



# Western Australia State Budget

2023-24

**Budget Paper No. 2**  
Budget Statements Volume 1

**2023-24 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

Budget Overview

Reader’s Guide to the 2023-24 Budget Statements (available in digital format from [www.ourstatebudget.wa.gov.au](http://www.ourstatebudget.wa.gov.au))



# **2023-24 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 11 MAY 2023**

2023-24 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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## 2023-24 BUDGET

### BUDGET STATEMENTS

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# **CHAPTER 1**

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## **CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES**

## CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

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

2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6,176	6,301	6,538	6,174	5,956	5,943	6,064
19	19	19	50	50	50	50
13,942	13,551	13,551	13,597	13,642	13,983	14,333
20,137	19,871	20,108	19,821	19,648	19,976	20,447
5,979	6,270	6,489	5,933	5,692	5,881	5,990
18	18	18	18	18	18	18
22,215	21,686	21,686	21,758	21,828	22,374	22,933
28,212	27,974	28,193	27,709	27,538	28,273	28,941
18,619	19,128	19,798	21,287	21,766	22,052	22,450
1,516	1,516	1,516	2,053	1,696	1,517	1,517
20,135	20,644	21,314	23,340	23,462	23,569	23,967
7,626	9,548	10,258	11,744	11,951	12,155	12,432
21	268	21	420	20	22	22
682	686	686	691	695	695	695
8,329	10,502	10,965	12,855	12,666	12,872	13,149
76,813	78,991	80,580	83,725	83,314	84,690	86,504
192,706	167,857	183,017	168,350	162,296	166,605	170,670
74,017	79,039	144,109	94,550	94,282	111,250	115,260
3,848	569	569	2,081	1,296	429	427
1,571	1,575	1,575	1,645	1,686	1,729	1,772
272,142	249,040	329,270	266,626	259,560	280,013	288,129
26,186	27,433	26,925	28,090	28,706	29,120	29,760
32	33	31	28	28	29	30
513	516	516	519	532	545	559
26,731	27,982	27,472	28,637	29,266	29,694	30,349
2,829	2,722	2,722	2,738	1,684	1,695	1,705
777	280	280	80	30	30	30
4,435	4,472	4,472	4,687	4,647	4,472	4,474
604	583	599	599	614	629	645
8,645	8,057	8,073	8,104	6,975	6,826	6,854
7,584	7,334	8,341	11,281	30,620	7,858	8,035
15	14	14	14	15	15	14
-	800	800	1,600	4,498	-	-
116	116	116	116	116	116	116
488	490	526	531	536	540	542
8,203	8,754	9,797	13,542	35,785	8,529	8,707
1,014	1,034	1,057	1,071	1,069	1,083	1,104
4	3	3	3	3	4	3
1,018	1,037	1,060	1,074	1,072	1,087	1,107

## 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"> <li>- Net amount appropriated to deliver services.....</li> <li>- Salaries and Allowances Act 1975 .....</li> </ul> Total .....
1	9	12 Office of the Information Commissioner <ul style="list-style-type: none"> <li>- Net amount appropriated to deliver services.....</li> <li>- Freedom of Information Act 1992 .....</li> </ul> Total .....
1	10	13 Registrar, Western Australian Industrial Relations Commission <ul style="list-style-type: none"> <li>- Net amount appropriated to deliver services.....</li> <li>- Capital Appropriation .....</li> <li>- Salaries and Allowances Act 1975 .....</li> </ul> Total .....
<b>TOTAL - PART 2</b> .....		
PART 3 - FINANCIAL ADMINISTRATION		
1	11	Treasury <ul style="list-style-type: none"> <li>14 - Net amount appropriated to deliver services.....</li> <li>15 - Bunbury Water Corporation.....</li> <li>16 - Busselton Water Corporation .....</li> <li>17 - Electricity Generation and Retail Corporation (Synergy) .....</li> <li>18 - Fremantle Port Authority .....</li> <li>19 - Kimberley Ports Authority.....</li> <li>20 - Public Transport Authority of Western Australia.....</li> <li>21 - Regional Power Corporation (Horizon Power) .....</li> <li>22 - Water Corporation .....</li> <li>23 - Western Australian Land Authority (DevelopmentWA).....</li> <li>- Forest Products Commission .....</li> <li>- Public Transport Authority of Western Australia - Replacement Services for Armadale Rail Line .....</li> <li>- Southern Ports Authority .....</li> <li>24 - Asset Maintenance Account.....</li> <li>25 - Department of Communities.....</li> <li>26 - Department of Jobs, Tourism, Science and Innovation .....</li> <li>27 - Gaming and Wagering Commission .....</li> <li>28 - Goods and Services Tax (GST) Administration Costs.....</li> <li>29 - Noongar Land Fund Account .....</li> <li>30 - Provision for METRONET High Wycombe Community Hub.....</li> <li>31 - Provision for Inner City Projects .....</li> <li>32 - Provision for Wages Policy Outcomes not yet Finalised .....</li> <li>33 - Refund of Past Years Revenue Collections - Public Corporations.....</li> <li>34 - Royalties for Regions.....</li> <li>35 - State Property - Emergency Services Levy .....</li> <li>36 - WA Health .....</li> <li>37 - All Other Grants, Subsidies and Transfer Payments.....</li> </ul> <i>Comprising:</i> <ul style="list-style-type: none"> <li>- Acts of Grace / Ex Gratia Payments .....</li> <li>- Administration Costs - National Tax Equivalent Regime Scheme.....</li> <li>- Commonwealth COVID-19 Support Payment .....</li> <li>- COVID-19 - Business Assistance Package.....</li> <li>- Incidentals .....</li> <li>- Interest on Public Moneys Held in Participating Trust Fund Accounts .....</li> <li>- Western Australian Energy Disputes Arbitrator.....</li> <li>- Western Australian Future Health Research and Innovation Account.....</li> <li>- Western Australian Land Information Authority - Valuation Services .....</li> <li>- Western Australian Treasury Corporation Management Fees .....</li> <li>- Department of Finance .....</li> <li>- Metropolitan Redevelopment Authority (DevelopmentWA) .....</li> <li>- National Redress Scheme and Civil Litigation for Survivors of Institutional Child Sexual Abuse Account .....</li> <li>- Provision for Aboriginal Community Controlled Sector Development .....</li> <li>- Provision for Aboriginal Cultural Heritage Act 2021 .....</li> </ul>

2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2,819	2,858	2,962	2,979	2,991	3,030	3,069
256	257	257	258	264	271	278
3,075	3,115	3,219	3,237	3,255	3,301	3,347
1,983	2,031	2,110	2,830	2,882	2,282	2,332
279	280	280	281	283	283	283
2,262	2,311	2,390	3,111	3,165	2,565	2,615
9,855	10,230	10,430	10,791	10,722	10,836	11,059
57	59	59	128	58	58	58
3,151	2,798	2,866	2,877	2,889	2,960	3,032
13,063	13,087	13,355	13,796	13,669	13,854	14,149
335,139	313,383	394,636	338,127	352,747	345,869	355,257

46,349	49,392	49,681	52,968	50,440	51,231	51,824
856	1,232	1,586	2,342	3,264	4,295	4,417
761	688	700	700	718	735	754
372,969	763,303	827,805	925,147	312,453	255,009	253,116
-	317	317	326	-	-	-
3,100	2,500	2,500	2,500	2,500	-	-
1,003,452	1,006,809	1,070,017	1,112,358	1,113,207	1,082,387	1,139,333
9,632	35,545	56,559	31,060	8,315	6,128	15,835
393,170	472,023	560,516	621,111	653,675	678,133	706,505
209,129	269,934	195,144	196,654	202,859	118,145	73,842
200	220	220	-	-	-	-
-	16,667	-	-	-	-	-
12,372	5,565	10,010	-	-	-	-
-	-	-	250,000	-	-	-
-	-	-	12,944	138,575	188,175	239,175
4,524	22,605	5,892	38,395	33,193	8,350	1,250
3,900	4,000	4,000	4,100	4,200	4,300	4,300
70,559	71,200	72,100	72,800	72,800	72,900	73,200
-	2,800	-	2,800	5,600	5,600	5,600
-	-	100	2,500	12,500	14,900	-
-	99,000	-	50,000	-	-	-
-	-	54,803	123,644	173,240	229,779	231,431
-	10,000	10,000	10,000	10,000	10,000	10,000
803,494	928,400	801,213	908,819	784,078	733,186	732,183
18,466	19,270	20,359	20,459	21,979	22,848	23,642
8,420	22,961	24,425	14,599	11,802	11,802	11,802
41,827	2,793	340,688	29,276	11,430	11,420	10,430
81	200	200	200	200	200	200
93	100	100	100	100	100	100
26	-	41,745	18,855	-	-	-
39,968	-	273,783	-	-	-	-
-	200	200	200	200	200	200
867	1,445	7,000	9,000	10,000	10,000	9,000
-	-	-	1	-	-	-
-	-	16,700	-	-	-	-
145	140	180	140	150	140	150
647	708	780	780	780	780	780
-	-	-	-	1,823	-	-
293	-	573	-	-	-	-
-	185,000	185,000	-	-	-	-
-	713	-	-	-	-	-
-	2,500	-	-	-	-	-

## CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 3 - FINANCIAL ADMINISTRATION - continued		
		- Provision for COVID-19 Test Isolation Payments.....
		- Provision for Unfunded Liabilities in the Government Insurance Fund.....
		- Judges' Salaries and Pensions Act 1950.....
		<i>Comprising:</i>
		- Benefit Payments.....
		- Administration Expenses.....
		- Parliamentary Superannuation Act 1970.....
		<i>Comprising:</i>
		- Benefit Payments.....
		- Administration Expenses.....
		- State Superannuation Act 2000.....
		<i>Comprising:</i>
		- Pension Scheme.....
		<i>Comprising:</i>
		- Benefit Payments.....
		- Administration Expenses.....
		- Gold State Super.....
		<i>Comprising:</i>
		- Benefit Payments.....
		- Administration Expenses.....
		- Government Services.....
		- West State Super.....
		- 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.....
101		- Capital Appropriation.....
102		- Department of Communities.....
103		- Department of Education.....
104		- Department of Justice.....
105		- Electricity Networks Corporation (Western Power).....
106		- Kimberley Ports Authority.....
107		- Metropolitan Redevelopment Authority (DevelopmentWA).....
108		- Mid West Ports Authority.....
109		- Pilbara Ports Authority.....
110		- Provision for Aluminium Composite Panel Cladding.....
111		- Provision for Construction Cost Relief.....
112		- Provision for Decarbonisation of the South West Interconnected System.....
113		- Regional Power Corporation (Horizon Power).....
114		- Royalties for Regions.....
115		- The Burswood Park Board.....
116		- WA Health.....
117		- Water Corporation.....
118		- Western Australian Energy Disputes Arbitrator.....
119		- Western Australian Land Authority (DevelopmentWA).....
120		- Western Australia Police Force.....
		- Animal Resources Authority.....
		- Bunbury Water Corporation.....
		- Electricity Generation and Retail Corporation (Synergy).....
		- Forest Products Commission.....
		- Provision for Public Transport Authority of Western Australia.....
121		- Climate Action Fund.....
122		- Social Housing Investment Fund.....
		- Debt Reduction Account.....
		- Digital Capability Fund.....
		- New Women and Babies Hospital Account.....
		- Remote Communities Fund.....
		- Softwood Plantation Expansion Fund.....
		- Loans (Co-operative Companies) Act 2004.....
		- Loan Acts - Repayment of Borrowings.....
		- Salaries and Allowances Act 1975.....
		Total.....

2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
-	48,125	-	-	-	-	-
10,503	-	-	-	-	-	-
18,603	19,967	20,264	20,917	22,335	21,442	21,976
18,421	19,723	19,987	20,637	22,052	21,153	21,681
182	244	277	280	283	289	295
9,286	9,573	10,204	10,529	13,426	11,154	11,431
9,072	9,287	9,879	10,200	13,094	10,815	11,085
214	286	325	329	332	339	346
420,348	410,842	429,484	438,881	439,452	440,282	436,617
152,156	142,264	144,102	137,494	130,936	123,749	117,027
150,792	140,905	142,772	136,235	129,762	122,640	115,980
1,365	1,359	1,330	1,259	1,174	1,109	1,047
268,188	268,578	285,382	301,387	308,516	316,533	319,590
263,283	263,738	280,311	296,498	303,862	312,021	315,213
4,501	4,649	4,824	4,642	4,406	4,261	4,123
404	191	247	247	248	251	254
4	-	-	-	-	-	-
23,949	24,497	24,497	25,057	25,520	25,992	26,584
35,694	26,550	37,459	34,700	31,942	32,520	33,110
1,048	1,000	2,000	1,500	1,500	1,500	1,500
581,551	589,000	684,000	742,000	715,000	696,000	691,000
101,400	70,900	70,900	79,800	70,500	69,700	66,700
61	55	69	71	74	74	74
-	11,700	1,400	1,000	13,000	11,000	-
-	-	-	2,000	28,000	47,000	21,000
-	200	200	17,397	3,000	1,300	-
176,489	93,759	108,481	142,019	145,480	153,592	144,431
2,000	5,500	3,922	57,500	18,500	-	-
-	2,420	4,070	29,220	-	-	-
3,000	-	-	1,500	-	1,573	2,375
16,716	41,459	58,469	21,671	57,331	25,565	19,792
-	11,440	-	26,110	32,520	27,827	-
-	-	-	63,700	-	-	-
-	-	-	1,232,444	586,197	-	-
24,016	-	-	2,404	-	-	14,451
201,586	298,840	170,765	374,859	229,120	191,380	89,683
-	-	-	427	-	-	-
22,325	73,829	62,763	62,494	131,412	194,790	213,196
22,586	-	4,425	87,462	-	-	39,210
-	-	-	400	-	-	-
36,500	29,953	31,000	20,000	17,753	-	-
-	3,622	-	3,340	12,190	14,913	-
630	5,500	6,500	-	-	-	-
10,170	11,050	11,050	-	-	-	-
155,701	33,301	40,504	-	-	-	-
14,263	11,034	11,034	-	-	-	-
-	-	-	-	63,000	73,000	42,000
168,000	500,000	500,000	869,090	-	-	-
750,000	-	-	450,000	-	-	-
2,115,221	-	-	-	-	-	-
500,000	400,000	400,000	-	-	-	-
1,787,000	-	-	-	-	-	-
-	350,000	350,000	-	-	-	-
350,000	-	-	-	-	-	-
7,181	-	9,750	-	-	-	-
588,752	1,200,000	2,100,000	-	-	-	-
1,108	1,120	1,925	1,928	1,931	1,962	1,992
11,159,160	8,280,673	9,449,343	9,305,922	6,287,834	5,551,889	5,465,761

## CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
<b>PART 3 - FINANCIAL ADMINISTRATION - continued</b>		
1	12	Office of the Auditor General
		38 - Net amount appropriated to deliver services.....
		123 - Capital Appropriation .....
		- Salaries and Allowances Act 1975 .....
		Total .....
1	13	Finance
		39 - Net amount appropriated to deliver services.....
		40 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....
		124 - Capital Appropriation .....
		- First Home Owners Grant Act 2000.....
		- Petroleum (Submerged Lands) Act 1982.....
		- Salaries and Allowances Act 1975 .....
		Total .....
<b>TOTAL - PART 3.....</b>		
<b>PART 4 - JOBS AND ECONOMIC DEVELOPMENT</b>		
1	14	Jobs, Tourism, Science and Innovation
		41 - Net amount appropriated to deliver services.....
		42 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....
		125 - Capital Appropriation .....
		- Salaries and Allowances Act 1975 .....
		Total .....
1	15	Primary Industries and Regional Development
		43 - Net amount appropriated to deliver services.....
		44 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....
		126 - Capital Appropriation .....
		- Biosecurity and Agriculture Management Act 2007.....
		- Salaries and Allowances Act 1975 .....
		Total .....
1	16	Mines, Industry Regulation and Safety
		45 - Net amount appropriated to deliver services.....
		46 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....
		127 - Capital Appropriation .....
		- Salaries and Allowances Act 1975 .....
		Total .....
1	17	Small Business Development Corporation
		47 - Net amount appropriated to deliver services.....
		128 - Capital Appropriation .....
		- Salaries and Allowances Act 1975 .....
		Total .....
1	18	Rural Business Development Corporation
		48 - Net amount appropriated to deliver services.....
		Total .....
1	19	Economic Regulation Authority
		49 - Net amount appropriated to deliver services.....
		Total .....
1	20	Infrastructure WA
		50 - Net amount appropriated to deliver services.....
		- Salaries and Allowances Act 1975 .....
		Total .....
<b>TOTAL - PART 4.....</b>		



2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
10,687	11,418	12,728	12,849	13,191	13,688	13,598
347	347	347	347	300	300	300
813	815	815	817	837	858	880
11,847	12,580	13,890	14,013	14,328	14,846	14,778
293,916	223,688	216,172	209,759	212,658	213,763	218,836
774,240	343,737	305,497	283,382	229,827	245,916	263,076
8,072	9,271	14,057	75,064	3,824	-	-
85,752	37,517	44,324	34,697	54,508	72,572	76,769
-	463	255	339	126	-	-
1,607	1,612	1,612	1,617	1,622	1,663	1,704
1,163,587	616,288	581,917	604,858	502,565	533,914	560,385
12,334,594	8,909,541	10,045,150	9,924,793	6,804,727	6,100,649	6,040,924
254,145	453,515	390,521	398,035	276,052	199,916	197,467
24,768	21,816	28,405	21,691	9,999	9,999	9,999
1,847	3,696	1,696	5,741	3,741	3,741	1,741
1,520	1,533	1,533	1,538	1,543	1,582	1,621
282,280	480,560	422,155	427,005	291,335	215,238	210,828
236,025	240,641	226,220	249,698	220,680	204,134	212,173
1,550	1,550	1,550	1,550	1,550	1,550	1,550
33,812	28,066	13,910	74,886	100,130	120,571	78,434
2,788	2,569	3,124	3,378	3,475	3,574	3,574
3,198	3,210	3,210	3,222	3,235	3,316	3,399
277,373	276,036	248,014	332,734	329,070	333,145	299,130
159,181	177,037	180,990	205,210	194,818	191,329	195,033
103,246	49,243	42,318	19,045	20,296	16,823	16,577
6,608	1,588	3,682	3,906	1,955	1,471	1,273
1,783	1,789	1,789	1,795	1,801	1,846	1,892
270,818	229,657	228,779	229,956	218,870	211,469	214,775
17,298	15,259	15,364	15,459	14,765	14,949	14,652
72	73	76	74	75	75	75
261	262	283	284	291	298	306
17,631	15,594	15,723	15,817	15,131	15,322	15,033
236	315	315	315	314	314	317
236	315	315	315	314	314	317
900	1,657	1,657	1,726	1,761	1,782	1,808
900	1,657	1,657	1,726	1,761	1,782	1,808
4,827	4,877	4,997	5,043	5,032	5,100	5,180
368	369	369	370	379	389	398
5,195	5,246	5,366	5,413	5,411	5,489	5,578
854,433	1,009,065	922,009	1,012,966	861,892	782,759	747,469

## CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
<b>PART 5 - HEALTH</b>		
1	21	WA Health 51 - Net amount appropriated to deliver services..... 129 - Capital Appropriation ..... - Lotteries Commission Act 1990..... - Salaries and Allowances Act 1975 ..... Total .....
1	22	Mental Health Commission 52 - Net amount appropriated to deliver services..... 53 - Mental Health Advocacy Service..... 54 - Mental Health Tribunal..... 55 - Office of the Chief Psychiatrist ..... 130 - Capital Appropriation ..... - Salaries and Allowances Act 1975 ..... Total .....
1	23	Health and Disability Services Complaints Office 56 - Net amount appropriated to deliver services..... 131 - Capital Appropriation ..... - Salaries and Allowances Act 1975 ..... Total .....
<b>TOTAL - PART 5.....</b>		
<b>PART 6 - EDUCATION AND TRAINING</b>		
1	24	Education 57 - Net amount appropriated to deliver services..... 58 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments ..... 132 - Capital Appropriation ..... - Salaries and Allowances Act 1975 ..... Total .....
1	25	Training and Workforce Development 59 - Net amount appropriated to deliver services..... 133 - Capital Appropriation ..... - Salaries and Allowances Act 1975 ..... Total .....
<b>TOTAL - PART 6.....</b>		
<b>PART 7 - COMMUNITY SAFETY</b>		
2	26	Western Australia Police Force 60 - Net amount appropriated to deliver services..... 61 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments ..... 134 - Capital Appropriation ..... - Salaries and Allowances Act 1975 ..... Total .....
2	27	Justice 62 - Net amount appropriated to deliver services..... 135 - 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 .....

2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6,329,306	5,951,007	6,695,950	6,472,202	6,339,302	6,484,540	6,731,088
379,255	308,640	230,733	339,985	220,967	87,420	113,292
174,048	142,331	159,052	149,285	155,595	159,806	162,263
1,182	1,185	1,185	1,188	1,191	1,190	1,190
6,883,791	6,403,163	7,086,920	6,962,660	6,717,055	6,732,956	7,007,833
821,359	938,899	913,272	962,150	962,816	984,750	1,003,435
3,703	3,696	3,745	5,701	4,102	4,232	4,398
3,577	3,700	3,790	3,932	4,100	4,256	4,448
3,974	4,122	4,276	4,699	4,665	4,867	5,008
666	18,443	16,224	24,277	1,531	50	51
811	813	813	814	834	855	877
834,090	969,673	942,120	1,001,573	978,048	999,010	1,018,217
2,746	3,684	3,815	3,706	3,667	3,725	3,815
4	4	4	4	4	4	4
238	240	240	242	248	254	261
2,988	3,928	4,059	3,952	3,919	3,983	4,080
7,720,869	7,376,764	8,033,099	7,968,185	7,699,022	7,735,949	8,030,130
4,373,526	4,429,157	4,827,808	4,842,345	4,998,066	5,103,939	5,212,400
452,329	442,304	449,088	462,240	481,949	499,792	519,611
357,345	506,502	474,952	564,515	403,905	181,463	117,266
1,807	1,819	1,863	1,914	1,966	2,019	2,067
5,185,007	5,379,782	5,753,711	5,871,014	5,885,886	5,787,213	5,851,344
415,054	457,786	482,450	519,007	518,808	528,851	529,412
43,578	64,415	58,007	87,765	26,711	6,723	77
1,825	1,835	1,809	1,830	1,852	1,863	1,870
460,457	524,036	542,266	608,602	547,371	537,437	531,359
5,645,464	5,903,818	6,295,977	6,479,616	6,433,257	6,324,650	6,382,703
1,537,217	1,566,181	1,622,078	1,607,290	1,638,889	1,639,030	1,653,944
-	-	1,000	500	-	-	-
78,002	73,228	75,329	140,475	124,905	67,481	56,477
4,640	4,661	4,661	4,682	4,799	4,919	5,042
1,619,859	1,644,070	1,703,068	1,752,947	1,768,593	1,711,430	1,715,463
1,376,058	1,381,694	1,423,623	1,421,290	1,395,771	1,423,027	1,457,938
94,114	92,871	95,036	113,989	93,503	44,864	43,491
427	407	407	408	413	413	413
97,587	41,738	75,000	41,738	41,738	41,738	41,738
15,040	15,673	15,673	16,964	18,319	19,384	19,384
12,020	12,700	12,700	13,619	14,785	15,784	16,145
33,333	35,699	35,699	38,186	41,321	43,311	44,301
5,953	6,689	6,689	7,211	7,727	7,727	7,727
1,634,532	1,587,471	1,664,827	1,653,405	1,613,577	1,596,248	1,631,137

## CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 7 - COMMUNITY SAFETY - continued		
2	28	State Solicitor's Office 63 - Net amount appropriated to deliver services..... 136 - Capital Appropriation ..... - Salaries and Allowances Act 1975 ..... - Solicitor General Act 1969 ..... - Suitors' Fund Act 1964..... Total .....
2	29	Fire and Emergency Services 64 - Net amount appropriated to deliver services..... 65 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments ..... 137 - Capital Appropriation ..... - Salaries and Allowances Act 1975 ..... Total .....
2	30	Office of the Director of Public Prosecutions 66 - Net amount appropriated to deliver services..... 138 - Capital Appropriation ..... - Salaries and Allowances Act 1975 ..... Total .....
2	31	Corruption and Crime Commission 67 - Net amount appropriated to deliver services..... 139 - Capital Appropriation ..... - Corruption, Crime and Misconduct Act 2003 ..... Total .....
2	32	Chemistry Centre (WA) 68 - Net amount appropriated to deliver services..... 140 - Capital Appropriation ..... - Salaries and Allowances Act 1975 ..... Total .....
2	33	Office of the Inspector of Custodial Services 69 - Net amount appropriated to deliver services..... - Capital Appropriation ..... - Salaries and Allowances Act 1975 ..... Total .....
2	34	Parliamentary Inspector of the Corruption and Crime Commission 70 - Net amount appropriated to deliver services..... - Corruption, Crime and Misconduct Act 2003 ..... Total .....
<b>TOTAL - PART 7</b> .....		
PART 8 - COMMUNITY SERVICES		
2	35	Communities 71 - Net amount appropriated to deliver services..... 72 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments ..... 141 - Capital Appropriation ..... - Salaries and Allowances Act 1975 ..... Total .....

2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
47,615	45,222	49,316	44,325	41,471	40,840	41,754
110	148	129	131	133	134	134
3,388	4,411	5,126	5,158	5,287	5,419	5,555
595	596	596	597	612	627	643
31	31	31	31	31	31	31
51,739	50,408	55,198	50,242	47,534	47,051	48,117
87,564	58,585	67,568	103,739	78,698	72,237	52,237
166,960	96,900	96,900	89,127	96,202	56,939	45,000
7,266	1,833	7,097	11,325	13,415	20	20
1,045	1,048	754	756	758	760	762
262,835	158,366	172,319	204,947	189,073	129,956	98,019
45,773	46,442	48,979	51,370	56,217	58,886	57,580
-	286	1,988	125	127	131	132
4,125	4,145	4,145	4,178	4,282	4,390	4,499
49,898	50,873	55,112	55,673	60,626	63,407	62,211
27,351	30,190	30,540	31,724	32,282	32,352	33,114
219	695	732	267	275	273	264
503	504	556	557	557	557	557
28,073	31,389	31,828	32,548	33,114	33,182	33,935
6,771	6,938	8,363	9,527	9,129	9,434	9,140
2,500	2,500	2,500	2,680	2,750	2,500	2,500
252	253	253	254	260	267	274
9,523	9,691	11,116	12,461	12,139	12,201	11,914
3,353	3,426	3,538	3,567	3,571	3,639	3,685
236	-	-	-	-	-	-
249	250	250	251	257	264	270
3,838	3,676	3,788	3,818	3,828	3,903	3,955
488	495	428	450	450	430	445
180	181	301	303	304	305	305
668	676	729	753	754	735	750
3,660,965	3,536,620	3,697,985	3,766,794	3,729,238	3,598,113	3,605,501
2,140,065	2,089,883	2,342,590	1,261,820	1,183,174	1,212,608	1,245,814
-	-	-	1,297,846	1,265,358	1,264,788	1,265,474
107,813	281,006	251,351	222,172	162,733	118,747	90,829
493	494	494	494	506	519	532
2,248,371	2,371,383	2,594,435	2,782,332	2,611,771	2,596,662	2,602,649

## CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
PART 8 - COMMUNITY SERVICES - continued		
2	36	Local Government, Sport and Cultural Industries
		73 - Net amount appropriated to deliver services.....
		74 - Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....
		75 - Art Gallery of Western Australia .....
		76 - Arts and Culture Trust.....
		77 - Contribution to Community Sporting and Recreation Facilities Fund .....
		78 - Library Board of Western Australia .....
		79 - Western Australian Museum .....
		142 - Capital Appropriation .....
		143 - Art Gallery of Western Australia .....
		144 - Western Australian Museum .....
		- Lotteries Commission Act 1990.....
		- Salaries and Allowances Act 1975 .....
		Total .....
2	37	Western Australian Sports Centre Trust
		80 - Net amount appropriated to deliver services.....
		145 - Capital Appropriation .....
		Total .....
<b>TOTAL - PART 8.....</b>		
PART 9 - TRANSPORT		
2	38	Transport
		81 - Net amount appropriated to deliver services.....
		82 - Western Australian Coastal Shipping Commission .....
		146 - Capital Appropriation .....
		- Salaries and Allowances Act 1975 .....
		Total .....
2	39	Commissioner of Main Roads
		83 - Net amount appropriated to deliver services.....
		147 - 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
		148 - Capital Appropriation .....
		149 - Capital Appropriation METRONET Projects Under Development.....
		- Salaries and Allowances Act 1975 .....
		Total .....
<b>TOTAL - PART 9.....</b>		
PART 10 - ENVIRONMENT		
2	41	Water and Environmental Regulation
		84 - Net amount appropriated to deliver services.....
		150 - Capital Appropriation .....
		- Salaries and Allowances Act 1975 .....
		Total .....
2	42	Biodiversity, Conservation and Attractions
		85 - Net amount appropriated to deliver services.....
		151 - Capital Appropriation .....
		- Salaries and Allowances Act 1975 .....
		Total .....
<b>TOTAL - PART 10.....</b>		

2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
163,758	269,745	235,013	233,565	155,581	139,814	138,272
84,555	43,174	55,444	45,675	47,129	48,342	49,082
9,044	8,641	9,521	9,921	10,160	10,301	10,486
10,318	10,772	11,473	12,066	12,760	13,021	13,405
13,000	12,000	12,000	19,500	19,500	12,000	12,000
28,046	27,937	28,634	28,743	28,748	29,105	29,524
37,838	37,101	38,130	36,862	41,103	37,370	38,083
22,981	61,885	40,304	72,450	162,990	127,303	51,678
2,618	218	218	218	218	218	218
-	2,000	100	1,900	-	-	-
43,039	35,582	41,274	37,322	38,898	39,952	40,566
636	641	641	643	648	664	681
415,833	509,696	472,752	498,865	517,735	458,090	383,995
115,011	89,538	117,327	102,110	101,216	105,409	103,925
31,839	34,281	24,326	38,829	26,223	31,016	25,377
146,850	123,819	141,653	140,939	127,439	136,425	129,302
2,811,054	3,004,898	3,208,840	3,422,136	3,256,945	3,191,177	3,115,946
84,557	123,893	138,539	153,240	86,538	75,744	78,868
100	100	100	100	100	100	100
425,904	39,818	29,857	35,920	41,176	47,154	21,860
896	899	899	901	924	947	970
511,457	164,710	169,395	190,161	128,738	123,945	101,798
404,042	444,704	460,970	582,788	548,168	533,958	556,758
138,587	78,053	280,351	238,950	120,186	118,501	122,662
839,779	771,717	883,109	832,534	922,235	1,068,621	1,186,714
426	427	427	428	439	450	461
291,028	405,010	321,086	437,938	403,909	316,090	259,165
1,673,862	1,699,911	1,945,943	2,092,638	1,994,937	2,037,620	2,125,760
589,674	1,542,968	1,307,303	2,883,118	1,519,002	324,903	209,317
-	20,000	-	100,503	144,688	175,940	273,127
360	361	361	362	371	380	390
590,034	1,563,329	1,307,664	2,983,983	1,664,061	501,223	482,834
2,775,353	3,427,950	3,423,002	5,266,782	3,787,736	2,662,788	2,710,392
99,990	125,414	110,263	126,655	110,229	102,052	93,828
11,443	14,277	10,670	10,440	9,894	7,697	6,955
402	403	403	404	414	424	435
111,835	140,094	121,336	137,499	120,537	110,173	101,218
290,529	300,507	290,447	370,710	306,298	301,213	306,968
45,836	84,150	62,000	94,390	75,331	42,481	11,522
593	595	595	597	612	627	643
336,958	385,252	353,042	465,697	382,241	344,321	319,133
448,793	525,346	474,378	603,196	502,778	454,494	420,351

## CONSOLIDATED ACCOUNT EXPENDITURE ESTIMATES

Vol	Division	Details
<b>PART 11 - PLANNING AND LAND USE</b>		
2	43	Planning, Lands and Heritage 86 - Net amount appropriated to deliver services..... 152 - Capital Appropriation ..... - Salaries and Allowances Act 1975 ..... Total .....
2	44	Western Australian Planning Commission 87 - Net amount appropriated to deliver services..... 153 - Capital Appropriation ..... - Metropolitan Region Improvement Tax Act 1959 ..... Total .....
2	45	Western Australian Land Information Authority 88 - Net amount appropriated to deliver services..... 154 - Capital Appropriation ..... - Salaries and Allowances Act 1975 ..... Total .....
2	46	Heritage Council of Western Australia 89 - Net amount appropriated to deliver services..... Total .....
2	47	National Trust of Australia (WA) 90 - Net amount appropriated to deliver services..... 155 - Capital Appropriation ..... Total .....
<b>TOTAL - PART 11.....</b>		
<b>GRAND TOTAL.....</b>		
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.....		
<b>GRAND TOTAL.....</b>		



2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
105,455	121,810	81,380	138,394	140,623	144,321	128,352
2,373	5,923	5,924	4,009	3,941	3,831	2,214
404	407	407	410	414	416	426
108,232	128,140	87,711	142,813	144,978	148,568	130,992
25,259	11,690	11,690	10,781	10,222	8,132	6,150
5,400	5,400	5,400	5,400	5,400	5,400	5,400
85,122	88,098	91,323	97,240	98,013	98,793	100,270
115,781	105,188	108,413	113,421	113,635	112,325	111,820
40,220	36,602	42,664	48,025	68,138	62,799	50,072
4,028	958	560	3,388	1,467	2,475	3,410
338	339	339	340	348	357	366
44,586	37,899	43,563	51,753	69,953	65,631	53,848
1,606	1,557	1,557	1,540	1,555	1,571	1,603
1,606	1,557	1,557	1,540	1,555	1,571	1,603
3,184	3,185	3,354	3,809	3,895	3,972	4,082
435	435	435	435	435	435	435
3,619	3,620	3,789	4,244	4,330	4,407	4,517
273,824	276,404	245,033	313,771	334,451	332,502	302,780
36,937,301	34,362,780	36,820,689	39,180,091	33,846,107	31,613,640	31,797,957
24,613,689	25,158,781	26,873,321	27,400,123	26,020,861	26,070,762	26,630,133
8,765,555	5,170,419	4,782,480	8,627,661	4,612,726	2,267,508	1,828,916
2,671,096	2,428,570	2,734,052	2,714,369	2,808,611	2,959,280	3,079,743
291,028	405,010	321,086	437,938	403,909	316,090	259,165
595,933	1,200,000	2,109,750	-	-	-	-
3,558,057	4,033,580	5,164,888	3,152,307	3,212,520	3,275,370	3,338,908
36,937,301	34,362,780	36,820,689	39,180,091	33,846,107	31,613,640	31,797,957



## **CHAPTER 2**

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### **NET APPROPRIATION DETERMINATIONS**

## NET APPROPRIATION DETERMINATIONS

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PART 1 - PARLIAMENT</b>							
Legislative Council.....	183	130	130	130	130	130	130
Legislative Assembly .....	262	115	115	115	115	115	115
Parliamentary Services.....	717	565	565	565	565	565	565
Parliamentary Commissioner for Administrative Investigations .....	3,024	2,991	2,991	3,016	3,037	3,037	3,037
<b>TOTAL - PART 1.....</b>	<b>4,186</b>	<b>3,801</b>	<b>3,801</b>	<b>3,826</b>	<b>3,847</b>	<b>3,847</b>	<b>3,847</b>
<b>PART 2 - GOVERNMENT ADMINISTRATION</b>							
Premier and Cabinet.....	24,448	9,234	8,563	9,056	9,023	8,818	8,818
Public Sector Commission .....	1,462	1,782	1,735	2,060	2,141	2,105	2,190
Governor's Establishment.....	383	63	300	154	237	238	238
Western Australian Electoral Commission .....	9,154	600	600	6,320	885	5,906	306
Salaries and Allowances Tribunal .....	10	60	60	60	60	60	60
Commissioner for Children and Young People .....	104	88	88	88	88	88	88
Office of the Information Commissioner .....	74	52	52	52	52	52	52
Registrar, Western Australian Industrial Relations Commission .....	812	583	583	583	583	583	583
<b>TOTAL - PART 2.....</b>	<b>36,447</b>	<b>12,462</b>	<b>11,981</b>	<b>18,373</b>	<b>13,069</b>	<b>17,850</b>	<b>12,335</b>
<b>PART 3 - FINANCIAL ADMINISTRATION</b>							
Treasury .....	1,586	3,688	3,438	3,278	2,759	2,638	2,638
Office of the Auditor General .....	29,641	31,848	31,848	34,806	38,454	39,605	40,710
Finance.....	1,526,654	1,612,860	1,614,197	1,612,387	1,328,026	1,287,505	1,463,273
<b>TOTAL - PART 3.....</b>	<b>1,557,881</b>	<b>1,648,396</b>	<b>1,649,483</b>	<b>1,650,471</b>	<b>1,369,239</b>	<b>1,329,748</b>	<b>1,506,621</b>
<b>PART 4 - JOBS AND ECONOMIC DEVELOPMENT</b>							
Jobs, Tourism, Science and Innovation .....	32,280	10,733	10,258	12,283	12,283	10,783	9,456
Primary Industries and Regional Development .....	111,154	96,450	120,571	95,514	72,462	71,500	70,957
Mines, Industry Regulation and Safety .....	111,408	118,169	118,114	118,230	121,548	122,961	119,939
<b>TOTAL - PART 4.....</b>	<b>254,842</b>	<b>225,352</b>	<b>248,943</b>	<b>226,027</b>	<b>206,293</b>	<b>205,244</b>	<b>200,352</b>
<b>PART 5 - HEALTH</b>							
WA Health .....	3,428,709	2,841,317	2,835,931	2,881,218	3,012,560	3,162,789	3,333,895
Mental Health Commission .....	303,689	280,406	318,334	350,307	368,592	388,460	406,726
<b>TOTAL - PART 5.....</b>	<b>3,732,398</b>	<b>3,121,723</b>	<b>3,154,265</b>	<b>3,231,525</b>	<b>3,381,152</b>	<b>3,551,249</b>	<b>3,740,621</b>
<b>PART 6 - EDUCATION AND TRAINING</b>							
Education.....	1,562,906	1,636,096	1,672,646	1,749,897	1,816,184	1,869,318	1,894,402
Training and Workforce Development.....	278,111	207,781	280,001	238,363	232,786	243,523	232,679
<b>TOTAL - PART 6.....</b>	<b>1,841,017</b>	<b>1,843,877</b>	<b>1,952,647</b>	<b>1,988,260</b>	<b>2,048,970</b>	<b>2,112,841</b>	<b>2,127,081</b>

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000			
<b>PART 7 - COMMUNITY SAFETY</b>							
Western Australia Police Force.....	119,015	115,478	119,958	114,021	113,223	114,387	115,159
Justice .....	293,970	288,323	289,053	295,305	308,228	310,342	310,342
State Solicitor's Office.....	6,226	6,415	6,415	7,697	7,697	7,697	7,697
Fire and Emergency Services.....	65,464	68,451	79,016	39,253	28,305	27,910	27,357
Office of the Director of Public Prosecutions.....	8,863	7,235	11,935	7,247	7,260	7,273	7,273
Office of the Inspector of Custodial Services .....	180	47	47	47	47	47	47
Parliamentary Inspector of the Corruption and Crime Commission .....	9	16	16	16	16	16	16
<b>TOTAL - PART 7.....</b>	<b>493,727</b>	<b>485,965</b>	<b>506,440</b>	<b>463,586</b>	<b>464,776</b>	<b>467,672</b>	<b>467,891</b>
<b>PART 8 - COMMUNITY SERVICES</b>							
Communities.....	156,917	133,485	182,027	130,021	102,386	103,004	101,807
Local Government, Sport and Cultural Industries ....	84,028	87,784	96,925	106,490	72,687	80,581	70,502
<b>TOTAL - PART 8.....</b>	<b>240,945</b>	<b>221,269</b>	<b>278,952</b>	<b>236,511</b>	<b>175,073</b>	<b>183,585</b>	<b>172,309</b>
<b>PART 9 - TRANSPORT</b>							
Transport.....	425,034	542,541	487,604	514,239	537,279	542,303	474,202
<b>TOTAL - PART 9.....</b>	<b>425,034</b>	<b>542,541</b>	<b>487,604</b>	<b>514,239</b>	<b>537,279</b>	<b>542,303</b>	<b>474,202</b>
<b>PART 10 - ENVIRONMENT</b>							
Water and Environmental Regulation .....	152,182	163,308	165,698	146,980	145,140	144,701	134,130
Biodiversity, Conservation and Attractions.....	97,967	88,626	84,206	89,986	89,659	89,733	89,733
<b>TOTAL - PART 10.....</b>	<b>250,149</b>	<b>251,934</b>	<b>249,904</b>	<b>236,966</b>	<b>234,799</b>	<b>234,434</b>	<b>223,863</b>
<b>PART 11 - PLANNING AND LAND USE</b>							
Planning, Lands and Heritage.....	70,998	78,730	71,179	114,400	118,451	106,383	100,991
<b>TOTAL - PART 11.....</b>	<b>70,998</b>	<b>78,730</b>	<b>71,179</b>	<b>114,400</b>	<b>118,451</b>	<b>106,383</b>	<b>100,991</b>
<b>GRAND TOTAL.....</b>	<b>8,907,624</b>	<b>8,436,050</b>	<b>8,615,199</b>	<b>8,684,184</b>	<b>8,552,948</b>	<b>8,755,156</b>	<b>9,030,113</b>



## **CHAPTER 3**

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# **AGENCY INFORMATION IN SUPPORT OF THE ESTIMATES**

## **Part 1 – 6**

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Further information pertaining to the 2023-24 Budget Statements can be found in the associated Reader's Guide to the Budget Statements which can be accessed at the Western Australian State Budget website: <https://ourstatebudget.wa.gov.au>.





## Part 1

### Parliament

#### Introduction

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

#### Summary of Recurrent and Asset Investment Expenditure

Agency	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Legislative Council		
– Total Cost of Services .....	21,149	20,823
Legislative Assembly		
– Total Cost of Services .....	29,484	28,991
Parliamentary Services		
– Total Cost of Services .....	20,238	21,746
– Asset Investment Program .....	1,500	2,036
Parliamentary Commissioner for Administrative Investigations		
– Total Cost of Services .....	14,104	15,620
– Asset Investment Program .....	255	608



## Division 1 **Parliament**

### Part 1 **Parliament**

#### Appropriations, Expenses and Cash Assets

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
<b>Legislative Council</b>							
Item 1 Net amount appropriated to deliver services .....	6,176	6,301	6,538	<b>6,174</b>	5,956	5,943	6,064
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975 .....	13,942	13,551	13,551	<b>13,597</b>	13,642	13,983	14,333
Total appropriations provided to deliver services.....	20,118	19,852	20,089	<b>19,771</b>	19,598	19,926	20,397
<b>Legislative Assembly</b>							
Item 2 Net amount appropriated to deliver services .....	5,979	6,270	6,489	<b>5,933</b>	5,692	5,881	5,990
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975 .....	22,215	21,686	21,686	<b>21,758</b>	21,828	22,374	22,933
Total appropriations provided to deliver services.....	28,194	27,956	28,175	<b>27,691</b>	27,520	28,255	28,923
<b>Parliamentary Services</b>							
Item 3 Net amount appropriated to deliver services .....	18,619	19,128	19,798	<b>21,287</b>	21,766	22,052	22,450
Total appropriations provided to deliver services.....	18,619	19,128	19,798	<b>21,287</b>	21,766	22,052	22,450
<b>CAPITAL</b>							
<b>Legislative Council</b>							
Item 91 Capital Appropriation .....	19	19	19	<b>50</b>	50	50	50
<b>Legislative Assembly</b>							
Item 92 Capital Appropriation .....	18	18	18	<b>18</b>	18	18	18
<b>Parliamentary Services</b>							
Item 93 Capital Appropriation .....	1,516	1,516	1,516	<b>2,053</b>	1,696	1,517	1,517
Total Capital Appropriation.....	1,553	1,553	1,553	<b>2,121</b>	1,764	1,585	1,585
<b>GRAND TOTAL</b> .....	67,984	68,489	69,615	<b>70,302</b>	70,469	71,818	73,355



## Division 1 **Legislative Council**

### Part 1 **Parliament**

#### **Appropriations, Expenses and Cash Assets**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 1 Net amount appropriated to deliver services .....	6,176	6,301	6,538	<b>6,174</b>	5,956	5,943	6,064
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975 .....	13,942	13,551	13,551	<b>13,597</b>	13,642	13,983	14,333
Total appropriations provided to deliver services.....	20,118	19,852	20,089	<b>19,771</b>	19,598	19,926	20,397
<b>CAPITAL</b>							
Item 91 Capital Appropriation .....	19	19	19	<b>50</b>	50	50	50
<b>TOTAL APPROPRIATIONS</b> .....	<b>20,137</b>	<b>19,871</b>	<b>20,108</b>	<b>19,821</b>	<b>19,648</b>	<b>19,976</b>	<b>20,447</b>
<b>EXPENSES</b>							
Total Cost of Services .....	19,909	20,912	21,149	<b>20,823</b>	20,646	20,974	21,445
Net Cost of Services <sup>(a)</sup> .....	19,907	20,912	21,149	<b>20,823</b>	20,646	20,974	21,445
<b>CASH ASSETS</b> <sup>(b)</sup> .....	<b>5,024</b>	<b>4,359</b>	<b>5,024</b>	<b>5,024</b>	<b>5,024</b>	<b>5,024</b>	<b>5,024</b>

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Other</b>					
2023-24 Streamlined Budget Process Incentive Funding .....	-	124	-	-	-
Public Sector Wages Policy .....	237	244	322	404	519
Salaries and Allowances Tribunal.....	-	-	-	341	691
Transfer of Accommodation to the Parliamentary Services Department.....	-	(410)	(634)	(634)	(634)

#### **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	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Support the Chamber Operations of the Legislative Council .....	2,068	1,987	2,065	2,116	2,156	2,170	2,210
2. Support the Committees of the Legislative Council.....	3,345	4,227	4,386	3,963	3,744	3,773	3,854
3. Other Services <sup>(a)</sup> .....	1,212	1,149	1,149	1,149	1,149	1,048	1,048
4. <i>Salaries and Allowances Act 1975</i> .....	13,284	13,549	13,549	13,595	13,597	13,983	14,333
<b>Total Cost of Services</b> .....	19,909	20,912	21,149	20,823	20,646	20,974	21,445

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

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: The Legislative Council Members' requirements are met:</b>					
Average Member rating for procedural advice:					
House <sup>(b)</sup> .....	93%	85%	85%	85%	
Committees <sup>(b)</sup> .....	91%	85%	85%	85%	
Average Member rating for administrative support <sup>(b)</sup> .....	92%	85%	85%	85%	
Proportion of Parliamentary documents produced and delivered within agreed timeframes established by the House <sup>(c)</sup> .....	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 <sup>(a)</sup>

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service .....	\$'000 2,068	\$'000 1,987	\$'000 2,065	\$'000 2,116	
Less Income .....	1	nil	nil	nil	
Net Cost of Service .....	2,067	1,987	2,065	2,116	
<b>Employees (Full-Time Equivalents)</b> .....	12	11	11	12	
<b>Efficiency Indicators</b>					
Average cost per Legislative Council Member per sitting <sup>(b)</sup> .....	\$912	\$800	\$831	\$933	

(a) This table excludes amounts provided under the *Salaries and Allowances Act 1975*, cost 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 2021-22, the Legislative Council sat for 63 days. The 2022-23 Budget and the 2022-23 Estimated Actual are 69 sitting days. In 2023-24, the House is expected to sit for 63 days. There are 36 Members of the Legislative Council.

**2. Support the Committees of the Legislative Council <sup>(a)</sup>**

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 3,345	\$'000 4,227	\$'000 4,386	\$'000 3,963	1
Less Income .....	1	nil	nil	nil	
Net Cost of Service .....	3,344	4,227	4,386	3,963	1
<b>Employees (Full-Time Equivalents) .....</b>	<b>16</b>	<b>21</b>	<b>21</b>	<b>20</b>	
<b>Efficiency Indicators</b>					
Average cost of providing procedural and administrative support to each committee <sup>(b)</sup> .....	\$372	\$528	\$548	\$440	

(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 nine committees in 2021-22, eight committees in the 2022-23 Budget and the 2022-23 Estimated Actual, and eight committees in the 2023-24 Budget Target. It is acknowledged that the House establishes the number of committees, and the Department incurs significant fixed costs, irrespective of the number of committees.

**Explanation of Significant Movements**

(Notes)

1. The decreases in Total Cost of Service and Net Cost of Service from the 2022-23 Estimated Actual to the 2023-24 Budget Target are primarily due to the transfer of the Department's leasing costs to the Parliamentary Services Department to reflect the new lease arrangement for 2 Parliament Place, West Perth.

## Financial Statements

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	16,908	17,751	17,988	18,097	18,261	18,684	19,149
Grants and subsidies <sup>(c)</sup> .....	101	101	101	101	101	-	-
Supplies and services .....	2,360	2,315	2,315	2,291	2,174	2,180	2,181
Accommodation .....	434	635	635	224	-	-	-
Depreciation and amortisation .....	17	17	17	17	17	17	17
Finance and interest costs .....	1	2	2	2	2	2	2
Other expenses .....	88	91	91	91	91	91	96
<b>TOTAL COST OF SERVICES .....</b>	<b>19,909</b>	<b>20,912</b>	<b>21,149</b>	<b>20,823</b>	<b>20,646</b>	<b>20,974</b>	<b>21,445</b>
<b>Income</b>							
Other revenue .....	2	-	-	-	-	-	-
<b>Total Income .....</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET COST OF SERVICES .....</b>	<b>19,907</b>	<b>20,912</b>	<b>21,149</b>	<b>20,823</b>	<b>20,646</b>	<b>20,974</b>	<b>21,445</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	20,118	19,852	20,089	19,771	19,598	19,926	20,397
Resources received free of charge .....	1,119	1,060	1,060	1,052	1,048	1,048	1,048
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>21,237</b>	<b>20,912</b>	<b>21,149</b>	<b>20,823</b>	<b>20,646</b>	<b>20,974</b>	<b>21,445</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>1,330</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 28, 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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Commonwealth Parliamentary Association Grant <sup>(a)</sup> .....	101	101	101	101	101	-	-
<b>TOTAL .....</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>101</b>	<b>-</b>	<b>-</b>

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	4,950	4,252	4,932	4,932	4,932	4,932	4,932
Receivables .....	35	67	35	35	35	35	35
Other .....	96	2	96	96	96	96	96
Total current assets .....	5,081	4,321	5,063	5,063	5,063	5,063	5,063
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	223	240	240	257	274	291	308
Property, plant and equipment .....	269	137	278	261	261	261	261
Restricted cash .....	74	107	92	92	92	92	92
Total non-current assets .....	566	484	610	610	627	644	661
<b>TOTAL ASSETS</b> .....	5,647	4,805	5,673	5,673	5,690	5,707	5,724
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	870	903	870	870	870	870	870
Payables .....	73	121	73	73	73	73	73
Borrowings and leases .....	18	12	18	18	18	18	18
Other .....	29	-	-	-	-	-	-
Total current liabilities .....	990	1,036	961	961	961	961	961
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	108	124	108	108	108	108	108
Borrowings and leases .....	14	24	22	5	5	5	5
Total non-current liabilities .....	122	148	130	113	113	113	113
<b>TOTAL LIABILITIES</b> .....	1,112	1,184	1,091	1,074	1,074	1,074	1,074
<b>EQUITY</b>							
Contributed equity .....	(1,323)	(1,307)	(1,306)	(1,289)	(1,272)	(1,255)	(1,238)
Accumulated surplus/(deficit) .....	5,681	4,889	5,711	5,711	5,711	5,711	5,711
Reserves .....	177	39	177	177	177	177	177
Total equity .....	4,535	3,621	4,582	4,599	4,616	4,633	4,650
<b>TOTAL LIABILITIES AND EQUITY</b> .....	5,647	4,805	5,673	5,673	5,690	5,707	5,724

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

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	20,101	19,835	20,072	19,754	19,581	19,909	20,380
Capital appropriation .....	19	19	19	50	50	50	50
<b>Net cash provided by Government .....</b>	<b>20,120</b>	<b>19,854</b>	<b>20,091</b>	<b>19,804</b>	<b>19,631</b>	<b>19,959</b>	<b>20,430</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(17,902)	(17,751)	(17,988)	(18,097)	(18,261)	(18,684)	(19,149)
Grants and subsidies.....	(101)	(101)	(101)	(101)	(101)	-	-
Supplies and services .....	(1,378)	(1,231)	(1,231)	(1,237)	(1,120)	(1,126)	(1,126)
Accommodation .....	(543)	(653)	(653)	(220)	-	-	-
GST payments .....	(206)	(130)	(130)	(130)	(130)	(130)	(130)
Finance and interest costs.....	(1)	(2)	(2)	(2)	(2)	(2)	(2)
Other payments.....	(96)	(97)	(97)	(97)	(97)	(97)	(103)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	181	130	130	130	130	130	130
Other receipts .....	2	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(20,044)</b>	<b>(19,835)</b>	<b>(20,072)</b>	<b>(19,754)</b>	<b>(19,581)</b>	<b>(19,909)</b>	<b>(20,380)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(19)	(19)	(19)	(50)	(50)	(50)	(50)
<b>Net cash from financing activities.....</b>	<b>(19)</b>	<b>(19)</b>	<b>(19)</b>	<b>(50)</b>	<b>(50)</b>	<b>(50)</b>	<b>(50)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>57</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	4,967	4,359	5,024	5,024	5,024	5,024	5,024
<b>Cash assets at the end of the reporting period .....</b>	<b>5,024</b>	<b>4,359</b>	<b>5,024</b>	<b>5,024</b>	<b>5,024</b>	<b>5,024</b>	<b>5,024</b>

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

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

**NET APPROPRIATION DETERMINATION <sup>(a)</sup>**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>GST Receipts</b>							
GST Input Credits .....	174	130	130	130	130	130	130
GST Receipts on Sales .....	7	-	-	-	-	-	-
<b>Other Receipts</b>							
Other Receipts .....	2	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>183</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>130</b>

(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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 2 Net amount appropriated to deliver services .....	5,979	6,270	6,489	5,933	5,692	5,881	5,990
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975 .....	22,215	21,686	21,686	21,758	21,828	22,374	22,933
Total appropriations provided to deliver services.....	28,194	27,956	28,175	27,691	27,520	28,255	28,923
<b>CAPITAL</b>							
Item 92 Capital Appropriation .....	18	18	18	18	18	18	18
<b>TOTAL APPROPRIATIONS</b> .....	28,212	27,974	28,193	27,709	27,538	28,273	28,941
<b>EXPENSES</b>							
Total Cost of Services .....	27,698	29,265	29,484	28,991	28,816	29,551	30,219
Net Cost of Services <sup>(a)</sup> .....	27,696	29,265	29,484	28,991	28,816	29,551	30,219
<b>CASH ASSETS</b> <sup>(b)</sup> .....	7,181	6,085	7,181	7,181	7,181	7,181	7,181

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Other</b>					
2023-24 Streamlined Budget Process Incentive Funding .....	-	124	-	-	-
Public Sector Wages Policy .....	224	245	323	405	508
Salaries and Allowances Tribunal.....	-	-	-	546	1,105
Transfer of Accommodation to the Parliamentary Services Department.....	-	(614)	(857)	(857)	(857)

## 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	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Support the Operations of the Legislative Assembly .....	5,153	6,283	6,502	5,937	5,692	5,780	5,889
2. Other Services .....	1,265	1,296	1,296	1,296	1,296	1,397	1,397
3. <i>Salaries and Allowances Act 1975</i> .....	21,280	21,686	21,686	21,758	21,828	22,374	22,933
<b>Total Cost of Services .....</b>	<b>27,698</b>	<b>29,265</b>	<b>29,484</b>	<b>28,991</b>	<b>28,816</b>	<b>29,551</b>	<b>30,219</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: Legislative Assembly Members' requirements are met:</b>					
Average Members' rating for advice <sup>(b)</sup> .....	96%	90%	90%	90%	
Average Members' rating for administrative support <sup>(b)</sup> .....	95%	90%	90%	90%	

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

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

### Services and Key Efficiency Indicators

#### 1. Support the Operations of the Legislative Assembly <sup>(a)</sup>

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service .....	\$'000 5,153	\$'000 6,283	\$'000 6,502	\$'000 5,937	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	5,153	6,283	6,502	5,937	1
<b>Employees (Full-Time Equivalents) .....</b>	<b>27</b>	<b>28</b>	<b>28</b>	<b>28</b>	
<b>Efficiency Indicators</b>					
Average cost per Member of the Legislative Assembly .....	\$87,345	\$106,492	\$110,203	\$100,627	

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

## Explanation of Significant Movements

(Notes)

1. The decrease in Total Cost of Service and Net Cost of Service from the 2022-23 Estimated Actual to the 2023-24 Budget Target is primarily due to the transfer of the Legislative Assembly's leasing costs to the Parliamentary Services Department to reflect the new lease arrangement for 2 Parliament Place, West Perth.

## Financial Statements

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	24,409	25,411	25,635	25,779	25,965	26,593	27,255
Grants and subsidies <sup>(c)</sup> .....	-	-	-	-	-	101	101
Supplies and services .....	2,603	2,860	2,860	2,855	2,731	2,735	2,735
Accommodation .....	570	873	873	239	-	-	-
Depreciation and amortisation .....	17	22	17	16	16	16	16
Finance and interest costs .....	2	1	1	2	2	2	2
Other expenses .....	97	98	98	100	102	104	110
<b>TOTAL COST OF SERVICES</b> .....	<b>27,698</b>	<b>29,265</b>	<b>29,484</b>	<b>28,991</b>	<b>28,816</b>	<b>29,551</b>	<b>30,219</b>
<b>Income</b>							
Other revenue .....	2	-	-	-	-	-	-
<b>Total Income</b> .....	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET COST OF SERVICES</b> .....	<b>27,696</b>	<b>29,265</b>	<b>29,484</b>	<b>28,991</b>	<b>28,816</b>	<b>29,551</b>	<b>30,219</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	28,194	27,956	28,175	27,691	27,520	28,255	28,923
Resources received free of charge .....	1,273	1,309	1,309	1,300	1,296	1,296	1,296
Other revenues .....	125	-	-	-	-	-	-
<b>TOTAL INCOME FROM GOVERNMENT</b> .....	<b>29,592</b>	<b>29,265</b>	<b>29,484</b>	<b>28,991</b>	<b>28,816</b>	<b>29,551</b>	<b>30,219</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> .....	<b>1,896</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 27, 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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Commonwealth Parliamentary Association Grant <sup>(a)</sup> .....	-	-	-	-	-	101	101
<b>TOTAL</b> .....	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101</b>	<b>101</b>

(a) Assistance with the 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 with this responsibility to transfer to the Legislative Assembly from 2025-26.

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	7,110	6,000	7,094	7,094	7,094	7,094	7,094
Receivables .....	34	83	34	34	34	34	34
Other.....	13	1	13	13	13	13	13
Total current assets .....	7,157	6,084	7,141	7,141	7,141	7,141	7,141
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	571	593	588	604	620	636	652
Property, plant and equipment.....	1,201	1,039	1,184	1,205	1,205	1,205	1,205
Restricted cash .....	71	85	87	87	87	87	87
Total non-current assets .....	1,843	1,717	1,859	1,896	1,912	1,928	1,944
<b>TOTAL ASSETS .....</b>	<b>9,000</b>	<b>7,801</b>	<b>9,000</b>	<b>9,037</b>	<b>9,053</b>	<b>9,069</b>	<b>9,085</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	904	886	904	904	904	904	904
Payables .....	75	279	75	75	75	75	75
Borrowings and leases .....	17	16	17	17	17	17	17
Total current liabilities .....	996	1,181	996	996	996	996	996
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	66	74	66	66	66	66	66
Borrowings and leases .....	20	4	3	24	24	24	24
Total non-current liabilities .....	86	78	69	90	90	90	90
<b>TOTAL LIABILITIES.....</b>	<b>1,082</b>	<b>1,259</b>	<b>1,065</b>	<b>1,086</b>	<b>1,086</b>	<b>1,086</b>	<b>1,086</b>
<b>EQUITY</b>							
Contributed equity .....	(1,977)	(1,963)	(1,960)	(1,944)	(1,928)	(1,912)	(1,896)
Accumulated surplus/(deficit).....	9,125	7,855	9,125	9,125	9,125	9,125	9,125
Reserves.....	770	650	770	770	770	770	770
<b>Total equity .....</b>	<b>7,918</b>	<b>6,542</b>	<b>7,935</b>	<b>7,951</b>	<b>7,967</b>	<b>7,983</b>	<b>7,999</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>9,000</b>	<b>7,801</b>	<b>9,000</b>	<b>9,037</b>	<b>9,053</b>	<b>9,069</b>	<b>9,085</b>

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

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	28,172	27,934	28,158	27,675	27,504	28,239	28,907
Capital appropriation .....	18	18	18	18	18	18	18
Other.....	125	-	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>28,315</b>	<b>27,952</b>	<b>28,176</b>	<b>27,693</b>	<b>27,522</b>	<b>28,257</b>	<b>28,925</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(25,833)	(25,398)	(25,622)	(25,766)	(25,952)	(26,580)	(27,242)
Grants and subsidies.....	-	-	-	-	-	(101)	(101)
Supplies and services .....	(1,550)	(1,556)	(1,556)	(1,560)	(1,440)	(1,444)	(1,444)
Accommodation .....	(563)	(873)	(873)	(239)	-	-	-
GST payments .....	(282)	(115)	(115)	(115)	(115)	(115)	(115)
Finance and interest costs.....	(2)	(1)	(1)	(2)	(2)	(2)	(2)
Other payments.....	(103)	(106)	(106)	(108)	(110)	(112)	(118)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	260	115	115	115	115	115	115
Other receipts .....	2	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(28,071)</b>	<b>(27,934)</b>	<b>(28,158)</b>	<b>(27,675)</b>	<b>(27,504)</b>	<b>(28,239)</b>	<b>(28,907)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(15)	-	-	-	-	-	-
<b>Net cash from investing activities.....</b>	<b>(15)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(18)	(18)	(18)	(18)	(18)	(18)	(18)
<b>Net cash from financing activities.....</b>	<b>(18)</b>	<b>(18)</b>	<b>(18)</b>	<b>(18)</b>	<b>(18)</b>	<b>(18)</b>	<b>(18)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>211</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	6,970	6,085	7,181	7,181	7,181	7,181	7,181
<b>Cash assets at the end of the reporting period .....</b>	<b>7,181</b>	<b>6,085</b>	<b>7,181</b>	<b>7,181</b>	<b>7,181</b>	<b>7,181</b>	<b>7,181</b>

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

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

**NET APPROPRIATION DETERMINATION <sup>(a)</sup>**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>GST Receipts</b>							
GST Input Credits .....	250	115	115	115	115	115	115
GST Receipts on Sales .....	10	-	-	-	-	-	-
<b>Other Receipts</b>							
Other Receipts .....	2	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>262</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>

(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**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 3 Net amount appropriated to deliver services .....	18,619	19,128	19,798	21,287	21,766	22,052	22,450
Total appropriations provided to deliver services.....	18,619	19,128	19,798	21,287	21,766	22,052	22,450
<b>CAPITAL</b>							
Item 93 Capital Appropriation .....	1,516	1,516	1,516	2,053	1,696	1,517	1,517
<b>TOTAL APPROPRIATIONS</b> .....	20,135	20,644	21,314	23,340	23,462	23,569	23,967
<b>EXPENSES</b>							
Total Cost of Services .....	19,248	19,568	20,238	21,746	22,234	22,090	22,488
Net Cost of Services <sup>(a)</sup> .....	19,245	19,568	20,238	21,746	22,234	22,090	22,488
<b>CASH ASSETS</b> <sup>(b)</sup> .....	2,671	2,169	2,671	2,671	2,671	2,671	2,671

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Other</b>					
Parliamentary Reserve Accessibility.....	-	246	36	71	72
Public Sector Wages Policy .....	670	577	765	950	1,285
Security Full-Time Equivalent Uplift.....	-	501	515	531	543
Transfer of Accommodation from Departments of Legislative Council and Assembly .....	-	1,024	1,491	1,491	1,491



## Significant Issues Impacting the Agency

1. The 2022 Parliamentary Reserve Accessibility Master Plan aims to develop accessible paths on the Parliamentary Reserve via existing and new connections, thereby improving accessibility in line with the A Western Australia for Everyone: State Disability Strategy 2020-2030. A total of \$961,000 in capital and recurrent funding has been provided towards a safe, accessible and welcoming path for every member of the Western Australian community.
2. New office accommodation across from Parliament House will create a single location for parliamentary staff currently housed in separate West Perth locations. The building at 2 Parliament Place, West Perth will include the Legislative Council and Legislative Assembly Committee Offices, Parliamentary Services Department Offices, four Parliamentary Electorate Offices, and Opposition Leader Offices. Recurrent funding has been provided to facilitate a security presence at the new facility. Existing accommodation funding has been consolidated within the Parliamentary Services Department for the management of the new lease.

## 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	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Provision of Infrastructure and Facilities ....	7,761	7,283	7,390	8,819	9,227	9,499	9,670
2. Provision of Information and Services.....	11,487	12,285	12,848	12,927	13,007	12,591	12,818
<b>Total Cost of Services .....</b>	<b>19,248</b>	<b>19,568</b>	<b>20,238</b>	<b>21,746</b>	<b>22,234</b>	<b>22,090</b>	<b>22,488</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: Infrastructure, facilities, information and services that meet the needs of stakeholders:</b>					
Average Member rating of infrastructure and facilities .....	99%	90%	90%	90%	
Availability of infrastructure and facilities .....	98%	95%	95%	95%	
Average Member rating of information and services .....	100%	90%	90%	90%	
Availability of information and services .....	98%	90%	90%	90%	
Average Presiding Officer and staff rating for infrastructure, facilities, information and services .....	95%	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**

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service .....	\$'000 7,761	\$'000 7,283	\$'000 7,390	\$'000 8,819	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	7,761	7,283	7,390	8,819	
<b>Employees (Full-Time Equivalents) .....</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>23</b>	<b>2</b>
<b>Efficiency Indicators</b>					
Average cost per Member of Parliament and Chamber Departments' employee for providing infrastructure and facilities <sup>(a)</sup> .....	\$50,560	\$45,803	\$46,478	\$55,465	1
Percentage of variable costs expended to maintain Parliament House building and grounds <sup>(b)</sup> .....	33%	21%	21%	21%	

(a) The number of Members and Chamber Departments' employees used in these calculations was 154 for the 2021-22 Actual and 159 for the 2022-23 Budget, 2022-23 Estimated Actual and 2023-24 Budget Target.

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

**Explanation of Significant Movements**

(Notes)

1. The increase in Total Cost of Service and average cost from the 2022-23 Budget to the 2023-24 Budget Target is primarily due to the transfer of Legislative Assembly and Legislative Council's leasing costs to the Department to reflect the new lease arrangement for 2 Parliament Place, West Perth, and the cost of security services at the new West Perth office accommodation.
2. The increase in full-time equivalents from the 2022-23 Budget to the 2023-24 Budget Target is also due to the need to provide security personnel at the new office accommodation.

## 2. Provision of Information and Services

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 11,487	\$'000 12,285	\$'000 12,848	\$'000 12,927	
Less Income .....	3	nil	nil	nil	
Net Cost of Service .....	11,484	12,285	12,848	12,927	
<b>Employees (Full-Time Equivalents) .....</b>	<b>88</b>	<b>91</b>	<b>91</b>	<b>91</b>	
<b>Efficiency Indicators</b>					
Average cost per Member of Parliament and Chamber Departments' employee for providing information and services <sup>(a)</sup> .....	\$49,437	\$53,476	\$56,043	\$58,201	
Average cost of services per sitting day <sup>(b)</sup> .....	\$49,973	\$54,816	\$57,059	\$58,303	
Average cost per student/member of the public to promote knowledge and awareness of the work of the Parliament .....	\$32.30	\$28.99	\$30.54	\$24.93	1

(a) The number of Members and Chamber Departments' employees used in these calculations was 154 for the 2021-22 Actual and 159 for the 2022-23 Budget, 2022-23 Estimated Actual and 2023-24 Budget Target.

(b) The number of sitting days used in these calculations were 78 for the 2021-22 Actual, 69 for the 2022-23 Budget and 2022-23 Estimated Actual and 63 for the 2023-24 Budget Target.

### Explanation of Significant Movements

(Notes)

- The decrease in the average cost per student/member of the public from the 2023-24 Budget Target compared to the 2022-23 Estimated Actual and the 2021-22 Actual is mainly due to an expected increase in visitation numbers, with visitation in 2021-22 and 2022-23 affected by COVID-19.

### Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Furniture and Equipment - Parliament House - Heritage Conservation .....	3,320	1,320	500	500	500	500	500
Infrastructure and Equipment - Asset Refurbishment and Replacement Program.....	22,847	18,132	1,000	1,536	1,179	1,000	1,000
<b>Total Cost of Asset Investment Program.....</b>	<b>26,167</b>	<b>19,452</b>	<b>1,500</b>	<b>2,036</b>	<b>1,679</b>	<b>1,500</b>	<b>1,500</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			1,500	2,036	1,679	1,500	1,500
<b>Total Funding .....</b>			<b>1,500</b>	<b>2,036</b>	<b>1,679</b>	<b>1,500</b>	<b>1,500</b>

## Financial Statements

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	11,802	12,410	13,080	13,661	14,030	14,108	14,455
Grants and subsidies <sup>(c)</sup> .....	2	5	5	5	5	5	5
Supplies and services .....	2,859	2,918	2,918	3,210	3,001	2,732	2,754
Accommodation .....	2,531	2,076	2,076	2,770	3,247	3,257	3,277
Depreciation and amortisation .....	1,831	1,928	1,928	1,867	1,716	1,751	1,752
Finance and interest costs .....	1	1	1	1	1	1	1
Other expenses .....	222	230	230	232	234	236	244
<b>TOTAL COST OF SERVICES .....</b>	<b>19,248</b>	<b>19,568</b>	<b>20,238</b>	<b>21,746</b>	<b>22,234</b>	<b>22,090</b>	<b>22,488</b>
<b>Income</b>							
Other revenue .....	3	-	-	-	-	-	-
<b>Total Income .....</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET COST OF SERVICES .....</b>	<b>19,245</b>	<b>19,568</b>	<b>20,238</b>	<b>21,746</b>	<b>22,234</b>	<b>22,090</b>	<b>22,488</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	18,619	19,128	19,798	21,287	21,766	22,052	22,450
Resources received free of charge .....	8	13	13	30	38	38	38
Special Purpose Account(s) <sup>(d)</sup>							
Digital Capability Fund .....	-	427	-	-	-	-	-
Other revenues <sup>(e)</sup> .....	1,811	-	-	-	-	-	-
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>20,438</b>	<b>19,568</b>	<b>19,811</b>	<b>21,317</b>	<b>21,804</b>	<b>22,090</b>	<b>22,488</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>1,193</b>	<b>-</b>	<b>(427)</b>	<b>(429)</b>	<b>(430)</b>	<b>-</b>	<b>-</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 106, 109 and 114 respectively.

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

(d) Forecast recurrent drawdowns of funding from some Treasurer's Special Purpose Accounts (TSPAs) included in the 2022-23 Budget were subsequently reclassified to capital contributions for agencies subject to the *Financial Management Act 2006* (i.e. no overall change to forecast agency cash receipts, see Statement of Cashflows). This reflects the approved purpose of the original appropriation of funding to the TSPAs was capital in nature.

(e) Other revenue for the 2021-22 Actual includes the contribution towards specific projects requested by Chamber Departments.

## DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Country Schools Travel Subsidy .....	2	5	5	5	5	5	5
<b>TOTAL .....</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	2,459	1,876	2,401	2,401	2,401	2,401	2,401
Receivables .....	186	391	186	186	186	186	186
Other .....	605	353	605	605	605	605	605
Total current assets .....	3,250	2,620	3,192	3,192	3,192	3,192	3,192
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	19,597	21,525	21,525	23,392	25,108	26,859	28,611
Property, plant and equipment .....	84,320	71,590	84,632	85,567	86,310	86,757	87,203
Intangibles .....	26	435	(30)	(79)	(127)	(175)	(223)
Restricted cash .....	212	293	270	270	270	270	270
Other .....	108	82	108	108	108	108	108
Total non-current assets .....	104,263	93,925	106,505	109,258	111,669	113,819	115,969
<b>TOTAL ASSETS</b> .....	107,513	96,545	109,697	112,450	114,861	117,011	119,161
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	2,553	2,546	2,553	2,553	2,553	2,553	2,553
Payables .....	612	539	612	612	612	612	612
Borrowings and leases .....	9	10	3	3	3	3	3
Total current liabilities .....	3,174	3,095	3,168	3,168	3,168	3,168	3,168
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	132	233	132	132	132	132	132
Borrowings and leases .....	11	7	1	-	-	-	-
Total non-current liabilities .....	143	240	133	132	132	132	132
<b>TOTAL LIABILITIES</b> .....	3,317	3,335	3,301	3,300	3,300	3,300	3,300
<b>EQUITY</b>							
Contributed equity .....	27,380	28,333	29,323	31,805	33,930	35,447	36,964
Accumulated surplus/(deficit) .....	13,497	13,785	13,070	12,641	12,211	12,211	12,211
Reserves .....	63,319	51,092	64,003	64,704	65,420	66,053	66,686
Total equity .....	104,196	93,210	106,396	109,150	111,561	113,711	115,861
<b>TOTAL LIABILITIES AND EQUITY</b> .....	107,513	96,545	109,697	112,450	114,861	117,011	119,161

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

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	16,668	17,200	17,870	19,420	20,050	20,301	20,698
Capital appropriation .....	1,516	1,516	1,516	2,053	1,696	1,517	1,517
Special Purpose Account(s)							
Digital Capability Fund .....	414	427	427	429	430	-	-
Receipts paid into Consolidated Account .....	(149)	-	-	-	-	-	-
Other.....	2,042	-	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>20,491</b>	<b>19,143</b>	<b>19,813</b>	<b>21,902</b>	<b>22,176</b>	<b>21,818</b>	<b>22,215</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(11,887)	(12,410)	(13,080)	(13,661)	(14,030)	(14,108)	(14,455)
Grants and subsidies.....	(2)	(5)	(5)	(5)	(5)	(5)	(5)
Supplies and services .....	(2,945)	(2,901)	(2,901)	(3,193)	(2,984)	(2,715)	(2,737)
Accommodation .....	(2,525)	(2,063)	(2,063)	(2,740)	(3,209)	(3,219)	(3,239)
GST payments .....	(709)	(565)	(565)	(565)	(565)	(565)	(565)
Finance and interest costs.....	-	(1)	(1)	(1)	(1)	(1)	(1)
Other payments.....	(170)	(247)	(247)	(249)	(251)	(253)	(261)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	714	565	565	565	565	565	565
Other receipts .....	3	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(17,521)</b>	<b>(17,627)</b>	<b>(18,297)</b>	<b>(19,849)</b>	<b>(20,480)</b>	<b>(20,301)</b>	<b>(20,698)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(2,459)	(1,500)	(1,500)	(2,036)	(1,679)	(1,500)	(1,500)
Proceeds from sale of non-current assets.....	4	-	-	-	-	-	-
<b>Net cash from investing activities.....</b>	<b>(2,455)</b>	<b>(1,500)</b>	<b>(1,500)</b>	<b>(2,036)</b>	<b>(1,679)</b>	<b>(1,500)</b>	<b>(1,500)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(13)	(16)	(16)	(17)	(17)	(17)	(17)
<b>Net cash from financing activities.....</b>	<b>(13)</b>	<b>(16)</b>	<b>(16)</b>	<b>(17)</b>	<b>(17)</b>	<b>(17)</b>	<b>(17)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>502</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	2,169	2,169	2,671	2,671	2,671	2,671	2,671
<b>Cash assets at the end of the reporting period .....</b>	<b>2,671</b>	<b>2,169</b>	<b>2,671</b>	<b>2,671</b>	<b>2,671</b>	<b>2,671</b>	<b>2,671</b>

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

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

**NET APPROPRIATION DETERMINATION (a)**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>GST Receipts</b>							
GST Input Credits .....	436	565	565	565	565	565	565
GST Receipts on Sales .....	278	-	-	-	-	-	-
<b>Other Receipts</b>							
Other Receipts .....	3	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>717</b>	<b>565</b>	<b>565</b>	<b>565</b>	<b>565</b>	<b>565</b>	<b>565</b>

(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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 4 Net amount appropriated to deliver services .....	7,626	9,548	10,258	11,744	11,951	12,155	12,432
<b>Amount Authorised by Other Statutes</b>							
- Parliamentary Commissioner Act 1971.....	682	686	686	691	695	695	695
Total appropriations provided to deliver services.....	8,308	10,234	10,944	12,435	12,646	12,850	13,127
<b>CAPITAL</b>							
Item 94 Capital Appropriation .....	21	268	21	420	20	22	22
<b>TOTAL APPROPRIATIONS</b> .....	8,329	10,502	10,965	12,855	12,666	12,872	13,149
<b>EXPENSES</b>							
Total Cost of Services .....	11,421	13,394	14,104	15,620	15,852	16,056	16,333
Net Cost of Services <sup>(a)</sup> .....	8,839	10,674	11,384	12,875	13,086	13,290	13,567
<b>CASH ASSETS <sup>(b)</sup></b> .....	491	566	464	484	504	524	544

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>New Initiatives</b>					
Investigations by the Parliamentary Commissioner under the <i>Charitable Trusts Act 2022</i> .....	121	198	303	307	311
Oversight by the Parliamentary Commissioner under Part 5AA (Protected Entertainment Precincts) of the <i>Liquor Control Act 1988</i> .....	194	401	411	422	432
<b>Other</b>					
2023-24 Streamlined Budget Process Incentive Funding .....	-	203	-	-	-
Public Sector Wages Policy .....	474	478	634	795	1,115



## 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 2022-23, the Office anticipates that 96% of complaints will be resolved within three months and, as at 30 June 2023, the average age of complaints will be 38 days, compared to 173 days at 30 June 2007. Further, at 30 June 2023, the percentage of allegations on hand less than three months old will be 93%, compared to 33% at 30 June 2007. In 2022-23, the Office anticipates that timely processes for child death and family and domestic violence fatality reviews will result in 60% 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 2022-23, the Office anticipates that the cost of resolving complaints will be 32% 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 2022-23, the Office anticipates that the percentage of recommendations accepted will be 100%. This would be the 16<sup>th</sup> 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 2022-23, the Office tabled in Parliament three reports: *Investigation into family and domestic violence and suicide*; *A report on giving effect to the recommendations arising from 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*; and *A report on giving effect to the recommendations arising from the Investigation into the handling of complaints by the Legal Services and Complaints Committee*.
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 2022-23, 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 recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse, the Ombudsman has been funded to establish a legislated Reportable Conduct Scheme. The Scheme commenced on 1 January 2023, with the Ombudsman's functions including monitoring, overseeing and reviewing investigations undertaken by organisations into allegations of, and convictions for, abuse of children involving any of the organisation's employees.

## 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	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 and practices, and relevant entities are accountable for, and are, preventing, notifying and dealing with reportable conduct.	1. Resolving Complaints About the Decision-Making of Public Authorities, Improving the Standard of Public Administration, and to Oversee and Monitor that Relevant Entities are Accountable for, and are, Preventing, Notifying and Dealing with Reportable Conduct

### Service Summary

Expense	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Resolving Complaints About the Decision-Making of Public Authorities, Improving the Standard of Public Administration, and to Oversee and Monitor that Relevant Entities are Accountable for, and are, Preventing, Notifying and Dealing with Reportable Conduct .....	11,421	13,394	14,104	15,620	15,852	16,056	16,333
<b>Total Cost of Services .....</b>	<b>11,421</b>	<b>13,394</b>	<b>14,104</b>	<b>15,620</b>	<b>15,852</b>	<b>16,056</b>	<b>16,333</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: The public sector of Western Australia is accountable for, and is, improving the standard of administrative decision-making and practices, and relevant entities are accountable for, and are, preventing, notifying and dealing with reportable conduct:</b>					
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 .....	57	100	72	100	1
Where the Ombudsman made recommendations regarding reportable conduct, the percentage of recommendations accepted by relevant entities.....	n.a.	n.a.	100%	100%	2
Number of actions taken by relevant entities to prevent reportable conduct.....	n.a.	n.a.	23	51	2

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

## Explanation of Significant Movements

(Notes)

1. The 2022-23 Estimated Actual is lower than the 2022-23 Budget as a result of fluctuations in improvements from year to year, related to the number, nature and outcomes of investigations finalised by the office of the Ombudsman in any given year.
2. The Reportable Conduct Scheme for Western Australia commenced on 1 January 2023.

## Services and Key Efficiency Indicators

### 1. Resolving Complaints About Decision-Making of Public Authorities, Improving the Standard of Public Administration, and to Oversee and Monitor that Relevant Entities are Accountable for, Preventing, Notifying, and Dealing with Reportable Conduct

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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 11,421	\$'000 13,394	\$'000 14,104	\$'000 15,620	1
Less Income .....	2,582	2,720	2,720	2,745	
Net Cost of Service .....	8,839	10,674	11,384	12,875	
<b>Employees (Full-Time Equivalents) .....</b>	<b>66</b>	<b>82</b>	<b>85</b>	<b>91</b>	<b>1</b>
<b>Efficiency Indicators</b>					
Percentage of allegations finalised within three months .....	97%	95%	96%	95%	
Percentage of allegations finalised within 12 months .....	100%	100%	100%	100%	
Percentage of allegations on hand at 30 June less than three months old ....	96%	90%	93%	90%	
Percentage of allegations on hand at 30 June less than 12 months old .....	100%	100%	100%	100%	
Average cost per finalised allegation .....	\$1,749	\$1,890	\$1,993	\$1,890	
Average cost per finalised notification of death.....	\$17,097	\$17,500	\$8,960	\$14,655	2
Average cost per notification of reportable conduct.....	n.a.	n.a.	\$6,210	\$6,000	3
Cost of monitoring and inspection functions.....	\$516,576	\$767,000	\$768,494	\$1,168,000	4

## Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Services and full-time equivalents from the 2022-23 Budget and the 2022-23 Estimated Actual to the 2023-24 Budget Target is primarily due to funding for the Reportable Conduct Scheme for Western Australia.
2. The average cost per finalised notification of death in 2022-23 Estimated Actual is lower than the 2022-23 Budget and 2023-24 Budget Target, as a result of the Ombudsman commencing a new jurisdiction to review all child deaths that occur in Western Australia. In 2022-23, the office of the Ombudsman finalised a number of notifications received since the commencement of this expanded child death review function. This resulted in an increase in the number of notifications finalised in 2022-23, and a subsequent reduction in the average cost per notification, and will also mean an increased number of notifications will be finalised on a yearly basis from the commencement of 2023-24.
3. The Reportable Conduct Scheme for Western Australia commenced on 1 January 2023.
4. The 2023-24 Budget Target is higher than the 2022-23 Budget and the 2022-23 Estimated Actual, due to the commencement of oversight by the Ombudsman under Part 5AA (Protected Entertainment Precincts) of the *Liquor Control Act 1988* on 24 December 2022.

## Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COMPLETED WORKS</b>							
Asset Replacement - 2022-23 Program.....	255	255	255	-	-	-	-
<b>NEW WORKS</b>							
Asset Replacement							
2023-24 Program .....	208	-	-	208	-	-	-
2024-25 Program .....	208	-	-	-	208	-	-
2025-26 Program .....	208	-	-	-	-	208	-
2026-27 Program .....	208	-	-	-	-	-	208
Case Management Database - <i>Charitable Trusts Act 2022</i> .....	150	-	-	150	-	-	-
Complaints Management System - Legislated Reportable Conduct Scheme for Western Australia .....	250	-	-	250	-	-	-
<b>Total Cost of Asset Investment Program.....</b>	<b>1,487</b>	<b>255</b>	<b>255</b>	<b>608</b>	<b>208</b>	<b>208</b>	<b>208</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			-	400	-	-	-
Drawdown from the Holding Account.....			208	208	208	208	208
Internal Funds and Balances.....			47	-	-	-	-
<b>Total Funding .....</b>			<b>255</b>	<b>608</b>	<b>208</b>	<b>208</b>	<b>208</b>

## Financial Statements

### Income Statement

#### Expenses

1. The increase in Total Cost of Services from the 2022-23 Budget, the 2022-23 Estimated Actual to the 2023-24 Budget Year is primarily due to funding provided for the Reportable Conduct Scheme for Western Australia.

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	8,909	9,573	10,276	11,272	11,579	11,759	12,092
Supplies and services .....	913	2,191	2,277	2,710	2,584	2,609	2,636
Accommodation .....	1,160	913	913	913	913	913	913
Depreciation and amortisation .....	255	316	237	319	369	369	286
Finance and interest costs .....	1	2	2	5	5	3	3
Other expenses .....	183	399	399	401	402	403	403
<b>TOTAL COST OF SERVICES .....</b>	<b>11,421</b>	<b>13,394</b>	<b>14,104</b>	<b>15,620</b>	<b>15,852</b>	<b>16,056</b>	<b>16,333</b>
<b>Income</b>							
Other revenue .....	2,582	2,720	2,720	2,745	2,766	2,766	2,766
<b>Total Income .....</b>	<b>2,582</b>	<b>2,720</b>	<b>2,720</b>	<b>2,745</b>	<b>2,766</b>	<b>2,766</b>	<b>2,766</b>
<b>NET COST OF SERVICES .....</b>	<b>8,839</b>	<b>10,674</b>	<b>11,384</b>	<b>12,875</b>	<b>13,086</b>	<b>13,290</b>	<b>13,567</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	8,308	10,234	10,944	12,435	12,646	12,850	13,127
Resources received free of charge .....	308	440	440	440	440	440	440
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>8,616</b>	<b>10,674</b>	<b>11,384</b>	<b>12,875</b>	<b>13,086</b>	<b>13,290</b>	<b>13,567</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>(223)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 66, 85 and 91 respectively.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	294	345	247	247	247	247	247
Restricted cash .....	5	10	5	5	5	5	5
Holding Account receivables .....	208	208	208	208	208	208	208
Receivables .....	460	435	460	460	460	460	460
Other.....	16	-	16	16	16	16	16
Total current assets .....	983	998	936	936	936	936	936
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	2,036	2,144	2,065	2,176	2,337	2,498	2,576
Property, plant and equipment.....	172	240	279	306	310	314	335
Intangibles .....	209	434	188	473	308	143	61
Restricted cash .....	192	211	212	232	252	272	292
Total non-current assets .....	2,609	3,029	2,744	3,187	3,207	3,227	3,264
<b>TOTAL ASSETS .....</b>	<b>3,592</b>	<b>4,027</b>	<b>3,680</b>	<b>4,123</b>	<b>4,143</b>	<b>4,163</b>	<b>4,200</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	2,064	2,061	2,084	2,104	2,124	2,144	2,164
Payables .....	449	310	449	449	449	449	449
Borrowings and leases .....	12	17	21	24	24	22	19
Other.....	144	121	144	144	144	144	144
Total current liabilities .....	2,669	2,509	2,698	2,721	2,741	2,759	2,776
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	541	560	541	541	541	541	541
Borrowings and leases .....	13	40	53	53	33	13	11
Other.....	-	58	-	-	-	-	-
Total non-current liabilities .....	554	658	594	594	574	554	552
<b>TOTAL LIABILITIES.....</b>	<b>3,223</b>	<b>3,167</b>	<b>3,292</b>	<b>3,315</b>	<b>3,315</b>	<b>3,313</b>	<b>3,328</b>
<b>EQUITY</b>							
Contributed equity .....	1,267	1,535	1,286	1,706	1,726	1,748	1,770
Accumulated surplus/(deficit).....	(898)	(675)	(898)	(898)	(898)	(898)	(898)
<b>Total equity .....</b>	<b>369</b>	<b>860</b>	<b>388</b>	<b>808</b>	<b>828</b>	<b>850</b>	<b>872</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>3,592</b>	<b>4,027</b>	<b>3,680</b>	<b>4,123</b>	<b>4,143</b>	<b>4,163</b>	<b>4,200</b>

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

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	8,072	9,918	10,707	12,116	12,277	12,481	12,841
Capital appropriation .....	21	268	21	420	20	22	22
Holding Account drawdowns .....	208	208	208	208	208	208	208
<b>Net cash provided by Government .....</b>	<b>8,301</b>	<b>10,394</b>	<b>10,936</b>	<b>12,744</b>	<b>12,505</b>	<b>12,711</b>	<b>13,071</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(8,853)	(9,553)	(10,256)	(11,252)	(11,559)	(11,739)	(12,072)
Supplies and services .....	(545)	(1,437)	(1,523)	(1,956)	(1,830)	(1,855)	(1,882)
Accommodation .....	(1,163)	(913)	(913)	(913)	(913)	(913)	(913)
GST payments .....	(291)	(271)	(271)	(271)	(271)	(271)	(271)
Finance and interest costs.....	(1)	(2)	(2)	(5)	(5)	(3)	(3)
Other payments.....	(324)	(713)	(713)	(715)	(716)	(717)	(717)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	365	271	271	271	271	271	271
Other receipts .....	2,659	2,720	2,720	2,745	2,766	2,766	2,766
<b>Net cash from operating activities .....</b>	<b>(8,153)</b>	<b>(9,898)</b>	<b>(10,687)</b>	<b>(12,096)</b>	<b>(12,257)</b>	<b>(12,461)</b>	<b>(12,821)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(185)	(458)	(255)	(608)	(208)	(208)	(208)
<b>Net cash from investing activities.....</b>	<b>(185)</b>	<b>(458)</b>	<b>(255)</b>	<b>(608)</b>	<b>(208)</b>	<b>(208)</b>	<b>(208)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(21)	(18)	(21)	(20)	(20)	(22)	(22)
<b>Net cash from financing activities.....</b>	<b>(21)</b>	<b>(18)</b>	<b>(21)</b>	<b>(20)</b>	<b>(20)</b>	<b>(22)</b>	<b>(22)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>(58)</b>	<b>20</b>	<b>(27)</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
Cash assets at the beginning of the reporting period .....	549	546	491	464	484	504	524
<b>Cash assets at the end of the reporting period .....</b>	<b>491</b>	<b>566</b>	<b>464</b>	<b>484</b>	<b>504</b>	<b>524</b>	<b>544</b>

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>GST Receipts</b>							
GST Input Credits .....	109	73	73	73	73	73	73
GST Receipts on Sales .....	256	198	198	198	198	198	198
<b>Other Receipts</b>							
Other Receipts .....	2,659	2,720	2,720	2,745	2,766	2,766	2,766
<b>TOTAL .....</b>	<b>3,024</b>	<b>2,991</b>	<b>2,991</b>	<b>3,016</b>	<b>3,037</b>	<b>3,037</b>	<b>3,037</b>

(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	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Premier and Cabinet		
– Total Cost of Services .....	225,542	208,186
– Asset Investment Program .....	3,959	1,755
Public Sector Commission		
– Total Cost of Services .....	30,303	31,804
– Asset Investment Program .....	109	109
Governor's Establishment		
– Total Cost of Services .....	8,134	8,313
– Asset Investment Program .....	1,133	666
Western Australian Electoral Commission		
– Total Cost of Services .....	11,051	18,196
– Asset Investment Program .....	267	267
Salaries and Allowances Tribunal		
– Total Cost of Services .....	1,109	1,123

Agency	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Commissioner for Children and Young People		
– Total Cost of Services .....	3,457	3,477
Office of the Information Commissioner		
– Total Cost of Services .....	2,504	3,225
– Asset Investment Program .....	22	1,446
WorkCover WA Authority		
– Asset Investment Program .....	1,023	782
Registrar, Western Australian Industrial Relations Commission		
– Total Cost of Services .....	13,722	13,929
– Asset Investment Program .....	160	160

## Ministerial Responsibilities

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



## Division 3 **Premier and Cabinet**

### Part 2 **Government Administration**

#### **Appropriations, Expenses and Cash Assets**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 5 Net amount appropriated to deliver services .....	192,706	167,857	183,017	<b>168,350</b>	162,296	166,605	170,670
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975 .....	1,571	1,575	1,575	<b>1,645</b>	1,686	1,729	1,772
Total appropriations provided to deliver services.....	194,277	169,432	184,592	<b>169,995</b>	163,982	168,334	172,442
<b>ADMINISTERED TRANSACTIONS</b>							
Item 6 Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....	74,017	79,039	144,109	<b>94,550</b>	94,282	111,250	115,260
<b>CAPITAL</b>							
Item 95 Capital Appropriation .....	3,848	569	569	<b>2,081</b>	1,296	429	427
<b>TOTAL APPROPRIATIONS .....</b>	<b>272,142</b>	<b>249,040</b>	<b>329,270</b>	<b>266,626</b>	<b>259,560</b>	<b>280,013</b>	<b>288,129</b>
<b>EXPENSES</b>							
Total Cost of Services .....	216,691	202,539	225,542	<b>208,186</b>	186,774	184,640	183,376
Net Cost of Services <sup>(a)</sup> .....	215,039	201,230	224,233	<b>206,877</b>	185,465	183,331	182,067
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>60,691</b>	<b>29,641</b>	<b>43,653</b>	<b>36,720</b>	<b>36,899</b>	<b>36,381</b>	<b>36,381</b>

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>New Initiatives</b>					
Aboriginal Community Controlled Organisations Peak Body .....	-	1,275	1,525	1,575	1,625
Department Resourcing .....	-	508	3,302	3,304	3,306
Digital Capability Fund					
Public Sector ICT Graduate Program .....	-	304	311	319	327
Western Australia Police Force - Independent Audit .....	-	250	-	-	-
Western Australia Public Safety Network Strategy .....	-	1,000	-	-	-
Interim Chief Data Officer .....	-	168	169	-	-
Native Title Team Expansion .....	-	1,094	1,103	1,111	1,119
Tjiwarl Palyakuwa Indigenous Land Use Agreement (ILUA) .....	- (a)	- (a)	- (a)	- (a)	- (a)
<b>Ongoing Initiatives</b>					
Bidyadanga Land Activation Project .....	-	673	-	-	-
Climate Action Fund - Collie Delivery Unit .....	703	857	1,415	1,425	-
Closing the Gap - Aboriginal Community Controlled Organisation Sector					
Strengthening Grants Program .....	3,388	-	-	-	-
COVID-19-related Campaigns					
Build a Life in Western Australia .....	1,500	-	-	-	-
Reconnect Western Australia .....	1,000	-	-	-	-
Western Australia Health Awareness Communications .....	350	-	-	-	-
Reconciliation Western Australia - Peak Body .....	-	258	265	271	278
<b>Other</b>					
Aircraft Hawker Jet 16-Year Mandatory Maintenance .....	1,500	-	-	-	-
Celebrate Western Australia .....	1,200	1,200	1,200	-	-
COVID-19 Coordination and Communications .....	(6,000)	-	-	-	-
Cyber Security Operations Centre .....	130	223	223	223	223
Digital Capability Fund					
ServiceWA App New Services .....	1,452	1,406	-	-	-
ServiceWA App Operation .....	-	4,857	-	-	-
Workforce Review .....	518	900	900	450	-
Ex-Tropical Cyclone Ellie .....	3,750	1,250	-	-	-
Perth Casino Royal Commission Response .....	1,038	-	-	-	-
Public Sector Wages Policy .....	5,538	5,136	6,545	7,990	10,465
Salaries and Allowances Tribunal .....	-	65	102	145	188
Telethon Donation .....	5,000	-	-	-	-

(a) The ILUA remains confidential until it is conclusively registered in accordance with its terms. It is anticipated conclusive registration will occur in late May 2023.

