset by additional appropriation provided to fund the Department's fish research and development activities.

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 2022-23 is \$79.8 million (excluding the Royalties for Regions Asset Investment Underspend Provision), which includes the following significant projects:
 - 2.1. \$20.4 million for the Industry Attraction and Development Fund - Collie as part of extending the economic plan for the region with funding being set aside for future industry development projects;
 - 2.2. investment of \$16.9 million (Administered), subject to confirmation of matching Commonwealth funding, towards the construction of the Pilbara Hydrogen Hub to develop a hydrogen or ammonia pipeline to connect strategic industrial areas, the creation of a Clean Energy Training and Research Centre, and port upgrades to facilitate export opportunities;
 - 2.3. a total rolling program of \$9.6 million for:
 - 2.3.1 the replacement of equipment (\$6.1 million);
 - 2.3.2 small boats and trailers (\$2.7 million); and
 - 2.3.3 the upgrade of facilities in the Abrolhos Islands (\$750,000);
 - 2.4. \$5.6 million for the Large Vessel Replacement Program to replace the Department's ageing Patrol Vessel Walcott;
 - 2.5. investment of \$5 million in the Wild Dog Action Plan, comprising:
 - 2.5.1 \$2 million for 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
 - 2.5.2 \$3 million for the completion of Wild Dog Action Plan 2018-21 and the commencement of Wild Dog Action Plan 2022-25;
 - 2.6. \$4 million for the completion of the upgrade of laboratories at the Department's Kensington site;
 - 2.7. \$3.2 million has been provided as part of the COVID-19 Response, which includes:
 - 2.7.1 Albany Shellfish Hatchery (\$2.3 million); and
 - 2.7.2 Geraldton Finfish Nursery (\$857,000);
 - 2.8. investment of \$3.1 million for the upgrade of information systems, which includes:
 - 2.8.1 Digital Foundations Program (\$3 million); and
 - 2.8.2 Shark Monitoring Network (\$75,000);
 - 2.9. \$600,000 to complete the Project Definition Plan for the Department's New Metropolitan Facility.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
COVID-19 Response							
Albany Shellfish Hatchery	2,500	200	191	2,300	-	-	-
Other Works in Progress							
Abrolhos Islands Rolling Program	4,296	2,646	313	750	300	300	300
Building Grains Research and Development Capacity	7,282	2,810	1,546	1,400	1,000	1,072	1,000
Core Systems Upgrade							
Financial Management Information System	9,843	9,793	6,302	50	-	-	-
Human Resource Management Information System	9,021	8,971	5,811	50	-	-	-
Equipment Replacement Program	56,740	39,663	767	6,076	3,667	3,667	3,667
Frank Wise Tropical Research Institute Refurbishment	1,265	105	73	1,160	-	-	-
Geraldton Marine Finfish Nursery Facility	6,211	711	100	100	5,400	-	-
Help Grain Growers to Better Manage Risk (e-Connected Grainbelt)	3,446	2,946	55	300	200	-	-
Information Systems Program							
Digital Foundations Program	6,508	2,460	480	2,992	1,056	-	-
Information System Development Rolling Program	6,973	4,404	-	-	1,069	950	550
Shark Monitoring Network	1,456	1,381	663	75	-	-	-
Laboratory Upgrades - Kensington Site	18,390	14,390	12,692	4,000	-	-	-
New Metropolitan Facilities (Project Definition Plan)	1,000	400	400	600	-	-	-
Ord River Irrigation Area (Knox)	1,200	800	800	400	-	-	-
Plant and Equipment - Externally Funded Projects	2,164	1,759	1,671	405	-	-	-
Regional Natural Resource Management Program	11,974	9,968	1,254	2,006	-	-	-
Small Boats and Trailers Rolling Program	19,328	11,902	2,396	2,743	1,561	1,561	1,561
Wild Dog Action Plan	12,765	6,732	1,450	3,033	1,000	1,000	1,000
COMPLETED WORKS							
COVID-19 Response							
Hillarys Facilities Upgrade	500	500	478	-	-	-	-
Katanning Sheep Transition	1,500	1,500	678	-	-	-	-
Provision of Floating Upweller Systems (FLUPSYs)	87	87	87	-	-	-	-
Other Completed Works							
Agricultural Sciences Research and Development Fund	1,339	1,339	255	-	-	-	-
Boosting Bio-Security Defences	955	955	319	-	-	-	-
Core Systems Upgrade - Enterprise Document and Records Management System	4,725	4,725	3,088	-	-	-	-
Northern Beef Industry Strategy	353	353	295	-	-	-	-
Refurbishment of Gascoyne Development Commission New Site	430	430	430	-	-	-	-
NEW WORKS							
COVID-19 Response							
Geraldton Finfish Nursery	857	-	-	857	-	-	-
Other New Works							
Industry Attraction and Development Fund - Collie	20,378	-	-	20,378	-	-	-
Large Vessel Replacement Program	11,473	-	-	5,597	5,876	-	-
Modern Biosecurity and Product Integrity	4,750	-	-	2,250	1,500	1,000	-
North West Aboriginal Housing Initiative	34,999	-	-	-	9,144	18,538	7,317
Pilbara Hydrogen Hub (Administered)	67,500	-	-	16,875	16,875	16,875	16,875
Provision for Future Royalties for Regions Projects (Administered)	73,350	-	-	5,400	15,600	24,000	28,350
Royalties for Regions Program - Asset Investment Underspend Provision ^(a)	(47,167)	(27,987)	(27,987)	(19,180)	-	-	-
Total Cost of Asset Investment Program	358,391	103,943	14,607	60,617	64,248	68,963	60,620
FUNDED BY							
Capital Appropriation			26,772	20,311	8,732	1,300	300
Drawdowns from Royalties for Regions Fund			5,100	27,517	15,344	20,610	9,317
Drawdowns from the Holding Account			1,434	5,831	5,778	6,178	5,778
Drawdowns from Royalties for Regions - Administered Funding			-	16,875	16,875	16,875	16,875
Funding Included in Department of Treasury - Digital Capability Fund			5,420	-	-	-	-
Provision for Future Royalties for Regions Projects			-	5,400	15,600	24,000	28,350
Funding Included in Royalties for Regions - Administered Item			(27,987)	(19,180)	-	-	-
Internal Funds and Balances			3,868	3,863	1,919	-	-
Total Funding			14,607	60,617	64,248	68,963	60,620

(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 \$108.4 million (21.1%) increase in the Total Cost of Services from the 2021-22 Estimated Actual to the 2022-23 Budget Year is largely due to the carryover of \$76.3 million of RfR funded projects into the 2022-23 Budget Year (\$61 million) with the balance across the outyears, together with the carryover of \$26.6 million in other projects into 2022-23 (\$22.7 million) and 2023-24 (\$4 million). In addition, an increase of \$13.2 million in grant payments relating to Severe Tropical Cyclone Seroja, funded through the Disaster Recovery Funding Arrangements of Western Australia, are forecast for payment in 2022-23.

Income

2. The anticipated \$5.6 million decrease in Income from the 2021-22 Budget to the 2021-22 Estimated Actual relates to a forecast \$10 million reduction in Managed Fisheries Access fees, mainly attributable to weakness in the export market for West Coast Rock Lobster (and the subsequent deferral of access fees), partially offset by an increase of \$4.4 million relating to Commonwealth grants for the Western Australian National Water Grid Fund Connections (\$1.8 million) and the increase in the Horticultural Netting Infrastructure Scheme (\$2.6 million). The decrease in income from the 2021-22 Estimated Actual to the 2022-23 Budget Year of \$4.7 million relates mainly to a \$10.4 million reduction in Commonwealth grants following completion of the Regional Recovery Partnerships and Horticultural Netting Infrastructure Scheme, partially offset by an increase of \$5.1 million in the Managed Fisheries Access Fees as the deferral period ends.
3. The 2021-22 Estimated Actual for the RfR Regional Community Services Fund and Regional Infrastructure and Headworks Fund reflects a \$73.7 million reduction to the 2021-22 Budget, mainly as a result of the difficulty in accessing contractors and materials as a consequence of the shortages arising from COVID-19 stimulus and the impact of the COVID-19 pandemic worldwide on supplies. Funding has been carried forward to the outyears, with the carryover comprising the main increase in Income from the 2021-22 Estimated Actual to the 2022-23 Budget Year.
4. Other revenues in the 2022-23 Budget Year mainly comprises funding received under the Disaster Recovery Funding Arrangements of Western Australia for Severe Tropical Cyclone Seroja.

Statement of Financial Position

5. The increase in restricted cash of \$11.8 million between the 2021-22 Budget and the 2021-22 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 these moneys will be spent in 2022-23 from the restricted cash reserves to continue delivery of these projects.
6. The decrease in property, plant and equipment of \$35.4 million between the 2021-22 Budget and the 2021-22 Estimated Actual results mainly from the deferral of spending for the Collie Industry Attraction and Development Fund (\$10.6 million), Equipment Replacement program (\$3 million), Digital Foundations program (\$2.6 million), Wild Dog Action Plan (\$2 million) and the Albany Shellfish Hatchery (\$1.2 million). The reclassification of the RfR Regional Reform Fund project North West Aboriginal Housing Initiative (\$8.2 million) from Controlled to Administered, as well as the transfer of the Transforming Bunbury Waterfront Stage 3 Phase 1 project from the Department to the Department of Transport (\$7.3 million), have also significantly contributed to this decrease.
7. Other current payables mainly relates to accruals and revenue received from external funding bodies which the Department is unable to recognise contractually until such time as it has delivered on milestones. It is expected that both accruals and non-financial contract liabilities in both the 2021-22 Estimated Actual and the 2022-23 Budget Year will be more in line with the 2020-21 Actual than the 2021-22 Budget.

Statement of Cashflows

8. The net cash in the 2022-23 Budget Year decreases from the 2021-22 Estimated Actual reflecting the carryover of RfR funding for projects such as the Regional Telecommunications project, Regional Development Leverage Unit, Warmun Facility Upgrade and the Northern Native Seeds Initiative, as well as various externally funded projects which include the Horticulture Netting Infrastructure Scheme and the Regional Recovery Partnerships, with payment to occur in 2022-23.

INCOME STATEMENT (a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	208,289	212,127	213,046	218,871	225,467	222,595	210,901
Grants and subsidies ^(c)	94,535	190,602	130,071	190,180	83,775	56,472	33,873
Supplies and services	107,080	127,851	105,356	147,748	106,119	108,458	84,444
Accommodation	16,766	16,856	20,816	17,092	17,709	17,847	16,845
Depreciation and amortisation	20,309	20,214	20,214	24,678	25,700	28,961	28,961
Finance and interest costs	837	490	682	528	502	465	426
Other expenses	26,872	23,694	23,538	23,006	21,842	22,196	21,452
TOTAL COST OF SERVICES	474,688	591,834	513,723	622,103	481,114	456,994	396,902
Income							
Sale of goods and services	4,428	6,381	6,381	7,706	8,788	8,807	8,807
Regulatory fees and fines	43,195	52,021	42,021	46,416	51,615	59,795	51,776
Grants and subsidies	31,602	40,346	44,765	34,323	33,578	32,020	32,139
Other revenue	13,977	6,496	6,496	6,445	6,489	6,484	6,484
Total Income	93,202	105,244	99,663	94,890	100,470	107,106	99,206
NET COST OF SERVICES	381,486	486,590	414,060	527,213	380,644	349,888	297,696
INCOME FROM GOVERNMENT							
Service appropriations	234,053	243,331	242,016	246,420	221,337	202,477	189,512
Resources received free of charge	1,737	1,849	1,849	1,849	1,849	1,849	1,849
Royalties for Regions Fund:							
Regional Community Services Fund	68,597	129,909	79,864	149,637	73,078	79,148	42,719
Regional Infrastructure and Headworks Fund	1,914	29,068	5,440	20,065	13,343	3,974	142
Regional and State-wide initiatives	61,651	60,252	60,250	57,981	59,543	60,283	61,061
Other revenues	3,544	8,215	20,063	35,196	10,708	3,318	2,452
TOTAL INCOME FROM GOVERNMENT	371,496	472,624	409,482	511,148	379,858	351,049	297,735
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(9,990)	(13,966)	(4,578)	(16,065)	(786)	1,161	39

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 1,641, 1,696 and 1,737 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Year	2023-24 Outyear	2024-25 Outyear	2025-26 Outyear
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2023 Total Solar Eclipse	-	-	3,000	2,400	-	-	-
Aboriginal Governance and Leadership Development Program.....	292	1,056	769	1,601	1,318	1,318	1,055
Aboriginal Heritage and Cultural Centre (Gwoonwardu Mia) in Carnarvon	532	1,781	1,781	1,167	1,166	-	-
Agricultural Sciences Research and Development Fund	731	1,350	1,241	-	-	-	-
Agricultural Senior Officers Committee (AGSOC)...	4,493	3,308	5,650	1,135	3,559	3,619	2,545
Albany Wave Energy Research.....	1,081	3	3	-	-	-	-
Batavia Coast Marina - Stage 2.....	-	-	-	475	-	-	-
Bridge St. Affordable Housing Project	900	500	500	-	-	-	-
Broome Chinatown Revitalisation.....	6,450	-	-	-	-	-	-
Carbon Farming and Land Restoration Program	-	2,355	2,355	3,210	920	-	-
Carnarvon Flood Mitigation Works - Stage 2 ...	57	2,471	-	2,471	-	-	-
Collie Futures Fund.....	525	675	990	1,000	700	-	-
Collie Replica Mine Upgrade Project	90	272	272	-	-	-	-
Collie Tourism Readiness and Economic Stimulation Proposal	1,155	-	-	-	-	-	-
Collie Visitor's Centre Upgrade Project.....	37	500	-	500	-	-	-
Community Centres Network.....	3,768	3,000	3,000	3,046	3,092	3,138	3,185
COVID-19 Recreational Fishing Recovery.....	169	1,936	1,936	875	-	-	-
COVID-19 Response							
Air Freight Support Program	-	376	-	376	-	-	-
Blackwood River Foreshore.....	411	-	-	-	-	-	-
Bridgetown Hall and Civic Centre Redevelopment	231	-	-	-	-	-	-
Broome Town Beach Jetty.....	2,987	-	-	-	-	-	-
Dampier Peninsula - Church.....	400	-	-	-	-	-	-
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	1,763	1,237	1,237	-	-	-	-
Residential Facility for Martu Students (Newman).....	2,000	500	500	500	1,000	-	-
Unallocated.....	-	-	-	90	-	-	-
Dampier Peninsula Activation.....	547	2,900	1,877	1,447	-	-	-
eConnect+	120	508	508	-	-	-	-
Election Commitments							
Albany Trails	-	1,600	-	3,200	-	-	-
Animal Welfare Small Grants Program	779	500	500	500	500	500	-
Australian Underwater Discovery Centre	-	6,200	400	9,100	-	-	-
Backing North Wanneroo Agriculture	-	434	34	650	-	-	-
Boulder Camp Upgrade.....	-	510	510	-	-	-	-
Bunbury Speedway Upgrades	-	750	750	-	-	-	-
Carnarvon One Mile Jetty	-	1,365	1,165	3,200	-	-	-
Dawesville Community Centre.....	-	-	-	3,000	-	-	-
Full Circle Therapy Centre (Paediatric Allied Health Services)	-	2,070	-	2,767	-	-	-
Halls Creek Town Development Masterplan....	-	3,500	-	3,500	-	-	-
Harvey Senior Citizens Centre Redevelopment	-	610	150	460	-	-	-
Harvey Trails and Adventure Precinct Masterplan Project.....	-	105	-	105	-	-	-
Industry Attraction and Development Fund - Collie	-	1,469	169	5,351	5,300	6,000	-
Kalgoorlie Boulder Youth Precinct and Hub Project.....	-	-	-	2,100	-	-	-
Karlkurla Bushland and Nature Playground ..	-	600	600	-	-	-	-
Peel Agrifood Activation Fund - Food Technology Facility Project	-	3,771	2,771	3,769	1,266	1,264	-
Peel Regional Trails	-	500	500	1,500	-	-	-
Pet Sterilisation Program	-	250	250	-	-	-	-
Ravenswood Community Centre	-	750	750	-	-	-	-
Royal Society for the Prevention of Cruelty to Animals (RSPCA) Inspectorate Services....	-	580	580	580	580	580	-
Small Commitments Program	2,120	13,379	11,379	2,000	-	-	-
Warroona Town Centre Revitalisation.....	-	1,300	1,300	-	-	-	-
Western Australian Wine Industry Export Growth Partnerships	115	810	810	720	460	895	-
Yalgorup National Park Ecotourism Development	-	2,000	300	500	1,200	-	-

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Year	2023-24 Outyear	2024-25 Outyear	2025-26 Outyear
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Export Market Success (Previously Asian Market Success)	806	750	750	750	750	750	750
Food and Beverage Value Add Fund	2,319	3,903	2,219	4,684	3,000	-	-
Food Industry Innovation	169	200	200	200	200	300	300
Funding for the Royal Agricultural Society of Western Australia	1,650	-	-	-	-	-	-
Future Drought Fund	-	3,561	-	-	-	-	-
Goldfields Major Solar Feasibility	-	235	-	113	335	-	-
Grower Group Alliance	375	375	375	375	375	-	-
Horticultural Netting Infrastructure Scheme - Pome Fruit Industry	-	2,117	3,307	1,320	-	-	-
Indian Ocean Territories Service Delivery Arrangement	-	1,016	1,016	1,106	1,106	1,016	1,106
Kimberley Community Action Package	-	-	-	965	965	-	-
Kimberley Juvenile Justice Package - On-Country Residential Youth Facilities	-	-	250	250	-	-	-
Koojan Downs Road Upgrade	-	1,000	600	400	-	-	-
Koombana Bay Park Facilities	-	107	430	-	-	-	-
Laverton Great Beyond Visitor Centre Project	750	250	250	-	-	-	-
Leonora Ageing in Place Project	500	1,300	2,500	500	-	-	-
Mandurah Eastern Foreshore Redevelopment	3,500	1,500	1,500	-	-	-	-
Myalup-Wellington Water for Growth	-	1,000	200	2,800	1,891	5,253	-
Ord Expansion Project	-	1,000	1,825	1,983	-	-	-
Other Grants and Subsidies	11,591	4,935	6,364	6,626	6,306	5,637	6,387
Peel Harvey Catchment Council	-	120	120	120	120	120	120
Peel Harvey Catchment Council Water Research Infrastructure Project	-	284	116	350	34	-	-
Pilbara Aboriginal Town Based Reserves							
Irrungadji	-	4,369	-	4,660	297	-	-
Parnpajinya	209	3,300	1,581	2,016	375	382	-
Tjalka Boorda Transition Plan	310	1,430	882	694	-	-	-
Unallocated	-	-	100	200	6,091	980	-
Puntukurnu Aboriginal Medical Service Jiji Program	-	-	-	787	-	-	-
Reconnect WA	-	-	-	5,000	2,500	-	-
Recreational Fishing Initiatives (includes Fishability)	1,609	2,100	2,100	2,100	2,100	2,100	2,100
Regional Centres Development Plan - Stage 2	-	908	-	2,450	-	-	-
Regional Development Leverage Unit	90	2,500	2,788	2,383	1,807	-	5,000
Regional Economic Development Grants Scheme	6,044	12,519	11,566	5,000	5,000	5,000	5,000
Regional Grants Scheme (RfR)	450	-	705	-	-	-	-
Regional Investment Initiative	-	184	184	-	-	-	-
Regional Local Content Initiative	-	130	134	90	-	-	-
Regional Men's Health	800	800	800	800	800	800	800
Regional New Industries Fund	722	-	-	-	-	-	-
Regional Recovery Partnerships	-	8,480	1,340	7,500	1,000	-	-
Regional Telecommunications Project	2,165	12,971	1,928	5,528	4,365	-	-
Regional Telecommunications Project Continuation	-	8,252	1,155	6,480	1,789	2,612	-
Regional Workers Incentives - Price Index Funding	-	-	175	175	-	175	-
Riverview Residents - Upgrade to Over 55's Estate	-	2,000	-	2,000	-	-	-
Royal Agricultural Society of Western Australia	-	4,000	4,000	-	-	-	-
RSPCA - Inspectorate Services	580	580	580	580	580	580	580
Rural Farm Assistance	181	200	200	200	200	200	200
Rural, Regional and Remote Network	-	-	-	150	100	-	-
Severe Tropical Cyclone Seroja - Assistance Package	1,916	1,152	14,352	26,400	4,400	-	-
Shark Hazard Mitigation Services	4,102	4,005	4,005	3,944	3,983	4,023	-
Shark Hazard Mitigation Strategies and Initiatives	246	600	600	600	600	600	600
Southern Forests Food Council	-	425	-	425	-	-	-
Southern Forests Irrigation Scheme	386	-	-	-	-	-	-
State Agriculture Telecommunication Infrastructure Fund							
Administration	-	83	75	-	-	-	-
Digital Farm	1,210	1,580	1,000	787	-	-	-
Digital Farm Round 2	-	1,650	825	825	-	-	-
Digital Farm Round 3	-	3,750	1,000	3,250	2,750	-	-
Northern Goldfields Digital Connectivity Project	-	500	500	500	-	-	-
Regional Connectivity Program	-	-	100	87	-	-	-
Unallocated	-	3,117	513	2,417	-	-	-

Primary Industries and Regional Development - continued

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
University of Western Australia Wave Energy Research Centre	-	800	800	500	250	-	-
WA Open for Business.....	4,600	3,434	3,434	3,750	2,750	2,750	2,750
Western Australian Regional Digital Connectivity Program	-	-	-	4,500	4,500	4,485	-
Warmun Facility Upgrade.....	-	500	-	500	-	-	-
Western Rock Lobster Industry Levy	197	200	200	200	200	200	200
Wheatbelt South Aged Housing Alliance	1,300	-	-	-	-	-	-
Wild Dog Action Plan	2,148	1,195	1,070	1,195	1,195	1,195	1,195
Withers Urban Renewal	-	320	320	170	-	-	-
Yamatji Nation Indigenous Land Use Agreement - Registration.....	8,777	10,134	500	4,500	-	-	-
TOTAL	94,535	190,602	130,071	190,180	83,775	56,472	33,873

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	7,192	16,225	17,954	8,374	6,281	5,908	3,836
Restricted cash	113,510	79,242	90,173	80,438	80,683	80,683	80,683
Holding Account receivables	5,778	10,976	7,676	9,594	9,594	9,594	9,594
Receivables	8,618	9,297	8,618	8,618	8,618	8,618	8,618
Other.....	12,655	16,597	12,656	11,606	11,606	10,444	10,444
Assets held for sale	2,000	-	2,000	2,000	2,000	2,000	2,000
Total current assets	149,753	132,337	139,077	120,630	118,782	117,247	115,175
NON-CURRENT ASSETS							
Holding Account receivables	176,946	187,614	193,236	209,837	230,087	253,769	282,402
Property, plant and equipment.....	293,404	348,478	313,034	352,716	365,903	374,254	367,452
Intangibles	15,137	24,981	24,405	21,552	18,765	13,729	7,293
Restricted cash	3,062	2,205	3,062	3,062	3,062	3,062	3,062
Other.....	26,418	20,172	23,033	23,533	22,533	22,533	22,032
Total non-current assets	514,967	583,450	556,770	610,700	640,350	667,347	682,241
TOTAL ASSETS	664,720	715,787	695,847	731,330	759,132	784,594	797,416
CURRENT LIABILITIES							
Employee provisions	50,780	46,053	50,780	50,780	50,780	50,780	50,780
Payables	11,517	14,241	8,223	6,979	6,991	7,003	6,735
Borrowings and leases	6,455	6,085	6,085	4,005	4,954	4,712	4,712
Other.....	33,500	13,759	33,500	33,500	33,500	33,500	33,500
Total current liabilities	102,252	80,138	98,588	95,264	96,225	95,995	95,727
NON-CURRENT LIABILITIES							
Employee provisions	8,996	9,264	8,996	8,996	8,996	8,996	8,996
Borrowings and leases	10,024	8,344	8,070	7,798	6,342	5,259	4,758
Other.....	4,676	791	3,265	2,827	2,367	1,886	1,662
Total non-current liabilities	23,696	18,399	20,331	19,621	17,705	16,141	15,416
TOTAL LIABILITIES.....	125,948	98,537	118,919	114,885	113,930	112,136	111,143
EQUITY							
Contributed equity	569,727	637,605	612,459	668,042	697,586	723,655	737,431
Accumulated surplus/(deficit).....	(44,444)	(31,878)	(49,022)	(65,087)	(65,873)	(64,712)	(64,673)
Reserves.....	13,489	11,523	13,491	13,490	13,489	13,515	13,515
Total equity	538,772	617,250	576,928	616,445	645,202	672,458	686,273
TOTAL LIABILITIES AND EQUITY	664,720	715,787	695,847	731,330	759,132	784,594	797,416

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	216,939	223,709	222,394	222,070	195,309	172,617	155,101
Capital appropriation	11,881	40,582	33,813	28,066	14,200	5,459	4,459
Holding Account drawdowns	2,577	3,840	1,434	5,831	5,778	6,178	5,778
Royalties for Regions Fund:							
Regional Community Services Fund	71,494	135,193	82,715	154,370	75,278	81,220	44,719
Regional Infrastructure and Headworks Fund	1,914	50,621	7,689	42,849	26,487	22,512	7,459
Regional and State-wide initiatives.....	61,651	60,252	60,250	57,981	59,543	60,283	61,061
Other.....	3,692	7,582	24,850	34,563	10,341	2,970	2,104
Net cash provided by Government	370,148	521,779	433,145	545,730	386,936	351,239	280,681
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(201,612)	(211,869)	(212,788)	(219,290)	(225,187)	(222,090)	(208,892)
Grants and subsidies.....	(85,758)	(190,602)	(135,357)	(191,948)	(84,270)	(56,976)	(34,396)
Supplies and services	(115,230)	(124,703)	(102,208)	(140,168)	(100,455)	(103,406)	(76,815)
Accommodation	(12,031)	(16,414)	(20,374)	(16,645)	(17,709)	(17,847)	(16,845)
GST payments	(24,485)	(15,788)	(15,788)	(15,788)	(16,025)	(16,265)	(16,509)
Finance and interest costs.....	(836)	(485)	(485)	(439)	(449)	(421)	(395)
Other payments.....	(29,870)	(24,764)	(24,219)	(24,946)	(22,293)	(22,787)	(22,103)
Receipts ^(b)							
Regulatory fees and fines.....	43,195	52,021	42,021	46,416	51,615	59,795	51,776
Grants and subsidies.....	31,602	40,346	44,765	34,323	33,604	32,046	32,130
Sale of goods and services.....	2,033	9,890	9,890	7,725	8,807	8,807	8,807
GST receipts	23,819	15,788	15,788	15,788	16,025	16,265	16,509
Other receipts	17,770	2,703	2,703	2,654	2,726	2,743	2,765
Net cash from operating activities	(351,403)	(463,877)	(396,052)	(502,318)	(353,611)	(320,136)	(263,968)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(23,463)	(81,249)	(42,594)	(57,522)	(31,773)	(28,088)	(15,395)
Other payments.....	(3,000)	(2,055)	-	-	-	-	-
Proceeds from sale of non-current assets.....	174	362	362	255	255	255	255
Other receipts	1,125	-	-	-	-	-	-
Net cash from investing activities.....	(25,164)	(82,942)	(42,232)	(57,267)	(31,518)	(27,833)	(15,140)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(10,518)	(9,634)	(9,634)	(6,010)	(5,163)	(5,159)	(4,660)
Other payments.....	-	(1,400)	(1,400)	-	-	-	-
Proceeds from borrowings.....	-	1,400	1,400	-	-	-	-
Other proceeds	6,060	3,798	3,798	550	1,508	1,516	1,015
Net cash from financing activities.....	(4,458)	(5,836)	(5,836)	(5,460)	(3,655)	(3,643)	(3,645)
NET INCREASE/(DECREASE) IN CASH HELD	(10,877)	(30,876)	(10,975)	(19,315)	(1,848)	(373)	(2,072)
Cash assets at the beginning of the reporting period	134,647	128,548	123,764	111,189	91,874	90,026	89,653
Net cash transferred to/from other agencies	(6)	-	(1,600)	-	-	-	-
Cash assets at the end of the reporting period	123,764	97,672	111,189	91,874	90,026	89,653	87,581

(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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Regulatory Fees and Fines							
Regulatory Fees.....	12,942	8,776	8,776	8,071	8,370	8,450	8,531
Grants and Subsidies							
Capital	-	5,848	-	-	-	-	-
Commonwealth - Recurrent.....	2,727	1,766	1,766	1,766	1,792	1,792	1,792
Recurrent.....	24,484	28,143	41,057	54,732	34,268	30,362	30,338
Sale of Goods and Services							
Sale of Goods and Services	2,033	9,890	9,890	7,725	8,807	8,807	8,807
GST Receipts							
GST Input Credits	20,161	9,327	9,327	9,327	9,467	9,609	9,753
GST Receipts on Sales	3,658	6,461	6,461	6,461	6,558	6,656	6,756
Other Receipts							
Interest Received	775	1,579	1,579	1,531	1,515	1,487	1,487
National Partnership Payments							
Capital							
National Water Grid Fund.....	-	-	1,800	3,600	1,800	-	-
Regional Recovery Partnership	3,840	6,000	6,160	-	-	-	-
Farm Business Resilience and Regional							
Drought Planning Program	-	3,561	3,561	-	-	-	-
Horticultural Netting Infrastructure Scheme.....	2,167	-	2,634	-	-	-	-
Managing Established Pest Animals and							
Weeds	-	143	143	134	169	-	-
National Plant Health Surveillance Program ...	-	126	126	126	126	126	-
National Water Infrastructure Development							
Fund - Feasibility Component - Southern							
Forests Irrigation Scheme	-	650	400	250	-	-	-
Pest and Disease Preparedness and							
Response Programs	1,390	507	507	441	-	-	-
Recurrent - Ehrlichia Canis Pilot Program ..	-	-	75	75	-	-	-
Other Receipts	17,681	1,566	1,615	1,418	1,691	1,640	1,662
Receipts of Employee Contributions -							
Housing Leased.....	-	742	742	793	823	846	846
TOTAL	91,858	85,085	96,619	96,450	75,386	69,775	69,972

DETAILS OF ADMINISTERED TRANSACTIONS

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
INCOME							
Other							
Appropriation	1,550	1,550	1,550	1,550	1,550	1,550	1,550
Interest Revenue	969	732	837	639	498	374	216
Other Revenue	4,412	-	-	-	-	-	-
Revenue from Regional and State-wide Initiatives - Recurrent	-	(130,221)	(115,749)	(21,739)	24,840	30,884	21,996
Revenue from Regional Community Services Fund - Recurrent	7,022	8,662	5,462	7,290	6,600	6,348	6,200
Revenue from Regional Infrastructure and Headworks Fund - Recurrent	-	-	-	28	-	-	-
TOTAL ADMINISTERED INCOME	13,953	(119,277)	(107,900)	(12,232)	33,488	39,156	29,962
EXPENSES							
Grants to Charitable and Other Public Bodies							
East Kimberley Transitional Housing	-	2,407	618	874	911	948	1,118
Essential and Municipal Services Program ...	-	30,921	8,930	15,022	12,634	-	-
Hedland Transitional Housing Project	-	2,178	557	808	794	887	-
Jalbi Jiya (Your Home) Program	7,356	1,533	891	345	359	550	200
Kimberley Schools Project	4,500	5,589	5,055	4,893	151	234	-
Leedal - Fitzroy Affordable Housing Project	-	-	-	4,767	5,479	-	-
North West Aboriginal Housing	-	5,848	-	4,670	478	-	-
On-Country Residential Youth Facilities	-	-	250	2,750	5,000	5,000	2,500
Pilbara Hydrogen Hub	-	-	-	833	833	834	-
Regional Reform Fund	-	-	-	-	-	-	500
Regional Telecommunications Project Continuation	-	-	-	2,811	-	-	-
RfR Program Global Provision	-	10,537	-	29,307	14,110	15,140	17,105
State Contribution to Natural Resource Management	11,032	9,686	9,326	8,908	8,150	7,898	7,750
Western Australia Regional Digital Connectivity Program	-	-	-	4,900	9,897	14,910	4,391
Other							
RfR Program Underspend Provision	-	(138,058)	(115,749)	(59,590)	-	-	-
Supplies and Services	1,311	216	272	199	154	116	52
Western Australia Co-Operatives Loan Scheme - Interest Expense to Western Australian Treasury Corporation	662	516	565	440	344	258	164
TOTAL ADMINISTERED EXPENSES	24,861	(68,627)	(89,285)	21,937	59,294	46,775	33,780

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.

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Opening Balance	565	504	510	117
Receipts:				
Appropriations.....	-	500	1,000	2,804
Other	6,685	3,560	3,798	550
	7,250	4,564	5,308	3,471
Payments	6,740	4,560	5,191	3,465
CLOSING BALANCE	510	4	117	6

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.

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Opening Balance	5,559	100	100	119
Receipts:				
Appropriations.....	41,689	32,190	43,378	38,256
Other	25,214	27,250	26,736	29,980
	72,462	59,540	70,214	68,355
Payments	72,362	59,440	70,095	68,237
CLOSING BALANCE	100	100	119	118

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.

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Opening Balance	1,960	2,500	500	2,000
Receipts:				
Appropriations.....	3,708	10,150	4,376	3,687
Other	9,255	9,350	10,121	9,247
	14,923	22,000	14,997	14,934
Payments	14,423	20,500	12,997	12,934
CLOSING BALANCE	500	1,500	2,000	2,000

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.

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Opening Balance	69,433	57,578	57,578	41,277
Receipts:				
Appropriations.....	-	16,000	-	4,000
	69,433	73,578	57,578	45,277
Payments	11,855	48,476	16,301	34,129
CLOSING BALANCE	57,578	25,102	41,277	11,148

Division 16 Mines, Industry Regulation and Safety

Part 4 Jobs and Economic Development

Appropriations, Expenses and Cash Assets

	2020-21 Actual ^(a) \$'000	2021-22 Budget ^(a) \$'000	2021-22 Estimated Actual ^(a) \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Service Appropriation							
Base Component.....	160,664	136,548	128,271	147,898	152,749	143,201	139,243
Services to Industry Component (Mining Tenement Rentals) ^(b)	15,910	21,910	21,910	29,139	29,321	30,304	31,210
Item 48 Net amount appropriated to deliver services	176,574	158,458	150,181	177,037	182,070	173,505	170,453
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	1,775	1,783	1,783	1,789	1,795	1,801	1,801
Total appropriations provided to deliver services.....	178,349	160,241	151,964	178,826	183,865	175,306	172,254
ADMINISTERED TRANSACTIONS							
Item 49 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	134,353	126,662	94,246	49,243	20,196	16,142	14,799
CAPITAL							
Item 125 Capital Appropriation.....	3,530	6,608	6,608	1,588	1,615	1,601	1,601
TOTAL APPROPRIATIONS	316,232	293,511	252,818	229,657	205,676	193,049	188,654
EXPENSES							
Total Cost of Services	312,205	329,078	330,832	367,589	357,466	349,217	339,960
Net Cost of Services ^(c)	159,688	157,423	154,648	193,897	185,796	174,892	165,635
CASH ASSETS ^(d)	441,297	462,937	456,075	469,033	491,575	514,987	538,499

(a) The 2020-21 Actual, 2021-22 Budget and 2021-22 Estimated Actual financial data has been recast for comparative purposes due to the Machinery of Government merger of Energy Policy WA into the Department from 1 July 2022.

(b) The Department will collect additional revenue for Mining Tenement Rentals (MTR) from 2022-23 onwards. The increased revenue will fund the introduction of Service Improvement initiatives including an Aboriginal Empowerment Strategy and the cost of a second full-time Perth Mining Warden to boost compliance functions. Also the implementation of a State-wide passive seismic survey, known as the WA-Array program will be accelerated and the base funding for the Minerals Research Institute of Western Australia (MRIWA) increased. This enables the Department and MRIWA to promote continued investment in the State and deliver services more effectively in response to industry needs. Further details on MTR appear in the Details of Administered Transactions table.

(c) Represents Total Cost of Services (expenses) less retained revenues applied to the Department'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 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Election Commitments					
<i>Work Health and Safety Act 2020</i> - Implementation.....	215	661	672	574	474
New Initiatives					
Climate Action.....	-	700	547	158	160
Digital Capability Fund					
Unified Electronic Document and Records Management System.....	2,638	2,765	1,883	2,561	-
WHS System Modernisation.....	-	2,429	2,479	2,499	1,842
Work Health and Safety (WHS) System Changes.....	1,770	-	-	-	-
Electric Vehicle Charging Infrastructure Grants.....	-	4,186	11,524	-	-
Emissions Reduction Strategies.....	393	1,707	266	-	-
Mental Awareness, Respect and Safety (MARS) Program.....	1,917	6,500	-	-	-
New Public Sector Wages Policy.....	-	455	461	-	-
Service Improvement Initiatives - Resources Sector.....	-	4,229	4,411	5,394	6,300
State-Wide Passive Seismic Survey - WA-Array Program.....	-	3,000	3,000	3,000	3,000
Other					
Building Services Account.....	500	500	500	-	-
Energy Safety Business Plan.....	2,392	3,449	-	-	-
Home Indemnity Insurance.....	200	200	200	200	200

Significant Issues Impacting the Agency

Key Government Reforms

1. In June 2021, the Government tasked Energy Policy WA to deliver Stage Two of the Energy Transformation Strategy (ETS), which outlines Government's strategy to continue to address the challenges posed by the ongoing and rapid transformation of the energy sector.
2. As part of this role, Energy Policy WA is continuing work on the implementation of recommendations of the Distributed Energy Resources Roadmap, which is a five-year plan to guide the better integration of all distributed energy resources (including solar panels, battery storage and electric vehicles), and ensure that the benefits are shared across all members of the community.
3. Energy Policy WA will also commence development of the next Whole of System Plan for the South West Interconnected System, as well as delivering further changes to the Wholesale Electricity Market Rules to improve power system security and reliability, increase efficiency, and facilitate new electricity generators entering the energy market.
4. Implementation of Automatic Mutual Recognition (AMR) in Western Australia is expected to commence from 1 July 2022 as part of the national scheme. The Department has 40 different licences in its Building and Energy, Consumer Protection, WorkSafe and Mines Safety Divisions that fall within scope of the AMR scheme, subject to the identification of exempt occupations. The AMR scheme will require the Department to share licensing and compliance information with other states and territories.
5. The Department's work on building policy reform initiatives to implement recommendations from the national Building Confidence - Improving the Effectiveness of Compliance and Enforcement Systems for the Building and Construction Industry across Australia report is well advanced. Several recommendations for Government consideration will be finalised during 2022-23. This will include the administration of additional occupational licensing regimes by the Department.

6. To improve consumer safeguards and reduce unnecessary regulation the Department continues to review the legislation it administers and will be:
 - 6.1. progressing reforms to the *Residential Tenancies Act 1987* to promote security of tenure and reduce time to resolve disputes;
 - 6.2. presenting recommendations for regulation of the boarding and lodging sector to Government for consideration;
 - 6.3. progressing reforms to the *Retirement Villages Act 1992*;
 - 6.4. continuing with consultation to examine the suitability of the legislation of the *Commercial Tenancy (Retail Shops) Agreements Act 1985*;
 - 6.5. progressing reforms to the *Charitable Collections Act 1946* to adopt a national mutual recognition scheme;
 - 6.6. progressing reforms to the motor vehicle dealers and repairers legislation to streamline licensing processes;
 - 6.7. commencing a code of practice requiring funeral businesses to publicly disclose prices of goods and services; and
 - 6.8. finalising a review of the operation of the *Associations Incorporation Act 2015* by the end of 2022.
7. The Department is supporting the Western Australian Renewable Hydrogen Strategy (WARHS) and the ETS. The WARHS sets the Government's goal of distributing renewable hydrogen in the natural gas distribution network by 2022 and of blending up to 10% of hydrogen in the network by 2030. Current gas reticulation pipelines serving the State and consumer gas appliances are designed to distribute and run on pure natural gas. The Department will work to ensure gas networks and gas appliances can safely adapt to change. Similarly, the ETS will significantly impact the electricity sector, particularly in proliferation of battery-storage systems in consumer installations, small micro-grids and stand-alone power systems. The Department is reviewing the energy safety legislation framework to ensure it can adapt to the emerging industry as well as technical standards to provide for the safety of evolving electricity and gas networks and consumer installations.
8. On 22 December 2021, the *Industrial Relations Legislation Amendment Act 2021* (the IRLA Act) was given Royal Assent. The IRLA Act 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, as well as introduces 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. The Easter Sunday public holiday provisions of the IRLA Act were proclaimed on 12 February 2022 and the remainder of the IRLA Act will be proclaimed when the necessary regulations are finalised.

Protecting Workers and Supporting 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 is also responsible for implementing the Household Energy Efficiency Scheme to improve energy efficiency for households facing financial hardship.
11. The impact of the COVID-19 pandemic continues to result in increased numbers of consumers seeking assistance. Consumers may also 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. Use of credit services such as buy now pay later and pay day lending have also increased consumers' debt vulnerability. The Department will implement a strategy to target support for vulnerable consumers, including monitoring the Western Australian marketplace and lobbying at the national level to influence Commonwealth policy reforms relating to the regulation of credit providers.

12. A significant issue impacting the Department is the successful transition to the new *Work Health and Safety Act 2020* (WHS Act) and underlying Regulations, which came into full effect on 31 March 2022. The WHS Act replaces the *Occupational Safety and Health Act 1984* and WHS provisions contained in the *Mines Safety and Inspection Act 1994* and petroleum and geothermal energy operations laws. Consequently, the Work Health and Safety Commission has been established to replace the Commission for Occupational Safety and Health as the peak advisory body to the Minister on matters relating to WHS, and the Mining and Petroleum Advisory Committee has been established to replace the Mining Industry Advisory Committee.
13. The Department has assisted the Work Health and Safety Commission (Commission) - (known as the Commission for Occupational Safety and Health at the time) to develop three new Codes of Practice which provide guidance for employers to prevent and manage risks associated with inappropriate workplace behaviours and psychosocial hazards. Workplace behaviours remain a key priority for the Department, seeking to ensure workplaces are free of psychological hazards such as bullying, and inappropriate workplace behaviour such as sexual harassment. The Department also published a new Excavation Code of Practice to reflect current industry practice and meet the requirements of the new WHS Act. The Government intends to use a combination of national model WHS Codes of Practice, developed by Safe Work Australia, and Commission approved Codes developed for Western Australian workplaces. These Codes are currently being reviewed by the Commission.
14. With the incoming WHS legislation having increased focus on psychosocial hazards, the Department is administering the *Mentally Healthy Workplaces Grant Program*, an election commitment to improve workers' mental health and wellbeing. The program funds organisations to implement initiatives that prevent mental injury at work by managing work-related psychosocial hazards, and promote positive practices at work that support mental health and wellbeing.
15. On 11 December 2021, the Government announced the establishment of the Mental Awareness, Respect and Safety (MARS) Program, to address serious mental health, workplace culture and safety issues in the mining sector. The Department is working in partnership with the Mental Health Commission, the Equal Opportunity Commission and the Department of Communities to develop and deliver the program. In addition to improving regulatory capability, the MARS Program is also an opportunity to proactively engage industry and workers, and provide whole-of-government support to help them effect the changes required. The first phase will be completed in 2022 and includes engaging a research organisation to undertake a landmark study which will set the pathway for the second phase of the program which will include the continued roll-out of some education programs commenced during phase one.
16. The Public Sector Wages Policy Statement 2022 was implemented on 11 February 2022. It provides for wage increases of 2.5% per annum and allows unions the option of selecting either a \$1,000 one off sign-on payment or an additional 0.25% per annum wage increase for reform leading to enhanced efficiency or improved quality of service delivery. Forty-three industrial agreements covering approximately 155,000 employees have either expired or will expire in 2022, representing 98.9% of the public sector workforce.
17. The Department is progressing awareness raising and communication initiatives to educate Western Australian employers and employees about new employment obligations and entitlements arising from the changes to state employment laws implemented by the IRLA Act. This includes working with stakeholders in the community and business sectors.
18. The Department has established the Western Australian Building and Construction Consultative Committee. This Committee is a high-level consultative forum to provide advice to the Minister for Industrial Relations on industrial relations, safety, diversity, workforce management and associated issues relevant to the building and construction industry.