## Significant Issues Impacting the Agency

### Aboriginal Affairs and Native Title Agreements

1. The State's engagement in negotiated and litigated settlements of Native Title compensation is expected to continue to grow significantly. 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 provides strategic coordination of the State's response and implementation of the National Agreement on Closing the Gap.

### Digital Transformation

2. The Department is leading, supporting and coordinating the digital transformation of the Western Australian public sector. The Department continues to build better services by integrating more services into the ServiceWA App and will better inform decision-making and policy formulation through the use of data by establishing the interim Chief Data Officer function within the Office of Digital Government.

## Cyber Security

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

## Commonwealth-State Engagement and Reforms

- The Department continues to lead the Government's engagement on Commonwealth-State matters, including through supporting the Premier's participation in National Cabinet meetings and Western Australia's involvement in other key intergovernmental forums. The Department continues to play a critical role in addressing policy and funding opportunities and risks for the State arising from the Commonwealth Government's extensive reform and election commitment agendas.

## 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 - Digital Economy
	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	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Administration of Executive Government Services .....	65,643	63,895	67,828	65,060	65,425	65,410	65,569
2. Administration of Parliamentary Support .....	35,545	36,149	37,567	37,514	37,564	37,557	38,016
3. Government Policy Management - Whole-of-Government .....	57,950	50,856	66,569	49,163	39,408	38,166	36,964
4. Government Policy Management - Aboriginal Affairs .....	22,630	20,877	22,973	24,264	18,143	18,224	18,371
5. Government Policy Management - Digital Economy .....	21,977	30,762	30,605	32,185	26,234	25,283	24,456
6. Supporting the Royal Commission to Inquire into and Report on the Affairs of Crown Casino .....	12,946	-	-	-	-	-	-
<b>Total Cost of Services .....</b>	<b>216,691</b>	<b>202,539</b>	<b>225,542</b>	<b>208,186</b>	<b>186,774</b>	<b>184,640</b>	<b>183,376</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: Executive Government and Members of Parliament receive appropriate support:</b>					
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 <sup>(b)</sup> .....	3.9	4	4	4	
<b>Outcome: The Premier and Ministers receive high quality, rigorous and timely policy advice:</b>					
Service recipients' confirmation that high quality and timely policy advice is provided <sup>(c)</sup> .....	3.5	3	3	3	
<b>Outcome: Supporting the Royal Commission to inquire into and report on the affairs of Crown Casino Perth <sup>(d)</sup> .....</b>	n.a.	n.a.	n.a.	n.a.	

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

(b) This indicator reports the satisfaction levels (out of a total of five) 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.

(c) This indicator reports the satisfaction levels (out of a total of five) 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.

(d) Outcomes and key effectiveness indicators are not measured for service six (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 and 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 65,643	\$'000 63,895	\$'000 67,828	\$'000 65,060	
Less Income .....	1,352	1,009	1,009	1,009	
Net Cost of Service .....	64,291	62,886	66,819	64,051	
<b>Employees (Full-Time Equivalents) .....</b>	<b>330</b>	<b>326</b>	<b>326</b>	<b>326</b>	
<b>Efficiency Indicators</b>					
Average operating cost per Ministerial Office (including Premier's Office and Leader of the Opposition) .....	\$3,028,000	\$2,962,000	\$3,194,000	\$3,050,778	
Average cost of support provided per Ministerial Office (including Premier's Office and Leader of the Opposition) .....	\$618,000	\$588,000	\$573,389	\$563,667	

### 2. Administration of Parliamentary Support

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 35,545	\$'000 36,149	\$'000 37,567	\$'000 37,514	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	35,545	36,149	37,567	37,514	
<b>Employees (Full-Time Equivalents) <sup>(a)</sup> .....</b>	<b>211</b>	<b>212</b>	<b>211</b>	<b>212</b>	
<b>Efficiency Indicators</b>					
Average cost of entitlements per Member of Parliament .....	\$350,000	\$358,000	\$368,211	\$368,200	
Average cost of support per Member of Parliament .....	\$24,000	\$23,000	\$27,232	\$26,684	

(a) Full-time equivalents (FTEs) reported for this service also include Parliamentary Electoral Office staff. The 2022-23 Budget and 2023-24 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 national reform, treaties and other matters raised through National Cabinet 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 57,950	\$'000 50,856	\$'000 66,569	\$'000 49,163	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	57,950	50,856	66,569	49,163	
<b>Employees (Full-Time Equivalents) .....</b>	<b>136</b>	<b>158</b>	<b>168</b>	<b>165</b>	<b>2</b>
<b>Efficiency Indicators</b>					
Average cost to deliver policy advice per applicable FTE.....	\$317,684	\$328,000	\$298,815	\$235,539	3

#### Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service from the 2022-23 Budget to the 2022-23 Estimated Actual mainly relates to community grants, higher employee benefits, the Perth Casino Royal Commission Response, and the Climate Action Fund - Collie Delivery Unit. The decrease in Total Cost of Service from the 2022-23 Estimated Actual to the 2023-24 Budget Target is mainly due to finalising the additional efforts to support COVID-19 communications and the Perth Casino Royal Commission Response in 2022-23.
2. The increase in FTEs from the 2022-23 Budget to the 2022-23 Estimated Actual and 2023-24 Budget Target mainly relates to the Climate Action Fund - Collie Delivery Unit and intergovernmental relations.
3. The decrease in average cost to deliver policy advice per applicable FTE from the 2022-23 Estimated Actual to the 2023-24 Budget Target reflects the finite expenditure for supplies and services to support COVID-19 vaccination and advertising communications, community grants and the Perth Casino Royal Commission Response.

#### 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 Government approvals and Aboriginal issues.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service <sup>(a)</sup> .....	\$'000 22,630	\$'000 20,877	\$'000 22,973	\$'000 24,264	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	22,630	20,877	22,973	24,264	
<b>Employees (Full-Time Equivalents) .....</b>	<b>51</b>	<b>48</b>	<b>49</b>	<b>59</b>	<b>2</b>
<b>Efficiency Indicators</b>					
Average cost to deliver policy advice per applicable FTE.....	\$372,196	\$328,000	\$306,245	\$334,102	3

(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 2022-23 Budget to the 2022-23 Estimated Actual mainly relates to Closing the Gap and the Bidyadanga Land Activation project. The increase in Total Cost of Service from the 2022-23 Estimated Actual to the 2023-24 Budget Target relates to the Aboriginal Community Controlled Organisations Peak Body and Native Title team expansion.
2. The increase in FTEs from the 2022-23 Budget to the 2023-24 Budget Target mainly relates to the Native Title team expansion.
3. The increase in average cost to deliver policy advice per applicable FTE from the 2022-23 Estimated Actual to the 2023-24 Budget Target is in line with the increase in Total Cost of Service due to additional projects (Native Title team expansion and the Bidyadanga Land Activation project).

## 5. Government Policy Management - Digital Economy

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service <sup>(a)</sup> .....	\$'000 21,977	\$'000 30,762	\$'000 30,605	\$'000 32,185	1
Less Income .....	300	300	300	300	
Net Cost of Service .....	21,677	30,462	30,305	31,885	
<b>Employees (Full-Time Equivalents) .....</b>	<b>85</b>	<b>112</b>	<b>110</b>	<b>114</b>	<b>2</b>
<b>Efficiency Indicators</b>					
Average cost to deliver policy advice per applicable FTE .....	\$255,024	\$272,000	\$275,500	\$279,693	3

(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 movement in Total Cost of Service from the 2022-23 Estimated Actual to the 2023-24 Budget Target mainly reflects increased expenditure for digital capability, 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 from the 2022-23 Estimated Actual to the 2023-24 Budget Target mainly relates to establishing the function of the interim Chief Data Officer and the Digital Capability project.
3. The increase in average cost to deliver policy advice per applicable FTE from the 2022-23 Estimated Actual to the 2023-24 Budget Target is in line with the increase in Total Cost of Services due to establishing the function of the interim Chief Data Officer and the Digital Capability project.

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service <sup>(a)</sup> .....	\$'000 12,946	\$'000 nil	\$'000 nil	\$'000 nil	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	12,946	nil	nil	nil	
<b>Employees (Full-Time Equivalents) .....</b>	<b>nil</b>	<b>nil</b>	<b>nil</b>	<b>nil</b>	

(a) Outcomes and key effectiveness indicators are not measured for service six (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 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
2021-22 Program (Electorate Office Fit-outs) .....	5,260	4,860	1,833	200	200	-	-
Asset Replacement/Upgrade.....	2,913	1,565	1,565	674	674	-	-
<b>COMPLETED WORKS</b>							
Asset Replacement/Upgrade							
Avionics System - 2021-22 Program.....	480	480	480	-	-	-	-
Computer Hardware and Software - 2022-23 Program ..	81	81	81	-	-	-	-
<b>NEW WORKS</b>							
Asset Replacement/Upgrade							
Computer Hardware and Software							
2023-24 Program.....	81	-	-	81	-	-	-
2024-25 Program.....	81	-	-	-	81	-	-
2025-26 Program.....	81	-	-	-	-	81	-
2026-27 Program.....	81	-	-	-	-	-	81
Security Upgrade.....	800	-	-	800	-	-	-
<b>Total Cost of Asset Investment Program.....</b>	<b>9,858</b>	<b>6,986</b>	<b>3,959</b>	<b>1,755</b>	<b>955</b>	<b>81</b>	<b>81</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			200	1,674	874	-	-
Drawdown from the Holding Account.....			81	81	81	81	81
Internal Funds and Balances.....			3,004	-	-	-	-
Major Special Purpose Account(s)							
Drawdown from Digital Capability Fund .....			674	-	-	-	-
<b>Total Funding .....</b>			<b>3,959</b>	<b>1,755</b>	<b>955</b>	<b>81</b>	<b>81</b>

## Financial Statements

### Income Statement

#### Expenses

1. The decrease in Total Cost of Services from the 2022-23 Estimated Actual compared to the 2023-24 Budget Year by \$17 million mainly reflects a temporary increase to funding in 2022-23 for the ex-Tropical Cyclone Ellie support (\$5 million), the Telethon Donation (\$5 million), Closing the Gap Aboriginal Community Controlled Organisations Sector Strengthening Grants program (\$3.4 million), COVID-19 Communications and Coordination (\$3 million), and the Perth Casino Royal Commission Response (\$1 million).

#### Income

2. The decrease in income from the 2022-23 Estimated Actual compared to the 2023-24 Budget Year by \$14 million mainly reflects a temporary increase to funding in 2022-23 for the ex-Tropical Cyclone Ellie related assistance to the communities (\$5 million), COVID-19 expenditure (\$4 million), Aboriginal engagement (\$4 million), and the Perth Casino Royal Commission Response (\$1 million).
3. The decrease in grants and subsidies of approximately \$12 million from the 2022-23 Estimated Actual to the 2023-24 Budget Year reflects additional grant payments in 2022-23 for the Telethon Donation (\$5 million), various Royalties for Regions projects (\$1.2 million), Closing the Gap (\$3.4 million), and the Browse LNG Precinct Regional Benefits Package (\$2.5 million).

### Statement of Financial Position

4. The decrease in current assets (cash) for the 2023-24 Budget Year from the 2022-23 Estimated Actual is primarily due to carried-over expenditure from 2022-23 relating to Aboriginal engagement projects (\$5.5 million), ex-Tropical Cyclone Ellie related assistance (\$1.3 million), and Digital Government (\$1 million).

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	109,774	113,357	118,746	122,137	121,879	121,724	122,295
Grants and subsidies <sup>(c)</sup> .....	24,819	15,177	27,261	15,151	9,842	8,642	8,642
Supplies and services .....	55,184	49,563	56,079	46,358	30,599	31,194	29,728
Accommodation .....	20,494	19,659	19,053	19,058	19,020	19,007	19,070
Depreciation and amortisation .....	2,416	2,918	2,536	3,385	3,340	1,987	1,548
Finance and interest costs .....	32	47	48	68	60	55	62
Other expenses .....	3,972	1,818	1,819	2,029	2,034	2,031	2,031
<b>TOTAL COST OF SERVICES</b> .....	<b>216,691</b>	<b>202,539</b>	<b>225,542</b>	<b>208,186</b>	<b>186,774</b>	<b>184,640</b>	<b>183,376</b>
<b>Income</b>							
Sale of goods and services .....	259	476	476	476	476	476	476
Grants and subsidies .....	1,199	510	510	510	510	510	510
Other revenue .....	194	323	323	323	323	323	323
<b>Total Income</b> .....	<b>1,652</b>	<b>1,309</b>	<b>1,309</b>	<b>1,309</b>	<b>1,309</b>	<b>1,309</b>	<b>1,309</b>
<b>NET COST OF SERVICES</b> .....	<b>215,039</b>	<b>201,230</b>	<b>224,233</b>	<b>206,877</b>	<b>185,465</b>	<b>183,331</b>	<b>182,067</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	194,277	169,432	184,592	169,995	163,982	168,334	172,442
Resources received free of charge .....	7,914	7,300	7,300	7,300	7,300	7,300	7,300
Special Purpose Account(s) <sup>(d)</sup>							
Digital Capability Fund .....	-	15,384	-	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund .....	861	2,753	1,807	2,543	55	55	55
Other appropriations .....	-	-	191	143	182	224	-
Other revenues .....	15,241	1,784	1,113	718	1,711	1,688	1,691
<b>TOTAL INCOME FROM GOVERNMENT</b> .....	<b>218,293</b>	<b>196,653</b>	<b>195,003</b>	<b>180,699</b>	<b>173,230</b>	<b>177,601</b>	<b>181,488</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> .....	<b>3,254</b>	<b>(4,577)</b>	<b>(29,230)</b>	<b>(26,178)</b>	<b>(12,235)</b>	<b>(5,730)</b>	<b>(579)</b>

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

(b) The FTEs for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 813, 864 and 876 respectively.

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

(d) Forecast recurrent drawdowns of funding from some Treasurer's Special Purpose Accounts (TSPAs) included in the 2022-23 Budget were subsequently reclassified to capital contributions for agencies subject to the *Financial Management Act 2006* (i.e. no overall change to forecast agency cash receipts, see Statement of Cashflows). This reflects the approved purpose of the original appropriation of funding to the TSPAs was capital in nature.

**DETAILS OF CONTROLLED GRANTS AND SUBSIDIES**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Aboriginal Engagement Unit Grants .....	6,663	5,482	7,967	4,552	1,650	1,650	1,650
Browse LNG Precinct Regional Benefits							
Package (Including Body Corporate Fees) .....	2,392	2,496	2,496	-	-	-	-
Community Grants .....	15,464	6,899	16,498	10,299	7,892	6,692	6,692
Office of the Digital Government Grants .....	300	300	300	300	300	300	300
<b>TOTAL</b> .....	<b>24,819</b>	<b>15,177</b>	<b>27,261</b>	<b>15,151</b>	<b>9,842</b>	<b>8,642</b>	<b>8,642</b>

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	42,652	12,148	25,885	18,677	18,856	18,338	18,338
Restricted cash .....	15,833	15,146	15,281	15,281	15,281	15,281	15,281
Holding Account receivables .....	13,310	11,099	11,513	11,513	11,513	11,513	11,513
Receivables .....	2,542	2,303	2,542	2,542	2,542	2,542	2,542
Other.....	5,524	4,374	5,524	5,524	5,524	5,524	5,524
Total current assets .....	79,861	45,070	60,745	53,537	53,716	53,198	53,198
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	24,341	29,494	28,672	31,989	35,560	36,387	37,713
Property, plant and equipment.....	6,089	6,593	8,538	7,527	5,375	3,911	2,748
Intangibles .....	304	-	98	98	98	98	98
Restricted cash .....	2,206	2,347	2,487	2,762	2,762	2,762	2,762
Total non-current assets .....	32,940	38,434	39,795	42,376	43,795	43,158	43,321
<b>TOTAL ASSETS .....</b>	<b>112,801</b>	<b>83,504</b>	<b>100,540</b>	<b>95,913</b>	<b>97,511</b>	<b>96,356</b>	<b>96,519</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	20,731	19,361	20,731	20,731	20,731	20,731	20,731
Payables .....	10,336	8,478	8,242	8,542	8,542	8,542	8,542
Borrowings and leases .....	257	365	387	424	398	392	393
Other.....	1,398	-	1,398	1,398	1,398	1,398	1,398
Total current liabilities .....	32,722	28,204	30,758	31,095	31,069	31,063	31,064
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	4,840	4,569	4,840	4,840	4,840	4,840	4,840
Borrowings and leases .....	375	504	619	507	356	386	373
Total non-current liabilities .....	5,215	5,073	5,459	5,347	5,196	5,226	5,213
<b>TOTAL LIABILITIES.....</b>	<b>37,937</b>	<b>33,277</b>	<b>36,217</b>	<b>36,442</b>	<b>36,265</b>	<b>36,289</b>	<b>36,277</b>
<b>EQUITY</b>							
Contributed equity .....	48,344	42,212	67,033	88,359	102,369	106,920	107,674
Accumulated surplus/(deficit).....	26,520	8,015	(2,710)	(28,888)	(41,123)	(46,853)	(47,432)
<b>Total equity .....</b>	<b>74,864</b>	<b>50,227</b>	<b>64,323</b>	<b>59,471</b>	<b>61,246</b>	<b>60,067</b>	<b>60,242</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>112,801</b>	<b>83,504</b>	<b>100,540</b>	<b>95,913</b>	<b>97,511</b>	<b>96,356</b>	<b>96,519</b>

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

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	192,003	166,409	181,977	166,597	160,330	167,426	171,035
Capital appropriation .....	3,848	569	569	2,081	1,296	429	427
Holding Account drawdowns .....	81	81	81	81	81	81	81
Special Purpose Account(s)							
Climate Action Fund .....	-	-	703	857	1,415	1,425	-
Digital Capability Fund.....	6,335	15,384	17,354	18,388	11,299	2,697	327
Royalties for Regions Fund							
Regional Community Services Fund.....	861	2,753	1,807	2,543	55	55	55
Other.....	14,100	1,784	1,113	718	1,711	1,506	1,506
Administered appropriations .....	-	-	191	143	182	224	-
<b>Net cash provided by Government .....</b>	<b>217,228</b>	<b>186,980</b>	<b>203,795</b>	<b>191,408</b>	<b>176,369</b>	<b>173,843</b>	<b>173,431</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(99,085)	(113,357)	(118,746)	(122,137)	(121,879)	(121,724)	(122,295)
Grants and subsidies.....	(25,049)	(15,177)	(27,261)	(15,151)	(9,842)	(8,642)	(8,642)
Supplies and services .....	(55,858)	(43,360)	(49,876)	(40,155)	(24,365)	(24,778)	(26,152)
Accommodation .....	(20,187)	(18,692)	(18,086)	(18,091)	(18,084)	(18,071)	(15,191)
GST payments .....	(8,661)	(6,161)	(6,161)	(7,049)	(7,049)	(7,049)	(7,049)
Finance and interest costs.....	(32)	(47)	(48)	(68)	(60)	(55)	(62)
Other payments.....	(3,305)	(1,668)	(3,763)	(1,879)	(1,884)	(1,881)	(1,881)
<b>Receipts <sup>(b)</sup></b>							
Grants and subsidies.....	1,204	510	510	510	510	510	510
Sale of goods and services.....	246	456	456	456	456	456	456
GST receipts .....	8,774	6,161	6,161	7,049	7,049	7,049	7,049
Other receipts .....	1,835	323	323	323	323	323	323
<b>Net cash from operating activities .....</b>	<b>(200,118)</b>	<b>(191,012)</b>	<b>(216,491)</b>	<b>(196,192)</b>	<b>(174,825)</b>	<b>(173,862)</b>	<b>(172,934)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(1,475)	(761)	(3,959)	(1,755)	(955)	(81)	(81)
<b>Net cash from investing activities.....</b>	<b>(1,475)</b>	<b>(761)</b>	<b>(3,959)</b>	<b>(1,755)</b>	<b>(955)</b>	<b>(81)</b>	<b>(81)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(360)	(358)	(383)	(394)	(410)	(418)	(416)
<b>Net cash from financing activities.....</b>	<b>(360)</b>	<b>(358)</b>	<b>(383)</b>	<b>(394)</b>	<b>(410)</b>	<b>(418)</b>	<b>(416)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>15,275</b>	<b>(5,151)</b>	<b>(17,038)</b>	<b>(6,933)</b>	<b>179</b>	<b>(518)</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	45,416	34,792	60,691	43,653	36,720	36,899	36,381
<b>Cash assets at the end of the reporting period .....</b>	<b>60,691</b>	<b>29,641</b>	<b>43,653</b>	<b>36,720</b>	<b>36,899</b>	<b>36,381</b>	<b>36,381</b>

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

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



## NET APPROPRIATION DETERMINATION

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Grants and Subsidies</b>							
Commonwealth Grants and Subsidies .....	1,204	510	510	510	510	510	510
Grants and Subsidies .....	11,500	300	650	300	300	300	300
<b>Sale of Goods and Services</b>							
Other Receipts .....	246	283	283	238	205	-	-
Publishing Government Gazette .....	889	636	636	636	636	636	636
<b>GST Receipts</b>							
GST Input Credits .....	8,557	5,832	5,832	6,832	6,832	6,832	6,832
GST Receipts on Sales .....	217	329	329	217	217	217	217
<b>Other Receipts</b>							
All Other Receipts .....	1,835	1,344	323	323	323	323	323
<b>TOTAL .....</b>	<b>24,448</b>	<b>9,234</b>	<b>8,563</b>	<b>9,056</b>	<b>9,023</b>	<b>8,818</b>	<b>8,818</b>

## DETAILS OF ADMINISTERED TRANSACTIONS

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INCOME</b>							
Yamatji Nation Alternative Settlement							
Agreement - Registration .....	10,420	13,711	14,295	20,556	21,096	36,235	38,369
Gibson Desert Nature Reserve							
Compensation Settlement .....	207	186	205	198	174	178	183
Griffin Coal Financial Assistance							
Agreement .....	-	-	19,500	-	-	-	-
South West Settlement							
Noongar Boodja Trust .....	63,390	65,142	68,654	71,058	73,012	74,837	76,708
Noongar Land Fund (TSPA) .....	-	5,600	-	5,600	5,600	5,600	5,600
All Other <sup>(a)</sup> .....	-	-	41,455	2,738	-	-	-
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>74,017</b>	<b>84,639</b>	<b>144,109</b>	<b>100,150</b>	<b>99,882</b>	<b>116,850</b>	<b>120,860</b>
<b>EXPENSES</b>							
<b>Grants to Charitable and Other Public Bodies</b>							
Gibson Desert Nature Reserve							
Compensation Settlement Administered ....	1,557	28	92	25	22	18	15
South West Settlement							
Noongar Boodja Trust .....	54,842	18,041	58,687	17,751	16,205	14,558	12,809
Noongar Land Fund .....	-	5,195	481	5,159	5,132	5,104	5,075
Yamatji Nation Alternative Settlement							
Agreement - Registration .....	37,798	9,551	28,978	9,984	9,719	9,433	8,748
Griffin Coal Financial Assistance							
Agreement .....	-	-	19,500	-	-	-	-
All Other <sup>(a)</sup> .....	-	-	44,065	128	-	-	-
<b>TOTAL ADMINISTERED EXPENSES .....</b>	<b>94,197</b>	<b>32,815</b>	<b>151,803</b>	<b>33,047</b>	<b>31,078</b>	<b>29,113</b>	<b>26,647</b>

(a) Confidential. Includes items subject to finalising commercial arrangements, and/or ongoing negotiations and mediated settlements involving the State.

## 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.

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance .....	7,434	7,366	7,366	7,131
Receipts:				
Other .....	25	25	25	25
Payments .....	7,459 93	7,391 25	7,391 260	7,156 300
<b>CLOSING BALANCE .....</b>	<b>7,366</b>	<b>7,366</b>	<b>7,131</b>	<b>6,856</b>

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

Account Purpose: Pursuant to clauses 7.2(c), 9.1(b) and 10.1(b) of the Browse LNG Precinct Project Agreement (the 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.

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance .....	35,431	35,544	1	-
Receipts:				
Other .....	125	-	45	-
Payments .....	35,556 35,555	35,544 -	46 46	- -
<b>CLOSING BALANCE .....</b>	<b>1</b>	<b>35,544</b>	<b>-</b>	<b>-</b>

## Division 4      **Public Sector Commission**

### Part 2      **Government Administration**

#### **Appropriations, Expenses and Cash Assets**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 7 Net amount appropriated to deliver services .....	26,186	27,433	26,925	28,090	28,706	29,120	29,760
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975 .....	513	516	516	519	532	545	559
Total appropriations provided to deliver services.....	26,699	27,949	27,441	28,609	29,238	29,665	30,319
<b>CAPITAL</b>							
Item 96 Capital Appropriation .....	32	33	31	28	28	29	30
<b>TOTAL APPROPRIATIONS</b> .....	26,731	27,982	27,472	28,637	29,266	29,694	30,349
<b>EXPENSES</b>							
Total Cost of Services .....	27,977	31,008	30,303	31,804	32,522	32,913	33,652
Net Cost of Services <sup>(a)</sup> .....	27,865	30,900	30,195	31,696	32,414	32,805	33,544
<b>CASH ASSETS</b> <sup>(b)</sup> .....	16,031	14,658	16,031	16,031	16,031	16,031	16,031

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Ongoing Initiative</b>					
Agency Capability Review .....	-	2,119	2,179	2,241	2,296
<b>Other</b>					
2022-23 Estimated Outturn .....	(1,500)	-	-	-	-
Public Sector Training Programs .....	(200)	(41)	82	(38)	102
Public Sector Wages Policy .....	996	878	1,162	1,457	1,982
Salaries and Allowances Tribunal.....	-	-	12	25	39

## Significant Issues Impacting the Agency

1. To better inform sector and agency approaches to workforce strategy, policy, and planning, the Commission has undertaken the largest Western Australian employee workforce data collection of the public sector through a census in 2022-23, which provides comprehensive insights about the sector's size, composition and workforce experience. The Commission continues work on improving security of systems and data, and strengthening analytics.
2. The Commission's Agency Capability Review Program commenced in 2021 as a trial, and is now funded on an ongoing basis (\$8.8 million over 2023-24 to 2026-27) as a sector-wide approach to reviewing and building capabilities for effective public administration and high performance. Reviews provide valuable insights for agencies to focus improvement efforts.
3. The Commission helps public authorities to promote integrity, and prevent misconduct and corruption. For the public sector, the new Commissioner's Instruction 40: Ethical Foundations will take effect in October 2023 and includes a comprehensive Code of Ethics. Guidance is being prepared to assist the sector to implement the requirements of the instruction, complementing the Commission's integrity framework resources.
4. The Commission has introduced Building Leadership Impact, which provides contemporary development approaches to advance leadership behaviours for all public sector employees. New leadership expectations have been established and the Commission is providing practical guidance and tools to assist agencies to embed this new approach.
5. The Commission continues to modernise employment frameworks and policies, and support the public sector to manage staff attraction, retention and recruitment challenges.

## 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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
Expense	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Public Sector Leadership.....	12,046	14,351	13,501	15,520	15,870	16,061	16,421
2. Assistance and Support.....	7,705	7,480	8,019	7,511	7,680	7,772	7,947
3. Oversight and Reporting.....	8,226	9,177	8,783	8,773	8,972	9,080	9,284
<b>Total Cost of Services .....</b>	<b>27,977</b>	<b>31,008</b>	<b>30,303</b>	<b>31,804</b>	<b>32,522</b>	<b>32,913</b>	<b>33,652</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: An efficient and effective public sector that operates with integrity:</b>					
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance integrity within their organisations .....	94%	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.....	98%	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 diversity and inclusion within their organisations .....	87%	85%	85%	87%	

(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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Total Cost of Service.....</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	
Total Cost of Service.....	12,046	14,351	13,501	15,520	1
Less Income .....	89	108	108	108	
Net Cost of Service .....	11,957	14,243	13,393	15,412	
<b>Employees (Full-Time Equivalents) .....</b>	<b>53</b>	<b>61</b>	<b>59</b>	<b>62</b>	
<b>Efficiency Indicators</b>					
Average cost per leadership development product, program or training hour....	\$105	\$108	\$103	\$114	2
Average cost per workforce development program, product or training hour ....	\$123	\$125	\$120	\$131	3

## Explanation of Significant Movements

(Notes)

1. The decrease in the 2022-23 Estimated Actual compared to the 2022-23 Budget reflects a lower number of Solid Futures Aboriginal trainees and the deferred implementation of the High Potential Senior Executive Development Program to 2023-24. The increase in the 2023-24 Budget Target compared to the 2022-23 Budget and 2022-23 Estimated Actual largely reflects the return to targeted Aboriginal trainee numbers.
2. The increase in the 2023-24 Budget Target compared to the 2022-23 Estimated Actual reflects the implementation cost for the High Potential Senior Executive Development Program that was deferred in 2022-23.
3. The increase in the 2023-24 Budget Target compared to the 2022-23 Estimated Actual reflects the return to targeted Solid Futures Aboriginal trainee numbers and the Women in Executive Leadership Development Experience Initiative in the 2023-24 Budget Target.

## 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 7,705	\$'000 7,480	\$'000 8,019	\$'000 7,511	1
Less Income .....	11	nil	nil	nil	
Net Cost of Service .....	7,694	7,480	8,019	7,511	
<b>Employees (Full-Time Equivalents) .....</b>	<b>35</b>	<b>36</b>	<b>41</b>	<b>40</b>	<b>1</b>
<b>Efficiency Indicators</b>					
Average cost per hour of assistance and support provided .....	\$112	\$104	\$100	\$95	2
Average cost per public administration, standards and integrity program, product or training hour .....	\$110	\$108	\$104	\$98	2

### Explanation of Significant Movements

(Notes)

1. The increase in the 2022-23 Estimated Actual compared to the 2022-23 Budget is primarily related to reallocation of resources between Service One and Two to reflect system support and security improvement initiatives in 2022-23.
2. The decrease in the 2023-24 Budget Target compared to the 2022-23 Budget reflects the additional resources provided towards building leadership capabilities and public administration for the sector.

## 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*.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 8,226	\$'000 9,177	\$'000 8,783	\$'000 8,773	
Less Income .....	12	nil	nil	nil	
Net Cost of Service .....	8,214	9,177	8,783	8,773	
<b>Employees (Full-Time Equivalents) .....</b>	<b>41</b>	<b>50</b>	<b>49</b>	<b>47</b>	
<b>Efficiency Indicators</b>					
Average cost per hour addressing legislative and policy development .....	\$134	\$91	\$88	\$92	
Average cost per hour of performance and oversight activity .....	\$98	\$94	\$92	\$96	
Percentage of oversight actions completed within target timeframes .....	93%	90%	89%	90%	

## Asset Investment Program

1. The Commission's 2023-24 Asset Investment Program remains focused on the ongoing replacement of computing equipment to ensure effective delivery of services.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COMPLETED WORKS</b>							
Replacement of Computing Equipment - 2022-23 Program .....	109	109	109	-	-	-	-
<b>NEW WORKS</b>							
Replacement of Computing Equipment							
2023-24 Program .....	109	-	-	109	-	-	-
2024-25 Program .....	109	-	-	-	109	-	-
2025-26 Program .....	109	-	-	-	-	109	-
2026-27 Program .....	109	-	-	-	-	-	109
<b>Total Cost of Asset Investment Program.....</b>	<b>545</b>	<b>109</b>	<b>109</b>	<b>109</b>	<b>109</b>	<b>109</b>	<b>109</b>
<b>FUNDED BY</b>							
Drawdown from the Holding Account.....			109	109	109	109	109
<b>Total Funding .....</b>			<b>109</b>	<b>109</b>	<b>109</b>	<b>109</b>	<b>109</b>

## Financial Statements

### Income Statement

#### Expenses

1. The increase in employee benefits and supplies and services in the 2023-24 Budget Year compared to the 2022-23 Estimated Actual reflects higher associated costs for Solid Futures Aboriginal trainees and the deferment of the implementation of the new High Potential Senior Executive Development Program from 2022-23 to 2023-24.

#### Income

2. Other revenue from Government is expected to increase in the 2023-24 Budget Year due to the deferment in 2022-23 of the implementation of the new High Potential Senior Executive Development Program to 2023-24.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	19,133	21,677	21,571	22,279	22,835	23,189	23,768
Grants and subsidies <sup>(c)</sup> .....	48	68	28	18	18	18	18
Supplies and services .....	5,676	5,995	5,740	6,538	6,700	6,737	6,897
Accommodation .....	2,476	2,847	2,547	2,547	2,547	2,547	2,547
Depreciation and amortisation .....	103	95	92	90	90	90	91
Finance and interest costs .....	2	4	3	6	6	6	5
Other expenses .....	539	322	322	326	326	326	326
<b>TOTAL COST OF SERVICES .....</b>	<b>27,977</b>	<b>31,008</b>	<b>30,303</b>	<b>31,804</b>	<b>32,522</b>	<b>32,913</b>	<b>33,652</b>
<b>Income</b>							
Other revenue .....	112	108	108	108	108	108	108
<b>Total Income .....</b>	<b>112</b>	<b>108</b>	<b>108</b>	<b>108</b>	<b>108</b>	<b>108</b>	<b>108</b>
<b>NET COST OF SERVICES .....</b>	<b>27,865</b>	<b>30,900</b>	<b>30,195</b>	<b>31,696</b>	<b>32,414</b>	<b>32,805</b>	<b>33,544</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	26,699	27,949	27,441	28,609	29,238	29,665	30,319
Resources received free of charge .....	1,432	1,796	1,796	1,804	1,812	1,812	1,812
Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund .....	14	11	14	14	14	14	14
Other revenues .....	648	1,172	972	1,297	1,378	1,342	1,427
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>28,793</b>	<b>30,928</b>	<b>30,223</b>	<b>31,724</b>	<b>32,442</b>	<b>32,833</b>	<b>33,572</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>928</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 129, 149 and 149 respectively.

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



## DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Leadership Program <sup>(a)</sup> .....	40	50	-	-	-	-	-
Public Sector Training Programs .....	8	18	28	18	18	18	18
<b>TOTAL</b> .....	48	68	28	18	18	18	18

(a) Nil values from the 2022-23 Estimated Actual onwards relate to the revised delivery of the Leadership Program as a fee for service, rather than a grant.

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	15,702	14,236	15,628	15,554	15,480	15,406	15,332
Holding Account receivables .....	109	109	109	109	109	109	109
Receivables .....	752	735	752	752	752	780	777
Other .....	307	478	307	307	307	307	307
Total current assets .....	16,870	15,558	16,796	16,722	16,648	16,602	16,525
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	6,734	6,720	6,717	6,698	6,679	6,660	6,642
Property, plant and equipment .....	389	457	460	462	513	566	608
Intangibles .....	188	-	188	188	188	188	188
Restricted cash .....	329	422	403	477	551	625	699
Other .....	1	-	-	-	-	-	-
Total non-current assets .....	7,641	7,599	7,768	7,825	7,931	8,039	8,137
<b>TOTAL ASSETS</b> .....	24,511	23,157	24,564	24,547	24,579	24,641	24,662
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	3,823	3,384	3,823	3,823	3,823	3,823	3,823
Payables .....	1,116	1,077	1,116	1,116	1,116	1,116	1,116
Borrowings and leases .....	28	30	26	33	29	33	34
Other .....	115	13	115	115	115	115	115
Total current liabilities .....	5,082	4,504	5,080	5,087	5,083	5,087	5,088
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	771	889	771	771	771	771	771
Borrowings and leases .....	52	53	48	73	49	50	43
Total non-current liabilities .....	823	942	819	844	820	821	814
<b>TOTAL LIABILITIES</b> .....	5,905	5,446	5,899	5,931	5,903	5,908	5,902
<b>EQUITY</b>							
Accumulated surplus/(deficit) .....	18,606	17,711	18,665	18,616	18,676	18,733	18,760
<b>Total equity</b> .....	18,606	17,711	18,665	18,616	18,676	18,733	18,760
<b>TOTAL LIABILITIES AND EQUITY</b> .....	24,511	23,157	24,564	24,547	24,579	24,641	24,662

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

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	26,661	27,854	27,349	28,519	29,148	29,575	30,228
Capital appropriation .....	32	33	31	28	28	29	30
Holding Account drawdowns .....	100	109	109	109	109	109	109
Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund.....	14	11	14	14	14	14	14
Other.....	649	1,172	972	1,297	1,378	1,342	1,427
<b>Net cash provided by Government .....</b>	<b>27,456</b>	<b>29,179</b>	<b>28,475</b>	<b>29,967</b>	<b>30,677</b>	<b>31,069</b>	<b>31,808</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(18,348)	(21,677)	(21,571)	(22,279)	(22,835)	(23,189)	(23,768)
Grants and subsidies.....	(18)	(68)	(28)	(18)	(18)	(18)	(18)
Supplies and services .....	(4,433)	(4,527)	(4,272)	(5,062)	(5,216)	(5,253)	(5,413)
Accommodation .....	(2,471)	(2,547)	(2,247)	(2,247)	(2,247)	(2,247)	(2,247)
GST payments .....	(730)	(502)	(655)	(655)	(655)	(655)	(655)
Finance and interest costs.....	(2)	(4)	(3)	(6)	(6)	(6)	(5)
Other payments.....	(513)	(322)	(322)	(326)	(326)	(326)	(326)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	690	502	655	655	655	655	655
Other receipts .....	123	108	108	108	108	108	108
<b>Net cash from operating activities .....</b>	<b>(25,702)</b>	<b>(29,037)</b>	<b>(28,335)</b>	<b>(29,830)</b>	<b>(30,540)</b>	<b>(30,931)</b>	<b>(31,669)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(305)	(109)	(109)	(109)	(109)	(109)	(109)
<b>Net cash from investing activities.....</b>	<b>(305)</b>	<b>(109)</b>	<b>(109)</b>	<b>(109)</b>	<b>(109)</b>	<b>(109)</b>	<b>(109)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(41)	(33)	(31)	(28)	(28)	(29)	(30)
<b>Net cash from financing activities.....</b>	<b>(41)</b>	<b>(33)</b>	<b>(31)</b>	<b>(28)</b>	<b>(28)</b>	<b>(29)</b>	<b>(30)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>1,408</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	14,623	14,658	16,031	16,031	16,031	16,031	16,031
<b>Cash assets at the end of the reporting period .....</b>	<b>16,031</b>	<b>14,658</b>	<b>16,031</b>	<b>16,031</b>	<b>16,031</b>	<b>16,031</b>	<b>16,031</b>

(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**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Sale of Goods and Services</b>							
Other <sup>(a)</sup> .....	649	1,172	972	1,297	1,378	1,342	1,427
<b>GST Receipts</b>							
GST Input Credits .....	685	415	635	635	635	635	635
GST Receipts on Sales .....	5	87	20	20	20	20	20
<b>Other Receipts</b>							
Other Receipts .....	123	108	108	108	108	108	108
<b>TOTAL</b> .....	1,462	1,782	1,735	2,060	2,141	2,105	2,190

(a) The increase in the 2023-24 Budget Year compared to the 2022-23 Estimated Actual is due to the deferment of the implementation of the new High Potential Senior Executive Development Program to 2023-24.

## Division 5 **Governor's Establishment**

### Part 2 **Government Administration**

#### **Appropriations, Expenses and Cash Assets**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 8 Net amount appropriated to deliver services .....	2,829	2,722	2,722	2,738	1,684	1,695	1,705
<b>Amount Authorised by Other Statutes</b>							
- Governor's Establishment Act 1992 .....	4,435	4,472	4,472	4,687	4,647	4,472	4,474
- Salaries and Allowances Act 1975 .....	604	583	599	599	614	629	645
Total appropriations provided to deliver services .....	7,868	7,777	7,793	8,024	6,945	6,796	6,824
<b>CAPITAL</b>							
Item 97 Capital Appropriation .....	777	280	280	80	30	30	30
<b>TOTAL APPROPRIATIONS</b> .....	8,645	8,057	8,073	8,104	6,975	6,826	6,854
<b>EXPENSES</b>							
Total Cost of Services .....	7,705	7,768	8,134	8,313	7,421	7,331	7,485
Net Cost of Services <sup>(a)</sup> .....	7,699	7,768	8,134	8,313	7,294	7,204	7,358
<b>CASH ASSETS</b> <sup>(b)</sup> .....	1,766	212	875	400	425	450	475

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>New Initiative</b>					
Digital Capability Fund - Cyber Security Enhancements .....	37	150	99	36	37
<b>Ongoing Initiative</b>					
Government House Security .....	-	480	-	-	-
<b>Other</b>					
Public Sector Wages Policy .....	172	201	316	380	505
Salaries and Allowances Tribunal .....	16	12	23	38	54
Staffing for Governor's Program .....	-	309	419	304	306

## Significant Issues Impacting the Agency

1. The term of office of the Honourable Kim Beazley AC concluded on 30 June 2022. The Governor-designate, His Excellency the Honourable Chris Dawson AC APM, was sworn in on 15 July 2022 as the State's 34<sup>th</sup> Governor. The Establishment will continue to provide support for the Governor's constitutional role, advocacy of Western Australia's strategic interests and capabilities, and support for community organisations.
2. The Establishment is committed to the preservation, appropriate use and presentation of the heritage-listed Government Domain, including Government House, the Ballroom and the Gardens. The Governor wants to ensure these valuable public assets are used and enjoyed by the community of Western Australia. In 2023-24 the Establishment will commence works within the House to improve accessibility for all sectors of the 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 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	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Effective Support to the Governor.....	3,141	3,118	3,363	3,301	3,213	3,146	3,212
2. Management of the Governor's Establishment .....	4,564	4,650	4,771	5,012	4,208	4,185	4,273
<b>Total Cost of Services .....</b>	<b>7,705</b>	<b>7,768</b>	<b>8,134</b>	<b>8,313</b>	<b>7,421</b>	<b>7,331</b>	<b>7,485</b>

## Services and Key Efficiency Indicators

### 1. Effective Support to the Governor

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 3,141	\$'000 3,118	\$'000 3,363	\$'000 3,301	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	3,141	3,118	3,363	3,301	
<b>Employees (Full-Time Equivalents) .....</b>	<b>12</b>	<b>18</b>	<b>20</b>	<b>20</b>	<b>1</b>

### Explanation of Significant Movements

(Notes)

1. The movement between the 2021-22 Actual, 2022-23 Budget and the 2023-24 Budget Target is mainly attributable to a revision of the allocation of FTEs between services to better reflect the nature of each service.

### 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 4,564	\$'000 4,650	\$'000 4,771	\$'000 5,012	
Less Income .....	6	nil	nil	nil	
Net Cost of Service .....	4,558	4,650	4,771	5,012	
<b>Employees (Full-Time Equivalents) .....</b>	<b>22</b>	<b>20</b>	<b>18</b>	<b>18</b>	

## Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Government House Restoration and Refurbishment - Maintenance Program .....	1,936	1,124	116	116	116	116	116
<b>COMPLETED WORKS</b>							
Government House Restoration and Refurbishment - Government House Security System .....	1,000	1,000	974	-	-	-	-
Property, Plant and Equipment Upgrades - Commemorative Statue.....	165	165	43	-	-	-	-
<b>NEW WORKS</b>							
Government House Restoration and Refurbishment Government House Accessibility .....	500	-	-	500	-	-	-
Government House Cultural Activation .....	50	-	-	50	-	-	-
<b>Total Cost of Asset Investment Program.....</b>	<b>3,651</b>	<b>2,289</b>	<b>1,133</b>	<b>666</b>	<b>116</b>	<b>116</b>	<b>116</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			250	50	-	-	-
Drawdown from the Holding Account.....			116	116	116	116	116
Internal Funds and Balances.....			767	500	-	-	-
<b>Total Funding .....</b>			<b>1,133</b>	<b>666</b>	<b>116</b>	<b>116</b>	<b>116</b>

## Financial Statements

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	4,922	5,010	5,198	5,462	5,546	5,446	5,589
Supplies and services .....	1,403	1,079	1,266	1,187	669	680	691
Accommodation .....	657	938	938	893	428	428	428
Depreciation and amortisation .....	461	606	597	633	641	642	642
Finance and interest costs .....	1	2	2	5	4	2	2
Other expenses .....	261	133	133	133	133	133	133
<b>TOTAL COST OF SERVICES .....</b>	<b>7,705</b>	<b>7,768</b>	<b>8,134</b>	<b>8,313</b>	<b>7,421</b>	<b>7,331</b>	<b>7,485</b>
<b>Income</b>							
Sale of goods and services .....	-	-	-	-	127	127	127
Other revenue .....	6	-	-	-	-	-	-
<b>Total Income .....</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>127</b>	<b>127</b>	<b>127</b>
<b>NET COST OF SERVICES .....</b>	<b>7,699</b>	<b>7,768</b>	<b>8,134</b>	<b>8,313</b>	<b>7,294</b>	<b>7,204</b>	<b>7,358</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	7,868	7,777	7,793	8,024	6,945	6,796	6,824
Resources received free of charge .....	29	30	30	30	30	30	30
Other appropriations .....	-	-	172	201	316	380	505
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>7,897</b>	<b>7,807</b>	<b>7,995</b>	<b>8,255</b>	<b>7,291</b>	<b>7,206</b>	<b>7,359</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>198</b>	<b>39</b>	<b>(139)</b>	<b>(58)</b>	<b>(3)</b>	<b>2</b>	<b>1</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 34, 38 and 38 respectively.



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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	1,684	117	779	303	328	353	378
Receivables .....	37	39	37	37	37	37	37
Other .....	147	45	147	147	147	147	147
Total current assets .....	1,868	201	963	487	512	537	562
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	4,068	4,558	4,558	5,084	5,618	6,153	6,688
Property, plant and equipment .....	40,888	41,623	41,479	41,512	40,987	40,461	40,003
Restricted cash .....	82	95	96	97	97	97	97
Total non-current assets .....	45,038	46,276	46,133	46,693	46,702	46,711	46,788
<b>TOTAL ASSETS .....</b>	<b>46,906</b>	<b>46,477</b>	<b>47,096</b>	<b>47,180</b>	<b>47,214</b>	<b>47,248</b>	<b>47,350</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	567	502	540	522	495	468	441
Payables .....	4	6	9	14	19	24	29
Borrowings and leases .....	30	26	23	23	23	20	23
Other .....	107	33	107	107	107	107	107
Total current liabilities .....	708	567	679	666	644	619	600
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	119	162	119	130	144	154	164
Borrowings and leases .....	23	54	64	45	25	6	49
Total non-current liabilities .....	142	216	183	175	169	160	213
<b>TOTAL LIABILITIES .....</b>	<b>850</b>	<b>783</b>	<b>862</b>	<b>841</b>	<b>813</b>	<b>779</b>	<b>813</b>
<b>EQUITY</b>							
Contributed equity .....	13,071	13,432	13,388	13,551	13,616	13,682	13,749
Accumulated surplus/(deficit) .....	3,043	2,705	2,904	2,846	2,843	2,845	2,846
Reserves .....	29,942	29,557	29,942	29,942	29,942	29,942	29,942
<b>Total equity .....</b>	<b>46,056</b>	<b>45,694</b>	<b>46,234</b>	<b>46,339</b>	<b>46,401</b>	<b>46,469</b>	<b>46,537</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>46,906</b>	<b>46,477</b>	<b>47,096</b>	<b>47,180</b>	<b>47,214</b>	<b>47,248</b>	<b>47,350</b>

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

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	7,413	7,171	7,187	7,382	6,295	6,145	6,173
Capital appropriation .....	777	280	280	80	30	30	30
Holding Account drawdowns .....	116	116	116	116	116	116	116
Special Purpose Account(s)							
Digital Capability Fund.....	-	-	37	83	35	36	37
Administered appropriations.....	-	-	172	201	316	380	505
<b>Net cash provided by Government .....</b>	<b>8,306</b>	<b>7,567</b>	<b>7,792</b>	<b>7,862</b>	<b>6,792</b>	<b>6,707</b>	<b>6,861</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(4,927)	(5,037)	(5,225)	(5,469)	(5,559)	(5,463)	(5,606)
Supplies and services .....	(1,322)	(1,044)	(1,231)	(1,152)	(634)	(645)	(656)
Accommodation .....	(662)	(938)	(938)	(893)	(428)	(428)	(428)
GST payments .....	(380)	(63)	(300)	(154)	(110)	(111)	(111)
Finance and interest costs.....	(1)	(2)	(2)	(5)	(4)	(2)	(2)
Other payments.....	(331)	(133)	(133)	(133)	(133)	(133)	(133)
<b>Receipts <sup>(b)</sup></b>							
Sale of goods and services.....	4	-	-	-	127	127	127
GST receipts .....	378	63	300	154	110	111	111
Other receipts .....	1	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(7,240)</b>	<b>(7,154)</b>	<b>(7,529)</b>	<b>(7,652)</b>	<b>(6,631)</b>	<b>(6,544)</b>	<b>(6,698)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(1,510)	(366)	(1,133)	(666)	(116)	(116)	(116)
<b>Net cash from investing activities.....</b>	<b>(1,510)</b>	<b>(366)</b>	<b>(1,133)</b>	<b>(666)</b>	<b>(116)</b>	<b>(116)</b>	<b>(116)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(28)	(30)	(21)	(19)	(20)	(22)	(22)
<b>Net cash from financing activities.....</b>	<b>(28)</b>	<b>(30)</b>	<b>(21)</b>	<b>(19)</b>	<b>(20)</b>	<b>(22)</b>	<b>(22)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>(472)</b>	<b>17</b>	<b>(891)</b>	<b>(475)</b>	<b>25</b>	<b>25</b>	<b>25</b>
Cash assets at the beginning of the reporting period .....	2,238	195	1,766	875	400	425	450
<b>Cash assets at the end of the reporting period .....</b>	<b>1,766</b>	<b>212</b>	<b>875</b>	<b>400</b>	<b>425</b>	<b>450</b>	<b>475</b>

(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**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Sale of Goods and Services</b>							
Sale of Goods and Services .....	4	-	-	-	127	127	127
<b>GST Receipts</b>							
GST Receipts on Sales .....	1	-	-	2	2	2	2
GST Input Credits .....	377	63	300	152	108	109	109
<b>Other Receipts</b>							
Recoups of Expenses .....	1	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>383</b>	<b>63</b>	<b>300</b>	<b>154</b>	<b>237</b>	<b>238</b>	<b>238</b>

## Appropriations, Expenses and Cash Assets

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 9 Net amount appropriated to deliver services .....	7,584	7,334	8,341	11,281	30,620	7,858	8,035
<b>Amount Authorised by Other Statutes</b>							
- Electoral Act 1907 .....	-	800	800	1,600	4,498	-	-
- Industrial Relations Act 1979 .....	116	116	116	116	116	116	116
- Salaries and Allowances Act 1975 .....	488	490	526	531	536	540	542
Total appropriations provided to deliver services.....	8,188	8,740	9,783	13,528	35,770	8,514	8,693
<b>CAPITAL</b>							
Item 98 Capital Appropriation .....	15	14	14	14	15	15	14
<b>TOTAL APPROPRIATIONS</b> .....	8,203	8,754	9,797	13,542	35,785	8,529	8,707
<b>EXPENSES</b>							
Total Cost of Services .....	15,979	10,008	11,051	18,196	37,125	13,419	10,198
Net Cost of Services <sup>(a)</sup> .....	8,770	9,920	10,963	12,508	37,037	7,731	10,110
<b>CASH ASSETS <sup>(b)</sup></b> .....	1,751	1,820	651	1,751	651	1,602	116

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Other</b>					
2025 State General Election .....	-	3,700	4,000	-	-
North West Central By-election .....	737	-	-	-	-
Public Sector Wages Policy .....	271	269	726	420	564
Salaries and Allowances Tribunal.....	36	39	42	46	48
State Fleet Policy and Procurement Initiatives .....	(1)	1	1	2	3

## Significant Issues Impacting the Agency

1. The Commission will conduct ordinary elections for more than 100 local governments in October 2023. These biennial elections are an integral part of the democratic system of local government in Western Australia.
2. The Commission will support the Electoral Distribution Commission as it continues its work delivering new district boundaries for the State by December 2023. These boundaries will then apply at the 2025 State General Election.
3. Project planning for the 2025 State General Election will commence in earnest from 1 July 2023, to ensure the Commission is prepared for this crucial democratic electoral event in March 2025. Proper preparation and resourcing in advance are vital to ensure a smooth and successful event. The State electoral environment continues to evolve with challenges around participation rates, misinformation and disruption, and resource constraints.
4. Continued efforts to increase engagement with Aboriginal and culturally and linguistically diverse electors will be a priority, as the Commission aims to build partnerships with these communities that will hopefully improve participation in the democratic system at local and State government election events. It is expected that the Commonwealth Government's referendum on an Aboriginal and Torres Strait Islander Voice in the first half of the 2023-24 financial year will stimulate interest in the electoral system from these communities and provide an opportunity for the Commission to harness this energy.

## 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	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients .....	15,979	10,008	11,051	18,196	37,125	13,419	10,198
<b>Total Cost of Services .....</b>	<b>15,979</b>	<b>10,008</b>	<b>11,051</b>	<b>18,196</b>	<b>37,125</b>	<b>13,419</b>	<b>10,198</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: Western Australian electors participate in independent and impartial elections or referenda conducted by the Commission as part of democratic processes:</b>					
The number of relevant breaches of 'Declaration by Officer' Form 1 upheld by a Court of Disputed Returns <sup>(b)</sup> .....	nil	nil	nil	nil	
Percentage of eligible Western Australian electors on the State Electoral Roll <sup>(c)</sup> .....	97.4%	96.9%	95.1%	95.8%	1
Percentage of enrolled electors voting in State general elections (or by-elections) or referenda <sup>(d)</sup> .....	n.a.	n.a.	47.7%	n.a.	2
Average percentage of enrolled electors voting in local government ordinary (or extraordinary) postal elections or referenda conducted by the Commission <sup>(e)</sup> .....	30%	30.2%	30%	30%	

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

(b) The number of relevant breaches of 'Declaration by Officer' is an indicator which reflects the Commission's objective of conducting independent elections.

(c) 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.

(d) The indicator reflects actual participation in State elections, State by-elections or referenda.

(e) The indicator reflects the Commission's effectiveness in enabling electors to participate in the local government electoral process.

**Explanation of Significant Movements**

(Notes)

1. The 2022-23 Estimated Actual is based on the Australian Electoral Commission enrolment ratio at December 2022. The 2023-24 Budget Target is 95.8% as the enrolment process is ongoing.
2. There are no planned State general elections, by-elections or referenda to be held in 2023-24. The 2022-23 Estimated Actual reflects the actual participation rate of enrolled voters in the North West Central by-election.

**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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 15,979	\$'000 10,008	\$'000 11,051	\$'000 18,196	1
Less Income .....	7,209	88	88	5,688	2
Net Cost of Service .....	8,770	9,920	10,963	12,508	
<b>Employees (Full-Time Equivalents) .....</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>45</b>	
<b>Efficiency Indicators</b>					
Average cost per elector of providing electoral services (enrolment and election management) <sup>(a)</sup> .....	\$4.32	\$4.38	\$4.61	\$4.51	
Average cost per elector of conducting State general elections (or by-elections) or referenda events .....	n.a.	n.a.	\$65.87	n.a.	3
Average cost per elector of conducting local government ordinary (or extraordinary) elections conducted by the Commission.....	\$4.27	n.a.	\$2.30	\$5.11	4

(a) The indicator reflects the fixed cost of maintaining readiness for elections.

## Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service for the 2023-24 Budget Target compared with the 2022-23 Estimated Actual reflects costs associated with conducting the local government ordinary elections planned for October 2023 and the preparation for the State General Election in March 2025.
2. The increase in income of \$5.6 million for the 2023-24 Budget Target compared to the 2022-23 Estimated Actual reflects the expected recoup of costs associated with the local government ordinary elections to be conducted in October 2023.
3. The 2022-23 Estimated Actual reflects the costs associated with the North West Central District by-election, which was held in September 2022. There are no planned State general elections, by-elections or referenda to be held in 2023-24.
4. The 2022-23 Estimated Actual reflects only extraordinary elections, while the 2023-24 Budget Target also includes local government ordinary elections to be conducted in October 2023.

## Asset Investment Program

1. 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 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COMPLETED WORKS</b>							
Asset Replacement - 2022-23 Program.....	50	50	50	-	-	-	-
ICT System Upgrade - 2022-23 Program .....	217	217	217	-	-	-	-
<b>NEW WORKS</b>							
Asset Replacement							
2023-24 Program .....	50	-	-	50	-	-	-
2024-25 Program .....	50	-	-	-	50	-	-
2025-26 Program .....	50	-	-	-	-	50	-
ICT System Upgrade							
2023-24 Program .....	217	-	-	217	-	-	-
2024-25 Program .....	250	-	-	-	250	-	-
2025-26 Program .....	217	-	-	-	-	217	-
2026-27 Program .....	267	-	-	-	-	-	267
<b>Total Cost of Asset Investment Program.....</b>	<b>1,368</b>	<b>267</b>	<b>267</b>	<b>267</b>	<b>300</b>	<b>267</b>	<b>267</b>
<b>FUNDED BY</b>							
Drawdown from the Holding Account.....			267	267	300	267	267
<b>Total Funding .....</b>			<b>267</b>	<b>267</b>	<b>300</b>	<b>267</b>	<b>267</b>

## Financial Statements

### Income Statement

#### Expenses

1. The increase of \$7.1 million in Total Cost of Services for the 2023-24 Budget Year compared with the 2022-23 Estimated Actual reflects costs associated with conducting the local government ordinary elections planned for October 2023 and preparation for the State General Election in March 2025.

#### Income

2. The increase of \$5.6 million in sale of goods and services for the 2023-24 Budget Year compared with the 2022-23 Estimated Actual reflects recoups associated with conducting the local government ordinary elections in October 2023.

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	7,205	5,398	5,885	6,844	13,619	6,608	5,845
Grants and subsidies <sup>(c)</sup> .....	17	-	-	-	4,498	-	-
Supplies and services .....	5,993	2,723	3,280	8,880	15,082	4,884	2,676
Accommodation .....	1,233	967	967	982	1,109	1,005	870
Depreciation and amortisation .....	630	275	275	275	275	275	275
Finance and interest costs .....	2	3	2	3	2	3	4
Other expenses .....	899	642	642	1,212	2,540	644	528
<b>TOTAL COST OF SERVICES</b> .....	15,979	10,008	11,051	18,196	37,125	13,419	10,198
<b>Income</b>							
Sale of goods and services .....	7,209	87	87	5,687	87	5,687	87
Other revenue .....	-	1	1	1	1	1	1
<b>Total Income</b> .....	7,209	88	88	5,688	88	5,688	88
<b>NET COST OF SERVICES</b> .....	8,770	9,920	10,963	12,508	37,037	7,731	10,110
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	8,188	8,740	9,783	13,528	35,770	8,514	8,693
Resources received free of charge .....	373	63	63	63	150	150	150
Other revenues .....	169	17	17	17	17	17	17
<b>TOTAL INCOME FROM GOVERNMENT</b> .....	8,730	8,820	9,863	13,608	35,937	8,681	8,860
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> .....	(40)	(1,100)	(1,100)	1,100	(1,100)	950	(1,250)

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 45, 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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Public Funding of Political Parties and Candidates in State Elections .....	17	-	-	-	4,498	-	-
<b>TOTAL</b> .....	17	-	-	-	4,498	-	-



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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	1,657	1,710	540	1,623	504	1,434	1
Holding Account receivables .....	267	267	267	300	267	267	267
Receivables .....	143	1,280	143	143	143	143	144
Other .....	163	237	163	163	163	443	678
<b>Total current assets .....</b>	<b>2,230</b>	<b>3,494</b>	<b>1,113</b>	<b>2,229</b>	<b>1,077</b>	<b>2,287</b>	<b>1,090</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	518	526	526	501	509	517	525
Property, plant and equipment .....	609	931	616	601	586	622	607
Intangibles .....	1,865	1,919	1,872	1,879	1,886	1,900	1,907
Restricted cash .....	94	110	111	128	147	168	115
Other .....	-	12	-	-	-	-	-
<b>Total non-current assets .....</b>	<b>3,086</b>	<b>3,498</b>	<b>3,125</b>	<b>3,109</b>	<b>3,128</b>	<b>3,207</b>	<b>3,154</b>
<b>TOTAL ASSETS .....</b>	<b>5,316</b>	<b>6,992</b>	<b>4,238</b>	<b>5,338</b>	<b>4,205</b>	<b>5,494</b>	<b>4,244</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	1,279	1,472	1,279	1,279	1,279	1,279	1,279
Payables .....	268	34	268	268	235	287	287
Borrowings and leases .....	30	16	16	17	13	19	19
Other .....	-	2,185	-	-	-	-	-
<b>Total current liabilities .....</b>	<b>1,577</b>	<b>3,707</b>	<b>1,563</b>	<b>1,564</b>	<b>1,527</b>	<b>1,585</b>	<b>1,585</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	211	182	211	211	211	447	447
Borrowings and leases .....	14	44	36	22	11	41	27
<b>Total non-current liabilities .....</b>	<b>225</b>	<b>226</b>	<b>247</b>	<b>233</b>	<b>222</b>	<b>488</b>	<b>474</b>
<b>TOTAL LIABILITIES .....</b>	<b>1,802</b>	<b>3,933</b>	<b>1,810</b>	<b>1,797</b>	<b>1,749</b>	<b>2,073</b>	<b>2,059</b>
<b>EQUITY</b>							
Contributed equity .....	232	1,471	246	259	274	289	303
Accumulated surplus/(deficit) .....	3,282	1,738	2,182	3,282	2,182	3,132	1,882
Other .....	-	(150)	-	-	-	-	-
<b>Total equity .....</b>	<b>3,514</b>	<b>3,059</b>	<b>2,428</b>	<b>3,541</b>	<b>2,456</b>	<b>3,421</b>	<b>2,185</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>5,316</b>	<b>6,992</b>	<b>4,238</b>	<b>5,338</b>	<b>4,205</b>	<b>5,494</b>	<b>4,244</b>

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

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	7,913	8,465	9,508	13,253	35,495	8,239	8,418
Capital appropriation .....	15	14	14	14	15	15	14
Holding Account drawdowns .....	267	267	267	267	300	267	267
Other.....	171	17	17	17	17	17	17
<b>Net cash provided by Government .....</b>	<b>8,366</b>	<b>8,763</b>	<b>9,806</b>	<b>13,551</b>	<b>35,827</b>	<b>8,538</b>	<b>8,716</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(7,421)	(5,138)	(5,625)	(6,582)	(13,619)	(6,372)	(5,845)
Grants and subsidies.....	(17)	-	-	-	(4,498)	-	-
Supplies and services .....	(7,670)	(2,821)	(3,378)	(8,668)	(14,397)	(4,952)	(2,644)
Accommodation .....	(1,058)	(967)	(967)	(982)	(1,109)	(1,005)	(870)
GST payments .....	(653)	(495)	(495)	(615)	(780)	(201)	(202)
Finance and interest costs.....	(2)	(3)	(2)	(3)	(2)	(3)	(4)
Other payments.....	(871)	(741)	(741)	(1,623)	(3,075)	(661)	(645)
<b>Receipts <sup>(b)</sup></b>							
Sale of goods and services.....	7,248	87	87	5,687	87	5,687	87
GST receipts .....	1,734	495	495	615	780	201	201
Other receipts .....	1	1	1	1	1	1	1
<b>Net cash from operating activities .....</b>	<b>(8,709)</b>	<b>(9,582)</b>	<b>(10,625)</b>	<b>(12,170)</b>	<b>(36,612)</b>	<b>(7,305)</b>	<b>(9,921)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(266)	(267)	(267)	(267)	(300)	(267)	(267)
<b>Net cash from investing activities.....</b>	<b>(266)</b>	<b>(267)</b>	<b>(267)</b>	<b>(267)</b>	<b>(300)</b>	<b>(267)</b>	<b>(267)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(10)	(14)	(14)	(14)	(15)	(15)	(14)
<b>Net cash from financing activities.....</b>	<b>(10)</b>	<b>(14)</b>	<b>(14)</b>	<b>(14)</b>	<b>(15)</b>	<b>(15)</b>	<b>(14)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>(619)</b>	<b>(1,100)</b>	<b>(1,100)</b>	<b>1,100</b>	<b>(1,100)</b>	<b>951</b>	<b>(1,486)</b>
Cash assets at the beginning of the reporting period .....	2,370	2,920	1,751	651	1,751	651	1,602
<b>Cash assets at the end of the reporting period .....</b>	<b>1,751</b>	<b>1,820</b>	<b>651</b>	<b>1,751</b>	<b>651</b>	<b>1,602</b>	<b>116</b>

(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**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>Sale of Goods and Services</b>							
Election Services Recoups							
Local Government .....	7,018	-	-	5,600	-	5,600	-
Non-Parliamentary Elections.....	384	87	87	87	87	87	87
Other Government Agencies.....	17	17	17	17	17	17	17
<b>GST Receipts</b>							
GST Receipt on Sales .....	1,734	495	495	615	780	201	201
<b>Other Receipts</b>							
Vehicles Leased from State Fleet -							
Employee Contributions.....	1	1	1	1	1	1	1
<b>TOTAL .....</b>	<b>9,154</b>	<b>600</b>	<b>600</b>	<b>6,320</b>	<b>885</b>	<b>5,906</b>	<b>306</b>

**DETAILS OF ADMINISTERED TRANSACTIONS**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>INCOME</b>							
<b>Fines</b>							
Non-Voters .....	1,595	-	-	-	600	-	-
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>1,595</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>-</b>
<b>EXPENSES</b>							
<b>Other</b>							
Payments to Consolidated Account.....	1,595	-	-	-	600	-	-
<b>TOTAL ADMINISTERED EXPENSES .....</b>	<b>1,595</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>-</b>

## Division 7 **Salaries and Allowances Tribunal**

### Part 2 **Government Administration**

#### **Appropriations, Expenses and Cash Assets**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 10 Net amount appropriated to deliver services .....	1,014	1,034	1,057	1,071	1,069	1,083	1,104
Total appropriations provided to deliver services.....	1,014	1,034	1,057	1,071	1,069	1,083	1,104
<b>CAPITAL</b>							
Item 99 Capital Appropriation .....	4	3	3	3	3	4	3
<b>TOTAL APPROPRIATIONS .....</b>	<b>1,018</b>	<b>1,037</b>	<b>1,060</b>	<b>1,074</b>	<b>1,072</b>	<b>1,087</b>	<b>1,107</b>
<b>EXPENSES</b>							
Total Cost of Services .....	697	1,086	1,109	1,123	1,121	1,135	1,156
Net Cost of Services <sup>(a)</sup> .....	697	1,084	1,107	1,121	1,119	1,133	1,154
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>2,253</b>	<b>1,780</b>	<b>2,253</b>	<b>2,253</b>	<b>2,253</b>	<b>2,253</b>	<b>2,253</b>

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Other</b>					
2023-24 Streamlined Budget Process Incentive Funding .....	-	21	-	-	-
Public Sector Wages Policy .....	23	25	33	42	57

#### **Significant Issues Impacting the Agency**

1. As a result of the proclamation of the *Constitutional and Electoral Legislation Amendment (Electoral Equality) Act 2021*, which changes the Legislative Council to a single whole-of-State electorate, the Tribunal has commenced consultation and research into the impact this will have on the allowances for Legislative Council members in the next term of Government.
2. In preparation for the passing of the Government Trading Enterprises Bill 2022, the Tribunal is undertaking consultation and research into the remuneration to be provided to the Directors of 12 Government Trading Enterprise Boards.

## 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	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Support Services to the Salaries and Allowances Tribunal .....	697	1,086	1,109	1,123	1,121	1,135	1,156
<b>Total Cost of Services .....</b>	<b>697</b>	<b>1,086</b>	<b>1,109</b>	<b>1,123</b>	<b>1,121</b>	<b>1,135</b>	<b>1,156</b>

### Outcomes and Key Effectiveness Indicators

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>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:</b>					
Quantity - Determinations/Reports .....	27	25	18	20	1
Quality - Tribunal satisfaction with the quality of service provided .....	100%	100%	100%	100%	
Timeliness - Tribunal satisfaction with timeliness of service provided .....	100%	100%	100%	100%	
The extent to which the Tribunal is satisfied with the support services provided .....	100%	100%	100%	100%	

### Explanation of Significant Movements

(Notes)

- The number of determinations issued by the Tribunal for 2022-23 was lower than anticipated due to reduced movement within the Special Division of the public service compared to the 2021-22 financial year. The variance between the 2022-23 Budget and the 2023-24 Budget Target is an estimation of determinations 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 697	\$'000 1,086	\$'000 1,109	\$'000 1,123	
Less Income .....	nil	2	2	2	
Net Cost of Service .....	697	1,084	1,107	1,121	
<b>Employees (Full-Time Equivalents) .....</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	
<b>Efficiency Indicators</b>					
Cost (efficiency) - average cost per determination report .....	\$25,815	\$43,443	\$61,611	\$56,150	1

### Explanation of Significant Movements

(Notes)

1. The increase of \$18,168 (42%) in the 2022-23 Estimated Actual compared to the 2022-23 Budget primarily reflects the net effect of higher employee benefits costs associated with the public sector wages policy and lower than anticipated number of determinations conducted.

## Financial Statements

### INCOME STATEMENT (Controlled)

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(a)</sup> .....	432	547	570	578	592	601	616
Supplies and services .....	187	466	466	472	456	461	466
Accommodation .....	56	61	61	61	61	61	61
Depreciation and amortisation .....	6	3	3	3	3	3	3
Finance and interest costs .....	1	-	-	-	-	-	1
Other expenses .....	15	9	9	9	9	9	9
<b>TOTAL COST OF SERVICES .....</b>	<b>697</b>	<b>1,086</b>	<b>1,109</b>	<b>1,123</b>	<b>1,121</b>	<b>1,135</b>	<b>1,156</b>
<b>Income</b>							
Other revenue .....	-	2	2	2	2	2	2
<b>Total Income .....</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>NET COST OF SERVICES .....</b>	<b>697</b>	<b>1,084</b>	<b>1,107</b>	<b>1,121</b>	<b>1,119</b>	<b>1,133</b>	<b>1,154</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	1,014	1,034	1,057	1,071	1,069	1,083	1,104
Resources received free of charge .....	113	50	50	50	50	50	50
Other revenues .....	3	-	-	-	-	-	-
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>1,130</b>	<b>1,084</b>	<b>1,107</b>	<b>1,121</b>	<b>1,119</b>	<b>1,133</b>	<b>1,154</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>433</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(a) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 3, 3 and 3 respectively.

**STATEMENT OF FINANCIAL POSITION  
(Controlled)**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	2,243	1,769	2,241	2,239	2,239	2,237	2,235
Receivables .....	10	1	10	10	10	10	10
Total current assets .....	2,253	1,770	2,251	2,249	2,249	2,247	2,245
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	86	92	89	92	95	98	101
Property, plant and equipment.....	15	15	12	9	6	19	16
Restricted cash .....	10	11	12	14	14	16	18
Total non-current assets .....	111	118	113	115	115	133	135
<b>TOTAL ASSETS .....</b>	<b>2,364</b>	<b>1,888</b>	<b>2,364</b>	<b>2,364</b>	<b>2,364</b>	<b>2,380</b>	<b>2,380</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	97	66	97	97	97	97	97
Payables .....	4	17	4	4	4	4	4
Borrowings and leases .....	3	3	3	3	3	4	4
Total current liabilities .....	104	86	104	104	104	105	105
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	50	27	50	50	50	50	50
Borrowings and leases .....	9	7	6	3	-	11	8
Total non-current liabilities .....	59	34	56	53	50	61	58
<b>TOTAL LIABILITIES.....</b>	<b>163</b>	<b>120</b>	<b>160</b>	<b>157</b>	<b>154</b>	<b>166</b>	<b>163</b>
<b>EQUITY</b>							
Accumulated surplus/(deficit).....	2,201	1,768	2,204	2,207	2,210	2,214	2,217
<b>Total equity .....</b>	<b>2,201</b>	<b>1,768</b>	<b>2,204</b>	<b>2,207</b>	<b>2,210</b>	<b>2,214</b>	<b>2,217</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>2,364</b>	<b>1,888</b>	<b>2,364</b>	<b>2,364</b>	<b>2,364</b>	<b>2,380</b>	<b>2,380</b>



**STATEMENT OF CASHFLOWS  
(Controlled)**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	1,014	1,031	1,054	1,068	1,066	1,080	1,101
Capital appropriation .....	4	3	3	3	3	4	3
Other.....	3	-	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>1,021</b>	<b>1,034</b>	<b>1,057</b>	<b>1,071</b>	<b>1,069</b>	<b>1,084</b>	<b>1,104</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(378)	(545)	(568)	(576)	(590)	(599)	(614)
Supplies and services .....	(77)	(419)	(419)	(425)	(409)	(414)	(419)
Accommodation .....	(59)	(61)	(61)	(61)	(61)	(61)	(61)
GST payments .....	(15)	(57)	(57)	(57)	(57)	(57)	(57)
Finance and interest costs.....	(1)	-	-	-	-	-	(1)
Other payments.....	(16)	(9)	(9)	(9)	(9)	(9)	(9)
<b>Receipts (a)</b>							
GST receipts .....	7	58	58	58	58	58	58
Other receipts .....	-	2	2	2	2	2	2
<b>Net cash from operating activities .....</b>	<b>(539)</b>	<b>(1,031)</b>	<b>(1,054)</b>	<b>(1,068)</b>	<b>(1,066)</b>	<b>(1,080)</b>	<b>(1,101)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(3)	(3)	(3)	(3)	(3)	(4)	(3)
<b>Net cash from financing activities.....</b>	<b>(3)</b>	<b>(3)</b>	<b>(3)</b>	<b>(3)</b>	<b>(3)</b>	<b>(4)</b>	<b>(3)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>479</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	1,774	1,780	2,253	2,253	2,253	2,253	2,253
<b>Cash assets at the end of the reporting period .....</b>	<b>2,253</b>	<b>1,780</b>	<b>2,253</b>	<b>2,253</b>	<b>2,253</b>	<b>2,253</b>	<b>2,253</b>

(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. Other receipts are retained under the authority of other relevant Acts of Parliament.

**NET APPROPRIATION DETERMINATION**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>GST Receipts</b>							
GST Input Credit .....	7	58	58	58	58	58	58
<b>Other Receipts</b>							
Other Receipts .....	3	2	2	2	2	2	2
<b>TOTAL .....</b>	<b>10</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>

**Appropriations, Expenses and Cash Assets**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 11 Net amount appropriated to deliver services .....	2,819	2,858	2,962	<b>2,979</b>	2,991	3,030	3,069
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975 .....	256	257	257	<b>258</b>	264	271	278
Total appropriations provided to deliver services.....	3,075	3,115	3,219	<b>3,237</b>	3,255	3,301	3,347
<b>TOTAL APPROPRIATIONS .....</b>	<b>3,075</b>	<b>3,115</b>	<b>3,219</b>	<b>3,237</b>	<b>3,255</b>	<b>3,301</b>	<b>3,347</b>
<b>EXPENSES</b>							
Total Cost of Services .....	3,076	3,274	3,457	<b>3,477</b>	3,495	3,541	3,587
Net Cost of Services <sup>(a)</sup> .....	3,076	3,274	3,457	<b>3,477</b>	3,495	3,541	3,587
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>1,100</b>	<b>818</b>	<b>1,102</b>	<b>1,102</b>	<b>1,102</b>	<b>1,102</b>	<b>1,102</b>

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Other</b>					
2023-24 Streamlined Budget Process Incentive Funding .....	-	57	-	-	-
Government Office Accommodation .....	2	2	2	3	3
Public Sector Wages Policy .....	102	89	118	148	179
Salaries and Allowances Tribunal .....	-	-	5	12	19

**Significant Issues Impacting the Agency**

1. In 2023-24, the Commissioner will primarily focus on the following key areas:
  - 1.1. holding events, forums, and visits to places where children and young people gather (including schools) to gain first-hand knowledge on matters of importance to children and young people;
  - 1.2. preparing to deliver the third Speaking Out Survey in 2025;
  - 1.3. supporting the implementation of recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse, particularly the establishment of independent oversight mechanisms for child safe organisations and out-of-home care accreditation;

- 1.4. providing opportunities for the development and leadership for children and young people through a Young Ambassador Program;
- 1.5. reviewing the Wellbeing Monitoring Framework in line with information from the 2021 Census and 2021 Speaking Out Survey;
- 1.6. continuing to advocate for the United Nations Conventions on the Rights of the Child, Rights of Indigenous Peoples, and the Rights of Persons with Disabilities to be enacted into legislation; and
- 1.7. commencing a review of the *Commissioner for Children and Young People Act 2006*.

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

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

Government Goal	Desired Outcome	Service
Safe, Strong and Fair Communities: 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	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Consultation, Research and Promotion of the Wellbeing of Children and Young People .....	3,076	3,274	3,457	3,477	3,495	3,541	3,587
<b>Total Cost of Services .....</b>	<b>3,076</b>	<b>3,274</b>	<b>3,457</b>	<b>3,477</b>	<b>3,495</b>	<b>3,541</b>	<b>3,587</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: The views and issues of children and young people are heard and acted upon:</b>					
The extent to which children and young people in various regions of the State are consulted .....	1,588	2,000	2,000	2,000	
The extent to which issues impacting upon children and young people are researched, advocated and promoted.....	388	250	250	250	

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

## 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*.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 3,076	\$'000 3,274	\$'000 3,457	\$'000 3,477	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	3,076	3,274	3,457	3,477	
<b>Employees (Full-Time Equivalents) .....</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	
<b>Efficiency Indicators</b>					
Unit cost per child .....	\$699	\$498	\$704	\$912	1
Unit cost per representative .....	\$4,967	\$6,769	\$6,716	\$5,759	2

### Explanation of Significant Movements

(Notes)

1. The increase in the 2023-24 Budget Target compared to the 2022-23 Budget and the 2022-23 Estimated Actual reflects the decrease in the number of children and young people expected to be consulted in 2023-24, resulting from the periodic character of the Speaking Out Survey, with the next survey scheduled to be conducted in 2025.
2. The decrease in the 2023-24 Budget Target compared to the 2022-23 Budget and the 2022-23 Estimated Actual is mainly due to an anticipated increase in the number of representations (e.g. forums, seminars, speeches and presentations) expected to be delivered in 2023-24.

## Financial Statements

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	2,071	2,281	2,376	2,389	2,417	2,464	2,502
Supplies and services .....	416	437	544	545	526	524	532
Accommodation .....	302	405	372	374	375	376	376
Depreciation and amortisation .....	10	24	21	20	20	20	20
Finance and interest costs .....	-	-	1	1	1	1	1
Other expenses .....	277	127	143	148	156	156	156
<b>TOTAL COST OF SERVICES .....</b>	<b>3,076</b>	<b>3,274</b>	<b>3,457</b>	<b>3,477</b>	<b>3,495</b>	<b>3,541</b>	<b>3,587</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	3,075	3,115	3,219	3,237	3,255	3,301	3,347
Resources received free of charge .....	240	159	240	240	240	240	240
Other revenues .....	209	-	-	-	-	-	-
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>3,524</b>	<b>3,274</b>	<b>3,459</b>	<b>3,477</b>	<b>3,495</b>	<b>3,541</b>	<b>3,587</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>448</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 16, 16 and 16 respectively.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	1,065	789	1,067	1,067	1,067	1,067	1,067
Receivables .....	33	29	33	33	26	26	26
Total current assets .....	1,098	818	1,100	1,100	1,093	1,093	1,093
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	548	555	564	580	596	612	628
Property, plant and equipment.....	14	45	32	28	24	20	16
Restricted cash .....	35	29	35	35	35	35	35
Total non-current assets .....	597	629	631	643	655	667	679
<b>TOTAL ASSETS</b> .....	1,695	1,447	1,731	1,743	1,748	1,760	1,772
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	315	454	315	315	315	315	315
Payables .....	42	28	45	45	45	45	45
Borrowings and leases .....	5	8	5	5	5	5	5
Other.....	134	124	147	148	164	164	164
Total current liabilities .....	496	614	512	513	529	529	529
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	64	41	64	64	64	64	64
Borrowings and leases .....	-	24	17	13	9	5	1
Total non-current liabilities .....	64	65	81	77	73	69	65
<b>TOTAL LIABILITIES</b> .....	560	679	593	590	602	598	594
<b>EQUITY</b>							
Contributed equity .....	10	10	10	25	18	34	41
Accumulated surplus .....	1,125	758	1,128	1,128	1,128	1,128	1,137
<b>Total equity</b> .....	1,135	768	1,138	1,153	1,146	1,162	1,178
<b>TOTAL LIABILITIES AND EQUITY</b> .....	1,695	1,447	1,731	1,743	1,748	1,760	1,772

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

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	3,050	3,091	3,198	3,218	3,236	3,282	3,328
Holding Account drawdowns .....	-	8	5	3	3	3	3
<b>Net cash provided by Government .....</b>	<b>3,050</b>	<b>3,099</b>	<b>3,203</b>	<b>3,221</b>	<b>3,239</b>	<b>3,285</b>	<b>3,331</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(2,227)	(2,286)	(2,376)	(2,389)	(2,417)	(2,464)	(2,502)
Supplies and services .....	(203)	(273)	(304)	(305)	(287)	(285)	(293)
Accommodation .....	(302)	(360)	(327)	(327)	(327)	(376)	(376)
GST payments .....	(79)	(91)	(91)	(91)	(91)	(91)	(91)
Finance and interest costs.....	-	-	(1)	(1)	(1)	(1)	(1)
Other payments.....	(271)	(168)	(184)	(192)	(200)	(152)	(152)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	81	88	88	88	88	88	88
Other receipts .....	23	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(2,978)</b>	<b>(3,090)</b>	<b>(3,195)</b>	<b>(3,217)</b>	<b>(3,235)</b>	<b>(3,281)</b>	<b>(3,327)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(10)	(9)	(6)	(4)	(4)	(4)	(4)
<b>Net cash from financing activities.....</b>	<b>(10)</b>	<b>(9)</b>	<b>(6)</b>	<b>(4)</b>	<b>(4)</b>	<b>(4)</b>	<b>(4)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>62</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	1,038	818	1,100	1,102	1,102	1,102	1,102
<b>Cash assets at the end of the reporting period .....</b>	<b>1,100</b>	<b>818</b>	<b>1,102</b>	<b>1,102</b>	<b>1,102</b>	<b>1,102</b>	<b>1,102</b>

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>GST Receipts</b>							
GST Receipts from the Australian Taxation Office.....	81	88	88	88	88	88	88
<b>Other Receipts</b>							
Commonwealth Paid Parental Leave .....	23	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>104</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>88</b>

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

## Appropriations, Expenses and Cash Assets

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 12 Net amount appropriated to deliver services .....	1,983	2,031	2,110	2,830	2,882	2,282	2,332
Amount Authorised by Other Statutes - Freedom of Information Act 1992.....	279	280	280	281	283	283	283
Total appropriations provided to deliver services.....	2,262	2,311	2,390	3,111	3,165	2,565	2,615
<b>TOTAL APPROPRIATIONS .....</b>	<b>2,262</b>	<b>2,311</b>	<b>2,390</b>	<b>3,111</b>	<b>3,165</b>	<b>2,565</b>	<b>2,615</b>
<b>EXPENSES</b>							
Total Cost of Services .....	2,612	2,425	2,504	3,225	3,279	2,679	2,729
Net Cost of Services <sup>(a)</sup> .....	2,612	2,421	2,500	3,221	3,275	2,675	2,725
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>771</b>	<b>1,019</b>	<b>749</b>	<b>749</b>	<b>749</b>	<b>749</b>	<b>749</b>

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Other</b>					
Additional Staff Resources .....	-	739	740	109	114
Public Sector Wages Policy .....	81	77	102	128	172

## Significant Issues Impacting the Agency

## Privacy and Information Sharing Legislation

- During 2022-23 the Information Commissioner and the senior legal team have devoted significant resources to assist with the Government's commitment to introduce privacy and information sharing legislation, within the constraints of the Information Commissioner's role and legislative remit.

## Review of the Office's Structure

- The Office is currently undertaking a strategic initiative to review its existing organisational structure. This work commenced in early 2022 and a new structure to improve the efficiency and effectiveness of the Office is in the initial stages of development. Additional finite resources have been provided to assist with the backlog of external review matters under the *Freedom of Information Act 1992*, increase corporate services, and allow for the reclassification of existing positions.



## 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	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Resolution of Complaints.....	1,828	1,698	1,753	2,258	2,295	1,875	1,910
2. Advice and Awareness.....	784	727	751	967	984	804	819
<b>Total Cost of Services .....</b>	<b>2,612</b>	<b>2,425</b>	<b>2,504</b>	<b>3,225</b>	<b>3,279</b>	<b>2,679</b>	<b>2,729</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: Access to documents and observance of processes in accordance with the <i>Freedom of Information Act 1992</i>:</b>					
Participants satisfied with complaint resolution and external review processes adopted by the Information Commissioner.....	80%	85%	84%	85%	
Applications for external review resolved by conciliation.....	70%	70%	69%	70%	
Agencies satisfied with the advice and guidance provided by the Information Commissioner.....	98%	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*.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 1,828	\$'000 1,698	\$'000 1,753	\$'000 2,258	1
Less Income .....	nil	3	3	3	
Net Cost of Service .....	1,828	1,695	1,750	2,255	
<b>Employees (Full-Time Equivalents) .....</b>	<b>9</b>	<b>11</b>	<b>9</b>	<b>11</b>	<b>1</b>
<b>Efficiency Indicators</b>					
Average cost per complaint and external review finalised .....	\$9,674	\$8,472	\$14,772	\$14,925	2,3

### Explanation of Significant Movements

(Notes)

1. The Total Cost of Service and employees (full-time equivalents (FTEs)) for the 2023-24 Budget Target are higher than preceding years and reflect the public sector wages policy, additional finite staffing resources provided to assist with the backlog of external review matters under the *Freedom of Information Act 1992*, increased corporate services, and reclassification of existing positions.
2. The average cost per complaint and external review finalised for the 2022-23 Estimated Actual is higher than preceding years. Estimates are based on the number of matters that can reasonably be expected to be finalised per relevant FTE, using the finalisation rate per FTE from the current year. While it was expected that 200 external review matters would be finalised in 2022-23, it is now estimated that 119 external review matters will be finalised, reflecting the higher average cost per complaint and external review finalised in the 2022-23 Estimated Actual. This reduction in external review matters finalised is due to the diversion of staff resources from the external review function to other strategic matters, and recruitment challenges.
3. The average cost per complaint and external review finalised for the 2023-24 Budget is higher than preceding years and is a direct result of the increase in the Total Cost of Service. The number of external reviews received in the last 10 years has increased by 50.4%. As of 31 March 2023, there are 171 external review matters on hand. Based on the current finalisation rate, and with funding for the three FTEs, it is estimated that at least 150 external review matters will be finalised in 2023-24.

## 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 784	\$'000 727	\$'000 751	\$'000 967	1
Less Income .....	nil	1	1	1	
Net Cost of Service .....	784	726	750	966	
<b>Employees (Full-Time Equivalents) .....</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>4</b>	<b>1</b>
<b>Efficiency Indicators</b>					
Average cost of service per application lodged.....	\$331	\$348	\$278	\$338	2,3

### Explanation of Significant Movements

(Notes)

1. The Total Cost of Service and FTEs for the 2023-24 Budget Target are higher than the 2022-23 Budget and reflect the public sector wages policy and the approved increase in funding for staff resources. This includes finite funding for two years for additional corporate services (0.35 FTE costs allocated to this service) and ongoing funding for the reclassification of existing positions, including one dedicated to this service. Additionally, a short-term Communications Project Officer was appointed in 2022-23 to assist the Advice and Awareness team, and movement of existing staff resources to this service has also contributed to the increase.
2. The 2022-23 Estimated Actual average cost of service per application lodged is lower than the 2022-23 Budget due to a higher than estimated number of recipients receiving advice units.
3. The 2023-24 Budget average cost of service per application lodged is higher than 2022-23 Estimated Actual and is a direct result of the increase in the Total Cost of Service.

### Asset Investment Program

1. An additional \$1.4 million will be spent in 2023-24 on an integrated case management and electronic document and records management system to replace the Office's existing systems.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COMPLETED WORKS</b>							
Computer and Office Equipment Replacement.....	22	22	22	-	-	-	-
<b>NEW WORKS</b>							
Case Management and Electronic Document and Records Management .....	1,446	-	-	1,446	-	-	-
<b>Total Cost of Asset Investment Program.....</b>	<b>1,468</b>	<b>22</b>	<b>22</b>	<b>1,446</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNDED BY</b>							
Internal Funds and Balances.....			22	-	-	-	-
Major Special Purpose Account(s) Drawdown from Digital Capability Fund .....			-	1,446	-	-	-
<b>Total Funding .....</b>			<b>22</b>	<b>1,446</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Financial Statements

### Income Statement

#### Expenses

1. The increase in the Total Cost of Services from the 2022-23 Budget to the 2023-24 Budget Year and 2024-25 Outyear reflects additional expenditure for two years on an additional three FTEs to assist with the backlog of external review matters, one additional FTE in corporate services, together with ongoing funding that is provided for the reclassification of six existing positions commencing in 2023-24. The impact of the public sector wages policy is included from 2022-23.

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	1,765	1,645	1,726	2,418	2,468	1,918	1,966
Supplies and services .....	554	379	379	335	338	344	350
Accommodation .....	198	228	228	228	228	228	228
Depreciation and amortisation .....	2	6	6	6	6	5	-
Other expenses .....	93	167	165	238	239	184	185
<b>TOTAL COST OF SERVICES .....</b>	<b>2,612</b>	<b>2,425</b>	<b>2,504</b>	<b>3,225</b>	<b>3,279</b>	<b>2,679</b>	<b>2,729</b>
<b>Income</b>							
Other revenue .....	-	4	4	4	4	4	4
<b>Total Income .....</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>NET COST OF SERVICES .....</b>	<b>2,612</b>	<b>2,421</b>	<b>2,500</b>	<b>3,221</b>	<b>3,275</b>	<b>2,675</b>	<b>2,725</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	2,262	2,311	2,390	3,111	3,165	2,565	2,615
Resources received free of charge .....	56	110	110	110	110	110	110
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>2,318</b>	<b>2,421</b>	<b>2,500</b>	<b>3,221</b>	<b>3,275</b>	<b>2,675</b>	<b>2,725</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>(294)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

(b) The FTEs for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 11, 13 and 15 respectively.

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	739	994	717	717	717	717	717
Holding Account receivables .....	-	16	-	-	-	-	-
Receivables .....	19	12	19	19	19	19	19
Other.....	8	16	8	8	8	78	78
<b>Total current assets .....</b>	<b>766</b>	<b>1,038</b>	<b>744</b>	<b>744</b>	<b>744</b>	<b>814</b>	<b>814</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	52	44	58	64	70	75	75
Property, plant and equipment.....	5	29	21	1,461	1,455	1,450	1,450
Restricted cash .....	32	25	32	32	32	32	32
<b>Total non-current assets .....</b>	<b>89</b>	<b>98</b>	<b>111</b>	<b>1,557</b>	<b>1,557</b>	<b>1,557</b>	<b>1,557</b>
<b>TOTAL ASSETS .....</b>	<b>855</b>	<b>1,136</b>	<b>855</b>	<b>2,301</b>	<b>2,301</b>	<b>2,371</b>	<b>2,371</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	408	372	408	408	408	408	408
Payables .....	24	38	24	24	24	94	94
<b>Total current liabilities .....</b>	<b>432</b>	<b>410</b>	<b>432</b>	<b>432</b>	<b>432</b>	<b>502</b>	<b>502</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	35	45	35	35	35	35	35
<b>Total non-current liabilities .....</b>	<b>35</b>	<b>45</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>
<b>TOTAL LIABILITIES.....</b>	<b>467</b>	<b>455</b>	<b>467</b>	<b>467</b>	<b>467</b>	<b>537</b>	<b>537</b>
<b>EQUITY</b>							
Contributed equity .....	37	37	37	1,483	1,483	1,483	1,483
Accumulated surplus/(deficit).....	351	644	351	351	351	351	351
<b>Total equity .....</b>	<b>388</b>	<b>681</b>	<b>388</b>	<b>1,834</b>	<b>1,834</b>	<b>1,834</b>	<b>1,834</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>855</b>	<b>1,136</b>	<b>855</b>	<b>2,301</b>	<b>2,301</b>	<b>2,371</b>	<b>2,371</b>

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

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	2,254	2,303	2,384	3,105	3,159	2,560	2,615
Special Purpose Account(s)							
Digital Capability Fund.....	-	-	-	1,446	-	-	-
<b>Net cash provided by Government .....</b>	<b>2,254</b>	<b>2,303</b>	<b>2,384</b>	<b>4,551</b>	<b>3,159</b>	<b>2,560</b>	<b>2,615</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(1,720)	(1,645)	(1,726)	(2,418)	(2,468)	(1,918)	(1,966)
Supplies and services .....	(508)	(351)	(351)	(315)	(318)	(324)	(330)
Accommodation .....	(206)	(228)	(228)	(228)	(228)	(228)	(228)
GST payments .....	(80)	(30)	(30)	(30)	(30)	(30)	(30)
Other payments.....	(100)	(109)	(101)	(166)	(167)	(112)	(113)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	74	48	48	48	48	48	48
Other receipts .....	-	4	4	4	4	4	4
<b>Net cash from operating activities .....</b>	<b>(2,540)</b>	<b>(2,311)</b>	<b>(2,384)</b>	<b>(3,105)</b>	<b>(3,159)</b>	<b>(2,560)</b>	<b>(2,615)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	-	-	(22)	(1,446)	-	-	-
<b>Net cash from investing activities.....</b>	<b>-</b>	<b>-</b>	<b>(22)</b>	<b>(1,446)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	1,057	1,027	771	749	749	749	749
<b>Cash assets at the end of the reporting period .....</b>	<b>771</b>	<b>1,019</b>	<b>749</b>	<b>749</b>	<b>749</b>	<b>749</b>	<b>749</b>

(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**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>GST Receipts</b>							
GST Input Credits .....	74	48	48	48	48	48	48
<b>Other Receipts</b>							
Other Receipts .....	-	4	4	4	4	4	4
<b>TOTAL .....</b>	<b>74</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>

# WorkCover WA Authority

## Part 2 Government Administration

### Asset Investment Program

1. The Authority's total approved Asset Investment Program for 2023-24 is \$782,000. The approved projects which are in progress or planned include:
  - 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 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COMPLETED WORKS</b>							
Building Maintenance/Asset Replacement							
2022-23 Program .....	538	538	538	-	-	-	-
Computer Hardware and Software - 2022-23 Program .....	450	450	450	-	-	-	-
Other Equipment - 2022-23 Program.....	35	35	35	-	-	-	-
<b>NEW WORKS</b>							
Building Maintenance/Asset Replacement							
2023-24 Program .....	297	-	-	297	-	-	-
2024-25 Program .....	256	-	-	-	256	-	-
2025-26 Program .....	260	-	-	-	-	260	-
2026-27 Program .....	762	-	-	-	-	-	762
Computer Hardware and Software							
2023-24 Program .....	450	-	-	450	-	-	-
2024-25 Program .....	400	-	-	-	400	-	-
2025-26 Program .....	400	-	-	-	-	400	-
2026-27 Program .....	400	-	-	-	-	-	400
Other Equipment							
2023-24 Program .....	35	-	-	35	-	-	-
2024-25 Program .....	35	-	-	-	35	-	-
2025-26 Program .....	35	-	-	-	-	35	-
2026-27 Program .....	40	-	-	-	-	-	40
<b>Total Cost of Asset Investment Program.....</b>	<b>4,393</b>	<b>1,023</b>	<b>1,023</b>	<b>782</b>	<b>691</b>	<b>695</b>	<b>1,202</b>
<b>FUNDED BY</b>							
Internal Funds and Balances.....			1,023	782	691	695	1,202
<b>Total Funding .....</b>			<b>1,023</b>	<b>782</b>	<b>691</b>	<b>695</b>	<b>1,202</b>

# Division 10 Registrar, Western Australian Industrial Relations Commission

## Part 2 Government Administration

### Appropriations, Expenses and Cash Assets

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 13 Net amount appropriated to deliver services .....	9,855	10,230	10,430	10,791	10,722	10,836	11,059
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975 .....	3,151	2,798	2,866	2,877	2,889	2,960	3,032
Total appropriations provided to deliver services .....	13,006	13,028	13,296	13,668	13,611	13,796	14,091
<b>CAPITAL</b>							
Item 100 Capital Appropriation .....	57	59	59	128	58	58	58
<b>TOTAL APPROPRIATIONS</b> .....	13,063	13,087	13,355	13,796	13,669	13,854	14,149
<b>EXPENSES</b>							
Total Cost of Services .....	11,315	13,395	13,722	13,929	13,874	14,060	14,351
Net Cost of Services <sup>(a)</sup> .....	11,112	13,315	13,642	13,849	13,794	13,980	14,271
<b>CASH ASSETS <sup>(b)</sup></b> .....	6,807	4,564	6,629	6,687	6,675	6,662	6,649

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>New Initiative</b>					
Election Commitment - Increased Jurisdictional Functions .....	-	295	300	301	301
<b>Other</b>					
2023-24 Streamlined Budget Process Incentive Funding .....	-	197	-	-	-
Public Sector Wages Policy .....	268	204	272	341	520
Salaries and Allowances Tribunal .....	68	68	62	133	205



## Significant Issues Impacting the Agency

1. The Department's jurisdictional reach has increased as a result of the *Industrial Relations Amendment Act 2021*, which commenced on 20 June 2022. This includes a new regime for stop bullying and sexual harassment orders, a broader definition of 'employee' expanding coverage of the State industrial relations system, such as to domestic household employers and their workers, and the new inclusion of all local government employers into the Western Australian industrial relations regime. The legislative amendments also introduced new protection of employee rights provisions, similar to the general protections framework in the federal industrial relations system, to the jurisdiction of the Industrial Magistrate's Court of Western Australia and dual appointments for appropriately legally qualified Commissioners as Industrial Magistrates.

## 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.	<ol style="list-style-type: none"> <li>1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court</li> <li>2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission</li> </ol>

### Service Summary

Expense	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.....	4,620	5,408	5,778	6,019	6,003	6,089	6,228
2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission .....	6,695	7,987	7,944	7,910	7,871	7,971	8,123
<b>Total Cost of Services .....</b>	<b>11,315</b>	<b>13,395</b>	<b>13,722</b>	<b>13,929</b>	<b>13,874</b>	<b>14,060</b>	<b>14,351</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: The prevention and resolution of industrial relations matters:</b>					
Percentage of employee, employers, representatives and Western Australian Industrial Relations Commission members satisfied with the service provided by the Department in relation to:					
Timeliness.....	99%	90%	97%	90%	
Accuracy and relevance of information .....	99%	90%	95%	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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 4,620	\$'000 5,408	\$'000 5,778	\$'000 6,019	1
Less Income .....	203	80	80	80	2
Net Cost of Service .....	4,417	5,328	5,698	5,939	
<b>Employees (Full-Time Equivalents) .....</b>	<b>28</b>	<b>30</b>	<b>29</b>	<b>33</b>	
<b>Efficiency Indicators</b>					
Average cost per application registered and recorded .....	\$3,708	\$4,326	\$5,301	\$4,983	3

**Explanation of Significant Movements**

(Notes)

1. The 2022-23 Budget is higher than 2021-22 Actual mainly due to an increase in employee benefit expenses.
2. The decrease in income in the 2022-23 Estimated Actual compared to the 2021-22 Actual relates to increased accommodation revenue received from the Department of the Premier and Cabinet in 2021-22 in relation to the Perth Casino Royal Commission.
3. The higher 2022-23 Estimated Actual average cost per application is mainly due to a reduced number of applications received during the period.

## 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 6,695	\$'000 7,987	\$'000 7,944	\$'000 7,910	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	6,695	7,987	7,944	7,910	
Employees (Full-Time Equivalents) .....	20	22	21	22	

### Explanation of Significant Movements

(Notes)

1. The 2022-23 Budget is higher than the 2021-22 Actual mainly due to the employee benefit expenses for an additional Commissioner, including the administrative support staff for Chambers.

### Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COMPLETED WORKS</b>							
Asset Replacement - ICT - 2022-23 Program .....	160	160	160	-	-	-	-
<b>NEW WORKS</b>							
Asset Replacement - ICT							
2023-24 Program .....	160	-	-	160	-	-	-
2024-25 Program .....	160	-	-	-	160	-	-
2025-26 Program .....	160	-	-	-	-	160	-
2026-27 Program .....	160	-	-	-	-	-	160
<b>Total Cost of Asset Investment Program.....</b>	<b>800</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>
<b>FUNDED BY</b>							
Drawdown from the Holding Account.....			160	160	160	160	160
<b>Total Funding .....</b>			<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>

## Financial Statements

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	5,892	7,339	7,675	7,991	8,157	8,298	8,549
Supplies and services .....	1,024	1,347	1,347	1,365	1,249	1,293	1,293
Accommodation .....	3,485	3,833	3,833	3,914	3,914	3,914	3,914
Depreciation and amortisation .....	509	515	506	289	218	219	219
Finance and interest costs .....	4	7	7	9	12	12	8
Other expenses .....	401	354	354	361	324	324	368
<b>TOTAL COST OF SERVICES .....</b>	<b>11,315</b>	<b>13,395</b>	<b>13,722</b>	<b>13,929</b>	<b>13,874</b>	<b>14,060</b>	<b>14,351</b>
<b>Income</b>							
Sale of goods and services .....	19	80	80	80	80	80	80
Other revenues .....	184	-	-	-	-	-	-
<b>Total Income .....</b>	<b>203</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>
<b>NET COST OF SERVICES .....</b>	<b>11,112</b>	<b>13,315</b>	<b>13,642</b>	<b>13,849</b>	<b>13,794</b>	<b>13,980</b>	<b>14,271</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	13,006	13,028	13,296	13,668	13,611	13,796	14,091
Resources received free of charge .....	14	50	50	50	50	50	50
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>13,020</b>	<b>13,078</b>	<b>13,346</b>	<b>13,718</b>	<b>13,661</b>	<b>13,846</b>	<b>14,141</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>1,908</b>	<b>(237)</b>	<b>(296)</b>	<b>(131)</b>	<b>(133)</b>	<b>(134)</b>	<b>(130)</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 48, 50 and 55 respectively.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	6,607	4,349	6,414	6,457	6,435	6,412	6,389
Holding Account receivables .....	160	160	160	160	160	160	160
Receivables .....	91	221	91	91	91	91	59
Other.....	96	72	96	96	96	96	96
<b>Total current assets .....</b>	<b>6,954</b>	<b>4,802</b>	<b>6,761</b>	<b>6,804</b>	<b>6,782</b>	<b>6,759</b>	<b>6,704</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	3,536	3,891	3,891	4,022	4,081	4,140	4,199
Property, plant and equipment.....	888	669	674	595	663	649	625
Intangibles .....	61	3	46	31	15	-	-
Restricted cash .....	200	215	215	230	240	250	260
<b>Total non-current assets .....</b>	<b>4,685</b>	<b>4,778</b>	<b>4,826</b>	<b>4,878</b>	<b>4,999</b>	<b>5,039</b>	<b>5,084</b>
<b>TOTAL ASSETS .....</b>	<b>11,639</b>	<b>9,580</b>	<b>11,587</b>	<b>11,682</b>	<b>11,781</b>	<b>11,798</b>	<b>11,788</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	1,386	1,265	1,386	1,386	1,386	1,386	1,386
Payables.....	47	130	47	167	336	396	396
Borrowings and leases .....	32	58	58	49	59	66	58
Other.....	70	238	187	189	189	249	337
<b>Total current liabilities .....</b>	<b>1,535</b>	<b>1,691</b>	<b>1,678</b>	<b>1,791</b>	<b>1,970</b>	<b>2,097</b>	<b>2,177</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	178	259	178	178	178	178	178
Borrowings and leases .....	33	56	72	59	103	69	51
<b>Total non-current liabilities .....</b>	<b>211</b>	<b>315</b>	<b>250</b>	<b>237</b>	<b>281</b>	<b>247</b>	<b>229</b>
<b>TOTAL LIABILITIES.....</b>	<b>1,746</b>	<b>2,006</b>	<b>1,928</b>	<b>2,028</b>	<b>2,251</b>	<b>2,344</b>	<b>2,406</b>
<b>EQUITY</b>							
Contributed equity .....	(1,410)	(1,347)	(1,348)	(1,222)	(1,213)	(1,155)	(1,097)
Accumulated surplus/(deficit).....	11,303	8,921	11,007	10,876	10,743	10,609	10,479
<b>Total equity .....</b>	<b>9,893</b>	<b>7,574</b>	<b>9,659</b>	<b>9,654</b>	<b>9,530</b>	<b>9,454</b>	<b>9,382</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>11,639</b>	<b>9,580</b>	<b>11,587</b>	<b>11,682</b>	<b>11,781</b>	<b>11,798</b>	<b>11,788</b>

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

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	12,451	12,513	12,781	13,377	13,392	13,577	13,872
Capital appropriation .....	57	59	59	128	58	58	58
Holding Account drawdowns .....	160	160	160	160	160	160	160
<b>Net cash provided by Government .....</b>	<b>12,668</b>	<b>12,732</b>	<b>13,000</b>	<b>13,665</b>	<b>13,610</b>	<b>13,795</b>	<b>14,090</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(5,843)	(7,232)	(7,568)	(7,884)	(8,050)	(8,191)	(8,442)
Supplies and services .....	(1,003)	(1,292)	(1,292)	(1,310)	(1,194)	(1,238)	(1,238)
Accommodation .....	(3,456)	(3,833)	(3,833)	(3,914)	(3,914)	(3,914)	(3,914)
GST payments .....	(541)	(503)	(503)	(503)	(503)	(503)	(503)
Finance and interest costs.....	(4)	(7)	(7)	(9)	(12)	(12)	(8)
Other payments.....	(421)	(346)	(346)	(353)	(316)	(316)	(360)
<b>Receipts <sup>(b)</sup></b>							
Sale of goods and services.....	31	80	80	80	80	80	80
GST receipts .....	528	503	503	503	503	503	503
Other receipts .....	253	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(10,456)</b>	<b>(12,630)</b>	<b>(12,966)</b>	<b>(13,390)</b>	<b>(13,406)</b>	<b>(13,591)</b>	<b>(13,882)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(158)	(160)	(160)	(160)	(160)	(160)	(160)
<b>Net cash from investing activities.....</b>	<b>(158)</b>	<b>(160)</b>	<b>(160)</b>	<b>(160)</b>	<b>(160)</b>	<b>(160)</b>	<b>(160)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(45)	(59)	(52)	(57)	(56)	(57)	(61)
<b>Net cash from financing activities.....</b>	<b>(45)</b>	<b>(59)</b>	<b>(52)</b>	<b>(57)</b>	<b>(56)</b>	<b>(57)</b>	<b>(61)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>2,009</b>	<b>(117)</b>	<b>(178)</b>	<b>58</b>	<b>(12)</b>	<b>(13)</b>	<b>(13)</b>
Cash assets at the beginning of the reporting period .....	4,798	4,681	6,807	6,629	6,687	6,675	6,662
<b>Cash assets at the end of the reporting period .....</b>	<b>6,807</b>	<b>4,564</b>	<b>6,629</b>	<b>6,687</b>	<b>6,675</b>	<b>6,662</b>	<b>6,649</b>

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

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

**NET APPROPRIATION DETERMINATION**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Sale of Goods and Services</b>							
Sale of Goods and Services .....	31	80	80	80	80	80	80
<b>GST Receipts</b>							
GST Input Credits .....	469	500	500	500	500	500	500
GST Receipts on Sales .....	59	3	3	3	3	3	3
<b>Other Receipts</b>							
Other Receipts .....	253	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>812</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>

## 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	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Treasury		
– Total Cost of Services .....	58,604	61,479
– Asset Investment Program .....	400	400
Western Australian Treasury Corporation		
– Asset Investment Program .....	477	410
Office of the Auditor General		
– Total Cost of Services .....	44,472	47,505
– Asset Investment Program .....	4,712	1,835
Finance		
– Total Cost of Services .....	1,732,164	1,689,382
– Asset Investment Program .....	112,241	177,909
Insurance Commission of Western Australia		
– Asset Investment Program .....	4,987	5,015

## Ministerial Responsibilities

Minister	Agency	Services
Premier; Treasurer; Minister for Public Sector Management; Federal-State Relations	Treasury	<ol style="list-style-type: none"> <li>1. Financial Management and Reporting</li> <li>2. Economic and Revenue Forecasts and Policy Development</li> <li>3. Evaluation and Planning of Government Service Delivery and Infrastructure Provision</li> </ol>
	Western Australian Treasury Corporation	n.a.
	Office of the Auditor General	1. Public Sector Auditing
Minister for Finance; Commerce; Women's Interests	Finance	<ol style="list-style-type: none"> <li>1. Revenue Assessment and Collection, and Grants and Subsidies Administration</li> <li>2. Development and Management of Common Use Contract Arrangements, State Fleet Leasing and Disposal, and Providing Facilitation Service for Agency-specific Contracts</li> <li>3. Leads the Management of Government Buildings Including Planning, Project Delivery, and Maintenance Thereof</li> </ol>
Premier; Treasurer; Minister for Public Sector Management; Federal-State Relations	Insurance Commission of Western Australia	n.a.



## Division 11 Treasury

### Part 3 Financial Administration

#### Appropriations, Expenses and Cash Assets

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 14 Net amount appropriated to deliver services .....	46,349	49,392	49,681	<b>52,968</b>	50,440	51,231	51,824
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975 .....	1,108	1,120	1,925	<b>1,928</b>	1,931	1,962	1,992
Total appropriations provided to deliver services.....	47,457	50,512	51,606	<b>54,896</b>	52,371	53,193	53,816
<b>ADMINISTERED TRANSACTIONS</b>							
<i>Operating Subsidy Payments</i>							
Item 15 Bunbury Water Corporation .....	856	1,232	1,586	<b>2,342</b>	3,264	4,295	4,417
Item 16 Busselton Water Corporation.....	761	688	700	<b>700</b>	718	735	754
Item 17 Electricity Generation and Retail Corporation (Synergy) .....	372,969	763,303	827,805	<b>925,147</b>	312,453	255,009	253,116
Item 18 Fremantle Port Authority .....	-	317	317	<b>326</b>	-	-	-
Item 19 Kimberley Ports Authority .....	3,100	2,500	2,500	<b>2,500</b>	2,500	-	-
Item 20 Public Transport Authority of Western Australia.....	1,003,452	1,006,809	1,070,017	<b>1,112,358</b>	1,113,207	1,082,387	1,139,333
Item 21 Regional Power Corporation (Horizon Power).....	9,632	35,545	56,559	<b>31,060</b>	8,315	6,128	15,835
Item 22 Water Corporation.....	393,170	472,023	560,516	<b>621,111</b>	653,675	678,133	706,505
Item 23 Western Australian Land Authority (DevelopmentWA) .....	209,129	269,934	195,144	<b>196,654</b>	202,859	118,145	73,842
Forest Products Commission .....	200	220	220	-	-	-	-
Public Transport Authority of Western Australia - Replacement Services for Armadale Rail Line <sup>(a)</sup> .....	-	16,667	-	-	-	-	-
Southern Ports Authority .....	12,372	5,565	10,010	-	-	-	-
<i>Grants, Subsidies and Transfer Payments</i>							
Item 24 Asset Maintenance Account.....	-	-	-	<b>250,000</b>	-	-	-
Item 25 Department of Communities <sup>(b)</sup> .....	-	-	-	<b>12,944</b>	138,575	188,175	239,175
Item 26 Department of Jobs, Tourism, Science and Innovation <sup>(c)</sup> .....	4,524	22,605	5,892	<b>38,395</b>	33,193	8,350	1,250
Item 27 Gaming and Wagering Commission <sup>(d)</sup> .....	3,900	4,000	4,000	<b>4,100</b>	4,200	4,300	4,300
Item 28 Goods and Services Tax (GST) Administration Costs .....	70,559	71,200	72,100	<b>72,800</b>	72,800	72,900	73,200
Item 29 Noongar Land Fund Account .....	-	2,800	-	<b>2,800</b>	5,600	5,600	5,600
Item 30 Provision for METRONET High Wycombe Community Hub <sup>(e)</sup> .....	-	-	100	<b>2,500</b>	12,500	14,900	-
Item 31 Provision for Inner City Projects <sup>(f)</sup> ....	-	99,000	-	<b>50,000</b>	-	-	-
Item 32 Provision for Wages Policy Outcomes not yet Finalised <sup>(g)</sup> .....	-	-	54,803	<b>123,644</b>	173,240	229,779	231,431
Item 33 Refund of Past Years Revenue Collections - Public Corporations .....	-	10,000	10,000	<b>10,000</b>	10,000	10,000	10,000
Item 34 Royalties for Regions <sup>(h)</sup> .....	803,494	928,400	801,213	<b>908,819</b>	784,078	733,186	732,183
Item 35 State Property - Emergency Services Levy .....	18,466	19,270	20,359	<b>20,459</b>	21,979	22,848	23,642

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Item 36 WA Health <sup>(i)</sup> .....	8,420	22,961	24,425	14,599	11,802	11,802	11,802
Item 37 All Other Grants, Subsidies and Transfer Payments <sup>(j)</sup> .....	41,827	2,793	340,688	29,276	11,430	11,420	10,430
Comprising:							
Acts of Grace / Ex Gratia Payments .....	81	200	200	200	200	200	200
Administration Costs - National Tax Equivalent Regime Scheme .....	93	100	100	100	100	100	100
Commonwealth COVID-19 Support Payment .....	26	-	41,745	18,855	-	-	-
COVID-19 - Business Assistance Package .....	39,968	-	273,783	-	-	-	-
Incidentals .....	-	200	200	200	200	200	200
Interest on Public Moneys Held in Participating Trust Fund Accounts .....	867	1,445	7,000	9,000	10,000	10,000	9,000
Western Australian Energy Disputes Arbitrator .....	-	-	-	1	-	-	-
Western Australian Future Health Research and Innovation Account .....	-	-	16,700	-	-	-	-
Western Australian Land Information Authority - Valuation Services .....	145	140	180	140	150	140	150
Western Australian Treasury Corporation Management Fees .....	647	708	780	780	780	780	780
Department of Finance <sup>(k)</sup> .....	-	-	-	-	1,823	-	-
Metropolitan Redevelopment Authority (DevelopmentWA) .....	293	-	573	-	-	-	-
National Redress Scheme and Civil Litigation for Survivors of Institutional Child Sexual Abuse Account .....	-	185,000	185,000	-	-	-	-
Provision for Aboriginal Community Controlled Sector Development <sup>(l)</sup> .....	-	713	-	-	-	-	-
Provision for Aboriginal Cultural Heritage Act 2021 <sup>(m)</sup> .....	-	2,500	-	-	-	-	-
Provision for COVID-19 Test Isolation Payments <sup>(n)</sup> .....	-	48,125	-	-	-	-	-
Provision for Unfunded Liabilities in the Government Insurance Fund .....	10,503	-	-	-	-	-	-
Authorised by Other Statutes							
Judges' Salaries and Pensions Act 1950 .....	18,603	19,967	20,264	20,917	22,335	21,442	21,976
Comprising:							
Benefit Payments .....	18,421	19,723	19,987	20,637	22,052	21,153	21,681
Administration Expenses <sup>(o)</sup> .....	182	244	277	280	283	289	295
Parliamentary Superannuation Act 1970 .....	9,286	9,573	10,204	10,529	13,426	11,154	11,431
Comprising:							
Benefit Payments .....	9,072	9,287	9,879	10,200	13,094	10,815	11,085
Administration Expenses <sup>(o)</sup> .....	214	286	325	329	332	339	346
State Superannuation Act 2000 .....	420,348	410,842	429,484	438,881	439,452	440,282	436,617
Comprising:							
Pension Scheme .....	152,156	142,264	144,102	137,494	130,936	123,749	117,027
Comprising:							
Benefit Payments .....	150,792	140,905	142,772	136,235	129,762	122,640	115,980
Administration Expenses <sup>(o)</sup> .....	1,365	1,359	1,330	1,259	1,174	1,109	1,047
Gold State Super .....	268,188	268,578	285,382	301,387	308,516	316,533	319,590
Comprising:							
Benefit Payments .....	263,283	263,738	280,311	296,498	303,862	312,021	315,213
Administration Expenses <sup>(o)</sup> .....	4,501	4,649	4,824	4,642	4,406	4,261	4,123
Government Services <sup>(p)</sup> .....	404	191	247	247	248	251	254
West State Super .....	4	-	-	-	-	-	-
Western Australian Health Promotion Foundation Act 2016 .....	23,949	24,497	24,497	25,057	25,520	25,992	26,584
Racing and Wagering Western Australia Act 2003 .....	35,694	26,550	37,459	34,700	31,942	32,520	33,110
Unclaimed Money Act 1990 .....	1,048	1,000	2,000	1,500	1,500	1,500	1,500
Loan Acts - Interest .....	581,551	589,000	684,000	742,000	715,000	696,000	691,000
Western Australian Future Health Research and Innovation Fund Act 2012 .....	101,400	70,900	70,900	79,800	70,500	69,700	66,700
<b>TOTAL RECURRENT ADMINISTERED .....</b>	<b>4,159,506</b>	<b>5,146,499</b>	<b>5,523,335</b>	<b>5,785,918</b>	<b>4,897,886</b>	<b>4,756,682</b>	<b>4,825,733</b>
<b>CAPITAL</b>							
Item 101 Capital Appropriation .....	61	55	69	71	74	74	74

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Government Equity Contributions</i>							
Item 102 Department of Communities <sup>(b)</sup> .....	-	11,700	1,400	1,000	13,000	11,000	-
Item 103 Department of Education <sup>(a)</sup> .....	-	-	-	2,000	28,000	47,000	21,000
Item 104 Department of Justice <sup>(r)</sup> .....	-	200	200	17,397	3,000	1,300	-
Item 105 Electricity Networks Corporation (Western Power).....	176,489	93,759	108,481	142,019	145,480	153,592	144,431
Item 106 Kimberley Ports Authority.....	2,000	5,500	3,922	57,500	18,500	-	-
Item 107 Metropolitan Redevelopment Authority (DevelopmentWA).....	-	2,420	4,070	29,220	-	-	-
Item 108 Mid West Ports Authority.....	3,000	-	-	1,500	-	1,573	2,375
Item 109 Pilbara Ports Authority.....	16,716	41,459	58,469	21,671	57,331	25,565	19,792
Item 110 Provision for Aluminium Composite Panel Cladding <sup>(s)</sup> .....	-	11,440	-	26,110	32,520	27,827	-
Item 111 Provision for Construction Cost Relief <sup>(t)</sup> .....	-	-	-	63,700	-	-	-
Item 112 Provision for Decarbonisation of the South West Interconnected System <sup>(u)</sup> .....	-	-	-	1,232,444	586,197	-	-
Item 113 Regional Power Corporation (Horizon Power).....	24,016	-	-	2,404	-	-	14,451
Item 114 Royalties for Regions <sup>(h)</sup> .....	201,586	298,840	170,765	374,859	229,120	191,380	89,683
Item 115 The Burswood Park Board <sup>(v)</sup> .....	-	-	-	427	-	-	-
Item 116 WA Health <sup>(i)</sup> .....	22,325	73,829	62,763	62,494	131,412	194,790	213,196
Item 117 Water Corporation.....	22,586	-	4,425	87,462	-	-	39,210
Item 118 Western Australian Energy Disputes Arbitrator <sup>(w)</sup> .....	-	-	-	400	-	-	-
Item 119 Western Australian Land Authority (DevelopmentWA).....	36,500	29,953	31,000	20,000	17,753	-	-
Item 120 Western Australia Police Force <sup>(x)</sup> ...	-	3,622	-	3,340	12,190	14,913	-
Animal Resources Authority.....	630	5,500	6,500	-	-	-	-
Bunbury Water Corporation.....	10,170	11,050	11,050	-	-	-	-
Electricity Generation and Retail Corporation (Synergy).....	155,701	33,301	40,504	-	-	-	-
Forest Products Commission.....	14,263	11,034	11,034	-	-	-	-
Provision for Public Transport Authority of Western Australia <sup>(y)</sup> .....	-	-	-	-	63,000	73,000	42,000
<i>Other</i>							
Item 121 Climate Action Fund.....	168,000	500,000	500,000	869,090	-	-	-
Item 122 Social Housing Investment Fund ..	750,000	-	-	450,000	-	-	-
Debt Reduction Account.....	2,115,221	-	-	-	-	-	-
Digital Capability Fund.....	500,000	400,000	400,000	-	-	-	-
New Women and Babies Hospital Account.....	1,787,000	-	-	-	-	-	-
Remote Communities Fund.....	-	350,000	350,000	-	-	-	-
Softwood Plantation Expansion Fund.....	350,000	-	-	-	-	-	-
<i>Authorised by Other Statutes</i>							
Loans (Co-operative Companies) Act 2004....	7,181	-	9,750	-	-	-	-
Loan Acts - Repayment of Borrowings.....	588,752	1,200,000	2,100,000	-	-	-	-
<b>TOTAL CAPITAL ADMINISTERED.....</b>	<b>6,952,136</b>	<b>3,083,607</b>	<b>3,874,333</b>	<b>3,465,037</b>	<b>1,337,503</b>	<b>741,940</b>	<b>586,138</b>
<b>GRAND TOTAL.....</b>	<b>11,159,160</b>	<b>8,280,673</b>	<b>9,449,343</b>	<b>9,305,922</b>	<b>6,287,834</b>	<b>5,551,889</b>	<b>5,465,761</b>
<b>EXPENSES</b>							
Total Cost of Services.....	50,744	57,760	58,604	61,479	58,435	59,136	59,759
Net Cost of Services <sup>(z)</sup> .....	50,695	57,700	58,544	61,419	58,375	59,076	59,699
<b>CASH ASSETS <sup>(aa)</sup>.....</b>	<b>12,052</b>	<b>9,456</b>	<b>8,145</b>	<b>8,564</b>	<b>8,983</b>	<b>9,402</b>	<b>9,821</b>

(a) Reflects the provision made at the 2022-23 Budget for bus replacement services during the Armadale Rail Line closure. This funding has since been disbursed to the Public Transport Authority following the finalisation of the operating plan.

(b) Reflects recurrent provisions for the indexation of the State's National Disability Insurance Scheme contributions (\$374 million) and National Housing and Homelessness Agreement (\$9.4 million), pending finalisation of these agreements with the Commonwealth, as well as provisions for Communities' social housing functions (\$178.4 million), the freeze of Government Regional Officer Housing tenant rents (\$14 million), and funding for operating costs of the Regional Supportive Landlord Model (\$3 million). Capital funding is also provisioned for Communities' Asset Investment Program for the Mandurah Common Ground project pending approval of a project definition plan.

- (c) Provision for the Aviation Recovery Fund (\$59.6 million), Major Events Fund (\$16.7 million), Future Energy Exports Cooperative Research Centre (\$4.8 million) and National Collaborative Research Infrastructure Strategy (\$120,000), pending the finalisation of agreements between the respective parties.
- (d) 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.
- (e) Reflects the provision for the construction of the High Wycombe Community Hub, with \$30 million provided by both the State and Commonwealth Governments. Funds are to be released from the provision on approval of funding agreements and an updated business case.
- (f) Provision for State assistance towards the establishment of projects as part of the Inner City Projects.
- (g) In line with the Government's Wages Policy, this provision supports industrial agreements and outcomes not yet finalised. This provision will be allocated to relevant agency budgets once the remaining industrial agreements are finalised.
- (h) Appropriations to the Royalties for Regions Fund 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 recurrent provision to fund the plan to transition the Peel Health Campus back into the public sector and 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. Capital funding is also provisioned for 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 approval to access these funds.
- (j) Includes all administered grants, subsidies and transfers not covered elsewhere by individual Acts.
- (k) A provision of \$1.8 million pending an assessment of the Building Asset Data and Information Platform.
- (l) This provision to build the capacity of Aboriginal Community Controlled Organisations was transferred to the Department of Premier and Cabinet.
- (m) This provision was for one-off establishment, administration and capacity building funding for Local Aboriginal Cultural Heritage Services, established through the *Aboriginal Cultural Heritage Act 2021* for Aboriginal cultural heritage protection and management in Western Australia. This funding has been transferred to Planning, Lands and Heritage in 2022-23.
- (n) This 2022-23 Budget provision provided for eligible workers and carers with no access to paid leave or income support while awaiting COVID-19 test results to receive a support payment.
- (o) Superannuation scheme administration expense reflects the costs of administering an unfunded defined benefit superannuation/pension scheme by an appropriation from the Consolidated Account.
- (p) Reflects the costs for regulatory support of State superannuation schemes where the Government Employees Superannuation Board incurs these costs on behalf of the Government.
- (q) Reflects funding provisioned in the Department of Education's Asset Investment Program for major upgrades to Rockingham and Safety Bay Senior High Schools, to be released upon approval of the respective business cases.
- (r) Reflects funding provisioned for a new Crisis Care Unit at Banksia Hill Detention Centre and funding for Roebourne Regional Prison - Temperature Management, to be released following the Government's approval of project definition plans.
- (s) Reflects funding allocated to meet the future cost of remediating remaining instances of flammable aluminium composite panel cladding that have been identified across the general government building portfolio.
- (t) This provision supports builders impacted by unforeseeable project cost escalation, and enables construction to continue on Government projects impacted by builder insolvencies.
- (u) Subject to detailed business cases and external verification of the estimated costs, this provision will partly fund the \$2.8 billion of decarbonisation investments approved as part of the 2023-24 Budget, including new wind generation investments, and storage assets in the Kwinana and Collie region to be progressed by Synergy.
- (v) Funding for the Burswood Park Board to meet cost escalation pressures associated with the Hydraulic Sewer and Principal Shared Path projects.
- (w) Funding for the Western Australian Energy Disputes Arbitrator in support of a temporary Treasurer's Advance.
- (x) Reflects funding to be applied to the Western Australia Police Force for a new District Support Facility in Broome, subject to approval of a project definition plan.
- (y) Funding provisioned for the joint State and Commonwealth-funded commitment to commence the transition to an electric bus fleet.
- (z) 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.
- (aa) 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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>New Initiatives</b>					
Commercial Advisory Services.....	2,084	1,866	395	-	-
GST Reviews.....	-	200	288	793	304
<b>Ongoing Initiatives</b>					
Supporting Government Priorities.....	155	1,558	1,576	1,595	1,442
Westport Program - Commercial Framework.....	-	198	-	-	-
<b>Other</b>					
Public Sector Wages Policy .....	1,803	1,721	2,243	2,812	3,797
Salaries and Allowances Tribunal.....	805	801	794	825	855

## Significant Issues Impacting the Agency

### Economic Outlook

1. Despite global economic headwinds and the impact of rising interest rates, the Western Australian economy remains strong, with Gross State Product (GSP) forecast to grow by 4.25% in 2022-23 - the strongest rate of growth since 2013-14. This largely reflects a strong lift in exports across a range of mining and agricultural commodities, with the value of Western Australian goods exports increasing by 13% over the year to March 2023 to reach a record \$272 billion.
2. GSP growth is forecast to moderate to 2.25% in 2023-24, reflecting the impact of higher interest rates on household consumption and an expected return to more typical rates of growth in exports (both goods and services exports). Construction activity (both residential and commercial) is also being impacted by capacity constraints, although these constraints are expected to ease over the coming year as global supply chain pressures continue to reduce and as overseas migration once again becomes the major driver of Western Australia's population growth.
3. The State's labour market remains strong, with employment reaching a record 1.53 million people in March 2023. The unemployment rate is expected to gradually rise from an estimated 3.5% in 2022-23 to 4% in 2023-24 and 4.5% by 2025-26, as demand for labour is outpaced by additions to the working age population (although this remains well below the long-run average unemployment rate of 6.1%).
4. Wages are now responding to the State's strong labour market, with the Wage Price Index growing at its strongest rate in almost a decade. At the same time, growth in the Consumer Price Index remains elevated, but is forecast to ease to 5.75% in the June 2023 quarter and 3.5% by the June 2024 quarter, as supply chain pressures continue to reduce. In response to current price pressures, this Budget includes a \$715 million cost of living package that provides a minimum of \$400 assistance to every Western Australian household, and \$650 for small businesses.

### State Finances

5. The State's finances remain in a strong position. Following a record general government operating surplus of \$6 billion in 2021-22, an operating surplus of \$4.2 billion is now expected for 2022-23, with a \$3.3 billion surplus forecast for 2023-24. The 2022-23 operating surplus is \$2.4 billion higher than forecast in the 2022-23 Mid-year Review, primarily as a result of a higher iron ore price (now estimated to average \$US112.3 per tonne over 2022-23, up from the Mid-year Review assumption of \$US87.4 per tonne). The 2023-24 Budget invests this additional fiscal capacity in a range of high priority initiatives, including cost of living support (as noted above), climate action, social housing and the repayment of existing debt.
6. Total public sector net debt at 30 June 2023 has been revised down to \$27.9 billion, marking the fourth year in a row of declining net debt. Net debt is forecast to rise moderately over the next four years, to \$35.9 billion by 30 June 2027. This represents just 9.7% of GSP, a very low ratio by both national and international standards. The projected increase in net debt over the next four years reflects the record \$39 billion Asset Investment Program included in this Budget, as well as moderating revenue growth from 2023-24 (including as a result of the Budget's conservative iron ore price assumptions).
7. The strength of the State's finances has been highlighted in credit rating movements during the last year. S&P Global upgraded Western Australia's credit rating assessment to AAA in June 2022, while Moody's revised the outlook on the State's Aa1 rating (one notch below triple-A) from 'stable' to 'positive' in November 2022.

### Commonwealth-State Financial Relations

8. 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 review role for new Commonwealth funding agreements. This involves working closely with the Department of the Premier and Cabinet and line agencies to agree a whole-of-State approach to Commonwealth funding agreement negotiations, and involves working with other jurisdictions to develop considered and coordinated approaches to national issues.

9. Treasury is also assisting the Treasurer in defending the 2018 GST distribution reforms amidst ongoing pressure from other States. This includes providing the Treasurer with analysis and advice in support of the reforms. Treasury is actively engaging in the Commonwealth Grants Commission's (CGC's) major review of the GST distribution methodology, and will advocate for the significant deficiencies in the underlying methodology to be addressed in the CGC's report, which is due in March 2025. This will be followed by a separate review (by the Productivity Commission) of the GST distribution reforms by the end of 2026, which Treasury will also actively engage in. Given the critical importance of GST grant revenue to the State's financial position, this Budget provides additional resources to Treasury for engaging in these two major reviews.

## **Supporting Government Priorities**

### *Financial Management Capability*

10. Treasury is working closely with the Public Sector Commission to develop and implement measures to improve the public sector's financial management capability. This will involve examining the role of Chief Finance Officers in public sector agencies, assessing the current financial management framework (including the suite of Treasurer's instructions), and development and implementation of a framework for continuous improvement.

### *Public Trustee*

11. Following the Auditor General's Performance Audit of the Public Trustee in August 2022, Treasury has progressed a review into the appropriateness and transparency of the Public Trustee's fees and self-funding model, and whether governance arrangements should be aligned with other entities that hold private funds in trust.
12. Treasury's interim advice informed the Government's decision to reduce selected fees for trust clients from 1 July 2023 as part of this Budget. It is anticipated that Treasury's final review will be completed in the second half of 2023.

### *Economic Diversification*

13. Treasury continues to work closely with the Department of Jobs, Tourism, Science and Innovation to progress the Government's economic diversification agenda. This includes assisting with the delivery of the Investment Attraction Fund (grants and other initiatives to grow the State's priority diversification sectors) and investigating options to activate the State's Strategic Industrial Areas. In addition, Treasury continues to play a key role in the delivery of the Collie Industrial Transition Fund (to support large-scale clean energy industrial projects that can provide long-term, sustainable jobs in Collie), and assisting Tourism Western Australia with its key initiatives.

### *Decarbonisation*

14. Treasury continues to work closely with other public sector agencies on climate change issues, particularly the decarbonisation of the South West electricity system. Treasury has chaired cross-agency taskforces that considered the amount of investment required in wind generation, energy storage and transmission network upgrades to enable the electricity system to move away from coal-fired generation to higher levels of renewable energy, consistent with the Government's commitments.

### *Health and Mental Health*

15. The Government has made a record investment in the health and mental health systems in recent years, with significant reform work and major projects also underway. Treasury is working closely with WA Health, the Mental Health Commission and other central agencies to ensure the provision of timely strategic advice to Government, and ensure that this substantial investment delivers improved outcomes for the community.
16. Treasury's focus will also include governance of major health capital and strategic commissioning projects (such as the new Women and Babies Hospital and Peel Health Campus), progressing Commonwealth-State health funding reform initiatives, and engagement in the Government's key health and mental health reforms (including the Sustainable Health Review, emergency department reform initiatives, and the Government's response to the Independent Review of Health System Governance).

## Commercial Advisory

17. Treasury undertakes reviews into agencies and projects with a significant commercial exposure for the State and provides advice to the Government. Continuing projects include Westport and its associated commercial framework, and the innovative provision of community housing.
18. To assist the Government in its consideration of emerging priorities, Treasury will commence an independent analysis of options to reduce the State's risks in relation to the Gold Corporation, assist in negotiations around the supply of coal in the short to medium term, and undertake due diligence on potential changes to Keystart's governance arrangements.

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the 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	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Financial Management and Reporting .....	9,524	10,039	9,346	10,619	10,580	10,733	11,117
2. Economic and Revenue Forecasts and Policy Development.....	11,578	13,390	13,215	14,533	14,190	15,012	15,025
3. Evaluation and Planning of Government Service Delivery and Infrastructure Provision .....	29,642	34,331	36,043	36,327	33,665	33,391	33,617
<b>Total Cost of Services .....</b>	<b>50,744</b>	<b>57,760</b>	<b>58,604</b>	<b>61,479</b>	<b>58,435</b>	<b>59,136</b>	<b>59,759</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: Sustainable and transparent public sector finances:</b>					
Status of the State's credit rating.....	AAA/Aa1	AA+/Aa1	AAA/Aa1	AAA/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 <sup>(b)</sup> .....	100%	100%	100%	100%	
<b>Outcome: A strong and competitive State economy:</b>					
Accuracy of key general government revenue forecasts:					
Tax revenue .....	15.9%	±5%	9.4%	±5%	2
Royalty revenue .....	9.3%	±5%	57.3%	±5%	3
Accuracy of key economic forecasts (percentage point difference):					
Employment growth <sup>(c)</sup> .....	3.3	±0.5	-0.25	±0.5	
Real SFD growth <sup>(c)</sup> .....	0.6	±2	-0.75	±2	
<b>Outcome: Value-for-money outcomes in service delivery and infrastructure provision:</b>					
Percentage of advice provided to the Expenditure Review Committee (ERC) at least 5 days prior to their consideration <sup>(d)</sup> .....	97%	100%	91%	100%	
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.....	87%	100%	82%	100%	4

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

(d) Following a review of Treasury's Outcome Based Management Structure, this key effectiveness indicator has been revised from '5 working days' to '5 days'. Results for the 2021-22 Actual and 2022-23 Budget have been back-cast for comparability purposes.

**Explanation of Significant Movements****(Notes)**

1. S&P Global upgraded Western Australia's credit rating assessment to AAA in June 2022. Moody's reaffirmed the State's Aa1 credit rating (one notch below triple-A) in October 2021, and revised the rating outlook from 'stable' to 'positive' in November 2022. A 'positive' outlook reflects Moody's assessment of Western Australia's revenue performance and diversification of revenue sources, the Government's management of the State's finances through the COVID-19 pandemic, and ongoing spending discipline.
2. Tax revenue is estimated to be higher in the 2022-23 Estimated Actual than forecast in the 2022-23 Budget. This reflects stronger than anticipated activity in a number of sectors in the Western Australian economy, including 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 2022-23 Estimated Actual than forecast in the 2022-23 Budget largely due to higher than assumed iron ore and lithium prices. Despite significant volatility, the average year to date iron ore price is well above the prudent price assumption used in the 2022-23 Budget. Lithium prices have been supported by demand continuing to outstrip supply.
4. SAPs were received from all applicable agencies in 2022-23 financial year, with three agencies (Education, Health and Water Corporation) unable to provide their SAP in the required timeframes, resulting in a reported rate of 82% of SAPs received.



## Services and Key Efficiency Indicators

### 1. Financial Management and Reporting

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 9,524	\$'000 10,039	\$'000 9,346	\$'000 10,619	1
Less Income .....	9	12	12	12	
Net Cost of Service .....	9,515	10,027	9,334	10,606	
Employees (Full-Time Equivalents) .....	47	49	45	52	

### Explanation of Significant Movements

(Notes)

1. The 2022-23 Estimated Actual is lower than the 2022-23 Budget predominantly due to a higher than forecast vacancy rate throughout the year.

### 2. Economic and Revenue Forecasts and Policy Development

This service involves analysis and advice on economic and revenue policy issues, including Commonwealth-State financial relations, 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 11,578	\$'000 13,390	\$'000 13,215	\$'000 14,533	
Less Income .....	11	13	14	14	
Net Cost of Service .....	11,567	13,377	13,201	14,519	
Employees (Full-Time Equivalents) .....	55	64	63	67	

### 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 commercial advisory role.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 29,642	\$'000 34,331	\$'000 36,043	\$'000 36,327	1
Less Income .....	29	35	34	34	
Net Cost of Service .....	29,613	34,296	36,009	36,293	
Employees (Full-Time Equivalents) .....	140	152	146	161	

## Explanation of Significant Movements

(Notes)

1. The increased Total Cost of Services in the 2023-24 Budget Target is predominantly due to funding received to support Government priorities and enable Treasury to undertake reviews into agencies/projects with a significant exposure for the State.

## Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COMPLETED WORKS</b>							
ICT - Replacement/Upgrade - 2022-23 Program .....	400	400	400	-	-	-	-
<b>NEW WORKS</b>							
ICT - Replacement/Upgrade							
2023-24 Program .....	400	-	-	400	-	-	-
2024-25 Program .....	400	-	-	-	400	-	-
2025-26 Program .....	400	-	-	-	-	400	-
2026-27 Program .....	400	-	-	-	-	-	400
<b>Total Cost of Asset Investment Program.....</b>	<b>2,000</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>FUNDED BY</b>							
Drawdown from the Holding Account.....			400	400	400	400	400
<b>Total Funding .....</b>			<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>

## Financial Statements

### Income Statement

#### Expenses

1. Employee benefits expense increases in 2023-24, reflecting the additional resourcing to support Government priorities such as economic diversification, decarbonisation, improving the sector's financial management capability, and support on key deliverables relating to the health and mental health systems.
2. Supplies and services expense decreases by \$2 million in the 2023-24 Budget Year (relative to the 2022-23 Estimated Actual) primarily due to the finalisation of the Western Australian TAB Project.

#### Income

3. Income from Government increases by \$3 million from the 2022-23 Estimated Actual to the 2023-24 Budget Year, reflecting the funding received for additional resources to support Government priorities and enable Treasury to provide a broader range of commercial advisory services.

### Statement of Financial Position

4. The 2022-23 Estimated Actual cash balance is expected to decrease by \$4 million (relative to the 2021-22 Actual) primarily due to Treasury returning \$4.4 million to the Consolidated Account during the year.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	33,870	39,756	39,440	44,358	44,376	44,892	45,634
Grants and subsidies <sup>(c)</sup> .....	116	165	165	166	167	167	167
Supplies and services .....	10,064	11,917	12,260	10,238	6,907	6,865	6,511
Accommodation .....	4,340	3,960	4,581	4,788	5,002	5,228	5,463
Depreciation and amortisation .....	1,272	615	630	426	427	427	427
Finance and interest costs .....	5	7	10	12	10	11	11
Other expenses .....	1,077	1,340	1,518	1,491	1,546	1,546	1,546
<b>TOTAL COST OF SERVICES</b> .....	<b>50,744</b>	<b>57,760</b>	<b>58,604</b>	<b>61,479</b>	<b>58,435</b>	<b>59,136</b>	<b>59,759</b>
<b>Income</b>							
Other revenue .....	49	60	60	60	60	60	60
<b>Total Income</b> .....	<b>49</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>
<b>NET COST OF SERVICES</b> .....	<b>50,695</b>	<b>57,700</b>	<b>58,544</b>	<b>61,419</b>	<b>58,375</b>	<b>59,076</b>	<b>59,699</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	47,457	50,512	51,606	54,896	52,371	53,193	53,816
Resources received free of charge .....	5,907	5,927	5,927	5,953	5,953	5,953	5,953
Special Purpose Account(s) <sup>(d)</sup>							
Digital Capability Fund .....	-	250	-	-	-	-	-
Royalties for Regions Fund - Regional and State-wide Initiatives .....	-	134	252	134	134	134	134
Other revenues .....	955	1,296	1,046	855	336	215	215
<b>TOTAL INCOME FROM GOVERNMENT</b> .....	<b>54,319</b>	<b>58,119</b>	<b>58,831</b>	<b>61,838</b>	<b>58,794</b>	<b>59,495</b>	<b>60,118</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> .....	<b>3,624</b>	<b>419</b>	<b>287</b>	<b>419</b>	<b>419</b>	<b>419</b>	<b>419</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 242, 254 and 280 respectively.

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

(d) Forecast recurrent drawdowns of funding from some Treasurer's Special Purpose Accounts (TSPAs) included in the 2022-23 Budget were subsequently reclassified to capital contributions for agencies subject to the *Financial Management Act 2006* (i.e. no overall change to forecast agency cash receipts, see Statement of Cashflows). This reflects the approved purpose of the original appropriation of funding to the TSPAs was capital in nature.

**DETAILS OF CONTROLLED GRANTS AND SUBSIDIES**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Contributions to the Australian Accounting Standards Board .....	49	50	50	50	50	50	50
Contributions to the Board of Treasurers Secretariat .....	67	115	115	116	117	117	117
<b>TOTAL</b> .....	<b>116</b>	<b>165</b>	<b>165</b>	<b>166</b>	<b>167</b>	<b>167</b>	<b>167</b>

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	11,429	8,699	7,399	7,693	7,985	8,275	8,563
Holding Account receivables .....	400	400	400	400	400	400	400
Receivables .....	607	278	607	607	607	607	607
Other.....	183	424	183	183	183	183	183
Total current assets .....	12,619	9,801	8,589	8,883	9,175	9,465	9,753
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	14,300	14,515	14,530	14,556	14,583	14,610	14,637
Property, plant and equipment.....	152	154	215	190	152	184	174
Intangibles .....	2,380	2,218	2,222	2,269	2,316	2,363	2,410
Restricted cash .....	623	757	746	871	998	1,127	1,258
Total non-current assets .....	17,455	17,644	17,713	17,886	18,049	18,284	18,479
<b>TOTAL ASSETS .....</b>	<b>30,074</b>	<b>27,445</b>	<b>26,302</b>	<b>26,769</b>	<b>27,224</b>	<b>27,749</b>	<b>28,232</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	8,358	8,701	8,897	8,896	8,896	8,896	8,896
Payables .....	1,769	850	1,230	1,230	1,230	1,230	1,230
Borrowings and leases .....	43	50	68	77	65	73	72
Total current liabilities .....	10,170	9,601	10,195	10,203	10,191	10,199	10,198
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	1,548	2,006	1,548	1,548	1,548	1,548	1,548
Borrowings and leases .....	77	83	120	105	79	103	94
Total non-current liabilities .....	1,625	2,089	1,668	1,653	1,627	1,651	1,642
<b>TOTAL LIABILITIES.....</b>	<b>11,795</b>	<b>11,690</b>	<b>11,863</b>	<b>11,856</b>	<b>11,818</b>	<b>11,850</b>	<b>11,840</b>
<b>EQUITY</b>							
Accumulated surplus/(deficit).....	18,279	15,755	14,439	14,913	15,406	15,899	16,392
<b>Total equity .....</b>	<b>18,279</b>	<b>15,755</b>	<b>14,439</b>	<b>14,913</b>	<b>15,406</b>	<b>15,899</b>	<b>16,392</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>30,074</b>	<b>27,445</b>	<b>26,302</b>	<b>26,769</b>	<b>27,224</b>	<b>27,749</b>	<b>28,232</b>

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

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	46,139	49,897	50,976	54,470	51,944	52,766	53,389
Capital appropriation .....	61	55	69	71	74	74	74
Holding Account drawdowns .....	400	400	400	400	400	400	400
Special Purpose Account(s)							
Digital Capability Fund.....	-	250	250	-	-	-	-
Royalties for Regions Fund - Regional and State-wide Initiatives .....	-	134	252	134	134	134	134
Receipts paid into Consolidated Account.....	-	-	(4,444)	-	-	-	-
Other.....	746	1,296	1,046	855	336	215	215
<b>Net cash provided by Government .....</b>	<b>47,346</b>	<b>52,032</b>	<b>48,549</b>	<b>55,930</b>	<b>52,888</b>	<b>53,589</b>	<b>54,212</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(33,293)	(39,756)	(39,440)	(44,358)	(44,376)	(44,892)	(45,634)
Grants and subsidies.....	(116)	(165)	(165)	(166)	(167)	(167)	(167)
Supplies and services .....	(4,579)	(6,072)	(6,415)	(4,367)	(1,036)	(994)	(640)
Accommodation .....	(3,996)	(3,960)	(4,581)	(4,788)	(5,002)	(5,228)	(5,463)
GST payments .....	(1,009)	(2,281)	(2,281)	(2,281)	(2,281)	(2,281)	(2,281)
Finance and interest costs.....	(5)	(7)	(10)	(12)	(10)	(11)	(11)
Other payments.....	(1,258)	(1,340)	(1,518)	(1,491)	(1,546)	(1,546)	(1,546)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	919	2,281	2,281	2,281	2,281	2,281	2,281
Other receipts .....	50	142	142	142	142	142	142
<b>Net cash from operating activities .....</b>	<b>(43,287)</b>	<b>(51,158)</b>	<b>(51,987)</b>	<b>(55,040)</b>	<b>(51,995)</b>	<b>(52,696)</b>	<b>(53,319)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(569)	(400)	(400)	(400)	(400)	(400)	(400)
<b>Net cash from investing activities.....</b>	<b>(569)</b>	<b>(400)</b>	<b>(400)</b>	<b>(400)</b>	<b>(400)</b>	<b>(400)</b>	<b>(400)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(64)	(55)	(69)	(71)	(74)	(74)	(74)
<b>Net cash from financing activities.....</b>	<b>(64)</b>	<b>(55)</b>	<b>(69)</b>	<b>(71)</b>	<b>(74)</b>	<b>(74)</b>	<b>(74)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>3,426</b>	<b>419</b>	<b>(3,907)</b>	<b>419</b>	<b>419</b>	<b>419</b>	<b>419</b>
Cash assets at the beginning of the reporting period .....	8,626	9,037	12,052	8,145	8,564	8,983	9,402
<b>Cash assets at the end of the reporting period .....</b>	<b>12,052</b>	<b>9,456</b>	<b>8,145</b>	<b>8,564</b>	<b>8,983</b>	<b>9,402</b>	<b>9,821</b>

(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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>GST Receipts</b>							
GST Input Credits .....	870	2,281	2,281	2,281	2,281	2,281	2,281
GST Receipts on Sales .....	49	-	-	-	-	-	-
<b>Other Receipts</b>							
Aboriginal Community Connectors Program - Evaluation .....	33	198	198	-	-	-	-
Other Receipts .....	114	82	82	82	82	82	82
Receipts from Communities for the Target 120 Program.....	178	415	165	626	286	165	165
Receipts from Justice for the Justice Pipeline Model .....	-	50	50	50	50	50	50
Senior Officer Vehicle Scheme Receipts.....	46	60	60	60	60	60	60
Sustainable Health Review - Funding and Commissioning .....	296	602	602	179	-	-	-
<b>TOTAL .....</b>	<b>1,586</b>	<b>3,688</b>	<b>3,438</b>	<b>3,278</b>	<b>2,759</b>	<b>2,638</b>	<b>2,638</b>

## DETAILS OF ADMINISTERED TRANSACTIONS

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>INCOME</b>							
<b>Commonwealth Grants</b>							
Compensation for Crude Oil Excise							
Condensate .....	32,184	35,415	52,919	25,385	19,244	14,869	10,993
GST Grants .....	3,368,905	5,871,702	6,352,641	6,484,226	7,179,067	7,535,119	8,907,060
Commonwealth-funded 70% Floor .....	2,115,221	-	-	-	-	-	-
North West Shelf Grants .....	1,023,965	885,380	1,322,985	634,622	481,098	371,717	274,826
Other .....	680,725	1,202,148	767,007	2,933,317	727,217	313,251	169,280
<b>Total Commonwealth Grants .....</b>	<b>7,221,000</b>	<b>7,994,645</b>	<b>8,495,552</b>	<b>10,077,550</b>	<b>8,406,626</b>	<b>8,234,956</b>	<b>9,362,159</b>
<b>GOVERNMENT ENTERPRISES</b>							
<b>Dividends</b>							
Bunbury Water Corporation .....	-	910	-	903	996	1,814	2,152
Busselton Water Corporation .....	-	437	-	230	1,832	2,987	1,949
Electricity Networks Corporation (Western Power) .....	-	301,093	78,871	222,971	275,651	315,348	337,806
Forest Products Commission .....	-	-	-	-	815	1,144	1,144
Fremantle Port Authority .....	-	26,943	-	33,151	34,589	36,535	40,397
Gold Corporation .....	-	14,164	-	11,820	4,422	9,446	13,628
Insurance Commission of Western Australia.....	572,083	63,532	63,500	58,211	58,915	58,824	58,349
Kimberley Ports Authority .....	-	-	-	2,782	2,604	2,887	3,656
Mid West Ports Authority .....	-	25,340	-	29,973	40,532	60,274	69,491
Pilbara Ports Authority .....	-	210,681	-	209,664	214,050	220,832	211,265
Regional Power Corporation (Horizon Power) .....	-	5,660	-	3,679	6,719	11,820	12,288
Southern Ports Authority .....	-	27,593	-	26,948	51,557	60,640	63,458
Water Corporation .....	-	727,965	-	759,919	826,665	837,985	919,421
Western Australian Land Authority (DevelopmentWA).....	23,435	54,215	1,500	45,883	58,186	55,153	40,649
Western Australian Treasury Corporation...	16,669	17,011	17,011	16,999	14,382	14,431	14,866
<b>Total Dividends .....</b>	<b>612,187</b>	<b>1,475,544</b>	<b>160,882</b>	<b>1,423,133</b>	<b>1,591,915</b>	<b>1,690,120</b>	<b>1,790,519</b>
<b>Income Tax Equivalent Regime</b>							
Bunbury Water Corporation .....	1,145	897	913	995	1,753	2,068	1,937
Busselton Water Corporation .....	1,236	557	520	924	1,506	982	801
Electricity Networks Corporation (Western Power) .....	89,343	113,485	82,913	102,896	154,317	168,441	189,869
Forest Products Commission .....	14,380	-	-	-	1,189	2,363	2,806
Fremantle Port Authority .....	20,500	17,301	17,962	21,482	21,950	23,563	26,130
Gold Corporation .....	14,056	6,824	6,754	2,527	5,398	7,787	7,671
Insurance Commission of Western Australia.....	194,214	24,029	40,833	22,197	11,528	9,250	5,518
Kimberley Ports Authority .....	-	-	951	855	907	1,124	1,538

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Mid West Ports Authority .....	10,644	16,221	11,092	19,137	24,501	37,756	40,360
Pilbara Ports Authority .....	85,499	115,121	103,041	115,702	113,645	118,948	110,413
Regional Power Corporation (Horizon Power) .....	4,067	2,805	1,044	1,796	4,579	7,541	6,849
Southern Ports Authority .....	15,707	16,154	17,051	14,849	31,248	35,786	36,420
Water Corporation .....	384,640	405,810	398,489	436,266	462,992	465,560	497,448
Western Australian Land Authority (DevelopmentWA) .....	34,419	23,759	15,271	9,825	17,229	22,402	16,150
Western Australian Treasury Corporation...	7,443	9,564	9,564	8,219	8,247	8,495	8,264
<b>Total Income Tax Equivalent Regime .....</b>	<b>877,293</b>	<b>752,527</b>	<b>706,398</b>	<b>757,670</b>	<b>860,989</b>	<b>912,066</b>	<b>952,174</b>
<b>Local Government Rates Equivalent Regime</b>							
Bunbury Water Corporation .....	89	96	92	74	76	78	80
Busselton Water Corporation .....	64	67	67	69	70	72	72
Electricity Generation and Retail Corporation (Synergy) .....	754	1,318	1,111	1,180	1,170	492	491
Electricity Networks Corporation (Western Power) .....	1,622	1,651	1,651	1,692	1,734	1,769	1,813
Forest Products Commission .....	478	390	411	514	670	160	164
Fremantle Port Authority .....	848	698	698	865	873	882	891
Gold Corporation .....	80	229	81	82	82	83	84
Kimberley Ports Authority .....	120	140	120	125	126	128	129
Mid West Ports Authority .....	920	889	901	934	980	1,029	1,081
Pilbara Ports Authority .....	3,138	3,057	3,131	3,210	3,290	3,372	3,456
Regional Power Corporation (Horizon Power) .....	491	704	733	751	770	789	809
Southern Ports Authority .....	945	690	690	855	718	732	750
Water Corporation .....	7,675	8,202	8,202	8,386	8,575	8,790	9,009
Western Australian Land Authority (DevelopmentWA) .....	11,066	8,355	8,355	8,484	8,715	8,933	9,156
<b>Total Local Government Rates Equivalent Regime .....</b>	<b>28,290</b>	<b>26,486</b>	<b>26,243</b>	<b>27,221</b>	<b>27,849</b>	<b>27,309</b>	<b>27,985</b>
<b>TOTAL GOVERNMENT ENTERPRISES .....</b>	<b>1,517,770</b>	<b>2,254,557</b>	<b>893,523</b>	<b>2,208,024</b>	<b>2,480,753</b>	<b>2,629,495</b>	<b>2,770,678</b>
<b>Other</b>							
Consolidated Account Revenue Received from Agencies .....	22,868,189	19,301,240	22,908,699	20,781,812	18,671,617	19,003,172	19,060,730
Gold State Superannuation Reimbursement .....	78,788	76,707	68,244	61,236	54,728	48,693	43,031
Interest .....	90,267	93,102	239,600	227,125	214,725	213,250	226,800
Loan Guarantee Fees .....	132,091	137,740	131,892	136,540	139,979	141,376	141,601
Pension Recoups .....	11,698	9,149	9,058	8,257	8,407	8,541	8,674
Other Revenue .....	238,529	26,295	73,207	29,654	28,181	28,120	27,801
<b>Total Other .....</b>	<b>23,419,562</b>	<b>19,644,233</b>	<b>23,430,700</b>	<b>21,244,624</b>	<b>19,117,637</b>	<b>19,443,152</b>	<b>19,508,637</b>
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>32,158,332</b>	<b>29,893,435</b>	<b>32,819,775</b>	<b>33,530,198</b>	<b>30,005,016</b>	<b>30,307,603</b>	<b>31,641,474</b>
<b>EXPENSES</b>							
<b>Superannuation .....</b>	<b>(540,612)</b>	<b>323,643</b>	<b>351,041</b>	<b>325,698</b>	<b>359,420</b>	<b>420,966</b>	<b>414,145</b>
<b>Interest .....</b>	<b>596,275</b>	<b>621,295</b>	<b>779,250</b>	<b>836,000</b>	<b>860,500</b>	<b>854,000</b>	<b>847,000</b>
<b>Appropriations for:</b>							
Operating Subsidies .....	2,005,532	2,572,505	2,724,728	2,891,477	2,297,605	2,142,190	2,193,803
Services .....	19,855,592	19,978,779	21,392,814	20,530,459	20,070,820	20,242,019	20,690,237
Salaries and Allowances .....	110,841	113,091	114,476	117,387	121,361	125,240	128,158
Other Appropriations .....	3,385,771	2,692,893	3,156,054	4,098,226	4,267,673	4,517,735	4,710,575
<b>Total Appropriations .....</b>	<b>25,357,736</b>	<b>25,357,268</b>	<b>27,388,072</b>	<b>27,637,549</b>	<b>26,757,459</b>	<b>27,027,184</b>	<b>27,722,773</b>
<b>All Other Expenses</b>							
Royalties for Regions .....	814,094	914,973	887,112	887,462	773,198	720,177	730,769
Other Expenses .....	119,664	418,833	114,285	246,765	254,820	87,935	85,711
<b>Total All Other Expenses .....</b>	<b>933,758</b>	<b>1,333,806</b>	<b>1,001,397</b>	<b>1,134,227</b>	<b>1,028,018</b>	<b>808,112</b>	<b>816,480</b>
<b>TOTAL ADMINISTERED EXPENSES .....</b>	<b>26,347,157</b>	<b>27,636,012</b>	<b>29,519,760</b>	<b>29,933,474</b>	<b>29,005,397</b>	<b>29,110,262</b>	<b>29,800,398</b>

# Western Australian Treasury Corporation

## Part 3 Financial Administration

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>REVENUE TO GENERAL GOVERNMENT SECTOR</b>							
National Tax Equivalent Regime - Income Tax.....	7,443	9,564	9,564	8,219	8,247	8,495	8,264
Dividends <sup>(a)</sup> .....	16,669	17,011	17,011	16,999	14,382	14,431	14,866
<b>RATIOS</b>							
Dividend Payout Ratio (%) .....	75	75	75	75	75	75	75
<b>GOVERNMENT TRADING ENTERPRISE INFORMATION</b>							
Revenue from Operations .....	937,272	1,056,143	1,456,143	1,784,627	1,749,142	1,786,750	1,821,000
Total Expenses <sup>(b)</sup> .....	912,244	1,024,263	1,423,767	1,757,041	1,721,163	1,757,831	1,793,814
<b>NET PROFIT AFTER TAX.....</b>	17,518	22,316	22,812	19,367	19,732	20,424	18,922
<b>CASH ASSETS <sup>(c)</sup> .....</b>	677,775	1,480,008	680,930	683,746	688,849	694,556	699,329

(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 (GTE's) Income Statement since presentation of the 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Key Adjustment</b>					
Flow-on Impact of Updated Borrowing Requirements and Market Conditions on Investment Revenue.....	-	(910)	(3,807)	(3,602)	(2,032)



## 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 conducted the most aggressive monetary tightening campaign since the 1980s to combat a rapid rise in inflation. The increase in central bank interest rates, the removal of central bank support for the bond market, and persistently high inflation have driven a sharp increase in global bond yields.
4. The Reserve Bank of Australia (RBA) has raised the cash rate target from a record low of 0.1% in April 2022 to 3.6% in March 2023, the highest level since May 2012. Tighter domestic monetary policy, rising interest rates on global financial markets and higher domestic inflation have driven sharp rises in money market interest rates and Australian bond yields.
5. The rise in interest rates has increased borrowing costs for the Corporation and other State Central Borrowing Authorities. Tighter monetary policy has also driven a sharp rise in financial market volatility. This volatility is expected to persist as the economy and financial markets continue to adjust to tighter monetary policy. The Corporation will need to navigate this uncertain financial market environment when raising debt.
6. Interest rates may start falling in late 2023 and 2024, negatively impacting investment returns as new funds and maturities are re-invested at lower rates. The Corporation manages funds on behalf of the Public Bank Account, the Future Health Research and Innovation Fund, Lotteries Commission, Western Australian Land Information Authority, and its own balance sheet, in aggregate approximately \$9.5 billion forecasted at 30 June 2023.
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 has enabled the Corporation to reduce its refinancing task on existing debt through targeted debt repayments in 2021, 2022 and 2023.

### Inflation

8. The disruption to global supply chains due to the COVID-19 pandemic, the huge monetary and fiscal stimulus implemented to support the global economy and the rise in energy prices because of Russia's invasion of Ukraine drove inflation to its highest levels in decades across the major economies.
9. Central banks initially considered that the rise in inflation would be temporary and were late in tightening policy in reaction to the increase in price pressures.
10. Domestically, the annual rate of headline Consumer Price Index inflation climbed to 7.8% in the June quarter 2022, the highest level since the September quarter 1990. The latest RBA forecast, from February 2023, is that Australian inflation is likely to have peaked at the end of 2022 and will gradually decline over the next two years. However, the RBA is projecting that underlying inflation will remain above the 2-3% target range until late 2024.
11. The fiscal policy response to the pandemic has seen a substantial increase in Commonwealth 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 is being 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.

12. 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 recommenced during 2022-23, in addition to forums, seminars, online presentations and one-on-one virtual meetings.

### Environmental, Social and Governance (ESG) Considerations

13. Demand by investors for ESG debt instruments has grown significantly, and in response supply has continued to increase as a proportion of the global bond market. 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 United Nations Sustainable Development Goals.
14. In May 2023, the Corporation published a Sustainability Bond Framework, which will facilitate the Government's issuance of ESG debt, in support of eligible projects.
15. The Corporation will continue to coordinate efforts across the public sector to promote the Government's progress in improving ESG outcomes, by building on the inaugural ESG Information Pack that was released in November 2021 and updated in May 2022, 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 Corporation'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 Corporation's 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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: Achieve interest rate savings for clients:</b>					
Estimated interest rate savings .....	>0.00%	>0.00%	>0.00%	>0.00%	
<b>Outcome: Deliver scale benefits to the State by keeping administrative expenses in proportion to revenue:</b>					
Administration cost ratio .....	0.04%	<0.05%	0.04%	<0.06%	
<b>Outcome: Deliver valued financial solutions to clients:</b>					
Assessment of client satisfaction .....	100%	90%	100%	90%	
<b>Outcome: Maintain an adequate profit:</b>					
Pre-tax profit .....	\$25 million	\$31.9 million	\$32.4 million	\$27.6 million	
<b>Outcome: Continual improvement of employee engagement:</b>					
Staff engagement .....	60%	>65%	66%	>65%	

## Asset Investment Program

1. The Corporation has a scheduled ICT Asset Investment Program covering its key infrastructure requirements, focusing on computer hardware and software.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COMPLETED WORKS</b>							
Computer Hardware and Software - 2022-23 Program .....	477	477	477	-	-	-	-
<b>NEW WORKS</b>							
Computer Hardware and Software							
2023-24 Program .....	410	-	-	410	-	-	-
2024-25 Program .....	695	-	-	-	695	-	-
2025-26 Program .....	350	-	-	-	-	350	-
2026-27 Program .....	337	-	-	-	-	-	337
<b>Total Cost of Asset Investment Program .....</b>	<b>2,269</b>	<b>477</b>	<b>477</b>	<b>410</b>	<b>695</b>	<b>350</b>	<b>337</b>
<b>FUNDED BY</b>							
Internal Funds and Balances .....			477	410	695	350	337
<b>Total Funding .....</b>			<b>477</b>	<b>410</b>	<b>695</b>	<b>350</b>	<b>337</b>

## 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 2023 Budget cut-off date. Consequential changes may be required to the interest expense, interest revenue from clients and administration margin at the 2023-24 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

### Revenue

3. Revenue includes interest from client authorities and interest earned on investments, with movements reflecting reductions to the levels of client debt, and updated assumptions on investment returns across the forward estimates period offset by the significant increase in interest rates over the last year.

### Expenses

4. The 2022-23 Estimated Actual is \$399 million above the 2022-23 Budget, reflecting the significant increase in interest rate expense over the year due to increases in the global interest rate environment. Expenditure is dominated by finance and interest costs, reflecting quarterly payments made on the Corporation's debt outstanding. Net profit before tax in the 2022-23 Estimated Actual is marginally higher than the 2022-23 Budget.

## 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 debt maturities.

## Statement of Cashflows

7. Cashflows from investing activities reflect receipts from the maturities of investments and payments for new investments. Estimates are based on investments remaining constant over the year with similar within year activity.
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 <sup>(a)</sup>**  
**(Controlled)**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>REVENUE</b>							
<b>Revenue from operations</b>							
Other revenue .....	937,272	1,056,143	1,456,143	1,784,627	1,749,142	1,786,750	1,821,000
<b>TOTAL REVENUE.....</b>	<b>937,272</b>	<b>1,056,143</b>	<b>1,456,143</b>	<b>1,784,627</b>	<b>1,749,142</b>	<b>1,786,750</b>	<b>1,821,000</b>
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	12,577	14,628	14,128	15,063	15,654	16,275	17,140
Supplies and services .....	4,652	5,665	5,665	5,685	5,897	5,532	6,433
Accommodation .....	921	1,046	1,046	1,200	1,236	1,267	1,299
Depreciation and amortisation .....	1,127	812	816	981	557	409	1,194
Finance and interest costs.....	890,621	997,821	1,397,821	1,729,755	1,693,357	1,729,797	1,763,096
Other expenses.....	2,346	4,291	4,291	4,357	4,462	4,551	4,652
<b>TOTAL EXPENSES.....</b>	<b>912,244</b>	<b>1,024,263</b>	<b>1,423,767</b>	<b>1,757,041</b>	<b>1,721,163</b>	<b>1,757,831</b>	<b>1,793,814</b>
<b>NET PROFIT/(LOSS) BEFORE TAX .....</b>	<b>25,028</b>	<b>31,880</b>	<b>32,376</b>	<b>27,586</b>	<b>27,979</b>	<b>28,919</b>	<b>27,186</b>
National Tax Equivalent Regime							
Current tax equivalent expense .....	7,443	9,564	9,564	8,219	8,247	8,495	8,264
Deferred tax equivalent expense .....	67	-	-	-	-	-	-
<b>NET PROFIT/(LOSS) AFTER TAX .....</b>	<b>17,518</b>	<b>22,316</b>	<b>22,812</b>	<b>19,367</b>	<b>19,732</b>	<b>20,424</b>	<b>18,922</b>
<b>Dividends .....</b>	<b>16,669</b>	<b>17,011</b>	<b>17,011</b>	<b>16,999</b>	<b>14,382</b>	<b>14,431</b>	<b>14,866</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 76, 89 and 87 respectively.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	677,775	1,480,008	680,930	683,746	688,849	694,556	699,329
Receivables .....	242,356	244,276	242,335	242,335	242,335	242,335	242,335
Other investments .....	2,020,691	2,142,879	2,020,691	2,020,691	2,020,691	2,020,691	2,020,691
Government securities .....	1,749,954	3,264,774	1,749,954	1,749,954	1,749,954	1,749,954	1,749,954
Loans to authorities .....	6,083,171	4,659,502	5,577,489	6,989,988	7,543,170	6,206,518	5,253,838
Other .....	-	79	-	-	-	-	-
Total current assets .....	10,773,947	11,791,518	10,271,399	11,686,714	12,244,999	10,914,054	9,966,147
<b>NON-CURRENT ASSETS</b>							
Property, plant and equipment .....	600	755	464	24	169	140	154
Intangibles .....	331	685	155	24	17	11	6
Loans to authorities .....	40,431,900	46,196,861	39,631,341	39,447,788	39,570,974	41,425,784	42,906,636
Other .....	1,168	1,234	1,168	1,168	1,168	1,168	1,168
Total non-current assets .....	40,433,999	46,199,535	39,633,128	39,449,004	39,572,328	41,427,103	42,907,964
<b>TOTAL ASSETS</b> .....	51,207,946	57,991,053	49,904,527	51,135,718	51,817,327	52,341,157	52,874,111
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	3,411	3,556	3,411	3,411	3,411	3,411	3,411
Payables .....	224,256	5,058	221,259	221,144	221,043	220,706	221,440
Borrowings and leases .....	5	-	9	9	7	8	8
Interest payable .....	427,248	530,421	427,248	427,248	427,248	427,248	427,248
Borrowings .....	8,551,718	7,383,524	8,877,571	10,290,070	10,843,252	9,506,600	8,553,920
Other .....	141,287	-	141,287	141,287	141,287	141,287	141,287
Total current liabilities .....	9,347,925	7,922,559	9,670,785	11,083,169	11,636,248	10,299,260	9,347,314
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	436	557	436	436	436	436	436
Borrowings and leases .....	-	32	14	6	-	15	7
Borrowings .....	41,705,800	49,903,653	40,073,706	39,890,153	40,013,339	41,868,149	43,349,001
Other .....	5	4	5	5	5	5	5
Total non-current liabilities .....	41,706,241	49,904,246	40,074,161	39,890,600	40,013,780	41,868,605	43,349,449
<b>TOTAL LIABILITIES</b> .....	51,054,166	57,826,805	49,744,946	50,973,769	51,650,028	52,167,865	52,696,763
<b>NET ASSETS</b> .....	153,780	164,248	159,581	161,949	167,299	173,292	177,348
<b>EQUITY</b>							
Accumulated surplus/(deficit) .....	153,780	164,248	159,581	161,949	167,299	173,292	177,348
<b>TOTAL EQUITY</b> .....	153,780	164,248	159,581	161,949	167,299	173,292	177,348

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

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
GST receipts .....	586	-	-	-	-	-	-
Other receipts .....	1,058,871	1,056,143	1,456,143	1,784,627	1,749,142	1,786,750	1,821,000
<b>Payments</b>							
Employee benefits .....	(12,605)	(14,628)	(14,128)	(15,063)	(15,654)	(16,275)	(17,140)
Supplies and services .....	(4,847)	(5,668)	(5,668)	(5,685)	(5,897)	(5,532)	(6,433)
Accommodation <sup>(b)</sup> .....	(850)	(1,046)	(1,046)	(1,200)	(1,236)	(1,267)	(1,299)
GST payments .....	(331)	-	-	-	-	-	-
Finance and interest costs .....	(1,134,565)	(997,821)	(1,397,821)	(1,729,755)	(1,693,357)	(1,729,797)	(1,763,096)
Other payments .....	(2,372)	(4,291)	(7,268)	(4,472)	(4,563)	(4,888)	(4,784)
<b>Net cash from operating activities .....</b>	<b>(96,113)</b>	<b>32,689</b>	<b>30,212</b>	<b>28,452</b>	<b>28,435</b>	<b>28,991</b>	<b>28,248</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
Other receipts .....	4,719,157	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
<b>Payments</b>							
Purchase of non-current assets .....	(524)	(477)	(477)	(410)	(695)	(350)	(337)
Other payments .....	(3,968,467)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)
<b>Net cash from investing activities .....</b>	<b>750,166</b>	<b>(477)</b>	<b>(477)</b>	<b>(410)</b>	<b>(695)</b>	<b>(350)</b>	<b>(337)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Proceeds from borrowings .....	26,744,674	24,987,767	23,695,319	26,230,852	25,677,795	25,520,092	25,530,327
<b>Payments</b>							
Repayment of borrowings and leases .....	(28,169,126)	(24,987,768)	(23,695,327)	(26,230,860)	(25,677,803)	(25,520,100)	(25,530,335)
<b>Net cash from financing activities .....</b>	<b>(1,424,452)</b>	<b>(1)</b>	<b>(8)</b>	<b>(8)</b>	<b>(8)</b>	<b>(8)</b>	<b>(8)</b>
<b>CASHFLOWS FROM GOVERNMENT</b>							
<b>Payments</b>							
Dividends to Government .....	(16,669)	(17,011)	(17,011)	(16,999)	(14,382)	(14,431)	(14,866)
National Tax Equivalent Regime - Income Tax ..	(3,723)	(9,564)	(9,564)	(8,219)	(8,247)	(8,495)	(8,264)
<b>Net cash provided to Government .....</b>	<b>20,392</b>	<b>26,575</b>	<b>26,575</b>	<b>25,218</b>	<b>22,629</b>	<b>22,926</b>	<b>23,130</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>(790,791)</b>	<b>5,636</b>	<b>3,152</b>	<b>2,816</b>	<b>5,103</b>	<b>5,707</b>	<b>4,773</b>
Cash assets at the beginning of the reporting period .....	1,468,566	1,474,372	677,778	680,930	683,746	688,849	694,556
<b>Cash assets at the end of the reporting period .....</b>	<b>677,775</b>	<b>1,480,008</b>	<b>680,930</b>	<b>683,746</b>	<b>688,849</b>	<b>694,556</b>	<b>699,329</b>

(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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 38 Net amount appropriated to deliver services .....	10,687	11,418	12,728	12,849	13,191	13,688	13,598
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975 .....	813	815	815	817	837	858	880
Total appropriations provided to deliver services .....	11,500	12,233	13,543	13,666	14,028	14,546	14,478
<b>CAPITAL</b>							
Item 123 Capital Appropriation .....	347	347	347	347	300	300	300
<b>TOTAL APPROPRIATIONS</b> .....	11,847	12,580	13,890	14,013	14,328	14,846	14,778
<b>EXPENSES</b>							
Total Cost of Services .....	40,042	43,164	44,472	47,505	51,104	52,769	53,806
Net Cost of Services <sup>(a)</sup> .....	30,662	32,343	33,651	36,180	39,232	40,704	41,416
<b>CASH ASSETS</b> <sup>(b)</sup> .....	4,414	5,342	3,501	3,554	3,561	3,569	3,579

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Other</b>					
2023-24 Streamlined Budget Process Incentive Funding .....	-	213	-	-	-
Audit Services .....	-	2,500	5,274	5,954	6,262
Public Sector Wages Policy .....	1,310	1,256	1,670	2,126	1,999
Salaries and Allowances Tribunal .....	-	-	18	39	61



## 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) remain an issue for public sector and private audit firms across Australia and New Zealand. The Office continues to explore innovative recruitment and retention approaches, and it has recently recruited another cohort of graduate auditors for training. With workload demands increasing in a tight labour market, audit schedules have less flexibility. Consequently, the Office is reiterating with audited entities the importance of audit readiness and the availability of key personnel at agreed timeframes. This is a critical factor in enabling the Office to complete its financial audits and certifications within statutory deadlines. This will likely have a direct impact on the key efficiency indicators for average number of days taken to complete audits, for both State and local government entities. This has had a direct impact on the resourcing for other audit functions within the Office. In 2022-23, resources were reprioritised from discretionary areas to service the legislative requirements of the Office; this may need to continue in future years.

### Increasing Cost and Complexity of Financial Audits

2. The Office has received approval for an increase of \$2.5 million in 2023-24, and over \$5 million from 2024-25 onwards in the annual approved fees and charges limit for its financial audit activities across State and local government sectors. This 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. This is the second consecutive year 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. This increase is due to several factors including a rise of approximately 35% in the cost of services charged by contracted audit firms and current inflationary pressures. The Office is also required to implement new Auditing Standards, which requires additional resourcing at the outset to ensure the updated standards are incorporated into the Office's audit methodology.
3. Another factor contributing to the increase in audit costs is the growing complexity of audits, particularly relating to some of the qualified matters a number of State sector entities are now working through.
4. While the approved fees and charges limit 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 entities.

### Technology Transformation

5. The Office's major technology transformation project, which was supported by a \$4.2 million allocation from the Digital Capability Fund, is the implementation of a new audit tool and financial audit methodology. This critical project replaces the Office's legacy auditing system that has been in place for 13 years and is no longer supported. The updated audit tool is now live across three of the Office's four audit divisions, with a pilot to commence shortly in the Financial Audit area once the underlying audit methodology is updated to reflect recent changes to international and Australian auditing standards. The new technology will greatly assist the Office in delivering audits efficiently and in accordance with auditing standards. It will also assist in supporting the increased level of auditing and assurance activity the Office now undertakes.

## 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	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Public Sector Auditing .....	40,042	43,164	44,472	47,505	51,104	52,769	53,806
<b>Total Cost of Services .....</b>	<b>40,042</b>	<b>43,164</b>	<b>44,472</b>	<b>47,505</b>	<b>51,104</b>	<b>52,769</b>	<b>53,806</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: An informed Parliament on public sector accountability and performance:</b>					
The extent that the Office is effective in informing the Parliament about 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 .....	6	8	10	10	1
Economic development - Reports tabled .....	3	4	1	1	
Social and environment - Reports tabled .....	2	4	3	4	
Governance - Reports tabled .....	12	12	18	18	

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

### Explanation of Significant Movements

(Notes)

- There is a possibility of delays in the tabling of some of the Office's reports to Parliament while the new information access and reporting protocols are implemented following proclamation of the *Auditor General Amendment Act 2022*. This may impact the effectiveness indicator for the 2022-23 Estimated Actual.

## 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 40,042	\$'000 43,164	\$'000 44,472	\$'000 47,505	1
Less Income .....	9,380	10,821	10,821	11,325	1
Net Cost of Service <sup>(a)</sup> .....	30,662	32,343	33,651	36,180	
<b>Employees (Full-Time Equivalents) .....</b>	<b>197</b>	<b>209</b>	<b>213</b>	<b>220</b>	<b>1</b>
<b>Efficiency Indicators <sup>(b)</sup></b>					
Total audit cost (attest and non-attest) per \$ million of total public sector expenditure .....	\$508	\$555	\$552	\$587	
Total attest audit cost per \$ million of total public sector expenditure .....	\$405	\$413	\$441	\$454	
State attest audit cost per \$ million of total public sector expenditure .....	\$307	\$333	\$356	\$335	
Local government attest audit cost per \$ million of total public sector expenditure .....	\$98	\$80	\$85	\$119	
Total non-attest audit cost per \$ million of total public sector expenditure .....	\$103	\$142	\$111	\$133	
Average number of days taken after balance date to issue financial audit opinions for government entities .....	79.5	68	96	68	2
Average number of days taken after legislated submission date to issue financial audit opinions for local government entities .....	n.a.	n.a.	n.a.	68	3

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

(b) The Office's key efficiency indicators have been amended to include local government entities so that State and local government outcomes can be identified and measured separately. This amendment is in relation to the Office's commitment to incorporate targets for local government audits in its Outcome Based Management framework following the complete transition of local government auditing to the Office, which has now occurred. Also, to broaden the scope of the indicators to now include both State and local government expenditure, rather than just Government expenditure, the wording is changed from 'gross government expenditure' to 'total public sector expenditure' for the efficiency indicators.

### Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service between the 2022-23 Estimated Actual and the 2023-24 Budget Target is mainly to cover the contract audit firm price increments and increased audit work required across all audits continuing through the out years. Additionally, the implementation of new Auditing Standards requires additional resourcing at the outset to ensure the updated standards are incorporated into the Office's audit methodology.
2. The average number of days is 28 days higher in the 2022-23 Estimated Actual than the 2023-24 Budget Target for government agencies. This is due primarily to increasingly complex auditing and reporting issues, including qualifications and significant findings, the Office is identifying across the public sector. Notwithstanding the efforts and commitment of accountable authorities, many of these qualified matters and findings are complex and will not be resolved quickly.
3. A new indicator was added for the average number of days taken after legislated submission date to issue financial audit opinions for local government entities. This is unable to be retrospectively reported as data is not available.

## Asset Investment Program

- \$4.2 million from the Digital Capability Fund (\$3.1 million in 2022-23 and \$1.1 million in 2023-24) will be spent on the replacement of audit tools and financial audit methodology.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Computer Hardware and Software							
2021-22 Program .....	1,633	1,633	1,633	-	-	-	-
2022-23 Program .....	4,224	3,079	3,079	1,145	-	-	-
<b>NEW WORKS</b>							
Computer Hardware and Software							
2023-24 Program .....	690	-	-	690	-	-	-
2024-25 Program .....	690	-	-	-	690	-	-
2025-26 Program .....	690	-	-	-	-	690	-
2026-27 Program .....	690	-	-	-	-	-	690
<b>Total Cost of Asset Investment Program.....</b>	<b>8,617</b>	<b>4,712</b>	<b>4,712</b>	<b>1,835</b>	<b>690</b>	<b>690</b>	<b>690</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			300	300	300	300	300
Drawdown from the Holding Account.....			390	390	390	390	390
Internal Funds and Balances.....			943	-	-	-	-
Major Special Purpose Account(s)							
Drawdown from Digital Capability Fund .....			3,079	1,145	-	-	-
<b>Total Funding .....</b>			<b>4,712</b>	<b>1,835</b>	<b>690</b>	<b>690</b>	<b>690</b>

## Financial Statements

### Income Statement

#### Expenses

- Total Cost of Services is estimated to increase by \$4.3 million in the 2023-24 Budget Year compared to the 2022-23 Budget. This is mainly due to the implementation of the public sector wages policy and 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 in the 2023-24 Budget Year likewise reflects the implementation of the public sector wages policy and an 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 cost recovery allocation remains appropriate.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	23,859	28,226	29,536	30,578	31,239	32,163	32,882
Supplies and services .....	12,467	10,848	10,848	12,370	15,195	15,821	16,019
Accommodation .....	2,043	1,774	1,774	2,096	2,148	2,202	2,257
Depreciation and amortisation .....	231	775	769	769	787	807	826
Finance and interest costs .....	2	2	6	7	8	7	8
Other expenses .....	1,440	1,539	1,539	1,685	1,727	1,769	1,814
<b>TOTAL COST OF SERVICES .....</b>	<b>40,042</b>	<b>43,164</b>	<b>44,472</b>	<b>47,505</b>	<b>51,104</b>	<b>52,769</b>	<b>53,806</b>
<b>Income</b>							
Other revenue .....	9,380	10,821	10,821	11,325	11,872	12,065	12,390
<b>Total Income .....</b>	<b>9,380</b>	<b>10,821</b>	<b>10,821</b>	<b>11,325</b>	<b>11,872</b>	<b>12,065</b>	<b>12,390</b>
<b>NET COST OF SERVICES .....</b>	<b>30,662</b>	<b>32,343</b>	<b>33,651</b>	<b>36,180</b>	<b>39,232</b>	<b>40,704</b>	<b>41,416</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	11,500	12,233	13,543	13,666	14,028	14,546	14,478
Resources received free of charge .....	282	467	467	467	467	467	467
Other revenues .....	18,588	19,678	19,678	22,132	24,823	25,781	26,562
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>30,370</b>	<b>32,378</b>	<b>33,688</b>	<b>36,265</b>	<b>39,318</b>	<b>40,794</b>	<b>41,507</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>(292)</b>	<b>35</b>	<b>37</b>	<b>85</b>	<b>86</b>	<b>90</b>	<b>91</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 197, 213 and 220 respectively.

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	3,930	4,855	2,957	3,010	3,017	3,025	3,035
Holding Account receivables .....	390	390	390	390	390	390	390
Receivables .....	12,971	11,542	13,119	13,121	13,171	13,253	13,334
Other.....	533	648	533	533	533	533	533
<b>Total current assets .....</b>	<b>17,824</b>	<b>17,435</b>	<b>16,999</b>	<b>17,054</b>	<b>17,111</b>	<b>17,201</b>	<b>17,292</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	4,921	5,301	5,301	5,680	6,042	6,404	6,766
Property, plant and equipment.....	545	876	1,568	1,593	1,678	1,754	1,858
Intangibles .....	296	3,574	3,375	4,520	4,410	4,248	4,086
Restricted cash .....	484	487	544	544	544	544	544
<b>Total non-current assets .....</b>	<b>6,246</b>	<b>10,238</b>	<b>10,788</b>	<b>12,337</b>	<b>12,674</b>	<b>12,950</b>	<b>13,254</b>
<b>TOTAL ASSETS .....</b>	<b>24,070</b>	<b>27,673</b>	<b>27,787</b>	<b>29,391</b>	<b>29,785</b>	<b>30,151</b>	<b>30,546</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	4,208	3,818	4,278	4,278	4,278	4,278	4,278
Payables .....	1,649	1,234	1,829	1,829	1,829	1,829	1,829
Borrowings and leases .....	30	33	34	38	43	38	44
Other.....	1,167	1,778	1,167	1,167	1,167	1,167	1,167
<b>Total current liabilities .....</b>	<b>7,054</b>	<b>6,863</b>	<b>7,308</b>	<b>7,312</b>	<b>7,317</b>	<b>7,312</b>	<b>7,318</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	1,250	1,248	1,250	1,250	1,250	1,250	1,250
Borrowings and leases .....	65	72	65	88	91	72	70
<b>Total non-current liabilities .....</b>	<b>1,315</b>	<b>1,320</b>	<b>1,315</b>	<b>1,338</b>	<b>1,341</b>	<b>1,322</b>	<b>1,320</b>
<b>TOTAL LIABILITIES.....</b>	<b>8,369</b>	<b>8,183</b>	<b>8,623</b>	<b>8,650</b>	<b>8,658</b>	<b>8,634</b>	<b>8,638</b>
<b>EQUITY</b>							
Contributed equity .....	9,925	13,352	13,351	14,843	15,143	15,443	15,743
Accumulated surplus/(deficit).....	5,776	6,138	5,813	5,898	5,984	6,074	6,165
<b>Total equity .....</b>	<b>15,701</b>	<b>19,490</b>	<b>19,164</b>	<b>20,741</b>	<b>21,127</b>	<b>21,517</b>	<b>21,908</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>24,070</b>	<b>27,673</b>	<b>27,787</b>	<b>29,391</b>	<b>29,785</b>	<b>30,151</b>	<b>30,546</b>

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

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	10,729	11,463	12,773	12,897	13,276	13,794	13,726
Capital appropriation .....	347	347	347	347	300	300	300
Holding Account drawdowns .....	391	390	390	390	390	390	390
Special Purpose Account(s)							
Digital Capability Fund.....	-	3,079	3,079	1,145	-	-	-
Other.....	18,552	19,363	19,363	21,817	24,823	25,781	26,520
<b>Net cash provided by Government .....</b>	<b>30,019</b>	<b>34,642</b>	<b>35,952</b>	<b>36,596</b>	<b>38,789</b>	<b>40,265</b>	<b>40,936</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(23,331)	(28,142)	(29,452)	(30,494)	(31,240)	(32,163)	(32,882)
Supplies and services .....	(12,429)	(10,491)	(10,491)	(12,079)	(15,265)	(15,913)	(16,130)
Accommodation .....	(1,761)	(1,323)	(1,323)	(1,645)	(1,697)	(1,751)	(1,806)
GST payments .....	(3,264)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)
Finance and interest costs.....	(3)	(2)	(6)	(7)	(8)	(7)	(8)
Other payments.....	(1,413)	(1,531)	(1,531)	(1,637)	(1,678)	(1,719)	(1,762)
<b>Receipts <sup>(b)</sup></b>							
GST receipts .....	3,490	1,800	1,800	1,800	1,800	1,800	1,800
Other receipts .....	7,599	10,685	10,685	11,189	11,831	12,024	12,390
<b>Net cash from operating activities .....</b>	<b>(31,112)</b>	<b>(30,804)</b>	<b>(32,118)</b>	<b>(34,673)</b>	<b>(38,057)</b>	<b>(39,529)</b>	<b>(40,198)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(376)	(3,769)	(4,712)	(1,835)	(690)	(690)	(690)
<b>Net cash from investing activities.....</b>	<b>(376)</b>	<b>(3,769)</b>	<b>(4,712)</b>	<b>(1,835)</b>	<b>(690)</b>	<b>(690)</b>	<b>(690)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(37)	(35)	(35)	(35)	(35)	(38)	(38)
<b>Net cash from financing activities.....</b>	<b>(37)</b>	<b>(35)</b>	<b>(35)</b>	<b>(35)</b>	<b>(35)</b>	<b>(38)</b>	<b>(38)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>(1,506)</b>	<b>34</b>	<b>(913)</b>	<b>53</b>	<b>7</b>	<b>8</b>	<b>10</b>
Cash assets at the beginning of the reporting period .....	5,920	5,308	4,414	3,501	3,554	3,561	3,569
<b>Cash assets at the end of the reporting period .....</b>	<b>4,414</b>	<b>5,342</b>	<b>3,501</b>	<b>3,554</b>	<b>3,561</b>	<b>3,569</b>	<b>3,579</b>

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>GST Receipts</b>							
GST Input Credits .....	708	170	170	170	170	170	170
GST Receipts on Sales .....	2,782	1,630	1,630	1,630	1,630	1,630	1,630
<b>Other Receipts</b>							
Audit Fees .....	26,151	30,048	30,048	33,006	36,654	37,805	38,910
<b>TOTAL .....</b>	<b>29,641</b>	<b>31,848</b>	<b>31,848</b>	<b>34,806</b>	<b>38,454</b>	<b>39,605</b>	<b>40,710</b>

(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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 39 Net amount appropriated to deliver services .....	293,916	223,688	216,172	209,759	212,658	213,763	218,836
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975 .....	1,607	1,612	1,612	1,617	1,622	1,663	1,704
Total appropriations provided to deliver services.....	295,523	225,300	217,784	211,376	214,280	215,426	220,540
<b>ADMINISTERED TRANSACTIONS</b>							
Item 40 Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....	774,240	343,737	305,497	283,382	229,827	245,916	263,076
<b>Amount Authorised by Other Statutes</b>							
- First Home Owners Grant Act 2000 .....	85,752	37,517	44,324	34,697	54,508	72,572	76,769
- Petroleum (Submerged Lands) Act 1982...	-	463	255	339	126	-	-
<b>CAPITAL</b>							
Item 124 Capital Appropriation.....	8,072	9,271	14,057	75,064	3,824	-	-
<b>TOTAL APPROPRIATIONS .....</b>	<b>1,163,587</b>	<b>616,288</b>	<b>581,917</b>	<b>604,858</b>	<b>502,565</b>	<b>533,914</b>	<b>560,385</b>
<b>EXPENSES</b>							
Total Cost of Services .....	1,591,774	1,767,579	1,732,164	1,689,382	1,391,801	1,345,933	1,522,154
Net Cost of Services <sup>(a)</sup> .....	1,459,147	1,749,643	1,713,059	1,671,339	1,374,144	1,327,987	1,504,206
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>212,681</b>	<b>158,435</b>	<b>161,246</b>	<b>155,032</b>	<b>153,229</b>	<b>156,344</b>	<b>162,615</b>

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>New Initiatives</b>					
Digital Capability Fund - Asbestos Containing Materials Register .....	-	3,260	386	396	404
GovNext Common Use Arrangement .....	-	706	714	-	-
Implementation of the State Commissioning Strategy .....	-	1,008	1,020	1,032	1,043
Off-the-Plan Duty Concession - Systems Enhancements .....	-	-	41	41	41
Household Electricity Credit .....	-	2,350	-	-	-
<b>Ongoing Initiatives</b>					
Administration of Royalties .....	-	282	450	210	216
Government Office Accommodation .....	(4,731)	(2,411)	1,652	2,156	2,850
Perth Children's Hospital - Contractual Entitlement Resolution .....	31,300	-	-	-	-
Revised Capital Works Turnover .....	-	43,000	32,000	112,000	282,000
Royalties for Regions - District Allowances .....	16	16	16	16	106
South West Native Title Settlement .....	57	68	-	-	-
<b>Other</b>					
Government Regional Officer Housing .....	208	213	214	218	219
Land Tax Liability Enquiry Fees .....	1,000	400	-	-	-
Public Sector Wages Policy .....	7,649	6,252	8,279	10,322	14,133
Salaries and Allowances Tribunal .....	-	-	-	41	82
State Fleet - Vehicle Acquisition Program .....	1,933	10,240	1,448	1,826	2,204

## Significant Issues Impacting the Agency

1. Since mid-2020, \$700 million worth of non-residential infrastructure projects have been delivered by the Department as part of a State-wide \$1.2 billion pipeline of sustainable work. In addition, a further 150 infrastructure projects worth \$1 billion, committed to by the Government during the 2021 election, are in the process of being delivered. While the current market conditions, including labour shortages and supply chain disruptions, continue to be challenging, these projects will support the Government's objectives of improving health and education outcomes, as well as encouraging thriving arts, culture and sporting scenes.
2. In 2022-23 the first Procurement Capability Development Strategy for Western Australia was launched, aimed at providing a consistent and transparent approach for improving procurement capability across all government agencies and every type of procurement. Implementation of the key initiatives of the Strategy will help guide the public sector towards the vision of a professional and capable public sector procurement workforce.
3. Implementation of the State Commissioning Strategy will strive to achieve a holistic and sustainable community services system through commissioning, a strategic approach to managing the delivery of services, including to the most vulnerable Western Australians. The key principles of the Strategy include a community and person-centred approach focused on outcomes, and Aboriginal outcomes and partnerships.
4. The GovNext ICT program, introduced in 2015-16, is coming to an end in April 2024. The GovNext program will transition to a series of new, whole-of-government contracts. New ICT framework contracts that are fit-for-purpose, create more choice for services and deliver more flexible outcomes will be developed.
5. The Infrastructure Delivery Unit (IDU) will continue to work collaboratively with Treasury and other government agencies to oversee delivery of the Government's Asset Investment Program (AIP) of \$39 billion over four years. The IDU will provide timely advice to Government to guide the State's schedule of tenders, seeking to align the volume of projects going to tender (noting the AIP is comprised of approximately 2,000 capital funded projects and programs) with the construction industry's capacity to deliver the works.
6. The implementation of the Asset Management Reform Program is continuing across the sector. This program aims 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. Since its implementation in July 2022, the Department has achieved \$26.6 million in savings against the total \$48 million savings target by June 2026.