Supporting Western Australia's Energy Transformation and Economic Growth

19. Following the completion of stage one of the review of the governance arrangements applying to the Western Australian energy sector, 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. Energy Policy WA's new functions are partially funded by energy sector participants. Energy Policy WA has commenced work on stage two of the review of the governance arrangements applying to the energy sector.
20. Consistent with the Government's election commitment, Energy Policy WA has established 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.

Build a Sustainable and Responsible Resources Industry

21. 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 \$210.9 billion in the 2020-21 financial year. This \$38 billion increase eclipsed the 2019-20 financial year result of \$173 billion. It was largely the result of all-time high iron ore prices. Direct employment in the mining sector grew to more than 153,000 people, up from 136,000 the previous year. The Government also collected \$11 billion in royalties (including North West Shelf grants) from the resources sector in 2020- 21, while investment remains strong with an estimated \$127 billion worth of resource projects in the development pipeline as of September 2021. This heightened level of activity in the resource sector is also evidenced in an increase of approximately 10% across petroleum and mineral tenement applications, objections and other dealings.
22. 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 the Geoscience Data Transformation Strategy with the \$10.6 million budget to ensure delivery of 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.
23. The Government will spend \$12 million over the forward estimates period to implement a State-wide passive seismic survey to identify prospective resources concealed deep underground. The WA-Array program will be one of the largest of its kind undertaken anywhere in the world, deploying 165 relocatable seismometers in a grid pattern at 40 km intervals, with the entire State being mapped over 10 years. The survey results will both provide new insights into WA's resources, including critical minerals, and promote investment in exploration and the development of future mines and downstream processing and assist the State with future land use planning.
24. As part of an election commitment by the Government, over four years the Department will deliver mining approval reform through the 'Fast-Track Mining Approvals Strategy'. Additional resources, as pillar one of the Strategy, will be allocated to approval processes, in addition to improving rehabilitation and mine closure regulation. The associated four-year digital transformation program, as pillar two, is also being initiated to underpin the approvals reform strategy to deliver reduced assessment timeframes. The regulatory and approvals framework will also be strengthened through the introduction of the Eligible Mining Activity (EMA) Notice framework for automatic/digital authorisation of certain eligible activities and a Single Approval Instrument, as proposed in the Mining Amendment Bill (No 1) 2021 currently before Parliament.
25. The Government continues to support the successful Exploration Incentive Scheme (EIS). 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.

COVID-19 Response

26. The Coordinator of Energy is the designated Hazard Management Agency for the supply disruption of gas, liquid fuels and electricity.
27. 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.
28. 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, 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 including mandatory vaccinations, 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 Outcomes	Services
WA Jobs Plan: Diversifying the WA economy, creating local jobs for the future.	Supporting a safe, fair and responsible future for the community, industry and resources sector.	1. Resources Advice and Regulation
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.		2. Industry Advice and Regulation 3. Safety and Labour Relations Advice and Regulation
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	A sustainable, efficient, secure and affordable energy sector.	4. Development and Implementation of Energy Policy

Service Summary

Expense	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Resources Advice and Regulation	106,768	114,594	113,070	131,152	124,656	127,539	124,704
2. Industry Advice and Regulation	104,957	108,937	112,909	112,959	107,555	109,979	109,791
3. Safety and Labour Relations Advice and Regulation.....	82,899	78,578	83,271	91,667	88,689	86,570	84,896
4. Development and Implementation of Energy Policy	17,581	26,969	21,582	31,811	36,566	25,129	20,569
Total Cost of Services	312,205	329,078	330,832	367,589	357,466	349,217	339,960

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 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)	70%	75%	71%	75%	
Number of work-related traumatic-injury fatalities ^(c)	15	nil	7	nil	
Stakeholder satisfaction with the Department as an effective industry regulator ^(b)	66%	75%	66%	75%	
Outcome: A sustainable, efficient, secure and affordable energy sector:					
The extent to which policy and program development objectives for the year are achieved	94%	100%	92%	100%	

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

(b) The 2021-22 Estimated Actual is the mean of the two previous audited results, rounded up to the nearest per cent.

(c) The confirmed reported work-related traumatic fatalities as of 31 March 2022 comprised seven cases (six investigated by the WorkSafe Directorate and one by the Mines Safety Directorate). The five-year rolling average for 2021-22 will be published in the Department's Annual Report.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 106,768	\$'000 114,594	\$'000 113,070	\$'000 131,152	1
Less Income	53,061	49,137	52,637	50,578	
Net Cost of Service	53,707	65,457	60,433	80,574	
Employees (Full-Time Equivalents)	575	653	647	659	
Efficiency Indicators					
Average cost of resource regulation per live title.....	\$4,514	\$4,731	\$4,505	\$5,108	2

Explanation of Significant Movements

(Notes)

- The increase in the Total Cost of Service from the 2021-22 Estimated Actual to the 2022-23 Budget Target (16%) is primarily due to the introduction of Service Improvement initiatives including an Aboriginal Empowerment Strategy and the cost of a second full-time warden to boost compliance functions. The implementation of a State-wide passive seismic survey, known as the WA-Array program, will also be accelerated.
- The increase in the Average cost of resource regulation per live title from the 2021-22 Estimated Actual to the 2022-23 Budget Target (13%) is mainly due to movements in the Total Cost of Service as detailed in Note 1. above.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	104,957	108,937	112,909	112,959	
Less Income	44,667	66,224	67,253	67,502	1
Net Cost of Service	60,290	42,713	45,656	45,457	
Employees (Full-Time Equivalents)	552	577	592	585	
Efficiency Indicators					
Average cost per transaction to deliver industry advice and regulation services.....	\$201	\$190	\$204	\$211	

Explanation of Significant Movements

(Notes)

1. The increase in Income from the 2020-21 Actual to the 2021-22 Estimated Actual (50%) is primarily due to waivers of licence fees introduced in 2020-21 in response to the COVID-19 pandemic. These waivers have now ceased.

3. Safety and Labour Relations Advice and Regulation

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

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	82,899	78,578	83,271	91,667	1
Less Income	54,777	53,474	53,474	52,673	
Net Cost of Service	28,122	25,104	29,797	38,994	
Employees (Full-Time Equivalents)	463	528	533	532	
Efficiency Indicators					
Average cost per transaction to deliver safety and labour relations regulation services	\$4,925	\$6,210	\$5,569	\$5,222	2
Percentage of high-risk work licence applications determined within agreed timeframes ^(a)	34%	100%	28%	80%	3

- (a) The 2022-23 Budget Target for this indicator has been aligned with the Department's published High-risk Work Licence (HRWL) target timeframe of 80% within 10 business days. Results of this indicator will vary from those published online as this measure is date received to date determined, and also weighted by the proportion of the licence types determined during the reporting period.

Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service from the 2021-22 Estimated Actual to the 2022-23 Budget Target (10%) is primarily due to the introduction the MARS Program and the full year implementation cost of the *Work Health and Safety Act 2020*.
2. A reduced number of transactions to deliver safety and labour relations regulation services was budgeted for during the 2021-22 Budget due to the implementation of the new WHS legislation. The number of transactions performed during the 2021-22 Estimated Actual has been greater than the 2021-22 Budget resulting in a reduced cost per transaction against the target.
3. HRWL applications are currently tracking at 28% based on 53,965 applications, with 15,093 finalised in 14 calendar days. This team has had the most change during the year and have been heavily involved with the implementation of the *Work Health and Safety Act 2020*. This has required resources to be redirected from normal operations.

4. Development and Implementation of Energy Policy

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 17,581	\$'000 26,969	\$'000 21,582	\$'000 31,811	1
Less Income	12	2,819	2,820	2,939	2
Net Cost of Service.....	17,569	24,150	18,762	28,872	
Employees (Full-Time Equivalents)	69	75	67	78	
Efficiency Indicators					
Average cost of policy/project development.....	\$17,971	\$23,727	\$23,267	\$27,505	3

Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service from the 2021-22 Estimated Actual to the 2022-23 Budget Target (47%) is primarily due to the introduction of electric vehicle charging infrastructure grants for local governments, small businesses and charities and also due to the repositioning of State Underground Power Program and Household Energy Efficiency grants.
2. The increase in Income from the 2020-21 Actual to the 2021-22 Estimated Actual and 2022-23 Budget Target is primarily due to the transfer of administrative and rule-making functions of the Wholesale Electricity Market Rules and Gas Services Information Rules functions to Energy Policy WA allowing for fees to be charged to recover costs from the industry in performing these functions.
3. The increase in the Average cost of policy/project development from the 2021-22 Estimated Actual to the 2022-23 Budget Target (18%) is primarily due to an increase in the Total Cost of Service as detailed in Note 1 above.

Asset Investment Program

1. The Customer Identity Access Management platform will form the cornerstone for enabling a single digital identity for each customer across government agencies. It is a whole-of-government and whole-of-economy solution that will address the issue of identity across the broader economy.
2. The New Safety Management System will ensure the Department can regulate the *Work Health and Safety Act 2020* effectively. It will improve WHS regulation of business and industry reducing the health and safety risk of Western Australia citizens and fostering greater public trust.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
Information Technology Infrastructure							
Customer Identity Access Management (CIAM) -							
Platform.....	3,600	2,554	2,554	1,046	-	-	-
Strategic Information Plan	13,545	12,545	1,322	1,000	-	-	-
COMPLETED WORKS							
COVID-19 Response							
Kalgoorlie Core Library Expansion	7,000	7,000	5,000	-	-	-	-
Other Completed Works							
Asset Replacement Program - Computer Hardware and							
Software - 2021-22 Program	914	914	914	-	-	-	-
ICT Infrastructure - Energy Safety Compliance							
Management System Stage Two	1,381	1,381	267	-	-	-	-
Office Fit-out	669	669	300	-	-	-	-
NEW WORKS							
Asset Replacement Program - Computer Hardware and							
Software							
2022-23 Program	914	-	-	914	-	-	-
2023-24 Program	914	-	-	-	914	-	-
2024-25 Program	914	-	-	-	-	914	-
2025-26 Program	914	-	-	-	-	-	914
ICT Infrastructure							
Fast Tracking - Digital Transformation	7,540	-	-	1,665	3,621	2,254	-
Geoscience Data Transformation Strategy -							
Implementation	300	-	-	300	-	-	-
New Safety Management System	4,272	-	-	1,315	1,190	1,428	339
Total Cost of Asset Investment Program	42,877	25,063	10,357	6,240	5,725	4,596	1,253
FUNDED BY							
Capital Appropriation			5,000	-	-	-	-
Drawdowns from the Holding Account			914	914	914	914	914
Funding Included in Department of Treasury - Digital							
Capability Fund			2,554	4,326	4,811	3,682	339
Internal Funds and Balances			1,889	1,000	-	-	-
Total Funding			10,357	6,240	5,725	4,596	1,253

Financial Statements

Income Statement

Expenses

1. Employee benefits increased by \$15.4 million between the 2021-22 Budget and 2022-23 Budget Year primarily due to the implementation of the Service Improvement Initiative - Resources Sector, full year funding for the new *Work Health and Safety Act 2020* and the fast-tracking mining approval strategy.
2. Supplies and services increased by \$6 million and \$21 million between the 2021-22 Budget and 2021-22 Estimated Actual and 2021-22 Budget and 2022-23 Budget Year respectively primarily due to the MARS Program, Energy Safety Business Plan - Alignment and the Digital Capability Fund funding approvals. Over the outyears the decrease is primarily due to the MARS Program and the update to the Energy Safety Business Plan currently being applicable to the 2021-22 and 2022-23 years only.

Income

3. Regulatory fees and fines increased by \$19.8 million between the 2020-21 Actual and the 2021-22 Estimated Actual primarily due to waivers of licence fees introduced in 2020-21 in response to the COVID-19 pandemic. These waivers have now ceased.
4. Service appropriations decreased by \$8.3 million between 2021-22 Budget and 2021-22 Estimated Actual. This is primarily due to the repositioning of the State Underground Power Program and Household Energy Efficiency grants. Service appropriations is expected to increase by \$26.9 million between the 2021-22 Estimated Actual and the 2022-23 Budget Year primarily due to increased funding for new initiatives such as Service Improvement for the Resource Sector and State-wide passive seismic survey - WA-Array Program as well as Energy Policy WA electric vehicle charging infrastructure grants and Emissions Reduction Strategies Resourcing strategies.

Statement of Financial Position

5. Restricted cash is estimated to increase by \$12 million between the 2021-22 Estimated Actual and the 2022-23 Budget Year and then similar increases are expected across the outyears. This is primarily 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.
6. Intangibles increased by \$2.7 million between the 2021-22 Estimated Actual and the 2022-23 Budget Year primarily due to the funding of the CIAM platform and the new WHS systems.

Statement of Cashflows

INCOME STATEMENT ^(a) (Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	199,868	205,770	206,220	221,141	218,045	221,459	221,338
Grants and subsidies ^(c)	20,542	24,108	19,389	27,553	33,315	21,193	16,266
Supplies and services	51,514	56,542	62,572	77,463	65,212	63,998	59,393
Accommodation	18,010	20,787	20,780	21,514	21,613	21,649	21,652
Depreciation and amortisation	4,708	5,693	5,693	4,112	3,413	5,015	5,408
Finance and interest costs	106	217	217	224	209	208	208
Other expenses	17,457	15,961	15,961	15,582	15,659	15,695	15,695
TOTAL COST OF SERVICES	312,205	329,078	330,832	367,589	357,466	349,217	339,960
Income							
Sale of goods and services	44	855	855	855	855	855	855
Regulatory fees and fines:							
Mines Safety and Inspection Levy	39,664	34,000	34,000	34,000	34,000	34,000	34,000
Mining Rehabilitation Fund Levy	34,669	34,500	38,000	34,500	34,500	34,500	34,500
Other	73,724	94,796	95,825	96,699	94,796	94,796	94,796
Grants and subsidies	-	3,158	3,158	3,278	3,153	5,803	5,803
Other revenue	4,416	4,346	4,346	4,360	4,366	4,371	4,371
Total Income	152,517	171,655	176,184	173,692	171,670	174,325	174,325
NET COST OF SERVICES	159,688	157,423	154,648	193,897	185,796	174,892	165,635
INCOME FROM GOVERNMENT							
Service appropriations	178,349	160,241	151,964	178,826	183,865	175,306	172,254
Resources received free of charge	4,670	4,548	4,548	3,107	3,107	3,107	3,107
Royalties for Regions Fund:							
Regional Community Services Fund	505	228	228	228	228	228	228
Other revenues	7,715	9,150	12,921	22,838	18,282	16,778	10,673
TOTAL INCOME FROM GOVERNMENT	191,239	174,167	169,661	204,999	205,482	195,419	186,262
SURPLUS/(DEFICIENCY) FOR THE PERIOD	31,551	16,744	15,013	11,102	19,686	20,527	20,627

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 1,659, 1,839 and 1,854 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Asbestos Disease Society	50	100	100	100	100	100	100
Australian Building Codes Board	649	650	650	650	650	650	650
Australian Energy Market Commission	1,070	1,171	1,171	1,200	1,200	1,200	1,200
Circle Green Community Legal	330	430	430	430	430	430	430
Co-funded Drilling (Exploration Incentive Scheme)	4,900	5,800	5,800	5,800	5,800	5,800	5,800
Combatting Wage Theft in Western Australia	300	-	-	-	-	-	-
Consumer Advocacy Grants	52	106	106	165	200	215	-
Council of Australian Governments Energy Council	101	300	300	300	300	300	330
Curtin Sustainable Built Environment	-	100	100	100	100	100	100
Electric Vehicle Charging Infrastructure:							
Local Governments	-	-	-	1,250	3,750	-	-
Small Business and Charities	-	-	-	2,500	7,500	-	-
Farmsafe Western Australia Alliance	70	70	70	70	70	70	70
Household Energy Efficiency Scheme	-	3,000	115	3,000	4,443	4,442	-
Initiatives Enhancing Consumer Rights	68	68	68	68	68	68	68
Mental Awareness Respect and Safety (MARS) Program	-	-	1,061	326	-	-	-
Mental Health Prevention in the Workplace	-	1,000	1,000	1,000	1,000	1,000	1,000
Other Grants	1,616	-	-	-	-	-	-
Property Industry Grants	7,736	6,470	6,470	6,470	6,470	6,470	6,470
Resources Sector Research	2,300	1,648	1,648	48	48	48	48
Service Improvement - Second Perth Mining Warden	-	-	-	881	886	-	-
State Underground Power Program	1,300	2,895	-	2,895	-	-	-
Work Health and Safety Act 2020 - Stakeholder Engagement	-	300	300	300	300	300	-
TOTAL ^(a)	20,542	24,108	19,389	27,553	33,315	21,193	16,266

(a) The increase in grant expenses from the 2021-22 Estimated Actual to the 2022-23 Budget Year (42%) is primarily due to the introduction of electric vehicle charging infrastructure grants for local governments, small businesses and charities and also due to the repositioning of State Underground Power Program and Household Energy Efficiency grants.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	13,997	21,310	9,050	9,968	11,886	13,804	15,722
Restricted cash	424,212	439,309	443,937	455,977	476,601	498,095	519,689
Holding Account receivables	914	906	910	906	902	898	894
Receivables	13,340	17,399	13,430	13,520	13,610	13,700	13,790
Other.....	5,206	2,931	5,206	5,206	5,206	5,206	5,206
Total current assets	457,669	481,855	472,533	485,577	508,205	531,703	555,301
NON-CURRENT ASSETS							
Holding Account receivables	37,306	38,332	38,305	37,797	36,590	36,985	37,773
Property, plant and equipment.....	127,849	130,707	132,093	131,002	129,954	128,402	126,457
Intangibles	1,957	1,011	3,985	6,658	7,848	7,953	6,969
Restricted cash	3,088	2,318	3,088	3,088	3,088	3,088	3,088
Other.....	-	39	-	1,665	5,286	7,540	7,540
Total non-current assets	170,200	172,407	177,471	180,210	182,766	183,968	181,827
TOTAL ASSETS	627,869	654,262	650,004	665,787	690,971	715,671	737,128
CURRENT LIABILITIES							
Employee provisions	46,539	45,935	46,141	45,743	45,345	44,947	44,549
Payables	6,668	10,471	5,511	5,654	5,797	5,940	6,083
Borrowings and leases	3,331	3,261	3,212	2,921	2,861	2,629	2,532
Other.....	23,738	23,973	23,738	23,738	23,738	23,738	23,738
Total current liabilities	80,276	83,640	78,602	78,056	77,741	77,254	76,902
NON-CURRENT LIABILITIES							
Employee provisions	8,889	8,554	9,039	9,189	9,339	9,489	9,639
Borrowings and leases	2,062	1,566	2,117	2,155	2,193	2,193	2,058
Other.....	6,053	5,882	6,053	6,053	6,053	6,053	6,053
Total non-current liabilities	17,004	16,002	17,209	17,397	17,585	17,735	17,750
TOTAL LIABILITIES.....	97,280	99,642	95,811	95,453	95,326	94,989	94,652
EQUITY							
Contributed equity	234,986	245,585	243,488	248,741	254,507	259,130	260,410
Accumulated surplus/(deficit).....	181,667	201,511	196,680	207,782	227,468	247,995	268,622
Reserves.....	113,936	107,524	114,025	113,811	113,670	113,557	113,444
Total equity	530,589	554,620	554,193	570,334	595,645	620,682	642,476
TOTAL LIABILITIES AND EQUITY	627,869	654,262	650,004	665,787	690,971	715,671	737,128

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	176,151	158,332	150,055	178,424	184,162	174,001	170,556
Capital appropriation	3,530	6,608	6,608	1,588	1,615	1,601	1,601
Holding Account drawdowns	914	914	914	914	914	914	914
Royalties for Regions Fund:							
Regional Community Services Fund	505	228	228	228	228	228	228
Other.....	7,858	8,808	15,094	26,783	22,712	20,079	10,631
Net cash provided by Government	188,958	174,890	172,899	207,937	209,631	196,823	183,930
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(196,307)	(206,018)	(206,468)	(221,389)	(218,293)	(221,703)	(221,582)
Grants and subsidies.....	(22,246)	(24,108)	(20,689)	(27,553)	(33,315)	(21,193)	(16,266)
Supplies and services	(40,272)	(51,204)	(57,234)	(73,565)	(61,304)	(60,065)	(54,952)
Accommodation	(19,688)	(20,357)	(20,710)	(21,444)	(21,545)	(21,594)	(21,597)
GST payments	(13,608)	(7,507)	(7,507)	(7,507)	(7,507)	(7,507)	(7,507)
Finance and interest costs.....	(106)	(217)	(217)	(224)	(209)	(208)	(208)
Other payments.....	(23,924)	(17,276)	(16,916)	(16,537)	(16,622)	(16,645)	(17,153)
Receipts ^(b)							
Regulatory fees and fines							
Mines Safety and Inspection Levy.....	41,580	34,000	34,000	34,000	34,000	34,000	34,000
Mining Rehabilitation Fund Levy	35,095	34,500	38,000	34,500	34,500	34,500	34,500
Other	74,091	94,796	95,825	96,699	94,796	94,796	94,796
Grants and subsidies.....	-	3,158	3,158	3,278	3,153	5,803	5,803
Sale of goods and services.....	67	1,248	1,248	1,248	1,248	1,248	1,248
GST receipts	13,709	7,507	7,507	7,507	7,507	7,507	7,507
Other receipts	4,109	3,822	3,822	3,836	3,842	3,847	3,847
Net cash from operating activities	(147,500)	(147,656)	(146,181)	(187,151)	(179,749)	(167,214)	(157,564)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(3,107)	(7,842)	(10,357)	(6,240)	(5,725)	(4,596)	(1,253)
Net cash from investing activities.....	(3,107)	(7,842)	(10,357)	(6,240)	(5,725)	(4,596)	(1,253)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(1,456)	(1,583)	(1,583)	(1,588)	(1,615)	(1,601)	(1,601)
Net cash from financing activities.....	(1,456)	(1,583)	(1,583)	(1,588)	(1,615)	(1,601)	(1,601)
NET INCREASE/(DECREASE) IN CASH HELD	36,895	17,809	14,778	12,958	22,542	23,412	23,512
Cash assets at the beginning of the reporting period	404,402	445,128	441,297	456,075	469,033	491,575	514,987
Cash assets at the end of the reporting period	441,297	462,937	456,075	469,033	491,575	514,987	538,499

(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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Regulatory Fees and Fines							
Regulatory Fees and Fines.....	35,070	64,592	65,621	66,495	64,592	64,592	64,592
Licences and Other Regulatory Fees.....	22,867	17,287	17,287	17,287	17,287	17,287	17,287
Proceeds from Petroleum Permits and Licences.....	6,005	5,579	5,579	5,579	5,579	5,579	5,579
Proceeds from Prospecting, Exploration and Other Mining Licences.....	10,149	7,338	7,338	7,338	7,338	7,338	7,338
Grants and Subsidies							
Grants and Subsidies.....	100	3,258	3,258	3,378	3,253	5,903	5,903
Sale of Goods and Services							
Sale of Goods and Services.....	67	3,929	3,929	3,929	3,929	3,929	3,929
GST Receipts							
GST Input Credits.....	13,709	7,507	7,507	7,507	7,507	7,507	7,507
Other Receipts							
Other Industry Regulation Receipts.....	6,465	2,602	2,802	2,802	2,802	2,802	3,302
Other Resources Sector Receipts.....	4,097	1,305	1,305	1,305	1,305	1,305	1,305
TOTAL	98,529	113,397	114,626	115,620	113,592	116,242	116,742

(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)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
INCOME							
Commonwealth Grants							
Indian Ocean Territories	261	-	-	-	-	-	-
Fines							
Regulatory Fines	160	254	254	254	254	254	254
Other							
Appropriations	134,353	126,662	94,246	49,243	20,196	16,142	14,799
Home Indemnity Insurance (HII)	28,935	24,594	36,835	34,003	32,494	34,746	35,001
Mining Tenement Rentals (MTR)	-	-	-	-	-	-	-
MTR Base Component	116,341	91,913	152,406	110,885	110,672	109,658	108,752
MTR Services to Industry Component ^(b)	15,910	23,410	23,410	32,165	32,378	33,392	34,298
Other Revenue	809	204	204	204	204	204	204
Rental Accommodation Account (RAA)	1,333	2,664	2,664	2,370	2,476	2,345	2,345
TOTAL ADMINISTERED INCOME	298,102	269,701	310,019	229,124	198,674	196,741	195,653
EXPENSES							
Other							
Aboriginal Lands Trust - Remuneration for Mining on Aboriginal Lands	-	406	406	406	406	406	406
HII	18,218	21,142	26,718	32,572	26,632	27,242	27,364
Koolyanobbing Mine Financial Assistance Program	106,787	96,216	63,814	26,992	-	-	-
Magnetite Financial Assistance Program ...	95	-	-	-	-	-	-
MRIWA	3,805	6,305	6,305	6,331	5,362	5,393	5,393
Mining Tenement Refunds	511	9,000	9,000	9,000	9,000	9,000	9,000
Other Administered Expenses	1,255	-	-	-	-	-	-
Potash Financial Assistance Program	-	-	-	3,191	5,428	1,343	-
RAA	11,197	9,137	9,137	10,453	9,187	9,187	9,187
Receipts Paid into the Consolidated Account	134,426	116,591	177,084	141,777	144,191	143,508	143,508
Residential Rent Relief Grant Scheme	11,450	13,604	13,604	-	-	-	-
Ridges Iron Ore Financial Assistance Program	805	827	813	-	-	-	-
South West Hub	151	-	-	-	-	-	-
TOTAL ADMINISTERED EXPENSES	288,700	273,228	306,881	230,722	200,206	196,079	194,858

(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 2022-23 onwards. The increased revenue will fund the introduction of Service Improvement initiatives including an Aboriginal Empowerment Strategy and the cost of a second full time Perth Mining Warden to boost compliance functions. Also the implementation of a State-wide passive seismic survey, known as the WA-Array program will be accelerated and the base funding for MRIWA increased. This enables the Department and MRIWA to promote continued investment in the State and deliver services more effectively in response to industry needs.

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.

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Opening Balance	185,237	219,493	219,493	253,493
Receipts:				
Other	36,313	34,500	38,000	34,500
	221,550	253,993	257,493	287,993
Payments	2,057	4,000	4,000	5,000
CLOSING BALANCE	219,493	249,993	253,493	282,993

Gold Corporation

Part 4 Jobs and Economic Development

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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
REVENUE TO GENERAL GOVERNMENT SECTOR							
National Tax Equivalent Regime - Income Tax.....	17,441	6,227	8,094	6,824	7,221	7,565	7,787
Local Government Rates Equivalent	224	161	226	229	231	233	235
Dividends ^{(a)(b)}	23,449	-	-	14,164	11,941	12,637	13,240
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	26,350,468	24,591,567	24,950,033	25,754,392	27,073,843	28,655,651	30,171,721
Total Expenses ^(c)	26,294,503	24,570,812	24,923,053	25,731,648	27,049,774	28,630,433	30,145,763
NET PROFIT AFTER TAX	39,253	14,528	18,886	15,920	16,848	17,653	18,171
CASH ASSETS ^(d)	191,872	110,547	164,058	163,835	174,644	187,639	202,745

(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 Corporation will retain 2021-22 dividend payments to instead contribute to funding future infrastructure investment. Refer to Significant Issues Impacting the Government Trading Enterprise 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 Government Trading Enterprise's (GTE's) Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Key Adjustments					
Equipment Upgrades and Replacements	(131)	677	3,468	3,350	3,405
Other					
Trade Update	2,063	2,849	(2,873)	(2,755)	(2,809)

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 ongoing global impact of the COVID-19 pandemic, and more recently, the Russian invasion of Ukraine have given 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 economic sentiment improves after periods of significant instability. Such conditions result in poorer financial outcomes for the Corporation. The Corporation's financial forecasts have therefore been prepared on the assumption that overall market conditions will normalise early in the period.

Environmental, Social and Governance (ESG) and Sustainability

2. Suppliers, customers, regulators, employees and the broader community are increasingly focused on ESG and sustainability. 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.

2021-22 Retained Dividend

3. The Corporation will retain its forecast 2021-22 dividend payment of \$29.4 million to fund future infrastructure investment. The funds will be quarantined until the Government approves business cases for the strategic infrastructure requirements of the Corporation. Of the retained dividend amount, the Government has approved expenditure of \$17.7 million for equipment upgrades and replacements as part of this Budget.

Statement of Corporate Intent

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

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 budget management.	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
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	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

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 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)	11%	12%	12%	12%	
Coins and bars:					
Total premium income ^(b)	\$111 million	\$63.9 million	\$78.2 million	\$63.9 million	1
Premiums as a percentage of precious metal value ^(b)	3.3%	4.2%	3.4%	3.3%	
Estimated percentage of Australian gold doré production refined ^(c)	83%	80%	80%	80%	
Return on equity ^(d)	33.2%	13.7%	14.4%	12%	1
Outcome: Preservation and promotion of The Perth Mint's heritage assets and history:					
Visitors to Perth Mint Exhibition ^(e)	12,000	75,000	60,000	75,000	2
Visitors' satisfaction level ^(f)	97.9%	99.9%	99.9%	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 value 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 the nearest thousand) to the Perth Mint 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 and return on equity in the 2020-21 Actual and (to a lesser extent) the 2021-22 Estimated Actual is a result of additional demand for the Corporation's products due to uncertainty arising from the COVID-19 pandemic. The 2022-23 Budget Target is expected to be lower relative to the 2020-21 Actual and the 2021-22 Estimated Actual as overall market conditions are assumed to normalise over the period.
2. The low visitor numbers in the 2020-21 Actual and the 2021-22 Estimated Actual are due to the ongoing closures and visitor restrictions as a result of the COVID-19 pandemic. The 2022-23 Budget Target assumes a return to pre-COVID-19 pandemic levels.

Asset Investment Program

Computer Software Replacement Program

1. This program includes 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.

Plant and Equipment Replacement Program

2. This program includes a number of initiatives, including:
 - 2.1. installation of a (non-exporting) solar array 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;
 - 2.2. a number of key capital projects required at the Corporation's refinery. These projects are expected to create efficiencies and result in future cost savings;
 - 2.3. a number of key capital projects 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 will replace equipment at the end of its economic life and increase the capacity of the manufacturing operations through the plan period; and
 - 2.4. 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 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
Computer Software Replacement Program	8,247	6,647	280	550	450	300	300
Plant and Equipment Replacement Program	124,294	83,733	31,093	17,423	9,907	7,931	5,300
COMPLETED WORKS							
One-Future Program	55,319	55,319	12,476	-	-	-	-
Total Cost of Asset Investment Program	187,860	145,699	43,849	17,973	10,357	8,231	5,600
FUNDED BY							
Internal Funds and Balances			43,849	17,973	10,357	8,231	5,600
Total Funding			43,849	17,973	10,357	8,231	5,600

Financial Statements

Income Statement

Revenue

1. The movement between the 2021-22 Budget and the 2021-22 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.

Expenses

2. The increase in Employee benefits in the 2021-22 Estimated Actual compared to the 2021-22 Budget and 2020-21 Actual reflects the additional headcount required to meet the high demand experienced throughout 2021. This is expected to normalise from 2022-23 onwards.
3. The movement between the 2021-22 Budget and the 2021-22 Estimated Actual Supplies and services is almost entirely driven by gold and silver price assumptions, with the underlying volumes expected to remain broadly consistent.
4. The increase in Depreciation and amortisation from 2022-23 onwards is primarily due to the commencement of amortisation on a large capital project that was completed during 2021-22.
5. The 2021-22 Estimated Actual increase in the National Tax Equivalent Regime - Current tax equivalent expense compared to the 2021-22 Budget reflects movements in underlying profitability. As indicated in Significant Issues Impacting the Government Trading Enterprise, it is assumed that the current strong profitability will normalise from 2022-23 onwards.

Statement of Financial Position

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

Statement of Cashflows

10. The movement between the receipts from the Sale of goods and services between the 2021-22 Budget and 2021-22 Estimated Actual is entirely driven by gold and silver price assumptions, with the underlying volumes expected to remain broadly consistent from 2022-23.
11. The increase in employee benefits in the 2021-22 Estimated Actual compared to the 2021-22 Budget is reflective of the additional headcount required to meet the high demand experienced throughout those periods. This is expected to normalise from 2022-23 onwards.
12. The movement across the payments for supplies and services from the 2021-22 Budget and 2021-22 Estimated Actual is almost entirely driven by gold and silver price assumptions, with the underlying volumes expected to remain broadly consistent.
13. The 2020-21 Actual Other receipts (investing activities) was a one-off receipt arising from the disposal of the Perth Mint Physical Gold EFT.
14. The movement in the Purchase of non-current assets between the 2022-23 Budget Year and the 2023-24 Outyear onwards is explained in the Asset Investment Program.

15. The 2021-22 Estimated Actual increase in the National Tax Equivalent Regime - Income tax compared to the 2021-22 Budget reflects movements in underlying profitability. As indicated in Significant Issues impacting the Government Trading Enterprise, it is assumed that the current strong profitability will normalise from 2022-23 onwards.

INCOME STATEMENT ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
REVENUE							
Revenue from operations							
Sale of goods and services.....	26,341,984	24,590,367	24,948,413	25,752,756	27,072,190	28,653,982	30,170,035
Other revenue	8,484	1,200	1,620	1,636	1,653	1,669	1,686
TOTAL REVENUE.....	26,350,468	24,591,567	24,950,033	25,754,392	27,073,843	28,655,651	30,171,721
Expenses							
Employee benefits ^(b)	51,404	42,285	52,183	49,274	49,974	50,682	51,401
Supplies and services	26,179,969	24,466,352	24,809,643	25,617,002	26,933,647	28,513,299	30,027,843
Accommodation	4,196	3,636	4,299	3,893	3,932	3,971	4,010
Depreciation and amortisation	11,535	14,547	12,841	16,896	17,195	16,998	16,599
Finance and interest costs.....	4,923	1,957	1,836	1,818	1,817	1,824	1,795
Other expenses.....	42,476	42,035	42,251	42,765	43,209	43,659	44,115
TOTAL EXPENSES.....	26,294,503	24,570,812	24,923,053	25,731,648	27,049,774	28,630,433	30,145,763
NET PROFIT/(LOSS) BEFORE TAX	55,965	20,755	26,980	22,744	24,069	25,218	25,958
National Tax Equivalent Regime							
Current tax equivalent expense	17,441	6,227	8,094	6,824	7,221	7,565	7,787
Deferred tax equivalent expense	(729)	-	-	-	-	-	-
NET PROFIT/(LOSS) AFTER TAX	39,253	14,528	18,886	15,920	16,848	17,653	18,171
Dividends	23,449	-	-	14,164	11,941	12,637	13,240

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 516, 579 and 550 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	191,872	80,528	147,701	151,413	162,922	175,917	191,023
Cash assets - Retained dividends.....	-	30,019	16,357	12,422	11,722	11,722	11,722
Receivables	385,340	321,002	397,718	400,754	408,615	418,803	418,803
Inventories - Precious Metals	5,592,020	5,433,845	5,728,352	5,768,751	5,869,773	5,999,245	5,999,245
Other.....	21,573	20,009	20,759	20,966	21,177	21,389	21,602
Total current assets	6,190,805	5,885,403	6,310,887	6,354,306	6,474,209	6,627,076	6,642,395
NON-CURRENT ASSETS							
Property, plant and equipment.....	105,147	117,199	126,317	131,685	129,213	124,916	118,331
Intangibles	39,088	44,915	48,943	44,650	40,274	35,800	31,387
Other.....	1,576	354	1,576	1,576	1,576	1,576	1,576
Total non-current assets	145,811	162,468	176,836	177,911	171,063	162,292	151,294
TOTAL ASSETS	6,336,616	6,047,871	6,487,723	6,532,217	6,645,272	6,789,368	6,793,689
CURRENT LIABILITIES							
Employee provisions	6,445	5,544	6,509	6,574	6,640	6,706	6,773
Payables	208,728	200,121	197,253	197,422	197,397	197,552	197,759
Borrowings and leases	5,921,691	5,630,998	6,070,413	6,113,670	6,222,550	6,362,262	6,362,317
Other.....	4,305	-	-	-	-	-	-
Total current liabilities	6,141,169	5,836,663	6,274,175	6,317,666	6,426,587	6,566,520	6,566,849
NON-CURRENT LIABILITIES							
Employee provisions	585	567	591	597	603	609	615
Borrowings and leases	18,479	17,610	17,611	16,774	15,916	14,977	13,952
Other.....	7,728	8,976	7,805	7,883	7,962	8,042	8,122
Total non-current liabilities	26,792	27,153	26,007	25,254	24,481	23,628	22,689
TOTAL LIABILITIES.....	6,167,961	5,863,816	6,300,182	6,342,920	6,451,068	6,590,148	6,589,538
NET ASSETS	168,655	184,055	187,541	189,297	194,204	199,220	204,151
EQUITY							
Contributed equity	31,603	31,603	31,603	31,603	31,603	31,603	31,603
Accumulated surplus/(deficit).....	121,697	136,995	140,583	142,339	147,246	152,262	157,193
Reserves.....	15,355	15,457	15,355	15,355	15,355	15,355	15,355
TOTAL EQUITY	168,655	184,055	187,541	189,297	194,204	199,220	204,151

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	14,858,083	14,838,471	14,118,128	14,540,140	15,271,072	16,149,560	16,993,100
Other receipts	38,632	26,346	27,230	27,502	27,778	28,055	28,336
Payments							
Employee benefits.....	(51,019)	(45,724)	(56,113)	(49,203)	(49,903)	(50,611)	(51,330)
Supplies and services	(14,670,711)	(14,739,601)	(14,004,971)	(14,430,251)	(15,158,651)	(16,035,260)	(16,877,557)
Accommodation ^(b)	(3,972)	(3,475)	(4,073)	(3,664)	(3,701)	(3,738)	(3,775)
Finance and interest costs.....	(4,846)	(1,957)	(1,836)	(1,818)	(1,817)	(1,824)	(1,795)
Other payments.....	(41,805)	(42,035)	(42,249)	(42,764)	(43,210)	(43,660)	(44,114)
Net cash from operating activities	124,362	32,025	36,116	39,942	41,568	42,522	42,865
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Other receipts	3,305	-	-	-	-	-	-
Payments							
Purchase of non-current assets	(20,746)	(32,008)	(43,849)	(17,973)	(10,357)	(8,231)	(5,600)
Net cash from investing activities.....	(17,441)	(32,008)	(43,849)	(17,973)	(10,357)	(8,231)	(5,600)
CASHFLOWS FROM FINANCING ACTIVITIES							
Payments							
Repayment of borrowings and leases.....	(925)	(976)	(937)	(1,009)	(1,042)	(889)	(916)
Net cash from financing activities.....	(925)	(976)	(937)	(1,009)	(1,042)	(889)	(916)
CASHFLOWS FROM GOVERNMENT							
Receipts							
Administered appropriations ^(c)	570	-	-	-	-	-	-
Payments							
Dividends to Government	(23,450)	-	-	(14,164)	(11,941)	(12,637)	(13,240)
National Tax Equivalent Regime - Income tax...	(18,102)	(6,599)	(18,918)	(6,790)	(7,188)	(7,537)	(7,768)
Local Government Rates Equivalent.....	(224)	(161)	(226)	(229)	(231)	(233)	(235)
Net cash provided to Government	41,206	6,760	19,144	21,183	19,360	20,407	21,243
NET INCREASE/(DECREASE) IN CASH HELD	64,790	(7,719)	(27,814)	(223)	10,809	12,995	15,106
Cash assets at the beginning of the reporting period	127,082	118,266	191,872	164,058	163,835	174,644	187,639
Cash assets at the end of the reporting period	191,872	110,547	164,058	163,835	174,644	187,639	202,745

(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 it is recorded as a payment to Government and not as a payment from operating activities.

(c) Income tax refund of past years revenue under National Tax Equivalent Regime.

Western Australian Meat Industry Authority

Part 4 Jobs and Economic Development

Asset Investment Program

- The Authority's Asset Investment Program supports the delivery of services at the Muchea Livestock Centre. A total of \$450,000 will be invested in 2022-23 for plant and equipment to improve efficiency and worker safety.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COMPLETED WORKS							
Saleyard - 2021-22 Program	450	450	450	-	-	-	-
NEW WORKS							
Saleyard							
2022-23 Program	450	-	-	450	-	-	-
2023-24 Program	450	-	-	-	450	-	-
2024-25 Program	450	-	-	-	-	450	-
2025-26 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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 50 Net amount appropriated to deliver services	14,962	16,483	17,298	15,259	14,136	14,305	14,373
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	260	261	261	262	263	264	264
Total appropriations provided to deliver services.....	15,222	16,744	17,559	15,521	14,399	14,569	14,637
CAPITAL							
Item 126 Capital Appropriation ^(a)	73	72	72	73	73	73	73
TOTAL APPROPRIATIONS	15,295	16,816	17,631	15,594	14,472	14,642	14,710
EXPENSES							
Total Cost of Services	15,013	17,802	18,617	16,054	14,897	15,067	15,095
Net Cost of Services ^(b)	14,601	17,480	18,295	15,732	14,575	14,745	14,773
CASH ASSETS ^(c)	4,846	4,442	4,285	4,269	4,288	4,307	4,326

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

(b) 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.

(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 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COVID-19 Response					
COVID-19 Business Assistance Packages	815	560	-	-	-
Other					
2022-23 Streamlined Budget Process Incentive Funding	-	285	-	-	-

Significant Issues Impacting the Agency

1. As the Government's primary small business agency, the Corporation has played a key role in progressing the State's economic response to the COVID-19 pandemic and this has necessitated substantial adaptation and diversification by the Corporation. In this regard, the Corporation helped facilitate the delivery of Government financial support to thousands of small businesses and various industry cohorts, including hospitality and food businesses, events businesses, creative and performing artists, travel agents, and roadhouses critical to interstate travel.
2. The Corporation continued to provide a wide range of support to a record number of clients, including information and guidance to help small businesses manage and adapt to the impacts of the pandemic. This included developing and curating COVID-19 resources specifically created for business owners such as up-to-date guidance on health measures and restrictions, a good practice guide on managing COVID-19 in the workplace, a toolkit on obtaining customer proof of vaccination, and expert advisory and dispute resolution services to assist small business tenants and commercial landlords with rent relief negotiations.
3. The Corporation plays an important role in ensuring that the voices and requirements of Western Australian small business owners are understood and considered by government and industry groups. This role has been particularly critical during the pandemic, with the Corporation ensuring that policies and legislation implemented are cognisant of the impact on small businesses. In 2021-22, the Corporation provided a small business perspective for the introduction of restrictions and other public health and social measures, the development of the ServiceWA application, and the implementation of the WA Safe Transition Plan. The Corporation also advocated on behalf of cohorts of small businesses impacted by government trading and travel restrictions and contributed to the development of various grants packages and support programs.
4. The Corporation further extended its partnership with the local government sector by rolling out the Small Business Friendly Approvals Program to another eight local governments. Forming part of a package of government initiatives to accelerate regulatory reform and support economic growth, the program aims to streamline the process of obtaining business licences and trading permits from local government authorities using a human-centred design methodology. The program is an adjunct to the Small Business Friendly Local Governments initiative, which recognises local government authorities that are committed to actively supporting their local small business community. There are now 51 local governments participating in the initiative, with 80% of the State's 223,524 small businesses operating within a Small Business Friendly Local Government.
5. Through its Business Local outreach program, the Corporation provides important on-the-ground business advisory services to small businesses in the regions. Delivered by six contracted providers across 10 designated regions, services are provided in ways that best suit the needs of their local small business communities and are delivered free of charge by advisors with local knowledge and expertise. This includes workshops to assist regional small business operators to manage the impacts of COVID-19 and assisting Collie businesses to become tourism-ready as part of the Government's Collie Tourism Readiness Program.

Resource Agreement

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

Outcomes, Services and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the 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: Diversifying the WA economy, creating local jobs for 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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Information, Guidance, Referral and Business Development Services	12,403	15,042	16,277	13,539	12,362	12,512	12,530
2. Access to Justice for Small Business	2,610	2,760	2,340	2,515	2,535	2,555	2,565
Total Cost of Services	15,013	17,802	18,617	16,054	14,897	15,067	15,095

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 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	72%	83%	80%	82%	
Total value of capital inflow to the State from the Business Migration program	\$231 million	\$359 million	\$185 million	\$306 million	1
Number of jobs created through the Business Migration program	99	200	96	160	1

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

Explanation of Significant Movements

(Notes)

- The 2021-22 Estimated Actual for both total value of capital inflow and number of jobs created is lower than the 2021-22 Budget due to the continued economic impacts of the COVID-19 pandemic on world economies and closed international borders restricting the movement of business migrants to Western Australia. The boost in the 2022-23 Budget Target reflects the expected increase in the number of business migrants in 2022-23, as the impacts of the COVID-19 pandemic ease.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 12,403	\$'000 15,042	\$'000 16,277	\$'000 13,539	1
Less Income	406	310	292	310	
Net Cost of Service	11,997	14,732	15,985	13,229	
Employees (Full-Time Equivalents)	47	54	53	50	
Efficiency Indicators					
Cost per client serviced directly by the Corporation ^(b)	\$22.85	\$31.60	\$34.29	\$26.46	1
Cost per client serviced through third-party delivery ^(c)	\$144.14	\$153.36	\$169.93	\$157.57	2
Cost of policy development, advice and reform projects as a percentage of the Total Cost of Service ^(d)	15.59%	16.72%	13.99%	14.54%	3

(a) Further detail regarding efficiency indicators is provided in the Corporation's Annual Report.

(b) 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.

(c) Clients serviced through third-party delivery comprise Business Local Service regional clients and metropolitan workshop clients. A client contact is the equivalent of a one-hour engagement either through one-to-one service delivery or through a workshop (one-to-many).

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

Explanation of Significant Movements

(Notes)

1. The reduction in cost between the 2021-22 Estimated Actual and the 2022-23 Budget Target is largely a result of two COVID-19 small business assistance grant programs being finalised in 2021-22. In addition, expenditure for the Small Business Friendly Approvals program reflects six months in 2022-23 compared to a full year in 2021-22.
2. The increase in cost between the 2021-22 Budget and the 2021-22 Estimated Actual is primarily due to a reduction in the number of clients accessing the metropolitan workshops program as business owners focus on operations during the pandemic.
3. The 2021-22 Estimated Actual cost is lower than the 2021-22 Budget (as a percentage of the Total Cost of Service) due to efficiencies of scale gained during the administration of the COVID-19 small business assistance grant programs.

2. Access to Justice for Small Business ^(a)

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

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 2,610	\$'000 2,760	\$'000 2,340	\$'000 2,515	1
Less Income	6	12	30	12	
Net Cost of Service.....	2,604	2,748	2,310	2,503	
Employees (Full-Time Equivalents)	13	10	11	12	
Efficiency Indicators					
Cost per client serviced directly in the provision of dispute resolution ^(b)	\$1,117.70	\$1,217.90	\$1,353.70	\$1,030.30	2
Cost of subcontractor support services as a percentage of the Total Cost of Service ^(c)	33.68%	42.41%	45.04%	46.90%	

(a) Further detail regarding efficiency indicators is provided in the Corporation's Annual Report.

(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 in the Total Cost of Service between the 2021-22 Budget and the 2021-22 Estimated Actual is primarily due to a reduction in the number of dispute resolution cases managed during the year as a result of the end of the emergency period for the *Commercial Tenancies (COVID-19 Response) Act 2020*. The increase in cost in 2022-23 reflects an anticipated increase in number of conventional dispute cases as the COVID-19 pandemic impacts ease.
2. The increased cost per client serviced between the 2021-22 Budget and the 2021-22 Estimated Actual is due to increased complexity of disputes following the introduction of the *Commercial Tenancies (COVID-19 Response) Act 2020*. The reduction in cost in 2022-23 reflects an anticipated increase in number of conventional dispute cases as the COVID-19 pandemic impacts ease.

Asset Investment Program

1. The Corporation's Asset Investment Program provides for the replacement of business systems and equipment.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COMPLETED WORKS							
Furniture and Office Equipment Replacement							
2020-21 Program	120	120	20	-	-	-	-
2021-22 Program	120	120	120	-	-	-	-
NEW WORKS							
Furniture and Office Equipment Replacement							
2022-23 Program	120	-	-	120	-	-	-
2023-24 Program	120	-	-	-	120	-	-
2024-25 Program	120	-	-	-	-	120	-
2025-26 Program	120	-	-	-	-	-	120
Total Cost of Asset Investment Program.....	720	240	140	120	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.....			20	-	-	-	-
Total Funding			140	120	120	120	120

Financial Statements

Income Statement

Expenses and Income

1. The reduction in the Total Cost of Services and service appropriations between the 2021-22 Estimated Actual and the 2022-23 Budget Year is primarily the result of the two COVID-19 small business assistance grant programs finalised in 2021-22. In addition, the Small Business Friendly Approvals program is expected to be finalised in December 2022, while the program funding and associated costs related to the full year in 2021-22.

INCOME STATEMENT ^(a) (Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	7,618	8,121	8,121	7,754	7,739	7,842	7,842
Supplies and services	5,597	7,829	8,584	6,402	5,206	5,303	5,171
Accommodation	1,224	1,450	1,510	1,541	1,515	1,515	1,515
Depreciation and amortisation	144	153	153	153	153	153	153
Finance and interest costs	1	3	3	2	2	2	2
Other expenses	429	246	246	202	282	252	412
TOTAL COST OF SERVICES	15,013	17,802	18,617	16,054	14,897	15,067	15,095
Income							
Sale of goods and services	385	292	292	292	292	292	292
Other revenue	27	30	30	30	30	30	30
Total Income	412	322	322	322	322	322	322
NET COST OF SERVICES	14,601	17,480	18,295	15,732	14,575	14,745	14,773
INCOME FROM GOVERNMENT							
Service appropriations	15,222	16,744	17,559	15,521	14,399	14,569	14,637
Resources received free of charge	121	190	190	190	190	190	150
Royalties for Regions Fund:							
Regional Community Services Fund	180	-	-	-	-	-	-
Other revenues	3	-	-	-	-	-	-
TOTAL INCOME FROM GOVERNMENT	15,526	16,934	17,749	15,711	14,589	14,759	14,787
SURPLUS/(DEFICIENCY) FOR THE PERIOD	925	(546)	(546)	(21)	14	14	14

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 60, 64 and 62 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	4,822	4,442	4,261	4,245	4,264	4,283	4,302
Restricted cash	24	-	24	24	24	24	24
Holding Account receivables	60	60	60	60	60	60	60
Receivables	271	230	271	271	271	271	271
Other.....	556	311	536	516	496	489	469
Total current assets	5,733	5,043	5,152	5,116	5,115	5,127	5,126
NON-CURRENT ASSETS							
Holding Account receivables	937	1,045	1,045	1,153	1,261	1,369	1,477
Property, plant and equipment.....	311	342	334	301	268	215	155
Intangibles	27	12	27	27	27	47	87
Total non-current assets	1,275	1,399	1,406	1,481	1,556	1,631	1,719
TOTAL ASSETS	7,008	6,442	6,558	6,597	6,671	6,758	6,845
CURRENT LIABILITIES							
Employee provisions	1,682	1,515	1,682	1,682	1,682	1,682	1,682
Payables	-	41	-	-	-	-	-
Borrowings and leases	5	12	5	5	5	5	5
Other.....	470	334	470	470	470	470	470
Total current liabilities	2,157	1,902	2,157	2,157	2,157	2,157	2,157
NON-CURRENT LIABILITIES							
Employee provisions	302	320	302	302	302	302	302
Borrowings and leases	19	35	43	30	17	17	17
Total non-current liabilities	321	355	345	332	319	319	319
TOTAL LIABILITIES.....	2,478	2,257	2,502	2,489	2,476	2,476	2,476
EQUITY							
Contributed equity	1,625	1,697	1,697	1,770	1,843	1,916	1,989
Accumulated surplus/(deficit).....	2,905	2,488	2,359	2,338	2,352	2,366	2,380
Total equity	4,530	4,185	4,056	4,108	4,195	4,282	4,369
TOTAL LIABILITIES AND EQUITY	7,008	6,442	6,558	6,597	6,671	6,758	6,845

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

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	15,054	16,576	17,391	15,353	14,231	14,401	14,469
Capital appropriation	73	72	72	73	73	73	73
Holding Account drawdowns	60	60	60	60	60	60	60
Royalties for Regions Fund:							
Regional Community Services Fund	180	-	-	-	-	-	-
Other.....	5	-	-	-	-	-	-
Net cash provided by Government	15,372	16,708	17,523	15,486	14,364	14,534	14,602
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(7,473)	(8,070)	(8,070)	(7,703)	(7,688)	(7,791)	(7,791)
Supplies and services	(5,578)	(7,650)	(8,405)	(6,223)	(5,047)	(5,144)	(5,052)
Accommodation	(1,225)	(1,450)	(1,510)	(1,541)	(1,515)	(1,515)	(1,515)
GST payments	(731)	(690)	(690)	(690)	(690)	(690)	(690)
Finance and interest costs.....	(1)	(3)	(3)	(2)	(2)	(2)	(2)
Other payments.....	(437)	(266)	(266)	(222)	(282)	(252)	(412)
Receipts							
Sale of goods and services.....	361	292	292	292	292	292	292
GST receipts	707	690	690	690	690	690	690
Other receipts	36	30	30	30	30	30	30
Net cash from operating activities	(14,341)	(17,117)	(17,932)	(15,369)	(14,212)	(14,382)	(14,450)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(271)	(140)	(140)	(120)	(120)	(120)	(120)
Net cash from investing activities.....	(271)	(140)	(140)	(120)	(120)	(120)	(120)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(13)	(12)	(12)	(13)	(13)	(13)	(13)
Net cash from financing activities.....	(13)	(12)	(12)	(13)	(13)	(13)	(13)
NET INCREASE/(DECREASE) IN CASH HELD	747	(561)	(561)	(16)	19	19	19
Cash assets at the beginning of the reporting period	4,099	5,003	4,846	4,285	4,269	4,288	4,307
Cash assets at the end of the reporting period	4,846	4,442	4,285	4,269	4,288	4,307	4,326

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

Division 18 **Rural Business Development Corporation**

Part 4 **Jobs and Economic Development**

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 51 Net amount appropriated to deliver services	233	236	318	315	315	314	314
Total appropriations provided to deliver services.....	233	236	318	315	315	314	314
TOTAL APPROPRIATIONS	233	236	318	315	315	314	314
EXPENSES							
Total Cost of Services	437	594	543	443	446	375	377
Net Cost of Services ^(a)	437	594	543	443	446	375	377
CASH ASSETS ^(b)	4,493	4,115	4,278	4,192	4,105	4,106	4,107

(a) 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.

(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 the Corporation's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Other					
Administration Costs Relating to the Western Australian Carbon Farming and Land Restoration Program.....	-	30	30	45	45
Department of Primary Industries and Regional Development - Service Level Agreement - Administration of Concessional Loans Scheme	(51)	(178)	(177)	(265)	(265)

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 and four Commonwealth-initiated and funded concessional loan schemes.
2. The Corporation currently administers five concessional loans on behalf of the Commonwealth, with a total of \$1.7 million in outstanding loan principal. However, these loans are currently deemed irregular and are being monitored closely. Repayment dates are being negotiated with each client.

3. The Government commenced the State-initiated Farm Debt Mediation 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 Corporation is supporting delivery of the Western Australian Carbon Farming and Land Restoration Program (CF-LRP). The CF-LRP is a key initiative of the Western Australian Climate Policy and provides the incentive to implement projects that will deliver on farm carbon sequestration and priority environmental, economic and social benefits.
5. The COVID-19 pandemic has been disruptive for some 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
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Improved ecologically sustainable development of agri-industry.	1. Farm Business Development

Service Summary

Expense	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Farm Business Development.....	437	594	543	443	446	375	377
Total Cost of Services	437	594	543	443	446	375	377

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: Improved ecologically sustainable development of agri-industry:					
The extent to which recipients were satisfied with the way schemes are administered	n/a	n/a	n/a	n/a	1

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

Explanation of Significant Movements

(Notes)

1. The level of client satisfaction has been determined through surveying loan clients who had completed an annual review. Due to the low number of concessional loans remaining, no annual reviews or surveys will be conducted in 2021-22 and 2022-23 (as was the case for 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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 437	\$'000 594	\$'000 543	\$'000 443	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	437	594	543	443	
Employees (Full-Time Equivalents)	nil	nil	nil	nil	2
Efficiency Indicators					
Administrative cost per loan advanced amount.....	\$4,244	\$4,084	\$3,970	\$1,612	3
Administrative cost as a percentage of loan advanced amount.....	1.2%	1.2%	1.1%	0.5%	3

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service is lower in the 2021-22 Estimated Actual compared to the 2021-22 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 concessional loans. Research and development on policies was not undertaken during 2021-22 as a result of the COVID-19 pandemic and shortage of available resources. The reduction in the Total Cost of Service for the 2022-23 Budget Target relates to the lower cost of administering the concessional loans.
2. The Department of Primary Industries and Regional Development provides all services (including FTEs) under a Memorandum of Understanding with the Corporation.
3. The administrative cost per loan advanced amount and the administrative cost as a percentage of loan advanced amount are both decreasing as administrative expenses have reduced in line 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 Actual compared to the 2021-22 Budget and 2021-22 Estimated Actual as the COVID-19 pandemic had a significant impact on the ability of the Corporation to undertake effective research and development on issues affecting persons likely to be given financial assistance under the *Rural Business Development Corporation Act 2000*, including travel restrictions. The 2021-22 Estimated Actual is lower than the 2021-22 Budget due to the reduction in research and development activities in 2021-22, together with a reduction in the cost of administering the concessional loans schemes. With the overall reduction in the number of concessional loans, leaving only the ongoing management and administration of the remaining five loans, administration expenses are estimated to reduce significantly over 2022-23 and 2023-24, with the expectation that all loans will be discharged by June 2024.

Income

2. Other revenues is lower in the 2021-22 Estimated Actual compared to the 2021-22 Budget as a result of a decrease in the Western Australian Treasury Corporation's (WATC) interest rates, with a corresponding revision to forecast interest revenue across the forward estimates period in line with forecast WATC interest rates. From 2022-23, the reduction in interest revenue is partially offset by income from Primary Industries and Regional Development to fund the administration expense the Corporation will incur relating to the valuation of the financial assistance associated with the Western Australian Carbon Farming and Land Restoration Program.

Statement of Financial Position

3. The reduction in cash assets across the forward estimates period is a result of the cash previously received from the Commonwealth being drawn down to administer the loan schemes.
4. The increase in Non-current Assets from 2021-22 to 2025-26 relates to the financial assistance advanced under the CF-LRP, which may be settled through the issue of Australian Carbon Credit Units. This is funded via a capital appropriation to Primary Industries and Regional Development, and reflected as an equity contribution to the Corporation.

Statement of Cashflows

5. Supplies and services are lower in 2020-21 Actual compared to the 2021-22 Estimated Actual and 2021-22 Budget as the COVID-19 pandemic had a significant impact on the ability of the Corporation to undertake effective research and development on issues affecting persons likely to be given financial assistance under the *Rural Business Development Corporation Act 2000*, including restrictions on travel. The 2021-22 Estimated Actual is lower than the 2021-22 Budget due to the reduction in research and development activities in the current year.
6. In 2022-23, other payments decrease from the 2021-22 Budget and Estimated Actual as there are only five concessional loans outstanding which require ongoing management and administration. The administration expenditure is estimated to reduce for 2022-23 and 2023-24, with the expectation that all loans are closed out by June 2024.
7. The increase in other payments from financing activities relates to the financial assistance advanced under the CF-LRP which may be settled through the issue of Australian Carbon Credit Units. This is funded via a capital appropriation to Primary Industries and Regional Development and reflected as a net cash transfer to the Corporation.

INCOME STATEMENT ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Supplies and services	143	276	225	252	254	271	273
Other expenses	294	318	318	191	192	104	104
TOTAL COST OF SERVICES	437	594	543	443	446	375	377
NET COST OF SERVICES	437	594	543	443	446	375	377
INCOME FROM GOVERNMENT							
Service appropriations	233	236	318	315	315	314	314
Other revenues	13	92	10	42	44	62	64
TOTAL INCOME FROM GOVERNMENT	246	328	328	357	359	376	378
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(191)	(266)	(215)	(86)	(87)	1	1

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

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	4,493	4,115	4,278	4,192	4,105	4,106	4,107
Receivables	1	7	1	1	1	1	1
Other	4	-	4	4	4	4	4
Total current assets	4,498	4,122	4,283	4,197	4,110	4,111	4,112
NON-CURRENT ASSETS							
Other	-	-	1,600	1,600	1,600	1,600	1,600
Total non-current assets	-	-	1,600	1,600	1,600	1,600	1,600
TOTAL ASSETS	4,498	4,122	5,883	5,797	5,710	5,711	5,712
CURRENT LIABILITIES							
Other	166	56	166	166	166	166	166
Total current liabilities	166	56	166	166	166	166	166
EQUITY							
Contributed equity	-	-	1,600	1,600	1,600	1,600	1,600
Accumulated surplus/(deficit)	4,332	4,066	4,117	4,031	3,944	3,945	3,946
Total equity	4,332	4,066	5,717	5,631	5,544	5,545	5,546
TOTAL LIABILITIES AND EQUITY	4,498	4,122	5,883	5,797	5,710	5,711	5,712

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	233	236	318	315	315	314	314
Other.....	19	92	10	42	44	62	64
Net cash provided by Government	252	328	328	357	359	376	378
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Supplies and services	(37)	(276)	(225)	(252)	(254)	(271)	(273)
Other payments.....	(294)	(318)	(318)	(191)	(192)	(104)	(104)
Net cash from operating activities	(331)	(594)	(543)	(443)	(446)	(375)	(377)
CASHFLOWS FROM FINANCING ACTIVITIES							
Other payments.....	-	-	(1,600)	-	-	-	-
Net cash from financing activities.....	-	-	(1,600)	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	(79)	(266)	(1,815)	(86)	(87)	1	1
Cash assets at the beginning of the reporting period	4,572	4,381	4,493	4,278	4,192	4,105	4,106
Net cash transferred to/from other agencies	-	-	1,600	-	-	-	-
Cash assets at the end of the reporting period	4,493	4,115	4,278	4,192	4,105	4,106	4,107

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

Division 19 **Economic Regulation Authority**

Part 4 **Jobs and Economic Development**

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 52 Net amount appropriated to deliver services ^(a)	1,988	1,639	1,639	1,657	1,675	1,694	1,698
Total appropriations provided to deliver services	1,988	1,639	1,639	1,657	1,675	1,694	1,698
TOTAL APPROPRIATIONS	1,988	1,639	1,639	1,657	1,675	1,694	1,698
EXPENSES							
Total Cost of Services	16,119	15,533	15,813	15,680	15,285	15,387	15,377
Net Cost of Services ^(b)	4,031	5,661	5,661	5,605	5,642	5,442	5,432
CASH ASSETS ^(c)	7,148	6,640	6,937	6,989	7,042	7,178	7,330

(a) Net amount appropriated to deliver services reduced since 2020-21 to reflect new funding regulations to allow the recovery of costs from industry.

(b) Represents Total Cost of Services (expenses) less retained revenues applied to the Authority'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 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
New Initiative					
Energy Transformation Strategy - New Regulatory Functions ^(a)	-	85	85	85	85
Ongoing Initiatives					
Changes to Wholesale Electricity Market Rules ^(b)	-	50	50	50	50
Other					
Energy Transformation Strategy - Upgrades to Modelling Software to Accommodate New Market Design and New Functions	150	30	30	30	30
Gas Rate of Return - Additional Consultative Requirements Under Changes to the National Gas Law ^(c)	180	120	-	-	-

(a) Calculation of Benchmark Reserve Capacity Price in the Wholesale Electricity Market.

(b) Changes to Wholesale Electricity Market rules to allow the Australian Energy Market Operator to submit in-period funding requests to the Authority for approval.

(c) Changes to the National Gas Law now require three consultative processes: an Independent Panel Review; a Consumer Reference Group; and concurrent Expert Views.

Significant Issues Impacting the Agency

1. The Authority has commenced a review of Western Power's network access arrangement for the 2022-23 to 2026-27 period. 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 would 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, and that the network is equipped to face challenges such as climate change and the ongoing transformation of the energy sector.
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, as of April 2022, a determination has not yet been received.
3. Through the implementation of the Energy Transformation Strategy, the Authority has been assigned new functions that commence in 2022-23, with the introduction of the new WEM design. These include expanded compliance and monitoring responsibilities, as well as the flexibility to focus on compliance actions on where the risks to consumers and the integrity of the market are highest.
4. 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
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	The efficient, safe and equitable provision of utility services in Western Australia.	1. Submissions to the Economic Regulation Authority Governing Body

Service Summary

Expense	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Submissions to the Economic Regulation Authority Governing Body.....	16,119	15,533	15,813	15,680	15,285	15,387	15,377
Total Cost of Services	16,119	15,533	15,813	15,680	15,285	15,387	15,377

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 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	209	210	205	200	
Rating by the Authority's Governing Body as to the content, accuracy and presentation of these submissions ^(b)	3.01	3	2.98	3	
Number (percentage) of submissions provided by the required deadline	100%	100%	100%	100%	
Rating by the Authority's Governing Body as to its perception of the timeliness of submissions ^(b)	3.01	3	2.99	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.

Services and Key Efficiency Indicators**1. Submissions to the Economic Regulation Authority Governing Body**

The Authority regulates monopoly aspects of the gas, electricity and rail industries and 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, which is prepared by the Authority's Secretariat for consideration by the Governing Body, is used to determine its performance and service efficiency.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service	16,119	15,533	15,813	15,680	
Less Income	12,088	9,872	10,152	10,075	
Net Cost of Service	4,031	5,661	5,661	5,605	
Employees (Full-Time Equivalents)	68	76	70	70	
Efficiency Indicators					
Cost per submission made to the Economic Regulation Authority's Governing Body	\$77,124	\$73,967	\$73,971	\$77,325	

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services in 2020-21 was impacted by significant legal fees for the Synergy determination by the Electricity Review Board (Board). The Board is still to hand down its determination on this matter. Further costs in the outyears may be incurred in relation to this once the Board hands down its determination.

Income

2. 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. An increase or decrease in budgeted costs will result in a commensurate impact on budgeted regulatory fees. The allocation of core function costs to the different functions is determined by the staff time allocated to each function. Regulatory fees charged to stakeholders will vary year on year, dependent on the work the Authority undertakes in a particular year.
3. Service appropriations revenue is impacted in 2021-22 with the completion of the inquiry into the effect the Container Deposit Scheme has had on beverage pricing. No further inquiries have been instigated by the Government at this point and appropriation funding has been reduced accordingly.

INCOME STATEMENT ^(a) (Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	10,647	10,774	10,774	11,104	11,276	11,411	11,411
Supplies and services	3,723	3,300	3,580	3,119	2,555	2,559	2,563
Accommodation	1,085	991	991	991	990	991	991
Depreciation and amortisation	66	98	98	97	97	59	50
Finance and interest costs	1	7	7	7	5	5	-
Other expenses	597	363	363	362	362	362	362
TOTAL COST OF SERVICES	16,119	15,533	15,813	15,680	15,285	15,387	15,377
Income							
Sale of goods and services	7	-	-	-	-	-	-
Regulatory fees and fines	12,050	9,787	10,067	9,990	9,558	9,860	9,860
Other revenue	31	85	85	85	85	85	85
Total Income	12,088	9,872	10,152	10,075	9,643	9,945	9,945
NET COST OF SERVICES	4,031	5,661	5,661	5,605	5,642	5,442	5,432
INCOME FROM GOVERNMENT							
Service appropriations	1,988	1,639	1,639	1,657	1,675	1,694	1,698
Resources received free of charge	233	266	266	266	266	266	266
Other revenues	2,997	3,706	3,706	3,733	3,755	3,574	3,574
TOTAL INCOME FROM GOVERNMENT	5,218	5,611	5,611	5,656	5,696	5,534	5,538
SURPLUS/(DEFICIENCY) FOR THE PERIOD	1,187	(50)	(50)	51	54	92	106

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 68, 70 and 70 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	6,952	6,412	6,711	6,763	6,816	6,956	7,108
Restricted cash	43	50	43	43	43	39	39
Holding Account receivables	-	215	-	-	-	-	-
Receivables	4,815	4,867	4,815	4,815	4,815	4,815	4,815
Other.....	200	184	175	175	175	175	175
Total current assets	12,010	11,728	11,744	11,796	11,849	11,985	12,137
NON-CURRENT ASSETS							
Holding Account receivables	416	180	416	416	416	416	416
Property, plant and equipment.....	234	387	262	220	222	163	113
Restricted cash	153	178	183	183	183	183	183
Other.....	-	27	25	25	25	25	25
Total non-current assets	803	772	886	844	846	787	737
TOTAL ASSETS	12,813	12,500	12,630	12,640	12,695	12,772	12,874
CURRENT LIABILITIES							
Employee provisions ^(b)	2,804	2,622	2,713	2,713	2,713	2,713	2,713
Payables	766	200	766	766	766	762	758
Borrowings and leases	10	27	10	10	10	-	-
Other.....	12	370	12	12	12	12	12
Total current liabilities	3,592	3,219	3,501	3,501	3,501	3,487	3,483
NON-CURRENT LIABILITIES							
Employee provisions ^(b)	506	434	434	434	434	434	434
Borrowings and leases	11	95	41	-	1	-	-
Total non-current liabilities	517	529	475	434	435	434	434
TOTAL LIABILITIES.....	4,109	3,748	3,976	3,935	3,936	3,921	3,917
EQUITY							
Contributed equity	725	725	725	725	725	725	725
Accumulated surplus/(deficit).....	8,041	8,027	7,991	8,042	8,096	8,188	8,294
Reserves.....	(62)	-	(62)	(62)	(62)	(62)	(62)
Total equity	8,704	8,752	8,654	8,705	8,759	8,851	8,957
TOTAL LIABILITIES AND EQUITY	12,813	12,500	12,630	12,640	12,695	12,772	12,874

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

(b) Employee provisions are expected to reduce in 2022-23 with the lifting of COVID-19 travel restrictions.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	1,988	1,639	1,639	1,657	1,675	1,694	1,698
Holding Account drawdowns	161	-	-	-	-	-	-
Other.....	2,293	3,714	3,714	3,741	3,763	3,574	3,574
Net cash provided by Government	4,442	5,353	5,353	5,398	5,438	5,268	5,272
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(10,137)	(10,976)	(10,976)	(11,143)	(11,315)	(11,411)	(11,411)
Supplies and services	(3,528)	(2,805)	(3,085)	(2,849)	(2,285)	(2,509)	(2,513)
Accommodation	(876)	(1,004)	(1,004)	(1,004)	(1,003)	(774)	(774)
GST payments ^(b)	(520)	(327)	(327)	(327)	(327)	(510)	(510)
Finance and interest costs.....	-	(10)	(10)	(11)	(11)	(5)	-
Other payments.....	(559)	(325)	(325)	(324)	(324)	(363)	(363)
Receipts							
Regulatory fees and fines	11,092	9,547	9,827	9,975	9,543	9,856	9,856
GST receipts	465	289	289	289	289	510	510
Other receipts	45	85	85	85	85	85	85
Net cash from operating activities	(4,018)	(5,526)	(5,526)	(5,309)	(5,348)	(5,121)	(5,120)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(43)	-	-	-	-	-	-
Net cash from investing activities.....	(43)	-	-	-	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(26)	(38)	(38)	(37)	(37)	(11)	-
Net cash from financing activities.....	(26)	(38)	(38)	(37)	(37)	(11)	-
NET INCREASE/(DECREASE) IN CASH HELD	355	(211)	(211)	52	53	136	152
Cash assets at the beginning of the reporting period	6,793	6,851	7,148	6,937	6,989	7,042	7,178
Cash assets at the end of the reporting period	7,148	6,640	6,937	6,989	7,042	7,178	7,330

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

(b) Cashflows from GST payments will vary year on year, dependent on total expenditure.

Division 20 **Infrastructure WA**

Part 4 **Jobs and Economic Development**

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 53 Net amount appropriated to deliver services	4,804	4,827	4,827	4,877	4,824	4,872	4,900
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	367	368	368	369	370	371	371
Total appropriations provided to deliver services.....	5,171	5,195	5,195	5,246	5,194	5,243	5,271
TOTAL APPROPRIATIONS	5,171	5,195	5,195	5,246	5,194	5,243	5,271
EXPENSES							
Total Cost of Services	5,671	5,617	4,848	6,099	5,247	5,296	5,324
Net Cost of Services (a)(b)	5,671	5,617	4,848	6,099	5,247	5,296	5,324
CASH ASSETS (c)	1,394	581	1,794	994	994	994	994

(a) Represents Total Cost of Services (expenses) less retained revenues applied to Infrastructure WA'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 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
2022-23 Streamlined Budget Process Incentive Funding	-	96	-	-	-

Significant Issues Impacting the Agency

1. Infrastructure WA undertook a significant public consultation program in 2021-22 to support the finalisation of the State Infrastructure Strategy.
2. Infrastructure WA's Phase 2 functions and supporting legislation commenced 1 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 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 Goals	Desired Outcomes	Services
WA Jobs Plan: Diversifying the WA economy, creating local jobs for the future.	An informed government on infrastructure matters, needs and priorities.	1. Development, Monitoring and Reporting on Implementation of the State Infrastructure Strategy
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Effective and efficient government infrastructure planning and coordination.	2. Assessment of Major Infrastructure Proposals

Service Summary

Expense	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Development, Monitoring and Reporting on Implementation of the State Infrastructure Strategy	5,671	5,617	4,278	3,485	2,998	3,026	3,042
2. Assessment of Major Infrastructure Proposals	-	-	570	2,614	2,249	2,270	2,282
Total Cost of Services	5,671	5,617	4,848	6,099	5,247	5,296	5,324

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: An informed government on infrastructure matters, needs and priorities:					
Undertaking of State Infrastructure Strategy functions ^(b)	95%	100%	100%	100%	
Undertaking of Stakeholder events.....	39	25	25	n/a	1
Outcome: Effective and efficient government infrastructure planning and coordination:					
Undertaking of major infrastructure proposal assessment functions:					
Assessment of proposals.....	n/a	100%	100%	100%	2
Publication of guidelines.....	n/a	100%	100%	100%	2

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

(b) This key effectiveness indicator has been updated following a review in 2021-22 to reflect the commencement of Infrastructure WA's Phase 2 legislated functions.

Explanation of Significant Movements

(Notes)

1. Stakeholder events are associated with the development of the State Infrastructure Strategy and are no longer required after 2021-22 with the finalisation of the State Infrastructure Strategy in 2022.
2. Outcome 2 and its associated key effectiveness indicators commenced on 1 January 2022.

Services and Key Efficiency Indicators

1. Development, Monitoring and Reporting on Implementation of the State Infrastructure Strategy

Under the *Infrastructure Western Australia Act 2019*, Infrastructure WA's primary responsibility was 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 and is currently being finalised following a period of public consultation.

Preparation for the commencement of the monitoring and reporting of the Strategy has commenced.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 5,671	\$'000 5,617	\$'000 4,278	\$'000 3,485	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	5,671	5,617	4,278	3,485	
Employees (Full-Time Equivalents)	16	17	15	12	1
Efficiency Indicators					
Average cost per FTE to undertake State Infrastructure Strategy functions...	\$354	\$330	\$285	\$290	1

Explanation of Significant Movements

(Notes)

1. The movement in the Total Cost of Service, FTEs, and the efficiency indicator is primarily attributable to the reallocation of resources to support Service 2, which commenced on 1 January 2022.

2. Assessment of Major Infrastructure Proposals

Infrastructure WA assesses major infrastructure proposals with a capital cost of \$100 million or more, in accordance with its responsibilities under the *Infrastructure Western Australia Act 2019* and provides relevant advice to the Government to support informed investment decisions.

During 2022, Infrastructure WA will continue to work in collaboration with stakeholder agencies and government trading enterprises to refine the assessment process.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 n/a	\$'000 nil	\$'000 570	\$'000 2,614	1
Less Income	n/a	nil	nil	nil	
Net Cost of Service	n/a	nil	570	2,614	
Employees (Full-Time Equivalents)	n/a	nil	2	9	1
Efficiency Indicators					
Average cost per FTE to undertake major infrastructure proposal assessment functions	n/a	nil	\$285	\$290	1

Explanation of Significant Movements

(Notes)

1. This service commenced on 1 January 2022.

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	2,589	2,408	2,408	2,842	2,244	2,263	2,263
Supplies and services	2,584	2,817	2,048	2,861	2,604	2,631	2,659
Accommodation	287	237	237	240	242	245	245
Other expenses	211	155	155	156	157	157	157
TOTAL COST OF SERVICES	5,671	5,617	4,848	6,099	5,247	5,296	5,324
INCOME FROM GOVERNMENT							
Service appropriations	5,171	5,195	5,195	5,246	5,194	5,243	5,271
Resources received free of charge	53	22	53	53	53	53	53
TOTAL INCOME FROM GOVERNMENT	5,224	5,217	5,248	5,299	5,247	5,296	5,324
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(447)	(400)	400	(800)	-	-	-

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 16, 17 and 21 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	1,347	581	1,747	947	947	947	947
Receivables	185	65	185	185	185	185	185
Other.....	75	309	75	75	75	75	75
Total current assets	1,607	955	2,007	1,207	1,207	1,207	1,207
NON-CURRENT ASSETS							
Restricted cash	47	-	47	47	47	47	47
Other.....	-	18	-	-	-	-	-
Total non-current assets	47	18	47	47	47	47	47
TOTAL ASSETS	1,654	973	2,054	1,254	1,254	1,254	1,254
CURRENT LIABILITIES							
Employee provisions	612	510	612	612	612	612	612
Payables.....	113	136	113	113	113	113	113
Other.....	126	-	126	126	126	126	126
Total current liabilities	851	646	851	851	851	851	851
NON-CURRENT LIABILITIES							
Employee provisions	82	59	82	82	82	82	82
Total non-current liabilities	82	59	82	82	82	82	82
TOTAL LIABILITIES.....	933	705	933	933	933	933	933
EQUITY							
Accumulated surplus/(deficit).....	721	268	1,121	321	321	321	321
Total equity	721	268	1,121	321	321	321	321
TOTAL LIABILITIES AND EQUITY	1,654	973	2,054	1,254	1,254	1,254	1,254

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	5,171	5,195	5,195	5,246	5,194	5,243	5,271
Net cash provided by Government	5,171	5,195	5,195	5,246	5,194	5,243	5,271
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(2,194)	(2,408)	(2,408)	(2,842)	(2,244)	(2,263)	(2,263)
Supplies and services	(2,489)	(2,795)	(1,995)	(2,808)	(2,551)	(2,578)	(2,606)
Accommodation	(309)	(237)	(237)	(240)	(242)	(245)	(245)
GST payments	(238)	(257)	(257)	(255)	(256)	(256)	(256)
Other payments.....	(219)	(155)	(155)	(156)	(157)	(157)	(157)
Receipts ^(b)							
GST receipts	191	257	257	255	256	256	256
Net cash from operating activities	(5,258)	(5,595)	(4,795)	(6,046)	(5,194)	(5,243)	(5,271)
Cash assets at the beginning of the reporting period	1,481	981	1,394	1,794	994	994	994
Cash assets at the end of the reporting period	1,394	581	1,794	994	994	994	994

(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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
REVENUE TO GENERAL GOVERNMENT SECTOR							
National Tax Equivalent Regime - Income Tax.....	-	-	-	-	1,549	1,189	2,363
Local Government Rates Equivalent	412	255	255	390	529	670	160
Dividends ^(a)	-	-	-	-	-	815	1,144
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies ^(b)	200	200	200	220	-	-	-
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contribution ^(c)	-	11,333	25,596	50,407	36,000	35,641	33,293
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	116,220	136,432	124,904	118,839	153,054	153,375	153,230
Revenue from Government	200	200	200	220	-	-	-
Total Expenses ^(d)	127,702	143,152	138,133	132,691	147,898	149,416	145,354
NET PROFIT AFTER TAX	(7,879)	(4,549)	(9,006)	(9,337)	3,607	2,770	5,513
CASH ASSETS ^(e)	10,927	2,834	8,796	11,100	13,607	15,031	19,549

- (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 is 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) The equity contribution of \$25.6 million in 2021-22 Estimated Actual comprises \$11.3 million for the Softwood Expansion Program and \$14.3 million to offset reduced native forest revenue and maintain sufficient working capital. The equity contribution of \$50.4 million in the 2022-23 Budget Year comprises \$39.4 million for the Softwood Expansion Program and \$11 million to offset reduced native forest revenue and maintain sufficient working capital. In the outyears the equity contribution relates to the Softwood Expansion Program.
- (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 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Key Adjustments					
Trade Revisions	-	(912)	-	-	-

Significant Issues Impacting the Government Trading Enterprise

Native Forests

1. The decision to end native forest harvesting in Western Australia by December 2023 will have a financial impact on the Commission's operations.
2. The new Forest Management Plan (FMP) 2024-33, which is due to commence on 1 January 2024, will provide for ecological thinning for forest health and harvesting ahead of approved mining operations for the period of the plan. The Commission will revise its financial forecasts once there is greater certainty around the new FMP.
3. Declining yield of Jarrah sawlog and capacity constraints within the industry are likely to impact current and future revenue forecasts. These capacity constraints have reduced the deliveries to the Commission's customers.
4. The native forest Just Transition Plan will assist workers, businesses and the communities with links to the native forest industry to transition away from native forest logging by 2024. The Commission will work with Jobs, Tourism, Science and Innovation and provide information as required to implement the programs within the Just Transition Plan and ensure that workers and businesses are supported during the transition.

Plantations

5. Demand for softwood products used in housing is expected to remain high over the next 12 to 18 months.

Sandalwood

6. International sandalwood-based products sales have been impacted by COVID-19 restrictions, especially perfume products, while domestic sales remain strong.

Impacts of Climate Change

7. 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, agreed by the Board and Minister (with the Treasurer's concurrence).

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's objectives.

Government Goals	Strategic Objectives	Desired Outcomes
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	Perform functions in a responsible and cost efficient manner.	1. Ensure efficient, effective and safe delivery of business outcomes
WA Jobs Plan: Diversifying the WA economy, creating local jobs for the future.	Vibrant forest industry for local jobs.	2. Facilitate a vibrant forest industry to create local jobs, particularly in regional Western Australia
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Healthy forests.	3. Deliver healthy forests for future generations

Outcomes and Key Performance Indicators

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: Ensure efficient, effective and safe delivery of business outcomes:					
Operating profit/(loss) (\$'000).....	(\$2,104)	\$164	(\$6,345)	(\$9,090)	1
Timeliness of response to stakeholder concerns or complaints.....	96%	95%	100%	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	75%	95%	75%	95%	2
Outcome: Deliver healthy forests for future generations:					
Harvest of sandalwood does not exceed licence limits (tonnes).....	2,066	2,250	1,740	2,000	3
All operations commence with required approvals	100%	100%	100%	100%	
First and second rotation softwood planting targets are achieved (hectares)	2,177	2,714	1,474	2,239	4

Explanation of Significant Movements

(Notes)

1. Anticipated operating losses in the 2021-22 Estimated Actual and 2022-23 Budget Target relate to reduced sales to native forest customers.
2. Plantation thinning has reduced in the 2021-22 Estimated Actual due to delays in developing suitable markets for products from regions where there has not been a history of softwood plantation development.
3. The reduction from the 2021-22 Budget of 2,250 tonnes to the 2022-23 Budget Target of 2,000 tonnes is consistent with the recommendations from the WA Sandalwood Taskforce report. Due to the impact of COVID-19 on the market, the Commission elected not to pursue full utilisation of the quantity of sandalwood available for harvest under its licence in 2021-22 Estimated Actual.
4. The 2021-22 Estimated Actual is lower than the 2021-22 Budget due to a range of operational challenges, including approval processes and the reduced availability of land.

Asset Investment Program

1. The Commission's Asset Investment Program for 2022-23 to 2025-26 totals \$113.9 million and provides for investment in projects that support regional development and the economic growth of the State.
 - 1.1. The Commission will spend \$112.9 million over 2022-23 to 2025-26 on the acquisition of land to support the expansion of its softwood plantation estate.
 - 1.2. The Commission will spend \$1 million over 2022-23 to 2025-26 to update ICT, and other minor building works that support the delivery of the Commission services.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
Building Works.....	458	208	50	250	-	-	-
Softwood Plantation Expansion Program.....	121,187	8,333	8,333	31,742	28,216	27,701	25,195
COMPLETED WORKS							
Computers, Plant and Equipment.....	200	200	200	-	-	-	-
NEW WORKS							
Computers, Plant and Equipment.....	800	-	-	200	200	200	200
Total Cost of Asset Investment Program.....	122,645	8,741	8,583	32,192	28,416	27,901	25,395
FUNDED BY							
Funding Included in Department of Treasury Administered Item			8,333	31,742	28,216	27,701	25,195
Internal Funds and Balances.....			250	450	200	200	200
Total Funding			8,583	32,192	28,416	27,901	25,395

Financial Statements

Income Statement

Revenue

1. Total Revenue in 2022-23 Budget Year will be \$6 million lower than the 2021-22 Estimated Actual mainly due to reduced sales in native forest products.

Expenses

2. The decrease in supplies and services expense of \$3.4 million between the 2021-22 Estimated Actual and 2022-23 Budget Year mainly reflects the decrease in harvest and haulage costs in line with the forecast decrease in the sale of native forest products.

Statement of Financial Position

3. The increase in property, plant and equipment between the 2021-22 Estimated Actual and 2022-23 Budget Year of \$30.9 million is mainly due to land acquisitions for the Softwood Plantation Expansion Program.
4. The increase in biological assets between the 2021-22 Estimated Actual and 2022-23 Budget Year of \$6.1 million is mainly due to plantation establishment on existing lands and new lands acquired as part of the Softwood Plantation Expansion Program.
5. The decrease in intangibles between the 2021-22 Estimated Actual and 2022-23 Budget Year of \$2.1 million is due to the amortisation of the right of use of native forests.

Statement of Cashflows

6. The equity contributions include \$14.3 million in 2021-22 Estimated Actual and \$11 million in 2022-23 Budget Year to offset the reduction in native forest sales.