## 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 <sup>(a)</sup>

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
	Value for money from the management of the Government's non-residential buildings and public works.	3. Leads the Management of Government Buildings Including Planning, Project Delivery, and Maintenance Thereof

(a) The Department has updated its Outcome Based Management (OBM) Framework to focus on its core business. The previous Service Three: Corporate Services to Client Agencies has been removed and the associated expenditure allocated to the remaining service lines. The 2021-22 Actual, 2022-23 Budget and 2022-23 Estimated Actual have been revised for comparability purposes to reflect the changes to the Department's OBM Framework in 2023-24.

### Service Summary

Expense	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Revenue Assessment and Collection, and Grants and Subsidies Administration .....	73,767	79,993	82,032	82,697	78,603	79,470	81,228
2. Development and Management of Common Use Contract Arrangements, State Fleet Leasing and Disposal, and Providing Facilitation Service for Agency-specific Contracts .....	228,058	134,445	69,476	78,364	69,425	69,823	71,203
3. Leads the Management of Government Buildings Including Planning, Project Delivery, and Maintenance Thereof .....	1,289,949	1,553,141	1,580,656	1,528,321	1,243,773	1,196,640	1,369,723
<b>Total Cost of Services .....</b>	<b>1,591,774</b>	<b>1,767,579</b>	<b>1,732,164</b>	<b>1,689,382</b>	<b>1,391,801</b>	<b>1,345,933</b>	<b>1,522,154</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: Due and payable revenue is collected and eligible grants, subsidies and rebates paid:</b>					
Debt as a percentage of revenue raised .....	0.72%	0.85%	0.73%	0.81%	
Extent to which correct grants, subsidies and rebates are paid .....	100%	100%	100%	100%	
<b>Outcome: Value for money from public sector procurement:</b>					
Average annual vehicle net capital cost:					
Per passenger vehicle .....	\$3,086	\$3,200	\$2,543	\$3,200	1
Per commercial vehicle .....	\$3,004	\$3,100	\$3,119	\$3,100	
Extent to which client agencies agree that their agency contracts and common use arrangements achieved value for money .....	97%	92%	96%	92%	
<b>Outcome: Value for money from the management of the Government's non-residential buildings and public works:</b>					
Percentage of new building projects, valued over \$5 million, delivered within the approved budget .....	100%	100%	97%	100%	
Average office accommodation floor space per work point.....	13.55m <sup>2</sup>	13.65m <sup>2</sup>	13.4m <sup>2</sup>	13.3m <sup>2</sup>	

(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 2022-23 Estimated Actual costs are lower than the 2023-24 Budget Target due to the strong resale prices of used passenger vehicles in 2022-23.

**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 or other jurisdictions (for example, collection of a range of taxes for the Commonwealth Government 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.

	2021-22 Actual <sup>(a)</sup>	2022-23 Budget <sup>(a)</sup>	2022-23 Estimated Actual <sup>(a)</sup>	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 73,767	\$'000 79,993	\$'000 82,032	\$'000 82,697	1
Less Income .....	4,910	4,118	5,118	5,179	
Net Cost of Service .....	68,857	75,875	76,914	77,518	
<b>Employees (Full-Time Equivalents) .....</b>	<b>382</b>	<b>422</b>	<b>439</b>	<b>392</b>	<b>2</b>
<b>Efficiency Indicators</b>					
Average cost per tax or duty determination.....	\$30.51	\$32.79	\$35.04	\$34.18	3
Average cost per grant or subsidy determination .....	\$24.00	\$25.20	\$21.55	\$24.38	4

(a) The 2021-22 Actual, 2022-23 Budget and 2022-23 Estimated Actual results have been revised for comparability purposes to reflect changes to the Department's OBM Framework in 2023-24.

## Explanation of Significant Movements

(Notes)

1. The increase between the 2022-23 Budget and the 2022-23 Estimated Actual reflects additional income received from Land Tax Enquiry fees as a result of higher than expected activity in the housing market.
2. The reduction in employees in the 2023-24 Budget Target reflects the winding down of COVID-19 pandemic relief packages administered by RevenueWA.
3. The increase from the 2021-22 Actual to the 2022-23 Budget is due to an expected increase in costs whilst determinations remained stable. The increase from the 2022-23 Budget to the 2022-23 Estimated Actual has resulted from lower than expected determinations combined with an increase in costs. The 2023-24 Budget Target is forecast to be lower due to an expected increase in the number of determinations.
4. The decrease from the 2022-23 Budget to the 2022-23 Estimated Actual is the result of reduced costs due to a lower than forecast number of complex State Building Bonus and Commonwealth Homebuilder grant applications. The increase from the 2022-23 Estimated Actual to the 2023-24 Budget Target reflects increased costs due to the extension of the State Building Bonus and Commonwealth Homebuilder grant programs, which are more complex determinations.

## 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.

	2021-22 Actual <sup>(a)</sup>	2022-23 Budget <sup>(a)</sup>	2022-23 Estimated Actual <sup>(a)</sup>	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 228,058	\$'000 134,445	\$'000 69,476	\$'000 78,364	1
Less Income .....	107,831	7,316	7,485	7,816	
Net Cost of Service .....	120,227	127,129	61,991	70,548	
<b>Employees (Full-Time Equivalents) .....</b>	<b>172</b>	<b>212</b>	<b>213</b>	<b>217</b>	
<b>Efficiency Indicators</b>					
Cost of facilitating the development and management of agency-specific contracts as a percentage of the contract award value.....	1%	1.1%	1%	1.1%	
Average administrative cost per vehicle for financing and managing the State Fleet service.....	\$116	\$116	\$121	\$120	
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 .....	0.8%	0.8%	0.7%	0.8%	2

(a) The 2021-22 Actual, 2022-23 Budget and 2022-23 Estimated Actual results have been revised for comparability purposes to reflect changes to the Department's OBM Framework in 2023-24.

## Explanation of Significant Movements

(Notes)

1. The decrease from the 2022-23 Budget to the 2022-23 Estimated Actual is due to expenditure expected in the period for the procurement and distribution of Rapid Antigen Tests (RATs) occurring in 2021-22. The increase from the 2022-23 Budget to the 2023-24 Budget Target is due to an increase in the State Fleet's activity.
2. The 2022-23 Estimated Actual is lower than the 2022-23 Budget due to the annual value of purchases through common use agreements being higher due to rising costs in a number of industries.

### 3. 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.

	2021-22 Actual <sup>(a)</sup>	2022-23 Budget <sup>(a)</sup>	2022-23 Estimated Actual <sup>(a)</sup>	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	1,289,949	1,553,141	1,580,656	1,528,321	
Less Income .....	19,886	6,502	6,502	5,048	
Net Cost of Service .....	1,270,063	1,546,639	1,574,154	1,523,273	
<b>Employees (Full-Time Equivalents) .....</b>	<b>513</b>	<b>604</b>	<b>585</b>	<b>576</b>	
<b>Efficiency Indicators</b>					
Percentage of new building projects, valued over \$5 million, delivered within the approved timeframes .....	96%	90%	90%	85%	1
Percentage of high priority breakdown repairs completed within agreed timeframes .....	72%	75%	73%	75%	
The cost of managing government buildings including the planning, project delivery, and maintenance thereof, as a percentage of services delivered .....	8.49%	8.21%	7.81%	7.86%	

(a) The 2021-22 Actual, 2022-23 Budget and 2022-23 Estimated Actual results have been revised for comparability purposes to reflect changes to the Department's OBM Framework in 2023-24.

#### Explanation of Significant Movements

(Notes)

- The decrease between the 2022-23 Estimated Actual and the 2023-24 Budget Target is due to expected market constraints including labour shortages and supply chain disruptions.

#### Asset Investment Program

- The Department's AIP in 2023-24 is \$177.9 million, comprising mainly of:
  - Parliamentary Precinct Office Accommodation and 1 Midland Square fit-out projects;
  - Kununurra Office relocation fit-out project;
  - office fit-outs, associated with government office accommodation leases, funded through lease incentives from landlords;
  - maintaining effective RevenueWA systems through the Digital Transformation Program and ongoing software upgrades to support implementation of initiatives; and
  - the Vehicle Acquisition Program, managed by State Fleet, which facilitates the purchase, servicing and disposal of government vehicles.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
<b>COVID-19 Response</b>							
Accommodation Fit-out Projects - Parliamentary Precinct							
Office Accommodation .....	26,533	10,160	9,470	14,993	1,380	-	-
<b>Other Works in Progress</b>							
Accommodation Fit-out Projects							
1 Midland Square Fit-out .....	14,598	747	471	13,851	-	-	-
Lease Incentive Funded Office Fit-outs .....	171,133	151,133	7,163	5,000	5,000	5,000	5,000
Software Development							
Digital Transformation Program .....	20,947	14,267	3,966	3,695	2,985	-	-
Royalties Management System .....	1,575	747	747	828	-	-	-
<b>COMPLETED WORKS</b>							
Accommodation Fit-out Projects							
Bunbury Tower Fit-out .....	230	230	58	-	-	-	-
Fremantle Co-Working Hub .....	300	300	300	-	-	-	-
Gordon Stephenson House - Fit-out - Small Business							
Development Corporation .....	200	200	32	-	-	-	-
Kununurra Fit-out .....	70	70	70	-	-	-	-
Government Office Accommodation Reform Program .....	11,083	11,083	40	-	-	-	-
ICT Replacement - 2022-23 Program .....	109	109	109	-	-	-	-
Procurement Systems Replacement - 2022-23 Program .....	481	481	481	-	-	-	-
Software Development							
Financial Management Information System Upgrade .....	2,228	2,228	2,228	-	-	-	-
Off-the-Plan Transfer Duty Rebate System Upgrade .....	1,539	1,539	518	-	-	-	-
Stabilisation of Revenue Collection System .....	1,615	1,615	922	-	-	-	-
Vehicle Acquisitions - 2022-23 Program .....	85,666	85,666	85,666	-	-	-	-
<b>NEW WORKS</b>							
Accommodation Fit-out Projects							
Kununurra Office Fit-outs .....	9,506	-	-	9,506	-	-	-
May Holman - Fire System Upgrades .....	2,200	-	-	1,200	1,000	-	-
ICT Replacement							
2023-24 Program .....	109	-	-	109	-	-	-
2024-25 Program .....	109	-	-	-	109	-	-
2025-26 Program .....	109	-	-	-	-	109	-
2026-27 Program .....	109	-	-	-	-	-	109
Procurement Systems Replacement							
2023-24 Program .....	431	-	-	431	-	-	-
2024-25 Program .....	431	-	-	-	431	-	-
2025-26 Program .....	431	-	-	-	-	431	-
2026-27 Program .....	431	-	-	-	-	-	431
Software Development							
Household Electricity Credits .....	650	-	-	650	-	-	-
Off-the-Plan Duty Concession - Systems Enhancements .....	445	-	-	445	-	-	-
Vehicle Acquisitions							
2023-24 Program .....	127,201	-	-	127,201	-	-	-
2024-25 Program .....	83,239	-	-	-	83,239	-	-
2025-26 Program .....	85,129	-	-	-	-	85,129	-
2026-27 Program .....	87,019	-	-	-	-	-	87,019
<b>Total Cost of Asset Investment Program .....</b>	<b>735,856</b>	<b>280,575</b>	<b>112,241</b>	<b>177,909</b>	<b>94,144</b>	<b>90,669</b>	<b>92,559</b>
<b>FUNDED BY</b>							
Asset Sales .....			43,379	47,369	30,239	30,239	30,239
Capital Appropriation .....			14,057	38,415	3,824	-	-
Drawdown from the Holding Account .....			540	540	540	540	540
Internal Funds and Balances .....			13,358	50,656	59,541	59,890	61,780
Major Special Purpose Account(s)							
Drawdown from Digital Capability Fund .....			2,228	-	-	-	-
Other .....			38,679	40,929	-	-	-
<b>Total Funding .....</b>			<b>112,241</b>	<b>177,909</b>	<b>94,144</b>	<b>90,669</b>	<b>92,559</b>

## **Financial Statements**

### **Income Statement**

#### *Expenses*

1. The decrease in supplies and services between the 2023-24 Budget Year and the outyears is due to the expected reduction in the Department's capital works turnover.

#### *Income*

2. The 2021-22 Actual grants and subsidies reflects the receipt of Commonwealth Government funding towards the cost of procuring and distributing RATs.

### **Statement of Financial Position**

3. The reduction in cash assets following the 2021-22 Actual is due to one-off high lease incentives from landlords received in 2021-22.
4. The increase in current borrowings and leases from the 2022-23 Budget to the 2022-23 Estimated Actual is due to increases in lease liabilities for government office accommodation.

### **Statement of Cashflows**

5. The increase in capital appropriation in the 2023-24 Budget Year relates to the deferment of 2022-23 appropriations of \$36.6 million to 2023-24, and government office accommodation projects.
6. The payment of grants and subsidies in the 2023-24 Budget Year relates to the South West Native Title Settlement agreement.
7. The increase in purchase of non-current assets in the 2022-23 Estimated Actual and 2023-24 Budget Year compared to the 2022-23 Budget is a result of the Department addressing a backlog of vehicle acquisitions resulting from supply constraints due to the COVID-19 pandemic.



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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	122,337	144,154	149,282	151,007	149,518	150,249	154,112
Grants and subsidies <sup>(c)</sup> .....	14	-	-	-	-	-	-
Supplies and services .....	1,138,320	1,270,924	1,232,882	1,179,016	886,667	839,007	1,009,485
Accommodation .....	34,404	36,587	31,856	34,119	35,019	35,623	36,797
Depreciation and amortisation .....	232,547	255,144	257,304	267,008	262,497	262,875	263,254
Finance and interest costs .....	57,313	54,064	54,150	50,909	50,867	51,141	51,422
Other expenses .....	6,839	6,706	6,690	7,323	7,233	7,038	7,084
<b>TOTAL COST OF SERVICES</b> .....	<b>1,591,774</b>	<b>1,767,579</b>	<b>1,732,164</b>	<b>1,689,382</b>	<b>1,391,801</b>	<b>1,345,933</b>	<b>1,522,154</b>
<b>Income</b>							
Sale of goods and services .....	5,185	4,865	6,070	4,982	4,582	4,859	4,861
Grants and subsidies .....	100,395	4,700	4,700	4,700	4,700	4,700	4,700
Other revenue .....	27,047	8,371	8,335	8,361	8,375	8,387	8,387
<b>Total Income</b> .....	<b>132,627</b>	<b>17,936</b>	<b>19,105</b>	<b>18,043</b>	<b>17,657</b>	<b>17,946</b>	<b>17,948</b>
<b>NET COST OF SERVICES</b> .....	<b>1,459,147</b>	<b>1,749,643</b>	<b>1,713,059</b>	<b>1,671,339</b>	<b>1,374,144</b>	<b>1,327,987</b>	<b>1,504,206</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	295,523	225,300	217,784	211,376	214,280	215,426	220,540
Resources received free of charge .....	14,877	14,676	14,676	14,676	14,676	14,676	14,676
Special Purpose Account(s) <sup>(d)</sup>							
Digital Capability Fund .....	-	502	-	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund .....	106	90	106	106	106	106	106
Other appropriations .....	-	-	-	-	1,823	-	-
Other revenues .....	1,236,839	1,453,604	1,453,773	1,453,026	1,169,051	1,128,515	1,304,281
<b>TOTAL INCOME FROM GOVERNMENT</b> .....	<b>1,547,345</b>	<b>1,694,172</b>	<b>1,686,339</b>	<b>1,679,184</b>	<b>1,399,936</b>	<b>1,358,723</b>	<b>1,539,603</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD</b> .....	<b>88,198</b>	<b>(55,471)</b>	<b>(26,720)</b>	<b>7,845</b>	<b>25,792</b>	<b>30,736</b>	<b>35,397</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 1,067, 1,237 and 1,185 respectively.

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

(d) Forecast recurrent drawdowns of funding from some Treasurer's Special Purpose Accounts (TSPAs) included in the 2022-23 Budget were subsequently reclassified to capital contributions for agencies subject to the *Financial Management Act 2006* (i.e. no overall change to forecast agency cash receipts, see Statement of Cashflows). This reflects the approved purpose of the original appropriation of funding to the TSPAs was capital in nature.

**DETAILS OF CONTROLLED GRANTS AND SUBSIDIES**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Sponsorship .....	14	-	-	-	-	-	-
<b>TOTAL</b> .....	<b>14</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	206,395	153,859	154,560	147,946	146,143	149,258	155,529
Restricted cash .....	4,084	1,962	4,084	4,084	4,084	4,084	4,084
Holding Account receivables .....	540	540	540	732	1,348	1,964	2,580
Receivables .....	36,281	48,044	36,281	36,281	36,281	36,281	36,281
Other.....	60,870	59,146	60,870	60,870	60,870	60,870	60,870
Total current assets .....	308,170	263,551	256,335	249,913	248,726	252,457	259,344
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	745,256	823,353	813,283	879,112	948,617	1,018,122	1,087,627
Property, plant and equipment.....	2,126,002	1,918,300	2,009,572	1,963,183	2,014,718	1,983,535	1,959,665
Receivables .....	594	505	594	594	594	594	594
Intangibles .....	37,747	42,100	39,762	40,972	34,174	28,701	23,228
Restricted cash .....	2,202	2,614	2,602	3,002	3,002	3,002	3,002
Other.....	103	159	103	103	103	103	103
Total non-current assets .....	2,911,904	2,787,031	2,865,916	2,886,966	3,001,208	3,034,057	3,074,219
<b>TOTAL ASSETS .....</b>	<b>3,220,074</b>	<b>3,050,582</b>	<b>3,122,251</b>	<b>3,136,879</b>	<b>3,249,934</b>	<b>3,286,514</b>	<b>3,333,563</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	29,482	29,479	29,482	29,482	29,388	29,294	29,200
Payables .....	80,686	69,997	81,589	81,898	82,514	83,120	83,726
Borrowings and leases .....	202,258	188,683	202,291	202,252	202,288	202,268	202,277
Other.....	42,072	42,219	48,008	42,072	42,072	42,072	42,072
Total current liabilities .....	354,498	330,378	361,370	355,704	356,262	356,754	357,275
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	5,556	5,858	5,556	5,556	5,556	5,556	5,556
Borrowings and leases .....	1,618,937	1,464,078	1,520,159	1,446,622	1,524,117	1,524,073	1,529,800
Other.....	2,828	2,939	2,531	2,531	2,531	2,531	2,531
Total non-current liabilities .....	1,627,321	1,472,875	1,528,246	1,454,709	1,532,204	1,532,160	1,537,887
<b>TOTAL LIABILITIES.....</b>	<b>1,981,819</b>	<b>1,803,253</b>	<b>1,889,616</b>	<b>1,810,413</b>	<b>1,888,466</b>	<b>1,888,914</b>	<b>1,895,162</b>
<b>EQUITY</b>							
Contributed equity .....	1,036,939	1,098,359	1,064,418	1,150,404	1,159,614	1,165,010	1,170,414
Accumulated surplus/(deficit).....	201,316	148,970	168,217	176,062	201,854	232,590	267,987
<b>Total equity .....</b>	<b>1,238,255</b>	<b>1,247,329</b>	<b>1,232,635</b>	<b>1,326,466</b>	<b>1,361,468</b>	<b>1,397,600</b>	<b>1,438,401</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>3,220,074</b>	<b>3,050,582</b>	<b>3,122,251</b>	<b>3,136,879</b>	<b>3,249,934</b>	<b>3,286,514</b>	<b>3,333,563</b>

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

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	234,721	156,733	149,217	144,815	143,619	144,765	149,879
Capital appropriation .....	8,072	9,271	14,057	75,064	3,824	-	-
Holding Account drawdowns .....	540	540	540	540	540	540	540
Special Purpose Account(s)							
Digital Capability Fund.....	-	1,290	2,730	3,260	386	396	404
Royalties for Regions Fund							
Regional Community Services Fund.....	106	90	106	106	106	106	106
Receipts paid into Consolidated Account.....	-	-	(2,438)	-	-	-	-
Other.....	1,266,352	1,462,310	1,462,479	1,461,732	1,177,759	1,137,223	1,312,989
Administered appropriations .....	-	-	-	-	1,823	-	-
<b>Net cash provided by Government .....</b>	<b>1,509,791</b>	<b>1,630,234</b>	<b>1,626,691</b>	<b>1,685,517</b>	<b>1,328,057</b>	<b>1,283,030</b>	<b>1,463,918</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(123,519)	(144,158)	(149,286)	(151,011)	(149,612)	(150,343)	(154,206)
Grants and subsidies.....	-	-	(500)	(6,301)	-	-	-
Supplies and services .....	(1,052,415)	(1,117,448)	(1,148,896)	(1,094,971)	(802,440)	(754,514)	(924,972)
Accommodation .....	(34,657)	(37,431)	(32,700)	(34,963)	(35,863)	(36,467)	(37,641)
GST payments .....	(148,282)	(133,858)	(133,858)	(133,858)	(133,858)	(133,858)	(133,858)
Finance and interest costs.....	(56,292)	(53,353)	(53,366)	(50,304)	(50,330)	(50,604)	(50,885)
Other payments.....	(107,236)	(104,995)	(99,995)	(100,843)	(100,935)	(101,006)	(101,072)
<b>Receipts <sup>(b)</sup></b>							
Grants and subsidies.....	103,390	4,700	4,700	4,700	4,700	4,700	4,700
Sale of goods and services.....	5,194	4,000	5,204	4,115	3,713	3,716	3,718
GST receipts .....	148,074	134,464	134,464	134,464	134,464	134,464	134,464
Other receipts .....	3,644	7,386	7,350	7,376	7,390	7,402	7,402
<b>Net cash from operating activities .....</b>	<b>(1,262,099)</b>	<b>(1,440,693)</b>	<b>(1,466,883)</b>	<b>(1,421,596)</b>	<b>(1,122,771)</b>	<b>(1,076,510)</b>	<b>(1,252,350)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(82,683)	(93,767)	(112,241)	(177,909)	(94,144)	(90,669)	(92,559)
Proceeds from sale of non-current assets.....	33,380	43,379	38,519	47,369	30,239	30,239	30,239
Other receipts .....	-	6,353	6,353	8,308	5,000	5,000	5,000
<b>Net cash from investing activities.....</b>	<b>(49,303)</b>	<b>(44,035)</b>	<b>(67,369)</b>	<b>(122,232)</b>	<b>(58,905)</b>	<b>(55,430)</b>	<b>(57,320)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(199,968)	(149,327)	(149,550)	(153,046)	(153,327)	(153,118)	(153,120)
Proceeds from borrowings.....	50,000	-	-	-	-	-	-
Other proceeds .....	2,761	5,676	5,676	5,143	5,143	5,143	5,143
<b>Net cash from financing activities.....</b>	<b>(147,207)</b>	<b>(143,651)</b>	<b>(143,874)</b>	<b>(147,903)</b>	<b>(148,184)</b>	<b>(147,975)</b>	<b>(147,977)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>51,182</b>	<b>1,855</b>	<b>(51,435)</b>	<b>(6,214)</b>	<b>(1,803)</b>	<b>3,115</b>	<b>6,271</b>
Cash assets at the beginning of the reporting period .....	161,499	156,580	212,681	161,246	155,032	153,229	156,344
<b>Cash assets at the end of the reporting period .....</b>	<b>212,681</b>	<b>158,435</b>	<b>161,246</b>	<b>155,032</b>	<b>153,229</b>	<b>156,344</b>	<b>162,615</b>

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

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

**NET APPROPRIATION DETERMINATION (a)**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Grants and Subsidies</b>							
Indian Ocean Territories Commonwealth							
Grant.....	10,011	4,700	4,700	4,700	4,700	4,700	4,700
National Partnership on COVID-19.....	93,379	-	-	-	-	-	-
<b>Sale of Goods and Services</b>							
Contract Services.....	936,273	1,121,263	1,121,467	1,116,262	827,055	781,475	952,197
Land Tax Liability Enquiry Fee.....	4,595	3,500	4,500	3,400	3,000	3,000	3,000
Merchant Fees.....	311	500	500	500	500	500	500
<b>GST Receipts</b>							
GST Input Credits.....	15,830	12,374	12,374	12,374	12,374	12,374	12,374
GST Receipts on Sales.....	132,244	122,090	122,090	122,090	122,090	122,090	122,090
<b>Other Receipts</b>							
Government Office Accommodation Lease							
Receipts.....	278,228	277,331	277,331	277,560	277,605	277,605	277,605
Other Receipts.....	5,369	17,125	17,613	17,597	17,245	17,245	17,245
Paid Parental Leave Receipts.....	131	500	-	-	-	-	-
Receipt of Employee Contributions -							
Government Regional Officer Housing.....	92	137	113	127	141	153	153
State Fleet Revenue.....	50,191	53,340	53,509	57,777	63,316	68,363	73,409
<b>TOTAL .....</b>	<b>1,526,654</b>	<b>1,612,860</b>	<b>1,614,197</b>	<b>1,612,387</b>	<b>1,328,026</b>	<b>1,287,505</b>	<b>1,463,273</b>

(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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INCOME</b>							
<b>Taxation</b>							
Insurance Duty .....	823,156	808,792	960,346	994,715	1,023,618	1,052,910	1,083,026
Land Tax .....	759,244	798,680	786,533	842,455	850,154	858,572	871,433
Metropolitan Region Improvement Tax.....	85,196	88,100	91,323	97,240	98,013	98,793	100,270
Payroll Tax .....	4,413,802	4,585,417	4,959,025	4,976,811	5,126,420	5,280,529	5,438,945
Betting Tax .....	121,481	95,681	124,864	115,668	106,472	108,401	110,365
Transfer Duty.....	2,339,272	1,941,528	2,010,057	1,849,553	1,856,329	2,003,691	2,036,972
Foreign Buyers Surcharge Duty .....	21,710	20,336	22,550	23,068	24,543	27,193	27,593
Landholder Duty .....	278,455	119,904	283,492	119,904	119,904	119,904	119,904
Vehicle Licence Duty .....	579,037	440,176	637,301	575,315	420,281	420,548	420,812
Commonwealth Mirror Taxes .....	53,744	57,993	62,493	62,803	64,616	66,583	68,502
<b>Royalties</b>							
Alumina .....	110,531	116,160	104,266	114,844	119,709	118,759	120,030
Copper .....	90,145	67,709	61,716	57,923	49,170	70,670	62,781
Gold .....	425,916	480,665	469,313	544,396	545,397	492,086	429,099
Iron Ore .....	9,917,452	5,645,067	9,284,835	5,972,341	5,234,282	5,167,760	5,074,460
Lithium .....	261,432	446,783	910,092	928,431	706,535	697,851	561,953
Nickel .....	118,903	160,353	154,307	173,811	169,444	194,518	192,714
Other .....	156,382	161,807	160,021	180,432	198,885	204,656	208,554
Petroleum - State Component.....	10,040	14,520	13,894	9,789	22,163	21,579	21,443
<b>Other Revenue</b>							
Office Lease Rental Revenue .....	38,723	39,700	39,700	39,700	39,700	39,700	39,700
Other Income.....	49,406	64,431	66,618	68,069	71,209	73,405	74,765
<b>Appropriations</b>							
First Home Owner Grant Act 2000 .....	85,752	37,517	44,324	34,697	54,508	72,572	76,769
Petroleum (Submerged Lands) Act 1982....	-	463	255	339	126	-	-
Administered Grants and Transfer Payments.....	774,240	343,737	305,497	283,382	229,827	245,916	263,076
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>21,514,019</b>	<b>16,535,519</b>	<b>21,552,822</b>	<b>18,065,686</b>	<b>17,131,305</b>	<b>17,436,596</b>	<b>17,403,166</b>
<b>EXPENSES</b>							
<b>Grants and Subsidies</b>							
Building Bonus Homebuyers Grant .....	312,861	43,000	43,719	36,040	-	-	-
Energy Concession Extension Scheme.....	2,080	2,353	2,353	2,439	2,532	2,629	2,730
Energy Concessions							
\$500 Small Business and Charities							
Electricity Credit for Non-Synergy and							
Horizon Power Customers.....	5	-	-	-	-	-	-
\$400 Household Electricity Credit for							
Non-Synergy and Horizon Power							
Customers.....	-	8,000	8,000	-	-	-	-
Household Electricity Credit .....	-	-	-	11,900	-	-	-
First Home Owner Scheme.....	85,752	37,517	44,324	34,697	54,508	72,572	76,769
Life Support Equipment Subsidy Scheme....	1,275	1,296	1,296	1,343	1,394	1,448	1,504
National Partnership on Homebuilder.....	290,925	68,000	41,720	5,000	-	-	-
Off-the-Plan Duty Rebate Scheme .....	3,084	18,218	10,539	10,447	-	-	-
Payroll Tax Rebates Scheme.....	8	50	50	50	50	50	50
Pensioner Concessions							
Emergency Services Levy .....	21,839	23,787	23,787	25,612	27,631	29,810	32,161
Local Government Rates.....	111,763	121,505	121,505	130,827	141,142	152,270	164,275
Petroleum (Submerged Lands) Act 1982....	-	463	255	339	126	-	-
Small Business Payroll Tax Grant.....	2,153	-	-	-	-	-	-
South West Native Title Settlement							
Agreement - Cultural Centre.....	-	50	54	54	-	-	-
Thermoregulatory Dysfunction Energy							
Subsidy.....	1,835	1,978	1,978	2,049	2,128	2,209	2,293
<b>Other Expenses</b>							
Refund of Past Years Tax Revenue .....	26,412	48,550	48,550	50,675	52,950	55,500	58,063
Refunds of Past Years Royalties Revenues ...	-	2,000	2,000	2,000	2,000	2,000	2,000
Expected Credit Losses Expense .....	7,913	-	-	-	-	-	-
Other Expenses.....	47,073	64,431	66,618	68,069	71,209	73,405	74,765
Payments to Consolidated Account.....	21,083,501	17,614,968	21,103,922	18,970,927	16,807,520	17,063,629	17,062,495
<b>TOTAL ADMINISTERED EXPENSES .....</b>	<b>21,998,479</b>	<b>18,056,166</b>	<b>21,520,670</b>	<b>19,352,468</b>	<b>17,163,190</b>	<b>17,455,522</b>	<b>17,477,105</b>

# Insurance Commission of Western Australia

## Part 3 Financial Administration

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>INSURANCE COMMISSION OF WESTERN AUSTRALIA</b>							
<b>REVENUE TO GENERAL GOVERNMENT SECTOR</b>							
National Tax Equivalent Regime - Income Tax.....	194,214	24,029	40,833	22,197	11,528	9,250	5,518
Dividends <sup>(a)(b)</sup> .....	572,083	63,532	63,500	58,211	58,915	58,824	58,349
<b>RATIOS</b>							
Dividend Payout Ratio (%) <sup>(b)</sup> .....	75	75	75	75	75	75	75
<b>GOVERNMENT TRADING ENTERPRISE INFORMATION</b>							
Revenue from Operations .....	816,463	1,315,742	1,330,568	1,480,672	1,490,132	1,562,538	1,638,113
Total Expenses <sup>(c)</sup> .....	737,017	1,095,360	1,054,747	1,238,222	1,326,399	1,396,899	1,475,137
<b>NET PROFIT AFTER TAX</b> .....	63,571	154,267	193,076	169,715	114,614	115,947	114,083
<b>CASH ASSETS</b> <sup>(d)</sup> .....	389,628	382,976	375,988	404,103	429,854	455,961	482,734
<b>RISKCOVER FUND</b>							
<b>GOVERNMENT TRADING ENTERPRISE INFORMATION</b>							
Revenue from Operations .....	428,086	473,983	480,627	587,389	607,818	642,926	677,472
Total Expenses .....	543,907	443,045	457,045	544,378	582,742	611,190	642,575
<b>NET PROFIT/(LOSS)</b> .....	(115,821)	30,938	23,582	43,011	25,076	31,736	34,897
<b>CASH ASSETS</b> <sup>(d)</sup> .....	6,426	4	9	18	17	14	18

(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) 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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Key Adjustments</b>					
2023-24 Tariff, Fees and Charges (Household Model) - Motor Injury					
Insurance Premiums .....	-	1,985	1,687	817	4,504
Investment Income, Capital and Other Activities.....	10,325	(10,516)	(14,580)	(16,068)	(15,845)
Underwriting Activities - Revised Claims Expense Forecasts <sup>(a)</sup> .....	7,590	(619)	(9,951)	(10,435)	(14,448)

(a) Based on valuations provided by the independent actuary (dated September 2022).

## 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 \$435.86 (including GST, and \$479.45 including insurance duty) for a family vehicle. This compares favourably to motor vehicle insurance premiums 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 Commission has the liquidity to support those payments.
5. In February 2023, the Commission agreed to pay an interim dividend to Government of \$63.5 million. This will be paid in June 2023.
6. In 2021-22, the Commission transferred \$130.3 million from the Third Party Insurance Fund (TPIF) to the Government Insurance Fund. During 2022-23, the Commission has agreed to transfer a further \$55.2 million and \$140.5 million from TPIF to the RiskCover and Government Insurance Funds respectively. These transfers are to fund historic child sexual abuse claims that would otherwise have to be funded from the Consolidated Account.
7. Over the past few years, the government workers' compensation class of insurance has experienced a sustained increase in the proportion of long duration claims associated with increased severity of injury. In addition, the liability class has experienced an increase in the number and size of general and medical treatment liability claims. This trend in higher claims costs is expected to continue over the forward estimates period, resulting in increases to RiskCover Fund agency premiums. Revenue from premiums charged to agencies is forecast to increase from \$418.4 million in 2021-22 to \$495.7 million in the 2023-24 Budget Year, rising to \$576.5 million by the end of the forward estimates period. The Commission continues to work with agencies to assist them identify and manage risks and incidents that lead to these claims.
8. 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 also put pressure on RiskCover Fund insurance premiums.
9. In the past few years, the Commission has noted a concerning rise in claims harvesting activity for motor injury insurance claims in Western Australia. Claims harvesting is the practice of unethically encouraging accident victims to lodge exaggerated or even false motor injury insurance claims with the promise of a large insurance payout. In February 2023, the Government announced the drafting of new legislation to combat claims harvesting and excessive legal costs consuming high proportions of compensation payments.

## 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 outcomes.	1. Sustainable financial resources to meet our objectives 2. Fully funded 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 <sup>(a)</sup>

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: Sustainable financial resources to meet our objectives:</b>					
Solvency level.....	132.9%	133.2%	133.5%	132.7%	
Main Investment Fund:					
Investment rolling 7-year return .....	5.5%	4.8%	4.8%	6.3%	1
Annual investment rate of return .....	-3.5%	4.6%	4.6%	6.2%	1
Investment management expense ratio .....	0.6%	0.6%	0.6%	0.6%	
MVCIF:					
Investment rolling 7-year return <sup>(b)</sup> .....	n.a.	5%	5%	6.5%	1
Annual investment rate of return .....	-3%	5.1%	5.1%	6.5%	1
Investment management expense ratio .....	0.6%	0.5%	0.5%	0.6%	
<b>Outcome: Fully funded TPIF, MVCIF and RiskCover Fund:</b>					
TPIF:					
Solvency level .....	146%	145.7%	145.5%	142.8%	
Net loss ratio .....	64.4%	98%	95.5%	104%	
Net expense ratio .....	6.5%	7.7%	7.5%	7.8%	
Net combined ratio .....	70.9%	105.7%	103%	111.8%	2
MVCIF:					
Solvency level .....	129.2%	128.5%	131.6%	130.9%	
Net loss ratio .....	65.3%	90%	72.5%	94.2%	
Net expense ratio .....	4.5%	6.2%	5.8%	6.2%	
Net combined ratio .....	69.8%	96.2%	78.3%	100.4%	3
RiskCover Fund:					
Solvency level .....	108.1%	126.6%	110.1%	113.4%	
Net loss ratio .....	112.7%	95.6%	97.1%	100%	
Net expense ratio .....	8.5%	9.5%	9.5%	8.7%	
Net combined ratio .....	121.2%	105.1%	106.6%	108.7%	4
<b>Outcome: Provide efficient, timely and affordable insurance services that deliver care and compensation to claimants and agencies:</b>					
Motor Injury Insurance (MII):					
Affordability Index <sup>(c)</sup> .....	23.6%	27.5%	27.5%	27.5%	
Proportion of claims payments made for the direct benefit of claimants .....	94.4%	95%	95%	95%	
Timeliness of liability determination .....	78.5%	80%	80%	80%	
Claim administration costs as a ratio of gross claims paid .....	6.5%	6.1%	6.4%	6.8%	
Customer satisfaction .....	58%	65%	65%	65%	
Median claim duration .....	18.3 months	17.5 months	17.5 months	17.5 months	



	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
RiskCover Fund:					
Affordability Index <sup>(d)</sup> .....	1.6%	1.5%	1.5%	1.5%	
Proportion of claims payments made for the direct benefit of claimants.....	91.8%	90%	94.5%	94.5%	
Timeliness of liability determination .....	97.8%	90%	90%	90%	
Claim administration costs as a ratio of gross claims paid .....	10.4%	10.5%	10.4%	10.2%	
Customer satisfaction .....	73%	75%	76%	78%	
Median claim duration .....	5.9 months	4.8 months	5.5 months	5.2 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.

(c) The MII Affordability Index calculates the MII premium for the average family vehicle as a percentage of one week's worth of Western Australia's average weekly earnings.

(d) The RiskCover Fund's Affordability Index is calculated as workers' compensation agency premiums as a percentage of total agency wages.

## Explanation of Significant Movements

(Notes)

- Following the Commission's 17.7% investment return in 2020-21, the Commission delivered negative investment returns of -3.5% and -3% for the Main Investment Fund and MVCIF respectively in the 2021-22 Actual. The 2021-22 year was marked by continued re-opening of economies post COVID-19 related lockdowns and escalating geopolitical tensions, including the Russian invasion of Ukraine in February 2022. The Commission's investment returns portfolio is forecast to deliver positive returns of 4.6% and 5.1% for the Main Investment Fund and MVCIF respectively in the 2022-23 Estimated Actual. The 2023-24 Budget Target has been prepared using the investment long-term targets of the Consumer Price Index (CPI) +3% (6.2%) for the Main Investment Fund and CPI +3.25% (6.5%) for the MVCIF.
- The TPIF's net combined ratio is projected to increase to 111.8% in the 2023-24 Budget Target, compared to the 2021-22 Actual and the 2022-23 Estimated Actual. This reflects the Fund's forecast underwriting loss for the year. The estimated increase in the number of harvested claims and larger average claim size driven by higher inflation rates (whilst partly offset by an increase in discount rates) has resulted in an upward revision to the actuary's assessment of future claims liabilities.
- The MVCIF's net combined ratio is projected to increase to 78.3% in the 2022-23 Estimated Actual compared to the 2021-22 Actual, and to then increase to 100.4% in the 2023-24 Budget Target. The 2021-22 Actual of 69.8% reflects the underwriting profit for the year. This result was mainly attributed to a lower than expected increase in claims liabilities arising from an increase in the discount rate and fewer new scheme participants with catastrophic injuries than expected. These movements reflect the financial volatility experienced by the MVCIF as it continues to grow.
- The RiskCover Fund's net combined ratio of 121.2% in the 2021-22 Actual reflects the Fund's underwriting loss for the financial year. The loss was largely due to higher than expected claims costs driven by an increase in the number, size and severity of liability and workers' compensation claims. This ratio is forecast to decrease to 108.7% in the 2023-24 Budget Target, reflecting a continued but smaller underwriting loss forecast for the year.

## Asset Investment Program

- The Commission's Asset Investment Program across the forward estimates period totals \$20.2 million. The major components include:
  - \$12.9 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
  - \$3.8 million for ICT hardware, including scheduled replacement of desktop workstations, storage catering for operational capacity requirements, continual ICT security enhancements and enhanced disaster recovery capability.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COMPLETED WORKS</b>							
ICT Hardware - 2022-23 Program .....	1,285	1,285	1,285	-	-	-	-
ICT Software - 2022-23 Program .....	2,920	2,920	2,920	-	-	-	-
Motor Vehicles - 2022-23 Program .....	558	558	558	-	-	-	-
Other Fixed Assets - 2022-23 Program .....	180	180	180	-	-	-	-
Plant and Equipment - 2022-23 Program .....	44	44	44	-	-	-	-
<b>NEW WORKS</b>							
ICT Hardware							
2023-24 Program .....	1,010	-	-	1,010	-	-	-
2024-25 Program .....	935	-	-	-	935	-	-
2025-26 Program .....	905	-	-	-	-	905	-
2026-27 Program .....	905	-	-	-	-	-	905
ICT Software							
2023-24 Program .....	3,345	-	-	3,345	-	-	-
2024-25 Program .....	3,020	-	-	-	3,020	-	-
2025-26 Program .....	3,250	-	-	-	-	3,250	-
2026-27 Program .....	3,250	-	-	-	-	-	3,250
Motor Vehicles							
2023-24 Program .....	545	-	-	545	-	-	-
2024-25 Program .....	800	-	-	-	800	-	-
2025-26 Program .....	800	-	-	-	-	800	-
2026-27 Program .....	800	-	-	-	-	-	800
Other Fixed Assets							
2023-24 Program .....	100	-	-	100	-	-	-
2024-25 Program .....	120	-	-	-	120	-	-
2025-26 Program .....	120	-	-	-	-	120	-
2026-27 Program .....	120	-	-	-	-	-	120
Plant and Equipment							
2023-24 Program .....	15	-	-	15	-	-	-
2024-25 Program .....	80	-	-	-	80	-	-
2025-26 Program .....	60	-	-	-	-	60	-
2026-27 Program .....	60	-	-	-	-	-	60
<b>Total Cost of Asset Investment Program .....</b>	<b>25,227</b>	<b>4,987</b>	<b>4,987</b>	<b>5,015</b>	<b>4,955</b>	<b>5,135</b>	<b>5,135</b>
<b>FUNDED BY</b>							
Internal Funds and Balances .....			4,987	5,015	4,955	5,135	5,135
<b>Total Funding .....</b>			<b>4,987</b>	<b>5,015</b>	<b>4,955</b>	<b>5,135</b>	<b>5,135</b>

## Financial Statements

### Insurance Commission of Western Australia

#### Income Statement

##### Revenue

1. Total revenue is forecast to increase by \$514.1 million in the 2022-23 Estimated Actual compared to the 2021-22 Actual, and to further increase by \$150.1 million in the 2023-24 Budget Year. These movements reflect the Commission's investment loss of \$214.1 million in the 2021-22 Actual, compared to investment income gains forecast for the 2022-23 Estimated Actual and 2023-24 Budget Year. Investment income is based on forecast returns of CPI +3% for the Main Investment Fund and CPI +3.25% for the MVCIF.

##### Expenses

2. Total expenses are estimated to increase by \$317.7 million in the 2022-23 Estimated Actual compared to the 2021-22 Actual, and by a further \$183.5 million in the 2023-24 Budget Year. These movements mainly reflect changes in claims expenses.

3. Claims expenses are forecast to increase by \$231.3 million in the 2022-23 Estimated Actual compared to the 2021-22 Actual, and by a further \$145.6 million in the 2023-24 Budget Year. Claims expenses in 2021-22 were significantly lower than expected as a result of large increases in the discount rate (based on Government Bond rates) which reduced estimated future claim costs. For the 2023-24 Budget Year, an estimated increase in the number of harvested claims and larger average claim size driven by higher inflation rates (whilst partly offset by an increase in discount rates), have resulted in an upward revision to the actuary's assessment of future claims costs.
4. Dividends will decrease by \$508.6 million in the 2022-23 Estimated Actual compared to the 2021-22 Actual. This reflects the impact of large dividend payments in the 2021-22 Actual resulting from the Bell Group settlement proceeds.

### Statement of Financial Position

5. Total equity is forecast to increase by \$129.6 million in the 2022-23 Estimated Actual compared to the 2021-22 Actual, and to further increase by \$111.5 million in the 2023-24 Budget Year. These movements are largely due to forecast growth in investment assets.

### Statement of Cashflows

6. The 2023-24 Budget Year closing cash assets balance of \$404.1 million represents an increase of \$14.5 million when compared to the 2021-22 Actual and an increase of \$28.1 million from the 2022-23 Estimated Actual. These movements primarily reflect returns from investing activities, partially offset by dividend and tax payments to Government.

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>REVENUE</b>							
<b>Revenue from operations</b>							
Premium revenue.....	891,247	917,226	923,095	962,393	997,268	1,036,026	1,076,288
Other revenue.....	(74,784)	398,516	407,473	518,279	492,864	526,512	561,825
<b>TOTAL REVENUE.....</b>	<b>816,463</b>	<b>1,315,742</b>	<b>1,330,568</b>	<b>1,480,672</b>	<b>1,490,132</b>	<b>1,562,538</b>	<b>1,638,113</b>
<b>Expenses</b>							
Claim expenses.....	612,981	887,028	844,315	989,928	1,075,608	1,134,766	1,200,339
Employee benefits <sup>(b)</sup> .....	41,576	46,209	48,912	53,953	55,476	56,863	58,545
Accommodation.....	290	300	300	300	307	315	323
Depreciation and amortisation.....	5,220	5,657	5,485	5,654	6,792	6,294	4,206
Finance and interest costs.....	369	50,455	50,455	82,466	77,654	83,469	89,540
Other expenses.....	76,581	105,711	105,280	105,921	110,562	115,192	122,184
<b>TOTAL EXPENSES.....</b>	<b>737,017</b>	<b>1,095,360</b>	<b>1,054,747</b>	<b>1,238,222</b>	<b>1,326,399</b>	<b>1,396,899</b>	<b>1,475,137</b>
<b>NET PROFIT/(LOSS) BEFORE TAX.....</b>	<b>79,446</b>	<b>220,382</b>	<b>275,821</b>	<b>242,450</b>	<b>163,733</b>	<b>165,639</b>	<b>162,976</b>
National Tax Equivalent Regime							
Current tax equivalent expense.....	194,214	24,029	40,833	22,197	11,528	9,250	5,518
Deferred tax equivalent expense.....	(178,339)	42,086	41,912	50,538	37,591	40,442	43,375
<b>NET PROFIT/(LOSS) AFTER TAX.....</b>	<b>63,571</b>	<b>154,267</b>	<b>193,076</b>	<b>169,715</b>	<b>114,614</b>	<b>115,947</b>	<b>114,083</b>
<b>Dividends.....</b>	<b>572,083</b>	<b>63,532</b>	<b>63,500</b>	<b>58,211</b>	<b>58,915</b>	<b>58,824</b>	<b>58,349</b>

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

(b) The full-time equivalents (FTEs) for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 396, 440 and 465 respectively. The growth in FTEs is predominantly due to increases in workers' compensation and harvested TPIF claim volumes.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	389,628	382,976	375,988	404,103	429,854	455,961	482,734
Receivables .....	82,481	91,507	82,147	81,245	80,591	79,819	79,097
Other investments .....	4,487,667	5,712,737	4,796,041	5,207,369	5,584,047	5,965,992	6,357,694
Government securities .....	160,811	128,737	171,869	186,619	200,126	213,821	227,866
Other .....	18,566	5,165	18,567	18,567	18,567	18,567	18,567
Total current assets .....	5,139,153	6,321,122	5,444,612	5,897,903	6,313,185	6,734,160	7,165,958
<b>NON-CURRENT ASSETS</b>							
Property, plant and equipment .....	12,969	12,028	10,953	8,537	5,606	3,380	3,435
Intangibles .....	9,434	7,167	10,697	12,238	13,036	13,807	14,385
Receivables .....	366,930	459,935	377,993	390,565	403,465	416,482	430,824
Other investments .....	1,316,834	993,774	1,407,383	1,528,162	1,638,768	1,750,919	1,865,936
Other .....	16,523	-	-	-	-	-	-
Total non-current assets .....	1,722,690	1,472,904	1,807,026	1,939,502	2,060,875	2,184,588	2,314,580
<b>TOTAL ASSETS</b> .....	<b>6,861,843</b>	<b>7,794,026</b>	<b>7,251,638</b>	<b>7,837,405</b>	<b>8,374,060</b>	<b>8,918,748</b>	<b>9,480,538</b>
<b>CURRENT LIABILITIES</b>							
Outstanding claims .....	622,697	597,490	622,697	622,697	622,697	622,697	622,697
Employee provisions .....	8,648	7,888	8,633	8,658	8,683	8,709	8,735
Payables .....	139,257	109,714	11,267	3,377	(6,558)	(31,717)	(57,757)
Borrowings and leases .....	3,463	3,680	3,693	3,910	2,762	-	-
Other .....	1,226,881	1,381,501	1,294,240	1,425,480	1,551,710	1,679,789	1,814,151
Total current liabilities .....	2,000,946	2,100,273	1,940,530	2,064,122	2,179,294	2,279,478	2,387,826
<b>NON-CURRENT LIABILITIES</b>							
Outstanding claims .....	3,144,742	3,696,688	3,427,050	3,772,920	4,154,323	4,538,762	4,933,443
Employee provisions .....	6,958	7,565	7,043	7,130	7,219	7,311	7,405
Borrowings and leases .....	10,342	6,672	6,672	2,762	-	-	-
Other .....	-	42,087	41,912	50,536	37,590	40,440	43,373
Total non-current liabilities .....	3,162,042	3,753,012	3,482,677	3,833,348	4,199,132	4,586,513	4,984,221
<b>TOTAL LIABILITIES</b> .....	<b>5,162,988</b>	<b>5,853,285</b>	<b>5,423,207</b>	<b>5,897,470</b>	<b>6,378,426</b>	<b>6,865,991</b>	<b>7,372,047</b>
<b>NET ASSETS</b> .....	<b>1,698,855</b>	<b>1,940,741</b>	<b>1,828,431</b>	<b>1,939,935</b>	<b>1,995,634</b>	<b>2,052,757</b>	<b>2,108,491</b>
<b>EQUITY</b>							
Accumulated surplus/(deficit) .....	1,676,161	1,951,791	1,805,737	1,917,241	1,972,940	2,030,063	2,085,797
Reserves .....	22,694	(11,050)	22,694	22,694	22,694	22,694	22,694
<b>TOTAL EQUITY</b> .....	<b>1,698,855</b>	<b>1,940,741</b>	<b>1,828,431</b>	<b>1,939,935</b>	<b>1,995,634</b>	<b>2,052,757</b>	<b>2,108,491</b>

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

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Premium receipts .....	1,009,018	1,028,420	1,040,515	1,083,047	1,125,524	1,169,036	1,214,558
GST receipts .....	131,819	132,045	128,853	136,444	142,935	149,930	157,236
Other receipts .....	332,482	216,097	204,927	274,790	306,391	327,205	347,897
<b>Payments</b>							
Claim payments .....	(511,376)	(619,832)	(562,007)	(644,058)	(694,205)	(750,326)	(805,658)
Employee benefits .....	(41,251)	(46,135)	(48,803)	(53,841)	(55,361)	(56,746)	(58,425)
Accommodation .....	(290)	(300)	(300)	(300)	(307)	(315)	(323)
GST payments .....	(132,019)	(132,045)	(128,853)	(136,444)	(142,935)	(149,930)	(157,236)
Finance and interest costs .....	(369)	(50,455)	(50,455)	(82,466)	(77,654)	(83,469)	(89,540)
Other payments .....	(187,725)	(207,623)	(208,390)	(213,246)	(222,068)	(231,037)	(242,541)
<b>Net cash from operating activities .....</b>	<b>600,289</b>	<b>320,172</b>	<b>375,487</b>	<b>363,926</b>	<b>382,320</b>	<b>374,348</b>	<b>365,968</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
Proceeds from sale of non-current assets .....	394	258	258	236	296	296	296
Other receipts .....	3,830,246	2,628,219	2,927,810	3,136,510	3,278,978	3,438,915	3,610,850
<b>Payments</b>							
Purchase of non-current assets .....	(6,943)	(4,987)	(4,987)	(5,015)	(4,955)	(5,135)	(5,135)
Other payments .....	(3,663,293)	(2,789,626)	(3,092,964)	(3,333,639)	(3,496,063)	(3,648,730)	(3,814,857)
<b>Net cash from investing activities .....</b>	<b>160,404</b>	<b>(166,136)</b>	<b>(169,883)</b>	<b>(201,908)</b>	<b>(221,744)</b>	<b>(214,654)</b>	<b>(208,846)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
<b>Payments</b>							
Repayment of borrowings and leases .....	(3,268)	(3,450)	(3,443)	(3,693)	(3,910)	(2,763)	-
<b>Net cash from financing activities .....</b>	<b>(3,268)</b>	<b>(3,450)</b>	<b>(3,443)</b>	<b>(3,693)</b>	<b>(3,910)</b>	<b>(2,763)</b>	<b>-</b>
<b>CASHFLOWS FROM GOVERNMENT</b>							
<b>Payments</b>							
Dividends to Government .....	(572,083)	(63,532)	(63,500)	(58,211)	(58,915)	(58,824)	(58,349)
National Tax Equivalent Regime - Income Tax ....	(201,349)	(91,201)	(152,301)	(71,999)	(72,000)	(72,000)	(72,000)
<b>Net cash provided to Government .....</b>	<b>773,432</b>	<b>154,733</b>	<b>215,801</b>	<b>130,210</b>	<b>130,915</b>	<b>130,824</b>	<b>130,349</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>(16,007)</b>	<b>(4,147)</b>	<b>(13,640)</b>	<b>28,115</b>	<b>25,751</b>	<b>26,107</b>	<b>26,773</b>
Cash assets at the beginning of the reporting period .....	405,635	387,123	389,628	375,988	404,103	429,854	455,961
<b>Cash assets at the end of the reporting period .....</b>	<b>389,628</b>	<b>382,976</b>	<b>375,988</b>	<b>404,103</b>	<b>429,854</b>	<b>455,961</b>	<b>482,734</b>

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

**RiskCover Fund****Income Statement***Revenue*

1. Total revenue is forecast to increase by \$52.5 million in the 2022-23 Estimated Actual compared to the 2021-22 Actual, and to further increase by \$106.8 million in the 2023-24 Budget Year.
2. Revenue from premiums charged to agencies is forecast to increase from \$418.4 million in the 2021-22 Actual to \$495.7 million in the 2023-24 Budget Year, rising to \$576.5 million by the end of the forward estimates period. This reflects significant increases in the number and size of workers' compensation and liability insurance claims.
3. The RiskCover Fund is forecast to receive investment income of \$50.2 million in the 2022-23 Estimated Actual, compared to an investment loss of \$33.1 million in the 2021-22 Actual. The 2023-24 Budget Year includes investment income of \$82.3 million.

*Expenses*

4. Total expenses are estimated to decrease by \$86.9 million in the 2022-23 Estimated Actual compared to the 2021-22 Actual, and to then increase by \$87.3 million in the 2023-24 Budget Year, mainly reflecting higher than expected claims costs, due to an increase in the number and average size of new claims in the workers' compensation and liability classes. This adverse claims' experience forecast in the 2023-24 Budget Year has resulted in a forecast increase in premiums received from agencies for the 2023-24 Budget Year.

**Statement of Financial Position**

5. Total equity is forecast to increase by \$23.6 million in the 2022-23 Estimated Actual compared to the 2021-22 Actual, and by a further \$43 million in the 2023-24 Budget Year. 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 <sup>(a)</sup>**  
**(Controlled)**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>REVENUE</b>							
<b>Revenue from operations</b>							
Premium revenue.....	418,433	413,760	421,116	495,667	520,241	548,552	576,538
Other revenue.....	9,653	60,223	59,511	91,722	87,577	94,374	100,934
<b>TOTAL REVENUE.....</b>	<b>428,086</b>	<b>473,983</b>	<b>480,627</b>	<b>587,389</b>	<b>607,818</b>	<b>642,926</b>	<b>677,472</b>
<b>Expenses</b>							
Claim expenses.....	446,954	370,440	382,708	461,009	493,214	514,327	539,542
Finance and interest costs.....	33,113	-	-	-	-	-	-
Other expenses.....	63,840	72,605	74,337	83,369	89,528	96,863	103,033
<b>TOTAL EXPENSES.....</b>	<b>543,907</b>	<b>443,045</b>	<b>457,045</b>	<b>544,378</b>	<b>582,742</b>	<b>611,190</b>	<b>642,575</b>
<b>NET PROFIT/(LOSS) BEFORE TAX .....</b>	<b>(115,821)</b>	<b>30,938</b>	<b>23,582</b>	<b>43,011</b>	<b>25,076</b>	<b>31,736</b>	<b>34,897</b>

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

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	6,426	4	9	18	17	14	18
Receivables .....	10,559	13,734	33,034	33,471	33,988	34,684	35,233
Other investments .....	873,755	1,011,635	926,765	1,044,675	1,154,153	1,265,068	1,381,518
Other .....	22,386	6,130	7,976	7,976	7,976	7,976	7,976
Total current assets .....	913,126	1,031,503	967,784	1,086,140	1,196,134	1,307,742	1,424,745
<b>NON-CURRENT ASSETS</b>							
Receivables .....	150,126	108,406	150,126	150,126	150,126	150,126	150,126
Total non-current assets .....	150,126	108,406	150,126	150,126	150,126	150,126	150,126
<b>TOTAL ASSETS</b> .....	<b>1,063,252</b>	<b>1,139,909</b>	<b>1,117,910</b>	<b>1,236,266</b>	<b>1,346,260</b>	<b>1,457,868</b>	<b>1,574,871</b>
<b>CURRENT LIABILITIES</b>							
Outstanding claims .....	326,325	270,369	314,612	308,682	300,775	292,868	284,961
Payables .....	68,917	48,318	68,917	68,917	68,917	68,917	68,917
Total current liabilities .....	395,242	318,687	383,529	377,599	369,692	361,785	353,878
<b>NON-CURRENT LIABILITIES</b>							
Outstanding claims .....	588,620	581,475	631,409	712,684	805,509	893,288	983,301
Total non-current liabilities .....	588,620	581,475	631,409	712,684	805,509	893,288	983,301
<b>TOTAL LIABILITIES</b> .....	<b>983,862</b>	<b>900,162</b>	<b>1,014,938</b>	<b>1,090,283</b>	<b>1,175,201</b>	<b>1,255,073</b>	<b>1,337,179</b>
<b>NET ASSETS</b> .....	<b>79,390</b>	<b>239,747</b>	<b>102,972</b>	<b>145,983</b>	<b>171,059</b>	<b>202,795</b>	<b>237,692</b>
<b>EQUITY</b>							
Contributed equity .....	(379,020)	(379,021)	(379,020)	(379,020)	(379,020)	(379,020)	(379,020)
Accumulated surplus/(deficit) .....	458,410	618,768	481,992	525,003	550,079	581,815	616,712
<b>TOTAL EQUITY</b> .....	<b>79,390</b>	<b>239,747</b>	<b>102,972</b>	<b>145,983</b>	<b>171,059</b>	<b>202,795</b>	<b>237,692</b>

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

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Premium receipts .....	375,796	413,760	413,140	495,666	520,241	548,552	576,538
GST receipts .....	42,706	54,875	55,115	64,813	68,476	72,673	76,630
Other receipts .....	7,810	58,564	59,219	89,866	85,452	91,867	98,407
<b>Payments</b>							
Claim payments .....	(320,003)	(342,804)	(351,632)	(385,664)	(408,296)	(434,455)	(457,436)
GST payments .....	(42,406)	(54,876)	(55,115)	(64,812)	(68,475)	(72,673)	(76,630)
Finance and interest costs.....	(33,113)	-	-	-	-	-	-
Other payments.....	(63,840)	(71,198)	(74,134)	(81,950)	(87,921)	(95,052)	(101,055)
<b>Net cash from operating activities .....</b>	<b>(33,050)</b>	<b>58,321</b>	<b>46,593</b>	<b>117,919</b>	<b>109,477</b>	<b>110,912</b>	<b>116,454</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
Other receipts .....	31,313	-	-	-	-	-	-
<b>Payments</b>							
Other payments.....	-	(58,319)	(53,010)	(117,910)	(109,478)	(110,915)	(116,450)
<b>Net cash from investing activities .....</b>	<b>31,313</b>	<b>(58,319)</b>	<b>(53,010)</b>	<b>(117,910)</b>	<b>(109,478)</b>	<b>(110,915)</b>	<b>(116,450)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>(1,737)</b>	<b>2</b>	<b>(6,417)</b>	<b>9</b>	<b>(1)</b>	<b>(3)</b>	<b>4</b>
Cash assets at the beginning of the reporting period .....	8,163	2	6,426	9	18	17	14
<b>Cash assets at the end of the reporting period .....</b>	<b>6,426</b>	<b>4</b>	<b>9</b>	<b>18</b>	<b>17</b>	<b>14</b>	<b>18</b>

(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	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Jobs, Tourism, Science and Innovation		
– Total Cost of Services .....	458,377	636,461
– Asset Investment Program .....	321	6,116
Primary Industries and Regional Development		
– Total Cost of Services .....	581,541	657,334
– Asset Investment Program .....	23,261	73,075
Mines, Industry Regulation and Safety		
– Total Cost of Services .....	371,952	397,155
– Asset Investment Program .....	9,262	13,513
Gold Corporation		
– Asset Investment Program .....	25,334	20,837
Western Australian Meat Industry Authority		
– Asset Investment Program .....	450	450

Agency	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Small Business Development Corporation		
– Total Cost of Services .....	17,609	16,764
– Asset Investment Program .....	49	120
Rural Business Development Corporation		
– Total Cost of Services .....	443	446
Economic Regulation Authority		
– Total Cost of Services .....	14,886	17,868
Infrastructure WA		
– Total Cost of Services .....	5,419	6,266
Forest Products Commission		
– Asset Investment Program .....	33,492	28,416
Racing and Wagering Western Australia		
– Asset Investment Program .....	10,819	9,383
Western Australian Greyhound Racing Association		
– Asset Investment Program .....	1,039	300
The Burswood Park Board		
– Asset Investment Program .....	3,917	380

## Ministerial Responsibilities

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

Minister	Agency	Services
Minister for Environment; Climate Action; Racing and Gaming	Racing and Wagering Western Australia	n.a.
	Western Australian Greyhound Racing Association	n.a.
	The Burswood Park Board	n.a.

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

## Part 4 **Jobs and Economic Development**

### Appropriations, Expenses and Cash Assets

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 41 Net amount appropriated to deliver services .....	254,145	453,515	390,521	<b>398,035</b>	276,052	199,916	197,467
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975 .....	1,520	1,533	1,533	<b>1,538</b>	1,543	1,582	1,621
Total appropriations provided to deliver services.....	255,665	455,048	392,054	<b>399,573</b>	277,595	201,498	199,088
<b>ADMINISTERED TRANSACTIONS</b>							
Item 42 Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....	24,768	21,816	28,405	<b>21,691</b>	9,999	9,999	9,999
<b>CAPITAL</b>							
Item 125 Capital Appropriation.....	1,847	3,696	1,696	<b>5,741</b>	3,741	3,741	1,741
<b>TOTAL APPROPRIATIONS .....</b>	<b>282,280</b>	<b>480,560</b>	<b>422,155</b>	<b>427,005</b>	<b>291,335</b>	<b>215,238</b>	<b>210,828</b>
<b>EXPENSES</b>							
Total Cost of Services .....	274,267	508,912	458,377	<b>636,461</b>	455,139	320,728	220,233
Net Cost of Services <sup>(a)</sup> .....	262,368	502,970	453,256	<b>629,256</b>	447,934	314,819	215,651
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>97,756</b>	<b>87,816</b>	<b>116,333</b>	<b>78,717</b>	<b>45,427</b>	<b>19,666</b>	<b>19,811</b>

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>New Initiatives</b>					
Attracting Skilled Migrants <sup>(a)</sup> .....	1,000	1,000	140	140	140
Biodiscovery Bill.....	-	300	300	-	-
Climate Action Fund					
Climate Adaptation .....	-	1,701	1,605	-	-
Collie Industrial Transition Fund .....	5,000	65,000	65,000	65,000	-
Green Energy Approvals .....	263	951	960	970	976
Digital Economy Strategy <sup>(a)</sup> .....	-	309	191	-	-
Intellectual Property Policy .....	-	350	450	300	300
Kimberley Flood Tourism Recovery Package <sup>(a)</sup> .....	5,900	-	-	-	-
Tourism Workforce Development .....	1,486	2,309	120	-	-
<b>Ongoing Initiatives</b>					
2023 Total Solar Eclipse <sup>(a)</sup> .....	6,874	-	-	-	-
Affordable Airfares Program <sup>(a)</sup> .....	-	3,000	-	-	-
Australia-China Natural Gas Technology Partnership .....	228	250	-	-	-
Australian Marine Complex Studies.....	975	-	-	-	-
Business Events Perth .....	-	-	5,000	-	-

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Climate Action Fund					
Decarbonisation of Heavy Industry .....	-	1,300	-	-	-
Hydrogen Fuelled Transport .....	-	5,000	5,000	-	-
Renewable Hydrogen .....	-	1,000	2,000	-	-
Defence Science Centre .....	254	20	20	20	20
Edith Cowan University Inner City Campus <sup>(b)</sup> .....	15,000	-	15,000	19,000	-
Event Tourism .....	(1,800)	18,855	5,030	(3,300)	-
Future Battery and Critical Minerals Industry <sup>(a)</sup> .....	-	1,700	-	-	-
Global Marketing Campaign .....	-	6,000	-	-	-
Hydrogen Hubs .....	4,260	7,077	483	489	492
International Education .....	7,195	8,901	3,406	411	415
Invest and Trade Western Australia <sup>(a)</sup> .....	-	7,289	6,947	6,947	7,019
Investment Attraction Fund .....	4,800	50,100	50,100	-	-
LNG Jobs Taskforce .....	-	1,000	1,000	-	-
New Industries Fund <sup>(a)</sup> .....	-	4,541	4,559	-	-
Oakajee Strategic Industrial Area Access Road .....	-	7,000	-	-	-
Onslow Community Development Fund .....	(1,496)	1,450	2,150	650	(677)
Orbital Corporation Limited <sup>(c)</sup> .....	4,500	1,500	2,486	-	-
Pilbara Strategic Industrial Areas .....	1,926	2,522	831	840	846
Premier's Science Awards .....	30	30	30	30	30
Reconnect WA - Skilled Workers <sup>(d)</sup> .....	(1,000)	-	-	-	-
Science Research Grants .....	(204)	377	1,287	1,218	1,445
Scitech Discovery Centre .....	-	860	860	860	860
<b>Other</b>					
Additional Accommodation Requirements .....	185	148	654	1,176	1,206
Public Sector Wages Policy .....	2,594	2,381	3,015	3,782	1,295

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

(b) This spending has been transferred from Treasury Administered Transactions (authorised under section 25(4) of the *Financial Management Act 2006*).

(c) This represents the conversion of an existing loan to grant payments, dependent on the achievement of contracted milestones.

(d) This program has been transferred to the Department of the Premier and Cabinet.

## Significant Issues Impacting the Agency

### Diversifying the Western Australian Economy

- 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 to grow the economy and create jobs across priority sectors, including 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;
  - has recently released Future State: Accelerating Diversify WA, which sets out nine targeted and strategic investment opportunities to unlock and accelerate the path to economic diversification, and seven key enablers to accelerate growth across multiple sectors and ensure Western Australia is business ready; and
  - promotes the State as a place to visit, work, study and do business, including attracting international students, tourists, skilled workers and business investors to Western Australia.
- With ongoing tight labour market conditions, the Department continues to support the attraction of skilled workers to Western Australia. This is achieved through campaigns, in-market activities and Ministerial missions, and continuing to work with Training and Workforce Development on skilled worker attraction initiatives.

### Climate Change

3. The Department is supporting the Government's commitment to taking action on climate change and achieving net zero emissions by 2050. This includes:
  - 3.1. supporting the decarbonisation of heavy industry, such as oil and gas, mining and mineral processing, and manufacturing;
  - 3.2. spending \$1.3 million to undertake targeted studies that will inform the Heavy Industry Sectoral Emissions Reduction Strategy and support the State to meet its Western Australian Climate Policy commitments; and
  - 3.3. 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.

### Support Energy Transition

4. The Department is supporting the Government's commitment to transition the energy sector towards cleaner energy sources. This includes:
  - 4.1. leveraging the Investment Attraction Fund to support and attract investment in new energy industries;
  - 4.2. facilitating smoother and faster project approvals through a new dedicated cross-government Green Energy Approvals team;
  - 4.3. growing a globally competitive renewable hydrogen industry, driving related downstream processing opportunities, and undertaking a refresh of the Western Australian Renewable Hydrogen Strategy;
  - 4.4. continuing to implement the Future Battery and Critical Minerals Industries Strategy to grow participation in global battery and critical minerals supply chains, and promote investment opportunities; and
  - 4.5. supporting industry to collaborate on decarbonisation initiatives through the Western Australian LNG Jobs Taskforce to develop the State's offshore oil and gas decommissioning industry and to investigate carbon capture and storage opportunities.

### Major Projects, Infrastructure and Project Ready Land

5. The Department is responsible for leading the planning and development of the State's Strategic Industrial Areas (SIAs) and facilitating a range of complex major projects aligned to key priorities including economic diversification, job creation, skills and workforce development and regional growth. This includes:
  - 5.1. supporting the delivery of infrastructure to activate SIAs to facilitate new energy export industries, support decarbonisation, and generate economic development opportunities for the State;
  - 5.2. advising the Industrial Lands Panel on the allocation of land in SIAs, to support the transformation of these sites into globally competitive, multi-product industrial precincts;
  - 5.3. attracting common user infrastructure funding from the Commonwealth Government through key initiatives such as the National Reconstruction Fund;
  - 5.4. progressing infrastructure projects at the Australian Marine Complex;
  - 5.5. supporting the transformation of the Western Trade Coast into a Global Advanced Industries Hub to grow the State's advanced manufacturing capabilities and maximise participation in global supply chains; and
  - 5.6. facilitating the development of major projects, including administering State Agreements on behalf of the Government, and improving regulatory processes through Streamline WA, the Lead Agency Framework and enhanced case management.

### Attracting Investment and New Industries to Western Australia

6. Through Invest and Trade Western Australia, the Department 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:
  - 6.1. growing the Invest and Trade Western Australia global network, with \$10.1 million committed to establish a new Americas hub in Austin, Texas;
  - 6.2. expanding the activities of Invest and Trade Western Australia's Perth hub to deliver an extensive program of investment attraction and trade promotion activities;
  - 6.3. managing the \$285 million Investment Attraction Fund to help grow and diversify the economy, create local and sustainable jobs, and support a more proactive approach to industry-led diversification proposals; and
  - 6.4. advocating for the State's interests in Free Trade Agreement negotiations and supporting Western Australian government agencies on reporting and compliance in relation to *Australia's Foreign Relations (State and Territory Arrangements) Act 2020* (Cth).
7. The Department is also supporting the diverse range of industries identified in Diversify WA that underpin the State's investment and trade ecosystem. As part of this work, the Department is:
  - 7.1. supporting the international education sector by developing and implementing initiatives to attract, retain and grow the pipeline of students from key international markets. This includes additional spending for dedicated marketing campaign activities and the continuation of the International Student Accommodation Subsidy and the English Language Intensive Courses for Overseas Students Bursary;
  - 7.2. through Defence West:
    - 7.2.1. implementing initiatives and exploring opportunities to advance strategic partnerships between industry and defence and expand Western Australia's role within defence supply chains;
    - 7.2.2. collaborating with the Commonwealth Government, including by supporting the delivery of Australia's AUKUS nuclear-powered submarine pathway, driving the State's participation in the construction and sustainment of Australia's new submarine fleet;
    - 7.2.3. monitoring and assessing implications for Western Australia following the release of the Commonwealth Government's Defence Strategic Review; and
    - 7.2.4. managing the Veterans Issues portfolio, which supports the veteran community by assisting many ex-service organisations and includes administering the ANZAC Day Trust and delivering on the Veteran Support Dogs program;
  - 7.3. supporting the growth of the State's space industry, development of local capability, and creation of new jobs to advance Western Australia's opportunity to become the Southern Hemisphere's global hub for space mission operations and exploration;
  - 7.4. facilitating investment in the State's large-scale renewable hydrogen projects, promoting Western Australia's renewable hydrogen capabilities to key global offtake partners and exploring opportunities for bilateral partnerships that will allow international hydrogen value chains to be developed and scaled rapidly; and
  - 7.5. implementing the Western Australian Health and Medical Life Science Industry Strategy, in partnership with WA Health, to position Western Australia to capitalise on the growing demand for health, medical technology, biotechnology, pharmaceuticals and health and wellness products and to move along the value chain from research to product development and commercialisation.



## Tourism

8. Tourism WA is supporting the recovery and growth of the tourism sector and ensuring Western Australia remains best placed to attract international events and tourists. This support includes:
  - 8.1. an additional \$10 million investment to secure major one-off and blockbuster events to drive visitation, such as sporting, arts and cultural, and mass participation events;
  - 8.2. an additional \$5 million to secure business events that attract investment, trade and talent, and promote Western Australia's world-leading expertise and diverse economy;
  - 8.3. improving access to Western Australia via the Aviation Recovery Fund through developing partnerships with airlines, constructing aviation business cases and organising in-market meetings and trade missions. International flights into Western Australia recovered to 77% of pre-COVID-19 pandemic levels within 12 months of the border opening;
  - 8.4. addressing workforce challenges through the delivery of workforce attraction and upskilling activities, as part of the \$3.9 million Tourism Workforce Development Program;
  - 8.5. building Western Australia's density and diversity of attractions and accommodation inventory to remain globally competitive through the National Parks Tourism Experience Development Program and the implementation of the Jina Plan; and
  - 8.6. marketing activity, targeted sector support, and affordable airfares to encourage visitors to holiday in the Kimberley to support tourism and associated businesses following the floods that devastated the region in early 2023.

## Local and Regional Communities and Job Creation

9. The Department is developing and promoting opportunities that support local industry and create local jobs. As part of this work, the Department is:
  - 9.1. working with the Commonwealth Government, industry and unions to identify and support advanced manufacturing opportunities and capabilities, including supporting local iron ore railcar wagon manufacturing and local wind turbine manufacturing;
  - 9.2. supporting local businesses, including through the Local Capability Fund to increase their competitiveness;
  - 9.3. implementing initiatives to promote and support access to government contracts and procurement opportunities, including through the Western Australian Industry Participation Strategy and an ongoing program of regional business engagement forums;
  - 9.4. managing the Call Centre and Back Office Processing scheme that creates entry-level jobs in a digital technology intensive industry;
  - 9.5. managing the \$80 million Native Forestry Transition Plan, to support workers, businesses and communities in the South West to transition out of native forestry, following the Government's commitment to end logging of the State's native forests from 2024; and
  - 9.6. supporting the Collie Delivery Unit with a range of initiatives designed to transition the Collie economy from its dependence on coal by investing to attract new and emerging industries and drive major projects that will create sustainable jobs.

## Enabling Science

10. Science enables economic development through improvements to the productivity, resilience and competitiveness of the economy. The Department is:
  - 10.1. building skills, engagement and understanding in science, technology, engineering and mathematics (STEM), including implementing the STEM skills strategy and continuing to support Scitech to deliver its important program and services to inspire current and future generations to engage in STEM;
  - 10.2. facilitating research collaboration through Cooperative Research Centres, the Western Australian Biodiversity Science Institute and the Western Australian Marine Science Institution;

- 10.3. developing research excellence through the Premier's Science Awards, Premier's Science Fellowship Program, International Centre for Radio Astronomy Research, and Pawsey Supercomputing Research Centre; and
- 10.4. marketing Western Australia as an important strategic partner in Space Operations and Health and Medical Life Sciences by bidding for and hosting national and global conferences to showcase Western Australia's unique positioning in terms of expertise and capabilities.

### Growing Innovation and the Digital Economy

11. To grow innovation and the digital economy, the Department is:

- 11.1. supporting innovation and new industries through a \$9.1 million expansion of the New Industries Fund. This expansion will further drive innovation, develop and attract entrepreneurs, create jobs, and deliver targeted support for female and Indigenous founders and businesses seeking to commercialise their products;
- 11.2. providing a clear ten-year vision for the State to become a globally-renowned hub of invention, investment, innovation and impact through the recent publication of the Innovation Strategy;
- 11.3. investing \$500,000 to develop a Digital Economy Strategy to assist Western Australia with its digital transformation, grow local capability and enable industry to leverage opportunities through the digital economy;
- 11.4. promoting Western Australia as a leading, strategic and regional digital hub for the development of data centre facilities growth;
- 11.5. supporting four Innovation Hubs: Cyber Security; Life Sciences; Data Science and Creative Technologies to build capability, economic resilience, jobs and connect small and medium-sized enterprises to local, national and international networks; and
- 11.6. supporting three new early-stage venture funds (Purpose Ventures Fund, FundWA and Quokka Capital) through the Western Australian Venture Support pilot program.

### Resource Agreement

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

### Outcomes, Services and Key Performance Information

#### Relationship to Government Goals

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

Government 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	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. International Engagement, Trade and Investment .....	32,535	153,756	113,523	203,226	106,281	42,846	40,061
2. Project Facilitation .....	22,685	35,324	34,802	37,547	22,371	21,730	19,751
3. Industry Development .....	73,235	105,033	110,510	173,292	125,584	110,809	23,967
4. Science and Innovation .....	39,036	47,538	49,777	49,425	48,065	39,282	38,297
5. Destination Marketing .....	52,228	76,595	64,688	73,671	71,790	47,121	39,968
6. Event Tourism .....	35,308	70,693	66,891	74,912	62,748	46,891	49,339
7. Tourism Destination Development .....	19,240	19,973	18,186	24,388	18,300	12,049	8,850
<b>Total Cost of Services .....</b>	<b>274,267</b>	<b>508,912</b>	<b>458,377</b>	<b>636,461</b>	<b>455,139</b>	<b>320,728</b>	<b>220,233</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs:</b>					
Stakeholder satisfaction with the Department's effectiveness in providing leadership in the development of Western Australian industry sectors <sup>(b)</sup> ....	7.5	7.5	7.5	7.5	
Growth in key industries for economic diversification <sup>(c)</sup> .....	6.9%	3.5%	8.1%	4.3%	1,2
Share of Western Australia's merchandise exports in key markets for diversification .....	11.2%	11%	11.3%	11.5%	
Western Australia's share of Australia's international student enrolments .....	5.6%	5.7%	6.4%	6.5%	3
<b>Outcome: Increased competitiveness and viability of the Western Australia tourism industry:</b>					
Total dollar amount spent by visitors in Western Australia .....	\$10.4 billion	\$11.8 billion	\$14 billion	\$14.9 billion	4
Total overnight visitors to/within Western Australia .....	9.8 million	11.3 million	10.9 million	11.5 million	
Western Australia's market share of international visitor spend in Australia .....	n.a.	7.6%	8.3%	8%	5
Number of tourism jobs filled (direct and indirect) in Western Australia <sup>(d)</sup> .....	n.a.	n.a.	n.a.	94,000	
Percentage of visitors very likely to recommend visiting Western Australia .....	86%	84%	83%	84%	
Ratio of funds provided by the tourism industry to Tourism WA's investment in co-operative marketing .....	1.1:1	1:1	1.1:1	1:1	
Direct economic impact of major events sponsorship .....	\$30.4 million	\$71.8 million	\$90.2 million	\$69.4 million	6

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

(b) Expressed as a rating out of 10 and based on the average rating of survey respondents.

(c) This indicator is reported with a one-year time lag due to the timing of the release of the Australian National Accounts data.

(d) This is a new indicator that replaces number of persons employed directly or indirectly by tourism in Western Australia. The Commonwealth Government has amended its source data and this new indicator focuses on jobs rather than persons, broadens the definition of tourism jobs and includes jobs filled by non residents. The change in source data and measurement means that no 2021-22 Actual is available for reporting. Given this indicator is new, no 2022-23 Budget was set. There has been a delay in the receipt of this data from the Commonwealth Government, as such a 2022-23 Estimated Actual is not available at this time.

## Explanation of Significant Movements

(Notes)

- The increase in the 2022-23 Estimated Actual compared to the 2022-23 Budget is reflective of the State's strong domestic economy. Diversification sectors grew at stronger rates than the State's overall economy.

2. Whilst lower than the 2022-23 Estimated Actual, the 2023-24 Budget Target aims for continued solid growth across economic diversification industries.
3. Compared to the 2022-23 Budget, the increase in the 2022-23 Estimated Actual is due to a higher than expected number of student enrolments for the 2023 academic year.
4. The increase in the 2022-23 Estimated Actual compared to the 2022-23 Budget is due to a higher than expected domestic visitor spend.
5. A 2021-22 Actual is not available for this indicator, as data was not collected by the Commonwealth Government during this period due to the impacts of the COVID-19 pandemic.
6. The increase in the 2022-23 Estimated Actual compared to the 2022-23 Budget, and subsequently the decrease in the 2023-24 Budget Target, is due to a higher number of major events during 2022-23 which is largely attributable to events deferred from previous years that were impacted by COVID-19 restrictions.

## 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 32,535	\$'000 153,756	\$'000 113,523	\$'000 203,226	1,2
Less Income .....	349	221	225	262	
Net Cost of Service .....	32,186	153,535	113,298	202,964	
<b>Employees (Full-Time Equivalents) .....</b>	<b>78</b>	<b>78</b>	<b>86</b>	<b>94</b>	
<b>Efficiency Indicators</b>					
Ratio of Total Cost of Services to Gross State Product <sup>(a)</sup> .....	1:2,386	1:1,006	1:1,426	1:821	3,4

(a) For this efficiency indicator, the Total Cost of Services comprises Services 1 to 4.

### Explanation of Significant Movements

(Notes)

1. The decrease in the 2022-23 Estimated Actual compared to the 2022-23 Budget is largely due to the deferral of spending from 2022-23 to across 2023-24 and 2024-25 relating to the Investment Attraction Fund and International Education programs.
2. The increase in the 2023-24 Budget Target compared to the 2022-23 Estimated Actual is primarily due to the deferral of spending from 2022-23 relating to the Investment Attraction Fund and International Education programs, as well as increased spending on Invest and Trade Western Australia.
3. The increase in the 2022-23 Estimated Actual compared to the 2022-23 Budget is driven by both a decrease in Total Cost of Services for Services 1 to 4 and an increase in Gross State Product.
4. The decrease in the 2023-24 Budget Target compared to the 2022-23 Estimated Actual is mostly due to an increase in Total Cost of Services for Services 1 to 4.

## 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	22,685	35,324	34,802	37,547	
Less Income .....	483	366	373	407	
Net Cost of Service .....	22,202	34,958	34,429	37,140	
Employees (Full-Time Equivalents) .....	92	93	104	111	1

### Explanation of Significant Movements

(Notes)

1. The increase in full-time equivalents (FTEs) in the 2022-23 Estimated Actual compared to the 2022-23 Budget is mainly due to additional employees to undertake Strategic Industrial Areas work and implement the Green Energy Approvals team.

## 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	73,235	105,033	110,510	173,292	1
Less Income .....	7,201	3,542	2,689	4,682	
Net Cost of Service .....	66,034	101,491	107,821	168,610	
Employees (Full-Time Equivalents) .....	84	86	93	94	

### Explanation of Significant Movements

(Notes)

1. Compared to the 2022-23 Estimated Actual, the increase in the 2023-24 Budget Target is predominantly due to spending from the Collie Industrial Transition Fund, to support the transition of the Collie economy from its dependence on coal.

#### 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 STEM subjects and strengthening the State's capability in the space industry sector.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	39,036	47,538	49,777	49,425	
Less Income .....	1,769	473	494	514	
Net Cost of Service .....	37,267	47,065	49,283	48,911	
<b>Employees (Full-Time Equivalents) .....</b>	<b>30</b>	<b>35</b>	<b>35</b>	<b>40</b>	<b>1</b>

#### Explanation of Significant Movements

(Notes)

1. The increase in FTEs in the 2023-24 Budget Target compared to the 2022-23 Estimated Actual is mainly due to additional employees to deliver the expanded New Industries Fund.

#### 5. Destination Marketing

Tourism WA, in partnership with the tourism and travel industry, Regional Tourism Organisations, Business Events Perth, Western Australian Indigenous Tourism Operators Council and Tourism Australia, 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	52,228	76,595	64,688	73,671	1
Less Income .....	259	989	999	979	
Net Cost of Service .....	51,969	75,606	63,689	72,692	
<b>Employees (Full-Time Equivalents) .....</b>	<b>59</b>	<b>58</b>	<b>62</b>	<b>59</b>	
<b>Efficiency Indicators</b>					
Ratio of Tourism WA's Total Cost of Services to total visitor spend in Western Australia <sup>(a)</sup> .....	1:97	1:70	1:93	1:86	2

(a) For this efficiency indicator, Tourism WA's Total Cost of Services comprises Services 5 to 7.

#### Explanation of Significant Movements

(Notes)

1. The decrease in the 2022-23 Estimated Actual compared to the 2022-23 Budget, and the subsequent increase in the 2023-24 Budget Target, is largely due to the deferral of 2022-23 spending from the Aviation Recovery Fund to 2023-24, to reflect the revised timing of expenditure related to aviation agreements.
2. Compared to the 2022-23 Budget, the increase in the indicator for the 2022-23 Estimated Actual is driven by an increase in spending by visitors in Western Australia (from a forecast \$11.8 billion to an estimated actual of \$14 billion).

## 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	35,308	70,693	66,891	74,912	1
Less Income .....	87	146	135	153	
Net Cost of Service .....	35,221	70,547	66,756	74,759	
<b>Employees (Full-Time Equivalents) .....</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>23</b>	

### Explanation of Significant Movements

(Notes)

1. The increase in the 2023-24 Budget Target compared to the 2022-23 Estimated Actual is largely due to additional spending from the Major Events Fund in 2023-24.

## 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	19,240	19,973	18,186	24,388	1
Less Income .....	1,751	205	206	208	
Net Cost of Service .....	17,489	19,768	17,980	24,180	
<b>Employees (Full-Time Equivalents) .....</b>	<b>22</b>	<b>29</b>	<b>32</b>	<b>32</b>	<b>2</b>

### Explanation of Significant Movements

(Notes)

1. The increase in the 2023-24 Budget Target compared to the 2022-23 Estimated Actual is largely due to the deferral of spending for some programs to 2023-24 to align with the expected timings of delivery.
2. The increase in FTEs in the 2022-23 Estimated Actual compared to the 2022-23 Budget is mostly due to additional employees to deliver the Tourism Workforce Development Program.

## Asset Investment Program

1. The Government, as part of its \$10 million commitment, will invest \$8 million over the forward estimates period in land acquisitions to support the development of a wind turbine manufacturing industry in Western Australia.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Rolling Asset Replacement Program .....	9,744	4,718	321	2,116	970	970	970
<b>NEW WORKS</b>							
Election Commitment - Wind Turbine Manufacturing .....	8,000	-	-	4,000	2,000	2,000	-
<b>Total Cost of Asset Investment Program.....</b>	<b>17,744</b>	<b>4,718</b>	<b>321</b>	<b>6,116</b>	<b>2,970</b>	<b>2,970</b>	<b>970</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			150	4,150	2,150	2,150	150
Drawdown from the Holding Account.....			820	820	820	820	820
Internal Funds and Balances.....			(649)	1,146	-	-	-
<b>Total Funding .....</b>			<b>321</b>	<b>6,116</b>	<b>2,970</b>	<b>2,970</b>	<b>970</b>

## Financial Statements

### Income Statement

1. The \$51 million decrease in the Total Cost of Services in the 2022-23 Estimated Actual compared to the 2022-23 Budget is largely due to the deferral of spending, mostly to 2023-24, to realign expected delivery for a number of programs.
2. The \$178 million increase in the Total Cost of Services in the 2023-24 Budget Year compared to the 2022-23 Estimated Actual is mainly due to the deferral of some spending from 2022-23 and additional spending relating to the Investment Attraction Fund, the Collie Industrial Transition Fund, event tourism, and support of the State's investment and trade network.
3. The projected deficits across the forward estimates are largely the result of equity contributions (in particular, from the Climate Action Fund) to fund expenses.
4. Other revenue over the forward estimates largely comprises financial contributions made by Chevron Australia Pty Ltd to the State under the Ashburton North State Development Agreement.

### Statement of Financial Position

5. The substantial cash asset balances across 2023-24 and 2024-25 are largely the result of a prior drawdown of service appropriation to the Investment Attraction Fund, with spending occurring over this period.

### Statement of Cashflows

6. Significant other payments for operating activities over the forward estimates are largely for marketing activities.
7. Other receipts over the forward estimates largely comprises financial contributions made by Chevron Australia Pty Ltd to the State under the Ashburton North State Development Agreement.



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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	48,455	57,684	63,662	69,048	67,001	66,714	64,413
Grants and subsidies <sup>(c)</sup> .....	103,793	238,775	210,948	343,602	205,224	125,791	40,159
Supplies and services .....	102,083	186,095	155,878	203,663	167,732	115,504	102,912
Accommodation .....	4,130	5,475	5,572	5,284	5,804	6,341	6,371
Depreciation and amortisation .....	4,767	2,440	2,440	2,478	2,478	2,478	2,478
Finance and interest costs .....	63	162	162	169	169	169	169
Other expenses .....	10,976	18,281	19,715	12,217	6,731	3,731	3,731
<b>TOTAL COST OF SERVICES .....</b>	<b>274,267</b>	<b>508,912</b>	<b>458,377</b>	<b>636,461</b>	<b>455,139</b>	<b>320,728</b>	<b>220,233</b>
<b>Income</b>							
Grants and subsidies .....	9,510	-	995	20	20	20	20
Other revenue .....	2,389	5,942	4,126	7,185	7,185	5,889	4,562
<b>Total Income .....</b>	<b>11,899</b>	<b>5,942</b>	<b>5,121</b>	<b>7,205</b>	<b>7,205</b>	<b>5,909</b>	<b>4,582</b>
<b>NET COST OF SERVICES .....</b>	<b>262,368</b>	<b>502,970</b>	<b>453,256</b>	<b>629,256</b>	<b>447,934</b>	<b>314,819</b>	<b>215,651</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	255,665	455,048	392,054	399,573	277,595	201,498	199,088
Resources received free of charge .....	1,738	2,128	2,128	1,164	1,164	1,164	1,164
Special Purpose Account(s) <sup>(d)</sup>							
Climate Action Fund .....	-	53,635	-	-	-	-	-
Digital Capability Fund .....	-	2,102	-	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund .....	17,290	34,060	30,066	36,265	18,622	13,986	14,440
Other appropriations .....	3,724	22,605	5,892	38,395	33,193	8,350	1,250
Other revenues .....	600	600	600	600	600	600	600
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>279,017</b>	<b>570,178</b>	<b>430,740</b>	<b>475,997</b>	<b>331,174</b>	<b>225,598</b>	<b>216,542</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>16,649</b>	<b>67,208</b>	<b>(22,516)</b>	<b>(153,259)</b>	<b>(116,760)</b>	<b>(89,221)</b>	<b>891</b>

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

(b) The FTEs for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 386, 433 and 453 respectively.

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

(d) Forecast recurrent drawdowns of funding from some Treasurer's Special Purpose Accounts (TSPAs) included in the 2022-23 Budget were subsequently reclassified to capital contributions for agencies subject to the *Financial Management Act 2006* (i.e. no overall change to forecast agency cash receipts, see Statement of Cashflows). This reflects the approved purpose of the original appropriation of funding to the TSPAs was capital in nature.