INCOME STATEMENT ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
REVENUE							
Revenue from operations							
Sale of goods and services.....	114,521	134,826	122,794	117,384	151,528	151,819	151,707
Other revenue	1,699	1,606	2,110	1,455	1,526	1,556	1,523
Revenue from Government							
Operating subsidies.....	200	200	200	220	-	-	-
TOTAL REVENUE.....	116,420	136,632	125,104	119,059	153,054	153,375	153,230
Expenses							
Employee benefits ^(b)	19,948	22,815	22,815	23,065	23,342	23,680	23,657
Grants and subsidies.....	60	50	50	50	50	50	50
Supplies and services	81,480	96,634	91,337	87,945	105,262	104,761	101,942
Accommodation	1,160	1,639	1,902	2,082	1,968	2,140	1,589
Depreciation and amortisation	4,123	4,150	4,150	3,933	2,968	1,856	1,325
Finance and interest costs.....	428	478	478	434	402	361	294
Other expenses.....	20,503	17,386	17,401	15,182	13,906	16,568	16,497
TOTAL EXPENSES.....	127,702	143,152	138,133	132,691	147,898	149,416	145,354
NET PROFIT/(LOSS) BEFORE TAX	(11,282)	(6,520)	(13,029)	(13,632)	5,156	3,959	7,876
National Tax Equivalent Regime							
Current tax equivalent expense.....	-	-	-	-	1,549	1,189	2,363
Deferred tax equivalent expense.....	(3,403)	(1,971)	(4,023)	(4,295)	-	-	-
NET PROFIT/(LOSS) AFTER TAX	(7,879)	(4,549)	(9,006)	(9,337)	3,607	2,770	5,513
Dividends	-	-	-	-	-	815	1,144

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

(b) The full-time equivalents for the 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 170, 197 and 197 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	10,927	2,834	8,796	11,100	13,607	15,031	19,549
Receivables	15,989	17,922	13,853	14,037	14,276	14,515	14,755
Biological asset	6,288	6,988	2,147	2,147	2,147	2,147	2,147
Other	12,889	10,700	9,183	9,427	9,427	9,427	9,427
Total current assets	46,093	38,444	33,979	36,711	39,457	41,120	45,878
NON-CURRENT ASSETS							
Property, plant and equipment	39,620	45,176	46,940	77,876	105,210	131,258	156,147
Intangibles	5,561	3,229	3,242	1,081	-	-	-
Biological asset	197,355	210,444	206,478	212,609	225,925	237,220	248,690
Other	15,793	15,393	19,817	24,112	22,563	21,374	19,012
Total non-current assets	258,329	274,242	276,477	315,678	353,698	389,852	423,849
TOTAL ASSETS	304,422	312,686	310,456	352,389	393,155	430,972	469,727
CURRENT LIABILITIES							
Employee provisions	3,834	3,106	3,014	3,014	3,014	3,014	3,014
Payables	6,322	5,628	2,994	2,993	2,993	2,993	2,993
Borrowings and leases	491	580	537	494	539	464	576
Other	18,571	14,816	11,306	12,028	12,809	13,580	14,334
Total current liabilities	29,218	24,130	17,851	18,529	19,355	20,051	20,917
NON-CURRENT LIABILITIES							
Employee provisions	966	1,862	1,750	1,750	1,750	1,750	1,750
Borrowings and leases	1,130	1,021	971	842	920	240	321
Other	16,250	16,173	16,435	16,749	17,008	17,218	17,364
Total non-current liabilities	18,346	19,056	19,156	19,341	19,678	19,208	19,435
TOTAL LIABILITIES	47,564	43,186	37,007	37,870	39,033	39,259	40,352
NET ASSETS	256,858	269,500	273,449	314,519	354,122	391,713	429,375
EQUITY							
Contributed equity	276,245	287,578	301,841	352,248	388,248	423,889	457,182
Accumulated surplus/(deficit)	(32,385)	(29,617)	(41,391)	(50,728)	(47,121)	(45,166)	(40,797)
Reserves	12,998	11,539	12,999	12,999	12,995	12,990	12,990
TOTAL EQUITY	256,858	269,500	273,449	314,519	354,122	391,713	429,375

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	118,657	133,278	121,246	115,839	149,987	150,281	151,707
Grants and subsidies.....	111	-	504	-	-	-	-
GST receipts.....	10,913	13,464	12,261	11,722	15,138	15,169	15,314
Other receipts.....	1,471	1,606	1,606	1,455	1,526	1,556	1,523
Payments							
Employee benefits.....	(20,279)	(22,829)	(22,829)	(23,079)	(23,356)	(23,694)	(23,754)
Supplies and services.....	(90,837)	(107,592)	(107,660)	(95,951)	(113,021)	(112,485)	(111,087)
Accommodation ^(b)	(748)	(1,384)	(1,647)	(1,692)	(1,439)	(1,470)	(1,429)
GST payments.....	(10,831)	(13,464)	(12,261)	(11,722)	(15,138)	(15,169)	(15,314)
Finance and interest costs.....	(12)	(62)	(62)	(64)	(79)	(78)	(63)
Other payments.....	(3,035)	(3,331)	(3,392)	(3,376)	(3,258)	(3,439)	(3,422)
Net cash from operating activities.....	5,410	(314)	(12,234)	(6,868)	10,360	10,671	13,475
CASHFLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of non-current assets.....	(40)	(8,583)	(8,583)	(32,192)	(28,416)	(27,901)	(25,395)
Other payments.....	(5,242)	(8,969)	(6,121)	(8,131)	(14,155)	(14,749)	(14,924)
Net cash from investing activities.....	(5,282)	(17,552)	(14,704)	(40,323)	(42,571)	(42,650)	(40,319)
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.....	(562)	(9,734)	(9,734)	(9,742)	(9,753)	(9,753)	(9,627)
Net cash from financing activities.....	(562)	(734)	(734)	(742)	(753)	(753)	(627)
CASHFLOWS FROM GOVERNMENT							
Receipts							
Operating subsidies.....	200	200	200	220	-	-	-
Equity Contributions.....	-	11,333	25,596	50,407	36,000	35,641	33,293
Payments							
Dividends to Government.....	-	-	-	-	-	(815)	(1,144)
National Tax Equivalent Regime - Income tax...	52	-	-	-	-	-	-
Local Government Rates Equivalent.....	(412)	(255)	(255)	(390)	(529)	(670)	(160)
Net cash provided to Government.....	160	(11,278)	(25,541)	(50,237)	(35,471)	(34,156)	(31,989)
NET INCREASE/(DECREASE) IN CASH HELD.....	(594)	(7,322)	(2,131)	2,304	2,507	1,424	4,518
Cash assets at the beginning of the reporting period.....	11,521	10,156	10,927	8,796	11,100	13,607	15,031
Cash assets at the end of the reporting period.....	10,927	2,834	8,796	11,100	13,607	15,031	19,549

(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 it is recorded as a payment to 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 \$10.8 million in 2022-23 and comprises:
 - 1.1. \$5.1 million for the development of wagering products, including investment in ICT hardware, software and retail terminals to stay relevant in a competitive wagering market;
 - 1.2. \$3.1 million for racing systems, infrastructure and minor capital works mainly in support of greyhound welfare, including the purchase of the current greyhound welfare facility and an additional facility to ensure the future of the Greyhounds as Pets program; and
 - 1.3. \$2.5 million for other works including racing development projects, upgrades to the thoroughbred racing system and the racehorse welfare facility.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
Business Systems and Products	24,733	22,933	260	-	200	1,600	-
Other Works	23,594	14,529	2,014	2,549	2,574	1,971	1,971
Racing Systems, Infrastructure and Minor Capital	12,428	5,685	1,592	3,143	1,200	1,200	1,200
Wagering Systems and Products	64,429	43,008	7,775	5,127	5,409	5,188	5,697
Total Cost of Asset Investment Program.....	125,184	86,155	11,641	10,819	9,383	9,959	8,868
FUNDED BY							
Internal Funds and Balances.....			11,641	10,819	9,383	9,959	8,868
Total Funding			11,641	10,819	9,383	9,959	8,868

Western Australian Greyhound Racing Association

Part 4 Jobs and Economic Development

Asset Investment Program

1. The 2022-23 Asset Investment Program consists of operational plant, equipment and fittings replacement at the Cannington and Mandurah racetracks.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COMPLETED WORKS							
Cannington New Office Project	727	727	727	-	-	-	-
Plant and Equipment							
Cannington - 2021-22 Program	399	399	399	-	-	-	-
Mandurah - 2021-22 Program.....	150	150	150	-	-	-	-
NEW WORKS							
Plant and Equipment							
Cannington							
2022-23 Program.....	150	-	-	150	-	-	-
2023-24 Program.....	150	-	-	-	150	-	-
2024-25 Program.....	150	-	-	-	-	150	-
2025-26 Program.....	150	-	-	-	-	-	150
Mandurah							
2022-23 Program.....	150	-	-	150	-	-	-
2023-24 Program.....	150	-	-	-	150	-	-
2024-25 Program.....	150	-	-	-	-	150	-
2025-26 Program.....	150	-	-	-	-	-	150
Total Cost of Asset Investment Program.....	2,476	1,276	1,276	300	300	300	300
FUNDED BY							
Internal Funds and Balances.....			1,276	300	300	300	300
Total Funding			1,276	300	300	300	300

The Burswood Park Board

Part 4 Jobs and Economic Development

Asset Investment Program

1. The Board's Asset Investment Program consists of projects that will improve and enhance the parklands for the purposes of ensuring quality public recreation, health and enjoyment.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
Rolling Asset Replacement Program	1,746	360	100	380	320	343	343
COMPLETED WORKS							
Asset Replacement - Artesian Bore	700	700	700	-	-	-	-
Master Plan							
Hydraulic Sewer	1,300	1,300	1,300	-	-	-	-
Principal Shared Path	1,610	1,610	1,610	-	-	-	-
Upgrades	1,017	1,017	1,017	-	-	-	-
NEW WORKS							
Asset Replacement - Charles Paterson Park	400	-	-	400	-	-	-
Master Plan							
Zipline Ablutions	300	-	-	300	-	-	-
Zipline Zone	227	-	-	227	-	-	-
Total Cost of Asset Investment Program	7,300	4,987	4,727	1,307	320	343	343
FUNDED BY							
Internal Funds and Balances			4,077	1,157	320	343	343
Other			650	150	-	-	-
Total Funding			4,727	1,307	320	343	343

Animal Resources Authority

Part 4 Jobs and Economic Development

Asset Investment Program

1. The Authority's Asset Investment Program of \$0.2 million in 2022-23 relates to routine and essential asset replacement at the Animal Resources facility.
2. Expenditure in the outyears has been removed consistent with timeframes mandated by the *Animal Resources Authority Amendment and Repeal Act 2022*, which requires the Authority to be wound up by 30 June 2023.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COMPLETED WORKS							
Asset Replacement - 2021-22 Program.....	200	200	200	–	–	–	–
NEW WORKS							
Asset Replacement - 2022-23 Program.....	200	–	–	200	–	–	–
Total Cost of Asset Investment Program.....	400	200	200	200	–	–	–
FUNDED BY							
Internal Funds and Balances.....			200	200	–	–	–
Total Funding			200	200	–	–	–

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	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
WA Health		
– Total Cost of Services	11,558,386	11,184,800
– Asset Investment Program	484,263	657,854
Mental Health Commission		
– Total Cost of Services	1,118,254	1,257,538
– Asset Investment Program	2,757	20,377
Health and Disability Services Complaints Office		
– Total Cost of Services	3,293	4,211
– Asset Investment Program	33	-

Ministerial Responsibilities

Minister	Agency	Services
Minister for Health; Mental Health Minister for Emergency Services; Innovation and ICT; Medical Research; Volunteering	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
Minister for Health; Mental Health	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 21 **WA Health**

Part 5 **Health**

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 54 Net amount appropriated to deliver services	5,464,907	5,580,807	6,303,306	5,951,007	5,706,133	5,902,289	6,094,715
Amount Authorised by Other Statutes							
- Lotteries Commission Act 1990	144,500	135,699	159,398	142,331	144,732	151,841	156,358
- Salaries and Allowances Act 1975	716	1,182	1,182	1,185	1,188	1,191	1,190
Total appropriations provided to deliver services.....	5,610,123	5,717,688	6,463,886	6,094,523	5,852,053	6,055,321	6,252,263
CAPITAL							
Item 127 Capital Appropriation.....	250,666	257,894	317,255	308,640	252,271	107,848	52,523
TOTAL APPROPRIATIONS	5,860,789	5,975,582	6,781,141	6,403,163	6,104,324	6,163,169	6,304,786
EXPENSES							
Total Cost of Services	10,232,639	10,366,506	11,558,386	11,184,800	10,810,011	11,199,352	11,614,615
Net Cost of Services ^(a)	6,740,007	6,758,970	7,261,636	7,516,400	7,021,587	7,288,593	7,524,063
CASH ASSETS ^(b)	1,025,099	882,901	980,747	862,138	793,338	777,478	778,502

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department'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 WA Health's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COVID-19 Response					
COVID-19 Non-Health Agency Spending	109,621	-	-	-	-
COVID-19 Spending	782,184	397,107	-	-	-
New Initiatives					
Aboriginal Health Practitioners in the WA Health Workforce - Early Implementation.....	-	551	3,113	-	-
Anti-Ligature Remediation Program	-	1,000	-	-	-
Disability Transition Care Pilot.....	-	3,875	3,874	-	-
Election Commitments					
Aboriginal Midwifery Group Practice and Strong Links	-	1,713	1,743	1,777	1,813
Albany General Dental Clinic Expansion.....	-	-	180	1,016	1,350
Expansion of the Pilbara Health Initiative	-	3,084	2,702	2,440	1,774
Paid Paramedics for the Regions.....	-	5,484	6,782	8,863	8,990
Puntukurnu Aboriginal Medical Service - Jigalong.....	3,500	-	-	-	-
Emergency Access Response.....	-	2,400	-	-	-
Graylands Reconfiguration and Forensics Taskforce.....	-	5,000	5,000	-	-
Human Resource Management Information System ^(a)	6,340	15,047	23,065	17,114	5,833
Long Stay Patient Fund.....	-	2,890	2,890	-	-
Real Time Data ^(a)	2,478	3,208	4,375	4,014	4,168
Safe Transition Plan.....	76,431	163,343	9,034	-	-
State Health Operations Centre	-	2,000	1,000	-	-
WA Comprehensive Cancer Centre	-	2,500	-	-	-
Ongoing Initiatives					
Adjustment to General Health Hospital Services.....	104,515	162,270	171,115	200,515	150,018
Adjustment to Non-Hospital Services	44,000	82,215	53,090	26,030	23,361
Adults with Complex Needs	-	1,123	-	-	-
Child Health Checks	1,432	1,241	-	-	-
Commonwealth Programs					
Access to HIV Treatment.....	-	-	200	200	-
Adult Public Dental Services.....	62	9,685	-	-	-
Aged Care Assessment Program.....	-	13,776	-	-	-
Children's Hospice WA.....	7,500	-	-	-	-
Elimination of Trachoma in Indigenous Communities	1,516	1,543	1,571	1,593	-
Encouraging More Clinical Trials in Australia	225	225	225	225	-
Indigenous Australians Health Program.....	7,715	-	-	-	-
National Bowel Cancer Screening Program	-	871	920	-	-
Rheumatic Fever Strategy	825	-	-	-	-
Social and Emotional Wellbeing Program	125	125	-	-	-
Specialist Dementia Care Program.....	-	(4)	272	-	-
Substance Use and Harm Reduction Project	275	275	-	-	-
Cross Border Expenses and Revenue.....	-	24,155	-	-	-
Fiona Stanley Hospital Emergency Works.....	1,200	1,800	-	-	-
HealthNext.....	-	22,000	12,900	-	-
Mental Health Commission Initiatives					
Adjustment to Mental Health Hospital Services.....	3,257	17,585	18,578	22,135	19,914
Other Mental Health Commission Initiatives.....	(619)	26,085	16,817	16,874	16,990
Newborn Bloodspot Screening Program.....	249	508	519	1,069	-
Newborn Emergency Transport Service	2,768	2,793	2,819	2,845	2,872
Sustainable Health Review Initiatives					
Electronic Medical Record ^(a)	-	200	1,400	1,400	1,400
Sustainable Health Implementation Support Unit	-	2,461	2,473	2,485	-
Syphilis Outbreak Response	-	3,501	3,501	-	-
Voluntary Assisted Dying.....	-	1,586	-	-	-
Virtual Emergency Medicine.....	-	7,679	2,653	-	-
Other					
Data Linkage Western Australia ^(a)	-	355	363	248	254
Depreciation	-	18,729	23,714	30,045	49,002
Future Health Research and Innovation Fund	-	-	-	3,273	-
Government Office Accommodation	99	(337)	(110)	(98)	-
Non-Government Human Services Sector Indexation Adjustment.....	-	3,640	6,437	9,500	26,879
Public Sector Casual Long Service Leave	20,928	-	-	-	-
WA Child Health Research Fund Contribution	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)

(a) Funded or part-funded by the Digital Capability Fund (DCF).

Significant Issues Impacting the Agency

WA Health System Overview

1. The Western Australian health system is focused on delivering safe, high quality and sustainable services that support and improve the health of all Western Australians.
2. WA Health faces ongoing pressures to meet demand, manage costs and respond to the COVID-19 pandemic along with the ongoing impacts of an ageing population, increasing burden of chronic disease and high levels of obesity and mental health illness.
3. WA Health remains focused on investment in:
 - 3.1. safe and contemporary health facilities;
 - 3.2. supporting digital systems; and
 - 3.3. the implementation of long-term reforms to deliver a sustainable, high-quality system.
4. A skilled workforce is essential in meeting all these challenges. Supporting WA Health's workforce remains a critical priority, recognising the sustained demand and its role and commitment in keeping the community safe.
5. The 2022-23 Budget is focused on:
 - 5.1. ensuring continued safe, high quality and accessible services through investment in core services, with a focus on emergency department responses, effective management of demand, progressing strategic and critical infrastructure and the digital footprint, and supporting WA Health's workforce; and
 - 5.2. ensuring an effective response as the Western Australian community transitions to living with COVID-19; delivering on the Government's priorities and election commitments through investment across Aboriginal Health, regional investments, voluntary assisted dying and palliative care; and delivering accessible health care.

COVID-19 Safe Transition

6. From the outset, WA Health has been at the forefront of managing the COVID-19 Response, making a significant contribution towards maintaining low community transmission, containing spread, minimising deaths and reducing severity for the majority of the Western Australian population.
7. Over the last two years, there has been a shifting response to COVID-19, critical to which is the introduction of vaccines. WA Health remains agile in shaping the approach to public health policy, and continually adapts its response measures as the community transitions to living with COVID-19.
8. The Western Australian health system continues to roll-out additional hospital capacity as part of its COVID-19 Response, including the construction and delivery of four 30-bed modular hospital units at Bunbury Regional Hospital, Rockingham General Hospital, Bentley Health Service and Osborne Park Hospital.
9. In partnership with the Commonwealth under the National Partnership on COVID-19 Response, the State is investing an estimated \$1.4 billion in 2021-22 and \$176 million in the first half of 2022-23 towards initiatives to navigate the Western Australian transition to living with COVID-19. These initiatives include:
 - 9.1. ongoing delivery of boosters for higher risk groups such as the elderly and immunocompromised to protect the most vulnerable cohorts;
 - 9.2. ongoing delivery of vaccinations for children to reduce community transmission;
 - 9.3. continued testing to support early diagnosis. The Government's distribution of free rapid antigen tests (RATs) to every household, in line with its commitment to support Western Australians through the pandemic, has enabled ongoing high levels of detection within the community;
 - 9.4. ongoing quarantine, in line with public health requirements;

- 9.5. contact tracing, focused on locations that present a higher risk of infections for vulnerable groups; and
- 9.6. continued support for the logistics, equipment, administration, medical staff and training underpinning the local WA Health response in managing the pandemic.

Addressing Demand and Capacity Pressures on the Health System

- 10. WA Health is addressing the significant challenges of demand and capacity pressures through integrated investment in initiatives targeting emergency access, hospital avoidance, improved patient flow and reducing overall pressures across all health services. Consistent with the Government's commitment to protecting the health of the community, this is supported by an uplift to general and mental health hospital services.
- 11. Reducing the pressure on emergency departments is a priority for WA Health. The Government is investing \$251.7 million across WA Health and the Mental Health Commission towards an Emergency Department Package (the Package) supported by a Ministerial Oversight Committee. This incorporates strategic and operational solutions as part of a long-term system-wide approach to streamline patient flow, address the root causes of ambulance ramping, and implement alternative models of care to support treatment of patients in the most appropriate setting. For WA Health, the following are the key components of the Package:
 - 11.1. emergency department waiting room nurses, with \$55.8 million to expand emergency care into the waiting area to improve patient monitoring and enable swift escalation of care when clinical deterioration is recognised;
 - 11.2. initiatives to improve patient flow and redirection of demand totalling \$34.2 million, including:
 - 11.2.1. use of shared real-time data to monitor emergency presentations, patient transfers and bed occupancy;
 - 11.2.2. preparing a business case for a State Health Operations Centre to provide a centralised point for 24/7 oversight of system-wide operations; and
 - 11.2.3. use of virtual technology to triage patients in ambulances to reduce patient wait times at emergency departments;
 - 11.3. \$10.1 million to reduce avoidable presentation and admissions for people with complex needs. These patients are cared for within the community by multidisciplinary teams using a coordinated case management approach and, where required, are provided more timely and convenient access to physical and mental health consultations;
 - 11.4. \$74.1 million to expand options for discharging patients who remain in hospital longer than clinically required. These include:
 - 11.4.1. increasing the number of transition care places in community aged care centres for elderly Western Australians;
 - 11.4.2. enabling long-term patients who are awaiting National Disability Insurance Scheme services to be discharged from hospital to a transitional facility;
 - 11.4.3. funding to enable the timely purchase of interim solutions that will remove barriers to hospital discharge for long-stay patients and free up hospital beds; and
 - 11.4.4. additional Transitional Accommodation Program places for adults with complex care needs; and
 - 11.5. \$39.6 million to implement home monitoring care for people with COVID-19 that includes regular contact from health care teams to check on their vital signs and welfare; this will reduce the stress on emergency departments, while enhancing the patient experience.

12. The above investments are complemented by an additional \$858.6 million for core service delivery. This includes:
 - 12.1. \$629.9 million in additional expenditure on hospital services¹ over 2021-22 and the forward estimates period. In 2022-23, WA Health is estimated to provide:
 - 12.1.1. 783,000 inpatient episodes of care;
 - 12.1.2. 1,075,000 episodes of care in emergency departments; and
 - 12.1.3. 2,815,000 service events in outpatient and community clinics; and
 - 12.2. \$228.7 million in additional investment in non-hospital services, including growth in cost and demand and ongoing support for critical community services.
13. Targeted local solutions are being implemented to support further increases of our medical workforce. In addition, early implementation of the Aboriginal Health Practitioner profession in WA Health will further enable culturally safe and accessible clinical services to be provided, enhancing the health outcomes of Aboriginal people in the community.
14. Further workforce investment includes \$14.1 million for the specialist team of doctors and nurses dedicated to providing neonatal intensive care during transport as part of the Newborn Emergency Transport Service. This critical investment reflects increasing demand and across the world's largest and most complex retrieval area, providing support to metropolitan, regional and remote centres.

Infrastructure

15. There are over 800 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. It is important that these sites have the appropriate facilities that are fit-for-purpose, compliant with the safety and quality standards, and equipped with the appropriate medical equipment and ICT systems to support high quality and safe patient care. In addition to a range of infrastructure works under the Government Priorities and Election Commitments section below, the Government is investing:
 - 15.1. \$44 million towards the replacement of essential medical and imaging equipment;
 - 15.2. \$7.6 million towards fit-out works for the biplanar unit suites at Sir Charles Gairdner Hospital, used for the diagnosis and treatment of neurological disorders such as stroke and brain aneurysms;
 - 15.3. \$6 million towards addressing some of the most critical ligature risks across the system, increasing safety for mental health patients at risk of self-harm;
 - 15.4. \$4.3 million to undertake planning and address urgent compliance priorities for sterilisation processes in line with new Australian standards;
 - 15.5. \$23.7 million to replace cladding across several hospital buildings; and
 - 15.6. \$5 million to address the most urgent staff accommodation, refurbishment and replacement priorities to support the medical and nursing workforce required in regional and rural areas, while a whole-of-government solution for regional housing is being considered.
16. WA Health also continues to progress a broad range of infrastructure projects, with more than 100 active projects underway including:
 - 16.1. the \$1.8 billion establishment of a new Women and Babies Hospital, of which \$10.2 million has been allocated for the completion of a combined business case/project definition plan and the commencement of enabling works and schematic design. A site north of Sir Charles Gairdner Hospital's G block has been selected for the new world-class hospital;

¹ The price determined for 2022-23 activity in hospital services is \$6,411 per weighted activity unit, set using Government-endorsed cost parameters.

- 16.2. the \$256.7 million redevelopment of Joondalup Health Campus. This project is in delivery phase with the major construction contract executed and works on the emergency department and car park expansion underway;
- 16.3. the \$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, with development of a project definition plan currently underway;
- 16.4. the \$152 million redevelopment and expansion of the Peel Health Campus is currently underway. This project is part of the election commitment to return privatised services into public hands; and
- 16.5. the \$122.7 million redevelopment of the existing Geraldton Health Campus site, which includes an additional investment of \$49.4 million through this Budget to meet rising cost pressures in the construction market. This redevelopment will address increasing activity and demand in the Geraldton region through a combination of a new build and refurbishment of existing infrastructure. Forward works as part of Stage 1 have been completed.
17. WA Health is experiencing significant cost escalation associated with the current building and construction market environment, with an additional \$17 million committed through this Budget to address these immediate cost pressures.

Reform and Innovation of the Health System

18. The Government is continuing its support for ongoing reform of the Western Australian health system as set out in the Sustainable Health Review - the blueprint to address long-term clinical service delivery and financial sustainability across eight enduring strategies.
19. In line with the WA Health Digital Strategy, investment is progressing in contemporary technologies to transform health services as part of the DCF, including:
- 19.1. \$294.4 million for the Human Resource Management Information System, to provide a single cloud-based system which will better support the Western Australian health system workforce and the delivery of patient care;
- 19.2. \$38.1 million to continue implementation of Electronic Medical Records, which is the keystone to modernising health care and promoting clinical safety by providing a single, immediately accessible digital medical record across all sites; and
- 19.3. \$18.2 million to ensure agile and responsive management of system pressures through development of real-time data solutions that will monitor and inform management of demand and patient flow across all Western Australian health system sites.
20. The Government continues to prioritise support for research and fostering the scientific and medical capabilities of Western Australia through the Future Health Research and Innovation Fund, and ongoing assistance for research institutes.
21. The table below outlines WA Health budgeted expenditure on health and medical research across the forward estimates period:

	2022-23 Budget Estimate \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Future Health Research and Innovation	36,405	29,863	25,873	28,000
Other Medical Research Budgeted Expenditure ^(a)	18,245	18,593	18,961	19,108
Total ^(b)	54,650	48,456	44,834	47,108

(a) This includes expenditure related to research institute support, research grants and governance and other research related funding.

(b) These are the current budgeted figures for health and medical research and are only a point-in-time estimate that is based on the best available data at the time.

Government Priorities and Election Commitments

22. The Government is making significant investments in the Western Australian health system, in line with its election commitments and priorities.
23. WA Health is committed to building services that are culturally appropriate, meet the needs of Aboriginal people and deliver positive health outcomes for the community. Implementation of the Aboriginal Midwifery Group Practice and Strong Links program at King Edward Memorial Hospital will offer the opportunity for Aboriginal women to receive culturally appropriate tertiary maternity care.
24. There are unique challenges in delivering health services to regional Western Australia, including the vast and remote geographical area, low population density, and limited infrastructure. The Government continues to prioritise investment to meet these challenges and address inequity of health outcomes and health care access. New commitments include:
- 24.1. expansion of medical services, with \$13 million to construct new facilities for the Albany General Dental Clinic and \$10 million to expand medical services in the areas of paediatrics, cancer, haematology, stroke and neurology in the Pilbara region;
- 24.2. improving accessibility to emergency health care with \$30.1 million to support additional paid paramedics servicing country areas, as part of key reforms under the Country Ambulance Strategy; and
- 24.3. funding for planning and designing of the new Renal Dialysis centre in Halls Creek.
25. WA Health continues to prioritise the implementation of the Voluntary Assisted Dying initiative with support for ongoing funding to meet demand for the service.
26. The table below outlines budgeted expenditure on palliative care across the forward estimates period:

	2022-23 Budget Estimate \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Hospital-based Palliative Care ^(a)	51,697	53,807	56,286	58,852
Community-based Palliative Care ^{(b)(c)(d)}	59,161	58,120	56,075	56,986
Total	110,858	111,927	112,361	115,838

- (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 Community-based Palliative Care 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 2.5% in 2023-24 and 1.5% in 2024-25.
- (d) Capital expenditure relating to palliative care services is excluded.

27. In partnership with the Perth Children's Hospital Foundation, the Government and the Commonwealth are supporting the establishment of a new Children's Hospice, which will provide holistic and compassionate care for children with life-limiting conditions from the time of diagnosis, including end-of-life support and bereavement care.
28. Mental health is an important priority for Government, as demonstrated through the establishment of the Graylands Reconfiguration and Forensic Taskforce and a \$10 million funding commitment through this Budget to inform the planning and investment decisions regarding the Graylands Hospital site, forensics services and the nearby Selby Older Adult Mental Health Service.
29. The Government recognises the importance of investing in Western Australia's future through the delivery of well-planned liveable communities that are accessible to medical services. It is investing \$5.9 million for forward works as part of the election commitment for the Byford Health Hub, which is an integrated health hub in the growing Serpentine Jarrahdale community.

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: Supporting our local and regional communities to thrive.	Public hospital-based services that enable effective treatment and restorative health care for Western Australians.	1. Public Hospital Admitted Services 2. Public Hospital Emergency Services 3. Public Hospital Non-Admitted Services 4. Mental Health Services
	Prevention, health promotion and aged and continuing care services that help Western Australians to live healthy and safe lives.	5. Aged and Continuing Care Services 6. Public and Community Health Services 7. Pathology Services 8. Community Dental Health Services 9. Small Rural Hospital Services
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	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	2020-21 Actual \$'000	2021-22 Budget ^(a) \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Public Hospital Admitted Services	4,488,999	4,661,610	4,845,025	5,078,072	5,112,146	5,331,748	5,558,517
2. Public Hospital Emergency Services	874,424	939,571	973,814	1,004,160	1,013,081	1,056,571	1,101,482
3. Public Hospital Non-Admitted Services.....	1,005,090	973,981	1,041,953	1,053,208	1,053,285	1,098,425	1,144,973
4. Mental Health Services.....	804,109	891,911	900,743	998,663	1,004,045	1,043,466	1,088,492
5. Aged and Continuing Care Services	356,852	380,489	397,683	372,953	353,223	349,176	358,602
6. Public and Community Health Services	1,339,357	1,298,728	1,952,024	1,380,979	1,043,978	1,076,304	1,112,407
7. Pathology Services.....	364,823	353,663	424,002	394,705	372,657	382,187	386,219
8. Community Dental Health Services	111,452	115,026	116,277	118,360	112,062	116,494	120,113
9. Small Rural Hospital Services.....	266,940	266,263	266,248	265,001	273,490	283,289	294,336
10. Health System Management - Policy and Corporate Services.....	287,874	208,546	271,579	211,461	185,538	176,717	174,664
11. Health Support Services.....	332,719	276,718	369,038	307,238	286,506	284,975	274,810
Total Cost of Services	10,232,639	10,366,506	11,558,386	11,184,800	10,810,011	11,199,352	11,614,615

(a) The 2021-22 Budget has been recast to reflect an updated methodology for the allocation of financial products.

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: Public hospital-based services that enable effective treatment and restorative health care for Western Australians:					
Percentage of elective wait list patients waiting over boundary for reportable procedures: ^{(b)(c)}					1
Category 1 over 30 days	12.4%	nil	16%	nil	
Category 2 over 90 days	17.7%	nil	23%	nil	
Category 3 over 365 days	6.9%	nil	8.1%	nil	
Survival rates for sentinel conditions: ^{(c)(d)(e)(f)}					
Stroke					
0-49 years	94.8%	>=95.2%	97%	>=95.2%	
50-59 years	95.2%	>=94.9%	95.2%	>=95.3%	
60-69 years	94.5%	>=94.1%	95.4%	>=94.4%	
70-79 years	90.9%	>=92.3%	94.2%	>=92.5%	
80+	88.2%	>=86%	88.1%	>=87.1%	
Acute myocardial infarction					
0-49 years	98.5%	>=99.1%	99.6%	>=99%	
50-59 years	99.5%	>=98.8%	99%	>=98.9%	
60-69 years	98.4%	>=98.1%	98.9%	>=98.1%	
70-79 years	97.5%	>=96.8%	95.6%	>=97%	
80+	94.6%	>=92.1%	91.9%	>=92.2%	
Fractured neck of femur					
70-79 years	99.1%	>=98.9%	97.3%	>=99%	
80+	98%	>=96.9%	96.7%	>=97.4%	
Percentage of live-born term infants with an Apgar score of less than 7 at five minutes post-delivery ^{(c)(d)(f)}	1.36%	<=1.8%	1.6%	<=1.9%	
Readmissions to acute specialised mental health inpatient services within 28 days of discharge ^{(b)(c)(d)(g)}	22.3%	<=12%	19.3%	<=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	89.2%	>=95%	87.1%	>=95%	
Non-Aboriginal	94.9%	>=95%	94.5%	>=95%	
2 years					
Aboriginal	87.1%	>=95%	86.1%	>=95%	
Non-Aboriginal	92.2%	>=95%	92.2%	>=95%	
5 years					
Aboriginal	96%	>=95%	95.1%	>=95%	
Non-Aboriginal	94%	>=95%	93.7%	>=95%	
Percentage of eligible school children who are enrolled in the School Dental Service program	77%	>=78%	77%	>=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 ⁽ⁱ⁾	88.9%	>=66%	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 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 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) Reported by Health Support Services.

Explanation of Significant Movements

(Notes)

1. The State-wide COVID-19 Response has included several periods of reduced elective activity in public hospitals, the most recent of which commenced in March 2022. These activity reductions have had significant impacts on performance against this indicator.

Services and Key Efficiency Indicators

1. Public Hospital Admitted Services

The provision of health care 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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(a)	4,488,999	4,661,610	4,845,025	5,078,072	
Less Income	1,948,956	2,045,801	2,063,898	2,090,661	
Net Cost of Service	2,540,043	2,615,809	2,781,127	2,987,411	
Employees (Full-Time Equivalents)	18,558	19,442	19,995	20,405	
Efficiency Indicators					
Average admitted cost per weighted activity unit	\$6,789	\$6,907	\$7,229	\$7,314	

(a) The 2021-22 Budget has been recast to reflect an updated methodology for the allocation of financial products.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(a)	874,424	939,571	973,814	1,004,160	
Less Income	357,869	441,142	451,150	455,278	
Net Cost of Service	516,555	498,429	522,664	548,882	
Employees (Full-Time Equivalents)	2,774	2,951	3,064	3,147	
Efficiency Indicators					
Average emergency department cost per weighted activity unit	\$6,543	\$6,847	\$7,108	\$7,074	

(a) The 2021-22 Budget has been recast to reflect an updated methodology for the allocation of financial products.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(a)	1,005,090	973,981	1,041,953	1,053,208	1
Less Income	483,694	518,014	536,133	538,729	
Net Cost of Service	521,396	455,967	505,820	514,479	
Employees (Full-Time Equivalents)	3,802	3,965	4,128	4,153	
Efficiency Indicators					
Average non-admitted cost per weighted activity unit	\$6,980	\$6,864	\$7,148	\$6,982	2

(a) The 2021-22 Budget has been recast to reflect an updated methodology for the allocation of financial products.

Explanation of Significant Movements

(Notes)

1. The low growth (1.1%) in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is primarily due to partial year funding allocations for the COVID-19 Response in 2022-23. Adjusting for COVID-19 Response funding, year-on-year growth would be 3.4%.
2. The decrease in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is primarily due to partial year funding allocations for the COVID-19 Response in 2022-23. Adjusting for COVID-19 Response funding, year-on-year growth would be 0.3%.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service ^(a)	\$'000 804,109	\$'000 891,911	\$'000 900,743	\$'000 998,663	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	804,109	891,911	900,743	998,663	
Employees (Full-Time Equivalents)	4,432	4,764	4,803	4,897	
Efficiency Indicators					
Average cost per bed-day in specialised mental health inpatient services.....	\$1,602	\$1,608	\$1,665	\$1,693	
Average cost per treatment day of non-admitted care provided by mental health services	\$476	\$495	\$511	\$534	

(a) The 2021-22 Budget has been recast to reflect an updated methodology for the allocation of financial products.

Explanation of Significant Movements

(Notes)

1. The increase in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is due to significant additional investment in non-admitted mental health hospital services through the 2021-22 Budget and 2022-23 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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^{(a)(b)}	356,852	380,489	397,683	372,953	1
Less Income	128,654	131,928	132,793	100,698	1
Net Cost of Service	228,198	248,561	264,890	272,255	
Employees (Full-Time Equivalents)	1,070	1,098	1,138	1,152	
Efficiency Indicators					
Average cost of a transition care day provided by contracted non-government organisations/service providers	\$322	\$318	\$335	\$334	
Average cost per bed-day for specified residential care facilities, flexible care (hostels) and nursing home type residents	\$469	\$409	\$410	\$371	2
Average cost per bed-day for Western Australian Quadriplegic Centre specialist accommodation	\$1,202	\$1,067	\$1,062	\$1,142	
Average cost per home-based hospital day of care	\$293	\$301	\$300	\$308	
Average cost per home-based occasion of service	\$137	\$145	\$139	\$143	
Average cost per client receiving contracted palliative care services	\$7,914	\$8,487	\$8,731	\$8,942	
Average cost per day of care for non-acute admitted continuing care	\$805	\$799	\$788	\$775	
Average cost to support patients who suffer specific chronic illness and other clients who require continuing care ^(b)	\$18	\$19	\$19	\$19	

(a) The 2021-22 Budget has been recast to reflect an updated methodology for the allocation of financial products.

(b) The 2021-22 Budget has been recast to reflect an updated allocation for contracted costs associated with remote and rural health services.

Explanation of Significant Movements

(Notes)

1. The decrease in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is primarily due to the timing of funding allocations for Commonwealth programs.
2. The decrease in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is primarily due to the timing of funding allocations for the Commonwealth Multi-Purpose Services Program.

6. Public and Community Health Services

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

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^{(a)(b)(c)}	1,339,357	1,298,728	1,952,024	1,380,979	1
Less Income	189,273	198,370	619,977	150,499	1
Net Cost of Service	1,150,084	1,100,358	1,332,047	1,230,480	
Employees (Full-Time Equivalents)	3,725	3,719	4,728	4,238	
Efficiency Indicators					
Average cost per person of delivering population health programs by population health units ^{(b)(c)}	\$134	\$137	\$145	\$114	2
Cost per person of providing preventative interventions, health promotion and health protection activities that reduce the incidence of disease or injury ^(c)	\$150	\$136	\$368	\$174	1
Average cost per breast screening	\$151	\$144	\$150	\$143	
Cost per trip for road-based ambulance services, based on the total accrued costs of these services for the total number of trips	\$523	\$523	\$542	\$553	
Cost per trip of patient emergency air-based transport, based on the total accrued costs of these services for the total number of trips	\$7,413	\$7,384	\$8,271	\$7,798	3
Average cost per trip of Patient Assisted Travel Scheme	\$516	\$505	\$533	\$528	

(a) The 2021-22 Budget has been recast to reflect an updated methodology for the allocation of financial products.

(b) The 2021-22 Budget has been recast to reflect an updated allocation for contracted costs associated with remote and rural health services.

(c) The 2021-22 Budget has been recast to reflect an updated allocation of COVID-19 funding.

Explanation of Significant Movements

(Notes)

1. The increase in the 2021-22 Estimated Actual compared to the 2021-22 Budget is primarily due to additional funding for the COVID-19 Response following publication of the 2021-22 Budget. The decrease in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is primarily due to partial year funding allocations for the COVID-19 Response in 2022-23.
2. The decrease in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is primarily due to partial year funding allocations for the COVID-19 Response in 2022-23.
4. The increase in the 2021-22 Estimated Actual compared to the 2021-22 Budget is the result of additional funding allocations for the Royal Flying Doctor Service through the 2022-23 Budget. The decrease in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is the result of a reduction in asset replacement costs for the Royal Flying Doctor Service from 2021-22 to 2022-23.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(a)	364,823	353,663	424,002	394,705	1
Less Income	62,149	62,094	99,814	75,734	1
Net Cost of Service	302,674	291,569	324,188	318,971	
Employees (Full-Time Equivalents)	1,857	1,866	2,000	1,938	
Efficiency Indicators					
Average cost of pathology services per test	\$27	\$25	\$28	\$25	1

(a) The 2021-22 Budget has been recast to reflect an updated methodology for the allocation of financial products.

Explanation of Significant Movements

(Notes)

1. The increase in the 2021-22 Estimated Actual compared to the 2021-22 Budget is primarily due to additional funding for the COVID-19 Response following publication of the 2021-22 Budget. The decrease in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is primarily due to partial year funding allocations for the COVID-19 Response in 2022-23.

8. Community Dental Health Services

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

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(a)	111,452	115,026	116,277	118,360	
Less Income	22,502	22,588	22,615	22,684	
Net Cost of Service	88,950	92,438	93,662	95,676	
Employees (Full-Time Equivalents)	727	737	737	742	
Efficiency Indicators					
Average cost per patient visit of WA Health provided dental health programs for:					
School children	\$225	\$235	\$247	\$249	
Socio-economically disadvantaged adults	\$296	\$321	\$318	\$316	

(a) The 2021-22 Budget has been recast to reflect an updated methodology for the allocation of financial products.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(a)	266,940	266,263	266,248	265,001	1
Less Income	117,770	105,023	129,674	108,736	2
Net Cost of Service	149,170	161,240	136,574	156,265	
Employees (Full-Time Equivalents)	1,236	1,249	1,305	1,322	
Efficiency Indicators					
Average cost per rural and remote population (selected small rural hospitals)	\$447	\$469	\$476	\$465	

(a) The 2021-22 Budget has been recast to reflect an updated methodology for the allocation of financial products.

Explanation of Significant Movements

(Notes)

1. The decrease from the 2021-22 Estimated Actual to the 2022-23 Budget Target for Small Rural Hospital Services is impacted by changes to Royalties for Regions and other Commonwealth funding, as well as partial year funding for the COVID-19 Response.
2. The increase in the 2021-22 Estimated Actual compared to the 2021-22 Budget and the decrease in the 2022-23 Budget Target compared to the 2021-22 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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^{(a)(b)}	287,874	208,546	271,579	211,461	1
Less Income	179,441	70,253	216,887	119,878	1
Net Cost of Service	108,433	138,293	54,692	91,583	
Employees (Full-Time Equivalents)	972	896	959	1,004	
Efficiency Indicators					
Average cost of public health regulatory services per head of population	\$5	\$6	\$7	\$7	
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 ^(b)	\$6,850	\$4,955	\$6,048	\$4,632	1

(a) The 2021-22 Budget has been recast to reflect an updated methodology for the allocation of financial products.

(b) The 2021-22 Budget has been recast to reflect an updated allocation of COVID-19 funding.

Explanation of Significant Movements

(Notes)

1. The increase in the 2021-22 Estimated Actual compared to the 2021-22 Budget is primarily due to additional funding for the COVID-19 Response following publication of the 2021-22 Budget. The decrease in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is primarily due to reduced funding allocations for the COVID-19 Response in 2022-23.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(a)	332,719	276,718	369,038	307,238	1
Less Income	2,324	12,323	23,809	5,503	1
Net Cost of Service	330,395	264,395	345,229	301,735	
Employees (Full-Time Equivalents)	1,127	1,136	1,214	1,258	
Efficiency Indicators					
Average cost of accounts payable services per transaction	\$6	\$6	\$6	\$6	
Average cost of payroll and support services to Health Support Services' clients	\$979	\$913	\$960	\$1,145	2
Average cost of supply services by purchasing transaction	\$51	\$39	\$78	\$46	1
Average cost of providing ICT services to Health Support Services' clients	\$5,160	\$4,313	\$5,441	\$4,421	1

(a) The 2021-22 Budget has been recast to reflect an updated methodology for the allocation of financial products.

Explanation of Significant Movements

(Notes)

1. The increase in the 2021-22 Estimated Actual compared to the 2021-22 Budget is primarily due to additional funding for the COVID-19 Response following publication of the 2021-22 Budget. The decrease in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is primarily due to partial year funding allocations for the COVID-19 Response in 2022-23.
2. The increase in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is primarily due to additional funding for the Human Resources Management Information System in 2022-23.

Asset Investment Program

1. To ensure that Western Australians have access to safe and quality health care delivered in world-class health facilities, approximately \$1.6 billion has been committed across the forward estimates period towards WA Health's Asset Investment Program. 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 the redevelopment of metropolitan and country hospitals which includes increasing bed capacity, new medical equipment and ICT.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
COVID-19 Response							
Equipment							
COVID-19 Vaccination System and Equipment	24,531	22,380	15,207	2,151	-	-	-
Emergency Capital Works	9,914	6,744	6,252	3,170	-	-	-
Warehouse for COVID-19 Related Stockpile.....	2,116	706	352	1,410	-	-	-
Hospitals, Health Centres and Community Facilities							
COVID-19 East Metropolitan Health Service 50 Beds.....	1,600	900	900	700	-	-	-
COVID-19 Royal Perth Hospital 28 Intensive Care Unit (ICU) Beds	800	712	712	88	-	-	-
COVID-19 South Metropolitan Health Service 24 Beds.....	13,150	6,250	6,250	6,900	-	-	-
Modulars - 4 x 30-Bed Ward Units	152,000	97,000	97,000	55,000	-	-	-
Other Works in Progress							
Equipment							
Albany Radiation Oncology	13,125	9,367	7,500	3,758	-	-	-
Medical Equipment and Imaging Replacement Program	592,535	519,950	45,131	35,585	37,000	-	-
Replacement of Biplanar Digital Angiography Units	3,800	350	350	3,450	-	-	-
State-wide 24/7 Telestroke Service	2,450	450	450	1,000	1,000	-	-
Hospitals, Health Centres and Community Facilities							
Bentley Health Service							
Redevelopment	7,253	6,765	2,119	488	-	-	-
Secure Extended Care Unit	24,112	50	50	9,302	6,900	7,860	-
Remediation of Bentley Hospital Immediate Ligature Point Risks.....	3,848	450	450	1,000	2,398	-	-
Busselton Health Campus	114,791	113,041	60	1,250	500	-	-
Carnarvon Aged and Palliative Care Facility	17,413	15,977	7,900	1,436	-	-	-
Child and Adolescent Health Service Community Health Hub - Murdoch.....							
2,660	400	400	1,300	960	-	-	-
Country Staff Accommodation Stage 4	6,446	6,165	-	281	-	-	-
East Metropolitan Health Service Fire Safety Upgrades....	6,999	3,752	2,238	2,676	571	-	-
Election Commitments							
Bunbury Hospital Redevelopment.....	200,100	14,447	10,500	14,514	30,000	50,000	59,763
Collie Hospital Upgrade	14,740	6,752	5,740	7,230	758	-	-
Culturally Appropriate Housing Facility	1,158	812	812	346	-	-	-
Fremantle Mental Health Beds	42,882	4,448	4,285	26,752	11,682	-	-
Geraldton Health Campus Redevelopment	122,664	13,896	1,541	27,859	31,536	19,765	29,608
Geraldton Hospital Co-location	2,000	500	500	1,500	-	-	-
Joondalup Health Campus Development Stage 2	254,503	90,165	61,020	64,258	58,984	41,096	-
Kalgoorlie Health Campus Magnetic Resonance Imaging Suite.....	6,126	4,369	555	1,757	-	-	-
Meekatharra Hospital.....	48,987	200	200	860	3,940	10,670	33,317
Mental Health Emergency Centre							
Armadale	15,766	150	150	4,170	8,680	2,766	-
Rockingham.....	12,037	500	500	3,716	6,150	1,671	-
Royal Perth Hospital							
Aseptic Unit.....	7,276	1,658	1,529	5,618	-	-	-
Innovation Hub - Synapse	10,620	285	137	2,709	7,626	-	-
Intensive Care Unit	27,985	26,790	21,132	1,195	-	-	-
Mental Health Observation Area.....	12,550	11,350	7,466	1,200	-	-	-
Fiona Stanley Hospital							
Critical Works	5,337	2,291	2,291	3,046	-	-	-
ICT Capital Replacement.....	38,616	37,270	2,393	1,346	-	-	-
Kalamunda Hospital - Palliative Care Services	9,500	3,389	2,978	6,111	-	-	-
Karratha Health Campus Development.....	158,291	157,116	125	1,175	-	-	-
King Edward Memorial Hospital Critical Infrastructure.....	34,023	7,552	5,396	10,054	13,811	2,606	-
Laverton Hospital	23,035	144	6	2,205	17,195	3,491	-
Minor Building Works	175,596	153,499	5,552	12,632	5,775	3,690	-
New Women and Babies Hospital.....	10,222	1,827	1,827	8,395	-	-	-
Newman Health Service Redevelopment.....	61,601	42,937	29,026	13,664	5,000	-	-
PathWest State Mortuary	8,422	3,500	3,494	3,922	1,000	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Peel Health Campus							
Development Stage 1	2,980	2,404	741	576	-	-	-
Expansion of Emergency Department at Peel Health Campus	4,481	4,062	473	419	-	-	-
Redevelopment	152,006	500	500	6,517	34,435	68,870	31,684
Perth Children's Hospital							
State Rectified Defects and Design Changes	7,891	782	782	7,109	-	-	-
Theatre Shell Fit-out	2,600	100	100	2,500	-	-	-
Primary Health Centres Demonstration Program	31,612	23,315	2,856	7,789	508	-	-
Reconfiguring the Western Australian Spinal Cord Injury Service	574	174	1	200	200	-	-
Remote Indigenous Health	23,775	22,456	500	1,319	-	-	-
Renal Dialysis and Support Services	43,702	33,806	760	8,300	1,596	-	-
Rockingham Hospital Cladding	5,022	3,522	2,194	1,500	-	-	-
Royal Perth Hospital - Fire Risk	9,622	4,090	1,202	2,575	2,265	692	-
Sarich Neuroscience Research Institute Centre	35,265	34,854	462	411	-	-	-
Sir Charles Gairdner Hospital							
24 Hospital Beds	18,500	8,400	8,400	10,100	-	-	-
Cardiac Catheter Laboratory and Interventional Radiology Rooms Upgrade	8,851	7,835	4,975	1,016	-	-	-
Emergency Department Upgrade and Behavioural Assessment Urgent Care Centre	21,014	1,685	700	3,000	12,000	4,329	-
GMP Laboratories and Cyclotron	31,769	3,664	3,178	18,600	9,505	-	-
Image Guided Theatre	12,100	500	500	5,000	6,000	600	-
Special Needs Dental Clinic Relocation	3,270	350	350	2,920	-	-	-
St John of God Midland							
Cladding	1,838	1,693	1,538	145	-	-	-
Mental Health Emergency Centre	6,021	956	261	4,499	566	-	-
Tom Price Hospital Redevelopment	32,822	612	491	9,610	22,600	-	-
WA Country Health Service Expansion of Command Centre	10,199	565	562	5,397	4,237	-	-
Urgent Mental Health Works at Regional Hospitals	1,700	1,000	1,000	700	-	-	-
Information and Communication Equipment and Infrastructure							
Continued Roll-out of the Patient Administration System...	8,003	6,930	370	1,073	-	-	-
Electronic Medical Record - Digital Medical Records ^(a)	40,445	3,882	3,882	29,936	6,627	-	-
East Metropolitan Health Service							
Health in a Virtual Environment	18,021	7,041	564	2,158	1,869	1,887	5,066
Wi-Fi Roll-out	9,952	6,102	1,680	3,850	-	-	-
Human Resource Management Information System ^(a)	231,488	24,569	24,227	103,843	66,308	36,768	-
Replacement of Medical Imaging System Picture Archiving and Communication System - Radiology Information System	39,196	24,966	9,464	14,230	-	-	-
Replacement of PathWest's Laboratory Information Systems	39,047	37,847	1,544	1,200	-	-	-
WA Country Health Service Picture Archiving and Communication System Regional Resource Centre	6,256	4,340	149	1,916	-	-	-
COMPLETED WORKS							
COVID-19 Response							
Equipment - COVID-19 Medical Equipment	46,741	46,741	1,831	-	-	-	-
Hospitals, Health Centres and Community Facilities							
COVID-19 Perth Children's Hospital 2 ICU Beds	1,000	1,000	1,000	-	-	-	-
Other Completed Works							
Equipment							
Fiona Stanley Hospital - Transition Project Capital							
Purchases	840	840	840	-	-	-	-
Newborn Bloodspot Screening Program	773	773	773	-	-	-	-
Replacement of MRx Defibrillators	1,271	1,271	495	-	-	-	-
Stop the Violence	3,627	3,627	881	-	-	-	-
Tympanometers	1,593	1,593	1,593	-	-	-	-
Hospitals, Health Centres and Community Facilities							
Auspman	5,687	5,687	1,205	-	-	-	-
Automated Controlled Substance Storage	800	800	782	-	-	-	-
Bunbury, Narrogin and Collie Hospitals - Pathology Laboratories Redevelopment	6,631	6,631	39	-	-	-	-
Carnarvon Hospital Redevelopment	24,028	24,028	50	-	-	-	-
Country Staff Accommodation Stage 3	27,288	27,288	51	-	-	-	-
Derby Community Health Service	3,672	3,672	3,087	-	-	-	-
District Hospital Investment Program	158,413	158,413	1,012	-	-	-	-
East Kimberley Development Package	10	10	10	-	-	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Election Commitments							
Fiona Stanley Hospital Birthing Centre	1,422	1,422	182	-	-	-	-
Osborne Park Hospital	20,997	20,997	1,189	-	-	-	-
Royal Perth Hospital Medihotel	1,549	1,549	158	-	-	-	-
Esperance Health Campus Redevelopment	31,511	31,511	95	-	-	-	-
Fremantle Hospital							
F-Block Upgrade	59	59	59	-	-	-	-
Optimisation of Beds at Fremantle Hospital	4,523	4,523	4,523	-	-	-	-
Reconfiguration Stage 1	133	133	133	-	-	-	-
Theatre Upgrade	8,609	8,609	7,522	-	-	-	-
Harvey Health Campus Redevelopment	12,263	12,263	458	-	-	-	-
Hedland Regional Resource Centre Stage 2	136,224	136,224	345	-	-	-	-
Kalgoorlie Regional Resource Centre Redevelopment							
Stage 1	56,934	56,934	212	-	-	-	-
Meet and Greet	114	114	114	-	-	-	-
Mental Health Transition Unit	527	527	527	-	-	-	-
Nickol Bay Hospital Demolition	6,621	6,621	10	-	-	-	-
North Metropolitan Health Service - Critical							
Infrastructure Project	1,701	1,701	784	-	-	-	-
Onslow Hospital							
32,391	32,391	32,391	44	-	-	-	-
PathWest - Laboratory Equipment and Asset							
Replacement/Maintenance	2,844	2,844	616	-	-	-	-
Royal Perth Hospital							
Helipad	9,711	9,711	1,964	-	-	-	-
Redevelopment Stage 1	15,673	15,673	551	-	-	-	-
Cladding	460	460	82	-	-	-	-
Settlement Costs for Southern Inland Health Initiative							
Northam Hospital Redevelopment	1,700	1,700	1,700	-	-	-	-
Sir Charles Gairdner Hospital Redevelopment of the							
Watling Walk Retail Precinct	1,480	1,480	1,407	-	-	-	-
Small Hospital and Nursing Post Refurbishment							
Program	83,160	83,160	203	-	-	-	-
Strengthening Cancer Services							
Geraldton Cancer Centre	3,733	3,733	2	-	-	-	-
Regional Cancer Patient Accommodation	4,086	4,086	42	-	-	-	-
Information and Communication Equipment and							
Infrastructure							
Fiona Stanley Hospital							
Da Vinci System	4,929	4,929	78	-	-	-	-
Facilities Management Services Contract Asset							
Solution	11,159	11,159	966	-	-	-	-
ICT							
Intensive Care Clinical Information Systems	3,999	3,999	290	-	-	-	-
Commissioning	29,419	29,419	731	-	-	-	-
Pharmacy Automation	7,472	7,472	205	-	-	-	-
HealthNext							
51,127	51,127	51,127	7,106	-	-	-	-
Infection Prevention and Control System	2,216	2,216	370	-	-	-	-
Picture Archiving and Communication System							
Regional Information System - AGFA Remediation	6,584	6,584	247	-	-	-	-
Psychiatric Services Online Information System							
3,795	3,795	3,795	762	-	-	-	-
Replacement of the Monitoring of Drugs and							
Dependence System	1,612	1,612	55	-	-	-	-
NEW WORKS							
Equipment - Election Commitments							
Country Ambulance Initiatives	1,606	-	-	1,606	-	-	-
Newman Renal Dialysis Service	1,300	-	-	-	1,300	-	-
Hospitals, Health Centres and Community Facilities							
Australian Standard 4187 Reprocessing of Reusable							
Medical Devices	4,268	-	-	4,268	-	-	-
Children's Hospice WA							
3,839	3,839	-	-	1,838	2,001	-	-
Cladding							
Fiona Stanley Hospital	3,780	-	-	945	2,835	-	-
QEII Medical Centre	19,759	-	-	5,264	13,091	1,404	-
State-wide	111	-	-	111	-	-	-
Critical Staff Accommodation Upgrade Program							
5,000	5,000	-	-	5,000	-	-	-
Dongara Aged Care							
3,300	3,300	-	-	2,500	800	-	-
East Metropolitan Health Service Anti-Ligature							
Remediation Program	5,000	-	-	2,500	2,500	-	-
Election Commitments							
Albany General Dental Clinic	10,490	-	-	2,221	8,269	-	-
Byford Health Hub	5,892	-	-	3,320	2,572	-	-
Renal Dialysis Centre in Halls Creek	920	-	-	920	-	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Geraldton Radiation Oncology	9,000	-	-	2,700	6,300	-	-
Paediatric Eating Disorders Unit at Perth Children's Hospital	200	-	-	200	-	-	-
Refurbishment of TT Block at QEII Medical Centre	697	-	-	697	-	-	-
Refurbishment works for Biplanar Units at Sir Charles Gairdner Hospital	7,634	-	-	4,694	2,940	-	-
Sir Charles Gairdner Hospital ICU	16,678	-	-	3,188	10,181	3,309	-
South Metropolitan Health Service Water Saving Initiative	356	-	-	-	356	-	-
Voluntary Assisted Dying	95	-	-	95	-	-	-
Information and Communication Equipment and Infrastructure - Virtual Emergency Medicine (VEM)	200	-	-	200	-	-	-
Total Cost of Asset Investment Program	4,106,838	2,513,369	484,263	657,854	473,327	261,474	159,438
FUNDED BY							
Capital Appropriation			274,430	273,593	220,897	82,818	29,608
Commonwealth Grants			15,761	18,200	10,600	-	-
Drawdowns from Royalties for Regions Fund			70,067	81,558	47,111	10,670	33,317
Funding Included in Department of Treasury Administered Item			84,905	73,829	58,870	131,216	91,447
Funding Included in Department of Treasury - Digital Capability Fund			20,082	99,667	48,537	23,532	-
Funding Included in Department of Treasury - Major State Infrastructure			1,827	8,395	-	-	-
Internal Funds and Balances			35,911	94,012	69,412	13,269	5,066
Other			(30,120)	-	-	(31)	-
Other Grants and Subsidies			11,400	8,600	17,900	-	-
Total Funding			484,263	657,854	473,327	261,474	159,438

(a) Part-funded from the DCF.

Financial Statements

Income Statement

Expenses

1. The Total Cost of Services increased by \$1,192 million (11.5%) between the 2021-22 Budget and the 2021-22 Estimated Actual, largely attributable to additional spending for COVID-19 Response measures, including vaccination and testing costs, as well as growth in core services.
2. The Total Cost of Services is projected to decrease by \$374 million (-3.2%) between the 2021-22 Estimated Actual and 2022-23 Budget Year, largely reflecting partial year funding for COVID-19 in 2022-23. Adjusted for COVID-19 expenditure provisions², the 2022-23 Budget Year is an increase of \$422 million (4.1%) from the 2021-22 Estimated Actual, largely attributable to additional expenditure on core services.

Income

3. The increase in Total Income between the 2021-22 Budget and the 2021-22 Estimated Actual of \$689 million (19.1%) is largely due to additional Commonwealth revenue related to COVID-19 Response initiatives.
4. The decrease in Total Income between the 2021-22 Estimated Actual and the 2022-23 Budget Year of \$628 million (-14.6%) is primarily due to a reduction in Commonwealth revenue related to COVID-19 Response initiatives, reflecting partial year funding for COVID-19 in 2022-23.

Statement of Financial Position

5. The estimated total net asset position (equity) increased by \$446 million (3.9%) from the 2021-22 Budget to the 2021-22 Estimated Actual. This is mainly attributed to higher than forecasted capital expenditure largely for modular beds and the Human Resource Management Information System, as well as inventory for ongoing stockpiling strategies for personal protective equipment and RATs.
6. The estimated total net asset position (equity) is expected to increase by \$350 million (2.9%) between the 2021-22 Estimated Actual and the 2022-23 Budget Year. Total Assets are projected to increase by \$320 million (2.3%), mainly attributable to the following health infrastructure projects currently in progress:
 - 6.1. Human Resource Management Information System (\$104 million);
 - 6.2. Joondalup Health Campus Development Stage 2 (\$64 million);
 - 6.3. Modularity - 4 x 30-bed ward units (\$55 million);
 - 6.4. Medical Equipment and Imaging Replacement Program (\$36 million);
 - 6.5. Election Commitment - Geraldton Health Campus Redevelopment (\$28 million);
 - 6.6. Electronic Medical Record - Digital Medical Records (\$30 million); and
 - 6.7. Election Commitment - Fremantle Mental Health Beds (\$27 million).

Statement of Cashflows

7. The increase of \$98 million between the 2021-22 Budget and 2021-22 Estimated Actual cash balances is mainly due to timing differences of capital and recurrent projects.

² Living with COVID-19 expenditure has not been included in the COVID-19 expenditure estimate.

INCOME STATEMENT ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	5,598,949	5,613,685	5,912,577	6,181,673	6,144,366	6,411,980	6,675,111
Grants and subsidies ^(c)	136,673	89,507	229,029	95,212	83,688	84,512	87,402
Supplies and services	917,927	956,615	1,331,179	1,237,308	905,520	915,719	941,573
Accommodation	100,694	74,408	82,190	70,216	74,523	79,466	80,040
Depreciation and amortisation	398,225	415,164	413,688	424,357	413,373	416,175	409,817
Direct patient support costs	1,130,669	1,149,989	1,257,305	1,205,284	1,221,003	1,239,117	1,287,054
Indirect patient support costs	347,926	236,939	265,623	261,362	256,592	270,479	282,110
Visiting medical practitioner costs	159,246	149,300	157,069	157,026	161,131	170,506	177,680
Private sector contract costs	908,027	1,126,779	1,278,864	1,004,235	1,013,328	1,050,758	1,097,228
Finance and interest costs	5,468	4,701	4,040	3,185	3,335	2,917	2,635
Other expenses	528,835	549,419	626,822	544,942	533,152	557,723	573,965
TOTAL COST OF SERVICES	10,232,639	10,366,506	11,558,386	11,184,800	10,810,011	11,199,352	11,614,615
Income							
Sale of goods and services	344,296	356,106	356,106	365,065	374,247	374,255	381,740
Grants and subsidies	423,463	341,051	1,001,605	244,606	183,709	137,190	125,966
National Health Reform Agreement	2,164,920	2,398,421	2,400,646	2,545,165	2,704,450	2,868,655	3,042,829
Other revenue	517,448	461,024	487,459	462,630	475,084	479,725	489,083
Resources received free of charge Commonwealth	42,505	50,934	50,934	50,934	50,934	50,934	50,934
Total Income	3,492,632	3,607,536	4,296,750	3,668,400	3,788,424	3,910,759	4,090,552
NET COST OF SERVICES	6,740,007	6,758,970	7,261,636	7,516,400	7,021,587	7,288,593	7,524,063
INCOME FROM GOVERNMENT							
Service appropriations	5,610,123	5,717,688	6,463,886	6,094,523	5,852,053	6,055,321	6,252,263
Resources received free of charge	2,339	6,888	6,888	6,888	6,888	6,888	6,888
Royalties for Regions Fund: Regional Community Services Fund	74,167	81,204	90,694	93,503	87,838	89,958	89,784
Regional Infrastructure and Headworks Fund	20,471	28,433	22,684	21,259	21,259	20,509	20,509
Other appropriations	150	11,985	11,551	22,961	14,599	11,802	11,802
Service Delivery Agreement	759,152	848,477	849,378	947,829	957,193	996,548	1,042,945
Other revenues	91,257	90,960	101,514	107,302	114,022	108,354	87,961
TOTAL INCOME FROM GOVERNMENT	6,557,659	6,785,635	7,546,595	7,294,265	7,053,852	7,289,380	7,512,152
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(182,348)	26,665	284,959	(222,135)	32,265	787	(11,911)

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 40,280, 44,071 and 44,256 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year ^(a) \$'000	2023-24 Outyear ^(a) \$'000	2024-25 Outyear ^(a) \$'000	2025-26 Outyear ^(a) \$'000
Aged and Continuing Care Service	1,959	4,906	1,161	1,241	1,091	1,102	1,139
Community Dental Health Services	411	890	244	261	229	231	239
Health Support Services	2,675	4,368	1,586	1,695	1,490	1,504	1,556
Health System Management - Policy and Corporate Services.....	90,634	8,466	95,940	58,035	51,010	51,514	53,276
Mental Health Services	49	44	29	31	28	28	29
Pathology Services	131	26	78	83	73	74	76
Public and Community Health Services.....	40,151	68,143	122,097	33,445	29,397	29,686	30,701
Public Hospital Admitted Services	276	724	5,436	175	154	155	161
Public Hospital Emergency Services	36	126	1,106	23	20	20	21
Public Hospital Non-Admitted Services	80	577	1,191	51	45	45	46
Small Rural Hospital Services	271	1,237	161	172	151	153	158
TOTAL	136,673	89,507	229,029	95,212	83,688	84,512	87,402

(a) The 2022-23 Budget Year and outyears have been projected on a similar proportion as the 2020-21 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)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	475,138	362,775	442,050	334,480	263,321	245,965	238,612
Restricted cash	455,891	450,949	444,627	433,588	435,947	437,443	424,343
Holding Account receivables	-	214	107	107	107	107	107
Receivables	287,627	303,205	287,627	287,627	287,627	287,627	287,627
Inventories	134,056	129,286	429,960	202,531	202,531	202,531	202,531
Other.....	59,343	28,256	59,343	59,343	59,343	59,343	59,343
Assets held for sale.....	-	109	-	-	-	-	-
Total current assets	1,412,055	1,274,794	1,663,714	1,317,676	1,248,876	1,233,016	1,212,563
NON-CURRENT ASSETS							
Holding Account receivables	4,380,868	4,793,791	4,792,422	5,214,695	5,625,986	6,040,269	6,448,194
Property, plant and equipment.....	7,322,040	7,264,292	7,442,233	7,719,744	7,855,245	7,751,111	7,550,959
Receivables	-	11,891	-	-	-	-	-
Intangibles	255,665	222,833	236,724	203,192	170,277	136,813	98,914
Restricted cash	95,564	70,520	95,564	95,564	95,564	95,564	117,041
Total non-current assets	12,054,137	12,363,327	12,566,943	13,233,195	13,747,072	14,023,757	14,215,108
TOTAL ASSETS	13,466,192	13,638,121	14,230,657	14,550,871	14,995,948	15,256,773	15,427,671
CURRENT LIABILITIES							
Employee provisions	1,133,382	1,025,248	1,133,382	1,133,382	1,133,382	1,133,382	1,133,382
Salaries and wages	147,267	116,492	147,267	147,267	147,267	147,267	168,744
Payables	546,127	580,478	546,127	546,127	546,127	546,127	546,127
Borrowings and leases	30,025	29,497	27,558	31,022	28,602	25,270	28,134
Other.....	108,663	74,241	104,793	100,923	97,053	93,183	89,313
Total current liabilities	1,965,464	1,825,956	1,959,127	1,958,721	1,952,431	1,945,229	1,965,700
NON-CURRENT LIABILITIES							
Employee provisions	276,763	273,624	276,763	276,763	276,763	276,763	276,763
Borrowings and leases	94,527	74,193	86,234	56,900	69,213	63,187	48,238
Other.....	12,025	14,096	12,025	12,025	12,025	12,025	12,025
Total non-current liabilities	383,315	361,913	375,022	345,688	358,001	351,975	337,026
TOTAL LIABILITIES.....	2,348,779	2,187,869	2,334,149	2,304,409	2,310,432	2,297,204	2,302,726
EQUITY							
Contributed equity	8,043,523	8,376,895	8,537,659	9,109,748	9,516,537	9,789,803	9,967,090
Accumulated surplus/(deficit).....	47,131	100,894	332,090	109,955	142,220	143,007	131,096
Reserves.....	3,026,759	2,972,463	3,026,759	3,026,759	3,026,759	3,026,759	3,026,759
Total equity	11,117,413	11,450,252	11,896,508	12,246,462	12,685,516	12,959,569	13,124,945
TOTAL LIABILITIES AND EQUITY	13,466,192	13,638,121	14,230,657	14,550,871	14,995,948	15,256,773	15,427,671

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	5,189,378	5,304,551	6,052,225	5,672,250	5,440,762	5,641,038	5,844,338
Capital appropriation	250,666	257,894	317,255	308,640	252,271	107,848	52,523
Administered equity contribution.....	22,610	26,960	84,905	73,829	58,870	131,216	91,447
Royalties for Regions Fund:							
Regional Community Services Fund	74,167	91,598	90,709	94,822	87,838	89,958	89,784
Regional Infrastructure and Headworks Fund	57,281	71,682	92,736	101,498	68,370	31,179	53,826
Service Delivery Agreement	759,152	848,477	849,378	947,829	957,193	996,548	1,042,945
Other.....	78,186	90,960	123,423	215,364	162,559	131,886	87,961
Administered appropriations	150	11,985	11,551	22,961	14,599	11,802	11,802
Net cash provided by Government	6,431,590	6,704,107	7,622,182	7,437,193	7,042,462	7,141,475	7,274,626
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(5,456,900)	(5,613,685)	(5,912,576)	(6,181,674)	(6,144,365)	(6,411,981)	(6,653,635)
Grants and subsidies.....	(58,189)	(89,507)	(119,408)	(95,212)	(83,688)	(84,512)	(87,402)
Supplies and services	(940,177)	(937,780)	(1,089,584)	(993,448)	(888,902)	(899,823)	(925,468)
Accommodation	(100,291)	(74,422)	(82,204)	(69,915)	(74,230)	(79,481)	(80,055)
Direct patient support costs	(1,147,927)	(1,091,921)	(1,199,237)	(1,157,508)	(1,173,381)	(1,191,083)	(1,239,427)
Indirect patient support costs	(357,419)	(236,911)	(265,595)	(261,379)	(256,607)	(270,449)	(282,080)
Visiting medical practitioner costs	(164,676)	(149,304)	(157,073)	(157,134)	(161,239)	(170,511)	(177,685)
Private sector contract costs.....	(908,027)	(1,126,713)	(1,278,798)	(1,004,404)	(1,013,483)	(1,050,696)	(1,097,166)
GST payments	(444,638)	(282,117)	(282,117)	(282,117)	(282,117)	(282,117)	(282,117)
Finance and interest costs.....	(5,468)	(4,700)	(4,039)	(3,186)	(3,335)	(2,917)	(2,635)
Other payments.....	(723,553)	(559,340)	(1,260,079)	(551,333)	(539,585)	(563,902)	(579,946)
Receipts ^(b)							
Grants and subsidies.....	512,450	341,051	1,001,605	244,606	183,709	137,190	125,966
National Health Reform Agreement	2,164,920	2,398,421	2,400,646	2,545,165	2,704,450	2,868,655	3,042,829
Sale of goods and services.....	389,999	346,871	346,871	365,065	374,247	374,255	381,740
Recoveries receipts.....	426,624	380,842	402,327	377,903	384,842	388,042	395,804
GST receipts	432,284	282,117	282,117	282,117	282,117	282,117	282,117
Other receipts	74,421	76,312	76,312	80,857	86,372	87,813	89,409
Net cash from operating activities	(6,306,567)	(6,340,786)	(7,140,832)	(6,861,597)	(6,605,195)	(6,869,400)	(7,089,751)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(242,390)	(410,525)	(484,263)	(657,854)	(473,327)	(261,474)	(159,438)
Net cash from investing activities.....	(242,390)	(410,525)	(484,263)	(657,854)	(473,327)	(261,474)	(159,438)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(48,016)	(42,824)	(41,439)	(36,351)	(32,740)	(26,461)	(24,413)
Net cash from financing activities.....	(48,016)	(42,824)	(41,439)	(36,351)	(32,740)	(26,461)	(24,413)
NET INCREASE/(DECREASE) IN CASH HELD	(165,383)	(90,028)	(44,352)	(118,609)	(68,800)	(15,860)	1,024
Cash assets at the beginning of the reporting period	1,195,016	972,929	1,025,099	980,747	862,138	793,338	777,478
Net cash transferred to/from other agencies	(4,534)	-	-	-	-	-	-
Cash assets at the end of the reporting period	1,025,099	882,901	980,747	862,138	793,338	777,478	778,502

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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Grants and Subsidies							
Commonwealth Grants	356,945	280,078	928,893	173,429	111,387	92,368	82,144
National Health Reform Agreement							
National Health Reform Agreement	2,164,920	2,398,421	2,400,646	2,545,165	2,704,450	2,868,655	3,042,829
GST Receipts							
GST Input Credits	73,062	58,381	76,677	69,551	63,087	57,224	51,906
GST Receipts on Sales	1,538	1,984	440	530	639	770	928
Other Receipts							
Proceeds from Services Provided by Environmental Health Services	3,335	3,204	3,319	3,409	3,456	3,457	3,463
Proceeds from Services Provided by Miscellaneous Services	133,073	50,459	90,178	49,233	45,870	28,134	22,644
TOTAL	2,732,873	2,792,527	3,500,153	2,841,317	2,928,889	3,050,608	3,203,914

(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.

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year (a) \$'000
Opening Balance	14,819	-	-	-
Receipts:				
State Contribution (WA Health)	3,351,013	3,157,677	3,729,868	3,237,018
State Contribution (Mental Health Commission)	207,350	205,301	205,301	257,886
Commonwealth Contribution	2,591,231	2,757,797	3,395,029	2,853,502
Cross Border Deposits	54,105	24,350	24,350	24,155
	6,218,518	6,145,125	7,354,549	6,372,562
Payments:				
Payments to Providers	5,830,507	5,761,878	6,969,077	5,971,633
Payments to State-managed Fund (WA Health)	219,537	238,772	240,997	256,107
Payments to State-managed Fund (Mental Health Commission)	114,369	120,125	120,125	120,667
Cross Border Payments	54,105	24,350	24,350	24,155
CLOSING BALANCE	-	-	-	-

(a) The 2022-23 Budget Year is based on preliminary estimates of in-scope services and reflects partial-year funding for COVID-19 in 2022-23.

STATE HEALTH FUNDING 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.

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Opening Balance	-	-	-	-
Receipts:				
State Contribution (WA Health)	322,915	316,100	318,325	322,689
State Contribution (Mental Health Commission)	269,505	287,873	287,873	315,543
Commonwealth Contribution (via State Pool Account)	219,537	238,772	240,997	256,107
Commonwealth Contribution (State-managed Fund via Mental Health Commission)	114,369	120,125	120,125	120,667
	926,326	962,870	967,320	1,015,005
Payments:				
Payments to Providers	926,326	962,870	967,320	1,015,005
CLOSING BALANCE	-	-	-	-

Division 22 Mental Health Commission

Part 5 Health

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 55 Net amount appropriated to deliver services	721,687	819,059	821,359	938,899	947,630	983,492	1,035,526
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	809	811	811	813	814	815	815
Total appropriations provided to deliver services.....	722,496	819,870	822,170	939,712	948,444	984,307	1,036,341
ADMINISTERED TRANSACTIONS							
Item 56 Mental Health Advocacy Service.....	2,858	3,703	3,703	3,696	3,855	4,028	4,124
Item 57 Mental Health Tribunal.....	2,740	3,577	3,577	3,700	3,834	3,969	4,064
Item 58 Office of the Chief Psychiatrist	3,272	3,974	3,974	4,122	4,288	4,460	4,565
TOTAL ADMINISTERED TRANSACTIONS ...	8,870	11,254	11,254	11,518	11,977	12,457	12,753
CAPITAL							
Item 128 Capital Appropriation.....	4,103	7,608	666	18,443	20,131	1,549	67
TOTAL APPROPRIATIONS	735,469	838,732	834,090	969,673	980,552	998,313	1,049,161
EXPENSES							
Total Cost of Services	1,004,698	1,114,246	1,118,254	1,257,538	1,270,350	1,315,056	1,363,612
Net Cost of Services ^(a)	750,433	851,418	854,410	979,559	989,805	1,024,154	1,072,702
CASH ASSETS ^(b)	35,516	30,577	29,914	28,185	26,651	25,612	24,568

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Commission'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 the Commission's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COVID-19 Response					
Continuation of Funding for Suicide Prevention	-	3,513	-	-	-
New Initiatives					
Cardiff Model of Violence Prevention Pilot.....	-	1,011	816	821	826
Infants, Children and Adolescents Taskforce - Immediate Response					
Governance, Implementation Planning and Service Model Design.....	-	3,007	1,013	-	-
Peer Workers	-	1,265	3,918	4,187	3,565
Relieving Immediate Rural and Remote Pressures	-	4,277	4,503	4,752	5,015
Virtual Support for At-risk Children Waiting for a Service.....	-	4,392	6,091	-	-
Workforce Development.....	-	865	440	-	-
National Mental Health and Suicide Prevention Agreement - Bilateral Schedule...	-	862	142	6,321	6,116

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Ongoing Initiatives					
Commitment to Aboriginal Wellbeing - Preventing Fetal Alcohol Spectrum Disorder	-	1,464	1,496	1,529	1,562
Continuation of the Mental Health Emergency Telehealth Service	-	5,136	-	-	-
Election Commitments					
Criminal Law (Mental Impairment) Bill 2021	307	-	-	-	-
Revision to Step Up/Step Down Mental Health Facilities - Karratha	(1,364)	(2,000)	-	-	-
Extension of the Active Recovery Team Pilot	-	10,782	-	-	-
Perth Sobering Up and Low Medical Withdrawal Services	-	1,765	1,804	1,843	1,884
Other					
Digital Capability Fund					
Mental Health, Alcohol and Drugs Information Management Solution	-	1,895	1,416	216	216
Mental Health Tribunal Case Management System	-	700	200	10	10
Mental Health Hospital Services	3,256	17,585	18,578	22,135	19,914
Non-Government Human Services Sector Indexation Adjustment	-	1,363	2,395	3,481	9,472
Revisions to Own-source Revenue Estimates					
Alcohol.Think Again	650	260	270	-	-
Blood-borne Virus Treatment Service	140	-	-	-	-
Commonwealth Specialist Dementia Care Agreement	-	(4)	272	-	-
Mental Awareness, Respect and Safety Program	1,061	326	-	-	-
Non-Government Organisation - Returned Prior Years' Unused Funding for Reallocation	826	-	-	-	-

Significant Issues Impacting the Agency

COVID-19

1. The long-term mental health impacts of COVID-19 on the Western Australian community are unknown. With COVID-19 present in Western Australia, attention is being focused on supporting those most vulnerable in the community. To support mental health psychiatric hostels, as well as the broader health system and individuals in navigating the COVID-19 pandemic, the Commission established the COVID-19 Communication and Coordination Centre.

Children and Adolescents

2. The Ministerial Taskforce into Public Mental Health Services for Infants, Children and Adolescents aged 0-18 years in Western Australia (ICA Taskforce) identified increasing pressure and demands on the State's child and adolescent mental health system. The final report, released in March 2022, provides a framework to transform the mental health system through 32 recommendations and the Government is committed to progressing these reforms through a staged implementation.
3. In 2022-23, the immediate actions to support the pressures identified by the ICA Taskforce will provide a significant increase to the frontline workforce, while also setting the foundations for an improved service by developing new models of care along with staged implementation and workforce development plans. Initiatives to be implemented immediately include the establishment of peer workers across the State, an interim virtual service to support families while waiting for clinical services, and additional frontline clinical staff in the regions.

Young People

4. Young people continue to experience increased mental health and alcohol and other drug (AOD) issues, including in response to COVID-19. The Government's strong commitment to young people's wellbeing is founded on its Young People Mental Health and Alcohol and Other Drug Use: Priorities for Action 2020-2025.
5. The Youth Mental Health and AOD Transitional Homelessness Service opened in February 2022. New programs that will commence in 2022-23 include psychosocial support packages, a long-term housing and support program, a State-wide eating disorder service for those 16 years and over, and a service for young people involved or at risk of being involved in the criminal justice system.

6. Programs expanding in 2022-23 for young people in a community setting include Youth Reach South, Youthlink, Youth Access Community Treatment Services, the Strong Spirit Strong Mind Youth Project, drug and alcohol support workers into crisis accommodation services and the continued expansion of Youth Community Assessment and Treatment Teams.

Suicide Prevention

7. The Commission continues to implement the Western Australian Suicide Prevention Framework 2021-2025, which commenced on 1 January 2021. This framework addresses suicide prevention activity under the four streams of prevention/early intervention, support/aftercare, postvention and Aboriginal people.
8. As part of the Aboriginal People Stream, a regional Aboriginal suicide prevention plan was developed in each of Western Australia's 10 health regions and are all currently being implemented by Aboriginal Community Controlled Health Organisations.
9. The Social and Emotional Wellbeing Pilot will commence in 2022. The Pilot will enhance the understanding of the local Aboriginal community, and the interrelated factors affecting the physical and mental health of Aboriginal people, while also building strong relationships with clinics/services.

Community Mental Health Treatment Services

10. Additional supports will be provided to community mental health treatment services in 2022-23 to address pressures on hospital services, including Hospital in the Home services where consumers can be treated in their home as an alternative to inpatient beds.
11. The Government has committed to an Emergency Department Reform Package in 2022-23, including the introduction of the Cardiff Violence Prevention Model Pilot, Virtual Support for At-risk Children Waiting for a Service (see Children and Adolescents), ongoing funding for Perth Sobering Up and Low Medical Withdrawal Services and the continuation of the WA Country Health Service Mental Health Emergency Telehealth Service and Active Recovery Teams Pilot to support people in their journey back into the community.

Community, Rehabilitation and Accommodation Options

12. The shortage of accommodation options continues to place pressure on the hospital system. Supporting successful discharge is critical for recovery and to prevent avoidable readmissions. A new 40-bed Transitional Care Unit will have a dual focus for consumers - offering medium to long-term subacute inpatient care, and short-term intensive clinical treatment and psychosocial rehabilitation.
13. Rehabilitation and recovery services are essential components of a comprehensive mental health system. Community Care Units (CCUs) and Secure Extended Care Units (SECUs) enable patients to be supported in their transition out of hospital and into the community. In 2022-23, the first 20-bed CCU in Western Australia will be fully operational, while planning will continue for CCUs and SECUs across the system.
14. People who have had very long stays in hospital due to mental health issues require an individualised approach to find suitable accommodation and supports in the community. This intensive work by a specialist inter-agency team, the Long Stay Steering Committee, will continue throughout 2022-23.
15. The Government is committed to providing support when and where it is needed. Work is underway for the construction of Step Up/Step Down services in Broome, Karratha and South Hedland, and work has progressed in the development of the model of service for a 20-bed AOD Withdrawal and Rehabilitation facility in the metropolitan area.

Hospital Services

16. Mental Health inpatient beds continue to be in high demand across the State. High occupancy levels impact patient flow from emergency departments to inpatient beds and longer-length stays inhibit patient flow throughout the system.
17. To address patient flow issues, the Government has approved infrastructure works for 147 new mental health inpatient beds to become operational over the next five years to meet current and future demand.

Forensic Services

18. The Graylands Reconfiguration and Forensic Taskforce is progressing a concept for a staged State-wide reconfiguration of the mental health system, including consideration of changes to forensic mental health, contemporary recovery and rehabilitation services to meet projected demand and the different types of care required by consumers.

Alcohol and Other Drug Issues

19. The Western Australian Alcohol and Drug Interagency Strategy (2018-2022) is due for renewal and the Commission will work with key stakeholders to develop a new 10-year Strategy.
20. There has been a downward trend in indicators of stimulant-related (including methamphetamine) emergency department presentations, St John Ambulance callouts, public hospitalisations and new treatment episodes since a State of Emergency was declared in Western Australia in March 2020 due to COVID-19.
21. It is expected the reopening of the Western Australian border will lead to an increase in the availability of methamphetamine, including an expected increase in purity and decrease in price. In 2022, the Government's Immediate Drug Assistance Coordination Centre election commitment will be operational and will provide immediate assistance for individuals and families experiencing social crisis related to methamphetamine and other drug use.
22. The Peel Community and Alcohol Drug Services is expanding in 2022 in line with the Government's election commitment with an integrated AOD service within the Peel Health Hub for youth (14 years and above) and adult community treatment; and in-reach AOD specialist services in acute medicine and mental health services.

National Agenda

23. Collaboration between the Government and the Commonwealth is important in progressing reform in Western Australia and ensuring that everyone has high quality and accessible mental health care in the community.
24. The National Mental Health and Suicide Prevention Agreement aims to clarify responsibilities; improve data collection, sharing and evaluation; reduce gaps in the system of care; and expand and enhance the workforce. This has been informed by the Productivity Commission's Inquiry into Mental Health, the National Suicide Prevention Taskforce and other related national inquiries. A Bilateral Schedule has been agreed to between Western Australia and the Commonwealth, which will see \$61.5 million of new investment in Western Australia for Aftercare services, Eating Disorder services, and the establishment of a new Head to Health Kids Hub.

Workforce Development

25. Progress is being made to implement the Mental Health, Alcohol and Other Drug Workforce Strategic Framework: 2020-2025 to guide the development of a suitably skilled and qualified workforce to meet the needs of the Western Australian community. The Commission is supporting the community sector in the development of workforce initiatives to progress over the next four years.
26. Work is progressing on the development of the five-year Mental Health Workforce Action Plan being led by WA Health, including the focus on ICA workforce requirements.
27. A Western Australian Lived Experience (Peer) Strategy is in development. This will support the Government's commitment to the establishment of peer roles in the mental health workforce.
28. Mental health workforce shortages are not unique to Western Australia and are occurring across the country. The State is working in collaboration with the Commonwealth to support workforce development nationally, as outlined in the National Mental Health Workforce Strategy 2021-2031 and National Mental Health Suicide Prevention Plan.