**DETAILS OF CONTROLLED GRANTS AND SUBSIDIES**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
2023 Total Solar Eclipse .....	445	-	5,000	-	-	-	-
COVID-19 Response							
Reconnect WA							
Affordable Airfares .....	2,107	4,599	2,525	5,192	-	-	-
Student Attraction Incentive Scheme .....	1,506	1,000	7,750	-	-	-	-
Safe Transition Industry Support Package							
International Education Industry Support Program .....	-	-	3,425	-	-	-	-
Student Quarantine Support Program .....	2,554	-	1,685	-	-	-	-
Tourism Deposit Refund Program .....	900	-	-	-	-	-	-
Tourism Support Program .....	3,910	-	-	-	-	-	-
Travel Agent Support Program .....	2,715	-	-	-	-	-	-

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
<b>Industry Development</b>							
Australian Marine Complex Upgrades.....	31,900	-	-	-	-	-	-
Call Centre and Back Office Processing Scheme .....	4,300	4,590	4,110	3,020	3,393	4,493	4,584
Climate Adaptation Research .....	-	-	-	100	100	-	-
Collie Emergency Services Vehicle Manufacturing.....	-	-	25	-	-	-	-
Collie Futures Fund .....	2,368	3,444	6,075	4,000	1,000	-	-
Collie Industrial Transition Fund .....	-	-	3,425	63,040	63,035	63,030	-
Defence Science Centre.....	1,017	950	1,204	970	970	970	970
Defence West Other Grants .....	108	400	400	400	400	400	400
Edith Cowan University Inner City Campus...	-	-	15,000	-	15,000	19,000	-
Local Capability Fund .....	4,445	3,125	3,633	3,125	2,460	1,925	1,090
Local Manufacturing Investment Fund .....	-	6,000	-	12,000	-	-	-
<b>Native Forestry Transition Plan</b>							
Business Transition Program .....	-	15,000	25,000	1,500	400	-	-
Industry and Community Development Program.....	-	15,000	8,500	19,000	2,500	-	-
Workforce Transition Program .....	212	18,300	4,062	11,550	2,738	-	-
Onslow Community Development Fund.....	1,500	2,500	1,000	4,000	4,000	2,500	1,173
Orbital Corporation Limited <sup>(a)</sup> .....	1,500	-	4,500	1,500	2,486	-	-
Other Grants .....	10	-	-	-	-	-	-
Renewable Hydrogen.....	913	7,770	9,053	11,817	6,000	-	-
<b>International Engagement, Trade and Investment</b>							
International Education.....	1,184	16,016	13,016	11,125	1,625	1,625	1,625
Invest and Trade Western Australia.....	712	-	-	-	-	-	-
Investment Attraction Fund.....	-	85,119	39,100	140,928	58,184	1,590	-
Perth USAsia Centre .....	813	800	800	800	400	-	-
Other Grants .....	61	-	-	-	-	-	-
<b>Project Facilitation</b>							
Centre for Decommissioning Australia .....	-	2,000	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.....	100	100	100	100	100	100	100
Liquified Natural Gas Operators Skills Framework .....	750	-	-	-	-	-	-
Oakajee Strategic Industrial Area Access Road .....	965	6,500	6,535	7,000	-	-	-
Other Grants .....	1,013	-	-	-	-	-	-
Precursor Cathode Active Material Manufacturing.....	-	5,000	-	-	-	-	-
<b>Science and Innovation</b>							
Australian Remote Operations for Space and Earth .....	-	1,000	3,500	1,050	1,000	600	50
Binar Space Program .....	-	1,000	1,000	500	500	450	50
Brandon BioCatalyst.....	110	110	110	110	110	110	110
COVID-19 Research - Western Australian Universities .....	-	100	-	100	-	-	-
National Collaborative Research Infrastructure Strategy .....	2,724	230	110	100	20	-	-
New Industries Fund .....	2,285	4,773	4,940	7,302	7,217	-	-
Perth Observatory .....	400	400	400	400	400	400	400
Science and Agribusiness Connect Program.....	341	170	189	40	-	-	-
Science Grants.....	23,288	23,625	23,346	23,591	24,826	24,998	27,007
Space Industry .....	2,077	3,029	3,361	647	10	-	-
University Sector Review.....	-	-	400	289	-	-	-
WA Health and Medical Life Sciences Industry Strategy Implementation.....	-	500	44	956	500	500	-
WA Life Sciences Innovation Hub.....	600	600	600	600	600	600	600
<b>Tourism WA</b>							
Aboriginal Tourism Fund .....	486	1,200	1,200	2,750	2,750	-	-
Dampier Peninsula Camping with Custodians Campgrounds.....	142	1,825	1,825	-	-	-	-
Other Industry Grants and Contributions.....	589	800	800	800	800	800	800
Tourism and Travel Agents Support Fund.....	1,743	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>103,793</b>	<b>238,775</b>	<b>210,948</b>	<b>343,602</b>	<b>205,224</b>	<b>125,791</b>	<b>40,159</b>

(a) This represents the conversion of an existing loan to grant payments, dependent on the achievement of contracted milestones.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	88,136	86,772	112,022	75,928	42,638	16,877	17,022
Restricted cash .....	8,542	292	3,233	1,711	1,711	1,711	1,711
Holding Account receivables .....	820	820	820	820	820	820	820
Receivables .....	3,535	12,642	3,535	3,535	3,535	3,535	3,535
Other.....	15,487	8,018	12,478	10,600	10,600	10,600	10,600
Total current assets .....	116,520	108,544	132,088	92,594	59,304	33,543	33,688
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	11,865	13,485	13,485	15,105	16,725	18,345	19,965
Property, plant and equipment.....	4,500	5,269	4,019	9,281	11,273	13,265	11,757
Intangibles .....	702	3,231	702	702	702	702	702
Restricted cash .....	1,078	752	1,078	1,078	1,078	1,078	1,078
Other.....	3,782	2,920	3,782	3,782	5,782	9,782	11,782
Total non-current assets .....	21,927	25,657	23,066	29,948	35,560	43,172	45,284
<b>TOTAL ASSETS .....</b>	<b>138,447</b>	<b>134,201</b>	<b>155,154</b>	<b>122,542</b>	<b>94,864</b>	<b>76,715</b>	<b>78,972</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	9,636	9,572	9,636	9,636	9,636	9,636	9,636
Payables .....	16,294	14,273	15,961	15,961	15,698	15,435	15,172
Borrowings and leases .....	1,841	1,330	1,858	1,854	1,854	1,854	754
Other.....	269	837	269	269	269	269	269
Total current liabilities .....	28,040	26,012	27,724	27,720	27,457	27,194	25,831
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	1,921	1,742	1,921	1,921	1,921	1,921	1,921
Borrowings and leases .....	2,514	1,085	2,589	2,632	2,547	2,462	1,977
Other.....	104	104	104	104	104	104	104
Total non-current liabilities .....	4,539	2,931	4,614	4,657	4,572	4,487	4,002
<b>TOTAL LIABILITIES.....</b>	<b>32,579</b>	<b>28,943</b>	<b>32,338</b>	<b>32,377</b>	<b>32,029</b>	<b>31,681</b>	<b>29,833</b>
<b>EQUITY</b>							
Contributed equity .....	66,063	70,013	105,527	226,135	315,565	386,985	390,199
Accumulated surplus/(deficit).....	39,767	35,245	17,251	(136,008)	(252,768)	(341,989)	(341,098)
Reserves .....	38	-	38	38	38	38	38
Total equity .....	105,868	105,258	122,816	90,165	62,835	45,034	49,139
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>138,447</b>	<b>134,201</b>	<b>155,154</b>	<b>122,542</b>	<b>94,864</b>	<b>76,715</b>	<b>78,972</b>

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

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	253,225	452,608	389,614	397,133	275,155	199,058	196,648
Capital appropriation .....	1,847	3,696	1,696	5,741	3,741	3,741	1,741
Holding Account drawdowns .....	820	820	820	820	820	820	820
Special Purpose Account(s)							
Climate Action Fund .....	-	53,635	49,315	112,533	80,203	65,970	1,473
Digital Capability Fund .....	-	2,102	1,027	2,771	2,796	1,709	-
Royalties for Regions Fund							
Regional Community Services Fund.....	17,290	34,060	30,066	36,265	18,622	13,986	14,440
Receipts paid into Consolidated Account.....	-	-	(14,837)	-	-	-	-
Other.....	600	600	600	600	600	600	600
Administered appropriations .....	3,724	22,605	5,892	38,395	33,193	8,350	1,250
<b>Net cash provided by Government .....</b>	<b>277,506</b>	<b>570,126</b>	<b>464,193</b>	<b>594,258</b>	<b>415,130</b>	<b>294,234</b>	<b>216,972</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(48,112)	(57,684)	(63,662)	(69,048)	(67,001)	(66,714)	(64,413)
Grants and subsidies.....	(104,369)	(238,775)	(206,448)	(342,102)	(202,738)	(125,791)	(40,159)
Supplies and services .....	(70,250)	(121,043)	(101,175)	(143,045)	(104,930)	(78,936)	(71,444)
Accommodation .....	(4,351)	(5,231)	(5,328)	(5,040)	(5,560)	(6,097)	(6,127)
GST payments .....	(10,592)	(4,827)	(4,827)	(4,827)	(4,827)	(4,827)	(4,827)
Finance and interest costs.....	(63)	(162)	(162)	(163)	(163)	(163)	(163)
Other payments.....	(35,008)	(80,705)	(71,805)	(71,625)	(70,323)	(43,089)	(35,989)
<b>Receipts <sup>(b)</sup></b>							
Grants and subsidies.....	8,741	-	995	20	20	20	20
GST receipts .....	20,972	4,827	4,827	4,827	4,827	4,827	4,827
Other receipts .....	1,967	5,306	3,836	6,836	6,836	5,336	4,009
<b>Net cash from operating activities .....</b>	<b>(241,065)</b>	<b>(498,294)</b>	<b>(443,749)</b>	<b>(624,167)</b>	<b>(443,859)</b>	<b>(315,434)</b>	<b>(214,266)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(460)	(2,970)	(321)	(6,116)	(2,970)	(2,970)	(970)
<b>Net cash from investing activities.....</b>	<b>(460)</b>	<b>(2,970)</b>	<b>(321)</b>	<b>(6,116)</b>	<b>(2,970)</b>	<b>(2,970)</b>	<b>(970)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	-	(1,546)	(1,546)	(1,591)	(1,591)	(1,591)	(1,591)
Other proceeds .....	-	2,000	-	-	-	-	-
<b>Net cash from financing activities.....</b>	<b>-</b>	<b>454</b>	<b>(1,546)</b>	<b>(1,591)</b>	<b>(1,591)</b>	<b>(1,591)</b>	<b>(1,591)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>35,981</b>	<b>69,316</b>	<b>18,577</b>	<b>(37,616)</b>	<b>(33,290)</b>	<b>(25,761)</b>	<b>145</b>
Cash assets at the beginning of the reporting period .....	66,091	18,500	97,756	116,333	78,717	45,427	19,666
Net cash transferred to/from other agencies ....	(4,316)	-	-	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>97,756</b>	<b>87,816</b>	<b>116,333</b>	<b>78,717</b>	<b>45,427</b>	<b>19,666</b>	<b>19,811</b>

(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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Grants and Subsidies</b>							
Commonwealth Grants							
Australian Marine Complex Studies .....	4,679	-	975	-	-	-	-
COVID-19 Research by Universities .....	1,468	-	-	-	-	-	-
Defence Science Centre .....	-	250	270	270	270	270	270
Other .....	10	-	-	-	-	-	-
Tourism and Travel Agents Support Fund ..	864	-	-	-	-	-	-
Department of Health - WA Life Sciences							
Innovation Hub .....	600	600	600	600	600	600	600
<b>GST Receipts</b>							
GST Receipts .....	20,972	4,827	4,827	4,827	4,827	4,827	4,827
<b>Other Receipts</b>							
Defence Science Centre .....	370	200	200	200	200	200	200
Gorgon Carbon Dioxide Gas Injection Project .....	100	100	100	100	100	100	100
Interest Receipts - Tourism .....	101	250	250	250	250	250	250
Onslow Community Development Fund .....	1,500	2,500	1,000	4,000	4,000	2,500	1,173
Other Receipts .....	804	834	834	834	834	834	834
Other Receipts - Tourism .....	316	800	800	800	800	800	800
Premier's Science Awards and Innovator of the Year .....	496	372	402	402	402	402	402
<b>TOTAL .....</b>	<b>32,280</b>	<b>10,733</b>	<b>10,258</b>	<b>12,283</b>	<b>12,283</b>	<b>10,783</b>	<b>9,456</b>

## DETAILS OF ADMINISTERED TRANSACTIONS

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INCOME</b>							
<b>Other</b>							
Appropriations .....	24,768	21,816	28,405	21,691	9,999	9,999	9,999
Ashburton North Social and Critical Services Infrastructure Funds (Onslow Wheatstone) .....	-	29,836	17,250	33,486	-	3,450	-
Interest Received - CSIRO Loan .....	156	226	226	223	223	170	-
Loan Discount Unwinding							
CSIRO .....	469	509	394	311	216	113	-
Millennium Chemicals .....	133	189	133	133	134	133	67
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>25,526</b>	<b>52,576</b>	<b>46,408</b>	<b>55,844</b>	<b>10,572</b>	<b>13,865</b>	<b>10,066</b>
<b>EXPENSES</b>							
<b>Grants and Subsidies</b>							
Ashburton North Social and Critical Infrastructure Funds (Onslow Wheatstone) .....	813	29,836	17,250	33,486	-	3,450	-
Ozgene ARC Pty Ltd .....	-	-	3,500	-	-	-	-
Pilbara Ports Authority - Burrup Port Infrastructure Subsidy .....	6,848	9,110	8,699	8,699	8,699	8,699	8,699
Qantas Airways Limited - Hub Infrastructure ..	-	-	299	3,215	-	-	-
The ANZAC Day Trust .....	1,730	1,300	1,300	1,300	1,300	1,300	1,300
Water Corporation - Burrup Water System Subsidy .....	11,128	11,406	11,406	11,692	-	-	-
<b>Other</b>							
Legal Settlement .....	-	-	40,000	-	-	-	-
Loan Discounting .....	666	-	-	-	-	-	-
Payments to the Consolidated Account							
CSIRO Principal and Interest Receipts ..	1,838	1,918	1,836	1,939	1,998	2,058	-
Millennium Chemicals Principal .....	-	-	-	-	-	-	6,350
Ozgene ARC Pty Ltd .....	-	-	-	3,500	-	-	-
<b>TOTAL ADMINISTERED EXPENSES .....</b>	<b>23,023</b>	<b>53,570</b>	<b>84,290</b>	<b>63,831</b>	<b>11,997</b>	<b>15,507</b>	<b>16,349</b>

## Agency Special Purpose Account Details

### AUSTRALIA-CHINA NATURAL GAS TECHNOLOGY PARTNERSHIP FUND

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance .....	501	-	478	250
Receipts:				
Other .....	-	-	-	-
Appropriations.....	-	-	-	-
	501	-	478	250
Payments .....	23	-	228	250
<b>CLOSING BALANCE .....</b>	<b>478</b>	<b>-</b>	<b>250</b>	<b>-</b>

### SPECIAL PROJECTS FUND

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance .....	522	-	522	522
Receipts:				
Other .....	-	-	-	-
Appropriations.....	-	-	-	-
	522	-	522	522
Payments .....	-	-	-	-
<b>CLOSING BALANCE .....</b>	<b>522</b>	<b>-</b>	<b>522</b>	<b>522</b>

**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 Government's Department of Defence - Science and Technology Group, the Government and participating Western Australian universities.

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance .....	568	568	234	-
Receipts:				
Other .....	370	450	470	470
Appropriations.....	500	500	500	500
	1,438	1,518	1,204	970
Payments .....	1,204	950	1,204	970
<b>CLOSING BALANCE .....</b>	<b>234</b>	<b>568</b>	<b>-</b>	<b>-</b>

**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.

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance .....	324	4	324	-
Receipts:				
Other .....	1,500	2,500	1,000	4,000
Appropriations.....	-	-	-	-
	1,824	2,504	1,324	4,000
Payments .....	1,500	2,500	1,324	4,000
<b>CLOSING BALANCE .....</b>	<b>324</b>	<b>4</b>	<b>-</b>	<b>-</b>

# Division 15      **Primary Industries and Regional Development**

## Part 4      **Jobs and Economic Development**

### Appropriations, Expenses and Cash Assets

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 43 Net amount appropriated to deliver services .....	236,025	240,641	226,220	<b>249,698</b>	220,680	204,134	212,173
<b>Amount Authorised by Other Statutes</b>							
- Biosecurity and Agriculture Management Act 2007 .....	2,788	2,569	3,124	<b>3,378</b>	3,475	3,574	3,574
- Salaries and Allowances Act 1975 .....	3,198	3,210	3,210	<b>3,222</b>	3,235	3,316	3,399
Total appropriations provided to deliver services.....	242,011	246,420	232,554	<b>256,298</b>	227,390	211,024	219,146
<b>ADMINISTERED TRANSACTIONS</b>							
Item 44 Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....	1,550	1,550	1,550	<b>1,550</b>	1,550	1,550	1,550
<b>CAPITAL</b>							
Item 126 Capital Appropriation.....	33,812	28,066	13,910	<b>74,886</b>	100,130	120,571	78,434
<b>TOTAL APPROPRIATIONS .....</b>	<b>277,373</b>	<b>276,036</b>	<b>248,014</b>	<b>332,734</b>	<b>329,070</b>	<b>333,145</b>	<b>299,130</b>
<b>EXPENSES</b>							
Total Cost of Services .....	464,192	622,103	581,541	<b>657,334</b>	526,610	451,416	430,657
Net Cost of Services <sup>(a)</sup> .....	348,653	527,213	469,651	<b>545,125</b>	417,517	350,682	330,466
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>139,786</b>	<b>91,874</b>	<b>129,033</b>	<b>87,467</b>	<b>77,995</b>	<b>75,317</b>	<b>72,951</b>

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Election Commitments</b>					
Animal Welfare Grant Program .....	-	600	600	-	-
Augusta Childcare Centre .....	-	200	-	-	-
Backing North Wanneroo Agriculture.....	-	300	700	-	-
Food Technology Facility Project - Fit-out.....	2,234	-	-	-	-
Ravenswood Community Centre.....	567	-	-	-	-
Waroona Town Centre Revitalisation Project.....	-	2,420	-	-	-
<b>New Initiatives</b>					
Aquaculture Development Plan for Western Australia Implementation <sup>(a)</sup> .....	-	1,606	1,490	1,249	1,155
Biosecurity Communications Campaign <sup>(a)</sup> .....	800	-	-	-	-
Buccaneer Archipelago Marine Parks.....	-	9,512	7,347	3,446	3,487
Climate Action Fund - Climate Adaptation					
Sectoral Adaptation Plan Program.....	-	-	355	356	-
Southern Rangelands Revitalisation Project Extension .....	-	1,901	1,781	1,686	1,482
Watersmart Farms - Phase Two - Industry Growth.....	-	918	1,096	1,608	1,378



	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Commonwealth Immediate Assistance Funding Agreement - Northern</b>					
Australia Coordination Network .....	770	520	-	-	-
Community and Industry Recovery Officer Program .....	239	489	-	-	-
Connected Farms - Scott River Agricultural Precinct .....	52	314	52	-	-
Emergency Animal Disease Preparedness .....	-	2,042	2,336	1,970	1,531
Ex-Tropical Cyclone Ellie - Freight Assistance Package .....	30,000	12,000	-	-	-
Fisheries Digital Transformation Project .....	-	1,356	-	-	-
Green Steel - Collie Electric Arc Furnace Steel Mill .....	-	2,705	-	-	-
Implementation of Pilbara and Mid West Hydrogen Hubs - Pilbara					
Development Commission .....	500	-	-	-	-
Implementation of Sheep and Goat Electronic Identification .....	3,400	12,164	9,437	623	-
Japanese Encephalitis Response Program .....	650	-	-	-	-
Kalgoorlie Rail Realignment Business Case .....	500	1,500	-	-	-
Management of the Plan for Our Parks Marmion and South Coast .....	200	-	-	-	-
Marine Parks Compliance Services .....	484	489	-	-	-
National Khapra Beetle Eradication Program .....	3,912	-	-	-	-
National Lepisota Incisa Program .....	365	132	-	-	-
Ord Expansion Project Environmental and Associated Obligations .....	-	2,010	1,890	1,760	-
Shark Notification and Response System Upgrade .....	-	570	-	-	-
Tjiwarl Palyakuwa Indigenous Land Use Agreement (ILUA) .....	- (b)	- (b)	- (b)	- (b)	- (b)
Vessel Monitoring System for Commonwealth Marine Parks .....	1,118	-	-	-	-
West Coast Demersal Scalefish Recovery Plan - Recovery Support					
Package .....	1,128	5,435	2,327	760	-
Yerriminup Agribusiness Precinct Activation .....	4,000	-	-	-	-
<b>Ongoing Initiatives</b>					
<i>Biosecurity and Agriculture Management Act 2007 - Declared Pest Control</i>					
Activities .....	1,110	1,464	1,498	1,534	1,534
Bridgetown-Greenbushes Town Hall and Civic Centre Redevelopment .....	122	-	-	-	-
Collie Transition Package Initiatives .....	-	300	1,000	700	-
Core Business Systems - Human Resource Management Information System .....	3,702	-	-	-	-
Digital Farm Round Two .....	25	75	-	-	-
Digital Foundation Program .....	-	1,075	-	-	-
Enhancing National Pest Animal and Weed Management - Tranche Two .....	430	49	415	-	-
Externally Funded Programs - New Funding (c) .....	4,729	-	-	-	-
Future Drought Fund Program Extension .....	-	15,592	4,419	181	-
Kimberley On-Country Residential Youth Facilities (Marlamanu) .....	300	-	-	-	-
Mira Mar Landslide - Phase Three .....	749	-	-	-	-
National Water Grid Fund - Additional Funding .....	3,172	551	160	-	-
Northern Goldfields Digital Connectivity Project .....	31	-	-	-	-
Regional Telecommunications Project Continuation .....	2,078	4,730	-	-	-
Rural, Regional and Remote Network Continuation .....	-	250	200	150	100
Severe Tropical Cyclone Seroja - Assistance Package (d) .....	(23,974)	(2,195)	-	-	-
South West Ageing in Place .....	352	-	-	-	-
<b>Other</b>					
2023-23 Tariffs, Fees and Charges .....	-	157	244	406	570
Government Regional Officer Housing .....	885	759	1,038	785	1,467
Government Office Accommodation Update .....	(110)	(116)	(104)	(93)	7
Public Sector Wages Policy .....	10,819	9,992	12,991	15,412	15,499
Salaries and Allowances Tribunal .....	-	-	-	81	164
State Fleet Policy and Procurement Initiatives .....	(261)	(195)	(1,509)	(807)	(752)
Westport Program .....	(159)	(163)	-	-	-
Yamatji - Native Title Settlements .....	(3,880)	114	82	43	44

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

(b) The ILUA remains confidential until it is conclusively registered in accordance with its terms. It is anticipated conclusive registration will occur in late May 2023.

(c) These are new projects funded from external sources such as the Grains Research and Development Corporation, Horticulture Innovation Australia, and Meat and Livestock Australia.

(d) Reflects lower than expected spending on Small Business and Primary Producer Recovery grants under Disaster Recovery Funding Arrangements.

## Significant Issues Impacting the Agency

1. Regional Western Australia is a driver of the State's economy and crucial to economic diversification. Through COVID-19, climate change, cost of living pressures and, most recently, natural disasters, regional resilience has been challenged. With Regional Development Commissions, the Department continues to support regional businesses and communities to increase economic diversity and growth, deliver improved outcomes for Aboriginal people, and stimulate the development of regions as vibrant places to live and work.
2. The Department is implementing key initiatives as part of its 10-year Aquaculture Development Plan, to support the growth of Western Australia's aquaculture industry and build a competitive industry supporting existing and new enterprises. This work is consistent with the State's economic diversification plan.
3. The Department continues to address the challenges and opportunities presented by climate change and soil management for Western Australia's primary industries and regions. The Department is leading the development of management practices to maximise soil productivity and minimise land degradation, and aligning its broader climate change responses to whole-of-government climate change objectives.
4. Primary industries is Western Australia's second largest export sector and provides the vast majority of Western Australia's fresh food. Ongoing disruptions to supply chains are continuing to reshape domestic and export markets, and the ability of Western Australia's primary producers to access those markets.
5. Investment in research and development underpins growth, production and profitability of the State's primary industries. As part of this, and in partnership with key stakeholders, the Department will deliver the Western Australian Agricultural Collaboration, and the new metropolitan facility. These long-term projects will significantly boost the State's research and industry partnership capabilities.
6. Biosecurity threats to the Western Australian economy continue to be a challenge. Confirmed outbreaks of emergency animal diseases in Southeast Asia significantly increase the risk of disease entry into Australia. Preparedness for emergency animal diseases remains important in order to strengthen the State's biosecurity capabilities. Significant Government investment continues in early warning and detection, biosecurity emergency response capacity and capability, and modern traceability including enhancement of electronic mechanisms for tracing livestock movement.
7. Reliable and cost-effective high-speed broadband in our regions is critical for both households and business. Continued investment in State-wide digital networks underpin regional amenity, connection and opportunities for innovation, economic growth and diversification. The Department continues to work with the Commonwealth Government and broadband providers to expand mobile broadband and other digital solutions across regional Western Australia.
8. Fit-for-purpose, modern legislation is required to support the State's businesses and keep industries globally competitive. The Department's legislative reform program includes a major amendment to the *Animal Welfare Act 2002*, a review of the *Biosecurity and Agriculture Management Act 2007*, and implementation of the *Aquatic Resources Management Act 2016*.
9. Commercial, recreational and charter fishing are all significant contributors to the State's economy and lifestyle, particularly in regional locations. The Department continues to undertake monitoring, assessment, management and compliance activities to ensure the long-term sustainability of Western Australia's fisheries and aquatic resources.
10. Supporting Aboriginal people, communities and businesses to access and benefit from economic opportunities in primary industries and the State's regions (under the National Framework for Closing the Gap), continues to be a priority for the Department and its Regional Development Commission partners.
11. Flooding in the Fitzroy Valley caused by ex-Tropical Cyclone Ellie has had major social, environmental, and economic consequences for the Kimberley. The Department and the Kimberley Development Commission have a key role in supporting the region's economic recovery, including the recovery of its primary industries.

## 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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
Expense	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Regional Industry and Community Development Investment Facilitation .....	128,788	201,603	163,155	190,423	131,333	102,695	106,636
2. Corporate and Business Development Services Provided by the Department to Support Regional Development Commissions .....	34,517	37,864	40,964	41,738	42,335	42,841	43,269
3. Regional Technical and Technological Development.....	76,538	127,823	111,919	117,798	87,979	64,210	65,096
4. Regional Skills and Knowledge Development.....	23,333	23,519	22,506	48,028	39,995	34,724	32,687
5. Regional Social Amenity Development .....	32,353	63,776	55,586	42,092	28,656	24,373	21,009
6. Agricultural and Fisheries Biosecurity and Integrity.....	97,699	94,063	109,359	116,450	109,919	100,987	88,901
7. Agricultural and Fisheries Natural Resource Management .....	70,964	73,455	78,052	100,805	86,393	81,586	73,059
<b>Total Cost of Services .....</b>	<b>464,192</b>	<b>622,103</b>	<b>581,541</b>	<b>657,334</b>	<b>526,610</b>	<b>451,416</b>	<b>430,657</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: Regional Western Australia has the investment to grow and create jobs:</b>					
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-Government recipients.....	1:1	1:1	1:1	1:1	
<b>Outcome: Regional Western Australia has the technology to grow and create jobs:</b>					
Percentage of clients satisfied with the Department's technology initiatives.....	85%	80%	85%	80%	
<b>Outcome: Regional Western Australia has the skills and knowledge to grow and create jobs:</b>					
Percentage of clients satisfied with Department's capability initiatives .....	66%	70%	70%	70%	
<b>Outcome: Regional Western Australia has the social amenity, through recreational fisheries, to grow and create jobs:</b>					
Percentage of clients satisfied with the Department's management of recreational fishing .....	86%	85%	85%	85%	
<b>Outcome: Western Australia agriculture and fishing protect their biosecurity advantages and integrity:</b>					
Percentage of exotic terrestrial weed, pest and disease threats resolved appropriately .....	80%	60%	25%	60%	1
Percentage of invasive aquatic pests and exotic diseases resolved appropriately .....	n.a.	60%	0%	60%	2
<b>Outcome: Western Australia agriculture and fishing protect the sustainability of the natural resources on which they rely and impact:</b>					
Percentage change in the spatial extent of the southwest cropping region that maintains sufficient year-round ground cover for protecting and improving soil health.....	-1.3%	0%	1.5%	0%	
Number of soil health extension workshops held .....	63	30	40	30	3
Proportion of fish stocks identified as not being at risk or vulnerable through exploitation.....	96%	95%	96%	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. While all incidents in the 2022-23 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 2023-24.
2. There has been one reportable declared aquatic exotic disease incident to date in 2022-23, which is subject to ongoing surveillance and/or response activities that will continue into 2023-24.
3. The increase in the number of workshops held from the 2022-23 Budget to the 2022-23 Estimated Actual reflects the ongoing demand from stakeholders seeking engagement in soil health and related agricultural activities.

## 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	128,788	201,603	163,155	190,423	1
Less Income .....	17,057	19,434	20,034	20,181	
Net Cost of Service .....	111,731	182,169	143,121	170,242	
<b>Employees (Full-Time Equivalents) .....</b>	<b>307</b>	<b>298</b>	<b>302</b>	<b>305</b>	
<b>Efficiency Indicators</b>					
Average cost per hour to deliver regional industry and community development investment facilitation .....	\$249.36	\$400.78	\$319.84	\$370.10	2

### Explanation of Significant Movements

(Notes)

1. The decrease in the Total Cost of Service from the 2022-23 Budget to the 2022-23 Estimated Actual of \$38.4 million is mainly attributable to delays in the delivery of a number of programs, including the Myalup-Wellington project, Australian Underwater Discovery Centre, Regional Recovery Partnership, Pilbara Town Based Reserves, Carnarvon One Mile Jetty, Food and Beverage Value Add Fund, Northern Native Seed Industry Initiative, Full Circle Therapy Centre, Dawesville Community Centre, Kalgoorlie-Boulder Youth Precinct and Hub Project, and Southern Forest Irrigation Scheme. In addition, the Department has revised its forecast expenditure in 2022-23 for the Severe Tropical Cyclone Seroja - Assistance Package downwards by \$24 million in 2022-23 and \$2.2 million in 2023-24, due to the original allocations being based on the maximum amount of assistance that could be claimed. This decrease is offset by additional funding in 2022-23 of \$30 million for the ex-Tropical Cyclone Ellie Freight Assistance Package, and \$4 million for the Yerriminup Agribusiness Precinct Activation. The \$27.3 million increase from the 2022-23 Estimated Actual to the 2023-24 Budget Target is mainly attributable to the retiming of the projects listed above from 2022-23 to 2023-24.
2. The decrease from the 2022-23 Budget to the 2022-23 Estimated Actual and the 2023-24 Budget Target is largely due to lower than expected spending on programs in 2022-23, with this spending carried over into 2023-24.

## 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 34,517	\$'000 37,864	\$'000 40,964	\$'000 41,738	1
Less Income .....	1,823	265	266	267	
Net Cost of Service .....	32,694	37,599	40,698	41,471	
<b>Employees (Full-Time Equivalents) .....</b>	<b>128</b>	<b>139</b>	<b>129</b>	<b>124</b>	<b>2</b>
<b>Efficiency Indicators</b>					
Average cost per hour to deliver corporate and business development services to support Regional Development Commissions .....	\$147.82	\$161.38	\$188.12	\$199.40	

### Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service from the 2022-23 Budget to the 2022-23 Estimated Actual of \$3.1 million is mainly due to the public sector wages policy in 2022-23 (\$1 million), carryover of regional development commissions funding from 2021-22 (\$1 million) and new funding for the Mira Mar Landslide Phase Three in 2022-23 (\$749,000).
2. The decrease in full-time equivalents (FTEs) from the 2022-23 Budget to the 2023-24 Budget Target is mainly due to a number of projects and initiatives concluding prior to 2023-24.

## 3. Regional Technical and Technological Development

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 76,538	\$'000 127,823	\$'000 111,919	\$'000 117,798	1
Less Income .....	24,021	22,420	28,199	25,100	2
Net Cost of Service .....	52,517	105,403	83,720	92,698	
<b>Employees (Full-Time Equivalents) .....</b>	<b>323</b>	<b>356</b>	<b>343</b>	<b>351</b>	
<b>Efficiency Indicators</b>					
Average cost per hour to deliver regional technical and technological development .....	\$142	\$212.71	\$193.08	\$198.79	

### Explanation of Significant Movements

(Notes)

1. The decrease in the Total Cost of Service from the 2022-23 Budget to the 2022-23 Estimated Actual of \$15.9 million is mainly attributable to delays in the delivery of programs such as the Western Australian Agricultural Collaboration, State Agricultural Telecommunication Infrastructure Improvement Fund, Regional Telecommunications Project, 2023 Total Solar Eclipse and the Western Australian Agriculture Climate Resilience Fund. This underspend has been recashflowed into 2023-24 and the outyears, which contributed to the increase from the 2022-23 Estimated Actual to the 2023-24 Budget Target.
2. The increase in income from the 2022-23 Budget to the 2022-23 Estimated Actual is mainly due to additional revenue from the Commonwealth Government to be received in 2022-23 for the extension of the Future Drought Fund program and additional funding from external parties relating to the Department's externally funded programs.

#### 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	23,333	23,519	22,506	48,028	1
Less Income .....	4,553	1,400	5,418	6,823	2
Net Cost of Service .....	18,780	22,119	17,088	41,205	
<b>Employees (Full-Time Equivalents) .....</b>	<b>80</b>	<b>82</b>	<b>84</b>	<b>96</b>	<b>3</b>
<b>Efficiency Indicators</b>					
Average cost per hour to deliver regional skills and knowledge development.....	\$173.40	\$169.92	\$158.35	\$295.61	4

#### Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service from the 2022-23 Estimated Actual to the 2023-24 Budget Target of \$25.5 million is mainly attributable to additional funding to be received in 2023-24 for the Climate Adaptation - Southern Rangelands Revitalisation Project and the Watersmart Farms Phase Two, Future Drought Fund program extension, Community and Industry Recovery Officer Program and the continuation of the Rural, Regional and Remote Network program.
2. The increase in income from the 2022-23 Budget to the 2022-23 Estimated Actual and the 2023-24 Budget Target is mainly attributable to additional Commonwealth funding to be received for the Future Drought Fund program extension.
3. The increase in full-time equivalents from the 2022-23 Estimated Actual to the 2023-24 Budget Target is mainly due to additional FTEs approved for the Climate Adaptation - Southern Rangelands Revitalisation Project, Watersmart Farms Phase Two, Emergency Animal Disease Preparedness, Sheep and Goat Electronic Identification project, Future Drought Fund program extension and the Community and Industry Recovery Officer Program in response to ex-Tropical Cyclone Ellie.
4. The increase in the average cost per hour to deliver regional skills and knowledge development from the 2022-23 Estimated Actual to the 2023-24 Budget is mainly due to the increase in Total Cost of Service for additional funding received for new 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	32,353	63,776	55,586	42,092	1
Less Income .....	10,777	11,378	11,405	11,461	
Net Cost of Service .....	21,576	52,398	44,181	30,631	
<b>Employees (Full-Time Equivalents) .....</b>	<b>111</b>	<b>111</b>	<b>111</b>	<b>112</b>	
<b>Efficiency Indicators</b>					
Average cost per hour to deliver regional social amenity development.....	\$174.60	\$340.38	\$296.67	\$223.44	

**Explanation of Significant Movements**

(Notes)

1. The decrease in Total Cost of Service from the 2022-23 Budget to the 2022-23 Estimated Actual of \$8.2 million is mainly attributable to the delay in the delivery of the Australian Underwater Discovery Centre. The decrease from the 2022-23 Estimated Actual to the 2023-24 Budget Target is mainly due to the expected completion of a number of election commitments in 2022-23 such as Halls Creek Town Development, Peel Regional Trails, Ravenswood Community Centre and the Residential Facility for Martu Students (Newman).

**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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	97,699	94,063	109,359	116,450	1
Less Income .....	24,741	18,463	24,281	25,489	2
Net Cost of Service .....	72,958	75,600	85,078	90,961	
<b>Employees (Full-Time Equivalents) .....</b>	<b>476</b>	<b>465</b>	<b>469</b>	<b>479</b>	<b>3</b>
<b>Efficiency Indicators</b>					
Average cost per hour to deliver agricultural and fisheries biosecurity and integrity .....	\$122.99	\$119.84	\$138.08	\$143.90	

**Explanation of Significant Movements**

(Notes)

1. The increase in the Total Cost of Service from the 2022-23 Budget to the 2022-23 Estimated Actual of \$15.3 million is mainly attributable to additional Government funding received in 2022-23 for implementation of the Sheep and Goat Electronic Identification project, Biosecurity Communications Campaign and the Declared Pest Account. In addition, the Department also received additional Commonwealth funding for the Northern Australian Coordination Network, National Khapra Beetle Eradication program and the Japanese Encephalitis Response Program. The increase from the 2022-23 Estimated Actual to the 2023-24 Budget Target of \$7.1 million is mainly due to additional funding to be received for Emergency Animal Disease Preparedness and the implementation of Sheep and Goat Electronic Identification.
2. The increase in income of \$5.8 million from the 2022-23 Budget to the 2022-23 Estimated Actual is mainly attributable to additional funding received for the Japanese Encephalitis Response Program, Northern Australian Coordination Network, Declared Pest Account and the carryover of funding for Enhancing National Pest Animal and Weed Management Tranche Two from 2021-22 into 2022-23.
3. The increase in FTEs from the 2022-23 Budget to the 2022-23 Estimated Actual and the increase from the 2022-23 Estimated Actual to the 2023-24 Budget Target is due to additional FTEs approved for the implementation of Sheep and Goat Electronic Identification, Emergency Animal Disease Preparedness and the Northern Australian Coordination Network.



## 7. Agricultural and Fisheries Natural Resource Management

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	70,964	73,455	78,052	100,805	1
Less Income .....	32,567	21,530	22,287	22,888	
Net Cost of Service .....	38,397	51,925	55,765	77,917	
<b>Employees (Full-Time Equivalents) .....</b>	<b>369</b>	<b>286</b>	<b>294</b>	<b>331</b>	<b>2</b>
<b>Efficiency Indicators</b>					
Average cost per hour to deliver agricultural and fisheries natural resource management .....	\$115.18	\$152.15	\$157.44	\$180.53	

### Explanation of Significant Movements

(Notes)

1. The \$4.6 million increase in the Total Cost of Service from the 2022-23 Budget to the 2022-23 Estimated Actual is mainly due to funding received for the Vessel Monitoring System, Marine Park Compliance Services, West Coast Demersal Scalefish Recovery Plan and the carryover of spending for the Recreational Fishing Recovery Project from 2021-22 into 2022-23. The increase from the 2022-23 Estimated Actual to the 2023-24 Budget Target of \$22.8 million is mainly due to new funding received for the Aquaculture Development Plan for Western Australian Implementation, Shark Notification and Response System Upgrade, Buccaneer Archipelago Marine Parks, Fisheries Digital Transformation Project and the West Coast Demersal Scalefish Recovery Plan.
2. The increase in FTEs from the 2022-23 Budget to the 2022-23 Estimated Actual and the increase from the 2022-23 Estimated Actual to the 2023-24 Budget Target is due to additional FTEs approved for the Carnarvon Flood Support, Marine Parks Compliance Services, Vessel Monitoring System, West Coast Demersal Scalefish Recovery Plan, Fisheries Digital Transformation Project, Buccaneer Archipelago Marine Parks, Emergency Animal Disease Preparedness, Climate Adaptation - Southern Rangelands Revitalisation Project and the Aquaculture Development Plan for Western Australia implementation.

## 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 2023-24 is \$127.7 million (excluding the Royalties for Regions Asset Investment Underspend Provision), which includes the following projects:
  - 2.1. \$46.7 million for Department's new metropolitan facility, located at Murdoch University's Perth campus, featuring modern laboratory and technical workspaces to help protect and grow Western Australia's primary industries for future generations. The Government has committed \$320 million for this project, which includes \$1 million for the Project Definition Plan and \$843,000 beyond the forward estimates period;
  - 2.2. \$16.9 million (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. \$13.6 million held as a provision for future Royalties for Regions projects;
  - 2.4. a total rolling program of \$12.4 million, comprising:
    - 2.4.1. the replacement of equipment (\$4.9 million);
    - 2.4.2. information system development (\$3.8 million);
    - 2.4.3. small boats and trailers (\$2.8 million); and
    - 2.4.4. the upgrade of facilities in the Abrolhos Islands (\$908,000);
  - 2.5. \$8.6 million for the Large Vessel Replacement Program to replace the Department's ageing Patrol Vessel Walcott;
  - 2.6. \$7.4 million for a 20-metre vessel to enable the Department to safely service the Buccaneer Archipelago Marine Parks (BAMPs) and undertake long-range sea patrols across all areas of the BAMPs and North Kimberley;
  - 2.7. investment of \$4.8 million in the Wild Dog Action Plan, comprising:
    - 2.7.1. \$3.8 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 impact on high value crops and pastures; and
    - 2.7.2. \$1 million for the delivery of the Wild Dog Action Plan 2022-25;
  - 2.8. \$3.4 million to provide ongoing upgrades to the South Perth site to address work, health and safety issues and to undertake other infrastructure works such as fire mitigation, electrical supply and security fencing;
  - 2.9. \$3.3 million for the completion of the Albany Shellfish Hatchery as part of the COVID-19 Response;
  - 2.10. \$2.2 million for the Modern Biosecurity and Product Integrity project to complete the replacement of the quarantine glasshouses at the South Perth site (\$500,000) and to commence the development of a system in compliance to national and international traceability requirements (\$1.7 million);
  - 2.11. \$2 million to upgrade the Shark Notification and Response System;
  - 2.12. \$1.4 million for the Building Grains Research and Development Capacity project;
  - 2.13. \$1.2 million for the Truck Washdown Facilities project; and
  - 2.14. other newly approved funding for the Aquaculture Development Plan for Western Australia Implementation (\$775,000) and the Emergency Animal Disease Preparedness (\$640,000).

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
<b>COVID-19 Response</b>							
Albany Shellfish Hatchery .....	3,733	390	190	3,343	-	-	-
<b>Other Works in Progress</b>							
Abrolhos Islands Rolling Program .....	3,787	1,979	43	908	300	300	300
Building Grains Research and Development Capacity .....	9,011	4,539	1,729	1,400	1,072	1,000	1,000
Equipment Replacement Program .....	59,317	43,398	3,735	4,918	3,667	3,667	3,667
Frank Wise Tropical Research Institute Refurbishment .....	1,449	1,202	1,097	247	-	-	-
Help Grain Growers to Better Manage Risk (e-Connected Grainbelt) .....	3,446	3,146	200	300	-	-	-
Information Systems Program							
Digital Foundations Program .....	5,817	3,084	624	2,733	-	-	-
Information System Development Rolling Program .....	7,523	4,404	-	1,069	950	550	550
Laboratory Upgrades - Kensington Site .....	18,116	14,759	369	3,357	-	-	-
Modern Biosecurity and Product Integrity .....	4,750	100	100	2,150	1,500	1,000	-
Northern Beef Industry Strategy .....	1,487	869	516	618	-	-	-
Pilbara Hydrogen Hub (Administered) .....	64,233	13,608	13,608	16,875	16,875	16,875	-
Primary Industries and Regional Development							
Katanning Research Facility .....	650	350	350	300	-	-	-
New Metropolitan Facility .....	319,981	2,707	2,307	46,688	86,774	111,957	71,012
Regional Natural Resource Management Program .....	13,787	9,968	-	3,819	-	-	-
Royalties for Regions Program - Asset Investment							
Underspend Provision .....	(145,011)	(56,097)	(28,110)	(54,575)	(22,633)	(11,706)	-
Small Boats and Trailers Rolling Program .....	21,665	14,225	2,323	2,757	1,561	1,561	1,561
Wild Dog Action Plan .....	14,087	10,087	3,355	1,000	1,000	1,000	1,000
<b>COMPLETED WORKS</b>							
<b>COVID-19 Response</b>							
Hillarys Facilities Upgrade .....	563	563	63	-	-	-	-
Katanning Sheep Transition .....	1,936	1,936	436	-	-	-	-
<b>Other Completed Works</b>							
Agricultural Sciences Research and Development Fund .....	1,422	1,422	83	-	-	-	-
Geraldton Marine Finfish Nursery Facility .....	742	742	31	-	-	-	-
Industry Attraction and Development Fund - Collie .....	17,673	17,673	17,673	-	-	-	-
Information Systems Program - Shark Monitoring Network .....	1,638	1,638	257	-	-	-	-
Ord River Irrigation Area (Knox) .....	1,246	1,246	446	-	-	-	-
Plant and Equipment - Externally Funded Projects .....	3,245	3,245	1,486	-	-	-	-
West Coast Demersal Scalefish Recovery Plan Digital Reporting .....	350	350	350	-	-	-	-
<b>NEW WORKS</b>							
Aquaculture Development Plan for Western Australia .....	1,000	-	-	775	75	75	75
Buccaneer Archipelago Marine Parks Vessel .....	7,520	-	-	7,440	80	-	-
Climate Adaptation - Southern Rangelands Revitalisation Project Expansion .....	150	-	-	150	-	-	-
Emergency Animal Disease Preparedness - Diagnostics and Laboratory Services .....	2,550	-	-	640	1,620	290	-
Large Vessel Replacement Program .....	11,473	-	-	8,605	2,868	-	-
North West Aboriginal Housing Initiative .....	26,633	-	-	778	18,538	7,317	-
Ord - Environmental Obligations Project .....	3,000	-	-	-	3,000	-	-
Provision for Future Royalties for Regions Projects (Administered) .....	50,000	-	-	13,600	24,000	12,400	-
Shark Notification and Response System Upgrade .....	3,930	-	-	2,030	1,900	-	-
Truck Washdown Facilities .....	2,300	-	-	1,150	1,150	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>545,199</b>	<b>101,533</b>	<b>23,261</b>	<b>73,075</b>	<b>144,297</b>	<b>146,286</b>	<b>79,165</b>
<b>FUNDED BY</b>							
Administered Funding - Pilbara Hydrogen Hub .....			13,608	16,875	16,875	16,875	-
Capital Appropriation .....			5,051	68,671	93,062	113,547	71,312
Drawdown from the Holding Account .....			4,635	6,974	6,178	5,778	5,778
Funding Included in Royalties for Regions Administered Item .....			(28,110)	(54,575)	(22,633)	(11,706)	-
Provision for Future Royalties for Regions Projects .....			-	13,600	24,000	12,400	-
Internal Funds and Balances .....			4,725	3,351	-	-	-
Major Special Purpose Account(s)							
Drawdown from Climate Action Fund .....			350	450	-	-	-
Drawdown from Digital Capability Fund .....			-	2,030	1,900	-	-
Drawdown from Royalties for Regions Fund .....			23,002	15,699	24,915	9,392	2,075
<b>Total Funding .....</b>			<b>23,261</b>	<b>73,075</b>	<b>144,297</b>	<b>146,286</b>	<b>79,165</b>

## Financial Statements

### Income Statement

#### *Expenses*

1. The \$75.8 million increase in the Total Cost of Services from the 2022-23 Estimated Actual to the 2023-24 Budget Year is largely due to the carryover of expenditure relating to the delays in delivery of Royalties for Regions (RfR) funded and other projects.

#### *Income*

2. The anticipated \$16.9 million increase in income from the 2022-23 Budget to the 2022-23 Estimated Actual mainly relates to funding received to implement a Freight Assistance Package as a result of ex-Tropical Cyclone Ellie.
3. The 2022-23 Estimated Actual for the RfR Regional Community Services Fund, Regional Infrastructure and Headworks Fund and Regional and State-wide Initiatives reflects a \$42 million reduction relative to the 2022-23 Budget, mainly as a result of the difficulty in accessing contractors and materials as a consequence of the shortages arising from COVID-19 and the impact of the COVID-19 pandemic worldwide on supplies. Funding has been carried forward to the forward estimates period, with the carryover comprising the main reason for the increase in income from the 2022-23 Estimated Actual to the 2023-24 Budget Year.

### Statement of Financial Position

4. The increase in cash assets of \$17.7 million between the 2022-23 Budget and the 2022-23 Estimated Actual is mainly due to the \$15.6 million shared funding received in 2022-23 from the State and Commonwealth Governments towards the extension of the Future Drought Fund Program, for which expenditures will commence in 2023-24.
5. The increase in property, plant and equipment of \$74.3 million from the 2022-23 Estimated Actual to the 2023-24 Budget Year is due to new funding for the new metropolitan facility (\$46.7 million), Buccaneer Archipelago Marine Parks (\$7.4 million), Shark Notification and Response System Upgrade (\$2 million), Aquaculture Development Plan for Western Australia Implementation (\$775,000), and Emergency Animal Disease Preparedness (\$640,000) in 2023-24. In addition to this, there has been the deferral of expenditure for the Kensington Site Laboratory Upgrades (\$3.4 million), Albany Shellfish Hatchery (\$3.3 million), Regional Natural Resource Management - State Barrier Fence (\$3.2 million), Large Vessel Replacement Program (\$2.7 million), Digital Foundations Program (\$1.7 million), Capital Equipment Replacement Program (\$1.3 million) and Truck Wash Down Facilities (\$1.2 million).

### Statement of Cashflows

6. The decrease in net cash held from the 2022-23 Estimated Actual to the 2023-24 Budget Target reflects the carryover of projects such as the Regional Telecommunications Project, Regional Natural Resource Management - State Barrier Fence, Kalgoorlie Rail Realignment Business Case, Dawesville Community Centre and Full Circle Therapy Centre as well as new funding for the Extension of the Future Drought Program received in 2022-23. Payments for these projects will occur in 2023-24.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	217,001	218,871	229,379	244,767	243,855	235,492	231,378
Grants and subsidies <sup>(c)</sup> .....	78,982	190,180	132,399	157,876	92,334	65,446	45,685
Supplies and services .....	106,055	147,748	154,331	186,069	124,869	87,475	93,175
Accommodation .....	23,712	17,092	16,964	17,593	17,743	16,752	17,259
Depreciation and amortisation .....	18,142	24,678	24,497	23,634	24,246	23,273	22,386
Finance and interest costs .....	477	528	651	689	728	545	580
Other expenses .....	19,823	23,006	23,320	26,706	22,835	22,433	20,194
<b>TOTAL COST OF SERVICES .....</b>	<b>464,192</b>	<b>622,103</b>	<b>581,541</b>	<b>657,334</b>	<b>526,610</b>	<b>451,416</b>	<b>430,657</b>
<b>Income</b>							
Sale of goods and services .....	9,293	7,706	7,706	9,040	9,062	9,082	9,171
Regulatory fees and fines .....	47,412	46,416	46,971	52,347	60,544	52,543	52,543
Grants and subsidies .....	39,684	34,323	50,523	44,006	32,595	32,139	32,139
Other revenue .....	19,150	6,445	6,690	6,816	6,892	6,970	6,338
<b>Total Income .....</b>	<b>115,539</b>	<b>94,890</b>	<b>111,890</b>	<b>112,209</b>	<b>109,093</b>	<b>100,734</b>	<b>100,191</b>
<b>NET COST OF SERVICES .....</b>	<b>348,653</b>	<b>527,213</b>	<b>469,651</b>	<b>545,125</b>	<b>417,517</b>	<b>350,682</b>	<b>330,466</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	242,011	246,420	232,554	256,298	227,390	211,024	219,146
Resources received free of charge .....	1,617	1,849	1,849	1,849	1,849	1,849	1,849
Special Purpose Account(s) <sup>(d)</sup>							
Climate Action Fund .....	-	2,774	-	-	-	-	-
Digital Capability Fund .....	-	3,900	-	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund .....	52,578	149,637	116,093	146,547	111,544	74,970	46,358
Regional Infrastructure and Headworks Fund .....	2,457	20,065	14,146	21,200	5,524	142	2,089
Regional and State-wide Initiatives .....	60,328	57,981	55,445	59,451	60,191	60,969	61,061
Other appropriations .....	-	-	488	429	617	735	741
Other revenues .....	9,513	28,522	35,643	14,610	2,512	1,578	1,578
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>368,504</b>	<b>511,148</b>	<b>456,218</b>	<b>500,384</b>	<b>409,627</b>	<b>351,267</b>	<b>332,822</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>19,851</b>	<b>(16,065)</b>	<b>(13,433)</b>	<b>(44,741)</b>	<b>(7,890)</b>	<b>585</b>	<b>2,356</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 1,794, 1,732 and 1,798 respectively.

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

(d) Forecast recurrent drawdowns of funding from some Treasurer's Special Purpose Accounts (TSPAs) included in the 2022-23 Budget were subsequently reclassified to capital contributions for agencies subject to the *Financial Management Act 2006* (i.e. no overall change to forecast agency cash receipts, see Statement of Cashflows). This reflects the approved purpose of the original appropriation of funding to the TSPAs was capital in nature.

## DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2023 Total Solar Eclipse .....	-	2,400	2,310	3,090	-	-	-
Aboriginal Governance and Leadership							
Development Program.....	212	1,601	1,271	1,318	1,318	1,385	1,055
Aboriginal Heritage and Cultural Centre							
(Gwoonwardu Mia) in Carnarvon .....	1,781	1,167	1,451	882	-	-	-
Agricultural Sciences Research and							
Development Fund.....	-	-	10	-	-	-	-
Agricultural Senior Officers Committee - AGSOC ...	4,720	1,135	1,135	3,559	3,619	3,545	3,607
Bridge St. Affordable Housing Project .....	500	-	-	-	-	-	-
Carbon Farming and Land Restoration Program ....	592	3,210	330	3,421	1,703	44	-
Carnarvon Flood Mitigation Works - Stage Two ...	131	2,471	2,325	-	-	-	-
Climate Action Fund - Climate Adaptation							
Southern Rangeland Revitalisation Project							
Extension .....	-	-	-	800	800	700	700
Watersmart Farms - Phase Two - Industry							
Growth.....	-	-	-	-	-	1,000	1,000
Collie Futures Fund.....	256	1,000	600	1,400	-	-	-
Collie Replica Mine Upgrade Project .....	175	-	97	-	-	-	-
Collie Visitor's Centre Upgrade Project.....	-	500	-	500	-	-	-
Community Centres Network.....	3,048	3,046	3,046	3,092	3,138	3,185	3,265
COVID-19 Recreational Fishing Recovery.....	331	875	1,980	500	-	-	-
COVID-19 Response							
Air Freight Support Program .....	-	376	-	-	-	-	-
Newman Waste Water Treatment Plant.....	-	1,000	1,000	-	-	-	-
Primary Industries Workers Regional Travel							
and Accommodation Support Scheme .....	1,882	-	-	-	-	-	-
Residential Facility for Martu Students							
(Newman).....	-	500	250	1,750	-	-	-
Unallocated .....	-	90	-	-	-	-	-
Dampier Peninsula Activation.....	504	1,447	500	1,860	-	-	-
Election Commitments							
Albany Trails .....	-	3,200	200	1,500	1,500	-	-
Animal Welfare Small Grants Program .....	215	500	790	1,100	1,100	-	-
Australian Underwater Discovery Centre .....	200	9,100	2,200	7,100	-	-	-
Backing North Wanneroo Agriculture .....	-	650	100	850	700	-	-
Boulder Camp Upgrade.....	-	-	150	360	-	-	-
Bunbury Speedway Upgrades .....	750	-	-	-	-	-	-
Carnarvon One Mile Jetty .....	1	3,200	-	4,500	-	-	-
Dawesville Community Centre.....	-	3,000	1,000	1,700	300	-	-
Full Circle Therapy Centre (Paediatric Allied							
Health Services) .....	-	2,767	500	2,267	-	-	-
Halls Creek Town Development Masterplan.....	-	3,500	2,900	600	-	-	-
Harvey Senior Citizens Centre Redevelopment...	150	460	260	200	-	-	-
Harvey Trails and Adventure Precinct							
Masterplan Project.....	-	105	105	-	-	-	-
Industry Attraction and Development Fund -							
Collie .....	-	5,351	5,700	2,595	6,000	-	-
Kalgoorlie Boulder Youth Precinct and Hub							
Project.....	-	2,100	500	1,600	-	-	-
Karkurla Bushland and Nature Playground .....	-	-	500	100	-	-	-
Peel Agrifood Activation Fund - Food							
Technology Facility Project .....	-	3,769	5,503	3,266	1,264	1,500	-
Peel Regional Trails .....	500	1,500	1,350	150	-	-	-
Ravenswood Community Centre .....	-	-	1,317	-	-	-	-
RSPCA Inspectorate Services .....	-	580	580	580	580	580	580
Small Commitments Program .....	10,419	2,000	560	2,400	-	-	-
Waroona Town Centre Revitalisation .....	-	-	500	800	-	-	-
Western Australian Wine Industry Export							
Growth Partnerships .....	781	720	749	720	635	-	-
Yalgorup National Park Ecotourism							
Development .....	300	500	-	1,500	200	-	-
Emergency Animal Disease Preparedness .....	-	-	-	850	50	-	-
Export Market Success (Previously Asian							
Market Success) .....	39	750	750	750	750	750	750
Food and Beverage Value-Add Fund .....	2,038	4,684	1,341	3,650	2,996	-	-
Food Industry Innovation.....	218	200	200	200	300	300	-
Funding for the Royal Agricultural Society of							
Western Australia .....	2,000	-	2,000	-	-	-	-
Future Drought Fund.....	-	-	1,668	-	-	-	-
Goldfields Major Solar Feasibility .....	-	113	113	335	-	-	-
Grower Group Alliance.....	50	375	375	375	375	-	-
Horticultural Netting Infrastructure Scheme -							
Pome Fruit Industry .....	781	1,320	800	2,373	-	-	-

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
Indian Ocean Territories Service Delivery							
Arrangement .....	237	1,106	1,106	1,106	1,106	1,106	1,106
Kimberley Community Action Package .....	-	965	585	1,345	-	-	-
Kimberley Juvenile Justice Package -							
On-Country Residential Youth Facilities .....	-	250	500	-	-	-	-
Koojan Downs Road Upgrade .....	-	400	1,000	-	-	-	-
Koombana Bay Park Facilities .....	-	-	228	200	-	-	-
Laverton Great Beyond Visitor Centre Project .....	250	-	-	-	-	-	-
Leonora Ageing in Place Project .....	1,300	500	1,200	500	-	-	-
Mandurah Eastern Foreshore Redevelopment .....	1,500	-	-	-	-	-	-
Myalup-Wellington Project .....	-	2,800	-	2,750	10,000	20,152	-
North West Aboriginal Housing Initiative -							
Unallocated .....	-	-	-	-	-	-	2,089
Ord Expansion Project .....	200	1,983	3,952	-	-	-	-
Other Grants and Subsidies .....	7,381	7,271	15,344	9,240	7,176	12,754	12,833
Peel Harvey Catchment Council .....	120	120	120	120	120	120	-
Peel Harvey Catchment Council Water							
Research Infrastructure Project .....	174	350	292	34	-	-	-
Pilbara Town Based Reserves							
Irrungadji .....	-	4,660	1,589	3,297	-	-	-
Parnajinya .....	2,151	2,016	743	1,075	382	-	-
Tjalka Boorda Transition Plan .....	306	694	558	700	-	-	-
Unallocated .....	-	200	300	6,091	980	-	-
Puntukurnu Aboriginal Medical Service Jiji							
Program .....	20	787	400	387	-	-	-
Reconnect WA .....	43	5,000	6,343	-	-	-	-
Recreational Fishing Initiatives (includes							
Fishability) .....	2,221	2,100	2,100	2,100	2,100	2,100	2,100
Regional Centres Development Plan -							
Stage Two .....	-	2,450	-	-	-	-	-
Regional Development Leverage Unit .....	425	2,383	2,600	3,961	4,750	4,750	5,000
Regional Economic Development Grants							
Scheme .....	4,647	5,000	11,982	5,000	5,000	5,000	5,000
Regional Local Content Initiative .....	-	90	152	30	-	-	-
Regional Men's Health .....	800	800	800	800	800	800	800
Regional Recovery Partnerships .....	1,340	7,500	3,000	4,500	-	-	-
Regional Telecommunications Project .....	2,327	5,949	540	126	4,000	-	-
Regional Telecommunications Project							
Continuation .....	1,155	6,059	4,803	9,387	4,112	-	-
Regional Workers Incentives - Price Index							
Funding .....	-	175	124	-	175	-	175
Riverview Residents - Upgrade to Over 55's							
Estate .....	-	2,000	-	2,000	-	-	-
RSPCA - Inspectorate Services .....	1,410	580	580	580	580	580	580
Rural Farm Assistance .....	205	200	200	200	200	200	200
Rural, Regional and Remote Network .....	-	150	150	350	200	150	100
Severe Tropical Cyclone Seroja Assistance							
Package .....	2,867	26,400	2,426	2,205	-	-	-
Shark Hazard Mitigation Services .....	3,990	3,944	3,944	3,983	4,023	-	-
Shark Hazard Mitigation Strategies and Initiatives .....	261	600	738	600	600	600	600
Sheep and Goat Electronic Identification .....	-	-	2,857	11,555	8,820	-	-
Southern Forests Food Council .....	-	425	-	425	-	-	-
State Agriculture Telecommunication							
Infrastructure Fund							
Administration .....	5	-	32	-	-	-	-
Connected Farms - Scott River Agricultural							
Precinct .....	-	-	52	314	52	-	-
Digital Farm .....	785	787	767	285	-	-	-
Digital Farm Round Two .....	525	825	1,000	75	-	-	-
Digital Farm Round Three .....	1,141	3,250	1,367	4,492	-	-	-
Northern Goldfields Digital Connectivity Project .....	-	500	531	500	-	-	-
Regional Connectivity Program .....	-	87	93	94	-	-	-
Unallocated .....	-	2,417	-	1,281	1,200	-	-
University of Western Australia Wave Energy							
Research Centre .....	-	500	500	250	-	-	-
WA Open for Business .....	2,254	3,750	3,750	2,750	2,750	2,750	2,750
Warmun Facility Upgrade .....	-	500	-	500	-	-	-
Western Australian Regional Digital							
Connectivity Program .....	-	4,500	2,300	6,700	4,485	-	-
Western Rock Lobster Industry Levy .....	204	200	200	200	200	200	200
Wild Dogs Action Plan .....	786	1,195	1,535	1,195	1,195	1,195	1,195
Yamatji Nation ILUA - Registration .....	5,378	4,500	-	-	-	-	-
<b>TOTAL .....</b>	<b>78,982</b>	<b>190,180</b>	<b>132,399</b>	<b>157,876</b>	<b>92,334</b>	<b>65,446</b>	<b>45,685</b>

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	29,349	8,374	26,074	1,024	9,252	8,874	8,186
Restricted cash .....	107,374	80,438	99,896	83,380	65,680	63,380	61,702
Holding Account receivables .....	3,825	9,594	5,743	5,743	5,743	5,743	5,743
Receivables .....	8,333	8,618	8,333	8,333	8,333	8,333	8,333
Other.....	11,741	11,606	12,691	12,691	12,529	12,529	11,529
Assets held for sale .....	2,240	2,000	2,240	2,240	2,240	2,240	2,240
<b>Total current assets .....</b>	<b>162,862</b>	<b>120,630</b>	<b>154,977</b>	<b>113,411</b>	<b>103,777</b>	<b>101,099</b>	<b>97,733</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	197,087	209,837	215,375	234,803	257,710	286,095	313,593
Property, plant and equipment.....	346,031	352,716	370,992	445,257	550,517	659,683	719,418
Intangibles .....	5,547	21,552	(252)	3,748	6,672	6,966	6,685
Restricted cash .....	3,063	3,062	3,063	3,063	3,063	3,063	3,063
Other.....	37,136	23,533	35,636	34,636	33,636	33,135	33,135
<b>Total non-current assets .....</b>	<b>588,864</b>	<b>610,700</b>	<b>624,814</b>	<b>721,507</b>	<b>851,598</b>	<b>988,942</b>	<b>1,075,894</b>
<b>TOTAL ASSETS .....</b>	<b>751,726</b>	<b>731,330</b>	<b>779,791</b>	<b>834,918</b>	<b>955,375</b>	<b>1,090,041</b>	<b>1,173,627</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	51,602	50,780	51,602	51,602	51,602	51,602	51,602
Payables .....	9,637	6,979	8,841	9,135	8,219	7,304	7,013
Borrowings and leases .....	5,314	4,005	3,589	4,685	4,408	4,668	3,561
Other.....	21,593	33,500	21,593	21,593	21,593	21,593	21,593
<b>Total current liabilities .....</b>	<b>88,146</b>	<b>95,264</b>	<b>85,625</b>	<b>87,015</b>	<b>85,822</b>	<b>85,167</b>	<b>83,769</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	8,346	8,996	8,346	8,346	8,346	8,346	8,346
Borrowings and leases .....	8,505	7,798	9,338	7,820	6,019	6,113	5,604
Other.....	5,703	2,827	5,774	3,507	2,108	1,595	1,363
<b>Total non-current liabilities .....</b>	<b>22,554</b>	<b>19,621</b>	<b>23,458</b>	<b>19,673</b>	<b>16,473</b>	<b>16,054</b>	<b>15,313</b>
<b>TOTAL LIABILITIES.....</b>	<b>110,700</b>	<b>114,885</b>	<b>109,083</b>	<b>106,688</b>	<b>102,295</b>	<b>101,221</b>	<b>99,082</b>
<b>EQUITY</b>							
Contributed equity .....	617,198	668,042	660,771	763,068	895,751	1,030,938	1,114,307
Accumulated surplus/(deficit).....	(24,759)	(65,087)	(38,668)	(83,409)	(91,299)	(90,714)	(88,358)
Reserves.....	48,587	13,490	48,605	48,571	48,628	48,596	48,596
<b>Total equity .....</b>	<b>641,026</b>	<b>616,445</b>	<b>670,708</b>	<b>728,230</b>	<b>853,080</b>	<b>988,820</b>	<b>1,074,545</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>751,726</b>	<b>731,330</b>	<b>779,791</b>	<b>834,918</b>	<b>955,375</b>	<b>1,090,041</b>	<b>1,173,627</b>

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



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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	222,389	222,070	207,713	229,896	198,305	176,861	185,870
Capital appropriation .....	33,812	28,066	13,910	74,886	100,130	120,571	78,434
Holding Account drawdowns .....	1,434	5,831	4,635	6,974	6,178	5,778	5,778
Special Purpose Account(s)							
Climate Action Fund .....	133	2,774	2,774	5,756	5,738	5,224	2,860
Digital Capability Fund.....	10,020	3,900	3,900	5,956	1,900	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	55,787	154,370	120,368	149,997	114,766	76,970	48,358
Regional Infrastructure and Headworks							
Fund.....	4,353	42,849	32,873	33,449	27,217	7,534	2,164
Regional and State-wide Initiatives.....	60,328	57,981	55,445	59,451	60,191	60,969	61,061
Other.....	9,413	27,889	35,010	14,243	2,164	1,230	1,230
Administered appropriations .....	-	-	488	429	617	735	741
<b>Net cash provided by Government .....</b>	<b>397,669</b>	<b>545,730</b>	<b>477,116</b>	<b>581,037</b>	<b>517,206</b>	<b>455,872</b>	<b>386,496</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(217,001)	(219,290)	(229,798)	(244,487)	(243,350)	(233,483)	(229,369)
Grants and subsidies.....	(78,982)	(191,948)	(134,306)	(160,010)	(94,766)	(66,948)	(46,252)
Supplies and services .....	(100,690)	(140,168)	(146,751)	(180,405)	(119,817)	(79,846)	(85,043)
Accommodation .....	(24,868)	(16,645)	(16,517)	(17,593)	(17,743)	(16,752)	(17,259)
GST payments .....	(23,785)	(15,788)	(15,788)	(16,025)	(16,265)	(16,509)	(16,509)
Finance and interest costs.....	(384)	(439)	(448)	(522)	(602)	(471)	(536)
Other payments.....	(25,159)	(24,946)	(24,734)	(27,157)	(23,426)	(23,084)	(20,845)
<b>Receipts <sup>(b)</sup></b>							
Regulatory fees and fines.....	37,158	46,416	46,971	52,347	60,544	52,543	52,543
Grants and subsidies.....	39,077	34,323	50,523	44,032	32,621	32,130	32,130
Sale of goods and services.....	6,126	7,725	7,725	9,059	9,062	9,082	9,171
GST receipts .....	24,405	15,788	15,788	16,025	16,265	16,509	16,509
Other receipts .....	19,682	2,654	2,899	3,053	3,151	3,251	2,619
<b>Net cash from operating activities .....</b>	<b>(344,421)</b>	<b>(502,318)</b>	<b>(444,436)</b>	<b>(521,683)</b>	<b>(394,326)</b>	<b>(323,578)</b>	<b>(302,841)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(28,458)	(57,522)	(37,763)	(97,175)	(126,055)	(128,717)	(79,165)
Other payments.....	(3,000)	-	-	-	-	-	-
Proceeds from sale of non-current assets.....	65	255	255	255	255	255	255
<b>Net cash from investing activities.....</b>	<b>(31,393)</b>	<b>(57,267)</b>	<b>(37,508)</b>	<b>(96,920)</b>	<b>(125,800)</b>	<b>(128,462)</b>	<b>(78,910)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(7,618)	(6,010)	(6,475)	(5,508)	(8,068)	(7,525)	(8,122)
Other proceeds .....	3,385	550	550	1,508	1,516	1,015	1,011
<b>Net cash from financing activities.....</b>	<b>(4,233)</b>	<b>(5,460)</b>	<b>(5,925)</b>	<b>(4,000)</b>	<b>(6,552)</b>	<b>(6,510)</b>	<b>(7,111)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>17,622</b>	<b>(19,315)</b>	<b>(10,753)</b>	<b>(41,566)</b>	<b>(9,472)</b>	<b>(2,678)</b>	<b>(2,366)</b>
Cash assets at the beginning of the reporting period .....	123,764	111,189	139,786	129,033	87,467	77,995	75,317
Net cash transferred to/from other agencies .....	(1,600)	-	-	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>139,786</b>	<b>91,874</b>	<b>129,033</b>	<b>87,467</b>	<b>77,995</b>	<b>75,317</b>	<b>72,951</b>

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

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

## NET APPROPRIATION DETERMINATION

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Regulatory Fees and Fines</b>							
Regulatory Fees .....	12,451	8,071	8,626	9,102	9,199	9,298	9,298
<b>Grants and Subsidies</b>							
Direct Grants and Subsidies Receipts							
Commonwealth - Recurrent .....	3,535	1,766	13,106	7,597	4,127	4,337	4,337
Recurrent .....	28,631	54,732	61,579	43,076	28,727	27,793	27,793
<b>Sale of Goods and Services</b>							
Sale of Goods and Services .....	6,126	7,725	7,725	9,059	9,062	9,082	9,171
<b>GST Receipts</b>							
GST Input Credits .....	20,512	9,327	9,327	9,467	9,609	9,753	9,753
GST Receipts on Sales .....	3,893	6,461	6,461	6,558	6,656	6,756	6,756
<b>Other Receipts</b>							
Interest Received .....	234	1,531	1,531	1,515	1,487	1,487	1,487
National Partnership Payments							
Capital - National Water Grid Fund .....	2,650	3,600	3,750	5,373	160	-	-
Farm Business Resilience and Regional							
Drought Planning Program .....	3,597	-	-	-	-	-	-
Future Drought Fund - Regional Drought							
Resistance Planning .....	6,160	-	-	-	-	-	-
Horticultural Netting Infrastructure Scheme .....	2,634	-	-	-	-	-	-
Managing Established Pest Animals and							
Weeds .....	142	134	564	218	415	-	-
National Plant Health Surveillance Program .....	126	126	126	126	126	-	-
National Water Infrastructure Development							
Fund - Feasibility Component - Southern							
Forests Irrigation Scheme .....	-	250	150	450	-	-	-
Pest and Disease Preparedness and							
Response Programs .....	-	441	5,077	132	-	-	-
Recurrent - Ehrlichia Canis Pilot Program .....	75	75	75	-	-	-	-
Other Receipts .....	19,393	1,418	1,436	1,691	1,640	1,662	1,662
Receipts of Employee Contributions							
Housing Leased .....	864	793	1,038	1,150	1,254	1,332	700
Vehicles Leased .....	131	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>111,154</b>	<b>96,450</b>	<b>120,571</b>	<b>95,514</b>	<b>72,462</b>	<b>71,500</b>	<b>70,957</b>

## DETAILS OF ADMINISTERED TRANSACTIONS

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>INCOME</b>							
<b>Other</b>							
Appropriation .....	1,550	1,550	1,550	1,550	1,550	1,550	1,550
Interest Revenue .....	805	639	981	753	529	270	304
Other Revenue .....	494	-	-	-	-	-	-
Revenue from Regional and State-wide Initiatives - Recurrent .....	-	(21,739)	(100,565)	(101,585)	(41,711)	(20,455)	31,745
Revenue from Regional Community Services Fund - Recurrent .....	5,462	7,290	7,290	6,600	6,348	6,200	6,200
Revenue from Regional Infrastructure and Headworks Fund - Recurrent .....	-	28	28	-	-	-	-
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>8,311</b>	<b>(12,232)</b>	<b>(90,716)</b>	<b>(92,682)</b>	<b>(33,284)</b>	<b>(12,435)</b>	<b>39,799</b>
<b>EXPENSES</b>							
<b>Grants to Charitable and Other Public Bodies</b>							
East Kimberley Transitional Housing .....	618	874	695	1,161	1,026	969	1,026
Essential and Municipal Services Improvement in Remote Aboriginal Communities .....	8,929	15,022	24,091	1,731	1,835	-	-
Hedland Transitional Housing Project .....	-	808	1,626	1,633	787	-	-
Jalbi Jiya (Your Home) Program .....	891	345	345	359	404	346	-
Kimberley Schools Project .....	5,041	4,893	4,907	151	234	-	-
Leedal - Fitzroy Affordable Housing Project .....	-	4,767	1,910	1,428	4,097	-	-
North West Aboriginal Housing .....	-	4,670	1,657	5,302	-	-	-
On-Country Residential Youth Facilities .....	-	2,750	3,000	5,000	5,000	2,500	-
Pilbara Hydrogen Hub .....	-	833	-	833	834	-	-
Regional Reform Fund .....	-	-	-	-	-	-	11,745
Regional Telecommunications Project Continuation .....	-	2,811	1,930	-	-	-	-
Royalties for Regions Program Global Provision .....	-	29,307	24,103	20,000	20,000	20,000	20,000
State Contribution to Natural Resource Management .....	8,084	8,908	10,145	8,150	7,898	7,750	7,750
Western Australia Regional Digital Connectivity Program .....	-	4,900	4,900	9,897	14,910	4,391	-
<b>Other</b>							
Royalties for Regions Program Underspend Provision .....	-	(59,590)	(131,890)	(132,315)	(77,455)	(44,846)	-
Supplies and Services .....	1,078	199	273	209	150	64	115
Western Australia Co-Operatives Loan Scheme - Interest Expense to Western Australian Treasury Corporation .....	590	440	708	544	379	206	189
<b>TOTAL ADMINISTERED EXPENSES .....</b>	<b>25,231</b>	<b>21,937</b>	<b>(51,600)</b>	<b>(75,917)</b>	<b>(19,901)</b>	<b>(8,620)</b>	<b>40,825</b>

## 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.

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance .....	510	117	823	1,500
Receipts:				
Other .....	3,991	550	1,587	1,080
Appropriations.....	-	2,804	1,767	5,500
	4,501	3,471	4,177	8,080
Payments .....	3,678	3,465	2,677	7,580
<b>CLOSING BALANCE .....</b>	<b>823</b>	<b>6</b>	<b>1,500</b>	<b>500</b>

### 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.

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance .....	100	119	100	7,542
Receipts:				
Appropriations.....	53,818	38,256	39,780	51,368
Other .....	19,904	29,980	35,864	29,980
	73,822	68,355	75,744	88,890
Payments .....	73,722	68,237	68,202	83,390
<b>CLOSING BALANCE .....</b>	<b>100</b>	<b>118</b>	<b>7,542</b>	<b>5,500</b>

**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.

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance .....	500	2,000	500	500
Receipts:				
Other .....	9,524	9,247	9,250	9,247
Appropriations.....	6,646	3,687	4,248	5,155
	16,670	14,934	13,998	14,902
Payments .....	16,170	12,934	13,498	14,402
<b>CLOSING BALANCE .....</b>	<b>500</b>	<b>2,000</b>	<b>500</b>	<b>500</b>

**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.

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance .....	57,578	41,277	42,593	8,362
Receipts:				
Other <sup>(a)</sup> .....	494	-	-	-
Appropriations.....	-	4,000	4,000	17,552
	58,072	45,277	46,593	25,914
Payments .....	15,479	34,129	38,231	16,765
<b>CLOSING BALANCE .....</b>	<b>42,593</b>	<b>11,148</b>	<b>8,362</b>	<b>9,149</b>

(a) Refund from Communities.

# Division 16 Mines, Industry Regulation and Safety

## Part 4 Jobs and Economic Development

### Appropriations, Expenses and Cash Assets

	2021-22 Actual <sup>(a)</sup> \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Service Appropriation							
Base Component .....	137,271	147,898	151,851	<b>169,811</b>	156,980	152,456	156,141
Services to Industry Component (Mining Tenement Rentals) <sup>(b)</sup> .....	21,910	29,139	29,139	<b>35,399</b>	37,838	38,873	38,892
<b>Item 45 Net amount appropriated to deliver services .....</b>	<b>159,181</b>	<b>177,037</b>	<b>180,990</b>	<b>205,210</b>	<b>194,818</b>	<b>191,329</b>	<b>195,033</b>
<b>Amount Authorised by Other Statutes</b>							
<b>- Salaries and Allowances Act 1975 .....</b>	<b>1,783</b>	<b>1,789</b>	<b>1,789</b>	<b>1,795</b>	<b>1,801</b>	<b>1,846</b>	<b>1,892</b>
Total appropriations provided to deliver services .....	160,964	178,826	182,779	<b>207,005</b>	196,619	193,175	196,925
<b>ADMINISTERED TRANSACTIONS</b>							
<b>Item 46 Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....</b>	<b>103,246</b>	<b>49,243</b>	<b>42,318</b>	<b>19,045</b>	<b>20,296</b>	<b>16,823</b>	<b>16,577</b>
<b>CAPITAL</b>							
<b>Item 127 Capital Appropriation .....</b>	<b>6,608</b>	<b>1,588</b>	<b>3,682</b>	<b>3,906</b>	<b>1,955</b>	<b>1,471</b>	<b>1,273</b>
<b>TOTAL APPROPRIATIONS .....</b>	<b>270,818</b>	<b>229,657</b>	<b>228,779</b>	<b>229,956</b>	<b>218,870</b>	<b>211,469</b>	<b>214,775</b>
<b>EXPENSES</b>							
Total Cost of Services .....	320,067	367,589	371,952	<b>397,155</b>	390,056	377,253	374,763
Net Cost of Services <sup>(c)</sup> .....	151,636	193,897	192,015	<b>223,402</b>	212,985	199,269	199,801
<b>CASH ASSETS <sup>(d)</sup> .....</b>	<b>476,779</b>	<b>469,033</b>	<b>489,779</b>	<b>498,224</b>	<b>507,154</b>	<b>521,305</b>	<b>534,716</b>

(a) The 2021-22 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 2023-24 onwards. The increased revenue will fund Sustainable Geoscience Investments, including increases to the Exploration Incentive Scheme for a new Geophysical Co-funding Program and additions to the existing Government-Industry Co-funded Drilling and Energy Analysis Programs. Also, it will allow the commencement of an Industry Ready Program to provide new packages of 'bespoke' data. This enables the Department to promote continued investment in the State and deliver services more effectively in response to industry needs. Further details on MTR appear in the Details of Administered Transactions table below.

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>New Initiatives</b>					
Building Engineers Registration .....	-	629	1,166	1,455	1,649
Climate Action Fund - Green Energy Approvals.....	40	164	165	167	169
Decarbonisation Support.....	-	2,006	778	800	820
Increased Scope of Plumbing Regulation.....	-	706	956	967	978
Sustainable Geoscience Investments.....	-	7,156	8,632	8,669	8,668
<b>Ongoing Initiatives</b>					
Abandoned Mines Program - Increased Works Program .....	5,300	-	-	-	-
Mental Awareness, Respect and Safety (MARS) Program.....	-	6,500	6,500	-	-
ServiceWA App Program - Digital Capability Fund.....	911	370	-	-	-
Tjiwarl Palyakuwa Indigenous Land Use Agreement (ILUA) .....	- (a)	- (a)	- (a)	- (a)	- (a)
<b>Other</b>					
Australian Energy Market Commission .....	-	100	100	200	200
Energy Safety Business Plan Update .....	-	4,048	4,441	4,844	-
Government Office Accommodation Update.....	2	2	2	3	-
Government Regional Officer Housing .....	(115)	(119)	(117)	(112)	(104)
Occupational Licensing .....	-	2,728	-	-	-
Public Sector Wages Policy .....	11,439	9,745	12,971	16,247	21,996
Royalties for Regions Program Update .....	(22)	(22)	(22)	(22)	206
Royalties Management System Transition.....	387	429	38	-	-
Salaries and Allowances Tribunal.....	-	-	-	45	91
State Fleet Policy and Procurement Initiatives .....	(240)	(212)	(193)	(156)	(174)
Work Health and Safety Act 2020 - Additional Resourcing.....	-	1,474	988	1,004	1,016

(a) The ILUA remains confidential until it is conclusively registered in accordance with its terms. It is anticipated conclusive registration will occur in late May 2023.

## Significant Issues Impacting the Agency

### Key Government Reforms

1. The Department continues to review significant legislation it administers to improve outcomes and ensure that legislation remains contemporary; including the *Residential Tenancies Act 1987* and *Commercial Tenancy (Retail Shops) Agreements Act 1985*, along with progressing important reforms to reduce red tape and improve protection for consumers. The review of the *Retirement Villages Act 1992* has been completed and the Government has approved drafting amendments. The Government has also committed to the implementation of a registration scheme for short-term rental accommodation providers in Western Australia. Responsibility for developing the legislation to support the scheme and establishing the register sits with the Department. Additional resources have been allocated to progress this work as a priority and work will continue through 2023-24.
2. The Department is continuing its work to reform the State's building regulatory framework and implement key recommendations from the national Building Confidence - Improving the Effectiveness of Compliance and Enforcement Systems for the Building and Construction Industry across Australia report. Registration of building engineers is a priority reform, with a new registration scheme set to commence operation from 1 July 2024. Building engineering practitioners (individuals) and contractors (businesses) will be required to obtain registration, with the focus being on those carrying out structural, fire safety, civil and mechanical engineering work on buildings. The Government has committed new funding to the Department from 2023-24 onwards to cover the additional costs and new staff required to implement and enforce the scheme requirements, ensuring the maximum benefits to the Western Australian building industry and consumers are delivered.

3. The Department is responsible for ensuring regulated plumbing work in Western Australia complies with basic health and safety requirements. It does this through a risk-based inspection regime. Implementing the Government's recent commitments to adopt the 2022 edition of the National Construction Code (of which the Plumbing Code of Australia is a part) and amendments to the existing Plumbers Licensing and Plumbing Standards Regulations 2000 will increase the scope of regulated plumbing work that requires inspection. To ensure the ongoing effectiveness of the Department's inspection regime and the safety of water supply for Western Australians, the Government has committed funding for additional plumbing inspection and compliance staff from 2023-24 onwards.
4. The Department has established the Aboriginal Empowerment Unit (AEU) to deliver on government programs and reforms that impact the delivery of the Government's Aboriginal Empowerment Strategy. The AEU has undertaken significant recruitment during 2022-23 that will continue into 2023-24, and is working towards the creation of four teams with responsibility for Aboriginal Engagement (including regional liaison officers), Aboriginal Procurement, Cultural Responsiveness and Aboriginal Outcomes (policy review). The AEU has established Cultural and Government Governance structures, to guide, provide advice and support the endorsed project plan for the unit.
5. The Department continues to progress initiatives to streamline the processing of occupational licences and will expand the Collie Licensing Hub throughout 2023-24.

### **Protecting Workers and Supporting Consumers**

6. In February 2023, the Inquiry into the Agricultural Industry in Western Australia final draft report was submitted to the WorkSafe Commissioner.
7. As part of the overall wage-theft prevention strategies, a Supplier Wage Audit Unit has been established within the Department to monitor and audit the compliance of government suppliers to ensure they meet their employment obligations. The focus will initially be on the security and cleaning industries.
8. The Department is supporting the Western Australian Building and Construction Consultative Committee, to progress its three key strategic advice issues under its Strategic Plan. These three priorities focus on contributing to a new approach to apprenticeships, reporting for options to reform industry culture, and supporting the implementation of best practice frameworks for work health and safety.
9. The Department is aware of 32 cases of silicosis from engineered stone in Western Australia since 2018. Nationally it has been estimated that there are at least 579 people in Australia living with silicosis. The Department has published a Dust Strategy 2023-24 to focus on silica, asbestos and other dusts. There is currently significant activity taking place in federal forums, including Safe Work Australia, regarding advancing regulatory changes to better prevent harmful exposure to silica. Advancing industry compliance with work health and safety laws in relation to reducing silica exposure continues to be a priority. Further regulatory changes in this area may be required in the next 12 months.
10. The Department will begin the process of reviewing the *Dangerous Goods Safety Act 2004* (the Act) and supporting legislation to identify its development and coexistence with the *Work Health and Safety Act 2020*. An independent consultant will be engaged at the beginning of 2024 to begin the process of reviewing the Act and regulations. It is expected that this process will take up to 12 months and require significant input from senior leadership and inspectors to inform the process.
11. Throughout 2023-24, the Department will continue to devote significant resources to deliver on its Consumer Justice Strategy (the Strategy). The Strategy aims to raise the community's awareness about consumer rights and ensure the services provided by the Department are accessible to the most disadvantaged. The Strategy will focus on developing 'easy read' tenancy advice for the culturally and linguistically diverse community and for people with a disability, along with working collaboratively with other regulators to stop unfair business practices that impact Aboriginal consumers in remote communities.



## Supporting Western Australia's Energy Transformation and Economic Growth

12. Decarbonisation and strong industry emission-reduction ambitions are fast-tracking the energy transition. The significant demand for green energy requires assessments of electricity infrastructure (particularly transmission networks), regulatory and market needs. The Department contributed to the Treasury-led Taskforce in undertaking an initial assessment of future demand for low-emissions electricity for the State's main network, the South West Interconnected System. During 2022-23, the Department led a working group on demand projections and modelling, which fed into broader advice to Government. It is anticipated that work in this area will continue into 2023-24.
13. The Government's second progress report for the Distributed Energy Resources (DER) Roadmap was released in mid-2022, highlighting achievements and opportunities in integrating consumer devices into the power system, with a focus on the integration of electric vehicles in the power system. The successful implementation of Emergency Solar Management has provided an important tool for managing power system emergencies and was available (although not triggered) throughout 2022-23. The Project Symphony virtual power plant pilot in Southern River entered its active testing phase in 2022-23, with customers' rooftop solar and battery storage successfully providing market and network support services. The Department commenced drafting of amendments to primary legislation to enable future customer DER participation in the power system and comprehensive frameworks for power system security and reliability.
14. The Department is contributing to the development of the Government's Sectoral Emissions Reduction Strategies (SERS), through leading the electricity sector modelling. The SERS will develop credible and robust pathways to net zero by 2050, and demonstrate the role that electricity will need to play in decarbonisation across the various energy supply arrangements present in Western Australia, including modelling and policy analysis of supply in the South West, Pilbara, remote mine sites and towns supplied by microgrids.
15. The Department is providing technical input into a number of hydrogen standards and working groups as a result of the transition to alternative fuel sources. Due to the absence of suitable Australian/international standards, the Department has prepared guidance on minimum requirements for safe manufacturing and production of hydrogen. More work is required to communicate the safety requirements to stakeholders and the challenges this poses to State developments, particularly in relation to land tenure access. Furthermore, work is progressing with the Department of Jobs, Tourism, Science and Innovation on the detailed design of a Renewable Hydrogen Target. This work includes a study into the role of renewable hydrogen in the electricity sector, targeting areas such as long-term storage and peaking generation, as well as a Market Impact Assessment and development of enabling legislation.

## Build a Sustainable and Responsible Resources Industry

16. The Government collected record royalty revenues (including North West Shelf grants) of \$12.8 billion over the past financial year. There were all-time high levels of mineral exploration expenditure and stronger levels of mining investment. The heightened level of activity in the resource sector has been supported by an increase in mining tenement and petroleum title applications and grants.
17. The Department continues to deliver the \$10.6 million Geoscience Data Transformation Strategy through the five-year program of work scheduled to be complete by June 2026. The program remains on track based on planned activity scheduling and within forecast budget spending.
18. The Mental Awareness, Respect and Safety Program has funded a package of initiatives including: a landmark research study to understand and analyse the issues; improve regulatory capability, upskill industry through training and organisational capability development; and provide resources and support to workers and affected people. Other initiatives drive awareness and support the Government's commitments to the Enough is Enough Parliamentary Inquiry report.
19. The WA Array project seismometers have successfully been deployed across Region 1 (including parts of the South West of Western Australia), where they will record data until December 2023. Data from the first three months of recording have been collected and are now being collated, quality assured, and processed. Data will also be collected in June-July 2023 and at the year end when the instruments will be collected and moved into the second deployment region in the State's South and Mid West. The project team are continuing to promote the project to national and international audiences, including the scientific and exploration communities as well as the public.

20. On 20 December 2022, the Office of the Auditor General released a report on the effectiveness of both the Department and the Department of Water and Environmental Regulation's compliance with mining environmental conditions (for both minerals and petroleum). The Department is actively working to address the findings.
21. The Department is progressing the Fast Tracking Mining Approvals Strategy, an election commitment by the Government to transform the regulation of resources projects. The *Mining Amendment Act 2022* received the Royal Assent on 28 September 2022, further strengthening frameworks, assessments and the introduction of a single approval instrument.

## 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
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	A sustainable, efficient, secure and affordable energy sector.	4. Development and Implementation of Energy Policy

### Service Summary

Expense	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Resources Advice and Regulation.....	103,244	131,152	133,706	138,285	143,126	142,328	141,415
2. Industry Advice and Regulation .....	110,061	112,959	115,534	119,239	120,880	122,108	119,640
3. Safety and Labour Relations Advice and Regulation.....	89,482	91,667	91,557	100,534	97,907	90,224	90,866
4. Development and Implementation of Energy Policy .....	17,280	31,811	31,155	39,097	28,143	22,593	22,842
<b>Total Cost of Services .....</b>	<b>320,067</b>	<b>367,589</b>	<b>371,952</b>	<b>397,155</b>	<b>390,056</b>	<b>377,253</b>	<b>374,763</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: Supporting a safe, fair and responsible future for the community, industry and resources sector:</b>					
Stakeholder satisfaction with the Department as an effective resource sector regulator <sup>(b)</sup> .....	74%	75%	72%	75%	
Number of work-related traumatic-injury fatalities <sup>(c)</sup> .....	18	nil	13	nil	
Stakeholder satisfaction with the Department as an effective industry regulator <sup>(b)</sup> .....	73%	75%	70%	75%	
<b>Outcome: A sustainable, efficient, secure and affordable energy sector:</b>					
The extent to which policy and program development objectives for the year are achieved .....	95%	100%	99%	100%	

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

(b) The 2022-23 Estimated Actual is the mean of the two previous audited results, rounded to the nearest percent.

(c) Confirmed reported work-related traumatic fatalities as of 31 March 2023 comprised 13 cases. The five-year rolling average is available 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 103,244	\$'000 131,152	\$'000 133,706	\$'000 138,285	1
Less Income .....	56,105	50,578	56,859	50,921	2
Net Cost of Service .....	47,139	80,574	76,847	87,364	
<b>Employees (Full-Time Equivalents) .....</b>	<b>557</b>	<b>659</b>	<b>663</b>	<b>673</b>	<b>3</b>
<b>Efficiency Indicators</b>					
Average cost of resource regulation per live title.....	\$4,117	\$5,108	\$5,143	\$5,048	4

## Explanation of Significant Movements

(Notes)

- The increases in the Total Cost of Service from the 2021-22 Actual to the 2022-23 Estimated Actual (30%) and to the 2023-24 Budget Target (34%) are mainly due to increased workload for the Mining Rehabilitation Fund - Abandoned Mines Program, Sustainable Geoscience Investments and Service Improvement initiatives.
- The increase in income from the 2022-23 Budget to the 2022-23 Estimated Actual (12%) is due to increased Mining Rehabilitation Fund Levy collections.
- The increase in full-time equivalents from the 2021-22 Actual to the 2022-23 Estimated Actual and the 2023-24 Budget Target is due to an increase in the Total Cost of Service as detailed in Note 1 above and the impact of attraction and retention issues in 2021-22.
- The increase in the average cost of resource regulation per live title from the 2021-22 Actual to the 2022-23 Estimated Actual (24%) is primarily due to an increase in the Total Cost of Service resulting from an increased workload for the Mining Rehabilitation Fund - Abandoned Mines Program and Service Improvement initiatives as per Note 1.

## 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 110,061	\$'000 112,959	\$'000 115,534	\$'000 119,239	
Less Income .....	51,851	67,502	67,485	67,526	1
Net Cost of Service .....	58,210	45,457	48,049	51,713	
<b>Employees (Full-Time Equivalents) .....</b>	<b>509</b>	<b>585</b>	<b>586</b>	<b>638</b>	<b>2</b>
<b>Efficiency Indicators</b>					
Average cost per transaction to deliver industry advice and regulation services.....	\$221	\$211	\$258	\$261	3

### Explanation of Significant Movements

(Notes)

1. The increase in income from the 2021-22 Actual to the 2022-23 Estimated Actual and 2023-24 Budget Target is due to the Energy Safety Business Plan update.
2. The increase in full-time equivalents from the 2022-23 Estimated Actual to the 2023-24 Budget Target (9%) is primarily to assist with processing occupational licenses at the Collie Licensing Hub and metropolitan offices.
3. The increase in average cost per transaction to deliver industry advice and regulation services from the 2022-23 Budget to the 2022-23 Estimated Actual (23%) is due to a reduction in transactions, including rental bonds and grant applications, associated with the current housing market conditions.

## 3. Safety and Labour Relations Advice and Regulation

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 89,482	\$'000 91,667	\$'000 91,557	\$'000 100,534	1
Less Income .....	57,724	52,673	52,656	52,494	
Net Cost of Service .....	31,758	38,994	38,901	48,040	
<b>Employees (Full-Time Equivalents) .....</b>	<b>459</b>	<b>532</b>	<b>532</b>	<b>539</b>	
<b>Efficiency Indicators</b>					
Average cost per transaction to deliver safety and labour relations regulation services .....	\$5,171	\$5,222	\$7,375	\$6,941	2
Percentage of High-risk Work Licence (HRWL) applications determined within agreed timeframes <sup>(a)</sup> .....	32%	80%	35%	80%	3

(a) The Department's published HRWL target timeframe is 80% within 10 business days. Results of this indicator will vary from those published online as this measure is calculated 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 Total Cost of Service from the 2021-22 Actual to the 2023-24 Budget Target (12%) is primarily due to implementation of the *Work Health and Safety Act 2020* and the MARS Program.
2. The increased average cost per transaction to deliver safety and labour relations regulation services from the 2021-22 Actual to the 2022-23 Estimated Actual and 2023-24 Budget Target is mainly due to the reallocation of resources from proactive inspections to addressing an increased number of direct complaints to Private Sector Labour Relations, and a reduction in the volume of reported COVID-19 incidents due to reporting requirements being discontinued in August 2022.
3. The percentage of HRWL applications determined within agreed timeframes year-to-date is 35%, based on 60,318 applications, with 21,297 finalised in 10 business days. The volume of HRWL applications received remains high and the Department has increased its resourcing for HRWL application determination.

**4. Development and Implementation of Energy Policy**

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 17,280	\$'000 31,811	\$'000 31,155	\$'000 39,097	1
Less Income .....	2,751	2,939	2,937	2,812	
Net Cost of Service .....	14,529	28,872	28,218	36,285	
<b>Employees (Full-Time Equivalents) .....</b>	<b>75</b>	<b>78</b>	<b>78</b>	<b>80</b>	
<b>Efficiency Indicators</b>					
Average cost of policy/project development.....	\$37,107	\$27,505	\$32,185	\$40,390	2

**Explanation of Significant Movements**

(Notes)

1. The increase in Total Cost of Service from the 2022-23 Estimated Actual to the 2023-24 Budget Target (25%) is primarily due to increased grants for electric vehicle charging infrastructure for local government, small business and charities, and decarbonisation support. The increase from the 2021-22 Actual to the 2022-23 Budget (84%) was primarily due to the introduction of electric vehicle charging infrastructure grants for local governments, small businesses and charities and also repositioning of the State Underground Power Program and Household Energy Efficiency grants.
2. The increase in the average cost of policy/project development from the 2022-23 Estimated Actual to the 2023-24 Budget Target (25%) is primarily due to an increase in the Total Cost of Service as detailed in Note 1 above.

## Asset Investment Program

1. The Department's Asset Investment Program in 2023-24 is \$13.5 million, comprising mainly of:

1.1. ongoing ICT works associated with the Compliance and Regulation System (CARS) Transformation Program and Tracking Mining Approvals - Digital Transformation Program; and

1.2. new works to support Sustainable Geoscience Investments.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
ICT Infrastructure							
CARS Transformation Program .....	7,062	1,587	1,587	3,136	1,871	468	-
Fast Tracking Mining Approvals - Digital Transformation Program .....	7,540	765	765	4,521	2,254	-	-
Strategic Information Plan .....	13,423	12,223	1,000	1,200	-	-	-
Mineral House and Kalgoorlie Complex Urgent Building							
Safety Remediation Works .....	2,750	2,350	2,350	400	-	-	-
ServiceWA App Program .....	1,669	927	927	742	-	-	-
<b>COMPLETED WORKS</b>							
<b>COVID-19 Response</b>							
Kalgoorlie Core Library Expansion .....	2,909	2,909	673	-	-	-	-
<b>Other Completed Works</b>							
Asset Replacement Program - Computer Hardware and Software - 2022-23 Program .....	914	914	914	-	-	-	-
ICT Infrastructure - Customer Identity Access Management - Platform .....	3,600	3,600	1,046	-	-	-	-
<b>NEW WORKS</b>							
Asset Replacement Program - Computer Hardware and Software							
2023-24 Program .....	914	-	-	914	-	-	-
2024-25 Program .....	914	-	-	-	914	-	-
2025-26 Program .....	914	-	-	-	-	914	-
2026-27 Program .....	914	-	-	-	-	-	914
ICT Infrastructure - Geoscience Data Transformation Strategy .....	300	-	-	300	-	-	-
Sustainable Geoscience Investments - Core Libraries Program Works .....	3,276	-	-	2,300	735	241	-
<b>Total Cost of Asset Investment Program.....</b>	<b>47,099</b>	<b>25,275</b>	<b>9,262</b>	<b>13,513</b>	<b>5,774</b>	<b>1,623</b>	<b>914</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			2,350	2,700	735	241	-
Drawdown from the Holding Account.....			914	914	914	914	914
Internal Funds and Balances.....			1,673	1,200	-	-	-
Major Special Purpose Account(s) Drawdown from Digital Capability Fund .....			4,325	8,699	4,125	468	-
<b>Total Funding .....</b>			<b>9,262</b>	<b>13,513</b>	<b>5,774</b>	<b>1,623</b>	<b>914</b>

## Financial Statements

### Income Statement

#### Expenses

1. Employee benefits increased by \$9.8 million between the 2022-23 Budget and 2022-23 Estimated Actual, mainly due to the public sector wages policy, and by \$5.2 million between the 2023-24 Budget Year and 2024-25 Outyear, mainly due to additional investment in the Sustainable Geoscience initiatives.
2. Supplies and services increased by \$21.8 million between the 2021-22 Actual and 2022-23 Estimated Actual mainly due to the MARS Program, Abandoned Mines Program, Energy Safety Business Plan, Service Improvement Initiatives and projects funded from the Digital Capability Fund. The decrease from the 2023-24 Budget Year to the outyears is mainly due to the MARS Program expenses, and update for the Energy Safety Business Plan only being applicable to the 2024-25 and 2025-26 years respectively.

#### Income

3. Grants and subsidies is estimated to increase by \$2.7 million between the 2023-24 Budget Year and the 2024-25 Outyear mainly due to the Energy Transformation Strategy.
4. Service appropriations is estimated to increase by \$4 million between the 2022-23 Budget and the 2022-23 Estimated Actual mainly due to the public sector wages policy. Service appropriations is expected to increase by \$24.2 million between the 2022-23 Estimated Actual and 2023-24 Budget Year mainly due to increased funding for new initiatives such as Sustainable Geoscience Investments, decarbonisation support, Occupational Licensing and *Work Health and Safety Act 2020* - Additional Resourcing.

### Statement of Financial Position

5. Total assets are expected to increase by \$31.6 million between the 2022-23 Budget and 2022-23 Estimated Actual. This mostly reflects an increase in the restricted cash balance of the Mining Rehabilitation Fund and an increase in intangibles following additional investment in ongoing ICT initiatives.

### Statement of Cashflows

6. Net increase in cash held for the 2021-22 Actual was higher than expected mainly due to the increased cash balances in the Mine Safety Levy and Mining Rehabilitation Fund Accounts.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	195,174	221,141	230,977	240,323	245,500	247,913	249,768
Grants and subsidies <sup>(c)</sup> .....	23,673	27,553	27,538	37,183	27,271	20,756	20,774
Supplies and services .....	50,530	77,463	72,340	78,341	74,749	65,612	61,265
Accommodation .....	20,152	21,514	21,516	21,615	21,651	21,655	21,652
Depreciation and amortisation .....	4,170	4,112	3,869	3,195	4,826	5,237	5,244
Finance and interest costs .....	98	224	130	226	231	255	232
Other expenses .....	26,270	15,582	15,582	16,272	15,828	15,825	15,828
<b>TOTAL COST OF SERVICES .....</b>	<b>320,067</b>	<b>367,589</b>	<b>371,952</b>	<b>397,155</b>	<b>390,056</b>	<b>377,253</b>	<b>374,763</b>
<b>Income</b>							
Sale of goods and services .....	40	855	855	855	855	855	855
Regulatory fees and fines							
Mines Safety and Inspection Levy .....	40,920	34,000	34,000	34,000	34,000	34,000	34,000
Mining Rehabilitation Fund Levy .....	38,235	34,500	40,800	34,500	34,500	34,500	34,500
Other .....	80,820	96,699	96,699	96,920	97,568	98,464	95,433
Grants and subsidies .....	2,772	3,278	3,278	3,153	5,803	5,803	5,803
Other revenue .....	5,644	4,360	4,305	4,325	4,345	4,362	4,371
<b>Total Income .....</b>	<b>168,431</b>	<b>173,692</b>	<b>179,937</b>	<b>173,753</b>	<b>177,071</b>	<b>177,984</b>	<b>174,962</b>
<b>NET COST OF SERVICES .....</b>	<b>151,636</b>	<b>193,897</b>	<b>192,015</b>	<b>223,402</b>	<b>212,985</b>	<b>199,269</b>	<b>199,801</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	160,964	178,826	182,779	207,005	196,619	193,175	196,925
Resources received free of charge .....	4,739	3,107	3,107	3,107	3,107	3,107	3,107
Special Purpose Account(s) <sup>(d)</sup>							
Royalties for Regions Fund							
Regional Community Services Fund .....	186	228	206	206	206	206	206
Other revenues .....	10,140	7,719	7,719	8,280	8,564	9,064	9,064
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>176,029</b>	<b>189,880</b>	<b>193,811</b>	<b>218,598</b>	<b>208,496</b>	<b>205,552</b>	<b>209,302</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>24,393</b>	<b>(4,017)</b>	<b>1,796</b>	<b>(4,804)</b>	<b>(4,489)</b>	<b>6,283</b>	<b>9,501</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 1,600, 1,859 and 1,930 respectively.

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

(d) Forecast recurrent drawdowns of funding from some Treasurer's Special Purpose Accounts (TSPAs) included in the 2022-23 Budget where subsequently reclassified to capital contributions for agencies subject to the *Financial Management Act 2006* (i.e. no overall change to forecast agency cash receipts, see Statement of Cashflows). This reflects the approved purpose of the original appropriation of funding to the TSPAs was capital in nature.



## DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Asbestos Disease Society .....	125	100	100	100	100	100	100
Australian Building Codes Board .....	519	650	650	650	650	650	650
Australian Energy Market Commission .....	1,074	1,200	1,200	1,300	1,300	1,400	1,400
Circle Green Community Legal .....	430	430	430	430	430	430	430
Co-funded Drilling (Exploration Incentive Scheme) .....	7,015	5,800	5,800	6,800	6,800	6,800	6,800
Co-funded Geophysics .....	-	-	-	2,000	2,200	2,200	2,200
Consumer Advocacy Grants .....	84	165	165	200	215	200	215
Contributions to Low Emissions Energy Storage Roadmap .....	100	-	-	-	-	-	-
Council of Australian Governments Energy Council .....	217	300	300	300	300	330	330
Curtin Sustainable Built Environment .....	-	100	100	100	100	100	100
Electric Vehicle Charging Infrastructure							
Local Governments .....	-	1,250	1,250	3,750	-	-	-
Small Business and Charities .....	-	2,500	2,500	7,500	-	-	-
Farmsafe Western Australia Alliance .....	70	70	70	70	70	70	70
Household Energy Efficiency Scheme .....	-	3,000	2,000	4,000	6,000	-	-
Initiatives Enhancing Consumer Rights .....	-	68	68	68	68	68	68
MARS Program .....	1,692	326	1,311	332	336	-	-
Mental Health Prevention in the Workplace .....	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Minerals Research Institute of Western Australia .....	408	-	-	-	-	-	-
Other Grants .....	3,815	-	-	-	-	-	-
Property Industry Grants .....	7,124	6,470	6,470	6,470	6,470	6,470	6,470
Resources Sector Research .....	-	48	48	48	48	48	48
Service Improvement - Second Perth Mining Warden .....	-	881	881	886	-	-	-
State Underground Power Program .....	-	2,895	2,895	-	-	-	-
Sustainable Geoscience Investments .....	-	-	-	879	884	890	893
Work Health and Safety Act 2020 - Stakeholder Engagement .....	-	300	300	300	300	-	-
<b>TOTAL <sup>(a)</sup></b> .....	<b>23,673</b>	<b>27,553</b>	<b>27,538</b>	<b>37,183</b>	<b>27,271</b>	<b>20,756</b>	<b>20,774</b>

(a) The increase in grants and subsidies expenses in the 2023-24 Budget Year compared to the 2022-23 Estimated Actual mainly relates to the Electric Vehicle Charging Infrastructure grants.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	11,713	9,968	10,612	10,232	10,574	10,662	10,118
Restricted cash .....	460,791	455,977	474,932	483,757	492,345	506,408	520,363
Holding Account receivables .....	914	906	910	906	902	898	894
Receivables .....	19,101	13,520	15,839	15,929	16,019	16,109	16,199
Other.....	6,400	5,206	6,142	6,142	6,142	6,142	6,142
<b>Total current assets .....</b>	<b>498,919</b>	<b>485,577</b>	<b>508,435</b>	<b>516,966</b>	<b>525,982</b>	<b>540,219</b>	<b>553,716</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	38,301	37,797	37,550	36,125	36,331	36,948	37,572
Property, plant and equipment.....	138,618	131,002	141,588	143,274	142,338	140,512	137,979
Intangibles .....	975	6,658	4,847	9,925	10,473	9,618	8,295
Restricted cash .....	4,275	3,088	4,235	4,235	4,235	4,235	4,235
Other.....	-	1,665	765	5,286	7,540	7,540	7,540
<b>Total non-current assets .....</b>	<b>182,169</b>	<b>180,210</b>	<b>188,985</b>	<b>198,845</b>	<b>200,917</b>	<b>198,853</b>	<b>195,621</b>
<b>TOTAL ASSETS .....</b>	<b>681,088</b>	<b>665,787</b>	<b>697,420</b>	<b>715,811</b>	<b>726,899</b>	<b>739,072</b>	<b>749,337</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	45,688	45,743	44,886	44,488	44,090	43,692	43,294
Payables .....	11,969	5,654	12,420	12,563	12,706	12,849	12,992
Borrowings and leases .....	5,940	2,921	6,242	6,312	6,263	6,361	6,287
Other.....	26,376	23,738	26,376	26,376	26,376	26,376	26,376
<b>Total current liabilities .....</b>	<b>89,973</b>	<b>78,056</b>	<b>89,924</b>	<b>89,739</b>	<b>89,435</b>	<b>89,278</b>	<b>88,949</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	7,304	9,189	7,436	7,586	7,736	7,886	8,036
Borrowings and leases .....	1,622	2,155	2,300	2,305	2,365	2,285	1,875
Other.....	5,962	6,053	5,962	5,962	5,962	5,962	5,962
<b>Total non-current liabilities .....</b>	<b>14,888</b>	<b>17,397</b>	<b>15,698</b>	<b>15,853</b>	<b>16,063</b>	<b>16,133</b>	<b>15,873</b>
<b>TOTAL LIABILITIES.....</b>	<b>104,861</b>	<b>95,453</b>	<b>105,622</b>	<b>105,592</b>	<b>105,498</b>	<b>105,411</b>	<b>104,822</b>
<b>EQUITY</b>							
Contributed equity .....	252,050	248,741	266,050	289,405	305,198	311,288	312,754
Accumulated surplus/(deficit).....	202,695	207,782	204,491	199,687	195,198	201,481	210,982
Reserves.....	121,482	113,811	121,257	121,127	121,005	120,892	120,779
<b>Total equity .....</b>	<b>576,227</b>	<b>570,334</b>	<b>591,798</b>	<b>610,219</b>	<b>621,401</b>	<b>633,661</b>	<b>644,515</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>681,088</b>	<b>665,787</b>	<b>697,420</b>	<b>715,811</b>	<b>726,899</b>	<b>739,072</b>	<b>749,337</b>

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

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	159,055	178,424	182,620	207,520	195,503	191,648	195,391
Capital appropriation .....	6,608	1,588	3,682	3,906	1,955	1,471	1,273
Holding Account drawdowns .....	914	914	914	914	914	914	914
Special Purpose Account(s)							
Climate Action Fund .....	50	2,407	2,447	1,320	323	327	169
Digital Capability Fund.....	7,089	17,038	11,899	18,972	14,336	5,124	856
Royalties for Regions Fund							
Regional Community Services Fund.....	186	228	206	206	206	206	206
Other.....	10,187	7,338	7,338	7,899	8,183	8,683	8,683
<b>Net cash provided by Government .....</b>	<b>184,089</b>	<b>207,937</b>	<b>209,106</b>	<b>240,737</b>	<b>221,420</b>	<b>208,373</b>	<b>207,492</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(195,776)	(221,389)	(231,225)	(240,571)	(245,744)	(248,157)	(250,012)
Grants and subsidies.....	(24,986)	(27,553)	(27,538)	(37,183)	(27,271)	(20,756)	(20,774)
Supplies and services .....	(37,304)	(73,565)	(68,442)	(74,433)	(70,816)	(61,171)	(56,226)
Accommodation .....	(19,600)	(21,444)	(21,446)	(21,547)	(21,596)	(21,600)	(21,597)
GST payments .....	(15,707)	(7,507)	(7,507)	(7,507)	(7,507)	(7,507)	(7,507)
Finance and interest costs.....	(98)	(224)	(130)	(226)	(231)	(255)	(232)
Other payments.....	(29,485)	(16,537)	(16,537)	(17,235)	(16,778)	(17,283)	(17,884)
<b>Receipts <sup>(b)</sup></b>							
Regulatory fees and fines							
Mines Safety and Inspection Levy.....	41,870	34,000	34,000	34,000	34,000	34,000	34,000
Mining Rehabilitation Fund Levy .....	38,166	34,500	40,800	34,500	34,500	34,500	34,500
Other .....	79,999	96,699	96,699	96,920	97,568	98,464	95,433
Grants and subsidies.....	2,288	3,278	3,278	3,153	5,803	5,803	5,803
Sale of goods and services.....	64	1,248	1,248	1,248	1,248	1,248	1,248
GST receipts .....	15,154	7,507	7,507	7,507	7,507	7,507	7,507
Other receipts .....	4,171	3,836	3,781	3,801	3,821	3,838	3,847
<b>Net cash from operating activities .....</b>	<b>(141,244)</b>	<b>(187,151)</b>	<b>(185,512)</b>	<b>(217,573)</b>	<b>(205,496)</b>	<b>(191,369)</b>	<b>(191,894)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(3,194)	(6,240)	(9,262)	(13,513)	(5,774)	(1,623)	(914)
Proceeds from sale of non-current assets.....	2	-	-	-	-	-	-
<b>Net cash from investing activities.....</b>	<b>(3,192)</b>	<b>(6,240)</b>	<b>(9,262)</b>	<b>(13,513)</b>	<b>(5,774)</b>	<b>(1,623)</b>	<b>(914)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(4,046)	(1,588)	(1,332)	(1,206)	(1,220)	(1,230)	(1,273)
Proceeds from borrowings.....	3,000	-	-	-	-	-	-
<b>Net cash from financing activities.....</b>	<b>(1,046)</b>	<b>(1,588)</b>	<b>(1,332)</b>	<b>(1,206)</b>	<b>(1,220)</b>	<b>(1,230)</b>	<b>(1,273)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>38,607</b>	<b>12,958</b>	<b>13,000</b>	<b>8,445</b>	<b>8,930</b>	<b>14,151</b>	<b>13,411</b>
Cash assets at the beginning of the reporting period .....	438,172	456,075	476,779	489,779	498,224	507,154	521,305
<b>Cash assets at the end of the reporting period .....</b>	<b>476,779</b>	<b>469,033</b>	<b>489,779</b>	<b>498,224</b>	<b>507,154</b>	<b>521,305</b>	<b>534,716</b>

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

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

**NET APPROPRIATION DETERMINATION (a)**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Regulatory Fees and Fines</b>							
Regulatory Fees and Fines.....	33,799	66,495	66,495	66,716	67,364	68,260	65,229
Licences and Other Regulatory Fees.....	31,438	17,287	17,287	17,287	17,287	17,287	17,287
Proceeds from Petroleum Permits and							
Licences.....	5,941	5,579	5,579	5,579	5,579	5,579	5,579
Proceeds from Prospecting, Exploration and							
Other Mining Licences.....	9,642	7,338	7,338	7,338	7,338	7,338	7,338
<b>Grants and Subsidies</b>							
Grants and Subsidies.....	2,388	3,378	3,378	3,253	5,903	5,903	5,903
<b>Sale of Goods and Services</b>							
Sale of Goods and Services.....	64	3,929	3,929	3,929	3,929	3,929	3,929
<b>GST Receipts</b>							
GST Input Credits.....	15,154	7,507	7,507	7,507	7,507	7,507	7,507
<b>Other Receipts</b>							
Other Industry Regulation Receipts.....	9,432	5,351	5,296	5,316	5,336	5,853	5,862
Other Resources Sector Receipts.....	3,550	1,305	1,305	1,305	1,305	1,305	1,305
<b>TOTAL .....</b>	<b>111,408</b>	<b>118,169</b>	<b>118,114</b>	<b>118,230</b>	<b>121,548</b>	<b>122,961</b>	<b>119,939</b>

(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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>INCOME</b>							
<b>Commonwealth Grants</b>							
Indian Ocean Territories .....	236	-	-	-	-	-	-
<b>Fines</b>							
Regulatory Fines .....	89	254	254	254	254	254	254
<b>Other</b>							
Appropriations .....	103,246	49,243	42,318	19,045	20,296	16,823	16,577
Home Indemnity Insurance (HII) .....	25,257	34,003	32,200	34,369	36,795	37,316	35,001
Mining Tenement Rentals (MTR)							
Base Component .....	161,367	110,885	119,110	111,426	110,516	110,072	110,314
Services to Industry Component <sup>(a)</sup> .....	23,410	32,165	32,165	42,724	43,634	44,078	43,836
Other Revenue .....	324	204	204	204	204	204	204
Rental Accommodation Account (RAA) .....	1,956	2,370	2,370	2,476	2,345	2,345	2,345
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>315,885</b>	<b>229,124</b>	<b>228,621</b>	<b>210,498</b>	<b>214,044</b>	<b>211,092</b>	<b>208,531</b>
<b>EXPENSES</b>							
<b>Other</b>							
Aboriginal Lands Trust - Remuneration for Mining on Aboriginal Lands .....	1,103	406	406	406	406	406	406
HII .....	28,558	32,572	35,323	31,608	32,453	32,955	27,364
Koolyanobbing Mine Financial Assistance Program .....	56,853	26,992	23,225	-	-	-	-
Minerals Research Institute of Western Australia (MRIWA) .....	6,305	6,331	6,364	6,404	6,443	6,456	6,393
Mining Tenement Refunds .....	554	9,000	9,000	9,000	9,000	9,000	9,000
Other Administered Expenses .....	757	-	-	-	-	-	-
Potash Financial Assistance Program .....	-	3,191	-	795	2,007	961	778
RAA .....	14,987	10,453	10,453	11,627	11,627	9,187	9,187
Receipts Paid into the Consolidated Account .....	181,266	141,777	150,002	155,291	154,608	154,608	154,608
Residential Rent Relief Grant Scheme .....	2,359	-	-	-	-	-	-
Ridges Iron Ore Financial Assistance Program .....	813	-	-	-	-	-	-
South West Hub .....	31	-	-	-	-	-	-
<b>TOTAL ADMINISTERED EXPENSES .....</b>	<b>293,586</b>	<b>230,722</b>	<b>234,773</b>	<b>215,131</b>	<b>216,544</b>	<b>213,573</b>	<b>207,736</b>

(a) The Department will collect additional revenue for MTR from 2023-24 onwards. The increased revenue will fund Sustainable Geoscience Investments including increases to the Exploration Incentive Scheme for a new Geophysical Co-funding Program and additions to the existing Government-Industry Co-funded Drilling and the Energy Analysis Programs. Also, it will allow the commencement of an Industry Ready Program to provide new packages of 'bespoke' data, enhancements to online services, a program of works at the Perth and Kalgoorlie core libraries and increased research funding for MRIWA. This enables the Department and MRIWA to promote continued investment in the State and deliver services more effectively in response to industry needs.

## 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.

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance .....	219,493	253,493	253,820	284,320
Receipts:				
Other .....	38,576	34,500	40,800	34,500
	258,069	287,993	294,620	318,820
Payments .....	4,249	5,000	10,300	5,000
<b>CLOSING BALANCE .....</b>	<b>253,820</b>	<b>282,993</b>	<b>284,320</b>	<b>313,820</b>

# Gold Corporation

## Part 4 Jobs and Economic Development

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>REVENUE TO GENERAL GOVERNMENT SECTOR</b>							
National Tax Equivalent Regime - Income Tax.....	14,056	6,824	6,754	2,527	5,398	7,787	7,671
Local Government Rates Equivalent .....	80	229	81	82	82	83	84
Dividends <sup>(a)(b)</sup> .....	-	14,164	-	11,820	4,422	9,446	13,628
<b>RATIOS</b>							
Dividend Payout Ratio (%) .....	75	75	75	75	75	75	75
<b>GOVERNMENT TRADING ENTERPRISE INFORMATION</b>							
Revenue from Operations .....	21,769,758	25,754,392	23,998,279	26,448,492	26,865,010	26,901,026	27,025,230
Total Expenses <sup>(c)</sup> .....	21,729,481	25,731,648	23,975,763	26,440,071	26,847,017	26,875,069	26,999,657
<b>NET PROFIT AFTER TAX</b> .....	28,184	15,920	15,762	5,894	12,595	18,170	17,902
<b>CASH ASSETS</b> <sup>(d)</sup> .....	192,037	163,835	192,166	180,548	193,635	212,020	224,950

(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 2022-23 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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Key Adjustment</b>					
Anti-Money Laundering/Counter-Terrorism Financing (AML/CTF) Remediation Program <sup>(a)</sup> .....	(3,339)	(10,538)	(10,383)	(3,793)	-
<b>Other</b>					
2022-23 Retained Dividend .....	(21,130)	-	-	-	-
Trade Update .....	10,096	5,574	(150)	(153)	183

(a) The Corporation is progressing its AML/CTF remediation program (which commenced late in 2022) through the engagement of additional staff for Know Your Customer (KYC) checks as well as historical customer data remediation, enhanced KYC processes for new clients, and an improved technology solution to support customer relationship management.

## Significant Issues Impacting the Government Trading Enterprise

### Economic Environment

1. The state of the global economy impacts on the Corporation through the international supply of, and demand for, precious metals. As gold is considered a safe haven asset, demand for many of the Corporation's products and services tends to be inversely correlated with worldwide economic sentiment. Since early 2020, the global impact of COVID-19 has given rise to unusually volatile trading conditions, which in turn has heightened demand for precious metal products.
2. Despite the direct global economic impacts of COVID-19 having largely abated, high levels of inflation in many of the world's biggest economies, heightened geopolitical tensions and recent bank failures in the United States of America (USA) and Europe have resulted in demand for the Corporation's products remaining elevated. While it is impossible to estimate when conditions will begin to normalise, precious metal markets have historically weakened when economic sentiment improves after periods of significant instability. Such conditions, in the past, have resulted 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.

### 2022-23 Retained Dividend

3. The Corporation will retain its forecast 2022-23 dividend payment of \$21.1 million to fund future infrastructure investment. The funds will be quarantined in addition to the \$29.4 million retained from the previous year pending approval of business cases for the strategic infrastructure requirements of the Corporation. Of the total retained dividend amounts, the Government has approved expenditure of \$17.7 million for equipment upgrades and replacements as part of the previous Budget.

### Australian Transaction Reports and Analysis Centre (AUSTRAC)

4. On 30 August 2022, AUSTRAC ordered the appointment of an external auditor by the Corporation under section 162(2) of the *Anti-Money Laundering and Counter-Terrorism Financing Act 2006* (Cth) (AML/CTF Act). The external auditor has been appointed by the Corporation and authorised by AUSTRAC to assess the Corporation's historical compliance with the AML/CTF Act and the Anti-Money Laundering and Counter-Terrorism Financing Rules Instrument 2007 (No. 1). It is not possible to quantify the potential financial effects, if any, until after the completion of the audit.

### Model State Commodities Code

5. Through its Depository program, the Corporation enables investors based in the USA to invest in precious metal assets that are securely stored by the Corporation. Investigation is currently underway regarding the extent to which the Corporation has not historically complied with obligations imposed under legislation enacted by certain States in the USA and is in the process of engaging with the relevant regulators. It is not yet possible to quantify the potential financial effects, if any, of any non-compliance.

## 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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: Maximisation of the value added to, and income derived from, precious metal coins and other products and services:</b>					
Global market share of Australian gold bullion coins <sup>(a)</sup> .....	12%	12%	12%	12%	
Coins and bars					
Total premium income <sup>(b)</sup> (\$ million) .....	136.9	63.9	74	64.5	1
Premiums as a % of precious metal value <sup>(b)</sup> .....	3.9%	3.3%	4.2%	4.2%	
Estimated % of Australian gold doré production refined <sup>(c)</sup> .....	79%	80%	80%	80%	
Return on equity <sup>(d)</sup> .....	23%	12%	11.8%	4.6%	2
<b>Outcome: Preservation and promotion of The Perth Mint's heritage assets and history:</b>					
Visitors to Perth Mint Exhibition <sup>(e)</sup> .....	34,000	75,000	75,000	75,000	3
Visitors' satisfaction level <sup>(f)</sup> .....	96%	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 performance 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 records and an estimate of the total Australian gold doré production.

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

(e) Total number of visitors (to nearest thousand) to the 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)

- The high premium income in the 2021-22 Actual and (to a lesser extent) the 2022-23 Estimated Actual is a result of additional demand for the Corporation's products due to high levels of inflation in many of the world's biggest economies, heightened geopolitical tensions, and recent bank failures in the USA and Europe. The 2023-24 Budget Target is expected to be lower relative to the 2021-22 Actual and the 2022-23 Estimated Actual as overall market conditions are expected to normalise over the period.

2. The high return on equity in the 2021-22 Actual is a result of additional demand for the Corporation's products due to COVID-19, high levels of inflation in many of the world's biggest economies, heightened geopolitical tensions and recent bank failures in the USA and Europe. Whilst this heightened demand has continued into 2022-23, a reduction in return on equity is expected in the 2022-23 Estimated Actual as a result of costs associated with the AML/CTF remediation program. The 2023-24 Budget Target is expected to reduce further relative to the 2021-22 Actual and the 2022-23 Estimated Actual due to the combination of expected normalising of market conditions over the period, and costs associated with the AML/CTF remediation program.
3. The low visitor numbers in the 2021-22 Actual were due to the closures and visitor restrictions implemented as a result of COVID-19. Visitor levels have since returned to pre-COVID-19 levels where they are expected to stay.

## Asset Investment Program

### Computer Software Replacement Program

1. This program relates to the 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 involves 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 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Computer Software Replacement Program .....	8,718	7,668	639	450	300	300	-
Plant and Equipment Replacement Program .....	130,690	85,541	24,695	20,387	11,355	6,385	7,022
<b>Total Cost of Asset Investment Program .....</b>	<b>139,408</b>	<b>93,209</b>	<b>25,334</b>	<b>20,837</b>	<b>11,655</b>	<b>6,685</b>	<b>7,022</b>
<b>FUNDED BY</b>							
Internal Funds and Balances .....			25,334	20,837	11,655	6,685	7,022
<b>Total Funding .....</b>			<b>25,334</b>	<b>20,837</b>	<b>11,655</b>	<b>6,685</b>	<b>7,022</b>

## Financial Statements

### Income Statement

#### Revenue

1. The movement between the 2022-23 Budget and the 2022-23 Estimated Actual sale of goods and services is driven by a reduction in expected gold volumes, partially offset by an increase in expected silver volumes, as well as changes in gold and silver price assumptions.
2. The movement between the 2022-23 Budget and the 2022-23 Estimated Actual other revenue is primarily a result of higher than expected interest rates being earned on cash holdings.

#### Expenses

3. The increase in employee benefits in the 2022-23 Estimated Actual compared to the 2022-23 Budget is reflective of the additional headcount required to meet the high demand experienced throughout 2022-23. This is expected to normalise from 2023-24 onwards.
4. The movement between the 2022-23 Budget and the 2022-23 Estimated Actual supplies and services is driven by a reduction in expected gold volumes, partially offset by an increase in expected silver volumes, as well as changes in gold and silver price assumptions.
5. The decrease in depreciation and amortisation in the 2022-23 Estimated Actual compared to the 2022-23 Budget is due to a change in accounting policy adopted by the Corporation in response to the International Financial Reporting Standards Interpretations Committee's final agenda decision for configuration and customisation costs incurred related to a software-as-a-service (SaaS) arrangement. This resulted in a number of software costs which had historically been capitalised no longer being carried on the balance sheet and therefore no longer being amortised. The increase from the 2021-22 Actual through to the 2023-24 Budget Year is primarily due to anticipated capital expenditure throughout 2022-23 and 2023-24.
6. The movement between the 2022-23 Budget and the 2022-23 Estimated Actual finance and interest costs is primarily a result of higher than expected finance costs on precious metal borrowings.
7. The reduction in other expenses from the 2021-22 Actual onwards reflect the completion of a significant software project during 2021-22 that had driven a meaningful portion of the 2021-22 balance.
8. Movements in the National Tax Equivalent Regime - current tax equivalent expense reflects movements in underlying profitability. The higher tax expense in the 2021-22 Actual was a result of additional demand for the Corporation's products due to COVID-19, high levels of inflation in many of the world's biggest economies, heightened geopolitical tensions and recent bank failures in the USA and Europe. Whilst this heightened demand has continued into 2022-23, a reduction in tax expense is expected in the 2022-23 Estimated Actual as a result of costs associated with the AML/CTF remediation program. The 2023-24 Budget Year is expected to reduce further relative to the 2021-22 Actual and the 2022-23 Estimated Actual due to the combination of expected normalising of market conditions over the period, and costs associated with the AML/CTF remediation program.

### Statement of Financial Position

9. The movement in cash assets between the 2021-22 Actual, 2022-23 Budget and 2022-23 Estimated Actual is explained in the Statement of Cashflows.
10. The movement in receivables between the 2022-23 Budget and 2022-23 Estimated Actual is primarily due to lower gold denominated receivables, as well as changes in gold price assumptions.
11. The movement in inventories - precious metals between the 2022-23 Budget and 2022-23 Estimated Actual is primarily due to an increase in expected gold inventory, partially offset by a decrease in expected silver inventory, as well as changes in gold and silver price assumptions.
12. The movement in property, plant and equipment across the 2021-22 Actual, 2022-23 Budget and 2022-23 Estimated Actual reflect capital expenditure, offset by depreciation. For more information on this movement, refer to the Asset Investment Program.

13. The movement in intangibles across the 2021-22 Actual, 2022-23 Budget and 2022-23 Estimated Actual is due to a change in accounting policy for SaaS arrangements. This resulted in a number of software costs which had historically been capitalised no longer being carried on the balance sheet.
14. The movement in other non-current assets across the 2021-22 Actual, 2022-23 Budget and 2022-23 Estimated Actual is driven by deferred tax assets. This resulted from a change in accounting policy for SaaS arrangements, which resulted in a number of software costs that had historically been capitalised no longer being carried on the balance sheet, however remaining capitalised from a tax perspective.

### Statement of Cashflows

15. The movements in other receipts, employee benefits, finance and interest costs and other payments between the 2022-23 Budget and the 2022-23 Estimated Actual is in line with the movements in the Statement of Income.
16. The movements in National Tax Equivalent Regime - income tax between 2021-22 Actual and 2022-23 Estimated Actual is in line with movements in the Statement of Income.

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>REVENUE</b>							
<b>Revenue from operations</b>							
Sale of goods and services.....	21,766,037	25,752,756	23,995,007	26,445,187	26,861,672	26,897,655	27,021,825
Other revenue .....	3,721	1,636	3,272	3,305	3,338	3,371	3,405
<b>TOTAL REVENUE.....</b>	<b>21,769,758</b>	<b>25,754,392</b>	<b>23,998,279</b>	<b>26,448,492</b>	<b>26,865,010</b>	<b>26,901,026</b>	<b>27,025,230</b>
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	61,122	49,274	59,407	55,586	53,272	51,031	51,543
Supplies and services .....	21,588,695	25,617,002	23,848,929	26,315,046	26,723,076	26,753,110	26,877,020
Accommodation .....	4,371	3,893	3,745	3,333	3,365	3,399	3,433
Depreciation and amortisation .....	8,337	16,896	10,034	12,130	12,933	12,827	12,492
Finance and interest costs.....	3,885	1,818	4,399	4,522	4,563	4,531	4,496
Other expenses.....	63,071	42,765	49,249	49,454	49,808	50,171	50,673
<b>TOTAL EXPENSES.....</b>	<b>21,729,481</b>	<b>25,731,648</b>	<b>23,975,763</b>	<b>26,440,071</b>	<b>26,847,017</b>	<b>26,875,069</b>	<b>26,999,657</b>
<b>NET PROFIT/(LOSS) BEFORE TAX .....</b>	<b>40,277</b>	<b>22,744</b>	<b>22,516</b>	<b>8,421</b>	<b>17,993</b>	<b>25,957</b>	<b>25,573</b>
National Tax Equivalent Regime							
Current tax equivalent expense .....	14,056	6,824	6,754	2,527	5,398	7,787	7,671
Deferred tax equivalent expense .....	(1,963)	-	-	-	-	-	-
<b>NET PROFIT/(LOSS) AFTER TAX .....</b>	<b>28,184</b>	<b>15,920</b>	<b>15,762</b>	<b>5,894</b>	<b>12,595</b>	<b>18,170</b>	<b>17,902</b>
<b>Dividends .....</b>	<b>-</b>	<b>14,164</b>	<b>-</b>	<b>11,820</b>	<b>4,422</b>	<b>9,446</b>	<b>13,628</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 574, 670 and 640 respectively.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	162,599	151,413	152,915	144,671	158,558	177,343	190,273
Cash assets - Retained dividends.....	29,438	12,422	39,251	35,877	35,077	34,677	34,677
Receivables .....	351,595	400,754	343,510	354,924	361,184	361,232	361,232
Inventories - Precious Metals .....	6,456,699	5,768,751	6,029,146	6,182,025	6,248,934	6,221,607	6,217,255
Other.....	23,027	20,966	23,258	23,491	23,726	23,963	24,205
Total current assets .....	7,023,358	6,354,306	6,588,080	6,740,988	6,827,479	6,818,822	6,827,642
<b>NON-CURRENT ASSETS</b>							
Property, plant and equipment.....	115,401	131,685	122,457	131,038	129,805	123,693	118,244
Intangibles .....	1,253	44,650	1,666	1,784	1,738	1,707	1,686
Other.....	13,280	1,576	13,280	13,280	13,280	13,280	13,280
Total non-current assets .....	129,934	177,911	137,403	146,102	144,823	138,680	133,210
<b>TOTAL ASSETS .....</b>	<b>7,153,292</b>	<b>6,532,217</b>	<b>6,725,483</b>	<b>6,887,090</b>	<b>6,972,302</b>	<b>6,957,502</b>	<b>6,960,852</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	7,181	6,574	7,253	7,326	7,399	7,473	7,548
Payables .....	171,595	197,422	172,430	172,208	172,562	172,929	173,090
Borrowings and leases .....	6,766,534	6,113,670	6,328,006	6,496,639	6,574,287	6,551,447	6,551,508
Other.....	4,953	-	-	-	-	-	-
Total current liabilities .....	6,950,263	6,317,666	6,507,689	6,676,173	6,754,248	6,731,849	6,732,146
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	327	597	330	333	336	339	342
Borrowings and leases .....	18,721	16,774	17,584	16,541	15,412	14,193	12,877
Other.....	8,819	7,883	8,907	8,996	9,086	9,177	9,269
Total non-current liabilities .....	27,867	25,254	26,821	25,870	24,834	23,709	22,488
<b>TOTAL LIABILITIES.....</b>	<b>6,978,130</b>	<b>6,342,920</b>	<b>6,534,510</b>	<b>6,702,043</b>	<b>6,779,082</b>	<b>6,755,558</b>	<b>6,754,634</b>
<b>NET ASSETS .....</b>	<b>175,162</b>	<b>189,297</b>	<b>190,973</b>	<b>185,047</b>	<b>193,220</b>	<b>201,944</b>	<b>206,218</b>
<b>EQUITY</b>							
Contributed equity .....	31,603	31,603	31,603	31,603	31,603	31,603	31,603
Accumulated surplus/(deficit).....	127,023	142,339	142,785	136,859	145,032	153,756	158,030
Reserves.....	16,536	15,355	16,585	16,585	16,585	16,585	16,585
<b>TOTAL EQUITY .....</b>	<b>175,162</b>	<b>189,297</b>	<b>190,973</b>	<b>185,047</b>	<b>193,220</b>	<b>201,944</b>	<b>206,218</b>

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

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Sale of goods and services.....	13,862,691	14,540,140	14,646,503	16,005,990	16,248,963	16,264,581	16,336,007
Other receipts .....	31,597	27,502	29,138	29,430	29,724	30,021	30,321
<b>Payments</b>							
Employee benefits.....	(60,539)	(49,203)	(63,522)	(55,510)	(53,195)	(50,954)	(51,465)
Supplies and services .....	(13,726,966)	(14,430,251)	(14,521,676)	(15,897,478)	(16,132,326)	(16,142,303)	(16,213,770)
Accommodation <sup>(b)</sup> .....	(4,291)	(3,664)	(3,664)	(3,251)	(3,283)	(3,316)	(3,349)
Finance and interest costs.....	(3,770)	(1,818)	(4,399)	(4,522)	(4,563)	(4,531)	(4,496)
Other payments.....	(63,007)	(42,764)	(49,249)	(49,454)	(49,808)	(50,171)	(50,673)
<b>Net cash from operating activities .....</b>	<b>35,715</b>	<b>39,942</b>	<b>33,131</b>	<b>25,205</b>	<b>35,512</b>	<b>43,327</b>	<b>42,575</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
Purchase of non-current assets .....	(8,868)	(17,973)	(25,334)	(20,837)	(11,655)	(6,685)	(7,022)
<b>Net cash from investing activities.....</b>	<b>(8,868)</b>	<b>(17,973)</b>	<b>(25,334)</b>	<b>(20,837)</b>	<b>(11,655)</b>	<b>(6,685)</b>	<b>(7,022)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
<b>Payments</b>							
Repayment of borrowings and leases .....	(987)	(1,009)	(1,162)	(1,205)	(1,107)	(1,140)	(1,231)
<b>Net cash from financing activities.....</b>	<b>(987)</b>	<b>(1,009)</b>	<b>(1,162)</b>	<b>(1,205)</b>	<b>(1,107)</b>	<b>(1,140)</b>	<b>(1,231)</b>
<b>CASHFLOWS FROM GOVERNMENT</b>							
<b>Payments</b>							
Dividends to Government .....	-	(14,164)	-	(11,820)	(4,422)	(9,446)	(13,628)
National Tax Equivalent Regime - Income Tax..	(25,615)	(6,790)	(6,425)	(2,879)	(5,159)	(7,588)	(7,680)
Local Government Rates Equivalent.....	(80)	(229)	(81)	(82)	(82)	(83)	(84)
<b>Net cash provided to Government .....</b>	<b>25,695</b>	<b>21,183</b>	<b>6,506</b>	<b>14,781</b>	<b>9,663</b>	<b>17,117</b>	<b>21,392</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>165</b>	<b>(223)</b>	<b>129</b>	<b>(11,618)</b>	<b>13,087</b>	<b>18,385</b>	<b>12,930</b>
Cash assets at the beginning of the reporting period .....	191,872	164,058	192,037	192,166	180,548	193,635	212,020
<b>Cash assets at the end of the reporting period .....</b>	<b>192,037</b>	<b>163,835</b>	<b>192,166</b>	<b>180,548</b>	<b>193,635</b>	<b>212,020</b>	<b>224,950</b>

(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.

# Western Australian Meat Industry Authority

## Part 4 Jobs and Economic Development

### Asset Investment Program

1. 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 2023-24 for plant and equipment to improve efficiency and worker safety.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COMPLETED WORKS</b>							
Saleyard - 2022-23 Program .....	450	450	450	-	-	-	-
<b>NEW WORKS</b>							
Saleyard							
2023-24 Program .....	450	-	-	450	-	-	-
2024-25 Program .....	450	-	-	-	450	-	-
2025-26 Program .....	450	-	-	-	-	450	-
2026-27 Program .....	450	-	-	-	-	-	450
<b>Total Cost of Asset Investment Program.....</b>	<b>2,250</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>
<b>FUNDED BY</b>							
Internal Funds and Balances.....			450	450	450	450	450
<b>Total Funding .....</b>			<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>

## Division 17      **Small Business Development Corporation**

### Part 4              **Jobs and Economic Development**

#### **Appropriations, Expenses and Cash Assets**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 47 Net amount appropriated to deliver services .....	17,298	15,259	15,364	<b>15,459</b>	14,765	14,949	14,652
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975 .....	261	262	283	<b>284</b>	291	298	306
Total appropriations provided to deliver services.....	17,559	15,521	15,647	<b>15,743</b>	15,056	15,247	14,958
<b>CAPITAL</b>							
Item 128 Capital Appropriation.....	72	73	76	<b>74</b>	75	75	75
<b>TOTAL APPROPRIATIONS</b> .....	17,631	15,594	15,723	<b>15,817</b>	15,131	15,322	15,033
<b>EXPENSES</b>							
Total Cost of Services .....	16,728	16,054	17,609	<b>16,764</b>	16,085	15,705	15,431
Net Cost of Services <sup>(a)</sup> .....	16,501	15,732	17,398	<b>16,442</b>	15,763	15,383	15,109
<b>CASH ASSETS</b> <sup>(b)</sup> .....	6,231	4,269	4,765	<b>4,784</b>	4,803	4,822	4,841

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>New Initiatives</b>					
Digital Capability Fund - ServiceWA for Business .....	-	523	531	-	-
Government Grant Management Solution .....	-	677	-	-	-
<b>Other</b>					
COVID-19 Grants Administration.....	1,429	-	-	-	-
Public Sector Wages Policy .....	400	345	458	573	229
Salaries and Allowances Tribunal.....	21	21	27	34	36
State Fleet Policy and Procurement Initiatives .....	3	3	2	3	3



## Significant Issues Impacting the Agency

1. The small business sector in Western Australia comprises 97% of all businesses, with almost 235,000 GST-registered businesses, and thousands more that are not captured in the Australian Bureau of Statistics data. In Western Australia the small business sector employs more than 460,000 people and generates in excess of \$54 billion in gross value added to the Western Australian economy. The Corporation plays an important role in ensuring that the voices and requirements of Western Australian Small and Medium Enterprises (SMEs) are understood and considered by government agencies and industry groups.
2. The delivery of business advisory and skill development services assists business owners to improve their business acumen and resilience. While 75% of small businesses in Western Australia are located in the metropolitan area, the Corporation provides services across all of Western Australia. Through the Business Local Outreach Program, the Corporation provides important on-the-ground business advisory services to small businesses in the regions, 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.
3. The Corporation has played a key role in progressing the State's economic response to the COVID-19 pandemic. In this regard, the Corporation administered the delivery of government grants in financial support to over 33,000 SMEs. Based on the significant learnings acquired, the Corporation will lead an initiative in 2023-24 to develop a whole-of-government approach to provide efficient grant administration through streamline grant application and assessment processes.
4. Commencing in 2023-24, the Corporation will collaborate with other Western Australian government agencies to streamline engagement with SMEs through the development of a business interface as part of the ServiceWA App. The Corporation will focus on streamlining government regulatory e-applications and e-approvals processes to enhance digital engagement with SMEs.
5. The Corporation completed delivery of the \$2.2 million Western Australian Government Small Business Friendly Approvals Program, as part of the Streamline WA project. The initiative, which aims to foster a successful business environment through collaboration and customer-centred design thinking, saw the Corporation partner with 20 local governments to streamline small business application and approvals processes. Utilising a unique methodology, local government partners identified over 500 reforms to provide better information, offer enhanced business support, reduce approval timeframes and improve the customer experience.

## 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.	<ol style="list-style-type: none"> <li>1. Information, Guidance, Referral and Business Development Services</li> <li>2. Access to Justice for Small Business</li> </ol>

## Service Summary

Expense	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Information, Guidance, Referral and Business Development Services .....	14,474	13,539	15,017	14,183	13,481	13,078	12,871
2. Access to Justice for Small Business.....	2,254	2,515	2,592	2,581	2,604	2,627	2,560
<b>Total Cost of Services .....</b>	<b>16,728</b>	<b>16,054</b>	<b>17,609</b>	<b>16,764</b>	<b>16,085</b>	<b>15,705</b>	<b>15,431</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: A strong and enterprising small business sector that contributes to the State's economy through job creation and business investment:</b>					
The extent to which the information or guidance provided was useful .....	92%	95%	95%	95%	
The extent to which the information or guidance provided contributed to a decision to start or buy a business.....	76%	82%	80%	82%	
Total value of capital inflow to the State from the Business Migration program .....	\$232 million	\$306 million	\$200 million	\$180 million	1
Number of jobs created through the Business Migration program .....	130	160	80	65	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 Business Migration visa process takes approximately four years from date of application to the date of confirmation. The COVID-19 pandemic has impacted the 2018 to 2020 pipeline of applicants and, as a consequence, confirmation is not expected to occur within the usual timeframes. The 2022-23 Estimated Actual and the 2023-24 Budget Target for both total value of capital inflow and the number of jobs created is correspondingly affected.

## Services and Key Efficiency Indicators

### 1. Information, Guidance, Referral and Business Development Services <sup>(a)</sup>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 14,474	\$'000 13,539	\$'000 15,017	\$'000 14,183	1
Less Income .....	218	310	199	310	
Net Cost of Service .....	14,256	13,229	14,818	13,873	
<b>Employees (Full-Time Equivalents) .....</b>	<b>48</b>	<b>50</b>	<b>59</b>	<b>55</b>	
<b>Efficiency Indicators</b>					
Cost per client serviced directly by the agency <sup>(b)</sup> .....	\$21.25	\$26.46	22.32	26.26	2
Cost per client serviced through third party delivery <sup>(c)</sup> .....	\$208.36	\$157.57	159.06	159.20	
Cost of policy development, advice and reform projects as a percentage of the total cost of service <sup>(d)</sup> .....	15%	14.54%	12.42%	10.17%	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 or 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, ministerial correspondence, together with small business sector reform projects.

### Explanation of Significant Movements

(Notes)

1. The increase in the Total Cost of Service between the 2022-23 Budget and the 2022-23 Estimated Actual is largely a result of \$1.4 million in one-off additional administration costs for the COVID-19 grant programs.
2. The reduction in cost per client serviced directly by the agency, between the 2022-23 Budget and the 2022-23 Estimated Actual is primarily due to an increase in the overall number of clients serviced through grant programs. With the finalisation of grants programs assessments by 30 June 2023, the 2023-24 Budget Target is expected to return to 2022-23 Budget levels.
3. The cost of policy development in 2023-24 Budget Target is lower than the 2022-23 Budget and the 2022-23 Estimated Actual resulting from lower service and contract costs in 2023-24 following the finalisation of the Small Business Friendly Initiative in 2022-23.

## 2. Access to Justice for Small Business <sup>(a)</sup>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	2,254	2,515	2,592	2,581	
Less Income .....	9	12	12	12	
Net Cost of Service .....	2,245	2,503	2,580	2,569	
<b>Employees (Full-Time Equivalents) .....</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	
<b>Efficiency Indicators</b>					
Cost per client serviced directly in the provision of dispute resolution <sup>(b)</sup> .....	\$1,453.72	\$1,030.30	\$1,260.42	\$1,502.87	1
Cost of subcontractor support services as a percentage of the total cost of service <sup>(c)</sup> .....	40.85%	46.90%	36.52%	36.54%	2

(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 services investigate complaints of non-payment and provide direct support to subcontractors with security of payment issues. The Small Business Commissioner's authority was expanded in April 2020 to undertake inquiries and investigations of matters that impact upon small businesses, via the Corporation's Investigations and Inquiry Unit.

### Explanation of Significant Movements

(Notes)

1. The increase in the cost per client in the 2023-24 Budget Target reflects the expected number of cases returning to pre-COVID-19 pandemic levels, noting that the Corporation has been engaged in a high number of lower complexity cases related to the COVID-19 pandemic over the last couple of years.
2. The lower than expected cost in the 2022-23 Estimated Actual (as a percentage of the Total Cost of Service) is mainly due to the cost of Dispute Resolution being proportionally greater than contractor support services costs, noting that a similar level of cost allocation is expected in 2023-24.

### 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 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COMPLETED WORKS</b>							
Furniture and Office Equipment Replacement - 2021-22 Program .....	53	53	49	-	-	-	-
<b>NEW WORKS</b>							
Furniture and Office Equipment Replacement 2023-24 Program .....	120	-	-	120	-	-	-
2024-25 Program .....	120	-	-	-	120	-	-
2025-26 Program .....	120	-	-	-	-	120	-
2026-27 Program .....	120	-	-	-	-	-	120
<b>Total Cost of Asset Investment Program.....</b>	<b>533</b>	<b>53</b>	<b>49</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			60	60	60	60	60
Drawdown from the Holding Account.....			60	60	60	60	60
Internal Funds and Balances.....			(71)	-	-	-	-
<b>Total Funding .....</b>			<b>49</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>

## Financial Statements

### Income Statement

#### Expenses

1. The increase in the Total Cost of Services between the 2022-23 Budget and the 2022-23 Estimated Actual primarily relates to additional costs associated with the public sector wages policy (\$400,000) and the administration of COVID-19-related grant programs (\$1.4 million).
2. The Total Cost of Services is expected to increase in the 2023-24 Budget Year in comparison to the 2022-23 Budget as a result of additional costs associated with two new initiatives: Government Grant Management Solution and ServiceWA for Business.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	7,789	7,754	9,338	8,856	8,701	8,449	8,107
Supplies and services .....	7,096	6,402	6,316	5,944	5,455	5,171	5,219
Accommodation .....	1,302	1,541	1,542	1,515	1,515	1,515	1,515
Depreciation and amortisation .....	138	153	156	155	155	155	155
Finance and interest costs .....	2	2	2	3	2	3	3
Other expenses .....	401	202	255	291	257	412	432
<b>TOTAL COST OF SERVICES .....</b>	<b>16,728</b>	<b>16,054</b>	<b>17,609</b>	<b>16,764</b>	<b>16,085</b>	<b>15,705</b>	<b>15,431</b>
<b>Income</b>							
Sale of goods and services .....	192	292	130	292	292	292	292
Other revenue .....	35	30	81	30	30	30	30
<b>Total Income .....</b>	<b>227</b>	<b>322</b>	<b>211</b>	<b>322</b>	<b>322</b>	<b>322</b>	<b>322</b>
<b>NET COST OF SERVICES .....</b>	<b>16,501</b>	<b>15,732</b>	<b>17,398</b>	<b>16,442</b>	<b>15,763</b>	<b>15,383</b>	<b>15,109</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	17,559	15,521	15,647	15,743	15,056	15,247	14,958
Resources received free of charge .....	127	190	190	190	190	150	150
Other revenues .....	20	-	-	-	-	-	-
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>17,706</b>	<b>15,711</b>	<b>15,837</b>	<b>15,933</b>	<b>15,246</b>	<b>15,397</b>	<b>15,108</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>1,205</b>	<b>(21)</b>	<b>(1,561)</b>	<b>(509)</b>	<b>(517)</b>	<b>14</b>	<b>(1)</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 60, 71 and 67 respectively.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	6,231	4,245	4,765	4,784	4,803	4,822	4,841
Restricted cash .....	-	24	-	-	-	-	-
Holding Account receivables .....	60	60	60	60	60	60	60
Receivables .....	349	271	349	349	349	349	349
Other.....	443	516	340	320	309	289	269
Total current assets .....	7,083	5,116	5,514	5,513	5,521	5,520	5,519
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	1,045	1,153	1,156	1,266	1,376	1,486	1,581
Property, plant and equipment.....	239	301	233	198	157	115	92
Intangibles .....	7	27	-	-	11	51	39
Total non-current assets .....	1,291	1,481	1,389	1,464	1,544	1,652	1,712
<b>TOTAL ASSETS .....</b>	<b>8,374</b>	<b>6,597</b>	<b>6,903</b>	<b>6,977</b>	<b>7,065</b>	<b>7,172</b>	<b>7,231</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	1,814	1,682	1,814	1,814	1,814	1,814	1,814
Payables .....	3	-	3	3	3	3	3
Borrowings and leases .....	9	5	17	15	12	18	16
Other.....	447	470	447	447	447	447	447
Total current liabilities .....	2,273	2,157	2,281	2,279	2,276	2,282	2,280
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	272	302	272	272	272	272	272
Borrowings and leases .....	22	30	28	16	18	30	17
Total non-current liabilities .....	294	332	300	288	290	302	289
<b>TOTAL LIABILITIES.....</b>	<b>2,567</b>	<b>2,489</b>	<b>2,581</b>	<b>2,567</b>	<b>2,566</b>	<b>2,584</b>	<b>2,569</b>
<b>EQUITY</b>							
Contributed equity .....	1,697	1,770	1,773	2,370	2,976	3,051	3,126
Accumulated surplus/(deficit).....	4,110	2,338	2,549	2,040	1,523	1,537	1,536
<b>Total equity .....</b>	<b>5,807</b>	<b>4,108</b>	<b>4,322</b>	<b>4,410</b>	<b>4,499</b>	<b>4,588</b>	<b>4,662</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>8,374</b>	<b>6,597</b>	<b>6,903</b>	<b>6,977</b>	<b>7,065</b>	<b>7,172</b>	<b>7,231</b>

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

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	17,391	15,353	15,476	15,573	14,886	15,077	14,803
Capital appropriation .....	72	73	76	74	75	75	75
Holding Account drawdowns .....	60	60	60	60	60	60	60
Special Purpose Account(s)							
Digital Capability Fund.....	-	-	-	523	531	-	-
Other.....	21	-	-	-	-	-	-
<b>Net cash provided by Government .....</b>	<b>17,544</b>	<b>15,486</b>	<b>15,612</b>	<b>16,230</b>	<b>15,552</b>	<b>15,212</b>	<b>14,938</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(7,726)	(7,703)	(9,288)	(8,805)	(8,650)	(8,398)	(8,056)
Supplies and services .....	(6,859)	(6,223)	(6,137)	(5,785)	(5,296)	(5,052)	(5,100)
Accommodation .....	(1,326)	(1,541)	(1,542)	(1,515)	(1,515)	(1,515)	(1,515)
GST payments .....	(856)	(690)	(690)	(690)	(690)	(690)	(690)
Finance and interest costs.....	(2)	(2)	(2)	(3)	(2)	(3)	(3)
Other payments.....	(412)	(222)	(255)	(291)	(257)	(412)	(432)
<b>Receipts</b>							
Sale of goods and services.....	210	292	130	292	292	292	292
GST receipts .....	811	690	690	690	690	690	690
Other receipts .....	40	30	81	30	30	30	30
<b>Net cash from operating activities .....</b>	<b>(16,120)</b>	<b>(15,369)</b>	<b>(17,013)</b>	<b>(16,077)</b>	<b>(15,398)</b>	<b>(15,058)</b>	<b>(14,784)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(24)	(120)	(49)	(120)	(120)	(120)	(120)
<b>Net cash from investing activities.....</b>	<b>(24)</b>	<b>(120)</b>	<b>(49)</b>	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>	<b>(120)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases.....	(15)	(13)	(16)	(14)	(15)	(15)	(15)
<b>Net cash from financing activities.....</b>	<b>(15)</b>	<b>(13)</b>	<b>(16)</b>	<b>(14)</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>1,385</b>	<b>(16)</b>	<b>(1,466)</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>
Cash assets at the beginning of the reporting period .....	4,846	4,285	6,231	4,765	4,784	4,803	4,822
<b>Cash assets at the end of the reporting period .....</b>	<b>6,231</b>	<b>4,269</b>	<b>4,765</b>	<b>4,784</b>	<b>4,803</b>	<b>4,822</b>	<b>4,841</b>

(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**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 48 Net amount appropriated to deliver services .....	236	315	315	315	314	314	317
Total appropriations provided to deliver services.....	236	315	315	315	314	314	317
<b>TOTAL APPROPRIATIONS .....</b>	<b>236</b>	<b>315</b>	<b>315</b>	<b>315</b>	<b>314</b>	<b>314</b>	<b>317</b>
<b>EXPENSES</b>							
Total Cost of Services .....	577	443	443	446	375	377	380
Net Cost of Services <sup>(a)</sup> .....	577	443	443	446	375	377	380
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>5,438</b>	<b>4,192</b>	<b>5,352</b>	<b>5,265</b>	<b>5,266</b>	<b>5,267</b>	<b>5,268</b>

(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**

The Corporation has had no recurrent spending changes impacting its Income Statement since presentation of the 2022-23 Budget to Parliament on 12 May 2022.

#### **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 three schemes, including the State-initiated Farm Debt Mediation Scheme, the Australian Carbon Credit Units Plus (ACCU Plus) project, and a Commonwealth Government-initiated and funded concessional loan scheme.
  - 1.1. The Government commenced the 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.
  - 1.2. The Corporation also administers the ACCU Plus project within the Western Australian Carbon Farming and Land Restoration Program (CF-LRP). The CF-LRP is a key initiative of the State Climate Policy and provides the incentive to implement projects that will deliver on farm carbon sequestration and priority environmental, economic and social benefits.
  - 1.3. The Corporation currently administers three concessional loans on behalf of the Commonwealth Government's Farm Finance Concessional Loan Scheme, with a total of \$1 million in outstanding loan principal. However, these remaining loans are currently deemed irregular and are being monitored closely. Repayment dates have been negotiated with each client.



## 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	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Farm Business Development.....	577	443	443	446	375	377	380
<b>Total Cost of Services .....</b>	<b>577</b>	<b>443</b>	<b>443</b>	<b>446</b>	<b>375</b>	<b>377</b>	<b>380</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: Improved ecologically sustainable development of agri-industry:</b>					
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 is 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 were conducted over 2020-21 to 2022-23 and will not be conducted in 2023-24.

## 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 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 577	\$'000 443	\$'000 443	\$'000 446	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	577	443	443	446	
<b>Employees (Full-Time Equivalents) .....</b>	nil	nil	nil	nil	2
<b>Efficiency Indicators</b>					
Administrative cost as a percentage of loan advanced amount.....	1.1%	0.5%	0.8%	0.5%	3
Administrative cost per loan advanced amount.....	\$3,749	\$1,612	\$2,811	\$1,612	

### Explanation of Significant Movements

(Notes)

1. The reduction in Total Cost of Service from 2021-22 Actual compared to the 2022-23 Budget reflects the reduction in costs relating to the administration of the Farm Finance Concessional Loan Scheme, with only three loans outstanding which are currently deemed irregular and are being monitored closely. The reduction in Total Cost of Service from the 2021-22 Actual to the 2022-23 Estimated Actual is due to the Corporation not undertaking the planned research and development on issues affecting persons likely to be given financial assistance under the *Rural Business Development Corporation Act 2000*, in addition to a reduction in the loan scheme administration costs.
2. Primary Industries and Regional Development provides all services (including full-time equivalents) 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. However, the 2022-23 Estimated Actual exceeds the budget due to the cost of closely monitoring the remaining three loans.

## Financial Statements

### Income Statement

#### Expenses

1. The 2022-23 Budget and 2022-23 Estimated Actual Total Cost of Service is lower than the 2021-22 Actual as the Corporation has not undertaken the planned research and development on issues affecting persons likely to be given financial assistance under the *Rural Business Development Corporation Act 2000*, together with a reduction in the cost of the ongoing management and administration of the concessional loans schemes for the three remaining loans. From 2024-25, loan administration expenses are expected to reduce to zero with the expectation that all loans will be discharged by June 2024.

#### Income

2. Other revenue is higher in the 2022-23 Budget and 2022-23 Estimated Actual compared to the 2021-22 Actual as income from Primary Industries and Regional Development is received to fund administration expenses that the Corporation will incur in relation to the valuation of the financial assistance associated with the CF-LRP. This is expected to increase across the forward estimates period as the CF-LRP matures.

## Statement of Financial Position

3. The reduction in cash assets from the 2021-22 Actual to the 2022-23 Budget assumed that the full \$1.6 million financial assistance associated with the ACCU Plus project would be paid by June 2023. The increase from the 2022-23 Budget to the 2022-23 Estimated Actual reflects updated information on the timing of payments under the signed agreements for the CF-LRP.
4. The increase in non-current assets from the 2021-22 Actual to the 2022-23 Budget 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 from Primary Industries and Regional Development and reflected as an equity contribution to the Corporation. The decrease from the 2022-23 Budget to the 2022-23 Estimated Actual is as a result of the retiming in the payments under the signed agreements for the ACCU Plus project.

## Statement of Cashflows

5. Supplies and services are lower in the 2021-22 Actual compared to the 2022-23 Estimated Actual and 2022-23 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*.
6. In 2022-23, other payments decrease from the 2021-22 Actual as there are only three concessional loans outstanding which require ongoing management and administration, with the expectation that all loans are closed out by June 2024.
7. The 2021-22 Actual other payments from investing 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 from Primary Industries and Regional Development and reflected as a net cash transfer to the Corporation. The decrease from the 2021-22 Actual to the 2022-23 Estimated Actual and 2022-23 Budget reflects the retiming of payments under the signed agreements for the ACCU Plus project.

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Supplies and services .....	173	252	252	254	271	273	276
Other expenses .....	404	191	191	192	104	104	104
<b>TOTAL COST OF SERVICES .....</b>	<b>577</b>	<b>443</b>	<b>443</b>	<b>446</b>	<b>375</b>	<b>377</b>	<b>380</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	236	315	315	315	314	314	317
Resources received free of charge .....	41	-	-	-	-	-	-
Other revenues .....	16	42	42	44	62	64	64
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>293</b>	<b>357</b>	<b>357</b>	<b>359</b>	<b>376</b>	<b>378</b>	<b>381</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>(284)</b>	<b>(86)</b>	<b>(86)</b>	<b>(87)</b>	<b>1</b>	<b>1</b>	<b>1</b>

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

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	5,438	4,192	5,352	5,265	5,266	5,267	5,268
Receivables .....	7	1	7	7	7	7	7
Other.....	-	4	-	-	-	-	-
Total current assets .....	5,445	4,197	5,359	5,272	5,273	5,274	5,275
<b>NON-CURRENT ASSETS</b>							
Other.....	254	1,600	254	254	254	254	254
Total non-current assets .....	254	1,600	254	254	254	254	254
<b>TOTAL ASSETS .....</b>	<b>5,699</b>	<b>5,797</b>	<b>5,613</b>	<b>5,526</b>	<b>5,527</b>	<b>5,528</b>	<b>5,529</b>
<b>CURRENT LIABILITIES</b>							
Other.....	51	166	51	51	51	51	51
Total current liabilities .....	51	166	51	51	51	51	51
<b>EQUITY</b>							
Contributed equity .....	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Accumulated surplus/(deficit).....	4,048	4,031	3,962	3,875	3,876	3,877	3,878
<b>Total equity .....</b>	<b>5,648</b>	<b>5,631</b>	<b>5,562</b>	<b>5,475</b>	<b>5,476</b>	<b>5,477</b>	<b>5,478</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>5,699</b>	<b>5,797</b>	<b>5,613</b>	<b>5,526</b>	<b>5,527</b>	<b>5,528</b>	<b>5,529</b>

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

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	236	315	315	315	314	314	317
Other.....	1,616	42	42	44	62	64	64
<b>Net cash provided by Government .....</b>	<b>1,852</b>	<b>357</b>	<b>357</b>	<b>359</b>	<b>376</b>	<b>378</b>	<b>381</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Supplies and services .....	(101)	(252)	(252)	(254)	(271)	(273)	(276)
GST payments .....	(31)	-	-	-	-	-	-
Other payments.....	(519)	(191)	(191)	(192)	(104)	(104)	(104)
<b>Receipts</b>							
GST receipts .....	31	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(620)</b>	<b>(443)</b>	<b>(443)</b>	<b>(446)</b>	<b>(375)</b>	<b>(377)</b>	<b>(380)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Other payments.....	(287)	-	-	-	-	-	-
<b>Net cash from investing activities .....</b>	<b>(287)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	4,493	4,278	5,438	5,352	5,265	5,266	5,267
<b>Cash assets at the end of the reporting period .....</b>	<b>5,438</b>	<b>4,192</b>	<b>5,352</b>	<b>5,265</b>	<b>5,266</b>	<b>5,267</b>	<b>5,268</b>

(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**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 49 Net amount appropriated to deliver services .....	900	1,657	1,657	1,726	1,761	1,782	1,808
Total appropriations provided to deliver services.....	900	1,657	1,657	1,726	1,761	1,782	1,808
<b>TOTAL APPROPRIATIONS .....</b>	<b>900</b>	<b>1,657</b>	<b>1,657</b>	<b>1,726</b>	<b>1,761</b>	<b>1,782</b>	<b>1,808</b>
<b>EXPENSES</b>							
Total Cost of Services .....	14,007	15,680	14,886	17,868	18,193	18,441	18,841
Net Cost of Services <sup>(a)</sup> .....	4,956	5,605	5,515	5,533	5,359	5,366	5,857
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>7,982</b>	<b>6,989</b>	<b>8,124</b>	<b>8,337</b>	<b>8,623</b>	<b>8,925</b>	<b>9,165</b>

(a) 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.

(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 Authority's Income Statement since presentation of the 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>New Initiative</b>					
New Energy Market Functions .....	-	1,108	1,120	1,160	1,224
<b>Ongoing Initiative</b>					
Increasing Compliance and Customer Protection Functions .....	-	652	659	681	719
<b>Other</b>					
Corporate Services - Additional Resources .....	-	341	346	359	378
Public Sector Wages Policy .....	503	508	674	845	-

#### **Significant Issues Impacting the Agency**

1. The implementation of the Government's Energy Transformation Strategy and commencement of the new Wholesale Electricity Market (WEM) design on 1 October 2023 will bring new functions for the Authority. The Authority is updating its monitoring, compliance and enforcement processes, in consultation with stakeholders, to give confidence to consumers that the energy market is well regulated. For example, the Authority will introduce an ex-ante market power mitigation mechanism, which will be monitored for effectiveness by the Coordinator of Energy.

2. The Authority referred a matter to the Electricity Review Board (ERB) following an investigation into Synergy's pricing behaviour in the WEM, which was heard by the ERB in May and June 2021. In November 2022, the ERB found that Synergy contravened the WEM Rules when it submitted offers into the balancing market based on inflated costs, and that behaviour related to market power. As of March 2023, the Authority is collating evidence to submit to the ERB to support its position in a contested hearing on penalties for Synergy's contraventions whilst continuing to engage in discussions with Synergy to see whether a joint position on penalties can be reached.
3. The Authority will commence reviews of ATCO Gas Australia's (ATCO's) access arrangement for the Mid West and South West Gas Distribution Systems, and Goldfields Gas Transmission's access arrangement for the Goldfields Gas Pipeline that typically spans a five-year period. These reviews will ensure that ATCO and Goldfields Gas Transmission offer efficient prices for reference services and reasonable terms and conditions for its customers during that period. The Commonwealth and State Energy Ministers are currently considering extending the regulatory framework to include hydrogen blends and renewable gases, and also including an emissions reduction objective which could affect the Authority's timeliness and resourcing of these access arrangement reviews.
4. The Authority will complete its five-yearly review of the Water Services Code of Conduct (Customer Service Standards) 2018. The Water Code establishes a customer protection framework that sets out the minimum level of service that licensees providing potable (drinking) water and sewerage services must provide to customers. The review will cover a broad range of issues such as connection of the water supply, billing, payment arrangements, financial hardship and complaints. The Authority consults with a statutory committee, the Water Code Consultative Committee, to inform its review.
5. The Authority is working with 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 Authority's Governing Body

### Service Summary

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
Expense	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Submissions to the Authority's Governing Body .....	14,007	15,680	14,886	17,868	18,193	18,441	18,841
<b>Total Cost of Services .....</b>	<b>14,007</b>	<b>15,680</b>	<b>14,886</b>	<b>17,868</b>	<b>18,193</b>	<b>18,441</b>	<b>18,841</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: The efficient, safe and equitable provision of utility services in Western Australia:</b>					
Number of submissions made to the Authority's Governing Body .....	231	200	210	200	
Rating by the Authority's Governing Body as to the content, accuracy and presentation of these submissions <sup>(b)</sup> .....	3.04	3	3.35	3	
Number (percentage) of submissions provided by the required deadline .....	100%	100%	100%	100%	
Rating by the Authority's Governing Body as to their perception of the timeliness of submissions <sup>(b)</sup> .....	3.05	3	3.37	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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service .....	\$'000 14,007	\$'000 15,680	\$'000 14,886	\$'000 17,868	1
Less Income .....	9,051	10,075	9,371	12,335	
Net Cost of Service .....	4,956	5,605	5,515	5,533	
<b>Employees (Full-Time Equivalents) .....</b>	<b>63</b>	<b>70</b>	<b>66</b>	<b>83</b>	<b>1</b>
<b>Efficiency Indicators</b>					
Cost per submission made to the Authority's Governing Body .....	\$60,636	\$78,400	\$70,886	\$89,340	2

**Explanation of Significant Movements**

(Notes)

1. The 2022-23 Estimated Actuals are lower compared to the 2022-23 Budget due to the tight labour market and the inability to fill vacant positions in a timely manner.
2. The 2023-24 Budget Target is higher than the 2022-23 Budget due to the number of submissions remaining relatively consistent, but the number of resources required to complete each submission increasing due to complexity and additional modelling and market research requirements.

## Financial Statements

### Income Statement

#### Expenses

1. The Total Cost of Services in the 2023-24 Budget Year has grown due to the need for additional resources to complete the increasingly complex functions of the Authority, such as market modelling and compliance, and the finalisation of recruitment processes to fill vacancies which took longer than expected due to the tight labour market.

#### 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. Other revenue increased as a result of changes in interest rates during 2022-23, which are likely to stabilise in the outyears at the current rate.

### Statement of Financial Position

4. The increase in the bank balance in each of the outyears is due to the retained interest revenue due to changes in the Reserve Bank of Australia's cash rate target, which along with a small appropriation is used to cover costs which cannot be charged to industry.

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	9,858	11,104	10,842	13,730	14,108	14,350	14,693
Supplies and services .....	2,382	3,119	2,619	2,555	2,559	2,563	2,563
Accommodation .....	1,032	991	991	990	991	991	991
Depreciation and amortisation .....	51	97	70	71	66	66	66
Finance and interest costs .....	-	7	2	5	4	3	3
Other expenses .....	684	362	362	517	465	468	525
<b>TOTAL COST OF SERVICES .....</b>	<b>14,007</b>	<b>15,680</b>	<b>14,886</b>	<b>17,868</b>	<b>18,193</b>	<b>18,441</b>	<b>18,841</b>
<b>Income</b>							
Regulatory fees and fines .....	9,024	9,990	9,146	12,090	12,599	12,840	12,765
Other revenue .....	27	85	225	245	235	235	219
<b>Total Income .....</b>	<b>9,051</b>	<b>10,075</b>	<b>9,371</b>	<b>12,335</b>	<b>12,834</b>	<b>13,075</b>	<b>12,984</b>
<b>NET COST OF SERVICES .....</b>	<b>4,956</b>	<b>5,605</b>	<b>5,515</b>	<b>5,533</b>	<b>5,359</b>	<b>5,366</b>	<b>5,857</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	900	1,657	1,657	1,726	1,761	1,782	1,808
Resources received free of charge .....	159	266	266	266	266	266	266
Other revenues .....	4,067	3,733	3,733	3,755	3,574	3,574	4,023
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>5,126</b>	<b>5,656</b>	<b>5,656</b>	<b>5,747</b>	<b>5,601</b>	<b>5,622</b>	<b>6,097</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>170</b>	<b>51</b>	<b>141</b>	<b>214</b>	<b>242</b>	<b>256</b>	<b>240</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 63, 66 and 83 respectively.



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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	7,755	6,763	7,897	8,110	8,400	8,702	8,942
Restricted cash .....	38	43	38	38	34	34	34
Receivables .....	1,708	4,815	1,708	1,708	1,708	1,708	1,708
Other.....	2,637	175	2,637	2,637	2,637	2,637	2,637
<b>Total current assets .....</b>	<b>12,138</b>	<b>11,796</b>	<b>12,280</b>	<b>12,493</b>	<b>12,779</b>	<b>13,081</b>	<b>13,321</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	399	416	399	399	399	399	399
Property, plant and equipment.....	189	220	254	238	172	123	107
Restricted cash .....	189	183	189	189	189	189	189
Other.....	-	25	-	-	-	-	-
<b>Total non-current assets .....</b>	<b>777</b>	<b>844</b>	<b>842</b>	<b>826</b>	<b>760</b>	<b>711</b>	<b>695</b>
<b>TOTAL ASSETS .....</b>	<b>12,915</b>	<b>12,640</b>	<b>13,122</b>	<b>13,319</b>	<b>13,539</b>	<b>13,792</b>	<b>14,016</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	2,649	2,713	2,670	2,682	2,694	2,706	2,706
Payables .....	884	766	884	884	880	876	876
Borrowings and leases .....	3	10	15	15	14	15	13
Other.....	19	12	19	19	19	19	19
<b>Total current liabilities .....</b>	<b>3,555</b>	<b>3,501</b>	<b>3,588</b>	<b>3,600</b>	<b>3,607</b>	<b>3,616</b>	<b>3,614</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	430	434	432	434	436	438	438
Borrowings and leases .....	8	-	62	45	28	28	14
<b>Total non-current liabilities .....</b>	<b>438</b>	<b>434</b>	<b>494</b>	<b>479</b>	<b>464</b>	<b>466</b>	<b>452</b>
<b>TOTAL LIABILITIES.....</b>	<b>3,993</b>	<b>3,935</b>	<b>4,082</b>	<b>4,079</b>	<b>4,071</b>	<b>4,082</b>	<b>4,066</b>
<b>EQUITY</b>							
Contributed equity .....	773	725	750	736	722	708	708
Accumulated surplus/(deficit).....	8,149	8,042	8,290	8,504	8,746	9,002	9,242
Reserves.....	-	(62)	-	-	-	-	-
<b>Total equity .....</b>	<b>8,922</b>	<b>8,705</b>	<b>9,040</b>	<b>9,240</b>	<b>9,468</b>	<b>9,710</b>	<b>9,950</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>12,915</b>	<b>12,640</b>	<b>13,122</b>	<b>13,319</b>	<b>13,539</b>	<b>13,792</b>	<b>14,016</b>

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

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	900	1,657	1,657	1,726	1,761	1,782	1,808
Holding Account drawdowns .....	17	-	-	-	-	-	-
Other.....	3,780	3,741	3,741	3,763	3,574	3,574	3,574
<b>Net cash provided by Government .....</b>	<b>4,697</b>	<b>5,398</b>	<b>5,398</b>	<b>5,489</b>	<b>5,335</b>	<b>5,356</b>	<b>5,382</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(10,095)	(11,143)	(10,881)	(13,769)	(14,108)	(14,350)	(14,693)
Supplies and services .....	(2,371)	(2,849)	(2,349)	(2,285)	(2,509)	(2,513)	(2,559)
Accommodation .....	(969)	(1,004)	(1,004)	(1,003)	(774)	(774)	(774)
GST payments .....	(400)	(327)	(327)	(327)	(510)	(510)	(510)
Finance and interest costs.....	(1)	(11)	(2)	(5)	(4)	(3)	(3)
Other payments.....	(863)	(324)	(324)	(479)	(466)	(469)	(526)
<b>Receipts</b>							
Regulatory fees and fines .....	10,401	9,975	9,134	12,078	12,597	12,840	13,214
GST receipts .....	423	289	289	289	510	510	510
Other receipts .....	27	85	225	245	235	235	219
<b>Net cash from operating activities .....</b>	<b>(3,848)</b>	<b>(5,309)</b>	<b>(5,239)</b>	<b>(5,256)</b>	<b>(5,029)</b>	<b>(5,034)</b>	<b>(5,122)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(15)	(37)	(17)	(20)	(20)	(20)	(20)
<b>Net cash from financing activities.....</b>	<b>(15)</b>	<b>(37)</b>	<b>(17)</b>	<b>(20)</b>	<b>(20)</b>	<b>(20)</b>	<b>(20)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>834</b>	<b>52</b>	<b>142</b>	<b>213</b>	<b>286</b>	<b>302</b>	<b>240</b>
Cash assets at the beginning of the reporting period .....	7,148	6,937	7,982	8,124	8,337	8,623	8,925
<b>Cash assets at the end of the reporting period .....</b>	<b>7,982</b>	<b>6,989</b>	<b>8,124</b>	<b>8,337</b>	<b>8,623</b>	<b>8,925</b>	<b>9,165</b>

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

## Division 20 **Infrastructure WA**

### Part 4 **Jobs and Economic Development**

#### **Appropriations, Expenses and Cash Assets**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 50 Net amount appropriated to deliver services .....	4,827	4,877	4,997	<b>5,043</b>	5,032	5,100	5,180
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975 .....	368	369	369	<b>370</b>	379	389	398
Total appropriations provided to deliver services.....	5,195	5,246	5,366	<b>5,413</b>	5,411	5,489	5,578
<b>TOTAL APPROPRIATIONS .....</b>	<b>5,195</b>	<b>5,246</b>	<b>5,366</b>	<b>5,413</b>	<b>5,411</b>	<b>5,489</b>	<b>5,578</b>
<b>EXPENSES</b>							
Total Cost of Services .....	4,766	6,099	5,419	<b>6,266</b>	5,464	5,542	5,631
Net Cost of Services <sup>(a)</sup> .....	4,766	6,099	5,419	<b>6,266</b>	5,464	5,542	5,631
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>2,334</b>	<b>994</b>	<b>2,334</b>	<b>1,534</b>	<b>1,534</b>	<b>1,534</b>	<b>1,534</b>

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Other</b>					
2023-24 Streamlined Budget Process Incentive Funding .....	-	97	-	-	-
Public Sector Wages Policy .....	120	122	160	200	252
Salaries and Allowances Tribunal.....	-	-	8	18	26

#### **Significant Issues Impacting the Agency**

1. The first State Infrastructure Strategy (the Strategy) was tabled in Parliament on 3 August 2022. In addition, the final section of the *Infrastructure Western Australia Act 2019* commenced on 1 January 2023. This enables delivery of the first State Infrastructure Program, which is a key area of focus for Infrastructure WA in 2023-24.
2. Infrastructure WA is working with stakeholder agencies and Government Trading Enterprises to refine the major infrastructure proposal assessment process with the revised guidelines expected to be implemented in 2023-24.

## Resource Agreement

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

## Outcomes, Services and Key Performance Information

### Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between 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. Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	An informed government on infrastructure matters, needs and priorities.	1. Development, Monitoring and Reporting on Implementation of the State Infrastructure Strategy
	Effective and efficient government infrastructure planning and coordination.	2. Assessment of Major Infrastructure Proposals

### Service Summary

Expense	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Development, Monitoring and Reporting on Implementation of the State Infrastructure Strategy .....	4,194	3,485	3,097	3,581	3,122	3,167	3,244
2. Assessment of Major Infrastructure Proposals .....	572	2,614	2,322	2,685	2,342	2,375	2,387
<b>Total Cost of Services .....</b>	<b>4,766</b>	<b>6,099</b>	<b>5,419</b>	<b>6,266</b>	<b>5,464</b>	<b>5,542</b>	<b>5,631</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: An informed government on infrastructure matters, needs and priorities:</b>					
Undertaking of State Infrastructure Strategy functions .....	100%	100%	100%	100%	
Undertaking of stakeholder events .....	55	n.a.	n.a.	n.a.	1
<b>Outcome: Effective and efficient government infrastructure planning and coordination:</b>					
Undertaking of major infrastructure proposal assessment functions:					
Assessment of proposals .....	100%	100%	100%	100%	
Publication of guidelines .....	100%	100%	100%	100%	

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

### Explanation of Significant Movements

(Notes)

1. Stakeholder events were associated with the development of the Strategy and are no longer required with the finalisation of the Strategy in 2022. Consequently, this key effectiveness indicator was discontinued as part of the 2022-23 Budget.

### Services and Key Efficiency Indicators

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

Under the *Infrastructure Western Australia Act 2019* (the Act), one of Infrastructure WA's primary responsibilities is the preparation of a strategy to identify Western Australia's significant infrastructure needs and priorities over the next 20 years.

Preparation for the commencement of reporting on implementation of the Strategy is being finalised and the first report is scheduled to be released in 2023-24.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service .....	\$'000 4,194	\$'000 3,485	\$'000 3,097	\$'000 3,581	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	4,194	3,485	3,097	3,581	1
<b>Employees (Full-Time Equivalents) .....</b>	<b>13</b>	<b>12</b>	<b>12</b>	<b>12</b>	
<b>Efficiency Indicators</b>					
Average cost per FTE to undertake state infrastructure strategy functions ....	\$315	\$290	\$258	\$298	1

### Explanation of Significant Movements

(Notes)

1. The decrease in the 2022-23 Estimated Actual, relative to the 2022-23 Budget, indicates lower than anticipated external resources required to undertake the initial phase of implementation of the Strategy. The 2023-24 Budget Target remains in line with the 2022-23 Budget reflecting the expected additional external resources required to continue implementation of the Strategy in 2023-24.

## 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 Act, and provides relevant advice to the Government to support informed investment decisions.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 572	\$'000 2,614	\$'000 2,322	\$'000 2,685	1
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	572	2,614	2,322	2,685	
<b>Employees (Full-Time Equivalents) .....</b>	<b>2</b>	<b>9</b>	<b>9</b>	<b>9</b>	
<b>Efficiency Indicators</b>					
Average cost per FTE to undertake major infrastructure proposal assessment functions.....	\$286	\$290	\$258	\$298	1

### Explanation of Significant Movements

(Notes)

- The decrease in the 2022-23 Estimated Actual compared to the 2022-23 Budget and 2023-24 Budget Target is due to lower than anticipated external resources required to undertake the initial phase of the major infrastructure proposals assessment. The 2023-24 Budget Target remains in line with the 2022-23 Budget reflecting the expected additional external resources required to complete the assessments of major infrastructure proposals when implementation is fully completed, which is currently scheduled for 2023-24.

## Financial Statements

### Income Statement

#### Expenses

- Supplies and services expense of \$800,000 has been repositioned from 2022-23 to 2023-24 to appropriately resource Infrastructure WA's commencing and maturing functions.

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	2,597	2,842	2,962	3,057	3,104	3,157	3,218
Supplies and services .....	1,592	2,861	2,061	2,810	1,958	1,983	2,011
Accommodation .....	337	240	240	242	245	245	245
Depreciation and amortisation .....	4	-	-	-	-	-	-
Other expenses.....	236	156	156	157	157	157	157
<b>TOTAL COST OF SERVICES .....</b>	<b>4,766</b>	<b>6,099</b>	<b>5,419</b>	<b>6,266</b>	<b>5,464</b>	<b>5,542</b>	<b>5,631</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	5,195	5,246	5,366	5,413	5,411	5,489	5,578
Resources received free of charge .....	51	53	53	53	53	53	53
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>5,246</b>	<b>5,299</b>	<b>5,419</b>	<b>5,466</b>	<b>5,464</b>	<b>5,542</b>	<b>5,631</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD.....</b>	<b>480</b>	<b>(800)</b>	<b>-</b>	<b>(800)</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 15, 21 and 21 respectively.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	2,267	947	2,267	1,467	1,467	1,467	1,467
Receivables .....	27	185	27	27	27	27	27
Other.....	227	75	227	227	227	227	227
Total current assets .....	2,521	1,207	2,521	1,721	1,721	1,721	1,721
<b>NON-CURRENT ASSETS</b>							
Property, plant and equipment.....	34	-	34	34	34	34	34
Restricted cash .....	67	47	67	67	67	67	67
Total non-current assets .....	101	47	101	101	101	101	101
<b>TOTAL ASSETS .....</b>	<b>2,622</b>	<b>1,254</b>	<b>2,622</b>	<b>1,822</b>	<b>1,822</b>	<b>1,822</b>	<b>1,822</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	823	612	823	823	823	823	823
Payables.....	-	113	-	-	-	-	-
Other.....	359	126	359	359	359	359	359
Total current liabilities .....	1,182	851	1,182	1,182	1,182	1,182	1,182
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	127	82	127	127	127	127	127
Other.....	112	-	112	112	112	112	112
Total non-current liabilities .....	239	82	239	239	239	239	239
<b>TOTAL LIABILITIES.....</b>	<b>1,421</b>	<b>933</b>	<b>1,421</b>	<b>1,421</b>	<b>1,421</b>	<b>1,421</b>	<b>1,421</b>
<b>EQUITY</b>							
Accumulated surplus/(deficit).....	1,201	321	1,201	401	401	401	401
<b>Total equity .....</b>	<b>1,201</b>	<b>321</b>	<b>1,201</b>	<b>401</b>	<b>401</b>	<b>401</b>	<b>401</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>2,622</b>	<b>1,254</b>	<b>2,622</b>	<b>1,822</b>	<b>1,822</b>	<b>1,822</b>	<b>1,822</b>

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

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	5,195	5,246	5,366	5,413	5,411	5,489	5,578
<b>Net cash provided by Government .....</b>	<b>5,195</b>	<b>5,246</b>	<b>5,366</b>	<b>5,413</b>	<b>5,411</b>	<b>5,489</b>	<b>5,578</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(2,484)	(2,842)	(2,962)	(3,057)	(3,104)	(3,157)	(3,218)
Supplies and services .....	(1,442)	(2,808)	(2,008)	(2,757)	(1,905)	(1,930)	(1,958)
Accommodation .....	(184)	(240)	(240)	(242)	(245)	(245)	(245)
GST payments .....	(129)	(255)	(255)	(256)	(256)	(256)	(256)
Other payments.....	(197)	(156)	(156)	(157)	(157)	(157)	(157)
<b>Receipts</b>							
GST receipts .....	219	255	255	256	256	256	256
<b>Net cash from operating activities .....</b>	<b>(4,217)</b>	<b>(6,046)</b>	<b>(5,366)</b>	<b>(6,213)</b>	<b>(5,411)</b>	<b>(5,489)</b>	<b>(5,578)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(38)	-	-	-	-	-	-
<b>Net cash from investing activities.....</b>	<b>(38)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash assets at the beginning of the reporting period .....	1,394	1,794	2,334	2,334	1,534	1,534	1,534
<b>Cash assets at the end of the reporting period .....</b>	<b>2,334</b>	<b>994</b>	<b>2,334</b>	<b>1,534</b>	<b>1,534</b>	<b>1,534</b>	<b>1,534</b>

(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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>REVENUE TO GENERAL GOVERNMENT SECTOR</b>							
National Tax Equivalent Regime - Income Tax.....	14,380	-	-	-	1,189	2,363	2,806
Local Government Rates Equivalent .....	478	390	411	514	670	160	164
Dividends <sup>(a)</sup> .....	-	-	-	-	815	1,144	1,144
<b>EXPENSES FROM GENERAL GOVERNMENT SECTOR</b>							
Operating Subsidies <sup>(b)</sup> .....	200	220	220	-	-	-	-
Other Subsidies <sup>(c)</sup> .....	515	-	-	-	-	-	-
<b>EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR</b>							
Equity Contribution <sup>(d)</sup> .....	14,263	11,034	11,034	-	-	-	-
Special Purpose Accounts <sup>(e)</sup> .....	-	39,373	40,673	36,300	35,641	33,293	40,326
<b>RATIOS</b>							
Dividend Payout Ratio (%) .....	75	75	75	75	75	75	75
<b>GOVERNMENT TRADING ENTERPRISE INFORMATION</b>							
Revenue from Operations .....	126,276	118,839	131,053	120,285	153,349	153,260	157,053
Revenue from Government .....	715	220	220	-	-	-	-
Total Expenses <sup>(f)</sup> .....	143,467	132,691	146,344	140,978	152,973	149,692	152,448
<b>NET PROFIT AFTER TAX.....</b>	(30,856)	(9,337)	(10,550)	(14,575)	(813)	1,205	1,799
<b>CASH ASSETS <sup>(g)</sup> .....</b>	17,008	11,100	17,936	2,461	302	512	607

- (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) Other subsidies include \$252,000 for the farm forestry grant and \$263,000 for resources received free of charge.
- (d) The equity contributions of \$14.3 million in the 2021-22 Actual and \$11 million in the 2022-23 Estimated Actual were to offset reduced native forest revenue and maintain sufficient working capital.
- (e) The equity contribution of \$40.7 million in the 2022-23 Estimated Actual is for the Softwood Plantation Expansion Program. The equity contribution of \$36.3 million in the 2023-24 Budget Year is comprised of \$36 million for the Softwood Plantation Expansion Program and \$300,000 in funding from the Digital Capability Fund.
- (f) Excludes current tax expense, deferred tax expense and dividends.
- (g) 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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Key Adjustment</b>					
Trade Revisions <sup>(a)</sup> .....	21	(3,630)	-	-	-

(a) Trade revisions relate to the movement in current tax equivalent, local government rates and services and contracts expenses.

## Significant Issues Impacting the Government Trading Enterprise

### Financial Projections for Outyears 2024-25 to 2026-27

1. The impact of ceasing native forest logging on the Commission's budget has been reflected for the 2022-23 and 2023-24 years only, on the basis that the new Forest Management Plan (FMP) 2024-33 is yet to be finalised. The Commission will revise its outyears forecast based on a finalised FMP to reflect the financial impacts of ecological thinning activities as part of the 2024-25 Budget process.

### Native Forest

2. The decision to cease logging of native forests in Western Australia will have a financial impact on the Commission's operations as most mills and haul contractors may not continue operations after December 2023.
3. The new FMP will commence 1 January 2024, and will be managed by Biodiversity, Conservation and Attractions. Following the decision to end native logging in the South West, the new FMP will introduce an ecological thinning program to improve forest health and resilience and will allow for harvesting as part of approved mining operations for the period 2024-2033.

### Plantations

4. New investment under the \$350 million Softwood Plantation Expansion Program will not produce any revenue streams over the forward estimates period.

### Sandalwood

5. The Commission will continue to source new sandalwood markets.
6. The strong US dollar exchange rate is impacting all international markets, making sandalwood products more expensive for international customers using the US dollar.
7. Aromatherapy markets, which were strong during COVID-19 restrictions, have weakened substantially.

### Impacts of Climate Change

8. Climate change impacts, such as reduced rainfall, increased risk of wildfires, and biosecurity threats, are expected to continue to affect native forests and plantations in Western Australia and will continue 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 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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: Ensure efficient, effective and safe delivery of business outcomes:</b>					
Operating profit/(loss) (\$'000) <sup>(a)</sup> .....	(\$7,806)	(\$9,090)	(\$10,930)	(\$16,931)	1
Timeliness of response to stakeholder concerns or complaints .....	100%	95%	100%	98%	
<b>Outcome: Facilitate a vibrant forest industry to create local jobs, particularly in regional Western Australia:</b>					
Native forest resource processed locally (excluding any trials or research undertaken) .....	100%	100%	100%	100%	
The achievement of thinning schedules for softwood plantations .....	74%	95%	74%	95%	2
<b>Outcome: Deliver healthy forests for future generations:</b>					
Harvest of sandalwood does not exceed licence limits (tonnes) .....	1,483	2,000	1,600	1,800	3
All operations commence with required approvals .....	99%	100%	99%	100%	
First and second rotation softwood planting targets are achieved (hectares) ....	1,474	2,239	2,239	2,391	4

(a) Operating loss is net loss before tax, biological asset revaluation/amortisation and onerous contract.

## Explanation of Significant Movements

(Notes)

1. Anticipated operating loss in the 2023-24 Budget Target is higher due to a combination of sales ceasing on native forest products from 1 January 2024, offset by reduced harvesting and haulage costs, and fixed costs for anticipated work for ecological thinning for forest health.
2. The 2022-23 Estimated Actual reflects reduced plantation thinning due to the low availability of harvest and haulage contractors.
3. The 2022-23 Estimated Actual reflects a temporary reduction in market demand as the Commission elected not to pursue full utilisation of the quantity of sandalwood available for harvest under its licence.
4. The 2023-24 Budget Target is higher due to the expansion of the planting program onto new plantation investment land.

## Asset Investment Program

1. The Commission's Asset Investment Program for 2023-24 to 2026-27 totals \$114.1 million and provides investment in projects that support regional development and the economic growth of the State.
  - 1.1. The Commission will spend \$113.3 million over 2023-24 to 2026-27 on the acquisition of land to support the expansion of its softwood plantation estate. The Softwood Plantation Expansion Program has been designed to allow for fluctuations in market prices and land availability and while the \$350 million has been allocated across 10 years, the funds can be brought forward or deferred to account for any year-to-year variations.
  - 1.2. The Commission will spend \$0.8 million over 2023-24 to 2026-27 to update ICT works that support the delivery of the Commission's services.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Softwood Plantation Expansion Program.....	146,382	33,042	33,042	28,216	27,701	25,195	32,228
<b>COMPLETED WORKS</b>							
Building Works.....	408	408	250	-	-	-	-
Computers, Plant and Equipment.....	247	247	200	-	-	-	-
<b>NEW WORKS</b>							
Computers, Plant and Equipment.....	800	-	-	200	200	200	200
<b>Total Cost of Asset Investment Program.....</b>	<b>147,837</b>	<b>33,697</b>	<b>33,492</b>	<b>28,416</b>	<b>27,901</b>	<b>25,395</b>	<b>32,428</b>
<b>FUNDED BY</b>							
Internal Funds and Balances.....			450	200	200	200	200
Major Special Purpose Account(s) Drawdown from Softwood Plantation Expansion Fund.....			33,042	28,216	27,701	25,195	32,228
<b>Total Funding .....</b>			<b>33,492</b>	<b>28,416</b>	<b>27,901</b>	<b>25,395</b>	<b>32,428</b>

## Financial Statements

### Income Statement

#### *Revenue*

1. The decrease of \$10.3 million in sale of goods and services between the 2022-23 Estimated Actual and 2023-24 Budget Year is driven by reduced sales in native forest products. As no ecological thinning works contracts have yet been established under the new FMP 2024-2033, future sales revenues have not been reflected for the period 1 January 2024 to 30 June 2024.

#### *Expenses*

2. The increase in employee benefits in the 2023-24 Budget Year compared to the 2022-23 Estimated Actual reflects the implementation of the public sector wages policy.
3. The \$3.5 million reduction in supplies and services expense between the 2022-23 Estimated Actual and 2023-24 Budget Year reflects the decrease in harvest and haulage costs in line with the forecast decrease in the sale of native forest products. Due to the changes reflected under the new FMP 2024-2033, native forest related cost of sales have not been reflected beyond 1 January 2024, although current fixed costs are included to reflect the capacity required to undertake future ecological thinning work.
4. The decrease in depreciation and amortisation across the forward estimates period is due to the final amortisation of the Commission's native forest licence (a right-of-use asset) in 2023-24. This has been reduced each year, in line with the current FMP 2014-2023 ending in December 2023.

### Statement of Financial Position

5. The increase in property, plant and equipment between the 2022-23 Estimated Actual and 2023-24 Budget Year of \$26.7 million is due to land acquisitions for the Softwood Plantation Expansion Program.
6. The \$4.9 million increase in biological assets between the 2022-23 Estimated Actual and 2023-24 Budget Year is due to plantation establishment on existing lands and new lands acquired as part of the Softwood Plantation Expansion Program.
7. The decrease in intangibles between the 2022-23 Estimated Actual and 2023-24 Budget Year of \$1.1 million is due to the amortisation of the right of use of the Commission's native forest licence ending in December 2023.