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: Supporting our local and regional communities to thrive.	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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Prevention.....	20,367	24,770	26,583	30,840	29,409	21,096	17,675
2. Hospital Bed-based Services.....	428,324	478,988	476,456	514,198	533,268	556,074	581,040
3. Community Bed-based Services.....	68,516	77,758	76,984	81,006	86,797	94,816	97,183
4. Community Treatment.....	431,773	475,568	480,986	569,716	555,869	573,255	596,068
5. Community Support.....	55,718	57,162	57,245	61,778	65,007	69,815	71,646
Total Cost of Services	1,004,698	1,114,246	1,118,254	1,257,538	1,270,350	1,315,056	1,363,612

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 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 (per 100,000 population) ^(d)	965.4	<965.4	939.6	<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)	15.8%	<=12%	14.4%	<=12%	
Percentage of contacts with community-based public mental health non-admitted services within seven days post-discharge from public mental health inpatient units ^(f)	86.2%	>=75%	86%	>=75%	1
Percentage of closed AOD treatment episodes completed as planned ^(g)	72%	>=76%	77%	>=76%	
Percentage of contracted non-government mental health or AOD services that met an approved standard ^(h)	98.5%	100%	98.7%	100%	
Percentage of the population receiving public clinical mental health care 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 Australian Bureau of Statistics National Health Survey, which is conducted every three years. The 2022-23 Budget Target is based on the 2017-18 results as the most recent jurisdictional data available.

(c) These indicators present information on the Western Australian prevalence rate for illicit drugs and alcohol. Prevalence of recent use (in the last year) for 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 2022-23 Budget Target is based on the 2019 results.

(d) The 2021-22 Estimated Actual is based on the most recent available data for the 2021 calendar year. The reliability of the estimate depends on the quality assurance and coding of hospitalisation data.

(e) The 2021-22 Estimated Actual relates to the most recent available data for 2021 (January to October 2021). The target for this indicator is aspirational and has been determined at a national level. Since 2014, readmission rates in Western Australia have been impacted by 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 regularly reviews current results with the Western Australian health system to further improve performance and enhance data capture.

(f) This indicator reports on clients followed up by public mental health services within seven days following discharge from acute public mental health inpatient services. The 2021-22 Estimated Actual relates to the most recent available data for 2021 (January to October 2021).

(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 2021-22 Estimated Actual relate to the most recent available data (April to September 2021).

(h) The 2021-22 Estimated Actual relates to the most recent available data (as at 31 March 2022).

(i) The 2021-22 Estimated Actual relates to the most recent available data (2021 calendar year for mental health care and 2019-20 for AOD treatment).

Explanation of Significant Movements

(Notes)

1. This result is 11 percentage points higher than the lower limit of the national target of 75%. Achieving a higher percentage indicates a better performance. Health Service Providers have implemented strategies to improve patient follow up within seven days post discharge from public mental health inpatient units. The Commission regularly reviews the indicator results to monitor performance.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 20,367	\$'000 24,770	\$'000 26,583	\$'000 30,840	
Less Income	24	8	109	14	1,2
Net Cost of Service	20,343	24,762	26,474	30,826	
Employees (Full-Time Equivalents)	28	30	32	34	
Efficiency Indicators					
Cost per capita spent on mental health and AOD prevention, promotion and protection activities.....	\$8.39	\$9.89	\$10.81	\$12.55	3

Explanation of Significant Movements

(Notes)

1. Variance between the 2021-22 Budget and the 2021-22 Estimated Actual is due to the recoup of unspent service provider funding from prior years.
2. Variance between the 2021-22 Estimated Actual and the 2022-23 Budget Target is due to the recoup of unspent service provider funding from prior years.
3. The 2022-23 Budget Target is significantly higher than the 2021-22 Estimated Actual due to additional Government funding as part of the 2022-23 Budget process. The increase in the 2022-23 Budget Target expenditure relates to the additional investment in Aboriginal Social and Emotional Wellbeing and the Cardiff Model for Violence Prevention pilot programs. This expenditure has been partially offset by reductions in one-off funding for Alcohol.Think Again, Mental Awareness Respect and Safety Program and WA Aids Council.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 428,324	\$'000 478,988	\$'000 476,456	\$'000 514,198	
Less Income	146,886	152,544	152,625	159,817	
Net Cost of Service	281,438	326,444	323,831	354,381	
Employees (Full-Time Equivalents)	88	94	101	103	
Efficiency Indicators					
Average cost per purchased bed-day in specialised mental health units ^(a) ...	\$1,618	\$1,673	\$1,750	\$1,805	
Average cost per purchased bed-day in Hospital in the Home mental health units	\$1,488	\$1,456	\$1,869	\$1,476	1,2
Average cost per purchased bed-day in forensic mental health units	\$1,397	\$1,445	\$1,371	\$1,531	3

(a) This indicator includes the Next Step Drug and Alcohol Service.

Explanation of Significant Movements

(Notes)

1. The 2021-22 Estimated Actual was significantly higher than the 2021-22 Budget Target as fewer beds (and therefore lower bed days) were available in 2021-22 than anticipated due mainly to staffing shortages in the sector that impacted services for both new and existing beds.
2. The 2022-23 Budget Target is significantly lower than the 2021-22 Estimated Actual as bed-days are expected to increase back to normal levels during 2022-23 as all services become fully operational.
3. The 2022-23 Budget Target is significantly higher than the 2021-22 Estimated Actual. The 2021-22 Estimated Actual is below the 2021-22 Budget Target due to a 5.6% increase in the activity associated with these units. This increase in activity is used as the basis for distribution of hospital bed-based funding for 2022-23 which results in the 11.7% increase for the 2022-23 Budget Target when compared to the 2021-22 Estimated Actual.

3. Community Bed-based Services

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

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	68,516	77,758	76,984	81,006	
Less Income	34	25	37	35	
Net Cost of Service	68,482	77,733	76,947	80,971	
Employees (Full-Time Equivalents)	17	23	24	24	
Efficiency Indicators					
Average cost per purchased bed-day in mental health 24 hour and non-24-hour staffed community bed-based services	\$277	\$285	\$282	\$285	
Average cost per bed-day in mental health step up/step down community bed-based units.....	\$560	\$759	\$886	\$849	1
Average cost per closed treatment episode in AOD residential rehabilitation and low medical withdrawal services	\$16,551	\$17,133	\$15,061	\$15,524	2

Explanation of Significant Movements

(Notes)

1. The 2021-22 Estimated Actual was significantly higher than the 2021-22 Budget Target. This is due to lower than anticipated bed-days in 2021-22 as a result of staff shortages and the COVID-19 pandemic in the new Geraldton and Kalgoorlie step up/step down services.
2. The 2021-22 Estimated Actual is significantly lower than the 2021-22 Budget Target. This is due to a higher than anticipated number of closed treatments episodes primarily for the new services in Midland and the Goldfields.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	431,773	475,568	480,986	569,716	1
Less Income	106,413	110,232	110,315	118,086	
Net Cost of Service	325,360	365,336	370,671	451,630	
Employees (Full-Time Equivalents)	130	143	151	169	
Efficiency Indicators					
Average cost per purchased treatment day of ambulatory care provided by public clinical mental health services	\$455	\$496	\$512	\$543	2
Average cost per closed treatment episode in community treatment-based AOD services	\$2,040	\$2,079	\$2,744	\$2,803	

Explanation of Significant Movements

(Notes)

1. The 2022-23 Budget Target is significantly higher than the 2021-22 Estimated Actual due to additional funding allocated through the 2022-23 Budget process. The increase in the 2022-23 Budget Target expenditure is largely attributable to the additional investment relating to the ICA Taskforce, extension of the Active Recovery Team pilot program, update to mental health hospital services settings reflecting cost and demand parameter adjustments and the operational funding for the Immediate Drug Assistance Coordination Centre.
2. The 2021-22 Estimated Actual is significantly higher than the 2021-22 Budget Target due to the impact of COVID-19 related restrictions, resulting in less closed treatment episodes than expected.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	55,718	57,162	57,245	61,778	1,2,3
Less Income	908	19	758	27	
Net Cost of Service	54,810	57,143	56,487	61,751	
Employees (Full-Time Equivalents)	7	7	8	10	
Efficiency Indicators					
Average cost per hour for community support provided to people with mental health issues.....	\$146	\$154	\$163	\$162	4
Average cost per episode of care in safe places for intoxicated people.....	\$455	\$467	\$515	\$499	

Explanation of Significant Movements

(Notes)

1. Variance between the 2020-21 Actual and the 2021-22 Budget is due to funding ceasing in 2020-21 from the Commonwealth for the Continuity of Supports program.
2. Variance between the 2021-22 Budget and the 2021-22 Estimated Actual is due to the recoup of unspent service provider funding from prior years.
3. Variance between the 2021-22 Estimated Actual and the 2022-23 Budget Target is due to the recoup of unspent service provider funding from prior years .
4. The 2021-22 Estimated Actual is significantly higher than the 2021-22 Budget. This is due to the impacts of COVID-19 restrictions with some sobering up centres reducing the number of beds available and the closure of the Broome Sobering Up Centre between 23 October to 27 December 2021 due to building safety concerns, with outreach support services provided as an alternative for this period.

Asset Investment Program

1. To support the delivery of Mental Health and AOD services, the planned Asset Investment Program (AIP) for the forward estimates period is \$52.6 million.
2. The impact of COVID-19 and consequential material and workforce shortages has resulted in considerable delays to the AIP and caused some unavoidable cost increases. Nevertheless, the Commission will deliver the Government's 2021 election commitments:
 - 2.1. construction of a 20-bed AOD Rehabilitation facility;
 - 2.2. refurbishment of the Immediate Drug Assistance Coordination Centre;
 - 2.3. construction of a 10-bed step up/step down facility in South Hedland;
 - 2.4. acquisition of 20 dwellings for the Youth Long-term Housing and Support Program; and
 - 2.5. construction of a 10-bed Youth Mental Health and AOD step up/step down facility.
3. Other new works include additional funding of \$1.6 million in 2023-24 to construct the Karratha Step Up/Step Down facility currently managed by Communities.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
A Safe Place Initiatives - Youth Mental Health and AOD							
Homelessness.....	4,998	1,187	1,187	2,374	1,437	-	-
Broome Step Up/Step Down Facility.....	9,433	800	800	3,710	4,923	-	-
COMPLETED WORKS							
Strategic Asset Plan - Minor Building Works.....	1,540	1,540	770	-	-	-	-
NEW WORKS							
Election Commitments							
AOD							
20-Bed AOD Rehabilitation Facility in the Metropolitan Region.....	10,000	-	-	4,750	5,250	-	-
Immediate Drug Assistance Coordination Centre.....	1,500	-	-	1,500	-	-	-
Step Up/Step Down Mental Health Facilities							
South Hedland Step Up/Step Down Facility.....	10,159	-	-	1,500	4,642	4,017	-
Karratha Step Up/Step Down Facility ^(a)	1,562	-	-	-	1,562	-	-
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	-
Total Cost of Asset Investment Program.....	56,171	3,527	2,757	20,377	26,768	5,499	-
FUNDED BY							
Capital Appropriation			600	18,377	20,064	1,482	-
Drawdowns from Royalties for Regions Fund.....			-	1,500	6,204	4,017	-
Internal Funds and Balances.....			2,157	500	500	-	-
Total Funding			2,757	20,377	26,768	5,499	-

(a) Additional funding has been reflected for this item in 2023-24 in the Commission's AIP. It is still included in Communities' AIP up to 2022-23.

Financial Statements

Income Statement

Expenses

1. Total Cost of Services is estimated to increase by \$139.3 million in the 2022-23 Budget Year compared to the 2021-22 Estimated Actual. This is primarily a result of increases in purchased public mental health services and purchased services from non-government organisations, including for the immediate response to the ICA Taskforce report and the Cardiff Model of Violence Prevention Pilot.

Income

2. Income from Government is anticipated to increase by \$127.2 million in the 2022-23 Budget Year compared to the 2021-22 Estimated Actual. This is primarily due to increased funding for purchased public and non-government mental health services.

Statement of Financial Position

3. Property, plant and equipment is expected to increase by \$50.9 million over the forward estimates period with the acquisition of a 20-bed AOD rehabilitation facility and youth housing and step up/step down facilities. These are funded by equity contributions from the Government, including through the Royalties for Regions Fund.

INCOME STATEMENT ^(a) (Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	38,491	42,024	45,135	50,177	49,561	49,521	48,880
Grants and subsidies ^(c)	12,388	5,958	6,697	227	228	228	228
Supplies and services	187,329	210,624	209,579	251,840	255,902	261,325	264,181
Accommodation	2,232	3,141	3,331	3,349	3,198	3,198	3,198
Depreciation and amortisation	521	415	415	494	494	494	494
Service Delivery Agreement - WA Health.....	759,152	848,477	849,378	947,829	957,193	996,547	1,042,945
Other expenses	4,585	3,607	3,719	3,622	3,774	3,743	3,686
TOTAL COST OF SERVICES	1,004,698	1,114,246	1,118,254	1,257,538	1,270,350	1,315,056	1,363,612
Income							
Grants and subsidies.....	1,339	264	264	2,832	272	-	-
National Health Reform Agreement	252,583	262,200	262,200	274,592	279,717	290,338	290,338
Other revenue	343	364	1,380	555	556	564	572
Total Income.....	254,265	262,828	263,844	277,979	280,545	290,902	290,910
NET COST OF SERVICES	750,433	851,418	854,410	979,559	989,805	1,024,154	1,072,702
INCOME FROM GOVERNMENT							
Service appropriations.....	722,496	819,870	822,170	939,712	948,444	984,307	1,036,341
Resources received free of charge	1,933	4,221	4,221	4,221	4,221	4,305	4,391
Royalties for Regions Fund:							
Regional Community Services Fund	15,321	22,393	20,623	29,230	32,296	32,271	28,654
Other revenues	4,478	1,902	3,958	5,022	3,665	2,087	2,127
TOTAL INCOME FROM GOVERNMENT	744,228	848,386	850,972	978,185	988,626	1,022,970	1,071,513
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	(6,205)	(3,032)	(3,438)	(1,374)	(1,179)	(1,184)	(1,189)

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 270, 316 and 340 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Department of Education - Commitment to Aboriginal Youth Wellbeing - Aboriginal Engagement Girls Program	1,540	-	-	-	-	-	-
Non-Government Grants							
Active Recovery Team Pilot Project.....	505	-	-	-	-	-	-
Cardiff Model of Violence Prevention Pilot	-	-	-	100	100	100	100
Commitment to Aboriginal Youth Wellbeing..	286	-	-	-	-	-	-
Community Services Contracts							
2021-22 Uplift.....	-	5,462	5,462	-	-	-	-
COVID-19 Pandemic Service Response.....	698	-	-	-	-	-	-
GP Aftercare Pilot Program	400	-	-	-	-	-	-
Mental Awareness, Respect and Safety Program	-	-	739	-	-	-	-
Mental Health Residential Rehabilitation Beds - Trial Program.....	490	-	-	-	-	-	-
National Disability Insurance Scheme Programs.....	948	-	-	-	-	-	-
Other.....	1,290	496	496	127	128	128	128
Perinatal Mental Health Pilot Programs	1,184	-	-	-	-	-	-
Refurbish Building Grants for A Safe Place Initiatives							
Community Care Unit	1,557	-	-	-	-	-	-
Youth Mental Health and AOD Homelessness	420	-	-	-	-	-	-
Suicide Prevention Strategy	606	-	-	-	-	-	-
Transitional Community-based Beds for Long-stay Inpatients Pilot Program	2,464	-	-	-	-	-	-
TOTAL	12,388	5,958	6,697	227	228	228	228

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	29,327	24,912	24,283	23,565	22,847	22,484	22,121
Restricted cash	5,558	5,171	5,000	3,989	3,173	2,352	1,526
Receivables	252	83	252	252	252	252	252
Other.....	16	18	16	16	16	16	16
Total current assets	35,153	30,184	29,551	27,822	26,288	25,104	23,915
NON-CURRENT ASSETS							
Holding Account receivables	6,992	7,407	7,407	7,901	8,395	8,889	9,383
Property, plant and equipment.....	17,535	29,912	19,939	39,900	66,186	71,258	70,831
Restricted cash	631	494	631	631	631	776	921
Total non-current assets	25,158	37,813	27,977	48,432	75,212	80,923	81,135
TOTAL ASSETS	60,311	67,997	57,528	76,254	101,500	106,027	105,050
CURRENT LIABILITIES							
Employee provisions	8,043	7,115	8,188	8,333	8,478	8,623	8,768
Payables	1,235	1,218	1,235	1,235	1,235	1,235	1,235
Borrowings and leases	41	41	41	41	41	41	41
Other.....	-	127	-	-	-	-	-
Total current liabilities	9,319	8,501	9,464	9,609	9,754	9,899	10,044
NON-CURRENT LIABILITIES							
Employee provisions	2,041	2,206	2,041	2,041	2,041	2,041	2,041
Borrowings and leases	88	85	84	96	41	41	41
Total non-current liabilities	2,129	2,291	2,125	2,137	2,082	2,082	2,082
TOTAL LIABILITIES.....	11,448	10,792	11,589	11,746	11,836	11,981	12,126
EQUITY							
Contributed equity	27,310	36,996	27,824	47,767	74,102	79,668	79,735
Accumulated surplus/(deficit).....	20,696	19,601	17,258	15,884	14,705	13,521	12,332
Reserves.....	857	608	857	857	857	857	857
Total equity	48,863	57,205	45,939	64,508	89,664	94,046	92,924
TOTAL LIABILITIES AND EQUITY	60,311	67,997	57,528	76,254	101,500	106,027	105,050

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	722,086	819,455	821,755	939,218	947,950	983,813	1,035,847
Capital appropriation	4,103	7,608	666	18,443	20,131	1,549	67
Royalties for Regions Fund:							
Regional Community Services Fund	15,321	25,430	23,660	29,230	33,858	32,271	28,654
Regional Infrastructure and Headworks Fund	7,061	1,500	-	1,500	4,642	4,017	-
Other.....	4,395	1,902	3,958	5,022	3,665	2,087	2,127
Net cash provided by Government	752,966	855,895	850,039	993,413	1,010,246	1,023,737	1,066,695
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(37,650)	(41,866)	(44,977)	(50,019)	(49,403)	(49,392)	(48,751)
Grants and subsidies.....	(12,388)	(5,958)	(6,697)	(227)	(228)	(228)	(228)
Supplies and services	(185,373)	(206,547)	(205,502)	(247,763)	(251,825)	(257,135)	(259,905)
Accommodation	(2,221)	(3,110)	(3,300)	(3,318)	(3,167)	(3,167)	(3,167)
Service Delivery Agreement - WA Health.....	(759,152)	(848,477)	(849,378)	(947,829)	(957,193)	(996,547)	(1,042,945)
Other payments.....	(4,583)	(3,507)	(3,619)	(3,522)	(3,674)	(3,643)	(3,586)
Receipts ^(b)							
Grants and subsidies.....	1,339	264	264	2,832	272	-	-
National Health Reform Agreement	252,583	262,200	262,200	274,592	279,717	290,338	290,338
Other receipts	365	364	1,380	555	556	564	572
Net cash from operating activities	(747,080)	(846,637)	(849,629)	(974,699)	(984,945)	(1,019,210)	(1,067,672)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(1,793)	(12,199)	(2,757)	(20,377)	(26,768)	(5,499)	-
Net cash from investing activities.....	(1,793)	(12,199)	(2,757)	(20,377)	(26,768)	(5,499)	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(56)	(66)	(66)	(66)	(67)	(67)	(67)
Net cash from financing activities.....	(56)	(66)	(66)	(66)	(67)	(67)	(67)
NET INCREASE/(DECREASE) IN CASH HELD	4,037	(3,007)	(2,413)	(1,729)	(1,534)	(1,039)	(1,044)
Cash assets at the beginning of the reporting period	38,433	36,773	35,516	29,914	28,185	26,651	25,612
Net cash transferred to/from other agencies	(6,954)	(3,189)	(3,189)	-	-	-	-
Cash assets at the end of the reporting period	35,516	30,577	29,914	28,185	26,651	25,612	24,568

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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Grants and Subsidies							
Other Grant Funding	5,275	2,166	4,222	5,259	2,321	1,861	1,901
National Health Reform Agreement							
Commonwealth Grants	252,583	262,200	262,200	274,592	279,717	290,338	290,338
Other Receipts							
Other Revenue	824	364	1,380	555	556	564	572
TOTAL	258,682	264,730	267,802	280,406	282,594	292,763	292,811

(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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
INCOME							
Other							
Administered Appropriation	8,870	11,254	11,254	11,518	11,977	12,457	12,753
Other Revenue	13	-	1,103	42	-	-	-
Services Received Free of Charge	1,210	1,280	1,280	1,306	1,332	1,359	1,359
TOTAL ADMINISTERED INCOME	10,093	12,534	13,637	12,866	13,309	13,816	14,112
EXPENSES							
Other							
Mental Health Advocacy Service	3,524	4,091	4,996	4,134	4,258	4,440	4,536
Mental Health Tribunal	3,097	4,002	4,002	4,134	4,276	4,420	4,515
Office of the Chief Psychiatrist	3,456	4,441	4,639	4,598	4,775	4,956	5,061
TOTAL ADMINISTERED EXPENSES ^(a)	10,077	12,534	13,637	12,866	13,309	13,816	14,112

(a) The administered entities' full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 33, 40 and 37 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.

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Opening Balance	-	-	-	-
Receipts:				
Appropriations.....	284,036	287,873	287,873	315,543
Other	114,369	120,125	120,125	120,667
	398,405	407,998	407,998	436,210
Payments	398,405	407,998	407,998	436,210
CLOSING BALANCE	-	-	-	-

Division 23 **Health and Disability Services Complaints Office**

Part 5 **Health**

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 59 Net amount appropriated to deliver services	2,648	2,735	2,746	3,684	3,551	3,472	3,487
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	236	238	238	240	242	243	243
Total appropriations provided to deliver services	2,884	2,973	2,984	3,924	3,793	3,715	3,730
CAPITAL							
Item 129 Capital Appropriation	5	4	-	4	4	4	4
TOTAL APPROPRIATIONS	2,889	2,977	2,984	3,928	3,797	3,719	3,734
EXPENSES							
Total Cost of Services	3,139	3,246	3,293	4,211	4,069	4,002	4,017
Net Cost of Services ^(a)	3,099	3,230	3,277	4,181	4,053	3,972	3,987
CASH ASSETS ^(b)	901	942	827	821	820	819	818

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Office'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 the Office's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
New Initiative					
Election Commitment - Implementation of the National Code of Conduct for Health Care Workers	36	584	601	618	636
Other					
Statutory Review of the <i>Health and Disabilities Services (Complaints) Act 1995</i> and Part 6 of the <i>Disability Services Act 1993</i>	-	318	134	-	-

Significant Issues Impacting the Agency

1. The Office is contributing to reform at the national level. The current priority is the implementation of the National Code of Conduct for Health Care Workers (the National Code) (unregistered health practitioners) which is a new function for the Office. Implementation of this negative licensing scheme is a Government election commitment.
2. A Statutory Review of the *Health and Disability Services (Complaints) Act 1995* and Part 6 of the *Disability Services Act 1993* (the Statutory Review) will commence in the 2022-23 financial year. The Statutory Review had been deferred to enable completion of the transitional arrangements for disability complaint resolution services to the national model of service, and progression of the project to implement the National Code.
3. The Office is committed to supporting patient-centred care and the principle of putting patients first. The Office contributes through the provision of a quality independent complaint resolution service and the provision of education and training to support service improvement. The sharing of complaint data also assists the health, disability and mental health sectors to improve service quality.

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

Service Summary

Expense	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints.....	2,096	2,302	2,319	2,911	2,847	2,801	2,810
2. Education: Education and Training in the Prevention and Resolution of Complaints	1,043	944	974	1,300	1,222	1,201	1,207
Total Cost of Services	3,139	3,246	3,293	4,211	4,069	4,002	4,017

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: Improvement in the delivery of health and disability services:					
Proportion of service improvements resulting in implementation by service providers	83%	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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 2,096	\$'000 2,302	\$'000 2,319	\$'000 2,911	1
Less Income	40	16	16	30	1
Net Cost of Service	2,056	2,286	2,303	2,881	
Employees (Full-Time Equivalents)	13	13	13	16	1
Efficiency Indicators					
Percentage of complaints assessed within legislation timeframes.....	98%	90%	90%	90%	2
Average cost per finalised complaint	\$769	\$853	\$796	\$973	3

Explanation of Significant Movements

(Notes)

1. The increase in the Net Cost of Service and full-time equivalents (FTEs) in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is primarily attributable to the implementation of the National Code and the Statutory Review.
2. The decrease in the 2021-22 Estimated Actual compared to the 2020-21 Actual is due to increases in the number and complexity of complaints resulting in longer assessment times.
3. The increase in the average cost per finalised complaint in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is primarily attributable to the Statutory Review implementation expenditure.

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 complaint management procedures and shares information about the Office's work with specific stakeholders and the public in general.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 1,043	\$'000 944	\$'000 974	\$'000 1,300	1
Less Income	nil	nil	nil	nil	1
Net Cost of Service	1,043	944	974	1,300	
Employees (Full-Time Equivalents)	4	4	4	6	1
Efficiency Indicators					
Average cost per development, production and distribution of information	\$18,126	\$17,313	\$15,614	\$17,715	2
Average cost per presentation, awareness raising, consultation and networking activities	\$2,695	\$3,513	\$3,476	\$3,839	

Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service and FTEs in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is primarily attributable to the implementation of the National Code and Statutory Review.
2. The decrease in the 2021-22 Estimated Actual compared to the 2020-21 Actual is mainly due to a number of one-off information brochures produced in 2020-21.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COMPLETED WORKS							
Case Management System	513	513	33	-	-	-	-
Total Cost of Asset Investment Program.....	513	513	33	-	-	-	-
FUNDED BY							
Internal Funds and Balances.....			33	-	-	-	-
Total Funding			33	-	-	-	-

Financial Statements

Income Statement

Expenses

1. Total Cost of Services is estimated to increase by \$0.9 million compared to the 2021-22 Estimated Actual. This is mainly due to costs from the implementation of the National Code (\$0.6 million) and the Statutory Review (\$0.3 million).

Income

2. Consistent with the movement in the Total Cost of Services, Income from the Government is anticipated to increase by \$0.9 million in the 2022-23 Budget Year compared to the 2021-22 Estimated Actual.

INCOME STATEMENT ^(a) (Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	2,263	2,386	2,446	3,167	3,144	3,130	3,140
Supplies and services	409	365	352	531	419	372	378
Accommodation	335	327	340	340	340	340	340
Depreciation and amortisation	38	52	52	52	52	52	52
Finance and interest costs	-	-	1	1	1	1	-
Other expenses	94	116	102	120	113	107	107
TOTAL COST OF SERVICES	3,139	3,246	3,293	4,211	4,069	4,002	4,017
Income							
Grants and subsidies	38	16	16	30	16	30	30
Other revenue	2	-	-	-	-	-	-
Total Income	40	16	16	30	16	30	30
NET COST OF SERVICES	3,099	3,230	3,277	4,181	4,053	3,972	3,987
INCOME FROM GOVERNMENT							
Service appropriations	2,884	2,973	2,984	3,924	3,793	3,715	3,730
Resources received free of charge	261	257	257	257	257	257	257
TOTAL INCOME FROM GOVERNMENT	3,145	3,230	3,241	4,181	4,050	3,972	3,987
SURPLUS/(DEFICIENCY) FOR THE PERIOD	46	-	(36)	-	(3)	-	-

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 17, 17 and 22 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	845	942	771	765	764	763	762
Restricted cash	23	-	23	23	23	23	23
Holding Account receivables	-	-	5	10	11	12	12
Receivables	14	8	14	14	14	14	14
Other.....	22	23	22	22	22	22	22
Total current assets	904	973	835	834	834	834	833
NON-CURRENT ASSETS							
Holding Account receivables	53	105	101	149	198	247	296
Property, plant and equipment.....	7	5	27	23	19	15	11
Intangibles	410	384	395	347	299	251	203
Restricted cash	33	-	33	33	33	33	33
Total non-current assets	503	494	556	552	549	546	543
TOTAL ASSETS	1,407	1,467	1,391	1,386	1,383	1,380	1,376
CURRENT LIABILITIES							
Employee provisions	490	435	490	490	490	490	490
Payables	27	54	27	22	22	22	22
Borrowings and leases	1	5	5	5	5	5	4
Other.....	66	100	66	66	66	66	66
Total current liabilities	584	594	588	583	583	583	582
NON-CURRENT LIABILITIES							
Employee provisions	22	168	22	22	22	22	22
Borrowings and leases	-	-	16	12	8	4	-
Total non-current liabilities	22	168	38	34	30	26	22
TOTAL LIABILITIES.....	606	762	626	617	613	609	604
EQUITY							
Contributed equity	(539)	(577)	(539)	(535)	(531)	(530)	(529)
Accumulated surplus/(deficit).....	1,340	1,282	1,304	1,304	1,301	1,301	1,301
Total equity	801	705	765	769	770	771	772
TOTAL LIABILITIES AND EQUITY	1,407	1,467	1,391	1,386	1,383	1,380	1,376

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	2,831	2,921	2,931	3,871	3,743	3,665	3,681
Capital appropriation	5	4	-	4	4	4	4
Net cash provided by Government	2,836	2,925	2,931	3,875	3,747	3,669	3,685
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(2,324)	(2,376)	(2,436)	(3,167)	(3,134)	(3,130)	(3,140)
Supplies and services	(280)	(180)	(167)	(336)	(234)	(180)	(186)
Accommodation	(261)	(265)	(278)	(278)	(278)	(278)	(278)
Finance and interest costs.....	-	-	(1)	(1)	(1)	(1)	-
Other payments.....	(85)	(116)	(102)	(120)	(113)	(107)	(107)
Receipts							
Grants and subsidies.....	38	16	16	30	16	30	30
Other receipts	2	-	-	-	-	-	-
Net cash from operating activities	(2,910)	(2,921)	(2,968)	(3,872)	(3,744)	(3,666)	(3,681)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(98)	-	(33)	-	-	-	-
Net cash from investing activities.....	(98)	-	(33)	-	-	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	-	(4)	(4)	(9)	(4)	(4)	(5)
Net cash from financing activities.....	-	(4)	(4)	(9)	(4)	(4)	(5)
NET INCREASE/(DECREASE) IN CASH HELD	(172)	-	(74)	(6)	(1)	(1)	(1)
Cash assets at the beginning of the reporting period	1,073	942	901	827	821	820	819
Cash assets at the end of the reporting period	901	942	827	821	820	819	818

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

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	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Education		
– Total Cost of Services	5,801,517	5,892,758
– Asset Investment Program	430,065	595,018
Training and Workforce Development		
– Total Cost of Services	714,448	749,295
– Asset Investment Program	59,932	90,697
TAFE Colleges		
– Asset Investment Program	13,297	10,466
Building and Construction Industry Training Board		
– Asset Investment Program	450	1,100

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
	Building and Construction Industry Training Board	n/a

Division 24 Education

Part 6 Education and Training

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 60 Net amount appropriated to deliver services	4,303,721	4,266,699	4,373,526	4,429,157	4,582,519	4,704,102	4,774,201
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	1,666	1,807	1,807	1,819	1,831	1,844	1,856
Total appropriations provided to deliver services	4,305,387	4,268,506	4,375,333	4,430,976	4,584,350	4,705,946	4,776,057
ADMINISTERED TRANSACTIONS							
Item 61 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	460,764	447,626	452,329	442,304	431,381	438,597	438,597
CAPITAL							
Item 130 Capital Appropriation	306,421	351,752	357,345	506,502	433,530	301,217	170,384
TOTAL APPROPRIATIONS	5,072,572	5,067,884	5,185,007	5,379,782	5,449,261	5,445,760	5,385,038
EXPENSES							
Total Cost of Services	5,603,123	5,629,016	5,801,517	5,892,758	6,123,803	6,296,254	6,399,777
Net Cost of Services ^(a)	3,878,127	4,283,184	4,390,072	4,446,107	4,599,641	4,719,131	4,788,219
CASH ASSETS ^(b)	715,272	673,864	688,805	669,690	657,398	676,039	727,391

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department'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 the Department's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COVID-19 Response					
Enhanced Cleaning and Equipment for Schools ^(a)	27,762	-	-	-	-
School Camps Assistance Package	3,500	-	-	-	-
Schools Administrative Support	4,995	-	-	-	-
Schools Ventilation Strategy	20,496	-	-	-	-
New Initiatives					
Business Case Development for a Western Australian College of Agriculture in the Kimberley	-	1,000	-	-	-
National Preschool Reform (NPR) Agreement 2022-2025	22,076	47,362	46,822	47,430	25,821
National School Reform (NSR) Agreement - Online Formative Assessment Initiative ^(a)	270	104	26	-	-
Premier's Reading Challenge ^(a)	1,083	842	909	826	843
Supporting the Teaching and Learning of Students with Disabilities and Complex Behaviour Framework	-	1,475	3,105	-	-
Year 1 Phonics Initiative ^(a)	457	694	467	445	450

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Ongoing Initiatives					
Election Commitment					
Career Taster Program for Year 9 Students and the Expansion of Vocational Education and Training Places	150	-	-	-	-
Primary Schools Science Package ^(a)	20	640	350	(975)	-
Small Election Commitments	15	-	-	-	-
Expansion of Educational Adjustment to Support Students with Additional Learning Needs	-	4,351	8,851	9,163	9,498
Expansion of Specialist Learning Programs to Support Students with Autism Spectrum Disorder ^(a)	1,565	4,059	4,470	4,006	4,081
Extension of Kimberley Schools Project	-	-	3,712	3,710	3,714
Pilbara Education Partnership and Sponsorship	866	235	182	-	-
Revisions to Student Enrolment and Cost Growth Forecast	(16,679)	(30,673)	(21,329)	(13,013)	10,844
Vocational Education and Training in Schools Program	986	(7)	(9)	(9)	(9)
Other					
2022-23 Tariffs, Fees and Charges	359	(1,708)	(1,531)	817	3,589
Actuarial Movement in Leave Liability	68,088	14,770	16,099	15,900	11,599
Adjustments to Commonwealth Grants	1,353	93	119	147	460
Historical Long Service Leave Liability Payout for Public Sector Casual Employees	29,439	-	-	-	-
International Education Program	(960)	451	831	923	919
National Assessment Program - Literacy and Numeracy (NAPLAN) Online	-	2,127	-	-	-
Non-Government Human Services Sector Indexation Adjustment	-	181	321	471	1,300
Priority Preventative Maintenance	-	5,370	-	-	-
Revision to Low Interest Loan Scheme	10	635	1,176	1,613	2,358
Revision to RiskCover Insurance	-	13,372	13,830	29,578	17,234

(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 Department continues to ensure the response and planning for COVID-19 is aligned to current health advice and that schools are well equipped to take the necessary steps to reduce the risk of transmission, ensuring continuity of face-to-face learning.
2. The State's population growth over the forward estimates period continues to be slower than previous years. It is projected there will be a period of low, sustained growth in student enrolments over this period.

Partnering with Families, Communities and Agencies to Support the Educational Engagement of Every Student

3. The Department is continuing to build on its cultural responsiveness through partnership with Aboriginal families, communities and business, and is committed to achieving the aims of the Government's Aboriginal Empowerment Strategy and Closing the Gap Implementation Plan.
4. The Department is strengthening its delivery of student support services, through the investment of additional resources and staff training, to provide a supportive schooling environment that promotes positive student wellbeing and mental health.
5. The Department is providing an additional \$31.9 million to expand the Educational Adjustment Allocation, to help more students with additional learning needs develop their literacy and numeracy skills through explicit instruction.
6. The Department remains focused on providing an inclusive school environment to all students with a disability to learn and thrive alongside their peers.

Staffing and Schools

7. Attracting teachers with the right skills to the right areas at the right time remains a priority, particularly in secondary schools and areas of specialised skill. The Department has implemented a number of strategies to address this need, including recruitment campaigns, retraining programs and providing incentives to staff choosing to work in regional and remote areas of the State.
8. The Department continues to make investments in new school infrastructure and maintenance to ensure that schools support the delivery of high-quality education across the State, including in this Budget:
 - 8.1. \$88.4 million for additional accommodation at Harrisdale, Anne Hamersley, Caversham Valley and Brabham Primary Schools, and a new education support facility at Brabham.
 - 8.2. \$39.1 million to deliver the Stage 2 expansion of Alkimos College including additional accommodation and senior specialist learning facilities.

State and Commonwealth Education Reforms

9. The Government has successfully negotiated a longer-term funding agreement with the Commonwealth for preschool students under the National Preschool Reform Agreement, securing \$189.5 million in funding from 2021-22 to 2025-26. This will contribute towards delivering 15 hours per week of preschool programs over the life of the agreement.
10. The Department continues to work collaboratively with the Commonwealth and other jurisdictions on key education reform initiatives.

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: Supporting our local and regional communities to thrive.	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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Public Primary Education	3,250,079	3,231,551	3,351,443	3,380,138	3,496,223	3,586,013	3,637,559
2. Public Secondary Education.....	2,239,068	2,289,593	2,324,718	2,384,448	2,501,770	2,587,045	2,648,208
3. Regulation and Non-Government Sector Assistance	75,167	66,622	83,874	86,010	84,999	82,115	72,648
4. Support to the School Curriculum and Standards Authority.....	38,809	41,250	41,482	42,162	40,811	41,081	41,362
Total Cost of Services	5,603,123	5,629,016	5,801,517	5,892,758	6,123,803	6,296,254	6,399,777

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 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).....	99.3%	100%	99.3%	100%	1
Retention in public schooling (proportion of Year 7 public school cohort studying in Year 12).....	81.5%	82%	80.4%	82%	
Western Australian Certificate of Education (WACE) achievement rate by Year 12 public school students	81.7%	82%	81.1%	82%	
Year 3 public school students achieving proficiency in:					
Reading.....	n/a	69%	68.6%	69%	2
Numeracy.....	n/a	69%	65.9%	66%	2
Year 5 public school students achieving proficiency in:					
Reading.....	n/a	71%	71.3%	72%	2
Numeracy.....	n/a	67%	66.2%	67%	2
Year 7 public school students achieving proficiency in:					
Reading.....	n/a	68%	64.3%	65%	2
Numeracy.....	n/a	65%	61.9%	62%	2
Year 9 public school students achieving proficiency in:					
Reading.....	n/a	70%	69.3%	70%	2
Numeracy.....	n/a	68%	70.1%	71%	2

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

(b) The 2022-23 Budget Targets are based on the higher of the 2020-21 Actuals and 2021-22 Estimated Actuals and rounded up to the next integer.

Explanation of Significant Movements

(Notes)

1. The participation rate for the 2020-21 Actual reported here is different from that reported in the Department's 2020-21 Annual Report because it incorporates updated university data and the Australian Bureau of Statistics' revised estimated residential population as at 30 June 2020, released in March 2022. The final revised participation rate for 2020-21 will be reported in the Department's 2021-22 Annual Report.
2. The 2020-21 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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	3,250,079	3,231,551	3,351,443	3,380,138	1,2
Less Income	971,041	781,025	827,312	850,594	
Net Cost of Service	2,279,038	2,450,526	2,524,131	2,529,544	
Employees (Full-Time Equivalents)	25,267	25,521	25,931	26,123	
Efficiency Indicators					
Cost per student full-time equivalents (primary)	\$16,816	\$16,688	\$17,254	\$17,499	

Explanation of Significant Movements

(Notes)

- The increase in income in the 2021-22 Estimated Actual compared to the 2021-22 Budget reflects the timing of the Commonwealth funding agreements for kindergarten and the recoup of costs through the National Partnership for COVID-19 Response.

The Government has recently signed the NPR Agreement, securing long-term Commonwealth funding for kindergarten from 2022 to 2025. The signing of this new agreement occurred after the 2021-22 Budget and consequently was not reflected in the 2021-22 Budget, with funding under the previous National Partnership Agreement for Universal Access to Early Childhood Education (Universal Access Partnership) expiring in December 2021.

- The higher income in the 2020-21 Actual relative to the 2021-22 Budget and 2022-23 Budget Target 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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	2,239,068	2,289,593	2,324,718	2,384,448	1
Less Income	709,965	525,215	541,642	555,561	
Net Cost of Service	1,529,103	1,764,378	1,783,076	1,828,887	
Employees (Full-Time Equivalents)	15,976	16,245	16,401	16,563	
Efficiency Indicators					
Cost per student full-time equivalents (secondary)	\$19,500	\$19,639	\$20,153	\$20,319	

Explanation of Significant Movements

(Notes)

- The higher income in the 2020-21 Actual relative to the 2021-22 Budget and 2022-23 Budget Target 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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	75,167	66,622	83,874	86,010	1
Less Income	42,414	34,097	38,778	36,500	2
Net Cost of Service	32,753	32,525	45,096	49,510	
Employees (Full-Time Equivalents)	187	191	198	202	
Efficiency Indicators					
Cost of non-government school regulatory services per non-government school	\$6,330	\$7,470	\$7,589	\$7,660	
Cost of teacher regulatory services per teacher.....	\$109	\$118	\$117	\$110	3

Explanation of Significant Movements

(Notes)

1. The increase in the 2021-22 Estimated Actual and the 2022-23 Budget Target compared to the 2021-22 Budget is due to fixed-term COVID-19 assistance packages provided to school camp providers and non-government schools during 2021-22, and the commencement of the NPR Agreement 2022-2025 with the Commonwealth.
2. The increase in income in the 2021-22 Estimated Actual and the 2022-23 Budget Target compared to the 2021-22 Budget reflects commencement of the NPR Agreement 2022-2025 with the Commonwealth.
3. The decrease in the 2022-23 Budget Target relative to the 2021-22 Budget and Estimated Actual is due to the reduction in operational expenditure following the end of cyclical peaks in the renewal of teachers' Full Registration that occurred between September 2020 and June 2022.

Although there was increased activity associated with the teacher registration renewal peak during 2020-21, the increased expenditure was offset by savings in rental expenses following office relocation. This resulted in a lower cost of teacher regulatory services per teacher in the 2020-21 Actual compared to the 2021-22 Budget.

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*.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	38,809	41,250	41,482	42,162	1
Less Income	1,576	5,495	3,713	3,996	1
Net Cost of Service	37,233	35,755	37,769	38,166	
Employees (Full-Time Equivalents)	158	176	168	177	2
Efficiency Indicators					
Cost per student of support to the School Curriculum and Standards Authority	\$81	\$81	\$84	\$84	

Explanation of Significant Movements

(Notes)

- The increased Total Cost of Service and income for the 2021-22 Budget and Estimated Actual compared to the 2020-21 Actual are mainly due to the return of NAPLAN testing in 2021 and the additional revenue anticipated from the expanded International Education Program respectively.

The increased Total Cost of Service and income in the 2022-23 Budget Target relative to the 2021-22 Estimated Actual mainly reflects the additional expenditure and revenue anticipated from the continued expansion of the International Education Program.

- The increase in the full-time equivalents in the 2021-22 Budget and the 2022-23 Budget Target from the 2020-21 Actual 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 to expand the International Education Program.