### Statement of Cashflows

8. The movement in the purchase of non-current assets between the 2023-24 Budget Year and the outyears is explained in the Asset Investment Program.
9. The movement in other payments from investing activities between the 2023-24 Budget Year and the outyears is due to the plantation establishment on existing lands and new lands acquired as part of the Softwood Plantation Expansion Program.
10. The \$11 million equity contribution in the 2022-23 Estimated Actual was paid to the Commission by Government to offset the reduction in native forest receipts.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>REVENUE</b>							
<b>Revenue from operations</b>							
Sale of goods and services.....	125,079	117,384	129,518	119,238	151,819	151,707	155,500
Other revenue .....	1,197	1,455	1,535	1,047	1,530	1,553	1,553
<b>Revenue from Government</b>							
Operating subsidies.....	200	220	220	-	-	-	-
Other subsidies .....	515	-	-	-	-	-	-
<b>TOTAL REVENUE.....</b>	<b>126,991</b>	<b>119,059</b>	<b>131,273</b>	<b>120,285</b>	<b>153,349</b>	<b>153,260</b>	<b>157,053</b>
<b>Expenses</b>							
Employee benefits <sup>(c)</sup> .....	19,319	23,065	24,950	26,429	27,046	27,657	28,059
Grants and subsidies.....	20	50	50	50	50	50	50
Supplies and services .....	96,333	87,945	99,633	96,112	104,800	101,899	104,452
Accommodation .....	1,534	2,082	2,007	2,141	2,138	1,587	1,626
Depreciation and amortisation .....	4,073	3,933	4,095	2,777	1,809	1,334	1,021
Finance and interest costs.....	284	434	429	417	386	328	323
Other expenses.....	21,904	15,182	15,180	13,052	16,744	16,837	16,917
<b>TOTAL EXPENSES.....</b>	<b>143,467</b>	<b>132,691</b>	<b>146,344</b>	<b>140,978</b>	<b>152,973</b>	<b>149,692</b>	<b>152,448</b>
<b>NET PROFIT/(LOSS) BEFORE TAX .....</b>	<b>(16,476)</b>	<b>(13,632)</b>	<b>(15,071)</b>	<b>(20,693)</b>	<b>376</b>	<b>3,568</b>	<b>4,605</b>
National Tax Equivalent Regime							
Current tax equivalent expense .....	14,380	-	-	-	1,189	2,363	2,806
Deferred tax equivalent expense .....	-	(4,295)	(4,521)	(6,118)	-	-	-
<b>NET PROFIT/(LOSS) AFTER TAX .....</b>	<b>(30,856)</b>	<b>(9,337)</b>	<b>(10,550)</b>	<b>(14,575)</b>	<b>(813)</b>	<b>1,205</b>	<b>1,799</b>
<b>Dividends .....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>815</b>	<b>1,144</b>	<b>1,144</b>

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

(b) The impact of ceasing native forest logging on the Commission's budget has been reflected for the 2022-23 and 2023-24 years only, on the basis that the new FMP is yet to be finalised. The Commission will revise the outyears forecast based on a finalised FMP to reflect the financial impacts of ecological thinning activities as part of the 2024-25 Budget process.

(c) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 168, 197 and 197 respectively.

**STATEMENT OF FINANCIAL POSITION (a)(b)**  
**(Controlled)**

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	17,008	11,100	17,936	2,461	302	512	607
Receivables .....	14,736	14,037	14,920	15,109	15,348	15,588	15,588
Biological asset .....	11,883	2,147	11,883	11,883	11,883	11,883	11,883
Other .....	9,410	9,427	9,790	9,908	9,908	9,908	9,908
Total current assets .....	53,037	36,711	54,529	39,361	37,441	37,891	37,986
<b>NON-CURRENT ASSETS</b>							
Property, plant and equipment .....	44,148	77,876	76,418	103,953	130,574	155,174	186,971
Intangibles .....	3,313	1,081	1,152	71	71	71	71
Biological asset .....	186,258	212,609	192,389	197,294	208,589	220,059	231,815
Other <sup>(c)</sup> .....	-	24,112	4,521	10,639	9,450	7,893	7,893
Total non-current assets .....	233,719	315,678	274,480	311,957	348,684	383,197	426,750
<b>TOTAL ASSETS</b> .....	286,756	352,389	329,009	351,318	386,125	421,088	464,736
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	3,937	3,014	3,940	3,940	3,940	3,940	3,940
Payables .....	8,921	2,993	8,921	8,921	8,921	8,921	8,921
Borrowings and leases .....	653	494	1,528	1,610	1,524	1,544	1,536
Borrowings .....	13	-	13	13	13	13	13
Other .....	12,463	12,028	13,260	13,253	14,189	14,952	15,018
Total current liabilities .....	25,987	18,529	27,662	27,737	28,587	29,370	29,428
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	770	1,750	770	770	770	770	770
Borrowings and leases .....	1,839	842	953	1,204	943	818	621
Other .....	14,597	16,749	14,911	15,173	15,383	16,334	19,140
Total non-current liabilities .....	17,206	19,341	16,634	17,147	17,096	17,922	20,531
<b>TOTAL LIABILITIES</b> .....	43,193	37,870	44,296	44,884	45,683	47,292	49,959
<b>NET ASSETS</b> .....	243,563	314,519	284,713	306,434	340,442	373,796	414,777
<b>EQUITY</b>							
Contributed equity .....	290,508	352,248	342,215	378,515	414,156	447,449	487,775
Accumulated surplus/(deficit) .....	(63,242)	(50,728)	(73,792)	(88,367)	(89,995)	(89,934)	(89,279)
Reserves .....	16,297	12,999	16,290	16,286	16,281	16,281	16,281
<b>TOTAL EQUITY</b> .....	243,563	314,519	284,713	306,434	340,442	373,796	414,777

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

(b) The impact of ceasing native forest logging on the Commission's budget has been reflected for the 2022-23 and 2023-24 years only, on the basis that the new FMP is yet to be finalised. The Commission will revise the outyears forecast based on a finalised FMP to reflect the financial impacts of ecological thinning activities as part of the 2024-25 Budget process.

(c) Relates to deferred tax assets.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Sale of goods and services.....	128,721	115,839	129,518	119,238	150,281	151,707	155,500
Grants and subsidies.....	115	-	-	-	-	-	-
GST receipts.....	11,256	11,722	13,100	12,022	15,169	15,314	15,693
Other receipts.....	1,022	1,455	1,535	1,047	1,530	1,553	1,521
<b>Payments</b>							
Employee benefits.....	(19,334)	(23,079)	(24,964)	(26,443)	(27,060)	(27,754)	(28,059)
Supplies and services.....	(107,132)	(95,951)	(110,556)	(104,099)	(112,604)	(111,037)	(114,202)
Accommodation <sup>(c)</sup> .....	(1,017)	(1,692)	(1,596)	(1,627)	(1,468)	(1,427)	(1,462)
GST payments.....	(11,506)	(11,722)	(13,100)	(12,022)	(15,169)	(15,314)	(15,693)
Finance and interest costs.....	(76)	(64)	(59)	(94)	(103)	(97)	(92)
Other payments.....	(3,035)	(3,376)	(3,374)	(3,353)	(3,615)	(3,762)	(3,842)
<b>Net cash from operating activities.....</b>	<b>(986)</b>	<b>(6,868)</b>	<b>(9,496)</b>	<b>(15,331)</b>	<b>6,961</b>	<b>9,183</b>	<b>9,364</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
Purchase of non-current assets.....	(47)	(32,192)	(33,492)	(28,416)	(27,901)	(25,395)	(32,428)
Other payments.....	(6,033)	(8,131)	(6,980)	(6,905)	(14,749)	(14,924)	(15,210)
<b>Net cash from investing activities.....</b>	<b>(6,080)</b>	<b>(40,323)</b>	<b>(40,472)</b>	<b>(35,321)</b>	<b>(42,650)</b>	<b>(40,319)</b>	<b>(47,638)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Proceeds from borrowings.....	-	9,000	9,000	9,000	9,000	9,000	9,000
<b>Payments</b>							
Repayment of borrowings and leases.....	(1,090)	(9,742)	(9,620)	(9,609)	(9,626)	(9,643)	(9,649)
<b>Net cash from financing activities.....</b>	<b>(1,090)</b>	<b>(742)</b>	<b>(620)</b>	<b>(609)</b>	<b>(626)</b>	<b>(643)</b>	<b>(649)</b>
<b>CASHFLOWS FROM GOVERNMENT</b>							
<b>Receipts</b>							
Operating subsidies.....	200	220	220	-	-	-	-
Equity contributions.....	14,263	11,034	11,034	-	-	-	-
Other subsidies.....	252	-	-	-	-	-	-
Special Purpose Account(s)							
Digital Capability Fund.....	-	-	-	300	-	-	-
Softwood Plantation Expansion Fund.....	-	39,373	40,673	36,000	35,641	33,293	40,326
<b>Payments</b>							
Dividends to Government.....	-	-	-	-	(815)	(1,144)	(1,144)
Local Government Rates Equivalent.....	(478)	(390)	(411)	(514)	(670)	(160)	(164)
<b>Net cash provided to Government.....</b>	<b>(14,237)</b>	<b>(50,237)</b>	<b>(51,516)</b>	<b>(35,786)</b>	<b>(34,156)</b>	<b>(31,989)</b>	<b>(39,018)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD.....</b>	<b>6,081</b>	<b>2,304</b>	<b>928</b>	<b>(15,475)</b>	<b>(2,159)</b>	<b>210</b>	<b>95</b>
Cash assets at the beginning of the reporting period.....	10,927	8,796	17,008	17,936	2,461	302	512
<b>Cash assets at the end of the reporting period.....</b>	<b>17,008</b>	<b>11,100</b>	<b>17,936</b>	<b>2,461</b>	<b>302</b>	<b>512</b>	<b>607</b>

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

(b) The impact of ceasing native forest logging on the Commission's budget has been reflected in the 2022-23 and 2023-24 years only, on the basis that the new FMP is yet to be finalised. The Commission will revise the outyears forecast based on a finalised FMP to reflect the financial impacts of ecological thinning activities as part of the 2024-25 Budget process.

(c) 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 \$9.4 million in 2023-24 and comprises:
  - 1.1. \$5.4 million for the development of wagering products, including investment in ICT and general plant and equipment. This spend reflects both ongoing asset replacement and necessary innovation to remain relevant in a competitive market;
  - 1.2. \$1.2 million for racing infrastructure improvements at various thoroughbred, harness, and greyhound sites throughout Western Australia, as well as minor capital works; and
  - 1.3. \$2.8 million for specific head office building improvements and building maintenance throughout the Authority.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Business Systems and Products .....	24,733	22,933	-	200	1,600	-	-
Other Works .....	25,565	17,078	2,549	2,574	1,971	1,971	1,971
Racing Systems, Infrastructure and Minor Capital .....	13,628	8,828	3,143	1,200	1,200	1,200	1,200
Wagering Systems and Products .....	70,126	48,135	5,127	5,409	5,188	5,697	5,697
<b>Total Cost of Asset Investment Program.....</b>	<b>134,052</b>	<b>96,974</b>	<b>10,819</b>	<b>9,383</b>	<b>9,959</b>	<b>8,868</b>	<b>8,868</b>
<b>FUNDED BY</b>							
Internal Funds and Balances.....			10,819	9,383	9,959	8,868	8,868
<b>Total Funding .....</b>			<b>10,819</b>	<b>9,383</b>	<b>9,959</b>	<b>8,868</b>	<b>8,868</b>

# Western Australian Greyhound Racing Association

## Part 4 Jobs and Economic Development

### Asset Investment Program

1. The 2023-24 Asset Investment Program consists of operational plant, equipment and fittings replacement at the Cannington and Mandurah racetracks.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COMPLETED WORKS</b>							
Cannington New Office Project .....	895	895	614	-	-	-	-
Plant and Equipment							
Cannington - 2022-23 Program .....	150	150	150	-	-	-	-
Mandurah							
2021-22 Program.....	150	150	125	-	-	-	-
2022-23 Program.....	150	150	150	-	-	-	-
<b>NEW WORKS</b>							
Plant and Equipment							
Cannington							
2023-24 Program.....	150	-	-	150	-	-	-
2024-25 Program.....	150	-	-	-	150	-	-
2025-26 Program.....	150	-	-	-	-	150	-
2026-27 Program.....	150	-	-	-	-	-	150
Mandurah							
2023-24 Program.....	150	-	-	150	-	-	-
2024-25 Program.....	150	-	-	-	150	-	-
2025-26 Program.....	150	-	-	-	-	150	-
2026-27 Program.....	150	-	-	-	-	-	150
<b>Total Cost of Asset Investment Program.....</b>	<b>2,545</b>	<b>1,345</b>	<b>1,039</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>FUNDED BY</b>							
Internal Funds and Balances.....			1,039	300	300	300	300
<b>Total Funding .....</b>			<b>1,039</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>

# 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 and enjoyment.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Asset Replacement Program.....	2,514	922	380	380	380	380	452
<b>COMPLETED WORKS</b>							
Asset Replacement - Charles Paterson Park.....	400	400	400	-	-	-	-
Master Plan							
Hydraulic Sewer.....	1,603	1,603	312	-	-	-	-
Principal Shared Path.....	2,301	2,301	2,298	-	-	-	-
Zipline Ablutions.....	300	300	300	-	-	-	-
Zipline Zone.....	227	227	227	-	-	-	-
<b>Total Cost of Asset Investment Program.....</b>	<b>7,345</b>	<b>5,753</b>	<b>3,917</b>	<b>380</b>	<b>380</b>	<b>380</b>	<b>452</b>
<b>FUNDED BY</b>							
Internal Funds and Balances.....			3,767	380	380	380	452
Other .....			150	-	-	-	-
<b>Total Funding .....</b>			<b>3,917</b>	<b>380</b>	<b>380</b>	<b>380</b>	<b>452</b>



## 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	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
WA Health		
– Total Cost of Services .....	12,077,235	11,782,410
– Asset Investment Program .....	452,994	765,922
Mental Health Commission		
– Total Cost of Services .....	1,266,661	1,357,595
– Asset Investment Program .....	8,460	35,355
Health and Disability Services Complaints Office		
– Total Cost of Services .....	4,387	4,224
– Asset Investment Program .....	22	-

## Ministerial Responsibilities

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

## Division 21 **WA Health**

### Part 5 **Health**

#### Appropriations, Expenses and Cash Assets

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 51 Net amount appropriated to deliver services .....	6,329,306	5,951,007	6,695,950	<b>6,472,202</b>	6,339,302	6,484,540	6,731,088
<b>Amount Authorised by Other Statutes</b>							
- Lotteries Commission Act 1990 .....	174,048	142,331	159,052	<b>149,285</b>	155,595	159,806	162,263
- Salaries and Allowances Act 1975 .....	1,182	1,185	1,185	<b>1,188</b>	1,191	1,190	1,190
Total appropriations provided to deliver services.....	6,504,536	6,094,523	6,856,187	<b>6,622,675</b>	6,496,088	6,645,536	6,894,541
<b>CAPITAL</b>							
Item 129 Capital Appropriation.....	379,255	308,640	230,733	<b>339,985</b>	220,967	87,420	113,292
<b>TOTAL APPROPRIATIONS .....</b>	<b>6,883,791</b>	<b>6,403,163</b>	<b>7,086,920</b>	<b>6,962,660</b>	<b>6,717,055</b>	<b>6,732,956</b>	<b>7,007,833</b>
<b>EXPENSES</b>							
Total Cost of Services .....	11,410,398	11,184,800	12,077,235	<b>11,782,410</b>	11,704,529	12,044,748	12,494,770
Net Cost of Services <sup>(a)</sup> .....	7,177,415	7,516,400	8,383,501	<b>8,082,177</b>	7,837,040	8,029,723	8,316,276
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>1,221,542</b>	<b>862,138</b>	<b>1,062,323</b>	<b>986,778</b>	<b>921,317</b>	<b>903,767</b>	<b>886,355</b>

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>New Initiatives</b>					
Digital Investments					
Critical Health ICT Infrastructure Program .....	17	3,457	2,881	2,881	2,881
Cyber Security Program .....	-	1,540	1,540	1,540	1,025
Microsoft Enterprise Agreement .....	16,024	16,184	16,346	16,509	16,674
Improving Access to Emergency Care					
Emergency Care Navigator Pilot - North Metropolitan Health Service <sup>(a)</sup> .....	4,446	2,616	-	-	-
Expansion of Radiology and Allied Health .....	9,378	9,643	-	-	-
State Health Operations Centre .....	-	5,959	-	-	-
Public Health Initiatives					
Free Influenza Vaccination Program .....	15,000	-	-	-	-
Japanese Encephalitis Virus .....	1,251	-	-	-	-
Public Health Resourcing .....	-	6,565	-	-	-
Western Australia Monkeypox Vaccination Program .....	4,764	-	-	-	-
Queen Elizabeth II Medical Centre Access and Mobility Initiative .....	226	174	-	-	-
Ronald McDonald House Expansion .....	-	2,400	2,400	2,400	2,400
Workforce					
Critical Response Payment <sup>(b)</sup> .....	12,242	675	-	-	-
Graduate Transition Support .....	-	3,600	-	-	-
Regional Graduate Incentive (HECS-HELP) .....	-	1,400	1,400	1,400	-

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Ongoing Initiatives</b>					
Adjustments to General Health Hospital Services .....	255,058	348,971	143,725	61,326	(50,289)
Adjustments to Non-hospital Services .....	27,666	79,471	18,326	12,314	10,059
Belong - Advertising and Recruitment Campaign .....	-	1,000	-	-	-
BreastScreen WA .....	-	1,018	-	-	-
<b>Commonwealth Programs</b>					
Access to HIV Treatment .....	169	-	-	-	-
Commonwealth Home Support Program .....	13,094	-	-	-	-
Disability Support to Older Australians .....	4,450	2,225	-	-	-
Expansion of the BreastScreen Australia Program .....	205	814	-	-	-
Indigenous Australians' Health Programme .....	8,497	-	-	-	-
Multi-Purpose Services Agreement .....	58,196	4,836	-	-	-
National Blood Agreement .....	10,428	12,171	-	-	-
Rheumatic Fever Strategy .....	840	-	-	-	-
COVID-19 Spending .....	247,511	11,594	1,985	-	-
<b>Improving Access to Emergency Care</b>					
Community Health in a Virtual Environment Pilot .....	-	3,448	-	-	-
Emergency Access Response/Reform Program .....	-	4,100	4,100	-	-
Expansion of Long-Stay Patient Initiatives .....	5,943	1,609	-	-	-
Integrated Older Adults Model of Care Pilot .....	998	2,931	-	-	-
<b>Mental Health Commission Initiatives</b>					
Adjustments to Mental Health Hospital Services .....	9,320	24,290	20,790	17,354	10,887
Other Mental Health Commission Initiatives .....	1,704	30,737	19,667	17,616	16,543
Patient Transport Services Adjustment .....	21,055	58,600	55,556	50,305	46,470
Peel Health Campus Transition Costs .....	-	6,500	-	-	-
Public Health ICT Systems .....	-	5,849	4,667	-	-
State-wide Cladding .....	1,710	-	-	-	-
Support for Pluslife .....	750	1,500	750	-	-
<b>Supporting Regional Services</b>					
Establishment of Country Connect Service .....	469	973	382	392	-
Regional Palliative Care .....	-	3,148	-	-	-
Regional Renal Support Teams .....	-	1,555	1,706	1,716	1,723
South West Aboriginal Medical Service Health Hub .....	-	9,953	8,347	-	-
Specialist Cancer Services .....	-	6,300	-	-	-
<b>Sustainable Health Review</b>					
Electronic Medical Record - Single Sign-On .....	522	858	885	913	-
Medical Respite Centre Services .....	-	1,500	700	-	-
Outpatient Reform - Smart Referrals .....	-	157	1,076	1,127	1,506
Voluntary Assisted Dying .....	-	2,871	-	-	-
WA Children's Hospice .....	-	520	534	-	-
<b>Other</b>					
Future Health Research and Innovation Fund .....	16,700	22,300	21,500	27,900	46,900
Government Office Accommodation .....	332	(370)	(333)	(293)	(279)
Non-Government Human Services Sector Indexation Adjustment .....	5,654	12,042	16,869	20,814	45,141
Public Sector Wages Policy .....	185,563	121,587	159,913	191,963	222,580

(a) Existing WA Health spending has been reprioritised to meet the costs of this initiative.

(b) Of the \$12.9 million forecast spend on critical response payments, \$8.2 million has been reprioritised from WA Health's existing budget settings.

## Significant Issues Impacting the Agency

### Western Australian Health System Overview

1. The Western Australian health system has been impacted by the COVID-19 pandemic in recent years. As it recovers and transitions out of the pandemic, the management and treatment of COVID-19 is being integrated into the system's business-as-usual delivery of clinical services.
2. Consistent with trends around the world, WA Health continues to face ongoing growth in demand and increasing pressures across a range of areas. The rising costs of providing healthcare, together with the impacts of an ageing population, increasing rates of mental health illness, capacity constraints, demand for deferred care and global healthcare worker shortages have given rise to significant challenges for the health system.
3. To address capacity constraints and alleviate demand in hospitals, more than 600 beds are planned to be added to the State's health system as a result of Government's infrastructure investment to date. This is on top of the 547 beds delivered since the 2021-22 Budget. Western Australia is also partnering with the Commonwealth and other States and Territories to address the challenges following on from the COVID-19 pandemic.



4. The Western Australian health system is rising to these significant challenges with an ambitious and comprehensive reform program that will deliver safe, high-quality, financially sustainable, and accountable health care for all Western Australians.
5. The Sustainable Health Review (SHR) remains the blueprint for ensuring Western Australians receive quality healthcare that can be sustained for future generations. WA Health is currently focused on key priority recommendations to improve outpatient services, support new models of care for people with complex conditions, digitise State hospitals, deliver funding and commissioning models that drive innovation and efficiency, and address the demands on the health workforce.
6. The vision articulated by the SHR underpins the Government's strategy to address ambulance ramping. This strategy focuses on the need to deliver timely community-based, virtually-enabled models of care that meet patients' needs, and in doing so reduce the number of unnecessary emergency department (ED) presentations, admissions and lengthy stays in hospital.
7. Also underway is a phased implementation of 49 recommendations from the Independent Review of WA Health System Governance Report that have been accepted in principle by Government, in alignment with SHR priorities.
8. In recognition of the need to build safe, strong and fair communities through protecting the health of the Western Australian community, the 2023-24 Budget is focused on investment to:
  - 8.1. continue to drive emergency access reform and address ambulance ramping;
  - 8.2. advance digital capabilities for the future;
  - 8.3. deliver core services and public health to the community;
  - 8.4. build a sustainable future workforce;
  - 8.5. strengthen partnerships with community organisations;
  - 8.6. deliver world-class health infrastructure;
  - 8.7. support healthcare in the regions, which is key for regional communities to thrive; and
  - 8.8. implement Government priorities.

### **Improving Access to Emergency Care**

9. Including the \$74.9 million investment through this Budget, the Government has invested \$452.7 million to reduce the pressure on EDs to ensure children, families and individuals can access urgent medical help when needed. WA Health continues to address the complex and multifaceted root causes of pressure on EDs and ambulance ramping through a coordinated approach driven by the Ministerial Taskforce, led by the Health Minister. This includes the staged development of a WA Virtual Emergency Department (WAVED), which will provide more options for patients to access care in the community without having to come into an ED. These options include Community Health in a Virtual Environment (co-HIVE) and the Integrated Older Adult Model of care which have already been successfully piloted at a local level. By providing patients with the right care, in the right place, at the right time, WAVED will improve timely access to emergency services and deliver better patient outcomes.
10. Consistent with the Government's commitment to protecting the health of the community, investment continues in priority initiatives to streamline and improve patient flow, reduce avoidable hospital presentations, and expand clinically appropriate options for discharging patients. Initiatives include:
  - 10.1. \$8.2 million on dedicated reform teams to examine hospital processes, eliminate barriers to timely care, and optimise the patient experience through initiatives that are developed locally, tested, refined and scaled across the health system;
  - 10.2. \$7 million to deliver stage one of a State Health Operations Centre to monitor, coordinate and facilitate improved patient flow and management of system pressures across the health system. This will include establishing an initial centralised patient transport service and system-wide monitoring function. These initiatives are supported by the Real-Time Demand Data Platform program, which will provide timely access to data to support clinical work and identify whole-of-system pressures (including inter-hospital transfers, bed occupancy, improved discharge planning, ED diversion strategies and ambulance ramping);

- 10.3. \$3.4 million to expand the Community Health in a Virtual Environment project to all campuses within the East Metropolitan Health Service (EMHS). This investment is a key building block for the WAVED and will deliver more appropriate pathways to care for aged care residents who have traditionally had to attend an ED for assessment; and
  - 10.4. \$3.9 million to ensure the continued delivery of the Integrated Older Adult Model of Care by North Metropolitan Health Service (NMHS). The model of care incorporates a geriatric assessment team in the ED, an ED care navigator to support complex patients to transition away from hospital-based services, and a geriatric residential outreach program to prevent hospitalisation through a proactive review and follow-up within 24 hours of discharge. Extension of the pilot to targeted hospitals within NMHS is being undertaken as a proof of concept.
11. Work is also progressing on initiatives to expand options for discharging patients where clinically appropriate:
- 11.1. a seven-day hospital pilot offering expanded hours for radiology services and allied health at three adult tertiary hospitals to reduce delays in admission and discharges. Offering expanded hours of services, including during the weekend, will help to reduce access block within EDs by reducing congestion at the start of the week; and
  - 11.2. expansion of long-stay patient initiatives to increase access to temporary care beds for patients who are experiencing aged care or disability-related discharge delays.

### **Digital Investment for the Future**

12. As part of investing in Western Australia's future, it is critical that WA Health's systems are digitally mature to deliver safe, efficient and sustainable patient care.
13. The Government is investing an additional \$99.4 million for stage one of the program to introduce an Electronic Medical Record (EMR), which will finalise the implementation of a Digital Medical Record program with Single Sign-on technology and Virtual Desktop infrastructure across all Western Australian hospital sites. This investment, totalling \$156.7 million to date, will also see the implementation of an EMR with full functionality and clinical decision support capabilities within intensive care units at both the Perth Children's Hospital and Sir Charles Gairdner Hospital.
14. As part of maturing WA Health's digital systems, it is also critical to address the risk of potential cyber attacks in a climate of escalating incidents. To protect the health system's clinical systems and its data, the State is investing in a suite of initiatives to ensure the WA Health ICT environment is robust and secure. These include:
  - 14.1. \$28.2 million to modernise WA Health network infrastructure to support security controls; and
  - 14.2. \$11 million to provide higher overall cyber resilience across the health system, which will protect the confidentiality, integrity and privacy of WA Health and patient information.
15. An additional \$8.2 million will be spent on delivering improved access to outpatient care through implementation of an end-to-end electronic referral management system, to support transparent and efficient specialist outpatient referrals as part of the whole of health system Outpatient Reform Program. Longer term, the Smart Referrals System is intended to integrate with the WAVED and other digitisation initiatives to support seamless communication, reporting, and modern, high-quality patient care.

### **Delivering Core Services and Public Health to the Community**

16. Growing cost pressures combined with increased demand for clinical services, and a global shortage of healthcare professionals leading to workforce shortages, particularly in regional and remote areas, are creating significant operational challenges for WA Health. The system is also observing increasing acuity and complexity of patients due to delayed or deferred care and compounding waitlist pressures following the COVID-19 pandemic. These issues are being experienced across health systems both nationally and internationally.
17. Despite these workforce challenges, the Government's recent record investment has facilitated a 22% increase in WA Health's workforce FTE in the three years to March 2023, including 1,784 nursing FTE and 779 medical FTE.

18. To protect the health of the Western Australian community, there is a need for sustainable investments in core service delivery and public health (including the ongoing management of COVID-19 within the community), to treat and prevent disease and empower individuals to manage their illness in non-hospital settings.
19. An additional investment of \$1 billion has been included in the 2023-24 Budget to support core service delivery of hospital and non-hospital services, including:
  - 19.1. \$841.4 million in additional expenditure invested in hospital services<sup>1</sup> over 2022-23 and the forward estimates period. In 2023-24, WA Health is estimated to provide:
    - 19.1.1. 814,000 inpatient episodes of care;
    - 19.1.2. 1,100,000 episodes of care in EDs; and
    - 19.1.3. 2,896,000 service events in outpatient and community clinics;
  - 19.2. \$147.8 million in additional expenditure on non-hospital services, including services delivered by the community sector, to meet growth in cost and demand.
20. This investment includes recognition of significant regional cost pressures, that are primarily associated with addressing workforce shortages, to ensure the safe operation of essential health services in the regions.
21. Aligned to the above, WA Health's 2023-24 Budget includes an additional \$13.5 million for targeted initiatives to support a sustainable workforce, with a focus on regional areas:
  - 21.1. the Government will invest \$1 million in 2023-24 to extend the domestic and international advertising and recruitment campaign, which will bolster the number of healthcare workers in the Western Australian health system;
  - 21.2. \$3.6 million will fund a comprehensive wrap-around transition support to newly qualified nurses and midwives in 2023-24. By facilitating an environment where novice practitioners can consolidate theoretical learning and develop critical clinical skills, this support will develop strong foundations and contribute to successful careers in the nursing and midwifery professions;
  - 21.3. a targeted payment of up to \$12,000 over three years for HECS-HELP debt relief for up to 350 newly qualified nurses and midwives commencing employment in regional Western Australia in 2023-24, with priority given to hard to staff sites (\$4.2 million over 2023-24 to 2025-26); and
  - 21.4. an additional \$4.7 million to continue temporary employee incentives across 75 hard-to-staff regional locations in 2023 (taking total spending on these temporary regional incentives to \$12.9 million).
22. In addition, the 2023-24 Budget includes a further \$15 million provision for future health and mental health related Temporary Regional Incentives.

#### *COVID-19 and Public Health*

23. The Government has invested \$15 million in influenza vaccine programs to protect the health of the community. This funding covers the 2022 free influenza vaccine program which commenced on 1 June 2022 as well as the recently announced 2023 program.
24. Included within core hospital and non-hospital services investments is \$68.6 million for enduring changes to clinical practice for the ongoing management of COVID-19. This funding will support continued investment in infection prevention and control, infectious disease treatment, use of personal protective equipment, and embedding higher levels of cleaning and disinfection of areas to minimise the risk of spreading disease.
25. In addition to the above, \$60.9 million over 2022-23 to 2024-25 will be invested to fund residual COVID-19 response costs, including to cover public health management and outbreak prevention activities.

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<sup>1</sup> The price determined for 2023-24 activity in hospital services is \$6,628 per weighted activity unit, set using Government-endorsed cost parameters.

26. Investment is also continuing in broader public health resourcing with:

- 26.1. \$10.5 million for public health ICT systems that support the management of communicable disease, vaccination programs, and ensure compliance with State and Commonwealth legislative reporting requirements for notifiable diseases; and
- 26.2. \$6.6 million to support policy and systems to ensure adequate preparedness for future pandemics and public health disease threat. This includes communicable disease control, immunisation, and disaster management and response.

### **Contemporary Contracting and Partnerships with Community Organisations**

- 27. Community organisations are a vital and integral part of the delivery of timely, accessible and appropriate healthcare to the public. In recognition of their crucial contribution, WA Health is strengthening its partnerships with community organisations by contemporising its major contracts to drive improved services and outcomes.
- 28. To improve ambulance services across Western Australia, and to promote equity across regional services, WA Health has modernised its contract with St John Ambulance to boost paramedic numbers, increase transparency and accountability, reduce unnecessary ED presentations, and implement new contemporary reporting and monitoring processes.
- 29. Homelessness is a complex issue, and \$2.2 million in funding for the Medical Respite Centre will be provided to extend support for people experiencing homelessness to receive post-acute care during their recovery from illness or injury in a safe, community-based environment while linking the person with housing, community and social supports. This initiative was a key deliverable of the SHR.
- 30. Supporting the Mental Health Patient Transport Service, \$7.3 million will be provided to extend the delivery of specialised non-emergency transport services for involuntary mental health patients travelling between health facilities and the community.

### **Building World-Class Infrastructure**

- 31. Health services in metropolitan and regional Western Australia are being delivered across 2.5 million square kilometres and more than 800 sites. These sites vary in complexity, ranging from tertiary hospitals to small community and health centres.
- 32. It is essential that health facilities meet the needs of the people of Western Australia, are fit-for-purpose, comply with safety and quality standards, and are equipped to support high-quality and safe patient care.
- 33. In partnership with the Commonwealth, the Government is investing \$75 million towards the construction of a new Surgicentre at Bentley Health Service, which will enable a streamlined and focused separation of elective and emergency surgery to reduce wait times. In total, this initiative represents a \$150 million Commonwealth-State partnership with costs shared on a 50:50 basis.
- 34. Mental health remains an important priority for Government, as demonstrated through the following funding commitments:
  - 34.1. \$218.9 million has been provisioned over 2023-24 to 2026-27 for the first stage of works of the Graylands Reconfiguration and Forensic Taskforce project. A business case for first stage works is under development for future Government consideration, with options to include at least 53 additional forensic beds (of which five beds are for a children and adolescent unit); and
  - 34.2. \$7.7 million to reconfigure and refurbish the Perth Children's Hospital Mental Health Inpatient Unit (Ward 5A).
- 35. In addition to the above funding commitments, and the infrastructure priorities outlined under the Delivering on Government Commitments section below, Government is investing:
  - 35.1. \$81.1 million towards expanding the delivery of public services at the St John of God Midland Public Hospital;
  - 35.2. \$45.2 million for the replacement of essential medical and imaging equipment;
  - 35.3. \$12.9 million to procure and install a third CT scanner at Sir Charles Gairdner Hospital;

- 35.4. \$12.7 million towards cladding remediation works at Fiona Stanley Hospital;
  - 35.5. \$10 million to undertake minor capital and building works upgrades, and renewals to WA Health's existing built assets; and
  - 35.6. \$8.2 million Royalties for Regions funding towards critical staff accommodation in regional and remote areas.
36. WA Health is continuing to experience significant cost escalation associated with the current building and construction market environment, with an additional \$28.5 million committed through this Budget to address these immediate cost pressures.
37. WA Health continues to progress a broad range of existing infrastructure projects, with over 100 active projects underway, including the following major projects:
- 37.1. \$1.8 billion for the new Women and Babies Hospital, including \$544 million to commence construction over the forward estimates period;
  - 37.2. \$269.4 million redevelopment of the Joondalup Health Campus;
  - 37.3. \$277.9 million redevelopment of Bunbury Hospital;
  - 37.4. \$152 million redevelopment and expansion of the Peel Health Campus, which will return privatised services back to the State; and
  - 37.5. \$122.7 million redevelopment of the existing Geraldton Health Campus.

### **Investment in the Regions**

38. Delivering regional and rural health services to more than 530,000 people in the largest country health system in Australia presents unique challenges for core service delivery.
39. To continue building strong and vibrant regions and liveable communities, the 2023-24 Budget is providing:
- 39.1. \$6.3 million for delivery of specialist cancer services across regional Western Australia;
  - 39.2. \$6.7 million to support the continuation of key renal services, which include early detection, prevention and management strategies for chronic kidney disease in rural and remote locations; and
  - 39.3. \$3.1 million to support the palliative care workforce and enhance end-of-life choices for terminally ill patients in the regions.
40. The Government is committed to ensuring positive outcomes for Aboriginal people and communities. This is reflected in a \$18.3 million investment to build a new South West Aboriginal Medical Services Health Hub in Bunbury to provide culturally appropriate, comprehensive health care to the Aboriginal population in the southwest regions of the State. This investment matches that of the Commonwealth for this initiative.
41. Through a \$9.6 million investment in Ronald McDonald House, the Government has demonstrated its focus on assisting regional families to access appropriate healthcare. Ronald McDonald House provides free accommodation to regional families of children with complex medical needs requiring extended medical care in Perth. The investment will have the potential to more than double the accommodation capacity at Ronald McDonald House and will help keep families close to their children during a difficult time.

### **Delivering on Government Commitments**

42. WA Health has been progressively implementing the Government's election commitments made in relation to investment in the Western Australian health system.
43. Remaining election commitments being funded within the 2023-24 Budget include the following initiatives which contribute to the delivery of well-planned liveable communities:
- 43.1. \$36.3 million investment (bringing the total budget to \$42.2 million) in the integrated Byford Health Hub in the growing Serpentine Jarrahdale community. With access to multidisciplinary health and social services, this investment recognises the importance of investing in Western Australia's future through ensuring communities have access to clinical services; and

43.2. \$2.1 million to execute the Government's commitment to provide additional parking bays at Albany Health Campus. This initiative will allow better access for patients and visitors.

44. In recognition of the priority of Government to empower people to achieve respectful and appropriate end-of-life care and choices, \$3.9 million is allocated in the 2023-24 Budget to:

44.1. increase support for voluntary assisted dying services in Western Australia; and

44.2. support children accessing the Paediatric Palliative Care Service, which offers holistic and compassionate care to children with life-limiting conditions and their families while a dedicated hospice is being built.

45. The table below outlines budgeted expenditure on palliative care across the forward estimates period:

	2023-24 Budget Estimate \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Hospital-based Palliative Care <sup>(a)</sup> .....	55,183	57,447	59,805	62,100
Community-based Palliative Care <sup>(b)(c)</sup> .....	62,424	57,717	59,394	61,259
<b>Total <sup>(d)</sup> .....</b>	<b>117,607</b>	<b>115,164</b>	<b>119,199</b>	<b>123,359</b>

(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.

(c) The reduction in community-based palliative care expenditure in 2024-25 reflects the impact of time-limited funding, with expenditure on base palliative care services increasing by 3.4% in 2024-25.

(d) Capital expenditure relating to palliative care services is excluded.

46. To champion health and medical research, innovation, and commercialisation in Western Australia, \$222 million will be available through the Future Health Research and Innovation Fund. This sovereign fund is the keystone driving Western Australia's investment in health and medical research and will ultimately advance the health outcomes of the Western Australian public.

47. The table below outlines WA Health budgeted expenditure on health and medical research across the forward estimates period:

	2023-24 Budget Estimate \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Future Health Research and Innovation <sup>(a)</sup> .....	52,163	50,500	57,504	61,800
Other Medical Research Budgeted Expenditure <sup>(b)</sup> .....	12,612	13,126	13,430	13,739
<b>Total .....</b>	<b>64,775</b>	<b>63,626</b>	<b>70,934</b>	<b>75,539</b>

(a) This includes expenditure related to research grants and governance and other research-related funding which was previously included in other medical research budgeted expenditure.

(b) These are the current budgeted figures for health and medical research and are only a point-in-time estimated that is based on the best available data at the time.

## 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	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Public Hospital Admitted Services .....	4,818,673	5,078,072	5,323,488	5,275,837	5,362,235	5,522,631	5,701,481
2. Public Hospital Emergency Services .....	958,667	1,004,160	1,092,516	1,103,819	1,121,814	1,155,379	1,192,728
3. Public Hospital Non-Admitted Services.....	1,048,356	1,053,208	1,124,568	1,167,128	1,186,243	1,221,741	1,261,186
4. Mental Health Services.....	880,596	998,663	1,012,176	1,071,598	1,087,317	1,128,296	1,158,322
5. Aged and Continuing Care Services .....	391,284	372,953	438,092	385,323	371,328	376,015	392,232
6. Public and Community Health Services .....	1,697,059	1,380,979	1,594,836	1,348,300	1,227,921	1,263,528	1,345,002
7. Pathology Services.....	407,830	394,705	394,589	401,271	412,934	428,862	451,586
8. Community Dental Health Services .....	116,345	118,360	122,609	117,967	124,404	129,956	133,463
9. Small Rural Hospital Services.....	299,431	265,001	322,359	297,338	285,861	295,853	315,408
10. Health System Management - Policy and Corporate Services.....	337,917	211,461	257,707	226,303	203,067	207,391	226,985
11. Health Support Services.....	454,240	307,238	394,295	387,526	321,405	315,096	316,377
<b>Total Cost of Services (a).....</b>	<b>11,410,398</b>	<b>11,184,800</b>	<b>12,077,235</b>	<b>11,782,410</b>	<b>11,704,529</b>	<b>12,044,748</b>	<b>12,494,770</b>

(a) The 2023-24 Budget Year reflects continued additional investment in the health and mental health system, with underlying expenditure growth of 6.6% compared to the 2022-23 Estimated Actual, after adjusting for COVID-19 and other time-limited costs.

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual <sup>(b)</sup>	2023-24 Budget Target	Note
<b>Outcome: Public hospital-based services that enable effective treatment and restorative health care for Western Australians:</b>					
Percentage of elective wait list patients waiting over boundary for reportable procedures: <sup>(c)(d)</sup>					1
Category 1 over 30 days .....	18.2%	nil	24.2%	nil	
Category 2 over 90 days .....	26.1%	nil	32.9%	nil	
Category 3 over 365 days .....	10.2%	nil	20.1%	nil	
Survival rates for sentinel conditions: <sup>(d)(e)(f)(g)</sup>					
Stroke					
0-49 years .....	95.0%	≥95.2%	96.7%	≥95.6%	
50-59 years .....	94.9%	≥95.3%	91.7%	≥95.1%	
60-69 years .....	94.9%	≥94.4%	95.0%	≥94.7%	
70-79 years .....	93.5%	≥92.5%	92.8%	≥92.7%	
80+ .....	88.1%	≥87.1%	86.5%	≥87.6%	
Acute myocardial infarction					
0-49 years .....	99.6%	≥99.0%	98.7%	≥98.9%	
50-59 years .....	98.0%	≥98.9%	99.0%	≥99.0%	
60-69 years .....	98.7%	≥98.1%	98.3%	≥98.1%	
70-79 years .....	96.6%	≥97.0%	95.7%	≥97.1%	
80+ .....	93.6%	≥92.2%	94.4%	≥92.7%	
Fractured neck of femur					
70-79 years .....	98.1%	≥99.0%	99.6%	≥98.9%	
80+ .....	96.6%	≥97.4%	96.5%	≥97.5%	
Percentage of live-born term infants with an Apgar score of less than 7 at five minutes post-delivery <sup>(d)(e)</sup> .....	1.49%	≤1.9%	1.55%	≤1.8%	
Readmissions to acute specialised mental health inpatient services within 28 days of discharge <sup>(c)(d)(e)(h)</sup> .....	20.7%	≤12%	19.2%	≤12%	
<b>Outcome: Prevention, health promotion and aged and continuing care services that help Western Australians to live healthy and safe lives:</b>					
Percentage of fully immunised children: <sup>(e)(i)</sup>					
12 months					
Aboriginal .....	87.0%	≥95%	86.9%	≥95%	
Non-Aboriginal .....	94.5%	≥95%	94.0%	≥95%	
2 years					
Aboriginal .....	85.7%	≥95%	81.4%	≥95%	2
Non-Aboriginal .....	92.3%	≥95%	91.6%	≥95%	
5 years					
Aboriginal .....	95.1%	≥95%	94.2%	≥95%	
Non-Aboriginal .....	93.6%	≥95%	93.1%	≥95%	
Percentage of eligible school children who are enrolled in the School Dental Service program .....	75%	≥78%	76%	≥78%	
<b>Outcome: Strategic leadership, planning and support services that enable a safe, high quality and sustainable Western Australian health system:</b>					
Percentage of responses from WA Health Service Providers and Department of Health who are satisfied or highly satisfied with the overall service provided by Health Support Services <sup>(j)</sup> .....	66.67%	≥66%	67.0%	≥66%	

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

(b) The reported 2022-23 Estimated Actual may be adjusted for Annual Report information finalised after agency Budget Statements were prepared.

(c) Reported by NMHS, South Metropolitan Health Service (SMHS), EMHS, Child and Adolescent Health Service (CAHS) and WA Country Health Service (WACHS).

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

(e) This indicator is reported by calendar year.

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

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

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

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

(j) 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. These activity reductions have had significant impacts on performance against this indicator.
2. Vaccine hesitancy appears to be an emerging issue within all communities, including the Aboriginal community, affecting immunisation rates across all programs, including COVID-19. There is a delay in uptake of vaccines in children due at 18 months which impacts the percentage of fully-immunised children at two years. The Department is currently investigating and looking at strategies to address this.

## Services and Key Efficiency Indicators

### 1. Public Hospital Admitted Services

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	4,818,673	5,078,072	5,323,488	5,275,837	1
Less Income <sup>(a)</sup> .....	1,995,459	2,152,209	2,070,164	2,189,686	
Net Cost of Service .....	2,823,214	2,925,863	3,253,324	3,086,151	
<b>Employees (Full-Time Equivalents) .....</b>	<b>20,170</b>	<b>20,405</b>	<b>21,287</b>	<b>21,468</b>	
<b>Efficiency Indicators</b>					
Average admitted cost per weighted activity unit .....	\$7,411	\$7,314	\$7,585	\$7,461	1

(a) The 2022-23 Budget has been recast to reflect a refined methodology for the allocation of income.

## Explanation of Significant Movements

(Notes)

1. The higher 2022-23 Estimated Actual compared to the 2022-23 Budget and the 2023-24 Budget Target is primarily due to time-limited funding for regional cost pressures and cost of living payments under the public sector wages policy.

## 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 Service 4 - Mental Health Services.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 958,667	\$'000 1,004,160	\$'000 1,092,516	\$'000 1,103,819	
Less Income <sup>(a)</sup> .....	385,235	462,567	453,989	460,623	
Net Cost of Service .....	573,432	541,593	638,527	643,196	
<b>Employees (Full-Time Equivalents) .....</b>	<b>3,141</b>	<b>3,147</b>	<b>3,334</b>	<b>3,370</b>	
<b>Efficiency Indicators</b>					
Average emergency department cost per weighted activity unit .....	\$7,322	\$7,074	\$7,567	\$7,243	

(a) The 2022-23 Budget has been recast to reflect a refined methodology for the allocation of income.

## 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 Service 4 - Mental Health Services.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 1,048,356	\$'000 1,053,208	\$'000 1,124,568	\$'000 1,167,128	
Less Income <sup>(a)</sup> .....	513,610	550,877	526,136	536,593	
Net Cost of Service .....	534,746	502,331	598,432	630,535	
<b>Employees (Full-Time Equivalents) .....</b>	<b>4,186</b>	<b>4,153</b>	<b>4,323</b>	<b>4,376</b>	
<b>Efficiency Indicators</b>					
Average non-admitted cost per weighted activity unit .....	\$6,259	\$6,982	\$7,396	\$7,325	

(a) The 2022-23 Budget has been recast to reflect a refined methodology for the allocation of income.

#### 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 880,596	\$'000 998,663	\$'000 1,012,176	\$'000 1,071,598	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	880,596	998,663	1,012,176	1,071,598	
<b>Employees (Full-Time Equivalents) .....</b>	<b>4,706</b>	<b>4,897</b>	<b>4,920</b>	<b>4,977</b>	
<b>Efficiency Indicators</b>					
Average cost per bed-day in specialised mental health inpatient services.....	\$1,859	\$1,693	\$1,725	\$1,768	
Average cost per treatment day of non-admitted care provided by mental health services .....	\$526	\$534	\$541	\$562	

#### 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. This Service 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 391,284	\$'000 372,953	\$'000 438,092	\$'000 385,323	1
Less Income .....	191,783	100,698	126,589	86,054	1
Net Cost of Service .....	199,501	272,255	311,503	299,269	
<b>Employees (Full-Time Equivalents) .....</b>	<b>1,161</b>	<b>1,152</b>	<b>1,212</b>	<b>1,300</b>	
<b>Efficiency Indicators</b>					
Average cost of a transition care day provided by contracted non-government organisations/service providers .....	\$345	\$334	\$355	\$334	
Average cost per bed-day for specified residential care facilities, flexible care (hostels) and nursing home type residents .....	\$512	\$371	\$597	\$437	1
Average cost per bed-day for Western Australian Quadriplegic Centre specialist accommodation.....	\$958	\$1,142	\$1,141	\$1,144	
Average cost per home-based hospital day of care .....	\$293	\$308	\$310	\$322	
Average cost per home-based occasion of service.....	\$137	\$143	\$144	\$149	
Average cost per client receiving contracted palliative care services.....	\$8,732	\$8,942	\$9,008	\$9,131	
Average cost per day of care for non-acute admitted continuing care .....	\$829	\$775	\$781	\$814	
Average cost to support patients who suffer specific chronic illness and other clients who require continuing care .....	\$18	\$19	\$20	\$20	

## Explanation of Significant Movements

(Notes)

1. The variances between in the 2021-22 Actual, 2022-23 Budget, 2022-23 Estimated Actual and 2023-24 Budget Target are 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 and 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	1,697,059	1,380,979	1,594,836	1,348,300	1
Less Income .....	678,638	150,499	219,509	167,710	2
Net Cost of Service .....	1,018,421	1,230,480	1,375,327	1,180,590	
<b>Employees (Full-Time Equivalents) .....</b>	<b>4,472</b>	<b>4,238</b>	<b>4,264</b>	<b>3,867</b>	<b>3</b>
<b>Efficiency Indicators</b>					
Average cost per person of delivering population health programs by population health units.....	\$160	\$114	\$136	\$115	4
Cost per person of providing preventative interventions, health promotion and health protection activities that reduce the incidence of disease or injury .....	\$208	\$174	\$174	\$49	4
Average cost per breast screening .....	\$144	\$143	\$149	\$161	
Cost per trip for road-based ambulance services, based on the total accrued costs of these services for the total number of trips .....	\$537	\$553	\$620	\$673	5
Cost per trip of patient emergency air-based transport, based on the total accrued costs of these services for the total number of trips .....	\$8,697	\$7,798	\$7,880	\$7,508	
Average cost per trip of Patient Assisted Travel Scheme .....	\$565	\$528	\$518	\$499	

## Explanation of Significant Movements

(Notes)

1. The increase in the 2022-23 Estimated Actual compared to the 2022-23 Budget and 2023-24 Budget Target is due to time-limited funding allocations for the COVID-19 response and cost of living payments under the public sector wages policy.
2. The increase in the 2022-23 Estimated Actual compared to the 2022-23 Budget and 2023-24 Budget Target is primarily due to the timing of funding allocations for the Commonwealth's Indigenous Australians' Health Programme and the COVID-19 response.
3. The decrease in the 2023-24 Budget Target compared to 2022-23 Estimated Actual is primarily due to FTE related to the COVID-19 response.
4. The movements in the 2023-24 Budget Target compared to the 2022-23 Budget and the 2022-23 Estimated Actual is primarily due to time-limited funding for the COVID-19 response.
5. The increase in the 2022-23 Estimated Actual and 2023-24 Budget Target compared to the 2022-23 Budget is primarily due to enhanced contract measures included within the new ambulance services contract.

## 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 407,830	\$'000 394,705	\$'000 394,589	\$'000 401,271	
Less Income .....	69,690	75,734	77,708	70,180	
Net Cost of Service .....	338,140	318,971	316,881	331,091	
<b>Employees (Full-Time Equivalents) .....</b>	<b>1,978</b>	<b>1,938</b>	<b>1,985</b>	<b>1,933</b>	
<b>Efficiency Indicators</b>					
Average cost of pathology services per test.....	\$16	\$25	\$25	\$25	

## 8. Community Dental Health Services

Community Dental Health Services includes 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 116,345	\$'000 118,360	\$'000 122,609	\$'000 117,967	
Less Income .....	19,135	22,684	14,600	20,030	1
Net Cost of Service .....	97,210	95,676	108,009	97,937	
<b>Employees (Full-Time Equivalents) .....</b>	<b>707</b>	<b>742</b>	<b>746</b>	<b>752</b>	
<b>Efficiency Indicators</b>					
Average cost per patient visit of WA Health-provided dental health programs for:					
School children.....	\$299	\$249	\$257	\$262	
Socio-economically disadvantaged adults.....	\$379	\$316	\$326	\$280	1

### Explanation of Significant Movements

(Notes)

- The variances between the 2021-22 Actual, 2022-23 Budget, 2022-23 Estimated Actual and 2023-24 Budget Target are primarily due to the timing of Commonwealth funding allocations for the Federation Funding Agreement on Public Dental Services for Adults.

## 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	299,431	265,001	322,359	297,338	1
Less Income .....	153,882	108,736	134,325	132,184	2
Net Cost of Service .....	145,549	156,265	188,034	165,154	
<b>Employees (Full-Time Equivalents) .....</b>	<b>1,290</b>	<b>1,322</b>	<b>1,402</b>	<b>1,414</b>	
<b>Efficiency Indicators</b>					
Average cost per rural and remote population (selected small rural hospitals).....	\$494	\$465	\$572	\$497	1

### Explanation of Significant Movements

(Notes)

1. The increase in the 2022-23 Estimated Actual compared to the 2022-23 Budget and the decrease to the 2023-24 Budget Target is primarily due to time-limited funding to address regional cost pressures.
2. The increase in the 2022-23 Estimated Actual compared to the 2022-23 Budget is primarily due to the 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 Management - Policy and Corporate Services includes corporate services inclusive of statutory financial reporting requirements, overseeing, monitoring and promoting improvements in the safety and quality of health services and system-wide infrastructure and asset management services.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	337,917	211,461	257,707	226,303	1
Less Income <sup>(a)</sup> .....	197,470	38,893	58,019	35,961	2
Net Cost of Service .....	140,447	172,568	199,688	190,342	
<b>Employees (Full-Time Equivalents) .....</b>	<b>864</b>	<b>1,004</b>	<b>1,009</b>	<b>1,095</b>	<b>3</b>
<b>Efficiency Indicators</b>					
Average cost of public health regulatory services per head of population.....	\$8	\$7	\$7	\$7	
Average cost for the Department of Health to undertake system manager functions per Health Service Provider full-time equivalent .....	\$7,245	\$4,632	\$5,428	\$4,752	1

(a) The 2022-23 Budget has been recast to reflect a refined methodology for the allocation of income.

## Explanation of Significant Movements

(Notes)

1. The increase in the 2022-23 Estimated Actual compared to the 2022-23 Budget and 2023-24 Budget Target is primarily due to a range of factors, including additional funding for cost of living payments under the public sector wages policy and other project-specific funding.
2. The increase in the 2022-23 Estimated Actual compared to the 2022-23 Budget and 2023-24 Budget Target is primarily due to funding for the COVID-19 response.
3. The increase in the 2023-24 Budget Target compared to the 2022-23 Estimated Actual is primarily due to additional FTE related to emergency access improvement work under the Ministerial Taskforce.

## 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 include 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	454,240	307,238	394,295	387,526	1
Less Income .....	28,081	5,503	12,695	1,212	2
Net Cost of Service .....	426,159	301,735	381,600	386,314	
<b>Employees (Full-Time Equivalents) .....</b>	<b>1,171</b>	<b>1,258</b>	<b>1,304</b>	<b>1,315</b>	
<b>Efficiency Indicators</b>					
Average cost of accounts payable services per transaction .....	\$6	\$6	\$6	\$6	
Average cost of payroll and support services to Health Support Services' clients .....	\$971	\$1,145	\$1,060	\$1,458	3
Average cost of supply services by purchasing transaction.....	\$182	\$46	\$47	\$40	4
Average cost of providing ICT services to Health Support Services' clients .....	\$5,478	\$4,421	\$6,066	\$5,771	1

## Explanation of Significant Movements

(Notes)

1. The increase in the 2022-23 Estimated Actual compared to the 2022-23 Budget is primarily due to additional expenditure on the COVID-19 response and the management and maintenance of ICT services.
2. The increase in the 2022-23 Estimated Actual compared to the 2022-23 Budget and 2023-24 Budget Target is primarily due to time-limited funding for the COVID-19 response.
3. The increase in the 2023-24 Budget compared to the 2022-23 Estimated Actual is primarily due to additional expenditure associated with development of WA Health's new Human Resource Management Information System.
4. The decrease in the 2023-24 Budget Target compared to the 2022-23 Estimated Actual is primarily due to time-limited funding for the COVID-19 response.

## Asset Investment Program

1. WA Health continues to focus on providing high-quality and safe healthcare in world-class infrastructure, with approximately \$2.5 billion committed across the forward estimates period towards its Asset Investment Program. This investment will ensure that health facilities remain functional, fit-for-purpose, and legislatively compliant, as well as supporting the implementation of broader reforms aimed at improving the overall performance and sustainability of the health system in Western Australia.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
<b>Election Commitments</b>							
<b>Hospitals, Health Centres and Community Facilities</b>							
Albany General Dental Clinic.....	10,490	346	346	10,144	-	-	-
Bunbury Hospital - Redevelopment .....	277,910	17,481	5,000	21,585	26,945	60,245	123,986
Collie Hospital - Upgrade.....	14,740	13,430	9,272	1,310	-	-	-
Fremantle Mental Health Beds .....	47,358	12,456	8,175	16,200	11,700	7,002	-
Geraldton Health Campus - Redevelopment.....	122,664	18,429	5,000	31,536	27,248	39,183	6,268
Geraldton Hospital - Co-location.....	2,000	685	500	1,315	-	-	-
Joondalup Health Campus - Development Stage 2.....	267,279	153,918	68,492	57,462	55,899	-	-
Kalgoorlie Health Campus - Magnetic Resonance Imaging Suite .....	6,207	4,757	513	1,450	-	-	-
Meekatharra Hospital .....	48,987	819	800	4,181	10,670	33,317	-
<b>Mental Health Emergency Centre</b>							
Armadale .....	15,766	200	200	5,756	7,766	2,044	-
Rockingham .....	11,627	68	68	4,710	4,165	2,684	-
Renal Dialysis Centre in Halls Creek .....	920	620	620	300	-	-	-
<b>Royal Perth Hospital</b>							
Aseptic Unit .....	8,724	1,063	696	7,661	-	-	-
Intensive Care Unit (ICU).....	26,204	24,714	1,656	1,490	-	-	-
Mental Health Observation Area .....	12,079	11,919	1,446	160	-	-	-
<b>Information and Communication Equipment and Infrastructure - Royal Perth Hospital - Innovation Hub - Synapse.....</b>							
	10,620	296	108	4,000	6,324	-	-
<b>COVID-19 Response</b>							
<b>Equipment</b>							
COVID-19 Vaccination System and Equipment .....	23,134	23,061	1,471	73	-	-	-
Emergency Capital Works .....	8,683	6,346	4,651	2,337	-	-	-
<b>Hospitals, Health Centres and Community Facilities</b>							
Kalamunda Hospital - Palliative Care Services .....	9,283	8,624	5,698	659	-	-	-
Modulars - 4 x 30-Bed Ward Units .....	146,425	142,425	61,881	4,000	-	-	-
<b>Sir Charles Gairdner Hospital - Emergency Department Upgrade and Behavioural Assessment Urgent Care Centre .....</b>							
	30,120	2,390	635	21,163	6,567	-	-
South Metropolitan Health Service A - 24 COVID-19 Beds .....	12,466	9,466	8,295	3,000	-	-	-
<b>Other Works in Progress</b>							
<b>Equipment</b>							
Albany Radiation Oncology .....	13,125	12,975	5,908	150	-	-	-
Medical Equipment and Imaging Replacement Program .....	633,953	552,442	46,645	41,511	40,000	-	-
Newborn Bloodspot Screening Program .....	768	148	148	620	-	-	-
Replacement of Biplanar Digital Angiography Units .....	3,800	102	87	1,663	432	1,603	-
Replacement of MRx Defibrillators.....	1,271	1,026	250	245	-	-	-
State-wide 24/7 Telestroke Service .....	2,092	73	40	1,019	1,000	-	-
Stop the Violence .....	3,513	3,203	211	310	-	-	-
Tympanometers .....	1,123	999	120	124	-	-	-
<b>Hospitals, Health Centres and Community Facilities</b>							
Auspsman.....	5,568	4,990	167	578	-	-	-
<b>Bentley Health Service</b>							
Redevelopment .....	7,247	6,800	449	447	-	-	-
Remediation of Immediate Ligature Point Risks .....	3,898	939	800	2,959	-	-	-
Secure Extended Care Unit .....	24,315	274	270	6,567	11,400	6,074	-
Busselton Health Campus .....	114,791	113,041	56	1,250	500	-	-
<b>Child and Adolescent Health Service - Community Health Hub - Murdoch.....</b>							
	2,366	320	320	1,990	56	-	-
<b>Cladding</b>							
Fiona Stanley Hospital .....	16,440	5,145	5,145	7,135	4,160	-	-
Queen Elizabeth II Medical Centre.....	19,759	751	751	17,604	1,404	-	-
Royal Perth Hospital .....	460	384	-	76	-	-	-
State-wide .....	2,126	6	6	2,120	-	-	-
Country Staff Accommodation Stage 4 .....	6,446	6,246	81	200	-	-	-
Critical Staff Accommodation Upgrade Program .....	13,155	3,732	3,732	6,976	2,447	-	-
Dongara Aged Care .....	3,300	2,000	2,000	1,300	-	-	-



	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
East Metropolitan Health Service							
Anti-ligature Remediation Program .....	5,000	300	300	4,700	-	-	-
Fire Safety Upgrades .....	6,991	4,113	1,157	1,904	974	-	-
Esperance Health Campus - Redevelopment .....	31,494	31,416	-	78	-	-	-
Fiona Stanley Hospital - Critical Works .....	4,108	1,106	459	3,002	-	-	-
Fremantle Hospital - Optimisation of Beds .....	4,431	3,362	899	1,069	-	-	-
Harvey Health Campus - Redevelopment .....	12,252	11,875	70	377	-	-	-
Hedland Regional Resource Centre Stage 2 .....	136,212	135,879	-	333	-	-	-
Kalgoorlie Regional Resource Centre Redevelopment							
Stage 1 .....	56,920	56,722	-	198	-	-	-
King Edward Memorial Hospital - Critical Infrastructure .....	33,895	10,917	5,956	20,372	2,606	-	-
Laverton Hospital .....	26,810	145	-	10,000	14,665	2,000	-
Mental Health Emergency Centre - St John of God							
Midland .....	6,021	935	-	4,520	566	-	-
Minor Building Works Program .....	178,267	156,302	6,464	20,648	1,317	-	-
New Women and Babies Hospital Project .....	1,786,980	9,467	9,467	60,735	110,600	131,400	242,000
Newman Health Service Redevelopment Project .....	61,601	53,101	10,316	8,500	-	-	-
North Metropolitan Health Service - Critical							
Infrastructure Project .....	1,701	1,483	-	218	-	-	-
PathWest - State Mortuary .....	8,422	8,297	5,893	125	-	-	-
Peel Health Campus							
Development Stage 1 .....	3,567	2,156	235	1,211	200	-	-
Expansion of Emergency Department .....	4,455	3,595	6	860	-	-	-
Redevelopment .....	149,867	241	241	2,500	8,000	40,000	99,126
Perth Children's Hospital							
State Rectified Defects and Design Changes .....	2,437	980	-	1,457	-	-	-
Theatre Shell Fit-out .....	2,600	600	600	2,000	-	-	-
Primary Health Centres Demonstration Program .....	31,612	27,265	2,000	4,347	-	-	-
Reconfiguring the Western Australian Spinal Cord Injury							
Service .....	374	174	-	200	-	-	-
Renal Dialysis and Support Services .....	43,815	33,442	49	5,873	4,500	-	-
Royal Perth Hospital - Safety Upgrades .....	9,588	4,972	1,039	2,821	1,795	-	-
Sarich Neuroscience Research Institute Centre .....	35,265	34,442	50	823	-	-	-
Sir Charles Gairdner Hospital							
24 Hospital Beds .....	22,447	20,309	17,393	2,138	-	-	-
GMP Laboratories and Cyclotron .....	33,724	14,867	11,655	18,857	-	-	-
ICU .....	23,382	1,721	1,721	18,050	3,611	-	-
Image Guided Theatre .....	12,099	471	400	9,428	2,200	-	-
Refurbishment Works for Biplanar Units .....	7,634	885	885	2,750	3,800	199	-
Special Needs Dental Clinic Relocation .....	3,270	581	500	2,104	585	-	-
Tom Price Hospital Redevelopment .....	32,822	551	220	6,741	25,530	-	-
WA Children's Hospice .....	2,364	363	363	2,001	-	-	-
WA Country Health Service - Expansion of Command							
Centre .....	10,176	484	97	450	3,500	5,742	-
Information and Communication Equipment and							
Infrastructure							
Continued Roll-out of the Patient Administration System .....	7,943	6,815	-	1,128	-	-	-
Critical Health ICT Infrastructure Program .....	23,712	2,100	2,100	16,432	2,770	2,410	-
East Metropolitan Health Service							
Health in a Virtual Environment .....	10,626	6,535	-	1,716	1,734	641	-
Wi-Fi Roll-out .....	8,485	7,166	-	1,319	-	-	-
Electronic Medical Record Program .....	135,799	15,521	15,521	92,205	28,073	-	-
Fiona Stanley Hospital							
ICT Capital Replacement .....	37,089	36,089	-	1,000	-	-	-
ICT Intensive Care Clinical Information Systems .....	3,860	3,729	-	131	-	-	-
Human Resource Management Information System .....	224,835	76,535	66,797	98,257	50,043	-	-
Infection Prevention and Control System .....	1,939	1,846	-	93	-	-	-
Replacement of Medical Imaging System Picture							
Archiving and Communication System - Radiology							
Information System .....	38,648	32,268	11,024	6,380	-	-	-
Replacement of the Monitoring of Drugs and							
Dependence System .....	1,575	1,557	-	18	-	-	-
Virtual Emergency Medicine .....	200	86	86	114	-	-	-
WA Country Health Service - Picture Archiving and							
Communication System Regional Resource Centre ....	6,241	4,191	-	-	2,050	-	-
<b>COMPLETED WORKS</b>							
<b>Election Commitments</b>							
Equipment - Country Ambulance Initiatives .....	1,606	1,606	1,606	-	-	-	-
Hospitals, Health Centres and Community Facilities							
Culturally Appropriate Housing Facility .....	1,066	1,066	621	-	-	-	-
Fiona Stanley Hospital - Birthing Centre .....	1,389	1,389	43	-	-	-	-
Osborne Park Hospital .....	21,629	21,629	450	-	-	-	-
Royal Perth Hospital - Medihotel .....	1,525	1,525	105	-	-	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COVID-19 Response</b>							
Equipment							
COVID-19 Medical Equipment.....	48,478	48,478	343	-	-	-	-
Warehouse for COVID-19 Related Stockpile.....	2,115	2,115	1,051	-	-	-	-
Hospitals, Health Centres and Community Facilities							
East Metropolitan Health Service - 50 COVID-19 Beds..	1,369	1,369	1,075	-	-	-	-
Perth Children's Hospital - 2 COVID-19 ICU Beds .....	901	901	784	-	-	-	-
Royal Perth Hospital - 28 COVID-19 ICU Beds.....	658	658	445	-	-	-	-
<b>Other Completed Works</b>							
Equipment							
Australian Standard 4187 Reprocessing of Reusable Medical Devices .....	2,275	2,275	2,275	-	-	-	-
Automated Controlled Substance Storage .....	800	800	782	-	-	-	-
Fiona Stanley Hospital - Transition Project Capital Purchases .....							
	990	990	170	-	-	-	-
Hospitals, Health Centres and Community Facilities							
Carnarvon Aged and Palliative Care Facility .....	17,413	17,413	1,760	-	-	-	-
Carnarvon Hospital Redevelopment .....	24,048	24,048	70	-	-	-	-
Country Staff Accommodation Stage 3 .....	27,288	27,288	51	-	-	-	-
Derby Community Health Service .....	3,672	3,672	90	-	-	-	-
District Hospital Investment Program .....	158,413	158,413	27	-	-	-	-
Karratha Health Campus Development.....	158,291	158,291	1,060	-	-	-	-
Meet and Greet .....	114	114	114	-	-	-	-
PathWest - Laboratory Equipment and Asset Replacement/Maintenance .....							
	2,736	2,736	246	-	-	-	-
Perth Children's Hospital - Paediatric Eating Disorders Unit ....	165	165	165	-	-	-	-
Refurbishment of TT Block at Queen Elizabeth II Medical Centre .....							
	697	697	697	-	-	-	-
Remote Indigenous Health .....	23,775	23,775	1,243	-	-	-	-
Royal Perth Hospital							
Helipad .....	9,707	9,707	279	-	-	-	-
Redevelopment Stage 1 .....	15,923	15,923	308	-	-	-	-
Settlement Costs for Southern Inland Health Initiative - Northam Hospital Redevelopment.....							
	1,618	1,618	552	-	-	-	-
Sir Charles Gairdner Hospital - Cardiac Catheter Laboratory and Interventional Radiology Rooms Upgrade .....							
	8,936	8,936	1,101	-	-	-	-
St John of God Midland - Cladding .....	1,838	1,838	496	-	-	-	-
Urgent Mental Health Works at Regional Hospitals.....	1,700	1,700	1,445	-	-	-	-
Information and Communication Equipment and Infrastructure							
Fiona Stanley Hospital							
Facilities Management Services Contract Asset Solution...	11,012	11,012	584	-	-	-	-
ICT Commissioning .....	29,212	29,212	204	-	-	-	-
Picture Archiving and Communication System - Regional Information System - AGFA Remediation .....							
	6,584	6,584	247	-	-	-	-
<b>NEW WORKS</b>							
<b>Election Commitments</b>							
Equipment - Newman Renal Dialysis Service .....							
	1,300	-	-	1,300	-	-	-
Hospitals, Health Centres and Community Facilities							
Albany Health Campus Car Park .....	2,125	-	-	150	1,775	200	-
Byford Health Hub .....	41,412	-	-	4,067	10,016	24,030	3,299
<b>Other New Works</b>							
Equipment - Sir Charles Gairdner Hospital Computerised Tomography Scanner .....							
	12,890	-	-	445	9,621	2,824	-
Hospitals, Health Centres and Community Facilities							
Bentley Health Service - Surgicentre .....	150,000	-	-	1,200	30,000	35,000	34,900
Fiona Stanley Hospital Bridge (Murdoch Medihotel).....	5,447	5,447	5,447	-	-	-	-
Geraldton Radiation Oncology .....	9,000	-	-	-	-	-	9,000
Graylands Reconfiguration and Forensics Project.....	218,927	-	-	10,206	76,038	81,651	51,032
North Metropolitan Health Service - Adult Mental Health Unit .....							
	48	-	-	48	-	-	-
Perth Children's Hospital - Ward 5A Reconfiguration .....	7,662	386	386	3,716	3,560	-	-
South Metropolitan Health Service - Water Saving Initiative ....	356	-	-	356	-	-	-
St John of God Midland - Public Hospital Expansion.....	81,059	-	-	-	-	-	81,059
Information and Communication Equipment and Infrastructure							
Cyber Security Program .....	5,371	-	-	3,956	1,415	-	-
Outpatient Reform - Smart Referrals .....	4,372	-	-	3,934	151	287	-
State Health Operations Centre .....	1,025	-	-	1,025	-	-	-
<b>Total Cost of Asset Investment Program.....</b>	<b>6,415,694</b>	<b>2,590,842</b>	<b>452,994</b>	<b>765,922</b>	<b>620,378</b>	<b>478,536</b>	<b>650,670</b>

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>FUNDED BY</b>							
Capital Appropriation .....			195,686	308,611	195,937	64,505	90,626
Commonwealth Grants .....			18,200	11,200	29,800	17,500	17,450
Funding Included in Department of Treasury Administered Item.....			62,763	62,494	131,412	194,790	213,196
Internal Funds and Balances.....			56,412	52,469	57,758	22,036	37,256
Major Special Purpose Account(s)							
Drawdown from Digital Capability Fund .....			54,210	177,529	65,264	2,697	-
Drawdown from New Women and Babies Hospital Account .....			9,487	60,735	110,600	131,400	242,000
Drawdown from Royalties for Regions Fund .....			36,236	74,984	29,607	45,608	50,142
Other Grants and Subsidies .....			20,000	17,900	-	-	-
<b>Total Funding .....</b>			<b>452,994</b>	<b>765,922</b>	<b>620,378</b>	<b>478,536</b>	<b>650,670</b>

## Financial Statements

### Income Statement

#### Expenses

1. Total Cost of Services increased by \$892 million (8%) between the 2022-23 Budget and the 2022-23 Estimated Actual, largely attributable to the additional spending for cost of living payments under the public sector wages policy; increased expenditure to address higher costs in the delivery of health services in regional and remote locations; COVID-19 response initiatives; and growth in recurrent core services expenditure.
2. The Total Cost of Services is projected to decrease by \$295 million (-2.4%) between the 2022-23 Estimated Actual and the 2023-24 Budget Year. The decrease in forecast expenditure is driven primarily by the conclusion of spending for the COVID-19 response and the effect of the time-limited cost of living payments. Adjusted for these impacts and other time-limited costs, the Total Cost of Services is projected to increase by 6.6% in the 2023-24 Budget Year, largely attributed to the strong growth in core services expenditure.

### Statement of Financial Position

3. The estimated total net asset position (equity) increased by \$361 million (2.9%) from the 2022-23 Budget to the 2022-23 Estimated Actual. This is mainly attributed to the surplus from the revaluation of hospital buildings across metropolitan and rural areas, and movements in cash assets related to revised timing for the delivery of recurrent and capital programs.
4. The estimated total net asset position (equity) is expected to increase by \$612 million (4.9%) between the 2022-23 Estimated Actual and the 2023-24 Budget Year. Total assets are projected to increase by \$618 million (4.1%), mainly attributable to the revaluation surplus and major health infrastructure projects currently in progress.

### Statement of Cashflows

5. The increase of \$200 million between the 2022-23 Budget and 2022-23 Estimated Actual cash balances is mainly due to timing differences of capital projects and recurrent initiatives.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	6,216,416	6,181,673	6,662,277	6,574,048	6,710,606	6,946,384	7,221,370
Grants and subsidies <sup>(c)</sup> .....	209,049	95,212	105,072	106,535	95,551	87,385	91,651
Supplies and services .....	1,073,637	1,237,308	1,465,221	1,186,848	1,037,755	1,063,609	1,109,651
Accommodation .....	164,188	70,216	72,642	80,931	83,082	83,023	86,091
Depreciation and amortisation .....	399,466	424,357	424,357	413,373	416,175	409,817	409,817
Direct patient support costs .....	1,346,230	1,205,284	1,246,924	1,270,215	1,263,791	1,300,097	1,345,486
Indirect patient support costs .....	403,967	261,362	274,193	271,705	278,071	286,124	295,294
Visiting medical practitioner costs .....	158,069	157,026	163,357	168,059	173,971	179,510	186,131
Private sector contract costs .....	896,540	1,004,235	1,050,508	1,066,078	1,075,595	1,108,930	1,147,949
Finance and interest costs .....	4,333	3,185	3,185	3,335	2,917	2,635	2,635
Other expenses .....	538,503	544,942	609,499	641,283	567,015	577,234	598,695
<b>TOTAL COST OF SERVICES .....</b>	<b>11,410,398</b>	<b>11,184,800</b>	<b>12,077,235</b>	<b>11,782,410</b>	<b>11,704,529</b>	<b>12,044,748</b>	<b>12,494,770</b>
<b>Income</b>							
Sale of goods and services .....	299,362	365,065	365,065	374,247	374,255	381,740	381,740
Grants and subsidies .....	962,544	244,606	395,270	194,448	166,990	143,466	143,416
National Health Reform Agreement .....	2,368,935	2,545,165	2,408,916	2,641,262	2,795,999	2,950,159	3,113,678
Other revenue .....	560,456	462,630	473,549	439,342	479,311	488,726	488,726
Resources received free of charge - Commonwealth .....	41,686	50,934	50,934	50,934	50,934	50,934	50,934
<b>Total Income .....</b>	<b>4,232,983</b>	<b>3,668,400</b>	<b>3,693,734</b>	<b>3,700,233</b>	<b>3,867,489</b>	<b>4,015,025</b>	<b>4,178,494</b>
<b>NET COST OF SERVICES .....</b>	<b>7,177,415</b>	<b>7,516,400</b>	<b>8,383,501</b>	<b>8,082,177</b>	<b>7,837,040</b>	<b>8,029,723</b>	<b>8,316,276</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	6,504,536	6,094,523	6,856,187	6,622,675	6,496,088	6,645,536	6,894,541
Resources received free of charge .....	9,353	6,888	6,888	6,888	6,888	6,888	6,888
Special Purpose Account(s) <sup>(d)</sup>							
Digital Capability Fund .....	-	13,393	-	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund .....	90,066	93,503	84,407	111,899	99,292	91,626	88,066
Regional Infrastructure and Headworks							
Fund .....	23,017	21,259	21,334	21,259	20,509	20,509	20,509
Other appropriations .....	8,420	22,961	42,779	50,887	63,128	73,658	83,716
Service Delivery Agreement .....	846,122	947,829	958,265	1,013,663	1,035,774	1,077,347	1,110,820
Other revenues .....	141,872	93,909	94,464	115,691	113,203	110,029	125,617
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>7,623,386</b>	<b>7,294,265</b>	<b>8,064,324</b>	<b>7,942,962</b>	<b>7,834,882</b>	<b>8,025,593</b>	<b>8,330,157</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>445,971</b>	<b>(222,135)</b>	<b>(319,177)</b>	<b>(139,215)</b>	<b>(2,158)</b>	<b>(4,130)</b>	<b>13,881</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 43,846, 45,786 and 45,867 respectively.

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

(d) Forecast recurrent drawdowns of funding from some Treasurer's Special Purpose Accounts (TSPAs) included in the 2022-23 Budget were subsequently reclassified to capital contributions for agencies subject to the *Financial Management Act 2006* (i.e. no overall change to forecast agency cash receipts, see Statement of Cashflows). This reflects the approved purpose of the original appropriation of funding to the TSPAs was capital in nature.

## DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear <sup>(a)</sup>	Outyear <sup>(a)</sup>	Outyear <sup>(a)</sup>
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Aged and Continuing Care Services.....	4,344	1,241	3,835	2,900	2,601	2,378	2,495
Community Dental Health Services .....	644	261	261	798	716	655	687
Health Support Services .....	2,023	1,695	1,695	4,566	4,095	3,745	3,928
Health System Management - Policy and Corporate Services <sup>(a)</sup> .....	130,310	58,035	74,753	9,731	8,728	7,982	8,372
Mental Health Services .....	45	31	132	145	130	119	125
Pathology Services .....	72	83	83	25	23	21	21
Public and Community Health Services <sup>(a)</sup> .....	70,712	33,445	23,893	82,084	73,621	67,329	70,616
Public Hospital Admitted Services .....	295	175	175	3,232	2,898	2,650	2,780
Public Hospital Emergency Services .....	52	23	22	7	6	6	6
Public Hospital Non-Admitted Services .....	509	51	51	591	530	485	508
Small Rural Hospital Services .....	43	172	172	2,456	2,203	2,015	2,113
<b>TOTAL .....</b>	<b>209,049</b>	<b>95,212</b>	<b>105,072</b>	<b>106,535</b>	<b>95,551</b>	<b>87,385</b>	<b>91,651</b>

(a) The allocation of Controlled Grants & Subsidies across Outcomes Based Management (OBM) Services for the 2023-24 Budget Year and outyears reflects a refinement of the allocation of Controlled Grants and Subsidies expenditure against WA Health's OBM Framework. It is noted the figures are indicative and the Health Service Providers have discretion in determining these amounts in future periods.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	427,671	334,480	284,133	206,153	142,292	117,969	79,080
Restricted cash .....	677,866	433,588	662,185	664,620	663,020	648,316	648,316
Holding Account receivables .....	-	107	-	-	-	-	-
Receivables .....	328,517	287,627	311,756	311,756	311,756	311,756	311,756
Inventories .....	538,748	202,531	313,437	200,050	200,050	200,050	200,050
Other .....	63,610	59,343	63,610	63,610	63,610	63,610	63,610
<b>Total current assets .....</b>	<b>2,036,412</b>	<b>1,317,676</b>	<b>1,635,121</b>	<b>1,446,189</b>	<b>1,380,728</b>	<b>1,341,701</b>	<b>1,302,812</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	4,792,529	5,214,695	5,214,802	5,626,093	6,040,376	6,448,301	6,856,226
Property, plant and equipment .....	7,885,469	7,719,744	7,958,120	8,386,216	8,640,986	8,759,932	9,051,012
Intangibles .....	289,573	203,192	256,041	223,126	189,662	151,763	113,864
Restricted cash .....	117,511	95,564	117,511	117,511	117,511	138,988	160,465
<b>Total non-current assets .....</b>	<b>13,085,082</b>	<b>13,233,195</b>	<b>13,546,474</b>	<b>14,352,946</b>	<b>14,988,535</b>	<b>15,498,984</b>	<b>16,181,567</b>
<b>TOTAL ASSETS .....</b>	<b>15,121,494</b>	<b>14,550,871</b>	<b>15,181,595</b>	<b>15,799,135</b>	<b>16,369,263</b>	<b>16,840,685</b>	<b>17,484,379</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	1,233,026	1,133,382	1,233,026	1,233,026	1,233,026	1,233,026	1,233,026
Salaries and wages .....	171,743	147,267	171,743	171,743	171,743	193,220	214,697
Payables .....	668,731	546,127	668,731	668,731	668,731	668,731	668,731
Borrowings and leases .....	29,717	31,022	33,181	30,761	27,429	30,293	33,157
Other .....	120,550	100,923	116,680	112,810	108,940	105,070	101,200
<b>Total current liabilities .....</b>	<b>2,223,767</b>	<b>1,958,721</b>	<b>2,223,361</b>	<b>2,217,071</b>	<b>2,209,869</b>	<b>2,230,340</b>	<b>2,250,811</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	280,961	276,763	280,961	280,961	280,961	280,961	280,961
Borrowings and leases .....	84,443	56,900	55,109	67,422	61,396	46,447	31,747
Other .....	14,931	12,025	14,931	14,931	14,931	14,931	14,931
<b>Total non-current liabilities .....</b>	<b>380,335</b>	<b>345,688</b>	<b>351,001</b>	<b>363,314</b>	<b>357,288</b>	<b>342,339</b>	<b>327,639</b>
<b>TOTAL LIABILITIES .....</b>	<b>2,604,102</b>	<b>2,304,409</b>	<b>2,574,362</b>	<b>2,580,385</b>	<b>2,567,157</b>	<b>2,572,679</b>	<b>2,578,450</b>
<b>EQUITY</b>							
Contributed equity .....	8,525,402	9,109,748	8,934,420	9,685,152	10,270,666	10,740,696	11,364,738
Accumulated surplus/(deficit) .....	504,807	109,955	185,630	46,415	44,257	40,127	54,008
Reserves .....	3,487,183	3,026,759	3,487,183	3,487,183	3,487,183	3,487,183	3,487,183
<b>Total equity .....</b>	<b>12,517,392</b>	<b>12,246,462</b>	<b>12,607,233</b>	<b>13,218,750</b>	<b>13,802,106</b>	<b>14,268,006</b>	<b>14,905,929</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>15,121,494</b>	<b>14,550,871</b>	<b>15,181,595</b>	<b>15,799,135</b>	<b>16,369,263</b>	<b>16,840,685</b>	<b>17,484,379</b>

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

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	6,087,327	5,672,250	6,450,675	6,211,384	6,081,805	6,237,611	6,486,616
Capital appropriation .....	379,255	308,640	230,733	339,985	220,967	87,420	113,292
Administered equity contribution.....	22,325	73,829	62,763	62,494	131,412	194,790	213,196
Special Purpose Account(s)							
Digital Capability Fund.....	25,225	113,060	69,799	212,534	92,928	10,812	5,412
New Women and Babies Hospital Fund .....	-	8,395	9,487	60,735	110,600	131,400	242,000
Royalties for Regions Fund							
Regional Community Services Fund.....	90,066	94,822	85,726	111,899	99,292	91,626	88,066
Regional Infrastructure and Headworks							
Fund.....	90,790	101,498	56,251	96,243	50,116	66,117	70,651
Service Delivery Agreement .....	846,122	947,829	958,265	1,013,663	1,035,774	1,077,347	1,110,820
Other.....	133,625	93,909	94,464	115,691	113,203	110,029	125,617
Administered appropriations .....	8,420	22,961	42,779	50,887	63,128	73,658	83,716
<b>Net cash provided by Government .....</b>	<b>7,683,155</b>	<b>7,437,193</b>	<b>8,060,942</b>	<b>8,275,515</b>	<b>7,999,225</b>	<b>8,080,810</b>	<b>8,539,386</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(6,087,876)	(6,181,674)	(6,662,278)	(6,574,047)	(6,710,607)	(6,924,908)	(7,199,894)
Grants and subsidies.....	(90,159)	(95,212)	(98,702)	(106,535)	(95,551)	(87,385)	(91,651)
Supplies and services .....	(1,402,196)	(993,448)	(1,214,355)	(1,056,819)	(1,021,859)	(1,047,504)	(1,093,334)
Accommodation .....	(164,188)	(69,915)	(72,341)	(80,638)	(83,097)	(83,038)	(86,106)
Direct patient support costs .....	(1,154,472)	(1,157,508)	(1,199,148)	(1,222,593)	(1,215,757)	(1,252,470)	(1,298,359)
Indirect patient support costs .....	(377,985)	(261,379)	(274,210)	(271,720)	(278,041)	(286,094)	(295,264)
Visiting medical practitioner costs .....	(147,911)	(157,134)	(163,465)	(168,167)	(173,976)	(179,515)	(186,136)
Private sector contract costs.....	(896,540)	(1,004,404)	(1,050,677)	(1,066,233)	(1,075,533)	(1,108,868)	(1,147,886)
GST payments .....	(548,652)	(282,117)	(282,117)	(282,117)	(282,117)	(282,117)	(282,117)
Finance and interest costs.....	(4,333)	(3,186)	(3,186)	(3,335)	(2,917)	(2,635)	(2,635)
Other payments.....	(808,522)	(551,333)	(631,384)	(647,740)	(573,194)	(583,215)	(604,389)
<b>Receipts (b)</b>							
Grants and subsidies.....	974,850	244,606	395,270	194,448	166,990	143,466	143,416
National Health Reform Agreement .....	2,368,935	2,545,165	2,408,916	2,641,262	2,795,999	2,950,159	3,113,678
Sale of goods and services.....	290,468	365,065	365,065	374,247	374,255	381,740	381,740
Recoveries receipts.....	378,779	377,903	377,903	375,651	388,042	395,804	395,804
GST receipts .....	531,814	282,117	282,117	282,117	282,117	282,117	282,117
Other receipts .....	79,829	80,857	91,776	59,821	87,399	89,052	89,052
<b>Net cash from operating activities .....</b>	<b>(7,058,159)</b>	<b>(6,861,597)</b>	<b>(7,730,816)</b>	<b>(7,552,398)</b>	<b>(7,417,847)</b>	<b>(7,595,411)</b>	<b>(7,881,964)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(378,708)	(657,854)	(452,994)	(765,922)	(620,378)	(478,536)	(650,670)
<b>Net cash from investing activities.....</b>	<b>(378,708)</b>	<b>(657,854)</b>	<b>(452,994)</b>	<b>(765,922)</b>	<b>(620,378)</b>	<b>(478,536)</b>	<b>(650,670)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(40,792)	(36,351)	(36,351)	(32,740)	(26,461)	(24,413)	(24,164)
<b>Net cash from financing activities.....</b>	<b>(40,792)</b>	<b>(36,351)</b>	<b>(36,351)</b>	<b>(32,740)</b>	<b>(26,461)</b>	<b>(24,413)</b>	<b>(24,164)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>205,496</b>	<b>(118,609)</b>	<b>(159,219)</b>	<b>(75,545)</b>	<b>(65,461)</b>	<b>(17,550)</b>	<b>(17,412)</b>
Cash assets at the beginning of the reporting period .....	1,025,099	980,747	1,221,542	1,062,323	986,778	921,317	903,767
Net cash transferred to/from other agencies.....	(9,053)	-	-	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>1,221,542</b>	<b>862,138</b>	<b>1,062,323</b>	<b>986,778</b>	<b>921,317</b>	<b>903,767</b>	<b>886,355</b>

(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)**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Grants and Subsidies</b>							
Commonwealth Grants .....	920,321	173,429	318,973	127,806	98,648	88,424	88,424
<b>National Health Reform Agreement</b>							
National Health Reform Agreement .....	2,368,935	2,545,165	2,408,916	2,641,262	2,795,999	2,950,159	3,113,678
<b>GST Receipts</b>							
GST Input Credits .....	82,199	69,551	86,167	91,613	97,403	103,560	110,106
GST Receipts on Sales .....	128	530	558	672	810	976	1,177
<b>Other Receipts</b>							
Proceeds from Services Provided by Environmental Health Services .....	3,549	3,409	3,550	3,592	3,633	3,624	3,664
Proceeds from Services Provided by Miscellaneous Services .....	53,577	49,233	17,767	16,273	16,067	16,046	16,846
<b>TOTAL .....</b>	<b>3,428,709</b>	<b>2,841,317</b>	<b>2,835,931</b>	<b>2,881,218</b>	<b>3,012,560</b>	<b>3,162,789</b>	<b>3,333,895</b>

(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.

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance .....	-	-	-	-
Receipts:				
State Contribution (WA Health) .....	3,939,947	3,237,018	3,337,170	3,288,547
State Contribution (Mental Health Commission) .....	238,278	257,886	272,927	274,167
Commonwealth Contribution .....	3,364,201	2,853,502	2,815,828	2,984,167
Cross Border Deposits .....	30,768	24,155	24,155	-
	7,573,194	6,372,562	6,450,080	6,546,881
Payments:				
Payments to Providers .....	7,165,798	5,971,633	6,040,157	6,119,774
Payments to State-Managed Fund (WA Health) .....	239,759	256,107	242,225	253,758
Payments to State-Managed Fund (Mental Health Commission) .....	136,869	120,667	143,543	173,349
Cross Border Payments .....	30,768	24,155	24,155	-
<b>CLOSING BALANCE .....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**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.

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance .....	-	-	-	-
Receipts:				
State Contribution (WA Health) .....	380,178	322,689	342,998	352,884
State Contribution (Mental Health Commission) .....	306,737	315,543	345,259	353,029
Commonwealth Contribution (via State Pool Account) .....	239,759	256,107	242,225	253,758
Commonwealth Contribution (State-Managed Fund via Mental Health Commission) .....	136,869	120,667	143,543	173,349
	1,063,543	1,015,006	1,074,025	1,133,020
Payments:				
Payments to Providers .....	1,063,543	1,015,006	1,074,025	1,133,020
<b>CLOSING BALANCE</b> .....	-	-	-	-

## Division 22 Mental Health Commission

### Part 5 Health

#### Appropriations, Expenses and Cash Assets

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 52 Net amount appropriated to deliver services .....	821,359	938,899	913,272	962,150	962,816	984,750	1,003,435
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975 .....	811	813	813	814	834	855	877
Total appropriations provided to deliver services.....	822,170	939,712	914,085	962,964	963,650	985,605	1,004,312
<b>ADMINISTERED TRANSACTIONS</b>							
Item 53 Mental Health Advocacy Service.....	3,703	3,696	3,745	5,701	4,102	4,232	4,398
Item 54 Mental Health Tribunal.....	3,577	3,700	3,790	3,932	4,100	4,256	4,448
Item 55 Office of the Chief Psychiatrist .....	3,974	4,122	4,276	4,699	4,665	4,867	5,008
<b>TOTAL ADMINISTERED TRANSACTIONS ...</b>	<b>11,254</b>	<b>11,518</b>	<b>11,811</b>	<b>14,332</b>	<b>12,867</b>	<b>13,355</b>	<b>13,854</b>
<b>CAPITAL</b>							
Item 130 Capital Appropriation.....	666	18,443	16,224	24,277	1,531	50	51
<b>TOTAL APPROPRIATIONS .....</b>	<b>834,090</b>	<b>969,673</b>	<b>942,120</b>	<b>1,001,573</b>	<b>978,048</b>	<b>999,010</b>	<b>1,018,217</b>
<b>EXPENSES</b>							
Total Cost of Services .....	1,118,756	1,257,538	1,266,661	1,357,595	1,375,276	1,413,925	1,450,201
Net Cost of Services <sup>(a)</sup> .....	818,114	979,559	952,048	1,010,080	1,008,881	1,027,366	1,045,381
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>65,434</b>	<b>28,185</b>	<b>60,196</b>	<b>55,665</b>	<b>54,576</b>	<b>53,482</b>	<b>53,264</b>

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>New Initiatives</b>					
Increased Mental Health In-reach to Banksia Hill.....	1,079	1,967	2,111	2,265	2,427
Infants, Children and Adolescents (ICA) Taskforce					
Aboriginal Mental Health Workers.....	-	1,170	1,608	1,478	1,521
Bunbury ICA Mental Health Service Hub Pilot.....	-	1,854	2,602	2,685	-
Child and Adolescent Mental Health Services Uplift.....	-	869	1,798	1,859	1,915
East Metropolitan Acute Care Response Team Pilot.....	-	706	1,441	1,473	-
Touchstone Service Expansion .....	-	666	1,358	1,387	1,412
<b>Ongoing Initiatives</b>					
Active Recovery Team Pilot Extension .....	-	9,917	-	-	-
Commitment to Aboriginal Youth Wellbeing - East Kimberley Psychiatric Services .....	-	1,253	1,310	1,370	1,433
Community Contracts Uplift.....	4,662	4,749	-	-	-
Community Treatment Uplift.....	-	7,969	-	-	-
Election Commitment - Criminal Law (Mental Impairment) Reforms.....	205	740	-	-	-
Mental Health Hospital Services.....	9,320	24,290	20,790	17,355	10,886

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
National Mental Health and Suicide Prevention Agreement .....	600	4,713	2,837	2,979	-
Suicide Prevention .....	-	-	9,828	-	-
Western Australia Country Health Service (WACHS) Mental Health Emergency Telehealth Service .....	-	5,852	6,010	6,172	6,336
<b>Other</b>					
Non-Government Human Services Sector Indexation .....	2,004	4,258	5,871	7,009	14,471
Public Sector Wages Policy .....	2,137	2,110	2,821	4,082	5,383
Revisions to Own-source Revenue Estimates					
Commonwealth Peer Workforce Scholarships .....	66	54	-	-	-
Commonwealth Specialist Dementia Care Agreement .....	4	-	-	-	-
Expansion of the Choices Program (Extra Choices - Western Australia Primary Health Alliance (WAPHA)) .....	983	983	-	-	-
Graylands Reconfiguration and Forensic Taskforce .....	383	309	-	-	-
Mental Awareness, Respect and Safety Program .....	605	332	336	-	-
Western Australian Mental Health Research Strategy 2022-2027 .....	101	102	-	-	-
Salaries and Allowances Tribunal .....	-	-	19	40	62

## Significant Issues Impacting the Agency

### Children and Adolescents

#### ICA Implementation

1. The Ministerial Taskforce into Public Mental Health Services for Infants, Children and Adolescents aged 0-18 years in Western Australia (ICA Taskforce) proposed eight key actions and 32 recommendations to transform the public infant, child and adolescent mental health system. The Commission is continuing to deliver the immediate actions funded as part of the 2022-23 Budget, including uplifts to metropolitan and regional services.
2. From 2023-24 a further \$35.5 million will be invested to progress the recommendations of the ICA Taskforce, including:
  - 2.1. establishment of a 2.5 year pilot of a Community ICA Mental Health Service Hub in Bunbury;
  - 2.2. continuation of a 9.5 FTE uplift at the Child and Adolescent Mental Health Service (CAMHS);
  - 2.3. establishment of a 2.5 year pilot of an East Metropolitan Acute Care Response Team;
  - 2.4. funding for 10 additional Aboriginal Mental Health Workers; and
  - 2.5. an expansion to the Touchstone Service which provides specialised intensive treatment for children aged 12-17 years with complex personality disorders.

#### Head to Health Kids

3. A Western Australian Head to Health Kids Hub (the Hub) is being developed to complement and integrate with current child health and family services already provided in communities which target the mild to moderate cohort.
4. The Commission is working in partnership with the Western Australian Primary Health Alliance (WAPHA) to develop and implement the Hub. A localised model of service will adapt the Head to Health Kids National Service Model to fit the specific context of the Western Australian Hub.

### Young People

5. Young people are a particularly vulnerable cohort that require dedicated, age-appropriate services to support their mental health and potentially co-occurring alcohol and other drug (AOD) needs.