Asset Investment Program

- The Department's planned Asset Investment Program in 2022-23 totals \$595 million. It relates primarily to providing education facilities to meet enrolment growth and improving infrastructure for public schools throughout the State to enhance educational opportunities for public school students. This significant capital investment also supports local jobs to strengthen the State's economy.

2021 Election Commitments

- Planning has commenced to upgrade the administration block, develop a new English and mathematics classroom block and deliver a science, technology, engineering and mathematics (STEM) laboratory at Albany Senior High School (\$8.5 million).
- The design has been completed and the tender process is underway for the stage 2 build at Alkimos College. The initial \$1 million election commitment has been increased by \$39.1 million to construct stage 2.
- Planning will commence to expand school facilities at Baler Primary School (\$3.5 million).
- Construction will commence for a performing arts centre and STEM laboratory for Balga Senior High School (\$6.3 million).
- Planning has commenced for a new classroom block at Ballajura Primary School (\$2.5 million).
- Planning has commenced for a new classroom block at Baynton West Primary School (\$5.5 million).
- Planning will commence for upgrades to the canteen and a new STEM laboratory at Broome Senior High School (\$4.4 million).

9. Planning will commence for a new classroom block including a new STEM laboratory at Byford Secondary College (\$21.5 million).
10. Construction will commence for new early childhood classrooms at Camboon Primary School (\$3 million).
11. Construction will commence for a new classroom block at Cassia Primary School (\$4.5 million).
12. Construction will commence on a new undercover area at Clifton Hills Primary School (\$2 million).
13. Planning for works to upgrade the air-conditioning and refurbish the music hall at Dampier Primary School continues (\$1 million).
14. Planning will commence for major upgrades to Darling Range Sports College (\$12 million).
15. Planning will commence for a new kindergarten block at Dianella Primary College (\$1.5 million).
16. Refurbishment of classrooms at Donnybrook District High School will commence (\$1 million).
17. Planning has commenced for a new specialist classroom block, upgrades to existing specialist classrooms and a STEM laboratory at Duncraig Senior High School (\$32.3 million).
18. Construction will commence for a new design and technology block at Eaton Community College (\$7 million).
19. Construction will commence for a new carpark and a covered structure for existing hard courts and toilets will be upgraded at Edney Primary School (\$1.5 million).
20. Planning has commenced at Greenwood College for a new sports hall and a new STEM laboratory (\$13.9 million).
21. Planning has commenced for a new primary classroom block and upgrades to specialist secondary school classrooms at Halls Creek District High School (\$10 million).
22. Classroom refreshments and air-conditioning upgrades will commence at Huntingdale Primary School (\$1.5 million).
23. Planning has commenced for a new early childhood education block at Illawarra Primary School (\$2 million).
24. Construction will commence on new science laboratories, a new classroom block with music and media studios, STEM and design laboratories and a new general classroom block that will also house student services at John Curtin College of the Arts (\$23 million).
25. Planning has commenced for a new sports hall and refurbishment to establish a performing arts centre and STEM laboratory at Kelmscott Senior High School (\$8.5 million).
26. Works will commence at Kewdale Primary School to upgrade the undercover area and provide new covered links between facilities (\$1 million).
27. Planning will continue for a new sports hall and STEM laboratory at Melville Senior High School (\$9 million).
28. Construction will commence on a new classroom block at Mount Lawley Senior High School (\$15 million).
29. Planning has commenced for a new sports hall and refurbishments of classrooms, including establishing a STEM laboratory at Roleystone Community College (\$9.7 million).
30. Construction will commence on the first stage of redevelopment of Rossmoyne Senior High School, which includes a new two-storey general classroom block and library, and a two-storey science block with six science laboratories, and new physical education change rooms (\$35 million).
31. Construction will commence on a new two-storey classroom block and roof replacement at Scarborough Primary School (\$9.7 million).
32. Construction will commence on a new early childhood block for the South Bunbury Education Support Centre (\$3 million).

33. Planning will commence to redevelop Springfield Primary School (\$15 million).
34. Construction will commence on a new performing arts centre and new STEM laboratory, refurbished dance studio and fire service upgrades at Warwick Senior High School (\$7 million). This project includes the \$5 million election commitment and \$2 million from the COVID-19 Response.
35. Planning has commenced for new pool changerooms at the West Coast Education Support Centre (\$2 million).
36. The first tranche of planning and construction has commenced to deliver new and repurposed STEM laboratories across 67 schools which will provide flexible learning environments to inspire critical and creative thinking in these key areas of education (\$87.6 million).
37. The delivery of a Solar and Clean Energy initiative has commenced, which will power greener schools across the State, particularly remote and regional locations (\$39.8 million).
38. The first tranche of the primary science program has been completed, with the remainder of the program being rolled out over the next two years. This program will assist primary schools to deliver the science curriculum (\$8.1 million).

COVID-19 Response

39. Construction continues to deliver the first stage of the new Piara Waters Secondary School to open in 2023. When the school opens in 2023, it will provide permanent education facilities for 750 mainstream students and specialist classrooms for an education support program for up to 60 students (\$58.5 million).
40. Construction continues to deliver the second stage of Bob Hawke College to open in 2023. The college will have permanent accommodation for a further 1,000 students (\$52.9 million).
41. Construction continues to deliver the second stage of Ridge View Secondary College to open in 2023. Enrolment capacity will increase to 1,450 students and enable the school to deliver a broad educational curriculum to students from Year 7 to 12 (\$28.3 million).
42. Construction has commenced for a new performing arts centre at Albany Senior High School (\$9 million).
43. Construction has commenced on a new permanent classroom block that will expand Australind Senior High School's accommodation to 1,500 students (\$15 million).
44. Works to refurbish existing facilities at Bunbury Senior High School are almost complete (\$3.2 million).
45. Construction has commenced for a three-storey classroom block to increase student accommodation and a new sports hall at Carine Senior High School (\$32 million).
46. Construction has commenced for a new two-storey classroom block to increase specialist programs, including STEM and science laboratories, astronomy rooms and a rooftop telescope deck at Joseph Banks Secondary College (\$21 million).
47. Construction has commenced on a new classroom block to increase permanent student accommodation and improve education support facilities at Kalamunda Senior High School (\$26.3 million).
48. Construction has commenced on a new specialist classroom block and refurbishment of existing specialist classrooms at Karratha Senior High School for (\$31.7 million).
49. Construction has commenced on a two-storey classroom block at Kyilla Primary School (\$6.7 million).
50. Construction has commenced to redevelop Lesmurdie Primary School (\$18.1 million).
51. Construction has commenced for additional student accommodation, a new sports hall and a new performing arts theatre at Lynwood Senior High School (\$25.3 million).
52. Construction of a new sports hall commenced at Ocean Reef Senior High School (\$5 million).
53. Construction has commenced for a new performing arts centre and sports hall (combined) at Pinjarra Senior High School (\$11.2 million).

- 54. Construction is scheduled to commence to redevelop Roebourne District High School, creating a social and culturally led learning environment for students from pre-school to secondary school, with specific programs to engage Aboriginal children (\$42 million).
- 55. Construction continues to convert a former gymnasium into a drama theatre with supporting facilities at Wanneroo Secondary College (\$6.1 million).
- 56. Construction continues on the redevelopment of the Westminster Primary School and Education Support Centre, combining the primary school and education support centre into a contemporary school (\$10 million).
- 57. Construction has commenced for a new early childhood education centre at Wickham Primary School (\$3.5 million).
- 58. Construction has commenced on a new multi-storey classroom block at Willetton Senior High School, increasing student capacity by 510 students (\$15.6 million).

Primary Schools

- 59. Planning has commenced for new primary schools to open in 2024 at Henley Brook/Brabham and Wattleup (\$52.5 million for both projects).
- 60. A further \$144.8 million has been allocated over the forward estimates period to construct new primary schools.
- 61. Funding has been approved from 2022-23 to develop new classroom blocks to provide additional permanent accommodation at Harrisdale Primary School (\$22.9 million), Anne Hamersley Primary School (\$19.1 million) and Caversham Valley Primary School (\$10.3 million).
- 62. Brabham Primary School will be expanded with additional permanent classroom accommodation, a new high needs education support facility and a temporary offsite Kindergarten (\$36.2 million).
- 63. Construction continues on new primary schools to open in 2023 at Landsdale South (\$23.6 million), Madora Bay (\$25.8 million), Wellard Village (\$26.5 million) and Dayton (\$24.4 million) and the second stage of Yarralinka Primary School (\$13.7 million).
- 64. Construction continues on the redevelopment of Hillarys Primary School (\$20.4 million), which when completed will provide a new contemporary primary school.
- 65. Construction has commenced to establish education support facilities at the newly completed Burns Beach Primary School (\$3 million).

Secondary Schools

- 66. Planning has continued and construction will commence for major upgrades at Derby District High School (\$20.9 million).
- 67. Planning has commenced to establish a new specialist classroom block at Ashdale Secondary College to increase enrolment capacity and increase specialist facilities (\$29.4 million).
- 68. Construction continues on the new sports hall and other refurbishments at Hedland Senior High School (\$18.5 million) with work on Hardie House and the Welcome Centre now complete.
- 69. Construction of new classrooms and facilities and refurbished accommodation at John Forrest Secondary College (\$50 million) is progressing.

Preventative Maintenance and Compliance

- 70. Additional capital funding has been provided over 2022-23 and 2023-24 to mitigate critical health and safety risks in schools, including roof replacements (\$10.2 million), plaster glass ceiling remediation (\$12 million), school alarm system upgrades (\$2.8 million), fire service upgrades (\$2 million) and pool safety upgrades (\$1.4 million).

Transportable Classrooms

71. Additional funding has been provided in 2022-23 to construct and locate transportable classrooms and buildings to assist schools in meeting temporary short to medium-term fluctuations in student enrolments (\$20 million).

Land Acquisition Costs

72. Funding of \$3.8 million has been provided in 2022-23 for the acquisition of land for new primary schools and to contribute to site development costs.

Other School Facilities

73. Provision of \$10.1 million has been made in 2022-23 for administration upgrades, library resource centres, toilet upgrades/replacements and covered assembly areas.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
Election Commitments							
Additional Stages at Secondary Schools							
Alkimos College Stage 2	40,080	970	970	14,780	21,000	3,330	-
Yanchep Secondary College Stage 3	1,000	480	480	520	-	-	-
Additions and Improvements to Primary Schools							
Beaumaris Primary School	390	340	340	50	-	-	-
Beldon Primary School	400	350	350	50	-	-	-
Camboon Primary School	3,000	100	100	2,200	410	290	-
Clifton Hills Primary School	2,000	100	100	1,580	250	70	-
Ellen Stirling Primary School	300	250	250	50	-	-	-
Gooseberry Hill Primary School	700	450	450	250	-	-	-
Huntingdale Primary School	1,500	70	70	860	500	70	-
Illawarra Primary School	2,000	50	50	1,190	650	110	-
Kewdale Primary School	1,000	45	45	685	220	50	-
Primary School Science Program	8,100	1,600	1,600	3,120	3,380	-	-
Redcliffe Primary School	300	250	250	50	-	-	-
Scarborough Primary School	9,700	490	490	2,730	5,800	680	-
Upper Swan Primary School	500	450	450	50	-	-	-
Additions and Improvements to Secondary Schools							
Balga Senior High School	6,300	195	195	2,180	3,600	325	-
Duncraig Senior High School	32,300	660	660	3,720	19,700	5,600	2,620
John Curtin College of the Arts	23,000	350	350	750	8,000	12,100	1,800
Kelmscott Senior High School	8,500	15	15	500	6,300	1,685	-
Melville Senior High School	9,000	15	15	780	6,400	1,805	-
Mount Lawley Senior High School	15,000	440	440	3,430	10,200	930	-
Rossmoyne Senior High School	35,000	765	765	5,000	19,835	6,500	2,900
Science, Technology, Engineering and Mathematics	87,560	150	150	9,600	30,200	32,210	15,400
Warwick Senior High School	5,000	290	290	3,960	750	-	-
Miscellaneous - Schools Clean Energy Program	35,200	1,500	1,500	10,000	12,700	11,000	-
Royalties for Regions							
Baynton West Primary School	5,500	440	440	4,060	950	50	-
Cassia Primary School	4,500	130	130	3,600	530	240	-
Donnybrook District High School	1,000	80	80	820	100	-	-
Eaton Community College	7,000	150	150	2,076	4,324	450	-
Halls Creek District High School	10,000	185	185	1,760	6,700	1,355	-
Solar Schools Program	4,573	2,954	2,954	1,619	-	-	-
South Bunbury Education Support Centre	3,000	110	110	2,590	260	40	-
Tambrey Primary School	750	50	50	700	-	-	-
COVID-19 Response							
Additional Stages at Secondary Schools - Bob Hawke							
College Stage 2	52,900	26,856	20,400	13,074	12,970	-	-
Additions and Improvements to District High Schools							
Roebourne District High School	42,000	2,188	1,700	10,712	23,200	5,900	-
Wyndham District High School	3,000	2,072	1,950	928	-	-	-
Additions and Improvements to Primary Schools							
Allendale Primary School	400	370	37	30	-	-	-
Belmay Primary School	2,000	1,980	1,838	20	-	-	-
Bluff Point Primary School	200	185	14	15	-	-	-
East Wanneroo Primary School	2,000	1,700	1,028	300	-	-	-
Hawker Park Primary School	1,500	1,450	1,042	50	-	-	-
Heathridge Primary School	1,500	1,450	1,368	50	-	-	-
High Wycombe Primary School	2,620	2,450	1,067	170	-	-	-
Kingston Primary School	2,210	2,080	916	130	-	-	-
Kyilla Primary School	6,700	4,250	3,890	1,650	800	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Lesmurdie Primary School.....	18,090	7,033	6,400	10,567	490	-	-
Malvern Springs Primary School.....	2,140	1,980	1,089	160	-	-	-
Mount Helena Primary School.....	2,000	1,860	749	140	-	-	-
Nollamara Primary School.....	2,000	1,800	1,193	200	-	-	-
Pine View Primary School Education Support Facility	2,500	2,490	1,147	10	-	-	-
Spring Hill Primary School.....	2,000	1,600	1,058	400	-	-	-
Wattle Grove Primary School.....	2,000	1,626	1,500	374	-	-	-
West Byford Primary School.....	2,100	1,960	764	140	-	-	-
Westminster Primary School.....	10,000	3,900	3,104	5,100	1,000	-	-
Wickham Primary School.....	3,500	577	350	2,523	400	-	-
Yale Primary School.....	2,000	1,780	1,110	220	-	-	-
Additions and Improvements to Secondary Schools							
Albany Senior High School.....	9,026	3,754	3,500	4,522	750	-	-
Australind Senior High School.....	15,000	3,643	3,260	9,857	1,500	-	-
Balga Senior High School.....	1,600	1,550	1,240	50	-	-	-
Belmont City College.....	1,300	1,250	623	50	-	-	-
Canning Vale College Education Support Facility.....	4,100	2,650	2,377	1,250	200	-	-
Carine Senior High School.....	32,000	8,705	7,469	16,095	6,200	1,000	-
Dianella Secondary College.....	6,090	4,550	4,083	1,340	200	-	-
Eastern Hills Senior High School.....	2,211	2,102	1,975	109	-	-	-
Girrawheen Senior High School.....	1,453	1,343	1,203	110	-	-	-
Greenwood College.....	2,520	2,450	2,005	70	-	-	-
Hampton Senior High School.....	500	450	376	50	-	-	-
Joseph Banks Secondary College.....	21,002	4,294	3,654	13,100	2,860	748	-
Kalamunda Senior High School.....	26,300	3,806	3,400	8,194	7,086	3,624	3,590
Kalgoorlie-Boulder Community High School.....	380	340	108	40	-	-	-
Karratha Senior High School.....	31,706	1,427	1,000	14,753	14,027	1,499	-
Lakeland Senior High School Education Support Facility.....	5,900	2,890	2,581	2,510	500	-	-
Leeming Senior High School.....	2,150	2,050	1,096	100	-	-	-
Melville Senior High School.....	925	745	561	180	-	-	-
Ocean Reef Senior High School.....	5,000	2,917	2,600	2,083	-	-	-
Piara Waters Secondary School.....	58,500	27,600	19,238	23,500	7,400	-	-
Pinjarra Senior High School.....	11,230	5,176	4,390	5,554	500	-	-
Ridge View Secondary College Stage 2.....	28,280	15,830	13,761	9,500	2,950	-	-
Southern River College.....	1,600	1,524	1,350	76	-	-	-
Wanneroo Secondary College.....	6,133	4,450	4,193	1,483	200	-	-
Warwick Senior High School.....	2,000	300	216	1,700	-	-	-
Willetton Senior High School.....	15,560	3,194	2,850	9,986	2,380	-	-
Bunbury Senior High School.....	3,175	2,925	2,763	250	-	-	-
Lakeland Senior High School.....	3,240	1,700	1,195	1,540	-	-	-
Lynwood Senior High School.....	25,275	5,060	4,474	16,711	3,285	219	-
Other School Facilities - Malibu School.....	2,100	1,900	1,900	200	-	-	-
Other Works in Progress							
Additional Stages at Secondary Schools - Yanchep							
Secondary College Stage 2.....	13,490	13,290	164	200	-	-	-
Additions and Improvements to Primary Schools							
Burns Beach Primary School Education Support Facility...	3,000	180	180	2,180	460	180	-
Mount Lockyer Primary School Rebuild.....	13,590	12,171	8,990	1,419	-	-	-
Victoria Park Primary School.....	6,830	6,555	272	275	-	-	-
Additions and Improvements to Residential Colleges							
Minor Works.....	4,126	1,230	494	1,414	494	494	494
Additions and Improvements to Secondary Schools							
Derby District High School.....	20,900	1,180	1,000	10,220	7,300	2,200	-
Election Commitment							
Balcatta Senior High School Redevelopment.....	50,000	48,732	1,458	1,268	-	-	-
Belmont City College - Performing Arts Centre.....	4,512	4,437	25	75	-	-	-
Belridge Secondary College - Performing Arts Centre....	4,800	4,610	40	190	-	-	-
Kiara College - Upgrades.....	12,000	11,184	5,200	816	-	-	-
Kinross College - Upgrades.....	1,850	1,810	66	40	-	-	-
Mount Lawley Senior High School - Specialist Facilities.....	3,600	3,490	43	110	-	-	-
Wanneroo Secondary College - Upgrades.....	5,000	4,900	38	100	-	-	-
John Forrest Secondary College - Redevelopment.....	50,000	32,063	23,700	13,637	3,500	800	-
Hedland Senior High School.....	18,500	11,800	7,907	4,550	2,150	-	-
Miscellaneous							
Air Conditioning Replacement Program.....	29,000	16,700	3,566	3,300	3,000	3,000	3,000
Commonwealth Local Schools Community Fund.....	1,504	854	244	650	-	-	-
Compliance Programs							
Fire Services Upgrade.....	5,820	1,850	970	3,970	-	-	-
Plaster Glass Ceiling Replacement and Remediation....	40,100	28,100	14,904	6,000	6,000	-	-
Contaminated Site Remediation.....	1,330	1,030	1,030	300	-	-	-
Gas Heater Replacement Program.....	7,500	4,312	750	938	750	750	750

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
High Priority Maintenance and Minor Works Program							
Capital Component.....	43,320	42,820	1,934	500	-	-	-
Infrastructure Power Upgrades	33,815	12,850	3,000	8,000	6,965	3,000	3,000
Interim Schools	2,820	896	315	679	515	415	315
Land Acquisition							
General	36,870	12,570	553	18,800	5,500	-	-
Land for Primary Schools.....	76,229	44,879	3,150	11,350	6,000	7,000	7,000
Power Supply Upgrade.....	4,021	2,598	550	284	513	313	313
Remote Community Schools	8,118	3,706	1,300	1,637	925	925	925
Roof Replacement	20,689	8,939	3,748	6,500	5,250	-	-
School Alarm System Upgrades	7,340	3,000	739	4,340	-	-	-
Sewer Connections	6,974	3,874	55	1,000	900	600	600
Small Asset Capital Purchases.....	527,315	341,412	42,000	46,603	46,603	46,603	46,094
Transportable Classrooms.....	58,335	37,213	13,947	7,283	4,613	4,613	4,613
Universal Access Program	51,268	47,128	2,000	4,140	-	-	-
New Primary Schools							
Election Commitment							
Brabham Primary School	18,490	17,690	154	800	-	-	-
Burns Beach Primary School	18,048	16,400	11,675	1,148	500	-	-
Yanchep Lagoon Primary School.....	14,625	14,275	208	350	-	-	-
Yarralinka Primary School	6,410	6,342	68	68	-	-	-
Yarralinka Primary School Stage 2.....	13,715	6,413	6,087	6,552	750	-	-
Henley Brook Primary School	26,352	400	400	7,800	16,050	2,102	-
Hillarys Primary School (Rebuild).....	20,395	3,068	2,500	8,913	8,114	300	-
Landsdale South Primary School.....	23,637	11,887	11,600	10,613	635	502	-
Madora Bay Primary School.....	25,770	4,892	4,470	18,803	2,075	-	-
Pine View Primary School	15,545	15,195	225	350	-	-	-
Riva Primary School.....	21,832	20,107	12,960	1,225	500	-	-
Shorehaven Primary School.....	23,395	21,513	14,825	1,382	500	-	-
Treeby Primary School.....	17,750	16,184	11,270	1,066	500	-	-
Wattleup (East) Primary School.....	26,150	490	490	7,610	16,150	1,900	-
Wellard Village Primary School.....	26,490	6,326	5,483	15,450	4,164	550	-
West Swan (Dayton) Primary School.....	24,360	6,139	5,636	15,600	2,621	-	-
New Secondary Schools							
Election Commitment - Bob Hawke College.....	69,870	69,770	25	100	-	-	-
Public Private Partnership Retained Costs.....	30,505	24,842	350	4,638	1,025	-	-
Other School Facilities							
Administration Upgrade	15,143	7,405	1,275	2,413	1,275	2,025	2,025
Canteens	1,635	638	150	205	382	205	205
Central Reserve Schools	615	275	255	340	-	-	-
Covered Assembly Areas	17,564	7,419	170	3,313	2,706	2,063	2,063
Early Childhood Program	12,755	3,594	1,000	4,161	2,000	1,500	1,500
Ground Developments.....	2,815	1,303	289	588	308	308	308
Library Resource Centres.....	16,979	8,184	3,554	2,960	1,705	2,065	2,065
Student Services Improvements	11,505	5,793	820	2,233	1,413	1,033	1,033
Toilet Replacement Program	14,962	9,554	1,551	1,388	1,340	1,340	1,340
Royalties for Regions							
Election Commitment							
Broome Senior High School - New Facilities	19,325	19,025	797	300	-	-	-
Bunbury Senior High School - Upgrades.....	4,999	4,699	54	300	-	-	-
Margaret River Senior High School.....	29,482	29,262	554	220	-	-	-
Western Suburbs Strategy - Hyogo Prefecture Cultural Centre.....	2,700	2,000	52	350	350	-	-
COMPLETED WORKS							
Election Commitments							
Additions and Improvements to Education Support							
Facilities - Castlereagh School	250	250	250	-	-	-	-
Additions and Improvements to Primary Schools - Morley							
Primary School.....	450	450	450	-	-	-	-
COVID-19 Response							
Additions and Improvements to Education Support							
Facilities - Joondalup Education Support Centre.....	300	300	234	-	-	-	-
Additions and Improvements to Primary Schools							
Belmont Primary School	1,000	1,000	414	-	-	-	-
Geraldton Primary School	100	100	60	-	-	-	-
Joondalup Primary School.....	350	350	247	-	-	-	-
Maida Vale Primary School	856	856	615	-	-	-	-
Rangeway Primary School	420	420	91	-	-	-	-
Additions and Improvements to Secondary Schools							
Ballajura Community College	400	400	290	-	-	-	-
Como Secondary College.....	1,000	1,000	881	-	-	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Duncraig Senior High School.....	1,110	1,110	883	-	-	-	-
Harvey Senior High School.....	1,125	1,125	1,045	-	-	-	-
John Curtin College of the Arts.....	1,000	1,000	909	-	-	-	-
Margaret River Senior High School New Oval.....	6,270	6,270	4,647	-	-	-	-
North Albany Senior High School	1,100	1,100	1,043	-	-	-	-
Rockingham Senior High School	2,000	2,000	1,878	-	-	-	-
Swan View Senior High School	1,000	1,000	921	-	-	-	-
Other Completed Works							
Additions and Improvements to Primary Schools - Election Commitment - Arbor Grove Primary School - Child and Parent Centre.....	1,600	1,600	56	-	-	-	-
Additions and Improvements to Secondary Schools Election Commitment - Darling Range Sports College New and Upgraded Facilities	10,000	10,000	32	-	-	-	-
Perth Modern School Auditorium	9,375	9,375	1,201	-	-	-	-
K-12 Student Records Management System	2,847	2,847	289	-	-	-	-
Miscellaneous - Fire Damage - Gingin District High School.....	2,217	2,217	1,342	-	-	-	-
New Primary Schools							
Election Commitments							
Beenyup Primary School	18,680	18,680	37	-	-	-	-
Caversham Valley Primary School.....	16,300	16,300	15	-	-	-	-
Sheoak Grove Primary School.....	15,875	15,875	34	-	-	-	-
North Harrisdale Primary School	18,160	18,160	211	-	-	-	-
Yanchep Rise Primary School	14,903	14,903	210	-	-	-	-
New Secondary Schools - Alkimos College.....	42,625	42,625	223	-	-	-	-
Royalties for Regions							
Albany Secondary Education Support Centre	9,825	9,825	71	-	-	-	-
Election Commitment - Eaton Community College - New Facilities	5,000	5,000	568	-	-	-	-
Western Suburbs Strategy - International School of Western Australia	18,933	18,933	10	-	-	-	-
NEW WORKS							
Election Commitments							
Additional Stages at Secondary Schools - Byford Secondary College Stage 4	21,500	-	-	150	1,300	15,400	4,650
Additions and Improvements to District High Schools Roleystone Community College.....	9,660	-	-	520	6,000	2,600	540
Additions and Improvements to Education Support Facilities - 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	-
Bull Creek Primary School.....	400	-	-	-	-	400	-
Burrendah Primary School.....	150	-	-	150	-	-	-
Dianella Primary College.....	1,500	-	-	80	1,245	175	-
Edney Primary School	1,500	-	-	610	715	175	-
Landsdale South Primary School.....	1,100	-	-	1,100	-	-	-
Springfield Primary School	15,000	-	-	550	5,300	8,200	950
Additions and Improvements to Secondary Schools							
Darling Range Sports College	12,000	-	-	300	3,500	7,300	900
Greenwood College.....	13,900	-	-	650	5,100	7,100	1,050
Royalties for Regions							
Albany Senior High School.....	8,500	-	-	420	5,900	2,180	-
Baler Primary School.....	3,500	-	-	160	3,100	240	-
Broome Senior High School	4,400	-	-	270	3,000	1,130	-
Dampier Primary School.....	1,000	-	-	70	830	100	-
Other New Works							
Additions and Improvements to Primary Schools							
Anne Hamersley Primary School - Additional Accommodation.....	19,090	-	-	800	6,200	10,800	1,290
Brabham Primary School - Additional Accommodation including Education Support Centre.....	36,180	-	-	2,500	8,650	20,300	4,730
Caversham Valley Primary School - Additional Accommodation.....	10,267	-	-	475	4,400	4,800	592
Harrisdale Primary School - Additional Accommodation....	22,900	-	-	-	950	6,350	14,000
Additions and Improvements to Secondary Schools							
Ashdale Secondary College	29,350	-	-	350	1,550	13,300	14,150
Miscellaneous							
Compliance Programs							
Aluminium Composite Panels	3,302	-	-	-	-	3,302	-
Asbestos Containing Materials Removal and/or Replacement.....	1,730	-	-	1,730	-	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Swimming Pool Upgrades	1,350	-	-	1,350	-	-	-
Transportable Classrooms for 2023	20,000	-	-	20,000	-	-	-
New Primary Schools (2025-2028) Locations to be Determined	249,600	-	-	1,000	25,000	56,400	62,400
Total Cost of Asset Investment Program	3,301,603	1,547,204	430,065	595,018	502,728	341,048	209,205
FUNDED BY							
Capital Appropriation			320,186	468,981	395,777	263,011	131,562
Drawdowns from Royalties for Regions Fund			8,191	18,145	25,694	5,785	-
Drawdowns from the Holding Account			8,882	25,479	18,859	18,649	24,549
Internal Funds and Balances			88,806	77,413	56,398	46,603	46,094
Other			4,000	5,000	6,000	7,000	7,000
Total Funding			430,065	595,018	502,728	341,048	209,205

Financial Statements

Income Statement

Expenses

- The Total Cost of Services for the 2022-23 Budget Year is forecast to increase by \$263.7 million (4.7%) from the 2021-22 Budget primarily due to the combined impacts of:
 - revised forecast student enrolment and cost growth;
 - continuation of 2021 election commitments;
 - increase in RiskCover insurance contributions; and
 - increases to depreciation and leave liability (non-cash items).

Income

- Total income for 2022-23 is \$100.8 million (7.5%) higher compared to the 2021-22 Budget primarily due to the increase in the NSR Agreement Quality Schools funding and the timing of the Commonwealth funding agreements for kindergarten. The Government has recently signed a NPR Agreement which secures long-term Commonwealth funding for kindergarten of up to \$189.5 million over 2022 to 2025. The signing of this new agreement occurred after the 2021-22 Budget and consequently was not reflected in the 2021-22 Budget, with funding under the previous Universal Access Partnership expiring in December 2021.

Statement of Financial Position

- Total equity is expected to increase by \$3.5 billion (22.5%) between the 2022-23 Budget Year and the 2021-22 Budget. This reflects a projected increase in total assets of \$3.6 billion (21.1%), which is partially offset by an increase in total liabilities of \$163.6 million (9.1%). At 30 June 2022, in accordance with Treasurer's instruction 954: *Revaluation of Non-Current Physical Assets* and AASB 13: *Fair Value Measurement*, the Department is anticipating the revaluation of its land, building, and school land improvements will increase the asset value by \$2.9 billion.

Statement of Cashflows

- The 2022-23 Budget Year closing cash assets balance of \$669.7 million represents a decrease of \$45.6 million (-6.4%) in comparison to the 2020-21 Actual of \$715.3 million. This is predominantly attributed to a recashflow of the Asset Investment Program.

INCOME STATEMENT ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	4,262,012	4,328,434	4,443,932	4,490,683	4,683,073	4,814,148	4,930,303
Supplies and services	1,033,241	1,009,155	1,041,968	1,030,160	1,063,190	1,096,800	1,105,358
Grants and subsidies ^(c)	37,445	19,913	33,203	30,044	27,704	26,841	21,102
Depreciation and amortisation	232,039	230,545	241,357	300,264	308,113	317,390	302,017
Finance and interest costs	32,207	32,567	32,655	33,482	33,662	33,390	33,312
Other expenses	6,179	8,402	8,402	8,125	8,061	7,685	7,685
TOTAL COST OF SERVICES	5,603,123	5,629,016	5,801,517	5,892,758	6,123,803	6,296,254	6,399,777
Income							
User contributions, charges and fees	114,372	143,215	141,854	142,168	147,367	150,703	155,408
Grants and subsidies	70,869	63,442	132,871	70,842	70,042	68,772	46,285
Quality Schools funding	924,962	1,020,600	1,019,948	1,116,905	1,192,673	1,242,826	1,294,377
Other revenue	598,250	95,698	96,653	96,392	95,851	96,997	97,523
Interest	16,543	22,877	20,119	20,344	18,229	17,825	17,965
Total Income	1,724,996	1,345,832	1,411,445	1,446,651	1,524,162	1,577,123	1,611,558
NET COST OF SERVICES	3,878,127	4,283,184	4,390,072	4,446,107	4,599,641	4,719,131	4,788,219
INCOME FROM GOVERNMENT							
Service appropriations	4,305,387	4,268,506	4,375,333	4,430,976	4,584,350	4,705,946	4,776,057
Grants from Government agencies	8,522	3,333	3,334	3,267	3,384	1,667	1,667
Resources received free of charge	17,167	15,597	15,597	15,597	15,597	15,597	15,597
Royalties for Regions Fund:							
Regional Community Services Fund	21,136	23,903	23,166	24,903	27,615	27,613	27,617
Regional Reform Fund	4,500	5,039	5,041	4,742	-	-	-
Other revenue	13,897	16,600	17,057	12,971	14,672	15,692	15,833
TOTAL INCOME FROM GOVERNMENT	4,370,609	4,332,978	4,439,528	4,492,456	4,645,618	4,766,515	4,836,771
SURPLUS/(DEFICIENCY) FOR THE PERIOD	492,482	49,794	49,456	46,349	45,977	47,384	48,552

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 41,588, 42,698 and 43,065 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Contributions to National Bodies	4,530	3,994	4,264	4,102	2,966	2,940	2,940
COVID-19 Financial Support to Non-Government Schools ^(a)	795	63	1,809	-	-	-	-
COVID-19 School Camps Assistance Package ...	-	-	3,500	-	-	-	-
Election Commitments							
Small Election Commitments ^(a)	794	-	-	-	-	-	-
Support Scheme for School-Based Apprenticeships	-	182	182	370	382	394	394
Indian Ocean Territories	1,401	1,352	1,615	1,641	1,668	1,695	1,722
National School Chaplaincy Program ^(b)	2,469	2,469	2,469	-	-	-	-
Other	8,133	4,881	6,727	5,805	4,494	3,680	3,680
NPR Agreement to Non-Government Sector ^{(c)(d)}	-	-	5,615	11,369	11,460	11,398	5,632
Scholarships/Sponsorships	804	928	978	978	978	978	978
Student Allowances	7,346	6,044	6,044	5,779	5,756	5,756	5,756
Universal Access to Non-Government Sector ^{(c)(e)}	11,173	-	-	-	-	-	-
TOTAL	37,445	19,913	33,203	30,044	27,704	26,841	21,102

(a) Represents grants to non-government schools and community kindergartens only.

(b) The current agreement for the National School Chaplaincy Program expires in 2022. The Commonwealth has committed to the continuation of this funding in the forward estimates period, however, the State allocation has not yet been determined.

(c) The NPR Agreement 2022-2025 is a four-year funding agreement with the Commonwealth and replaces the Universal Access Partnership.

(d) Represents the timing of calendar year payments across 2022 to 2025.

(e) The 2020-21 Actual reflects the entire 2021 calendar year allocation.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	609,601	541,897	581,019	553,405	526,965	527,162	571,152
Restricted cash	26,102	34,109	18,922	10,094	5,623	3,997	11,934
Holding Account receivables	18,943	25,164	26,623	20,003	19,793	25,693	25,693
Receivables	42,566	33,759	39,899	39,684	39,553	39,798	40,043
Loans to schools	37,896	41,535	40,505	43,169	44,863	46,901	49,807
Inventories	7,552	6,442	7,552	7,552	7,552	7,552	7,552
Other	13,091	8,411	21,062	21,060	21,060	21,061	13,091
Assets held for sale	25,686	49	25,686	-	-	-	-
Total current assets	781,437	691,366	761,268	694,967	665,409	672,164	719,272
NON-CURRENT ASSETS							
Restricted cash	79,569	97,858	88,864	106,191	124,810	144,880	144,305
Loans to schools	317,639	338,447	335,949	352,898	365,839	376,078	381,558
Holding Account receivables	3,318,953	3,531,837	3,611,673	3,906,704	4,211,123	4,518,720	4,806,643
Property, plant and equipment	11,994,822	12,282,168	15,158,634	15,500,518	15,728,147	15,784,667	15,726,747
Right-of-use assets	313,153	313,520	321,677	343,635	335,716	329,954	325,387
Intangibles	4,598	4,483	4,582	4,130	3,679	3,427	2,976
Service concession assets	29,218	30,631	28,666	28,114	27,562	27,010	26,498
Total non-current assets	16,057,952	16,598,944	19,550,045	20,242,190	20,796,876	21,184,736	21,414,114
TOTAL ASSETS	16,839,389	17,290,310	20,311,313	20,937,157	21,462,285	21,856,900	22,133,386
CURRENT LIABILITIES							
Payables	138,190	158,087	156,000	174,665	177,505	198,491	240,831
Borrowings	37,896	41,535	40,505	43,169	44,863	46,901	49,807
Lease liabilities	26,128	23,573	21,714	26,032	24,842	27,347	29,215
Employee provisions	653,916	623,078	713,711	722,993	733,240	743,343	750,320
Other	18,246	14,268	16,359	11,955	9,480	8,289	8,256
Total current liabilities	874,376	860,541	948,289	978,814	989,930	1,024,371	1,078,429
NON-CURRENT LIABILITIES							
Payables	1,562	1,004	1,562	1,562	1,562	1,562	1,562
Borrowings	342,801	358,123	357,532	371,463	383,700	393,899	401,191
Lease liabilities	322,707	334,276	335,262	351,902	343,672	333,497	325,075
Employee provisions	246,444	246,290	254,737	260,225	266,077	271,874	276,496
Other provisions	3,391	264	3,391	3,391	3,391	3,391	3,391
Other non-current liabilities	-	4,553	4,956	1,257	33	-	-
Total non-current liabilities	916,905	944,510	957,440	989,800	998,435	1,004,223	1,007,715
TOTAL LIABILITIES	1,791,281	1,805,051	1,905,729	1,968,614	1,988,365	2,028,594	2,086,144
EQUITY							
Contributed equity	14,890,780	15,225,108	15,243,922	15,756,728	16,215,951	16,522,953	16,693,337
Accumulated surplus/(deficit)	(158,710)	260,151	(106,771)	(56,618)	(10,464)	36,920	85,472
Reserves	316,038	-	3,268,433	3,268,433	3,268,433	3,268,433	3,268,433
Total equity	15,048,108	15,485,259	18,405,584	18,968,543	19,473,920	19,828,306	20,047,242
TOTAL LIABILITIES AND EQUITY	16,839,389	17,290,310	20,311,313	20,937,157	21,462,285	21,856,900	22,133,386

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	4,087,086	4,036,980	4,064,907	4,115,942	4,260,138	4,372,656	4,462,441
Capital appropriation	306,421	351,752	357,345	506,502	433,530	301,217	170,384
Administered equity contribution.....	13,400	-	-	-	-	-	-
Holding Account drawdowns	19,638	12,422	10,026	26,623	20,003	19,793	25,693
Government grants.....	8,502	3,333	3,334	3,267	3,384	1,667	1,667
Royalties for Regions Fund:							
Regional Community Services Fund	21,135	23,903	23,166	24,903	27,615	27,613	27,617
Regional Infrastructure and Headworks Fund	19,043	5,817	8,191	18,145	25,694	5,785	-
Regional Reform Fund.....	4,500	5,039	5,041	4,742	-	-	-
Other.....	13,949	16,600	17,057	12,971	14,672	15,692	15,833
Receipts paid into Consolidated Account.....	(2,860)	-	-	-	-	-	-
Net cash provided by Government	4,490,814	4,455,846	4,489,067	4,713,095	4,785,036	4,744,423	4,703,635
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(4,179,209)	(4,310,580)	(4,358,035)	(4,457,249)	(4,664,133)	(4,777,308)	(4,876,410)
Supplies and services	(1,020,432)	(993,554)	(1,026,367)	(1,014,562)	(1,047,613)	(1,081,177)	(1,089,735)
Grants and subsidies.....	(35,029)	(19,913)	(33,203)	(30,044)	(27,704)	(26,841)	(21,102)
Finance and interest costs.....	(31,779)	(32,567)	(32,655)	(33,482)	(33,662)	(33,390)	(32,833)
GST payments	(140,019)	(151,936)	(151,936)	(151,159)	(151,193)	(151,193)	(151,193)
Loans advanced to non-government schools	(38,807)	(57,100)	(57,100)	(57,100)	(57,100)	(57,100)	(57,100)
Other payments.....	(970)	-	-	-	-	-	-
Receipts ^(b)							
User contributions, charges and fees.....	113,448	139,644	138,283	138,597	143,796	147,132	151,837
Grants and contributions	82,451	74,700	132,807	66,541	66,631	67,547	54,222
Quality Schools funding.....	924,961	1,020,600	1,019,948	1,116,905	1,192,673	1,242,826	1,294,377
Interest receipts.....	11,236	17,281	16,538	17,325	17,524	17,784	17,964
GST receipts	139,634	151,837	151,837	151,060	151,094	151,094	151,094
Repayments of loans by non-government schools	21,725	38,247	39,760	40,505	43,169	44,863	46,901
Other receipts	112,795	95,608	96,474	96,397	95,739	96,997	97,523
Net cash from operating activities	(4,039,995)	(4,027,733)	(4,063,649)	(4,116,266)	(4,270,779)	(4,358,766)	(4,414,455)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(366,758)	(449,472)	(430,065)	(595,018)	(502,728)	(341,048)	(209,205)
Proceeds from sale of non-current assets.....	2,984	-	-	-	-	-	-
Net cash from investing activities.....	(363,774)	(449,472)	(430,065)	(595,018)	(502,728)	(341,048)	(209,205)
CASHFLOWS FROM FINANCING ACTIVITIES							
Payment of lease liabilities	(37,797)	(38,186)	(38,442)	(37,521)	(37,753)	(38,206)	(38,822)
Repayment of borrowings.....	(21,725)	(75,171)	(77,296)	(77,307)	(77,318)	(77,330)	(77,232)
Proceeds from borrowings.....	38,697	94,023	94,635	93,902	91,250	89,568	87,431
Net cash from financing activities.....	(20,825)	(19,334)	(21,103)	(20,926)	(23,821)	(25,968)	(28,623)
NET INCREASE/(DECREASE) IN CASH HELD	66,220	(40,693)	(25,750)	(19,115)	(12,292)	18,641	51,352
Cash assets at the beginning of the reporting period	655,285	714,557	715,272	688,805	669,690	657,398	676,039
Net cash transferred to/from other agencies	(6,233)	-	(717)	-	-	-	-
Cash assets at the end of the reporting period	715,272	673,864	688,805	669,690	657,398	676,039	727,391

(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 ^(a)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
User Contributions, Charges and Fees							
Fees							
Agricultural Colleges	4,105	4,839	4,782	4,914	5,053	5,166	5,282
Canning College	4,173	3,827	4,514	4,483	5,869	7,914	9,664
Other	2,074	5,208	4,699	4,947	5,068	5,069	5,229
Residential Colleges	5,964	7,423	7,284	7,678	7,825	8,062	8,275
Swimming Classes	1,368	1,270	1,083	1,242	1,276	1,308	1,342
TAFE International	3,563	2,818	2,767	2,767	4,638	5,717	5,858
Physical Education Camp School Receipts...	243	372	452	436	420	429	438
Schools Charges and Fees	87,744	106,216	106,196	106,048	108,133	108,141	109,644
Teacher Registration Board of Western Australia Fees	6,295	6,691	7,258	6,551	6,685	6,816	7,302
Grants and Subsidies							
Capital Grant - Moora Residential College	6,525	-	2,175	-	-	-	-
Chaplaincy Program ^(b)	7,729	7,728	7,728	-	-	-	-
Indian Ocean Territories	16,029	16,144	16,211	16,508	16,809	17,118	17,431
National Partnership on COVID-19 Response	-	13,388	53,531	-	-	-	-
Other Commonwealth Grants	5,674	4,883	6,169	2,961	2,961	2,961	2,961
NPR Agreement ^(c)	-	-	14,436	47,033	46,822	47,429	33,791
Universal Access to Early Childhood Education (including Capital) ^(c)	46,494	32,518	32,518	-	-	-	-
Quality Schools Funding							
Quality Schools	924,961	1,020,600	1,019,948	1,116,905	1,192,673	1,242,826	1,294,377
Interest Receipts							
Interest Receipts	11,236	17,281	16,538	17,325	17,524	17,784	17,964
GST Receipts							
GST Input Credits	134,378	144,836	144,836	144,059	144,093	144,093	144,093
GST Receipts on Sales	5,163	6,791	6,791	6,791	6,788	6,788	6,788
Repayment of Loans by Non-Government Schools							
Repayment of Loans by Non-Government Schools	21,725	38,247	39,760	40,505	43,169	44,863	46,901
Other Receipts							
Developers Contribution	5,525	4,000	4,000	5,000	6,000	7,000	7,000
Other Receipts	35,065	33,961	34,827	34,725	33,067	33,325	33,325
Receipts from Government Agencies	17,093	13,782	13,932	10,204	10,034	9,975	9,975
Schools							
Donations	17,792	20,776	20,776	19,801	19,801	19,801	19,801
Other Receipts	33,745	35,213	35,213	35,213	35,213	35,213	35,739
TOTAL	1,404,663	1,548,812	1,608,424	1,636,096	1,719,921	1,777,798	1,823,180

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

(b) The current agreement for the National School Chaplaincy Program expires in 2022. The Commonwealth has committed for the continuation of this funding in the forward estimates period; however, the State allocation has not yet been determined.

(c) The NPR Agreement 2022-2025 is a four-year funding agreement with the Commonwealth and replaces the Universal Access Partnership.

DETAILS OF ADMINISTERED TRANSACTIONS

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
INCOME							
Other							
Administered Appropriation.....	460,764	447,626	452,329	442,304	431,381	438,597	438,597
TOTAL ADMINISTERED INCOME	460,764	447,626	452,329	442,304	431,381	438,597	438,597
EXPENSES							
Grants to Charitable and Other Public Bodies							
All Other Grants.....	90	91	91	92	93	93	93
Australian Music Examinations Board	181	181	181	181	181	181	181
Per Capita Grants to Non-Government Schools ^(a)	408,630	401,929	406,303	396,420	385,661	391,754	391,754
Psychology Services Grant.....	4,755	5,247	5,397	6,039	6,680	7,323	7,323
Students at Risk	1,123	1,273	1,123	1,123	1,123	1,123	1,123
Supplementation Grants to Special Education Schools	32,055	30,543	30,872	30,087	29,281	29,761	29,761
Other							
Funding for School of Special Needs Medical, Mental Health and Sensory	4,910	4,862	4,862	4,862	4,862	4,862	4,862
Superannuation - Higher Education Institutions	2,834	3,500	3,500	3,500	3,500	3,500	3,500
TOTAL ADMINISTERED EXPENSES	454,578	447,626	452,329	442,304	431,381	438,597	438,597

(a) Reflects the transition to the Schooling Resource Standard agreed funding under the NSR Agreement.

Agency Special Purpose Account Details

STUDENT RESIDENTIAL COLLEGES FUND

Account Purpose: The Student Residential Colleges Fund is a Department special purpose account under the *Financial Management Act 2006* section 16(1)(b).

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Opening Balance ^(a)	(2,290)	1,266	1,266	3,011
Receipts:				
Appropriations.....	7,317	9,696	7,177	7,003
Other	15,392	7,917	10,845	9,096
	20,419	18,879	19,288	19,110
Payments	19,153	16,843	16,277	16,985
CLOSING BALANCE	1,266	2,036	3,011	2,125

(a) The shortfall in the Opening Balance for 2020-21 reflects an outstanding receipt from the Commonwealth for capital improvements at Moora Residential College of \$3.5 million.

Division 25 **Training and Workforce Development**

Part 6 **Education and Training**

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 62 Net amount appropriated to deliver services	418,356	415,122	415,101	457,786	479,254	489,963	488,973
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	1,815	1,825	1,825	1,835	1,845	1,855	1,855
Total appropriations provided to deliver services.....	420,171	416,947	416,926	459,621	481,099	491,818	490,828
CAPITAL							
Item 131 Capital Appropriation.....	10,467	43,730	43,578	64,415	68,876	25,902	3,001
TOTAL APPROPRIATIONS	430,638	460,677	460,504	524,036	549,975	517,720	493,829
EXPENSES							
Total Cost of Services	627,463	730,244	714,448	749,295	757,835	765,997	756,449
Net Cost of Services ^(a)	347,465	528,357	449,866	565,080	564,515	562,809	546,787
CASH ASSETS ^(b)	252,472	182,878	259,029	180,959	132,445	98,863	81,539

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department'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 the Department's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
New Initiatives					
Collie Just Transition Plan - Workforce Support ^(a)	-	1,469	1,139	1,139	1,139
Defence Industry White and Grey Collar Workforce ^(a)	-	2,811	2,611	2,792	2,803
Mature Aged Job Seekers and Ex-Offenders.....	-	1,182	2,064	782	-
Regional TAFE International Student Strategy	-	776	622	202	-
Ongoing Initiatives					
Additional Vocational Education and Training Places for Secondary School Students.....	1,000	-	-	-	5,985
Adjustments to Commonwealth Grants	170	1,807	1,472	1,962	3,033
JobTrainer Fund National Partnership Agreement Extension and Expansion...	10,957	20,135	12,650	5,741	2,283
Keeping Training Fees Low.....	-	-	-	-	38,407
Other					
Lower than Expected Expenditure Redirected Towards Other Priorities.....	(7,700)	-	-	-	-
Non-Government Human Services Sector Indexation Adjustment.....	-	47	82	118	327
Revisions to International Student Training Activity Estimates	(9)	(11,643)	(9,503)	(3,818)	(942)
Revisions to Own-source Revenue Estimates	240	240	240	240	240

(a) Existing agency spending has been reprioritised to meet some or all of these costs.

Significant Issues Impacting the Agency

Building a Skilled Workforce

1. The Department continues its commitment to building a skilled workforce for the future by providing affordable training targeting high priority skill needs for Western Australia. Under Lower Fees, Local Skills, low fee settings will continue for over 200 in-demand qualifications. Free or low-fee short courses will continue to provide entry skills for critical industries in high demand. A further \$38.4 million has been allocated to keep TAFE fees low.

Vocational Education and Training (VET)

2. A \$22 million Year 9 Career Taster Program will enable around half of Year 9 students to explore early career interests and participate in practical industry experiences to support early engagement with career pathways and the world of work. The Program will give students across the State access to VET career options earlier and a genuine understanding of all education pathways before they make subject selections for Years 11 and 12.
3. Maintaining an additional 4,000 VET places per year from 2024 will pave the way for over 46,000 school students to enrol in VET courses that can lead to a quality job by the end of 2025. The expanded number of training places will be available for upper secondary school students to complete vocational qualifications as part of their WA Certificate of Education.

Labour Market Conditions

4. With high levels of participation in the labour market and very low unemployment rates, a key theme from industry at the WA Skills Summit was to provide greater opportunity for under-utilised segments of the labour force by addressing the specific barriers to employment experienced by groups such as Aboriginal people, migrants, people with disabilities, mature-aged workers and ex-offenders.
 - 4.1. This Budget allocates \$5.5 million in support for mature aged and ex-offender job seekers to help secure sustained employment, and improve social and economic outcomes.
5. With the lifting of the State's hard border, the Department is implementing new initiatives to attract skilled migrants and international students to Western Australia to help alleviate skill shortages. These include:
 - 5.1. changes to the State Nominated Migration Program to target skilled migrants in areas of high demand; and
 - 5.2. a new \$2.4 million initiative to attract international students to live, work and study in regional Western Australia to alleviate critical shortages being experienced by regional businesses in targeted areas such as aged and disability care, childcare and hospitality.

Defence

6. Defence is acknowledged as a priority sector important for economic diversification and job creation. A further \$11 million in skills and workforce initiatives will be implemented to ensure the local defence industry has the required skilled workforce to take up future maritime defence work. This builds on the \$18.3 million package of workforce initiatives announced in September 2020.

Developing Regional Workforce

7. Developing regional workforce strategies following Regional Skills Summits and new workforce skills for emerging technologies is imperative for sustained economic growth and industry diversification. The Government is working with industry to support industries undergoing structural transition and to develop the advanced technical, trade, digital and science, technology, engineering and mathematics (STEM) skills needed to support automation, renewable energy, advanced manufacturing, the defence industry and Industry 4.0.

Investment in TAFE Sector

8. The Government is significantly investing in the future capacity and capability of the TAFE sector through:
- 8.1. \$215.8 million capital works program to deliver state-of-the-art facilities, providing high-quality, industry-relevant training at colleges across the State;
 - 8.2. \$25 million investment in new, modern equipment; and
 - 8.3. \$9.9 million investment to support TAFE lecturers to return to industry to update their knowledge and skills.

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: Diversifying the WA economy, creating local jobs for 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	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. VET Workforce Planning and Policy Development.....	16,874	20,255	19,055	20,057	18,547	18,205	17,949
2. Jobs and Skills Centre Services	13,063	15,786	15,269	22,729	17,575	16,721	13,995
3. Skilled Migration, Including Overseas Qualification Assessment	1,366	1,753	1,552	1,980	1,966	2,022	2,048
4. Apprenticeship and Traineeship Administration and Regulation.....	33,375	52,986	53,454	53,840	55,109	55,002	52,367
5. Procurement of Training	502,421	582,748	567,540	590,962	601,536	605,184	598,266
6. Recruitment and Management of International Students	20,646	16,711	16,890	21,307	25,040	30,906	33,683
7. Services to TAFE Colleges.....	36,914	36,777	37,464	35,103	34,836	34,690	34,844
8. Regulatory Services to RTOs	2,804	3,228	3,224	3,317	3,226	3,267	3,297
Total Cost of Services	627,463	730,244	714,448	749,295	757,835	765,997	756,449

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 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.....	69.7%	68%	68%	68%	
Proportion of State nominated skilled migrants employed in priority occupations after arrival	94.2%	80%	80%	82%	1
Outcome: A flexible, responsive, innovative and quality training system:					
Proportion of delivery in training aligned with State priority occupations.....	74.2%	75%	83%	83%	2
Proportion of graduates satisfied with the overall quality of training.....	90.7%	90%	90.3%	90%	
Percentage of RTOs compliant with the Standards for RTOs 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 2020-21 Actual and the 2022-23 Budget Target due to the impact of COVID-19 and onshore skilled migrants filling jobs in demand in Western Australia.
2. The Proportion of delivery in training aligned with State priority occupations increases between the 2020-21 Actual and the 2022-23 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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 16,874	\$'000 20,255	\$'000 19,055	\$'000 20,057	1
Less Income ^(a)	53	114	34	53	
Net Cost of Service.....	16,821	20,141	19,021	20,004	
Employees (Full-Time Equivalents) ^(b)	71	90	80	91	2
Efficiency Indicators					
Cost of VET workforce planning and policy development per training place	\$108	\$106	\$101	\$109	

(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) The 2020-21 Actual and the 2021-22 Estimated Actual reflect average paid FTEs for the period. The 2021-22 Budget and the 2022-23 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service increases between the 2020-21 Actual and the 2021-22 Budget largely due to the new employment enabling pilot program for Aboriginal youth and the new cultural competency training program and one-off savings in 2020-21.
2. The number of Employees (FTEs) increases between the 2020-21 Actual and the 2021-22 Budget due to the filling of vacant positions and the implementation of Training Review initiatives. The decrease between the 2021-22 Budget and the 2021-22 Estimated Actual and thereafter the subsequent increase to the 2022-23 Budget Target largely reflects vacant positions in 2021-22.

2. Jobs and Skills Centre Services

Jobs and Skills Centre Services provide free education and training information, career guidance to the Western Australian community, as well as employment, training and mentoring services to Aboriginal people and communities.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 13,063	\$'000 15,786	\$'000 15,269	\$'000 22,729	1
Less Income ^(a)	5	9	2	5	
Net Cost of Service	13,058	15,777	15,267	22,724	
Employees (Full-Time Equivalents) ^(b)	6	7	5	8	2
Efficiency Indicators					
Average cost per jobs and skills centre individual and business client contact.....	\$207	\$287	\$278	\$357	3

(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) The 2020-21 Actual and the 2021-22 Estimated Actual reflect average paid FTEs for the period. The 2021-22 Budget and the 2022-23 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service increases between the 2020-21 Actual and the 2021-22 Budget are largely due to one-off savings in 2020-21 and Training Review initiatives. The increase in the Total Cost of Service between the 2021-22 Estimated Actual and the 2022-23 Budget Target largely reflects the Aboriginal engagement, training and employer outreach and Job Ready Migrant program, along with the Collie Just Transition Plan and Defence Industry White and Grey Collar Workforce initiatives.
2. The number of Employees (FTEs) varies between the 2021-22 Budget and the 2022-23 Budget Target largely due to changes in the organisational structure and vacant positions.
3. The Average cost per jobs and skills centre individual and business client contact increases between the 2020-21 Actual and the 2021-22 Budget largely due to lower than anticipated expenditure in 2020-21, Training review initiatives and a reduction in the number of client contacts. The increase between the 2021-22 Estimated Actual and the 2022-23 Budget Target is largely due to the cost of delivering services to under-represented job seekers.

3. Skilled Migration, Including Overseas Qualification Assessment

Skilled Migration, including Overseas Qualification Assessment assesses applications from intending skilled migrants to Western Australia and 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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 1,366	\$'000 1,753	\$'000 1,552	\$'000 1,980	1
Less Income	353	284	513	517	1
Net Cost of Service	1,013	1,469	1,039	1,463	
Employees (Full-Time Equivalents) ^(a)	8	11	8	12	2
Efficiency Indicators					
Average cost to administer migration applications and overseas qualification assessments	\$379	\$640	\$324	\$225	3

(a) The 2020-21 Actual and the 2021-22 Estimated Actual reflect average paid FTEs for the period. The 2021-22 Budget and the 2022-23 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The movements in the Total Cost of Service and Income from the 2020-21 Actual are largely due to changes in the number of State Nominated Migration applications.
2. The number of Employees (FTEs) increases between the 2020-21 Actual and the 2021-22 Budget due to the filling of vacant positions. The decrease between the 2021-22 Budget and the 2021-22 Estimated Actual and subsequent increase between the Estimated Actual and the 2022-23 Budget Target largely reflects vacant positions, partly offset by changes in the organisational structure to support increases in the number of State Nominated Migration applications.
3. The average cost to administer migration applications and overseas qualification assessments increases between the 2020-21 Actual and the 2021-22 Budget largely as a result of the lower than anticipated number of applications in 2021-22 due to the impact of COVID-19. The average cost decreases from the 2021-22 Budget largely due to an increase in the number of applications.

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 (EIS).

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	33,375	52,986	53,454	53,840	1
Less Income	42	380	325	37	2
Net Cost of Service	33,333	52,606	53,129	53,803	
Employees (Full-Time Equivalents) ^(a)	58	64	60	63	3
Efficiency Indicators					
Average cost per active training contract	\$446	\$645	\$520	\$447	4
Cost to administer the EIS as a proportion of total incentive payments	11%	9%	10%	8%	5

(a) The 2020-21 Actual and the 2021-22 Estimated Actual reflect average paid FTEs for the period. The 2021-22 Budget and the 2022-23 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service increases between the 2020-21 Actual and the 2021-22 Budget 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 Actual and the 2021-22 Budget and then decreases between the 2021-22 Estimated Actual and the 2022-23 Budget Target due to sponsorship revenue for hosting the 2021 Worldskills Australia National Championships and Skills Show.
3. The number of Employees (FTEs) varies between the 2021-22 Budget and the 2022-23 Budget Target largely due to changes in the organisational structure and vacant positions.
4. The Average cost per active training contract increases between the 2020-21 Actual and the 2021-22 Budget largely reflecting 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. The Average cost decreases between the 2021-22 Budget and the 2021-22 Estimated Actual largely due to a higher number of active training contracts, and decreases between the 2021-22 Estimated Actual and the 2022-23 Budget Target largely due to the 2021 Worldskills Australia National Championships and Skills Show.
5. The cost to administer the EIS as a proportion of total incentive payments decreases between the 2020-21 Actual and the 2021-22 Budget largely due to the level and timing of claims resulting in lower than estimated payments for the EIS in 2020-21. The decrease between the 2021-22 Estimated Actual and the 2022-23 Budget Target is largely due to an increase in the level of incentive payments.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	502,421	582,748	567,540	590,962	1
Less Income	259,140	186,997	249,926	169,451	2
Net Cost of Service	243,281	395,751	317,614	421,511	
Employees (Full-Time Equivalents) ^(a)	65	70	70	73	3
Efficiency Indicators					
Cost per student curriculum hour.....	\$17.01	\$16.74	\$16.56	\$16.80	
Employment-based training	\$20.60	\$20.05	\$17.52	\$17.85	
Institutional-based training.....	\$16.13	\$15.92	\$16.28	\$16.51	

(a) The 2020-21 Actual and the 2021-22 Estimated Actual reflect average paid FTEs for the period. The 2021-22 Budget and the 2022-23 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service between the 2020-21 Actual and the 2021-22 Budget largely reflects election commitments, the estimated timing of expenditure under the JobTrainer Fund National Partnership Agreement and the timing of training delivery in 2021. The decrease between the 2021-22 Budget and the 2021-22 Estimated Actual largely reflects the timing of Skills Set training which required expenditure to be repositioned into 2022-23 and 2023-24, lower than expected expenses redirected towards other priorities, partly offset by the JobTrainer Fund National Partnership Agreement extension and expansion. The increase in 2022-23 largely reflects the timing of Skill Set training and election commitments.
2. Income decreases between the 2020-21 Actual and the 2021-22 Budget largely due to the JobTrainer Fund National Partnership Agreement. The increase between the 2021-22 Budget and the 2021-22 Estimated Actual and subsequent decrease between the 2021-22 Estimated Actual and the 2022-23 Budget Target is largely due to the JobTrainer Fund National Partnership Agreement extension and expansion, and the timing of revenue under the National Partnership on the Skilling Australians Fund.
3. Employees (FTEs) increases between the 2020-21 Actual and the 2021-22 Budget largely due to the filling of vacant positions and changes in the organisational structure. The increase between the 2021-22 Budget and the 2022-23 Budget Target largely reflects changes in the organisational structure to support the defence industry white and grey collar workforce and employment for mature aged job seekers and ex-offenders initiatives.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	20,646	16,711	16,890	21,307	1
Less Income	17,870	13,059	12,920	13,093	1
Net Cost of Service	2,776	3,652	3,970	8,214	
Employees (Full-Time Equivalents) ^(a)	37	35	32	51	2
Efficiency Indicators					
Average cost of recruitment and management per FTE international student...	\$1,429	\$2,132	\$2,174	\$2,623	3

(a) The 2020-21 Actual and the 2021-22 Estimated Actual reflect average paid FTEs for the period. The 2021-22 Budget and the 2022-23 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service and Income decreases between the 2020-21 Actual and the 2021-22 Budget largely due to the temporary impact of COVID-19 on international student numbers. The increase in the Total Cost of Service between the 2021-22 Estimated Actual and the 2022-23 Budget Target largely reflects the Regional TAFE International Student Strategy and expected increases in international student numbers.
2. The number of Employees (FTEs) increases between the 2021-22 Budget and the 2022-23 Budget Target largely due to planned increases in service delivery.
3. The Average cost of recruitment and management per FTE international student increases between the 2020-21 Actual and the 2021-22 Budget largely due to the impact of the COVID-19 pandemic on the demand for services and decreases in the number of FTE international students. The increase between the 2021-22 Budget and the 2022-23 Budget Target largely reflects the Regional TAFE International Student Strategy, partly offset by an increase in the number of international students.

7. Services to TAFE Colleges

Support Services to TAFE Colleges include the supply, management and maintenance of 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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	36,914	36,777	37,464	35,103	1
Less Income ^(a)	2,122	241	72	107	2
Net Cost of Service	34,792	36,536	37,392	34,996	
Employees (Full-Time Equivalents) ^(b)	165	190	170	183	3
Efficiency Indicators					
Average cost to administer training infrastructure and support services per TAFE college	\$7,382,774	\$7,355,459	\$7,492,862	\$7,020,522	

(a) Income variances from the 2021-22 Budget are largely due to changes in own-source revenue not linked to a specific service and allocated across services.

(b) The 2020-21 Actual and the 2021-22 Estimated Actual reflect average paid FTEs for the period. The 2021-22 Budget and the 2022-23 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The Total Cost of Service increases between the 2021-22 Budget and the 2021-22 Estimated Actual and thereafter decreases between the 2021-22 Estimated Actual and the 2022-23 Budget Target largely due to the timing of ICT projects in 2021-22.
2. Income decreases between the 2020-21 Actual and the 2021-22 Budget largely due to the Commonwealth Agreement on Revitalising TAFE campuses.
3. The number of Employees (FTEs) varies between the 2021-22 Budget and the 2022-23 Budget Target largely due to the timing of ICT projects in 2021-22 and vacant positions.

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.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 2,804	\$'000 3,228	\$'000 3,224	\$'000 3,317	1
Less Income	413	803	790	952	2
Net Cost of Service	2,391	2,425	2,434	2,365	
Employees (Full-Time Equivalents) ^(a)	15	16	16	16	
Efficiency Indicators					
Cost of regulatory services per RTO.....	\$14,913	\$17,170	\$17,716	\$18,027	

(a) The 2020-21 Actual and the 2021-22 Estimated Actual reflect average paid FTEs for the period. The 2021-22 Budget and the 2022-23 Budget Target reflect the approved establishment.

Explanation of Significant Movements

(Notes)

1. The Total Cost of Services increases between the 2020-21 Actual and the 2021-22 Budget largely due to changes in demand for RTO Registrations and Course Accreditation Applications and one-off savings in 2020-21.
2. Income increases between the 2020-21 Actual and the 2022-23 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. Around \$2.6 million will be procured directly by the TAFE colleges and is not reflected in the Department's Asset Investment Program (AIP) and can instead be seen in the individual TAFE college AIPs.

Completed Works

2. Works that have been completed in 2021-22 include:
 - 2.1. \$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;
 - 2.2. \$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;
 - 2.3. \$1.1 million to upgrade teaching equipment and customise workshop facilities at the South Metropolitan TAFE's Fremantle Campus to train metal fitters and machinists for the Defence Industry;
 - 2.4. \$0.5 million for Heavy Haulage Driver Training at South Regional TAFE's 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;
 - 2.5. \$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;
 - 2.6. \$1.7 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; and
 - 2.7. \$18.4 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.

Works in Progress

COVID-19 Response

3. The Department's planned 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. Projects included in the COVID-19 Response are:
 - 3.1. \$9.9 million for a new Specialist Centre for Agricultural Mechanisation and a new shearing workshop at the Muresk Institute in Northam;
 - 3.2. \$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;
 - 3.3. \$1.7 million to modernise existing facilities, technology, and equipment at Central Regional TAFE's Northam campus;
 - 3.4. \$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;
 - 3.5. \$20.4 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;

- 3.6. \$40.1 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;
 - 3.7. \$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;
 - 3.8. \$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;
 - 3.9. \$31 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;
 - 3.10. \$8 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;
 - 3.11. \$33.8 million for a 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, ICT, emerging industries, and cyber security;
 - 3.12. \$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
 - 3.13. \$20.5 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.
4. Other works with estimated expenditure continuing in 2021-22 include the following projects:
- 4.1. \$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;
 - 4.2. \$126.6 million for the Remedial Works program (over 2019-20 to 2025-26), 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; and
 - 4.3. \$5.4 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.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
Election Commitments							
New Buildings and Additions at TAFE Colleges - Investing in Modern Equipment for TAFE ^(a)	22,394	1,394	1,394	6,500	7,000	7,500	-
COVID-19 Response							
New Buildings and Additions - Muresk Institute Northam							
New Trades Workshop, Classrooms and Specialist Facilities.....	9,915	3,827	2,990	5,781	307	-	-
New Buildings and Additions at TAFE Colleges							
Central Regional TAFE							
Kalgoorlie Heavy Plant/Engineering Trades Workshop...	10,000	4,017	3,465	5,896	87	-	-
Northam Campus Workshop Modernisation	1,700	1,691	1,520	9	-	-	-
Maritime Training Vessel Upgrades - South Metropolitan							
TAFE Fremantle Campus and Central Regional TAFE Geraldton Campus	4,000	2,110	2,100	1,890	-	-	-
North Metropolitan TAFE							
Joondalup Light Auto Workshop	20,416	1,870	1,250	5,634	8,857	4,055	-
Balga Campus - Specialist Teaching Block	40,055	1,613	784	5,436	20,500	9,605	2,901

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
North Regional TAFE							
Broome Hospitality and Student Services Centre	11,600	9,185	8,453	2,134	281	-	-
Kununurra Health and Hospitality Trade Training Centre.....	6,000	2,852	2,484	3,076	72	-	-
Pundulmurra Trade Expansion (South Hedland)	31,000	2,166	1,765	18,206	10,628	-	-
Roebourne (Minumarghali Mia) New Classroom Block....	7,990	3,105	2,756	4,797	88	-	-
South Metropolitan TAFE							
Armada Training Campus	33,799	1,240	626	10,157	18,214	4,188	-
Mandurah Hospitality and Tourism Training Centre.....	16,870	9,179	8,346	5,969	1,722	-	-
South Regional TAFE - Albany Trade Workshop	20,496	2,598	2,137	8,952	6,000	2,946	-
Other Works in Progress							
New Buildings and Additions at TAFE Colleges - North Metropolitan TAFE - Belt Splicing Technician Workshop and Equipment	2,000	1,626	1,309	374	-	-	-
Remedial Works Program - Remedial Works Program	126,643	78,995	10,707	4,061	12,987	15,300	15,300
Revitalising TAFE Campuses - North Metropolitan TAFE Midland Specialist Rail Trade Training Centre	5,413	3,256	1,973	1,825	332	-	-
COMPLETED WORKS							
COVID-19 Response							
New Buildings and Additions at TAFE Colleges - Central Regional TAFE - Geraldton Campus Visual Arts Refurbishment Works	2,000	2,000	1,787	-	-	-	-
Other Completed Works							
New Buildings and Additions at TAFE Colleges							
NDIS Training Facility Upgrades - TAFE Campus Updates.....	3,404	3,404	40	-	-	-	-
South Metropolitan TAFE - Defence Industry Workforce Initiative - Upgrade to Teaching Equipment.....	1,142	1,142	1,142	-	-	-	-
South Regional TAFE - Heavy Haulage Delivery Simulators	500	500	41	-	-	-	-
Revitalising TAFE Campuses							
Central Regional TAFE - Moora Agricultural Machinery Trade Workshop	1,000	1,000	154	-	-	-	-
North Metropolitan TAFE - Mt Lawley NDIS Simulated Training Space	1,746	1,746	177	-	-	-	-
South Regional TAFE Esperance New Replacement Campus ^(b)	18,443	18,443	2,532	-	-	-	-
Total Cost of Asset Investment Program.....	398,526	158,959	59,932	90,697	87,075	43,594	18,201
FUNDED BY							
Capital Appropriation			43,450	64,305	68,777	25,803	2,901
Commonwealth Grants			16,482	15,803	14,279	15,779	15,300
Internal Funds and Balances.....			-	10,589	4,019	2,012	-
Total Funding			59,932	90,697	87,075	43,594	18,201

(a) The following transfers from the Investing in Modern Equipment 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 \$0.7 million; South Metropolitan TAFE \$0.4 million; North Regional TAFE \$0.5 million; South Regional TAFE \$0.6 million; and Central Regional TAFE \$0.5 million.

(b) A transfer of \$0.25 million from the Esperance New Replacement Campus project is reflected in the South Regional TAFE Asset Investment Plan where purchases are required at a local level to meet specific training requirements.

Financial Statements

Income Statement

Expenses

1. The \$102.8 million increase in the Total Cost of Services between the 2020-21 Actual and the 2021-22 Budget is largely due to election commitments, 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 (JTFNPA) expenses from 2020-21 across the forward estimates period and lower than expected expenditure redirected towards other priorities which includes an allocation towards the asset investment program.

Income

2. The \$78.1 million decrease in Total Income between the 2020-21 Actual and the 2021-22 Budget is largely due to the timing of revenue under the JTFNPA, and the National Partnership on the Skilling Australians Fund (NPSAF).
3. The \$62.7 million increase in Total Income between the 2021-22 Budget and the 2021-22 Estimated Actual is largely due to the JTFNPA extension and expansion, and revenues from the NPSAF.
4. The \$80.4 million decrease in Total Income between the 2021-22 Estimated Actual and the 2022-23 Budget Year is largely due to the timing of revenue under the JTFNPA and the NPSAF.
5. The \$190.4 million decrease in Surplus between the 2020-21 Actual and the 2021-22 Budget largely reflects the timing of training delivery in 2021, the recashflow of the JTFNPA in 2020-21 and lower than expected expenditure in 2020-21 redirected towards other priorities.
6. The \$79.5 million increase in Surplus between the 2021-22 Budget and the 2021-22 Estimated Actual and the \$76.8 million decrease in Surplus between the 2021-22 Estimated Actual and the 2022-23 Budget Year largely reflects the timing of skill sets training delivery, lower than expected expenditure redirected towards other priorities in 2021-22 and the timing of revenue and expenses under the JTFNPA and the NPSAF.
7. The reduction in Deficiency from the 2022-23 Budget Year largely reflects the timing of revenue and expenditure under the JTFNPA.

Statement of Financial Position

8. The \$14.6 million decrease in Total Assets between the 2020-21 Actual and the 2021-22 Budget largely reflects movements in cash assets associated with the timing of training delivery in 2021, the timing of receipt of funding through the JTFNPA and lower than expected expenditure in 2021-22 redirected towards other priorities, partly offset by the timing of COVID-19 Response asset investment projects.
9. The \$76.3 million increase in Total Assets between the 2021-22 Budget and the 2021-22 Estimated Actual largely reflects movements in cash assets associated with the timing of skill sets training delivery, the timing of receipt of funding through the JTFNPA extension and expansion and lower than expected expenditure redirected towards other priorities.
10. The \$44.4 million decrease in Total Assets between the 2021-22 Estimated Actual and the 2022-23 Budget Year primarily reflects movements in cash assets associated with the timing of skill sets training delivery, the timing of receipt of funding through the JTFNPA extension and expansion and lower than expected expenditure redirected towards other priorities in 2021-22, partly offset by the timing of COVID-19 Response asset investment projects.
11. The \$182.4 million decrease in Total Assets between the 2022-23 Budget Year and the 2025-26 Outyear 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 and JTFNPA revenue.
12. Changes in Total Equity from the 2020-21 Actual largely reflect the movements in Surplus/Deficiency for the Period (in the Income Statement) and the timing of COVID-19 Response asset investment projects.

Statement of Cashflows

13. Movements in cash in the Statement of Cashflows reflect changes as noted above for the Statement of Financial Position.

INCOME STATEMENT ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	50,152	54,151	55,681	56,218	55,943	55,851	55,476
Grants and subsidies ^(c)	521,826	621,611	603,301	631,013	639,694	642,812	633,455
Supplies and services	27,835	26,792	27,589	33,841	29,363	29,706	27,529
Accommodation	5,019	6,245	6,245	6,245	6,244	6,252	6,259
Depreciation and amortisation	3,125	2,745	2,725	2,697	2,692	2,692	2,672
Finance and interest costs	5	6	5	4	3	3	2
Service Delivery Agreement - International student fees	13,284	9,297	9,247	9,405	14,236	19,594	22,477
Other expenses	6,217	9,397	9,655	9,872	9,660	9,087	8,579
TOTAL COST OF SERVICES	627,463	730,244	714,448	749,295	757,835	765,997	756,449
Income							
Sale of goods and services	352	639	639	639	639	639	639
Regulatory fees and fines	400	783	783	943	882	882	882
Grants and subsidies	260,088	186,024	248,488	168,203	170,979	173,779	176,383
International student course fees	17,720	12,630	12,621	12,679	19,069	26,137	30,007
Other revenue	1,438	1,811	2,051	1,751	1,751	1,751	1,751
Total Income	279,998	201,887	264,582	184,215	193,320	203,188	209,662
NET COST OF SERVICES	347,465	528,357	449,866	565,080	564,515	562,809	546,787
INCOME FROM GOVERNMENT							
Service appropriations	420,171	416,947	416,926	459,621	481,099	491,818	490,828
Resources received free of charge	430	294	294	294	294	294	294
Royalties for Regions Fund: Regional Community Services Fund	46,544	47,064	47,064	47,064	47,064	47,064	47,064
Other revenues	19,695	13,057	14,057	9,745	7,664	7,664	7,664
TOTAL INCOME FROM GOVERNMENT	486,840	477,362	478,341	516,724	536,121	546,840	545,850
SURPLUS/(DEFICIENCY) FOR THE PERIOD	139,375	(50,995)	28,475	(48,356)	(28,394)	(15,969)	(937)

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

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 425, 441 and 497 respectively.

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

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'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 ...	475,541	558,419	538,985	557,316	564,504	569,391	566,866
Other Grants and Subsidies	46,285	63,192	64,316	73,697	75,190	73,421	66,589
TOTAL	521,826	621,611	603,301	631,013	639,694	642,812	633,455

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	178,861	93,998	230,245	152,002	103,310	69,728	52,404
Restricted cash	72,726	88,170	27,899	28,072	28,250	28,250	28,250
Receivables	5,118	2,844	5,118	5,239	5,360	5,360	5,360
Other.....	2,783	2,427	2,783	2,783	2,783	2,783	2,783
Total current assets	259,488	187,439	266,045	188,096	139,703	106,121	88,797
NON-CURRENT ASSETS							
Holding Account receivables	52,656	55,901	55,881	58,578	61,270	63,962	66,634
Property, plant and equipment.....	35,566	90,265	88,790	120,988	136,443	89,724	33,733
Intangibles	12,203	11,997	10,903	9,603	8,303	7,003	5,703
Restricted cash	885	710	885	885	885	885	885
Other.....	449	364	449	449	449	449	449
Total non-current assets	101,759	159,237	156,908	190,503	207,350	162,023	107,404
TOTAL ASSETS	361,247	346,676	422,953	378,599	347,053	268,144	196,201
CURRENT LIABILITIES							
Employee provisions	11,377	12,290	12,055	12,354	12,653	12,952	11,986
Payables	210	300	210	210	210	210	210
Borrowings and leases	98	67	89	79	79	79	68
Other.....	17,450	19,806	17,450	17,450	17,450	17,329	17,187
Total current liabilities	29,135	32,463	29,804	30,093	30,392	30,570	29,451
NON-CURRENT LIABILITIES							
Employee provisions	2,339	2,196	2,339	2,339	2,339	2,339	2,339
Borrowings and leases	153	150	145	122	86	87	85
Total non-current liabilities	2,492	2,346	2,484	2,461	2,425	2,426	2,424
TOTAL LIABILITIES.....	31,627	34,809	32,288	32,554	32,817	32,996	31,875
EQUITY							
Contributed equity	-	24,554	32,570	36,306	32,891	(30,228)	(100,113)
Accumulated surplus/(deficit).....	329,620	287,313	358,095	309,739	281,345	265,376	264,439
Total equity	329,620	311,867	390,665	346,045	314,236	235,148	164,326
TOTAL LIABILITIES AND EQUITY	361,247	346,676	422,953	378,599	347,053	268,144	196,201

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

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	416,578	413,702	413,701	456,924	478,407	489,126	488,156
Capital appropriation	10,467	43,730	43,578	64,415	68,876	25,902	3,001
Royalties for Regions Fund:							
Regional Community Services Fund	46,544	47,064	47,064	47,064	47,064	47,064	47,064
Regional Infrastructure and Headworks Fund	10,000	-	-	-	-	-	-
Other.....	19,299	13,057	14,057	9,745	7,664	7,664	7,664
Net cash provided by Government	502,888	517,553	518,400	578,148	602,011	569,756	545,885
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(49,646)	(53,588)	(55,118)	(56,155)	(55,880)	(55,788)	(56,678)
Grants and subsidies.....	(519,813)	(621,611)	(603,301)	(631,013)	(639,694)	(642,812)	(633,455)
Supplies and services	(27,798)	(26,780)	(27,577)	(33,802)	(29,311)	(29,654)	(27,477)
Accommodation	(4,922)	(6,520)	(6,520)	(6,520)	(6,519)	(6,527)	(6,534)
GST payments	(17,095)	(13,821)	(13,821)	(13,821)	(13,821)	(13,821)	(13,821)
Finance and interest costs.....	(5)	(6)	(5)	(4)	(3)	(3)	(2)
Service delivery agreement - International student fees.....	(13,394)	(9,297)	(9,247)	(9,405)	(14,236)	(19,594)	(22,477)
Other payments.....	(6,847)	(8,725)	(8,983)	(9,227)	(9,028)	(8,455)	(7,947)
Receipts ^(b)							
Regulatory fees and fines	394	783	783	943	882	882	882
Grants and subsidies.....	255,946	186,024	248,488	168,203	170,979	173,779	176,383
Sale of goods and services.....	335	639	639	639	639	639	639
GST receipts	17,096	13,821	13,821	13,821	13,821	13,821	13,821
Other receipts	17,378	14,441	14,672	14,430	20,820	27,888	31,758
Net cash from operating activities	(348,371)	(524,640)	(446,169)	(561,911)	(561,351)	(559,645)	(544,908)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(35,893)	(62,262)	(59,932)	(90,697)	(87,075)	(43,594)	(18,201)
Net cash from investing activities.....	(35,893)	(62,262)	(59,932)	(90,697)	(87,075)	(43,594)	(18,201)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(104)	(127)	(128)	(110)	(99)	(99)	(100)
Net cash from financing activities.....	(104)	(127)	(128)	(110)	(99)	(99)	(100)
NET INCREASE/(DECREASE) IN CASH HELD	118,520	(69,476)	12,171	(74,570)	(46,514)	(33,582)	(17,324)
Cash assets at the beginning of the reporting period	133,952	256,254	252,472	259,029	180,959	132,445	98,863
Net cash transferred to/from other agencies	-	(3,900)	(5,614)	(3,500)	(2,000)	-	-
Cash assets at the end of the reporting period	252,472	182,878	259,029	180,959	132,445	98,863	81,539

(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 (a)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Regulatory Fees and Fines							
Regulatory Fees.....	396	783	783	943	882	882	882
Grants and Subsidies							
Commonwealth Capital	17,300	17,300	17,300	15,300	15,300	15,300	15,300
Commonwealth Recurrent.....	238,646	168,724	231,188	152,903	155,679	158,479	161,083
Direct Grants and Subsidies Capital	3,000	-	-	-	-	-	-
Direct Grants and Subsidies Recurrent.....	15,942	5,393	12,505	8,193	6,112	6,112	6,112
Sale of Goods and Services							
Sale of Goods and Services	336	655	655	655	655	655	655
GST Receipts							
GST Receipts.....	17,096	13,821	13,821	13,821	13,821	13,821	13,821
Other Receipts							
Interest Receipts	137	905	905	905	905	905	905
International Student Delivery.....	16,348	12,630	12,621	12,679	19,069	26,137	30,007
Other Receipts	1,247	8,554	2,682	2,382	2,382	2,382	2,382
TOTAL	310,448	228,765	292,460	207,781	214,805	224,673	231,147

(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

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
INCOME							
Other							
Temporary Worker (Skilled) Visa Holder (Subclass 457) and Temporary Skill Shortage Visa Holder (Subclass 482) Child School Fees.....	3,011	4,081	4,081	4,081	4,081	4,081	4,081
TOTAL ADMINISTERED INCOME	3,011	4,081	4,081	4,081	4,081	4,081	4,081
EXPENSES							
Other							
Payments to the Consolidated Account.....	3,011	4,081	4,081	4,081	4,081	4,081	4,081
TOTAL ADMINISTERED EXPENSES	3,011	4,081	4,081	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 2022-23 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 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CENTRAL REGIONAL TAFE							
WORKS IN PROGRESS							
Asset Replacement Program.....	9,972	3,697	450	1,925	1,450	1,450	1,450
Election Commitments							
Investing in Modern Equipment ^(a)	462	462	462	-	-	-	-
COMPLETED WORKS							
Technology Enabled Training Facilities	400	400	400	-	-	-	-
Total Cost of Asset Investment Program.....	10,834	4,559	1,312	1,925	1,450	1,450	1,450
NORTH METROPOLITAN TAFE							
WORKS IN PROGRESS							
Accommodation and Infrastructure - Building Renewal and Improvements.....	5,964	2,604	640	1,440	640	640	640
Asset Replacement Program.....	15,397	9,957	2,210	2,860	860	860	860
Election Commitments							
Investing in Modern Equipment ^(a)	674	674	674	-	-	-	-
COMPLETED WORKS							
Technology Enabled Training Facilities	600	600	600	-	-	-	-
Total Cost of Asset Investment Program.....	22,635	13,835	4,124	4,300	1,500	1,500	1,500
NORTH REGIONAL TAFE							
WORKS IN PROGRESS							
Asset Replacement Program.....	9,918	4,818	650	1,150	2,650	650	650
Election Commitments							
Investing in Modern Equipment ^(a)	538	538	538	-	-	-	-
COMPLETED WORKS							
Technology Enabled Training Facilities	400	400	400	-	-	-	-
Total Cost of Asset Investment Program.....	10,856	5,756	1,588	1,150	2,650	650	650
SOUTH METROPOLITAN TAFE							
WORKS IN PROGRESS							
Asset Replacement Program.....	26,289	15,769	3,630	2,630	2,630	2,630	2,630
Election Commitments							
Investing in Modern Equipment ^(a)	367	367	367	-	-	-	-
COMPLETED WORKS							
Technology Enabled Training Facilities	600	600	600	-	-	-	-
Total Cost of Asset Investment Program.....	27,256	16,736	4,597	2,630	2,630	2,630	2,630

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
SOUTH REGIONAL TAFE							
WORKS IN PROGRESS							
Asset Replacement Program.....	5,121	1,777	461	461	961	961	961
Election Commitments							
Investing in Modern Equipment ^(a)	565	565	565	-	-	-	-
COMPLETED WORKS							
South Regional TAFE Esperance New Replacement Campus ^(b)	250	250	250	-	-	-	-
Technology Enabled Training Facilities	400	400	400	-	-	-	-
Total Cost of Asset Investment Program.....	6,336	2,992	1,676	461	961	961	961
Total Cost of TAFE Colleges Asset Investment Program	77,917	43,878	13,297	10,466	9,191	7,191	7,191
FUNDED BY							
Internal Funds and Balances.....			13,297	10,466	9,191	7,191	7,191
Total Funding			13,297	10,466	9,191	7,191	7,191

- (a) A total of \$2.6 million was transferred from Training and Workforce Development's Investing in Modern Equipment project to the Colleges' where purchases are required at a local level to meet specific training requirements.
- (b) A transfer of \$0.3 million from Training and Workforce Development's South Regional TAFE Esperance New Replacement Campus program was made to the South Regional TAFE College's Asset Investment Program where purchases are required at a local level to meet specific training requirements.

Building and Construction Industry Training Board

Part 6 Education and Training

Asset Investment Program

1. The Board's Asset Investment Program covers the enhancement of existing exhibits in the Construction Futures Centre, and the addition of new exhibits showcasing construction careers in the resource sector and emerging technologies in the industry. Funding has also been allocated to secure and enhance the functionality of core business systems.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
Construction Futures Centre - Resource Sector Exhibit....	878	128	128	750	-	-	-
COMPLETED WORKS							
104 Belgravia Street Office Refit	322	322	322	-	-	-	-
NEW WORKS							
ICT Enhancement Program.....	350	-	-	350	-	-	-
Total Cost of Asset Investment Program.....	1,550	450	450	1,100	-	-	-
FUNDED BY							
Other			450	1,100	-	-	-
Total Funding			450	1,100	-	-	-

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