6. In 2021-22 the Government committed \$18.2 million to establish the Youth Long Term Housing and Support Program for young people aged 16-24 years with mental health issues (with or without co-occurring AOD issues) to access transitional accommodation alongside coordinated clinical, psychosocial and AOD supports. This service, which will become operational in 2023-24, will enhance the availability of support accommodation services tailored to meet the needs of young people and assist them in their recovery and to live independently in the community.
7. Other programs expanded for young people in a community setting include Youth Reach South, YouthLink, Youth Axis community treatment services, and Youth Community Assessment and Treatment Teams.
8. As part of its Commitment to Aboriginal Youth Wellbeing, the Government has approved the continuation of a psychiatrist and a staff educator in the East Kimberley region to increase the availability of clinical mental health services and community support options for children, young people and their families.

### **Suicide Prevention**

9. The Commission continues to implement the Western Australian Suicide Prevention Framework 2021-2025 (the Framework), which commenced on 1 January 2021. The Framework addresses suicide prevention activity under the four streams of prevention/early intervention, support/aftercare, postvention, and Aboriginal people. Government has committed \$9.8 million in additional funding to extend the initiatives under the Framework for a further 12 months (to 30 June 2025).

### **Social and Emotional Wellbeing**

10. To improve holistic health outcomes and quality of life for Aboriginal people, the Aboriginal Health Council of Western Australia is implementing a Social and Emotional Wellbeing Model of Service Pilot in five regional sites.

### **Community Mental Health Treatment Services**

11. Community mental health treatment services are vital in reducing hospitalisations, reducing the length of hospital stays, and to help people to stay well and lead productive lives. Ensuring efficient and effective community mental health and emergency response services is a priority of this Government.
12. The Government has committed to supporting people to stay well in the community through the following two services:
  - 12.1. The WACHS Mental Health Emergency Telehealth Service, to which the Government has committed \$24.4 million through the 2023-24 Budget to ensure the service's continuation; and
  - 12.2. Active Recovery Teams (ART), which has received additional funding of \$9.9 million in 2023-24 for a one-year extension. ART is a partnership between community mental health teams and non-government organisations that provides recovery planning and crisis response for individuals with complex needs recovering from an acute or crisis episode. These teams aim to minimise future presentations to emergency departments (ED) and prolonged inpatient stays.
13. Additional supports for community mental health treatment services will continue in 2023-24 through additional funding of \$8 million, this includes the delivery of Hospital in the Home services which along with other programs aims to alleviate pressures on hospitals.
14. Led by the Commission, the Community Mental Health Treatment and Emergency Response Services Project will provide the framework and future service configuration to transform public specialist community mental health and emergency response services to better meet the needs of youth, adults and older adults.

### **Community, Rehabilitation and Accommodation Options**

15. People who have had very long stays in hospital due to mental health issues benefit from a tailored approach to finding suitable accommodation and supports in the community. The intensive, individualised work being undertaken by the Long Stay Steering Committee and Working Group - a specialist inter-agency team established in July 2021 - will continue to 30 June 2024. Since its establishment, the Long Stay Working Group has consulted on over 690 patients experiencing National Disability Insurance Scheme (NDIS)-related discharge delay and developed bespoke solutions to address barriers to discharge.

## **Hospital Services**

16. Mental health inpatient beds continue to be in high demand across the State. Patient flow from ED to inpatient beds is impacted by high occupancy levels, and longer-length stays inhibit patient flow throughout the system.
17. To alleviate blockages, the Government is bringing 254 new mental health hospital beds online to meet current and future demand, including 55 new beds at Joondalup Health Campus due to open in late 2023.

## **Forensic Services**

18. The Government is continuing to address the immediate forensic mental health needs of adults and children. This includes piloting community supported accommodation and progressing the Child and Adolescent Forensic Service (CAFS), including a dedicated multidisciplinary service for young people at Banksia Hill Detention Centre. The CAFS aims to improve the mental health and social outcomes of those in detention, on transition out of detention, living in the community that are at risk of offending, and those otherwise involved in the justice system.
19. The Graylands Reconfiguration and Forensic Taskforce has progressed the planning of forensic mental health inpatient and community bed-based services to meet the needs of Western Australians, including dedicated inpatient services for women and children.

## **Alcohol and Other Drug Issues**

20. The Government has previously committed funding for the Cardiff Model for Violence Prevention Pilot at Royal Perth Hospital. The Cardiff Model aims to prevent alcohol-related violence and injuries that impact ED and frontline services. Information gathered at Royal Perth Hospital will inform community-based strategies to address the causes of harm. The Cardiff Model has been shown internationally to be an effective strategy to achieve significant cost reductions to health services, the criminal justice system, police recorded injuries and hospital admissions for violence-related injuries. The Commission has established a cross agency working group to progress this pilot.
21. The Commission is establishing the Immediate Drug Assistance Coordination Centre to provide 24/7 immediate drug and alcohol support for individuals and families experiencing a crisis in relation to methamphetamine and other AOD use in the Perth metropolitan area.

## **National Agenda**

22. The National Mental Health and Suicide Prevention Agreement clarifies responsibilities between the Commonwealth, States and Territories in relation to:

22.1. improving data collection and sharing, and evaluation;

22.2. reducing gaps in the system of care; and

22.3. expanding and enhancing the workforce.

A Bilateral Schedule between Western Australia and the Commonwealth provides \$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.

23. A Joint Implementation Plan is being developed to guide implementation of the Bilateral Schedule and associated initiatives in Western Australia. 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.

## **National Disability Insurance Scheme**

24. Addressing low NDIS utilisation and access rates for participants with a primary psychosocial disability remains an area of focus for the Commission. The Commission is supporting the Department of Communities as the lead agency progressing NDIS Bilateral Agreement negotiations.

## Workforce Development

25. To support the implementation of the Mental Health and AOD Workforce Strategic Framework 2020-2025, the Commission allocated \$2.8 million from 2021-24 to progress initiatives addressing four priority areas: Aboriginal workforce, lived experience workforce, sector capacity building, and trauma-informed care and practice.

## 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	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Prevention.....	26,702	30,840	30,857	33,094	28,453	19,805	19,466
2. Hospital Bed-Based Services .....	474,397	514,198	523,068	550,250	570,401	593,162	615,098
3. Community Bed-Based Services .....	80,338	81,006	85,284	93,661	103,639	106,603	109,803
4. Community Treatment.....	478,902	569,716	563,021	613,788	603,295	623,761	633,232
5. Community Support.....	58,417	61,778	64,431	66,802	69,488	70,594	72,602
<b>Total Cost of Services .....</b>	<b>1,118,756</b>	<b>1,257,538</b>	<b>1,266,661</b>	<b>1,357,595</b>	<b>1,375,276</b>	<b>1,413,925</b>	<b>1,450,201</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual <sup>(b)</sup>	2023-24 Budget Target	Note
<b>Outcome: Improved mental health and wellbeing:</b>					
Percentage of the population with high or very high levels of psychological distress <sup>(c)</sup> .....	19.2%	≤12.2%	14.2%	≤14.2%	
<b>Outcome: Reduced incidence of use and harm associated with AOD use:</b>					
Percentage of the population aged 16 years and over reporting recent use of alcohol at a level placing them at risk <sup>(d)</sup> .....	n.a.	n.a.	35.1%	≤35.1%	
Percentage of the population aged 16 years and over reporting recent use of illicit drugs <sup>(e)</sup> .....	10.3%	≤15.6%	7%	≤7%	
Rate of hospitalisation for AOD use (per 100,000 population) <sup>(f)</sup> .....	969.5	<965.4	820.8	<965.4	1
<b>Outcome: Accessible, high quality and appropriate mental health and AOD treatments and supports:</b>					
Readmissions to acute specialised mental health inpatient services within 28 days of discharge <sup>(g)</sup> .....	14.5%	≤12%	13.9%	≤12%	
Percentage of post-discharge community care within seven days following discharge from acute specialised mental health inpatient services <sup>(h)</sup> .....	85.7%	≥75%	85.5%	≥75%	2
Percentage of closed AOD treatment episodes completed as planned <sup>(i)</sup> .....	76%	≥76%	71%	≥76%	
Percentage of the population receiving public clinical mental health care or AOD treatment <sup>(j)</sup> .....	3.1%	≥3.3%	3%	≥3.3%	

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

(b) Based on preliminary annual report data for 2022-23. Some aggregates may be adjusted for in the Commission's Annual Report.

(c) This indicator utilizes the Kessler Psychological Distress Scale (K10), which assesses non-specific psychological distress, such as negative emotional states, in individuals aged 18 years and older. The data source for this indicator has changed from the Australian Bureau of Statistics National Health Survey, which is conducted every three years, to the Western Australia Health and Wellbeing Surveillance System (WAHWSS), which is conducted annually. The data for the 2022-23 Estimated Actual is preliminary and subject to change. It pertains to the most recently available WAHWSS data for the 2022 calendar year.

(d) This is a new indicator replacing 'percentage of the population aged 14 years and over reporting recent use of alcohol at a level placing them at risk of lifetime harm'. This indicator presents the prevalence of recent use (in the last year) of alcohol for those aged 16 years and over at a level placing them at risk, based on 2020 National Health and Medical Research Council alcohol guidelines (NHMRC). Data is sourced from the WAHWSS, which is conducted annually. Starting in 2022, the WAHWSS began collecting alcohol use data based on the 2020 NHMRC guidelines. Note that the data for the 2022-23 Estimated Actual is preliminary and subject to change. It pertains to the most recently available WAHWSS data for the 2022 calendar year.

(e) This is a new indicator replacing 'percentage of the population aged 14 years and over reporting recent use of illicit drugs'. This indicator presents the prevalence of recent use (in the last year) of illicit drugs for those aged 16 years and over. Data is sourced from the annual WAHWSS. Note that the data for the 2022-23 Estimated Actual is preliminary and subject to change. It pertains to the most recently available WAHWSS data for the 2022 calendar year.

(f) The 2022-23 Estimated Actual is based on the most recent available data for the 2022 calendar year. The reliability of the estimate depends on the quality assurance and coding of hospitalisation data.

(g) Data for the 2022-23 Estimated Actual relates to the most recent available data for the 2022 calendar year. The target for this indicator is aspirational and has been determined at a national level. Since 2014, readmission rates in Western Australia have been impacted by the introduction of new models of care such as Hospital in the Home and associated data recording and reporting practices. The Commission has implemented a monitoring program for this key effectiveness indicator and is regularly reviewing current results with the Western Australian health system to further improve performance and enhance data capture.

(h) This indicator reports on clients who were followed up by public mental health services within seven days following discharge from acute public mental health inpatient services only. Data for the 2022-23 Estimated Actual relates to the most recent available data for the 2022 calendar year.

(i) 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 2022-23 Estimated Actual relates to the most recent available data (April 2022 to December 2023).

(j) Data for the 2022-23 Estimated Actual relates to the most recent available data (2022 calendar year for mental health care and July 2020 to June 2021 for AOD treatment).

**Explanation of Significant Movements**

(Notes)

1. The 2022-23 Estimated Actual is 15% below the 2022-23 Budget. The result is preliminary and subject to change due to coding delays. The result is expected to increase during the annual reporting period.
2. The 2022-23 Estimated Actual is 11 percentage points higher than the lower limit of the national target of 75%. Achieving a higher percentage indicates better performance. The Commission's regular review and reporting of this indicator has assisted Health Service Providers to exceed the lower limit of the 2023-24 Budget Target through the implementation of strategies aimed at improving post-discharge community care.

**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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 26,702	\$'000 30,840	\$'000 30,857	\$'000 33,094	1
Less Income .....	115	14	15	15	2
Net Cost of Service .....	26,587	30,826	30,842	33,079	
<b>Employees (Full-Time Equivalents) .....</b>	<b>31</b>	<b>34</b>	<b>34</b>	<b>31</b>	
<b>Efficiency Indicators</b>					
Cost per capita spent on mental health and AOD prevention, promotion and protection activities.....	\$10.67	\$12.55	\$12.15	\$12.86	1

**Explanation of Significant Movements**

(Notes)

1. Variance between the 2021-22 Actual and the 2022-23 Budget is primarily due to additional Government funding for Aboriginal Social and Emotional Wellbeing and the Cardiff Model for Violence Prevention pilot programs.
2. Variance between the 2021-22 Actual and the 2022-23 Budget is due to the recoup of unspent service provider funding from prior years.

**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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 474,397	\$'000 514,198	\$'000 523,068	\$'000 550,250	
Less Income .....	171,776	159,817	179,843	197,155	1
Net Cost of Service .....	302,621	354,381	343,225	353,095	
<b>Employees (Full-Time Equivalents) .....</b>	<b>101</b>	<b>103</b>	<b>105</b>	<b>105</b>	
<b>Efficiency Indicators</b>					
Average cost per purchased bed-day in specialised mental health and AOD units.....	\$1,810	\$1,779	\$1,963	\$1,872	2
Average cost per purchased bed-day in forensic mental health units .....	\$1,492	\$1,531	\$1,798	\$1,857	3



## Explanation of Significant Movements

(Notes)

1. Variance between the 2022-23 Estimated Actual, 2022-23 Budget and 2023-24 Budget Target is due to an increase in Commonwealth funding for 2022-23 and 2023-24 under the National Health Reform Agreement due to a change in the mix of services eligible as in-scope activity.
2. The 2022-23 Estimated Actual is significantly higher than the 2022-23 Budget. This is due to the closure of some wards because of building issues and delays in the opening of new wards.
3. The 2022-23 Estimated Actual is significantly higher than the 2022-23 Budget. This is primarily due to unavoidable hospital services cost pressures, including regional pressures largely pertaining to workforce, superannuation guarantee rate increases, increased RiskCover Fund insurance premiums, conditions negotiated under settled Enterprise Bargaining Agreements, and COVID-19 related costs.

### 3. Community Bed-Based Services

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	80,338	81,006	85,284	93,661	1
Less Income .....	65	35	42	42	
Net Cost of Service .....	80,273	80,971	85,242	93,619	
<b>Employees (Full-Time Equivalents) .....</b>	<b>22</b>	<b>24</b>	<b>24</b>	<b>24</b>	
<b>Efficiency Indicators</b>					
Average cost per purchased bed-day in mental health 24 hour and non-24-hour staffed community bed-based services .....	\$295	\$285	\$311	\$330	
Average cost per bed-day in mental health step up/step down community bed-based units.....	\$895	\$849	\$1,014	\$963	2
Average cost per closed treatment episode in AOD residential rehabilitation and low medical withdrawal services .....	\$15,346	\$15,524	\$17,375	\$17,599	3

## Explanation of Significant Movements

(Notes)

1. The variance between the 2022-23 Estimated Actual and 2023-24 Budget Target is due to increased Government funding for the Non-Government Human Services Sector Indexation, the Impact of the 2012 Fair Work Australia Equal Remuneration Order on Non-Government Organisations and commencement of the Broome and Karratha Step Up/Step Down services.
2. The 2022-23 Estimated Actual is significantly higher than the 2022-23 Budget. This is due to lower than anticipated bed days in Bunbury and Joondalup services, and temporary closures of the Joondalup service due to neighbouring construction at the Joondalup Health Campus.
3. Variance between the 2022-23 Budget and 2022-23 Estimated Actual is due temporary short-term closures of some services and restrictions on admissions due to COVID-19 outbreaks among clients and staff.

#### 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	478,902	569,716	563,021	613,788	1
Less Income .....	127,864	118,086	133,698	149,290	2,3
Net Cost of Service .....	351,038	451,630	429,323	464,498	
<b>Employees (Full-Time Equivalents) .....</b>	<b>150</b>	<b>169</b>	<b>171</b>	<b>175</b>	
<b>Efficiency Indicators</b>					
Average cost per purchased treatment day of ambulatory care provided by public clinical mental health services .....	\$535	\$546	\$639	\$659	4
Average cost per closed treatment episode in community treatment-based AOD services .....	\$2,482	\$2,803	\$2,731	\$2,797	5

#### Explanation of Significant Movements

(Notes)

1. Variance between the 2021-22 Actual and the 2022-23 Budget is largely attributable to additional Government investment in community treatment, including: Expansion of Community AOD Integrated Services in the Peel region, ICA Taskforce, the Active Recovery Team pilot program and the update to mental health hospital services settings reflecting unavoidable cost pressures.
2. Variance between the 2022-23 Budget and the 2022-23 Estimated Actual is due to an increase in Commonwealth funding under the National Health Reform Agreement due to a change in the mix of services eligible as in-scope activity.
3. Variance between the 2022-23 Estimated Actual and the 2023-24 Budget Target is primarily due to an increase in Commonwealth funding under the National Health Reform Agreement resulting from an increase in services eligible as in-scope activity.
4. The 2022-23 Estimated Actual is significantly higher than the 2022-23 Budget. This is due to lower treatment days because of staff shortages and vacancies for existing community mental health services, and COVID-19 public health measures.
5. The 2022-23 Budget is significantly higher than the 2021-22 Actual as less closed treatment episodes were forecast for 2022-23 due to the impact of COVID-19 restrictions. A lower number of closed treatment episodes increases the average cost of this indicator.

## 5. Community Support

Community support services provide individuals with mental health, 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	58,417	61,778	64,431	66,802	
Less Income .....	822	27	1,015	1,013	1,2
Net Cost of Service .....	57,595	61,751	63,416	65,789	
<b>Employees (Full-Time Equivalents) .....</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>10</b>	
<b>Efficiency Indicators</b>					
Average cost per hour for community support provided to people with mental health issues.....	\$157	\$162	\$164	\$170	
Average cost per episode of care in safe places for intoxicated people.....	\$605	\$499	\$674	\$669	3,4

### Explanation of Significant Movements

(Notes)

1. Variance between the 2021-22 Actual and the 2022-23 Budget is due to the recoup of unspent service provider funding from prior years.
2. Variance between the 2022-23 Budget and the 2022-23 Estimated Actual is due to additional funding provided by WAPHA for the Commission under the Choices service model, which provides extended support to people with complex mental health and AOD issues post discharge from ED.
3. Variance between the 2021-22 Actual and the 2022-23 Budget is due to the impact of COVID-19 related restrictions, resulting in fewer episodes of care.
4. The 2022-23 Estimated Actual is significantly higher than the 2022-23 Budget. This is due to the relocation of the Broome Sobering Up Centre out of town due to building safety concerns.

## 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 \$40.9 million.
2. The AIP includes the continued delivery of 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 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 works include the construction of step up/step down facilities in Broome and Karratha.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
<b>Election Commitments</b>							
20-Bed AOD Rehabilitation Facility in the Metropolitan Region .....	10,000	4,750	4,750	5,250	-	-	-
<b>Other Works in Progress</b>							
Broome Step Up/Step Down Facility.....	11,393	4,125	3,710	7,268	-	-	-
<b>NEW WORKS</b>							
<b>Election Commitments</b>							
Immediate Drug Assistance Coordination Centre .....	1,500	-	-	1,500	-	-	-
Step Up/Step Down Mental Health Facilities							
Karratha Step Up/Step Down Facility <sup>(a)</sup> .....	4,599	-	-	4,599	-	-	-
South Hedland Step Up/Step Down Facility .....	10,159	-	-	6,142	4,017	-	-
Youth							
Long Term Housing and Support Program <sup>(a)</sup> .....	5,990	-	-	5,990	-	-	-
Mental Health and AOD Step Up/Step Down Facility .....	6,088	-	-	4,606	1,482	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>49,729</b>	<b>8,875</b>	<b>8,460</b>	<b>35,355</b>	<b>5,499</b>	<b>-</b>	<b>-</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			13,361	24,229	1,482	-	-
Internal Funds and Balances.....			(4,901)	3,422	-	-	-
Major Special Purpose Account(s)							
Drawdown from Royalties for Regions Fund .....			-	7,704	4,017	-	-
<b>Total Funding .....</b>			<b>8,460</b>	<b>35,355</b>	<b>5,499</b>	<b>-</b>	<b>-</b>

(a) The Department of Communities' AIP contains partial funding for these projects with the balance in the Commission's AIP.

## Financial Statements

### Income Statement

#### Expenses

1. Total Cost of Services is estimated to increase by \$90.9 million in the 2023-24 Budget Year compared to the 2022-23 Estimated Actual. This is primarily a result of increases in purchased public mental health services and services purchased from non-government organisations, for initiatives including the Immediate Drug Assistance Coordination Centre and ICA Taskforce initiatives.

#### Income

2. Income from Government is anticipated to increase by \$59.2 million in the 2023-24 Budget Year compared to the 2022-23 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 \$39.1 million over the forward estimates period due to 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 <sup>(a)</sup> (Controlled)

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	44,280	50,177	52,799	53,014	53,926	53,021	54,138
Grants and subsidies <sup>(c)</sup> .....	21,734	227	238	228	278	278	128
Supplies and services .....	197,800	251,840	247,137	282,857	277,563	275,825	277,663
Accommodation .....	2,829	3,349	3,349	3,198	3,198	3,198	3,198
Depreciation and amortisation .....	523	494	479	475	476	476	476
Service Delivery Agreement - WA Health.....	845,262	947,829	958,265	1,013,663	1,035,773	1,077,347	1,110,820
Other expenses.....	6,328	3,622	4,394	4,160	4,062	3,780	3,778
<b>TOTAL COST OF SERVICES .....</b>	<b>1,118,756</b>	<b>1,257,538</b>	<b>1,266,661</b>	<b>1,357,595</b>	<b>1,375,276</b>	<b>1,413,925</b>	<b>1,450,201</b>
<b>Income</b>							
Grants and subsidies.....	386	2,832	334	3,071	2,837	2,979	-
National Health Reform Agreement .....	298,569	274,592	312,741	342,905	362,994	383,008	404,238
Other revenue.....	1,687	555	1,538	1,539	564	572	582
<b>Total Income.....</b>	<b>300,642</b>	<b>277,979</b>	<b>314,613</b>	<b>347,515</b>	<b>366,395</b>	<b>386,559</b>	<b>404,820</b>
<b>NET COST OF SERVICES .....</b>	<b>818,114</b>	<b>979,559</b>	<b>952,048</b>	<b>1,010,080</b>	<b>1,008,881</b>	<b>1,027,366</b>	<b>1,045,381</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations.....	822,170	939,712	914,085	962,964	963,650	985,605	1,004,312
Resources received free of charge .....	2,254	4,221	4,221	4,221	4,305	4,391	4,391
Special Purpose Account(s) <sup>(d)</sup>							
Digital Capability Fund.....	-	2,595	-	-	-	-	-
Royalties for Regions Fund							
Regional Community Services Fund.....	17,258	29,230	25,617	36,701	36,999	33,604	33,831
Other appropriations.....	-	-	-	197	280	410	578
Other revenues .....	3,792	2,427	3,721	2,792	2,197	1,901	1,906
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>845,474</b>	<b>978,185</b>	<b>947,644</b>	<b>1,006,875</b>	<b>1,007,431</b>	<b>1,025,911</b>	<b>1,045,018</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD.....</b>	<b>27,360</b>	<b>(1,374)</b>	<b>(4,404)</b>	<b>(3,205)</b>	<b>(1,450)</b>	<b>(1,455)</b>	<b>(363)</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 313, 344 and 345 respectively.

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

(d) Forecast recurrent drawdowns of funding from some Treasurer's Special Purpose Accounts (TSPAs) included in the 2022-23 Budget were subsequently reclassified to capital contributions for agencies subject to the *Financial Management Act 2006* (i.e. no overall change to forecast agency cash receipts, see Statement of Cashflows). This reflects the approved purpose of the original appropriation of funding to the TSPAs was capital in nature.

## DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2021-22 Actual <sup>(a)</sup> \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Non-Government Grants							
Active Recovery Team Pilot Project .....	2,507	-	-	-	-	-	-
Cardiff Model of Violence Prevention .....	-	100	-	100	150	150	-
Commitment to Aboriginal Youth Wellbeing ..	286	-	-	-	-	-	-
Community Services Contracts -							
2021-22 Uplift .....	5,277	-	-	-	-	-	-
Community Services Grants .....	1,649	-	-	-	-	-	-
Community Support Programs .....	1,043	-	-	-	-	-	-
COVID-19 Pandemic Service Response .....	2,087	-	-	-	-	-	-
Mental Awareness, Respect and Safety							
Program .....	600	-	-	-	-	-	-
Mental Health Residential Rehabilitation							
Beds - Trial Program .....	490	-	-	-	-	-	-
Other .....	895	127	238	128	128	128	128
Perinatal Mental Health Pilot Programs .....	661	-	-	-	-	-	-
Refurbish Building Grants for A Safe Place							
Initiatives							
Community Care Unit .....	1,711	-	-	-	-	-	-
Youth Mental Health and AOD							
Homelessness .....	369	-	-	-	-	-	-
Refurbish building grants for the Recovery							
House Program - Woodville House Facility .....	348	-	-	-	-	-	-
Suicide Prevention Strategy .....	523	-	-	-	-	-	-
Think Mental Health Campaign .....	600	-	-	-	-	-	-
Transitional Community Based Beds for							
Long Stay Inpatients Pilot Program .....	594	-	-	-	-	-	-
Youth Support and Wellbeing Programs .....	2,094	-	-	-	-	-	-
<b>TOTAL .....</b>	<b>21,734</b>	<b>227</b>	<b>238</b>	<b>228</b>	<b>278</b>	<b>278</b>	<b>128</b>

(a) The majority of the 2021-22 Actual Grant and Subsidies expenditure relates to one-off grant payments for COVID-19 readiness and response and various small grant payments for other mental health services. Further, several grant initiatives from 2021-22 have transitioned to contracted services.

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	55,808	23,565	52,048	51,445	51,082	50,719	51,422
Restricted cash .....	8,697	3,989	7,219	3,291	2,420	1,544	1,544
Receivables .....	703	252	703	703	703	703	703
Other .....	115	16	115	115	115	115	115
Total current assets .....	65,323	27,822	60,085	55,554	54,320	53,081	53,784
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	7,407	7,901	7,886	8,361	8,837	9,313	9,789
Property, plant and equipment .....	19,840	39,900	27,914	62,794	67,866	67,461	67,034
Restricted cash .....	929	631	929	929	1,074	1,219	298
Total non-current assets .....	28,176	48,432	36,729	72,084	77,777	77,993	77,121
<b>TOTAL ASSETS</b> .....	93,499	76,254	96,814	127,638	132,097	131,074	130,905
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	8,904	8,333	9,049	9,194	9,339	9,484	9,629
Payables .....	1,630	1,235	1,630	1,630	1,630	1,630	1,630
Borrowings and leases .....	38	41	38	38	38	38	38
Total current liabilities .....	10,572	9,609	10,717	10,862	11,007	11,152	11,297
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	2,132	2,041	2,132	2,132	2,132	2,132	2,132
Borrowings and leases .....	78	96	119	71	71	92	90
Total non-current liabilities .....	2,210	2,137	2,251	2,203	2,203	2,224	2,222
<b>TOTAL LIABILITIES</b> .....	12,782	11,746	12,968	13,065	13,210	13,376	13,519
<b>EQUITY</b>							
Contributed equity .....	31,013	47,767	38,546	72,478	78,242	78,508	78,559
Accumulated surplus/(deficit) .....	48,055	15,884	43,651	40,446	38,996	37,541	37,178
Reserves .....	1,649	857	1,649	1,649	1,649	1,649	1,649
Total equity .....	80,717	64,508	83,846	114,573	118,887	117,698	117,386
<b>TOTAL LIABILITIES AND EQUITY</b> .....	93,499	76,254	96,814	127,638	132,097	131,074	130,905

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

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	821,755	939,218	913,606	962,489	963,174	985,129	1,003,836
Capital appropriation .....	666	18,443	16,224	24,277	1,531	50	51
Special Purpose Account(s)							
Digital Capability Fund .....	-	2,595	1,360	1,951	216	216	-
Royalties for Regions Fund							
Regional Community Services Fund.....	20,295	29,230	25,617	38,263	36,999	33,604	33,831
Regional Infrastructure and Headworks							
Fund.....	-	1,500	-	6,142	4,017	-	-
Other.....	3,662	2,427	3,721	2,792	2,197	1,901	1,906
Administered appropriations .....	-	-	-	197	280	410	578
<b>Net cash provided by Government .....</b>	<b>846,378</b>	<b>993,413</b>	<b>960,528</b>	<b>1,036,111</b>	<b>1,008,414</b>	<b>1,021,310</b>	<b>1,040,202</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(43,362)	(50,019)	(52,641)	(52,856)	(53,797)	(52,892)	(54,009)
Grants and subsidies.....	(21,734)	(227)	(238)	(228)	(278)	(278)	(128)
Supplies and services .....	(194,955)	(247,763)	(243,060)	(278,780)	(273,373)	(271,549)	(273,387)
Accommodation .....	(2,797)	(3,318)	(3,318)	(3,167)	(3,167)	(3,167)	(3,167)
Service Delivery Agreement - WA Health.....	(845,262)	(947,829)	(958,265)	(1,013,663)	(1,035,773)	(1,077,347)	(1,110,820)
Other payments.....	(6,813)	(3,522)	(4,294)	(4,060)	(3,962)	(3,680)	(3,678)
<b>Receipts (b)</b>							
Grants and subsidies.....	386	2,832	334	3,071	2,837	2,979	-
National Health Reform Agreement .....	298,569	274,592	312,741	342,905	362,994	383,008	404,238
Other receipts .....	1,072	555	1,538	1,539	564	572	582
<b>Net cash from operating activities .....</b>	<b>(814,896)</b>	<b>(974,699)</b>	<b>(947,203)</b>	<b>(1,005,239)</b>	<b>(1,003,955)</b>	<b>(1,022,354)</b>	<b>(1,040,369)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(1,511)	(20,377)	(8,460)	(35,355)	(5,499)	-	-
<b>Net cash from investing activities.....</b>	<b>(1,511)</b>	<b>(20,377)</b>	<b>(8,460)</b>	<b>(35,355)</b>	<b>(5,499)</b>	<b>-</b>	<b>-</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(53)	(66)	(52)	(48)	(49)	(50)	(51)
<b>Net cash from financing activities.....</b>	<b>(53)</b>	<b>(66)</b>	<b>(52)</b>	<b>(48)</b>	<b>(49)</b>	<b>(50)</b>	<b>(51)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>29,918</b>	<b>(1,729)</b>	<b>4,813</b>	<b>(4,531)</b>	<b>(1,089)</b>	<b>(1,094)</b>	<b>(218)</b>
Cash assets at the beginning of the reporting period .....	35,516	29,914	65,434	60,196	55,665	54,576	53,482
Net cash transferred to/from other agencies .....	-	-	(10,051)	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>65,434</b>	<b>28,185</b>	<b>60,196</b>	<b>55,665</b>	<b>54,576</b>	<b>53,482</b>	<b>53,264</b>

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Grants and Subsidies</b>							
Other Grant Funding .....	4,048	5,259	4,055	5,863	5,034	4,880	1,906
<b>National Health Reform Agreement</b>							
Commonwealth Grants .....	298,569	274,592	312,741	342,905	362,994	383,008	404,238
<b>Other Receipts</b>							
Other Revenue .....	1,072	555	1,538	1,539	564	572	582
<b>TOTAL .....</b>	<b>303,689</b>	<b>280,406</b>	<b>318,334</b>	<b>350,307</b>	<b>368,592</b>	<b>388,460</b>	<b>406,726</b>

(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**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>INCOME</b>							
<b>Other</b>							
Administered Appropriation .....	11,254	11,518	11,811	14,363	12,913	13,423	13,946
Other Revenue .....	141	42	523	-	-	-	-
Services Received Free of Charge .....	1,273	1,306	1,306	1,502	1,359	1,359	1,414
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>12,668</b>	<b>12,866</b>	<b>13,640</b>	<b>15,865</b>	<b>14,272</b>	<b>14,782</b>	<b>15,360</b>
<b>EXPENSES</b>							
<b>Other</b>							
Mental Health Advocacy Service .....	4,235	4,134	4,490	6,240	4,514	4,644	4,734
Mental Health Tribunal .....	3,510	4,134	4,924	4,574	4,561	4,717	4,918
Office of the Chief Psychiatrist .....	4,299	4,598	4,928	5,251	5,207	5,430	5,708
<b>TOTAL ADMINISTERED EXPENSES <sup>(a)</sup> .....</b>	<b>12,044</b>	<b>12,866</b>	<b>14,342</b>	<b>16,065</b>	<b>14,282</b>	<b>14,791</b>	<b>15,360</b>

(a) The administered entities' full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 36, 41 and 45 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.

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance .....	-	-	-	-
Receipts:				
State Contributions .....	306,737	315,543	345,259	353,029
Commonwealth Contributions .....	136,869	120,667	143,543	173,349
	443,606	436,210	488,802	526,378
Payments .....	443,606	436,210	488,802	526,378
<b>CLOSING BALANCE</b> .....	-	-	-	-

# Division 23 **Health and Disability Services Complaints Office**

## Part 5 **Health**

### Appropriations, Expenses and Cash Assets

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 56 Net amount appropriated to deliver services .....	2,746	3,684	3,815	<b>3,706</b>	3,667	3,725	3,815
<b>Amount Authorised by Other Statutes</b>							
- Salaries and Allowances Act 1975 .....	238	240	240	<b>242</b>	248	254	261
Total appropriations provided to deliver services .....	2,984	3,924	4,055	<b>3,948</b>	3,915	3,979	4,076
<b>CAPITAL</b>							
Item 131 Capital Appropriation .....	4	4	4	<b>4</b>	4	4	4
<b>TOTAL APPROPRIATIONS</b> .....	<b>2,988</b>	<b>3,928</b>	<b>4,059</b>	<b>3,952</b>	<b>3,919</b>	<b>3,983</b>	<b>4,080</b>
<b>EXPENSES</b>							
Total Cost of Services .....	3,191	4,211	4,387	<b>4,224</b>	4,204	4,266	4,363
Net Cost of Services <sup>(a)</sup> .....	3,174	4,181	4,357	<b>4,208</b>	4,174	4,236	4,333
<b>CASH ASSETS <sup>(b)</sup></b> .....	<b>896</b>	<b>821</b>	<b>829</b>	<b>828</b>	<b>827</b>	<b>826</b>	<b>828</b>

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>New Initiative</b>					
Election Commitment - National Code of Conduct for Health Care Workers Communications Strategy .....	45	-	-	-	-
<b>Other</b>					
ICT Asset Replacement .....	-	22	23	23	24
Public Sector Wages Policy .....	126	129	168	211	291
Salaries and Allowances Tribunal .....	-	-	5	11	18

## Significant Issues Impacting the Agency

1. The Office is contributing to regulatory reform to protect community health and safety. The *Health and Disability Services (Complaints) Amendment Act 2022* (Amendment Act) received the Royal Assent on 28 October 2022 and will come into operation on a day fixed by proclamation. The Amendment Act provides the legislative framework for administering the National Code of Conduct for health care workers (the National Code) in Western Australia. Implementation of the National Code 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) commenced in the 2022-23 financial year. The Statutory Review has a broadened scope as a result of the Government's response to the Education and Health Standing Committee Report on the Inquiry into the Esther Foundation and Unregulated Private Health Facilities. The Statutory Review will consider the benefits of broadening the Office's jurisdiction to include community services.
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.	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	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints.....	2,293	2,911	2,988	2,930	2,869	2,911	2,932
2. Education: Education and Training in the Prevention and Resolution of Complaints...	898	1,300	1,399	1,294	1,335	1,355	1,431
<b>Total Cost of Services .....</b>	<b>3,191</b>	<b>4,211</b>	<b>4,387</b>	<b>4,224</b>	<b>4,204</b>	<b>4,266</b>	<b>4,363</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: Improvement in the delivery of health and disability services:</b>					
Proportion of service improvements resulting in implementation by service providers .....	85%	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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 2,293	\$'000 2,911	\$'000 2,988	\$'000 2,930	
Less Income .....	17	30	30	16	
Net Cost of Service .....	2,276	2,881	2,958	2,914	
<b>Employees (Full-Time Equivalents) .....</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	
<b>Efficiency Indicators</b>					
Percentage of complaints assessed within legislation timeframes.....	98%	90%	90%	90%	
Average cost per finalised complaint .....	\$753	\$972	\$1,099	\$992	1

**Explanation of Significant Movements**

(Notes)

1. The decrease in the average cost per finalised complaint in the 2023-24 Budget Target compared to the 2022-23 Estimated Actual is attributable to an anticipated increase in complaint volumes.

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

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service .....	898	1,300	1,399	1,294	
Less Income .....	nil	nil	nil	nil	
Net Cost of Service .....	898	1,300	1,399	1,294	
<b>Employees (Full-Time Equivalents) .....</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>5</b>	
<b>Efficiency Indicators</b>					
Average cost per development, production and distribution of information ....	\$14,671	\$17,715	\$20,232	\$19,821	1
Average cost per presentation, awareness raising, consultation and networking activities .....	\$3,297	\$3,839	\$3,959	\$3,994	

### Explanation of Significant Movements

(Notes)

1. The increase from 2021-22 Actual to 2022-23 Budget is due to the implementation of the National Code and Statutory Review. The increase from 2022-23 Budget to 2022-23 Estimated Actual is a result of expenditure on the National Code communication strategy. The finalisation of the implementation phase for the National Code results in the minor decrease for 2023-24 Budget Target.

### Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COMPLETED WORKS</b>							
Case Management System .....	513	513	22	-	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>513</b>	<b>513</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNDED BY</b>							
Internal Funds and Balances .....			22	-	-	-	-
<b>Total Funding .....</b>			<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Financial Statements

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	2,355	3,167	3,293	3,273	3,303	3,362	3,449
Supplies and services .....	398	531	536	441	395	401	409
Accommodation .....	318	340	340	340	340	340	340
Depreciation and amortisation .....	52	52	56	56	58	56	56
Finance and interest costs .....	-	1	2	1	1	-	2
Other expenses .....	68	120	160	113	107	107	107
<b>TOTAL COST OF SERVICES .....</b>	<b>3,191</b>	<b>4,211</b>	<b>4,387</b>	<b>4,224</b>	<b>4,204</b>	<b>4,266</b>	<b>4,363</b>
<b>Income</b>							
Grants and subsidies .....	17	30	30	16	30	30	30
<b>Total Income .....</b>	<b>17</b>	<b>30</b>	<b>30</b>	<b>16</b>	<b>30</b>	<b>30</b>	<b>30</b>
<b>NET COST OF SERVICES .....</b>	<b>3,174</b>	<b>4,181</b>	<b>4,357</b>	<b>4,208</b>	<b>4,174</b>	<b>4,236</b>	<b>4,333</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	2,984	3,924	4,055	3,948	3,915	3,979	4,076
Resources received free of charge .....	257	257	257	257	257	257	257
Other revenues .....	2	-	-	-	-	-	-
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>3,243</b>	<b>4,181</b>	<b>4,312</b>	<b>4,205</b>	<b>4,172</b>	<b>4,236</b>	<b>4,333</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>69</b>	<b>-</b>	<b>(45)</b>	<b>(3)</b>	<b>(2)</b>	<b>-</b>	<b>-</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 22, 22 and 21 respectively.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	817	765	750	749	748	747	749
Restricted cash .....	36	23	36	36	36	36	36
Holding Account receivables .....	-	10	5	6	7	7	7
Receivables .....	10	14	10	10	10	10	10
Other.....	74	22	74	74	74	74	74
Total current assets .....	937	834	875	875	875	874	876
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	105	149	153	202	251	300	349
Property, plant and equipment.....	35	23	27	19	11	35	26
Intangibles .....	365	347	339	291	243	195	147
Restricted cash .....	43	33	43	43	43	43	43
Total non-current assets .....	548	552	562	555	548	573	565
<b>TOTAL ASSETS .....</b>	<b>1,485</b>	<b>1,386</b>	<b>1,437</b>	<b>1,430</b>	<b>1,423</b>	<b>1,447</b>	<b>1,441</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	498	490	498	498	498	498	498
Payables .....	10	22	5	5	5	5	5
Borrowings and leases .....	7	5	9	9	8	10	10
Other.....	49	66	49	49	49	49	49
Total current liabilities .....	564	583	561	561	560	562	562
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	31	22	31	31	31	31	31
Borrowings and leases .....	23	12	13	5	-	21	13
Total non-current liabilities .....	54	34	44	36	31	52	44
<b>TOTAL LIABILITIES.....</b>	<b>618</b>	<b>617</b>	<b>605</b>	<b>597</b>	<b>591</b>	<b>614</b>	<b>606</b>
<b>EQUITY</b>							
Contributed equity .....	(536)	(535)	(526)	(522)	(521)	(520)	(518)
Accumulated surplus/(deficit).....	1,403	1,304	1,358	1,355	1,353	1,353	1,353
<b>Total equity .....</b>	<b>867</b>	<b>769</b>	<b>832</b>	<b>833</b>	<b>832</b>	<b>833</b>	<b>835</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>1,485</b>	<b>1,386</b>	<b>1,437</b>	<b>1,430</b>	<b>1,423</b>	<b>1,447</b>	<b>1,441</b>

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



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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	2,932	3,871	4,002	3,898	3,865	3,930	4,027
Capital appropriation .....	4	4	4	4	4	4	4
<b>Net cash provided by Government .....</b>	<b>2,936</b>	<b>3,875</b>	<b>4,006</b>	<b>3,902</b>	<b>3,869</b>	<b>3,934</b>	<b>4,031</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(2,400)	(3,167)	(3,293)	(3,263)	(3,303)	(3,362)	(3,449)
Supplies and services .....	(208)	(336)	(381)	(234)	(180)	(186)	(195)
Accommodation .....	(266)	(278)	(278)	(278)	(278)	(278)	(278)
Finance and interest costs.....	-	(1)	(2)	(1)	(1)	-	(2)
Other payments.....	(62)	(120)	(120)	(135)	(130)	(130)	(128)
<b>Receipts</b>							
Grants and subsidies.....	17	30	30	16	30	30	30
Other receipts .....	1	-	-	-	-	-	-
<b>Net cash from operating activities .....</b>	<b>(2,918)</b>	<b>(3,872)</b>	<b>(4,044)</b>	<b>(3,895)</b>	<b>(3,862)</b>	<b>(3,926)</b>	<b>(4,022)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(11)	-	(22)	-	-	-	-
<b>Net cash from investing activities.....</b>	<b>(11)</b>	<b>-</b>	<b>(22)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(5)	(9)	(7)	(8)	(8)	(9)	(7)
<b>Net cash from financing activities.....</b>	<b>(5)</b>	<b>(9)</b>	<b>(7)</b>	<b>(8)</b>	<b>(8)</b>	<b>(9)</b>	<b>(7)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>2</b>	<b>(6)</b>	<b>(67)</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>2</b>
Cash assets at the beginning of the reporting period .....	901	827	896	829	828	827	826
Net cash transferred to/from other agencies .....	(7)	-	-	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>896</b>	<b>821</b>	<b>829</b>	<b>828</b>	<b>827</b>	<b>826</b>	<b>828</b>

(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	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Education		
– Total Cost of Services .....	6,294,791	6,425,058
– Asset Investment Program .....	538,349	626,779
Training and Workforce Development		
– Total Cost of Services .....	774,670	833,384
– Asset Investment Program .....	97,604	109,321
TAFE Colleges		
– Asset Investment Program .....	23,374	10,591
Building and Construction Industry Training Board		
– Asset Investment Program .....	859	2,699

## Ministerial Responsibilities

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 57 Net amount appropriated to deliver services .....	4,373,526	4,429,157	4,827,808	<b>4,842,345</b>	4,998,066	5,103,939	5,212,400
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975 .....	1,807	1,819	1,863	<b>1,914</b>	1,966	2,019	2,067
Total appropriations provided to deliver services.....	4,375,333	4,430,976	4,829,671	<b>4,844,259</b>	5,000,032	5,105,958	5,214,467
<b>ADMINISTERED TRANSACTIONS</b>							
Item 58 Amount provided for Administered Grants, Subsidies and Other Transfer Payments .....	452,329	442,304	449,088	<b>462,240</b>	481,949	499,792	519,611
<b>CAPITAL</b>							
Item 132 Capital Appropriation.....	357,345	506,502	474,952	<b>564,515</b>	403,905	181,463	117,266
<b>TOTAL APPROPRIATIONS .....</b>	<b>5,185,007</b>	<b>5,379,782</b>	<b>5,753,711</b>	<b>5,871,014</b>	<b>5,885,886</b>	<b>5,787,213</b>	<b>5,851,344</b>
<b>EXPENSES</b>							
Total Cost of Services .....	5,822,888	5,892,758	6,294,791	<b>6,425,058</b>	6,636,668	6,781,257	6,917,044
Net Cost of Services <sup>(a)</sup> .....	4,438,938	4,446,107	4,827,591	<b>4,873,025</b>	5,024,279	5,128,066	5,233,310
<b>CASH ASSETS <sup>(b)</sup> .....</b>	<b>645,594</b>	<b>669,690</b>	<b>630,425</b>	<b>616,631</b>	<b>624,609</b>	<b>660,245</b>	<b>687,001</b>

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>New Initiatives</b>					
Adopting and Adapting the Australian Curriculum Version 9.0 .....	-	3,792	9,634	8,379	2,514
Business Case Development - Targeted Secondary Schools Enrolment Relief <sup>(a)</sup> .....	100	400	-	-	-
Independent Review of Western Australia's University Sector <sup>(a)</sup> .....	580	411	-	-	-
Inner City Primary School Business Case .....	543	180	185	191	196
Provision of Menstrual Products in Public Secondary Schools .....	1,122	1,235	1,299	1,343	1,389
Schools Upgrade Fund Round One.....	1,534	-	-	-	-
Temporary Regional Incentive for Teachers .....	3,092	9,276	-	-	-
<b>Ongoing Initiatives</b>					
Election Commitment - Science in Primary Schools.....	160	-	-	-	-
National Student Wellbeing Program .....	7,728	7,728	7,728	7,728	7,728
Pilbara Education Partnership and Sponsorship .....	699	-	-	-	-
Revisions to Student Enrolment and Cost Growth Forecast.....	52,177	60,525	63,151	54,698	41,992
School Bus Services .....	658	1,334	1,370	1,404	1,440
Suicide Prevention School Response.....	-	-	560	-	-
Swimming and Water Safety Program.....	1,608	1,660	-	-	-

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Other</b>					
2023-24 Tariffs, Fees and Charges .....	(257)	(1,713)	(3,164)	(3,369)	(402)
Actuarial Movement in Leave Liability .....	35,464	19,771	15,315	18,224	19,405
Adjustments to Commonwealth Grants .....	4,793	659	255	353	462
Contaminated Sites Remediation .....	-	1,702	-	-	-
Enhanced COVID-19 Cleaning in Schools .....	18,938	-	-	-	-
Government Office Accommodation Program .....	(40)	(26)	(12)	3	19
Government Regional Officer Housing .....	2,151	3,558	4,343	5,097	5,737
National Assessment Program - Literacy and Numeracy (NAPLAN) .....	296	1,402	1,498	1,598	1,703
Non-Government Human Services Sector Indexation Adjustment .....	259	601	838	1,013	1,985
Public Private Partnership Refinance .....	(2,508)	(3,054)	(3,097)	(3,140)	(3,619)
Public Sector Wages Policy <sup>(a)</sup> .....	342,298	252,394	340,247	410,220	467,285
Revision to Low Interest Loan Scheme (LILS) .....	4,317	6,544	4,567	5,189	5,371
Revision to RiskCover Fund Insurance Premiums .....	-	7,860	-	-	-
Revision to Royalties for Regions Program - Regional Workers Incentives Allowance Payments .....	(67)	(67)	(67)	(67)	(67)
Salaries and Allowances Tribunal .....	44	83	122	163	184
School Education Act (Teachers and Administrators) General Agreement 2021 <sup>(a)</sup> .....	10,943	8,420	5,635	5,778	5,929
State Fleet Policy and Procurement Initiatives .....	(30)	108	138	145	115

(a) Existing Department spending has been reprioritised to meet some or all of these costs.

## Significant Issues Impacting the Agency

### Ensuring a High Standard of Educational Engagement for Western Australian Students and Their Families

1. A key priority is the success of Aboriginal learners. The Department continues to work with families, caregivers and communities to enhance Aboriginal student achievement.
2. The Department is committed to helping schools support student mental health and wellbeing by ensuring appropriate supports are provided to the most vulnerable students. A key component is ongoing investment in school psychologists and chaplains, as well as the work the Department undertakes collaboratively with other agencies, service providers, students and families.
3. A significant investment of \$533.8 million is being made in 2023-24, an increase of \$74.6 million compared to last year's Budget, to support students with disability and complex behaviour. This includes the expansion of the specialist learning programs for students with autism spectrum disorder, and an increase to the educational adjustment allocation to support more students with undiagnosed disabilities and learning difficulties.

### Support for Teaching and Learning Excellence

4. The Department continues to strengthen support and resources to improve the quality of teaching in every classroom - supporting our teachers to deliver the highest quality of education to Western Australian families.
5. The School Curriculum and Standards Authority is adopting and adapting the Australian Curriculum Version 9.0 for implementation by all Western Australian schools. A total of \$24.3 million has been invested, including the provision of teacher support resources.
6. Despite national workforce shortages, the Department has initiated a range of strategies, including the 2023 Temporary Regional Incentive for Teachers, to attract and retain high-quality professionals, particularly to locations that have proven difficult to staff.

## Delivering Quality School Infrastructure

7. The Department is committed to delivering high-quality education through the delivery of upgrades to existing schools and an investment in new school facilities. A significant additional investment of over \$300 million in school infrastructure has been made since the 2022-23 Budget, which includes:
  - 7.1. \$100 million for major upgrades of Rockingham Senior High School and Education Support Centre, and Safety Bay Senior High School;
  - 7.2. an additional \$41 million to purchase transportable buildings as part of the ongoing transportable accommodation program;
  - 7.3. \$27.2 million for preventative maintenance and compliance works;
  - 7.4. \$6.8 million for lifecycle maintenance at regional agricultural schools;
  - 7.5. \$21.4 million to build new education support facilities at Wanneroo Secondary College and Waggrakine Primary School;
  - 7.6. an additional \$30.4 million to progress the redevelopment of Roebourne District High School;
  - 7.7. a new \$15 million double-storey modular building for Shenton College;
  - 7.8. an additional \$11.6 million for an offsite early learning education facility for Brabham Primary School; and
  - 7.9. \$1.3 million to continue the planning for a new inner-city primary school.
8. These investments reflect the proactive approach the Department is taking to address an increasing population as well as the pressures on enrolment in growing suburbs. These projects are occurring in a challenging construction market, and the Department's investment seeks to respond to these market conditions.

## State and Commonwealth Education Reforms

9. The National School Reform (NSR) Agreement, which was due to expire on 31 December 2023, will be extended for a further 12 months, to the end of 2024, subject to the agreement of Treasurers. The Department will continue to work with the Commonwealth Government to negotiate a new NSR Agreement and progress implementation of the National Preschool Reform (NPR) Agreement.

## 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.	<ol style="list-style-type: none"> <li>1. Public Primary Education</li> <li>2. Public Secondary Education</li> <li>3. Regulation and Non-Government Sector Assistance</li> <li>4. Support to the School Curriculum and Standards Authority</li> </ol>

## Service Summary

Expense	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. Public Primary Education .....	3,375,527	3,380,138	3,654,802	3,702,209	3,806,814	3,882,930	3,943,090
2. Public Secondary Education.....	2,334,468	2,384,448	2,509,922	2,590,006	2,693,601	2,772,523	2,857,594
3. Regulation and Non-Government Sector Assistance <sup>(a)</sup> .....	72,291	86,010	86,624	86,349	83,686	73,916	69,943
4. Support to the School Curriculum and Standards Authority.....	40,602	42,162	43,443	46,494	52,567	51,888	46,417
<b>Total Cost of Services .....</b>	<b>5,822,888</b>	<b>5,892,758</b>	<b>6,294,791</b>	<b>6,425,058</b>	<b>6,636,668</b>	<b>6,781,257</b>	<b>6,917,044</b>

(a) In 2025-26 and 2026-27 the Total Cost of Service for Regulation and Non-Government Sector Assistance is lower due to the end of the NPR Agreement in 2025.

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target <sup>(b)</sup>	Note
<b>Outcome: School students across Western Australia have access to high quality education:</b>					
Rate of participation in education (proportion of persons aged 15-17 years in some form of education) .....	95.5%	100%	95.5%	96%	1
Retention in public schooling (proportion of Year 7 public school cohort studying in Year 12) .....	80.4%	82%	75.7%	81%	2
Western Australian Certificate of Education achievement rate by Year 12 public school students .....	81.1%	82%	80.7%	82%	
Year 3 public school students achieving proficiency in:					
Reading <sup>(c)</sup> .....	68.6%	69%	69.4%	70%	
Numeracy <sup>(c)</sup> .....	65.9%	66%	64.2%	66%	
Year 5 public school students achieving proficiency in:					
Reading <sup>(c)</sup> .....	71.3%	72%	72%	73%	
Numeracy <sup>(c)</sup> .....	66.2%	67%	65%	67%	
Year 7 public school students achieving proficiency in:					
Reading <sup>(c)</sup> .....	64.3%	65%	66.9%	67%	
Numeracy <sup>(c)</sup> .....	61.9%	62%	60.8%	62%	
Year 9 public school students achieving proficiency in:					
Reading <sup>(c)</sup> .....	69.3%	70%	67.9%	70%	
Numeracy <sup>(c)</sup> .....	70.1%	71%	68.3%	71%	

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

(b) The 2023-24 Budget Targets are based on the higher of the 2021-22 Actuals and 2022-23 Estimated Actuals and rounded up to the next integer.

(c) Due to the introduction of the national proficiency standards, targets for NAPLAN are subject to future change.

## Explanation of Significant Movements

(Notes)

1. The 2022-23 Estimated Actual participation rate is lower than the 2022-23 Budget due to a revision of the 2020-21 Actual from 99.3% to 96.1% following the release of updated data for 2020 university and vocational education and training enrolments and estimates of resident population.
2. The combined impact of changes in net interstate or overseas migration, movement of students between school sectors, and movement between school and alternatives to full-time school, such as training or employment has resulted in a lower apparent retention rate for the 2022-23 Estimated Actual.



## 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	3,375,527	3,380,138	3,654,802	3,702,209	1
Less Income .....	812,871	850,594	869,880	921,947	2
Net Cost of Service .....	2,562,656	2,529,544	2,784,922	2,780,262	
<b>Employees (Full-Time Equivalents) .....</b>	<b>25,977</b>	<b>26,123</b>	<b>26,307</b>	<b>26,592</b>	
<b>Efficiency Indicators</b>					
Cost per student full-time equivalents (primary) .....	\$17,374	\$17,499	\$18,793	\$19,051	1

### Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service and cost per student for the 2022-23 Estimated Actual and 2023-24 Budget Target compared to the 2022-23 Budget is primarily due to an increase in the employee benefits expense resulting from the public sector wages policy.
2. The increase in income in the 2022-23 Estimated Actual and 2023-24 Budget Target compared to the 2022-23 Budget reflects increases in Commonwealth Government funding through the NSR Agreement.

### 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	2,334,468	2,384,448	2,509,922	2,590,006	1
Less Income .....	527,685	555,561	556,419	587,577	2
Net Cost of Service .....	1,806,783	1,828,887	1,953,503	2,002,429	
<b>Employees (Full-Time Equivalents) .....</b>	<b>16,359</b>	<b>16,563</b>	<b>16,567</b>	<b>16,746</b>	
<b>Efficiency Indicators</b>					
Cost per student full-time equivalents (secondary) .....	\$20,209	\$20,319	\$21,694	\$21,875	1

### Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service and cost per student for the 2022-23 Estimated Actual and 2023-24 Budget Target compared to the 2022-23 Budget is primarily due to an increase in the employee benefits expense resulting from the public sector wages policy.
2. The increase in income in the 2022-23 Estimated Actual and 2023-24 Budget Target compared to the 2022-23 Budget reflects increases in Commonwealth Government funding through the NSR Agreement.

### 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	72,291	86,010	86,624	86,349	1
Less Income .....	40,142	36,500	36,912	37,388	2
Net Cost of Service .....	32,149	49,510	49,712	48,961	
<b>Employees (Full-Time Equivalents) .....</b>	<b>214</b>	<b>202</b>	<b>221</b>	<b>223</b>	
<b>Efficiency Indicators</b>					
Cost of non-government school regulatory services per non-government school.....	\$6,116	\$7,660	\$7,841	\$7,694	3
Cost of teacher regulatory services per teacher.....	\$103	\$110	\$114	\$115	

#### Explanation of Significant Movements

(Notes)

1. The 2022-23 Budget increased compared to the 2021-22 Actual due to the commencement of the NPR Agreement from 2022.
2. The 2021-22 Actual income was higher than the 2022-23 Budget and the 2023-24 Budget Target due to higher interest revenue through the LILS provided to non-government schools.
3. The 2021-22 Actual cost of non-government school regulatory services was lower than the 2022-23 Budget and the 2023-24 Budget Target due to modified work practices during the COVID-19 pandemic.

### 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*.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	40,602	42,162	43,443	46,494	1
Less Income .....	3,252	3,996	3,989	5,121	2
Net Cost of Service .....	37,350	38,166	39,454	41,373	
<b>Employees (Full-Time Equivalents) .....</b>	<b>169</b>	<b>177</b>	<b>171</b>	<b>194</b>	<b>1</b>
<b>Efficiency Indicators</b>					
Cost per student of support to the School Curriculum and Standards Authority .....	\$80	\$84	\$87	\$91	1

#### Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service, number of employees and cost per student for the 2023-24 Budget Target compared to the 2022-23 Budget is due to work being undertaken towards adopting and adapting the Australian Curriculum Version 9.0.
2. The increase in income in the 2023-24 Budget Target relative to the 2022-23 Budget is due to the continued expansion of the International Education Program.

## Asset Investment Program

1. The Department's planned Asset Investment Program in 2023-24 totals \$626.8 million. This significant capital investment will deliver new and improved educational facilities to meet enrolment growth, upgrade ageing infrastructure and enhance educational opportunities for all public school students.

### 2021 Election Commitments

2. Construction will commence at Albany Senior High School to develop a new English and mathematics classroom block, deliver a repurposed science, technology, engineering and mathematics (STEM) laboratory and provide an improved administration block (\$8.5 million).
3. Construction has commenced on the stage two build at Alkimos College, comprising new two-storey buildings for the arts, English and mathematics learning areas, student services and an auditorium, along with minor refurbishments to stage one facilities (\$51.5 million).
4. Construction will commence for a new classroom block at Baler Primary School (\$3.5 million).
5. Construction will commence for a new performing arts centre and STEM laboratory at Balga Senior High School (\$6.3 million).
6. Construction will commence for a new early childhood block and a general learning classroom at Ballajura Primary School (\$2.5 million).
7. Construction has commenced at Baynton West Primary School for a new general learning classroom block and a new early childhood block (\$7.2 million).
8. Construction will commence for upgrades to the canteen and a new STEM laboratory at Broome Senior High School (\$4.4 million).
9. Planning has commenced to provide additional classroom accommodation, including a STEM laboratory, for a further 300 students at Byford Secondary College (\$21.5 million).
10. Construction will commence for a new early childhood block at Camboon Primary School (\$3 million).
11. Construction of a new general learning classroom block will commence at Cassia Primary School (\$4.5 million).
12. Construction will be completed on a new undercover area at Clifton Hills Primary School (\$2 million).
13. Planning for works at Dampier Primary School continues, including refurbishment of the music hall (\$1 million).
14. Construction will commence for a new performing arts centre and additions to the sports hall at Darling Range Sports College (\$12 million).
15. Planning has commenced for a new kindergarten block at Dianella Primary College (\$1.5 million).
16. Classroom refurbishment at Donnybrook District High School will commence (\$1 million).
17. Construction will commence at Duncraig Senior High School for a new specialist classroom block, upgrades to existing specialist classrooms and a STEM laboratory (\$38.4 million).
18. Construction will commence for a new design and technology block at Eaton Community College (\$8.2 million).
19. Construction will commence at Edney Primary School for a new carpark, toilet upgrades and a covered structure for existing hard courts (\$1.5 million).
20. Planning continues for a new sports hall and a new STEM laboratory at Greenwood College (\$15.7 million).
21. Planning has commenced for a new primary classroom block 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 classroom block at Illawarra Primary School (\$2 million).
24. Planning is continuing and construction is anticipated to commence for a new classroom block with music studios, a STEM laboratory, staff studies and new general learning classrooms at John Curtin College of the Arts (\$27.3 million).
25. Planning has commenced for a new sports hall and refurbishment to establish a performing arts centre and a STEM laboratory at Kelmscott Senior High School (\$9.5 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 is continuing and construction will commence for a new sports hall and STEM laboratory at Melville Senior High School (\$9 million).
28. Construction is continuing on a new classroom block at Mount Lawley Senior High School (\$15 million).
29. Planning has commenced for a new sports hall with drama, new early childhood education classrooms and refurbishment of classrooms to establish a STEM laboratory at Roleystone Community College (\$9.7 million).
30. Construction will commence on the first stage of Rossmoyne Senior High School's redevelopment (\$39.1 million). This includes a new general learning classroom block and a new multi-storey block adjoining the science block with six science laboratories and two STEM laboratories.
31. Construction is continuing at Scarborough Primary School on a new two-storey classroom block and roof replacement (\$10.6 million).
32. Construction has commenced on a new early childhood block for the South Bunbury Education Support Centre (\$3.4 million).
33. Planning has commenced to redevelop Springfield Primary School (\$15 million).
34. Construction will commence at Warwick Senior High School (\$7.6 million) for a new performing arts centre and new STEM laboratory, refurbished dance studio and fire service upgrades.
35. Planning has commenced on new pool change rooms and pool accessibility at West Coast Education Support Centre (\$2 million).
36. Works have commenced to deliver new and repurposed laboratories and facilities across 67 secondary schools, which will provide flexible learning environments to inspire critical and creative thinking in the key areas of STEM education (\$87.2 million).
37. The delivery of a Schools Clean Energy Technology Fund is well underway, powering greener schools across the State, including remote and regional Western Australian locations (\$39.8 million).
38. The first tranche of the Primary Science Program has been completed and the second tranche is underway, with the remainder of the program being rolled out over the next year. This program sees classrooms at primary schools upgraded into science classrooms to assist in the progression of STEM education (\$10.5 million).

### **COVID-19 Response**

39. The new Piara Waters Senior High School opened for the beginning of the 2023 school year, with some facilities to be completed by mid-2023 (\$58.5 million).
40. Bob Hawke College's second stage will be opened in mid-2023 (\$52.9 million) and the second stage of Ridge View Secondary College (\$28.3 million) opened for the 2023 school year.
41. Construction will be completed for a new performing arts centre at Albany Senior High School (\$9 million).
42. A new general learning classroom block has opened at Australind Senior High School (\$15 million).

43. Construction of a three-storey building with general learning classrooms and a sports hall is nearing completion at Carine Senior High School to increase student accommodation (\$32 million).
44. Construction is nearly complete at Joseph Banks Secondary College for a new two-storey teaching block for specialist programs, including STEM and science laboratories, astronomy rooms and a rooftop telescope deck (\$21 million).
45. Construction will recommence on a new classroom block at Kalamunda Senior High School to increase permanent student accommodation and improve education support facilities (\$26.3 million).
46. Construction will be completed on a new specialist classroom block at Karratha Senior High School and refurbishment of existing specialist learning areas (\$31.7 million).
47. Construction of an early childhood block has been completed at Kyilla Primary School (\$6.7 million).
48. Construction will be completed on the redeveloped Lesmurdie Primary School (\$18.1 million).
49. Construction will be completed for additional student accommodation at Lynwood Senior High School including a new sports hall and a new performing arts centre (\$25.3 million).
50. Construction of a new sports hall continues at Ocean Reef Senior High School (\$5 million).
51. Construction of a new performing arts centre and sports hall will be completed at Pinjarra Senior High School (\$11.2 million).
52. Construction will commence to redevelop Roebourne District High School, creating a social and culturally led learning environment for Roebourne students, with specific programs to engage Aboriginal children (\$72.4 million). This initiative is supported with part funding being provided by the Royalties for Regions Fund.
53. Works are complete to convert the former gymnasium into a drama theatre with supporting facilities at Wanneroo Secondary College (\$6.1 million).
54. 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).
55. Construction will be completed at Wickham Primary School for a new early childhood education centre (\$3.5 million).
56. Construction will be completed for additional accommodation at Willetton Senior High School, increasing student capacity by 510 students (\$15.6 million).

### **Primary Schools**

57. Planning will commence to build a new low to moderate-needs education support facility at Waggrakine Primary School, funded from Royalties for Regions (\$9 million).
58. Construction has commenced for two new primary schools to open in 2024 at Henley Brook and Wattleup (East) (\$54.3 million).
59. Planning has commenced to develop new classroom blocks to provide additional student accommodation at Harrisdale Primary School (\$25 million), Anne Hamersley Primary School (\$19.1 million) and Caversham Valley Primary School (\$13.1 million).
60. Planning has commenced to provide a temporary offsite early childhood education centre (\$15.1 million) for Brabham Primary School and additional permanent classroom accommodation and a new high-needs education support facility on the school site (\$42.4 million).
61. New primary schools opened in 2023 at Landsdale Gardens Primary School (\$24.7 million), Madora Bay Primary School (\$25.8 million), Wellard Village Primary School (\$26.5 million) and Dayton Primary School (\$24.4 million). The second stage of Yarralinka Primary School (\$13.7 million) is also complete.
62. The redevelopment of Hillarys Primary School (\$20.4 million) continues, providing significantly improved accommodation in a contemporary learning environment.

- 63. Construction of the Education Support Centre at Burns Beach Primary School was completed (\$3 million).
- 64. A further \$207.2 million has been allocated over the forward estimates period to plan and construct new primary schools.

### **Secondary Schools**

- 65. Planning will commence for a new education support facility at Wanneroo Secondary College for low to moderate-needs students (\$12.4 million).
- 66. Planning will commence for a major upgrade at Rockingham Senior High School, that will include the Education Support Centre (\$60 million).
- 67. Planning will commence for a major rebuild at Safety Bay Senior High School (\$40 million).
- 68. Construction has commenced for major upgrades at Derby District High School (\$25.6 million).
- 69. Planning continues to establish a new specialist classroom block at Ashdale Secondary College to increase enrolment capacity and upgrade specialist facilities (\$29.4 million).
- 70. Major upgrade works are completed at Hedland Senior High School (\$18.5 million).
- 71. The redevelopment of John Forrest Secondary College will be completed with new classroom blocks and specialist facilities and refurbished student accommodation (\$50 million).

### **Preventative Maintenance and Compliance**

- 72. Additional capital funding has been provided over 2023-24 and 2024-25 to mitigate critical health and safety risks in schools, including: upgrades to hydraulic fire systems (\$4 million), building upgrades for fire safety (\$3 million), roof replacements (\$5.3 million), plasterglass and tile ceiling replacements (\$6 million), school alarm system upgrades (\$2.8 million), metal strip ceiling remediation including asbestos removal (\$4.4 million), as well as recurrent funding for contaminated sites remediation (\$1.7 million).
- 73. Royalties for Regions is providing funding for lifecycle replacements at agricultural schools and farm schools to ensure Western Australian schools continue to deliver quality agricultural education in fit-for-purpose facilities (\$6.8 million).

### **Transportable Classrooms**

- 74. Additional funding (\$41 million) has been provided to construct and locate new transportable classrooms and buildings in 2023-24 (\$31 million) and 2024-25 (\$10 million). This funding will assist schools in meeting temporary, short to medium-term fluctuations in student enrolments or provide temporary accommodation while work is underway on permanent enrolment relief. This is in addition to the Department's current annual allocation for transportables (\$4.6 million).

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
<b>Election Commitments</b>							
Additional Stages at Secondary Schools							
Alkimos College Stage 2 .....	51,456	14,189	12,260	29,697	7,570	-	-
Byford Secondary College Stage 4 .....	21,500	780	780	3,240	12,830	4,650	-
Additions and Improvements to District High Schools -							
Roleystone Community College .....	9,660	520	513	4,500	4,100	540	-
Additions and Improvements to Education Support							
Facilities - West Coast Education Support Centre .....	2,000	210	210	980	660	150	-
Additions and Improvements to Primary Schools							
Ballajura Primary School .....	2,500	140	140	1,950	410	-	-
Camboon Primary School .....	3,000	200	83	1,510	1,290	-	-
Clifton Hills Primary School .....	2,000	1,620	1,529	180	200	-	-
Dianella Primary College .....	1,500	80	80	1,245	175	-	-
Edney Primary School .....	1,500	130	110	715	655	-	-
Huntingdale Primary School .....	1,500	130	78	620	750	-	-
Illawarra Primary School .....	2,000	150	50	760	1,090	-	-
Kewdale Primary School .....	1,000	130	73	240	500	130	-
Primary School Science Program .....	10,470	4,200	2,185	4,870	1,400	-	-
Scarborough Primary School .....	10,625	4,720	4,199	5,225	680	-	-
Springfield Primary School .....	15,000	550	528	2,700	10,800	950	-
Additions and Improvements to Secondary Schools							
Balga Senior High School .....	6,300	375	198	4,400	1,125	400	-
Darling Range Sports College .....	12,000	700	685	5,500	4,900	900	-
Duncraig Senior High School .....	38,433	1,730	1,072	11,700	19,250	5,753	-
Greenwood College .....	15,744	950	715	4,944	7,600	2,250	-
John Curtin College of the Arts .....	27,331	3,000	2,671	13,500	10,100	731	-
Kelmscott Senior High School .....	9,490	515	478	4,490	4,485	-	-
Melville Senior High School .....	9,000	495	473	6,400	2,105	-	-
Mount Lawley Senior High School .....	15,000	2,870	2,543	11,100	1,030	-	-
Rossmoyne Senior High School .....	39,100	2,065	1,292	22,235	11,900	2,900	-
Science, Technology, Engineering and Mathematics .....	87,160	9,350	9,045	30,200	32,210	15,400	-
Warwick Senior High School .....	5,573	350	350	5,223	-	-	-
Miscellaneous - Schools Clean Energy Program .....	35,200	15,253	15,000	12,000	7,947	-	-
Royalties for Regions							
Albany Senior High School .....	8,500	420	420	2,900	4,680	500	-
Baler Primary School .....	3,500	240	240	2,100	1,160	-	-
Baynton West Primary School .....	7,217	5,700	5,381	1,467	50	-	-
Broome Senior High School .....	4,400	100	100	3,170	1,130	-	-
Cassia Primary School .....	4,500	2,130	2,048	1,530	840	-	-
Dampier Primary School .....	1,000	70	70	830	100	-	-
Donnybrook District High School .....	1,000	100	35	350	550	-	-
Eaton Community College .....	8,195	876	792	5,574	1,745	-	-
Halls Creek District High School .....	10,000	595	483	7,350	2,055	-	-
South Bunbury Education Support Centre .....	3,370	2,250	2,132	1,070	50	-	-
<b>COVID-19 Response</b>							
Additional Stages at Secondary Schools - Bob Hawke							
College Stage 2 .....	52,900	42,730	16,114	10,170	-	-	-
Additions and Improvements to District High Schools							
Roebourne District High School .....	72,400	2,900	473	20,600	35,528	10,828	2,544
Wyndham District High School .....	3,000	2,200	510	800	-	-	-
Additions and Improvements to Primary Schools							
East Wanneroo Primary School .....	2,000	1,800	130	200	-	-	-
Kingston Primary School .....	2,210	2,110	90	100	-	-	-
Kyilla Primary School .....	6,700	5,700	1,571	1,000	-	-	-
Lesmurdie Primary School .....	18,090	15,500	8,559	2,590	-	-	-
Malvern Springs Primary School .....	2,070	2,040	101	30	-	-	-
Nollamara Primary School .....	1,900	1,800	97	100	-	-	-
Wattle Grove Primary School .....	2,000	1,900	325	100	-	-	-
West Byford Primary School .....	2,100	2,025	114	75	-	-	-
Westminster Primary School .....	10,000	7,900	3,623	2,100	-	-	-
Wickham Primary School .....	3,500	3,100	2,590	400	-	-	-
Yale Primary School .....	1,900	1,820	90	80	-	-	-
Additions and Improvements to Secondary Schools							
Albany Senior High School .....	9,026	8,126	4,602	900	-	-	-
Australind Senior High School .....	15,000	13,000	8,388	2,000	-	-	-
Canning Vale College Education Support Facility .....	4,100	3,700	776	400	-	-	-
Carine Senior High School .....	32,000	27,300	19,434	3,700	1,000	-	-
Joseph Banks Secondary College .....	21,002	16,994	12,648	3,260	748	-	-
Kalamunda Senior High School .....	26,300	4,500	1,118	15,086	5,124	1,590	-
Karratha Senior High School .....	31,706	14,280	11,746	12,827	4,599	-	-
Lakeland Senior High School Education Support Facility .....	5,900	5,550	2,741	350	-	-	-
Lynwood Senior High School .....	25,275	19,971	14,711	3,785	1,519	-	-
Ocean Reef Senior High School .....	5,000	4,300	1,517	700	-	-	-
Pinjarra Senior High School .....	11,230	10,230	5,095	1,000	-	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Ridge View Secondary College Stage 2 .....	28,280	25,630	7,787	2,650	-	-	-
Wanneroo Secondary College .....	6,133	5,933	2,133	200	-	-	-
Warwick Senior High School .....	2,000	1,500	1,117	500	-	-	-
Willetton Senior High School .....	15,560	13,680	10,598	1,880	-	-	-
New Secondary Schools - Piara Waters Senior High School .....	58,500	53,600	27,763	4,900	-	-	-
<b>Other Works in Progress</b>							
<b>Additions and Improvements to Primary Schools</b>							
Anne Hamersley Primary School - Additional Accommodation .....	19,090	800	800	7,200	6,300	4,790	-
Brabham Primary School - Additional Accommodation including Education Support Centre .....	42,370	1,000	1,000	7,650	19,990	8,730	5,000
Brabham Primary School - Off Site Early Childhood Centre .....	15,070	826	826	13,912	332	-	-
Burns Beach Primary School Education Support Facility...	3,000	2,360	2,226	460	180	-	-
Caversham Valley Primary School - Additional Accommodation .....	13,147	475	475	7,400	3,680	1,592	-
Harrisdale Primary School - Additional Accommodation....	24,970	450	450	4,950	11,420	4,500	3,650
<b>Additions and Improvements to Residential Colleges</b>							
Minor Works .....	4,620	2,150	1,126	988	494	494	494
<b>Additions and Improvements to Secondary Schools</b>							
Ashdale Secondary College .....	29,350	650	650	2,150	15,500	11,050	-
Derby District High School .....	25,602	11,251	9,835	12,151	2,200	-	-
Election Commitment - John Forrest Secondary College - Redevelopment .....	50,000	43,800	11,400	4,400	1,800	-	-
Hedland Senior High School .....	18,500	15,750	3,475	2,750	-	-	-
Shenton College - Modular Build .....	15,000	700	700	13,000	1,300	-	-
<b>Miscellaneous</b>							
Air Conditioning Replacement Program .....	32,000	20,000	3,965	3,000	3,000	3,000	3,000
<b>Compliance Programs</b>							
Asbestos Containing Materials Removal and/or Replacement .....	1,730	830	830	900	-	-	-
Fire Services Upgrade .....	9,820	5,820	3,967	4,000	-	-	-
Plaster Glass Ceiling Replacement and Remediation....	46,100	34,100	8,398	6,000	6,000	-	-
Gas Heater Replacement Program .....	8,250	5,250	1,020	750	750	750	750
<b>Land Acquisition</b>							
Land Acquisition - General .....	36,870	27,222	9,860	4,729	4,919	-	-
Land for Primary Schools .....	77,059	47,229	5,500	6,950	11,380	5,500	6,000
Infrastructure Power Upgrades .....	32,815	18,850	6,876	4,965	3,000	3,000	3,000
Interim Schools .....	3,135	1,375	472	715	415	315	315
Power Supply Upgrade .....	4,334	2,882	471	513	313	313	313
Remote Community Schools .....	9,043	4,943	1,346	1,325	925	925	925
Roof Replacement .....	25,939	15,439	6,450	5,250	5,250	-	-
School Alarm System Upgrades .....	10,180	7,340	4,595	2,840	-	-	-
Sewer Connections .....	7,574	4,874	807	900	600	600	600
Small Asset Capital Purchases .....	576,007	390,613	47,191	46,603	46,603	46,094	46,094
Universal Access Program .....	51,268	48,868	705	2,400	-	-	-
Ventilation Program .....	11,600	6,000	6,000	5,600	-	-	-
Yale Primary School Fire - Replacement Building .....	2,000	300	300	1,700	-	-	-
<b>New Primary Schools</b>							
Dayton Primary School .....	24,360	22,239	15,095	2,121	-	-	-
Election Commitment - Burns Beach Primary School ....	17,601	16,898	358	703	-	-	-
Election Commitment - Yarralinka Primary School Stage 2 ....	13,715	12,965	6,498	750	-	-	-
Henley Brook Primary School .....	27,105	9,400	8,943	15,803	1,902	-	-
Hillarys Primary School (Rebuild) .....	20,395	14,231	10,006	5,864	300	-	-
Landsdale Gardens Primary School .....	23,637	22,400	12,128	1,235	2	-	-
Madora Bay Primary School .....	25,770	24,095	19,067	1,675	-	-	-
Riva Primary School .....	21,192	20,442	156	750	-	-	-
Shorehaven Primary School .....	22,600	21,700	171	900	-	-	-
Treeby Primary School .....	17,670	16,820	87	850	-	-	-
Wattleup (East) Primary School .....	27,165	7,750	7,286	16,515	2,900	-	-
Wellard Village Primary School .....	26,490	23,276	14,801	2,664	550	-	-
<b>New Primary Schools (2025-2029) Locations to be</b>							
Determined .....	250,600	1,000	1,000	30,535	60,495	56,250	58,920
<b>Other School Facilities</b>							
Administration Upgrade .....	17,168	9,818	2,413	1,275	2,025	2,025	2,025
Canteens .....	1,840	843	326	382	205	205	205
Covered Assembly Areas .....	12,038	9,732	2,325	2,306	-	-	-
Early Childhood Program .....	14,255	7,755	4,905	2,000	1,500	1,500	1,500
Ground Developments .....	3,123	1,891	541	308	308	308	308
Library Resource Centres .....	13,733	10,444	2,260	705	-	1,000	1,584
Student Services Improvements .....	12,538	7,526	1,670	1,913	1,033	1,033	1,033
Toilet Replacement Program .....	16,302	10,142	1,907	2,140	1,340	1,340	1,340
<b>Secondary Schools - Public Private Partnership Retained</b>							
Costs .....	30,505	29,080	3,928	1,425	-	-	-



	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Transportable Classrooms .....	123,898	62,496	20,877	37,563	14,613	4,613	4,613
Western Suburbs Strategy - Hyogo Prefecture Cultural Centre .....	2,700	2,350	261	350	-	-	-
<b>COMPLETED WORKS</b>							
<b>Election Commitments</b>							
Additional Stages at Secondary Schools - Yanchep Secondary College Stage 3 .....	1,000	1,000	516	-	-	-	-
Additions and Improvements to District High Schools - Jurien Bay District High School .....	400	400	400	-	-	-	-
Additions and Improvements to Education Support Facilities - Castlereagh School .....	250	250	1	-	-	-	-
Additions and Improvements to Primary Schools							
Beaumaris Primary School .....	390	390	372	-	-	-	-
Beldon Primary School .....	400	400	371	-	-	-	-
Burrendah Primary School .....	150	150	150	-	-	-	-
Ellen Stirling Primary School .....	300	300	233	-	-	-	-
Gooseberry Hill Primary School .....	700	700	660	-	-	-	-
Landsdale Gardens Primary School .....	1,100	1,100	1,100	-	-	-	-
Morley Primary School .....	450	450	350	-	-	-	-
Redcliffe Primary School .....	300	300	291	-	-	-	-
Upper Swan Primary School .....	500	500	476	-	-	-	-
Royalties for Regions							
Solar Schools Program .....	4,573	4,573	4,171	-	-	-	-
Tambrey Primary School .....	750	750	703	-	-	-	-
<b>COVID-19 Response</b>							
Additions and Improvements to Education Support Facilities - Joondalup Education Support Centre .....	300	300	31	-	-	-	-
Additions and Improvements to Primary Schools							
Allendale Primary School .....	400	400	39	-	-	-	-
Belmay Primary School .....	2,000	2,000	18	-	-	-	-
Belmont Primary School .....	1,000	1,000	7	-	-	-	-
Bluff Point Primary School .....	200	200	21	-	-	-	-
Hawker Park Primary School .....	1,500	1,500	70	-	-	-	-
Heathridge Primary School .....	1,500	1,500	211	-	-	-	-
High Wycombe Primary School .....	2,620	2,620	171	-	-	-	-
Joondalup Primary School .....	350	350	10	-	-	-	-
Maida Vale Primary School .....	856	856	29	-	-	-	-
Mount Helena Primary School .....	1,900	1,900	108	-	-	-	-
Pine View Primary School Education Support Facility ....	2,500	2,500	192	-	-	-	-
Rangeway Primary School .....	420	420	37	-	-	-	-
Spring Hill Primary School .....	2,000	2,000	501	-	-	-	-
Additions and Improvements to Secondary Schools							
Balga Senior High School .....	1,600	1,600	40	-	-	-	-
Belmont City College .....	1,300	1,300	24	-	-	-	-
Bunbury Senior High School .....	1,600	1,600	143	-	-	-	-
Como Secondary College .....	1,000	1,000	35	-	-	-	-
Dianella Secondary College .....	6,090	6,090	1,247	-	-	-	-
Duncraig Senior High School .....	1,110	1,110	34	-	-	-	-
Eastern Hills Senior High School .....	2,211	2,211	131	-	-	-	-
Girrawheen Senior High School .....	1,453	1,453	131	-	-	-	-
Greenwood College .....	2,520	2,520	122	-	-	-	-
Hampton Senior High School .....	500	500	74	-	-	-	-
Harvey Senior High School .....	1,125	1,125	74	-	-	-	-
John Curtin College of the Arts .....	1,000	1,000	20	-	-	-	-
Kalgoorlie-Boulder Community High School .....	380	380	62	-	-	-	-
Lakeland Senior High School .....	3,240	3,240	2,381	-	-	-	-
Leeming Senior High School .....	2,150	2,150	91	-	-	-	-
Melville Senior High School .....	925	925	208	-	-	-	-
Southern River College .....	1,600	1,600	47	-	-	-	-
Swan View Senior High School .....	1,000	1,000	78	-	-	-	-
Other School Facilities - Malibu School .....	2,100	2,100	94	-	-	-	-
<b>Other Completed Works</b>							
Additions and Improvements to District High Schools - Beverley District High School - Fire Remediation .....	415	415	415	-	-	-	-
Additions and Improvements to Primary Schools							
Mount Lockyer Primary School Rebuild .....	13,590	13,590	1,168	-	-	-	-
Victoria Park Primary School .....	6,630	6,630	47	-	-	-	-
Additions and Improvements to Secondary Schools							
Election Commitment - Balcatta Senior High School - Redevelopment .....	49,118	49,118	446	-	-	-	-
Election Commitment - Belmont City College - Performing Arts Centre .....	4,482	4,482	45	-	-	-	-
Election Commitment - Kiara College Upgrades .....	11,770	11,770	400	-	-	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
Election Commitment - Wanneroo Secondary College - Upgrades.....	4,920	4,920	10	-	-	-	-
Miscellaneous							
Contaminated Site Remediation .....	1,330	1,330	254	-	-	-	-
Esperance Energy Transition Project.....	500	500	500	-	-	-	-
High Priority Maintenance and Minor Works Program Capital Component.....	43,320	43,320	675	-	-	-	-
Swimming Pool Upgrades .....	1,350	1,350	1,350	-	-	-	-
New Primary Schools							
Election Commitment - Brabham Primary School.....	18,490	18,490	815	-	-	-	-
Election Commitment - Yanchep Lagoon Primary School .....	14,325	14,325	94	-	-	-	-
New Secondary Schools - Alkimos College.....	42,625	42,625	194	-	-	-	-
Other School Facilities - Central Reserve Schools.....	615	615	468	-	-	-	-
Royalties for Regions							
Election Commitment - Broome Senior High School - New Facilities .....	19,325	19,325	625	-	-	-	-
Election Commitment - Bunbury Senior High School - Upgrades.....	4,999	4,999	241	-	-	-	-
<b>NEW WORKS</b>							
<b>Election Commitments</b>							
Additions and Improvements to Primary Schools - Bull Creek Primary School.....	400	-	-	-	400	-	-
<b>Other New Works</b>							
Additions and Improvements to Agricultural Colleges - Agricultural Schools and Farm Schools' Lifecycle Replacement.....	6,847	-	-	2,825	907	2,011	1,104
Additions and Improvements to Primary Schools - Waggrakine Primary School - Education Support Facility .....	9,000	-	-	391	4,015	4,572	22
Additions and Improvements to Secondary Schools							
Rockingham Senior High School and Education Support Centre .....	60,000	-	-	1,000	15,000	25,000	17,000
Safety Bay Senior High School.....	40,000	-	-	1,000	13,000	22,000	4,000
Wanneroo Secondary College - Education Support Facility.....	12,400	-	-	526	5,480	6,365	29
Miscellaneous							
Compliance Programs - Aluminium Composite Panels .....	3,302	-	-	-	3,302	-	-
Metal Strip Ceiling Remediation.....	4,440	-	-	2,220	2,220	-	-
Safer Buildings - Upgrade for Fire Safety.....	2,986	-	-	2,986	-	-	-
<b>Total Cost of Asset Investment Program.....</b>	<b>3,377,241</b>	<b>1,786,659</b>	<b>538,349</b>	<b>626,779</b>	<b>484,488</b>	<b>267,547</b>	<b>166,368</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			427,806	515,279	354,850	132,121	67,599
Drawdown from the Holding Account.....			21,385	21,253	17,649	24,549	24,549
Funding Included in Department of Treasury Administered Item.....			-	2,000	28,000	47,000	21,000
Internal Funds and Balances.....			69,528	55,077	57,902	46,094	46,094
Major Special Purpose Account(s)							
Drawdown from Royalties for Regions Fund .....			12,715	28,670	21,087	12,283	1,126
Other .....			6,415	4,500	5,000	5,500	6,000
Other Grants and Subsidies .....			500	-	-	-	-
<b>Total Funding .....</b>			<b>538,349</b>	<b>626,779</b>	<b>484,488</b>	<b>267,547</b>	<b>166,368</b>

## Financial Statements

### Income Statement

#### *Expenses*

1. The Total Cost of Services for the 2023-24 Budget Year is \$532.3 million (9%) higher compared to the 2022-23 Budget primarily due to:
  - 1.1. increases in employee benefits and leave liability expenses due to the public sector wages policy;
  - 1.2. revised forecast student enrolments and cost growth; and
  - 1.3. an increase in RiskCover Fund insurance premiums.
2. The 2022-23 Estimated Actual Total Cost of Services has increased from the 2022-23 Budget forecast by \$402 million (6.8%) primarily due to:
  - 2.1. increases in employee benefits and leave liability expenses due to the public sector wages policy, including the one-off cost of living payment;
  - 2.2. revised forecast student enrolments and cost growth; and
  - 2.3. the allocation of enhanced COVID-19 cleaning in schools for Terms 3 and 4, 2022.
3. These increases were partially offset by a reduction in depreciation expenses.

#### *Income*

4. Total income for the 2023-24 Budget Year is \$105.4 million (7.3%) higher compared to the 2022-23 Budget primarily due to the increase in the NSR Agreement Quality Schools Funding.

### Statement of Financial Position

5. The total equity is expected to decrease by \$907.1 million (-4.8%) between the 2022-23 Budget and 2023-24 Budget Year. This reflects a projected decrease in total assets of \$838.8 million (-4%) and an increase in total liability by \$68.3 million (3.5%). The decrease in assets is due to lower than anticipated asset valuation as at 30 June 2022.

### Statement of Cashflows

6. The 2023-24 Budget Year closing cash assets balance of \$616.6 million represents a decrease of \$29 million (-4.5%) in comparison to the 2021-22 Actual of \$645.6 million. This is predominantly attributed to a recashflow of the Asset Investment Program.

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	4,474,845	4,490,683	4,900,445	4,985,223	5,171,821	5,328,354	5,452,836
Supplies and services .....	983,355	1,014,245	1,033,050	1,054,794	1,074,177	1,078,460	1,089,923
Accommodation expenses.....	17,366	15,915	18,216	18,559	18,907	19,263	19,625
Grants and subsidies <sup>(c)</sup> .....	34,011	30,044	39,781	31,647	30,810	25,071	19,630
Depreciation and amortisation .....	269,035	300,264	259,230	288,675	297,497	286,223	291,629
Finance and interest costs.....	34,929	33,482	35,944	38,099	35,771	36,201	35,716
Other expenses.....	9,347	8,125	8,125	8,061	7,685	7,685	7,685
<b>TOTAL COST OF SERVICES .....</b>	<b>5,822,888</b>	<b>5,892,758</b>	<b>6,294,791</b>	<b>6,425,058</b>	<b>6,636,668</b>	<b>6,781,257</b>	<b>6,917,044</b>
<b>Income</b>							
User contributions, charges and fees.....	120,792	142,168	141,192	145,666	147,849	151,606	155,917
Grants and subsidies.....	119,054	70,842	84,691	79,031	77,152	52,847	28,891
Quality Schools Funding.....	1,021,122	1,116,905	1,131,711	1,216,607	1,275,139	1,333,805	1,382,699
Other revenue .....	102,880	96,392	92,269	93,105	94,831	97,244	98,279
Interest.....	20,102	20,344	17,337	17,624	17,418	17,689	17,948
<b>Total Income.....</b>	<b>1,383,950</b>	<b>1,446,651</b>	<b>1,467,200</b>	<b>1,552,033</b>	<b>1,612,389</b>	<b>1,653,191</b>	<b>1,683,734</b>
<b>NET COST OF SERVICES .....</b>	<b>4,438,938</b>	<b>4,446,107</b>	<b>4,827,591</b>	<b>4,873,025</b>	<b>5,024,279</b>	<b>5,128,066</b>	<b>5,233,310</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations.....	4,375,333	4,430,976	4,829,671	4,844,259	5,000,032	5,105,958	5,214,467
Grants from government agencies.....	7,274	3,267	4,160	3,707	3,456	3,456	3,461
Resources received free of charge .....	14,947	15,597	15,597	15,597	15,597	15,597	15,597
Royalties for Regions Fund							
Regional Community Services Fund <sup>(d)</sup> .....	23,099	24,903	23,657	27,648	27,546	27,931	23,836
Regional Reform Fund <sup>(d)</sup> .....	5,041	4,742	4,751	-	-	-	-
Other appropriations.....	-	-	696	540	641	751	752
Other revenues .....	8,930	12,971	27,749	17,798	19,142	19,466	20,484
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>4,434,624</b>	<b>4,492,456</b>	<b>4,906,281</b>	<b>4,909,549</b>	<b>5,066,414</b>	<b>5,173,159</b>	<b>5,278,597</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD.....</b>	<b>(4,314)</b>	<b>46,349</b>	<b>78,690</b>	<b>36,524</b>	<b>42,135</b>	<b>45,093</b>	<b>45,287</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 42,719, 43,266 and 43,755 respectively.

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

(d) The movement between the two Royalties for Regions Funds relates to the Kimberley Schools Project which was funded through the Regional Reform Fund prior to 2023-24 and through the Regional Community Services Fund from 2023-24 to 2025-26.

## DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Contributions to National Bodies .....	3,093	4,102	5,768	4,440	4,440	4,440	4,440
COVID-19 Financial Support to							
Non-Government Schools .....	1,717	-	66	-	-	-	-
COVID-19 School Camps Assistance Package ...	2,769	-	-	-	-	-	-
Election Commitment - Support Scheme for							
School-Based Apprenticeships .....	-	370	370	382	394	394	394
Indian Ocean Territories .....	2,088	1,641	1,641	1,668	1,695	1,722	1,749
National School Chaplaincy Program to							
Non-Government Schools <sup>(a)</sup> .....	2,469	-	-	-	-	-	-
National Student Wellbeing Program (NSWP)							
to Non-Government Schools <sup>(a)</sup> .....	-	-	2,469	2,469	2,469	2,469	2,469
NPR Agreement to Non-Government Sector <sup>(b)</sup> ....	5,670	11,369	11,369	11,460	11,398	5,632	-
Other .....	8,946	5,805	11,301	4,329	3,471	3,424	3,539
Scholarships/Sponsorships .....	1,062	978	978	978	978	978	978
Student Allowances .....	6,197	5,779	5,819	5,921	5,965	6,012	6,061
<b>TOTAL .....</b>	<b>34,011</b>	<b>30,044</b>	<b>39,781</b>	<b>31,647</b>	<b>30,810</b>	<b>25,071</b>	<b>19,630</b>

(a) The NSWP is a funding agreement with the Commonwealth Government which supports the wellbeing of Australian school students from 2023 to 2027 school years, and replaces the National School Chaplaincy Program which expired in 2022.

(b) The NPR Agreement 2022-2025 is a four-year funding agreement with the Commonwealth Government, replacing the National Partnership Agreement for Universal Access to Early Childhood Education (Universal Access Partnership).

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	515,267	553,405	492,304	463,707	451,540	453,934	456,147
Restricted cash .....	39,196	10,094	23,448	17,063	15,001	24,418	228,587
Holding Account receivables .....	26,623	20,003	22,397	18,793	25,693	25,693	25,693
Receivables .....	55,198	39,684	54,684	54,553	54,798	55,043	55,288
Loans to schools .....	39,436	43,169	43,011	44,887	46,253	49,196	52,320
Inventories .....	8,590	7,552	8,590	8,590	8,590	8,590	8,590
Other .....	23,518	21,060	24,693	25,829	26,266	16,816	16,816
Assets held for sale .....	26,019	-	-	-	-	-	-
<b>Total current assets .....</b>	<b>733,847</b>	<b>694,967</b>	<b>669,127</b>	<b>633,422</b>	<b>628,141</b>	<b>633,690</b>	<b>843,441</b>
<b>NON-CURRENT ASSETS</b>							
Restricted cash .....	91,131	106,191	114,673	135,861	158,068	181,893	2,267
Loans to schools .....	327,797	352,898	338,572	346,142	354,802	358,565	359,268
Holding Account receivables .....	3,611,673	3,906,704	3,902,834	4,208,586	4,511,605	4,801,958	5,098,898
Property, plant and equipment .....	13,649,422	15,500,518	13,985,277	14,365,276	14,593,975	14,618,845	14,537,234
Right-of-use assets .....	360,664	343,635	381,878	376,745	366,623	363,791	358,706
Intangibles .....	2,668	4,130	2,339	2,010	1,681	1,352	1,023
Service concession assets .....	31,539	28,114	30,914	30,289	29,668	29,086	28,507
<b>Total non-current assets .....</b>	<b>18,074,894</b>	<b>20,242,190</b>	<b>18,756,487</b>	<b>19,464,909</b>	<b>20,016,422</b>	<b>20,355,490</b>	<b>20,385,903</b>
<b>TOTAL ASSETS .....</b>	<b>18,808,741</b>	<b>20,937,157</b>	<b>19,425,614</b>	<b>20,098,331</b>	<b>20,644,563</b>	<b>20,989,180</b>	<b>21,229,344</b>
<b>CURRENT LIABILITIES</b>							
Payables .....	181,052	174,665	160,571	164,804	187,885	212,660	238,341
Borrowings .....	39,436	43,169	43,011	44,887	46,253	49,196	52,320
Lease liabilities .....	39,826	26,032	44,200	45,738	43,805	45,549	43,047
Employee provisions .....	686,432	722,993	722,441	748,459	771,100	792,732	815,220
Other .....	46,922	11,955	38,819	34,646	33,422	33,389	33,389
<b>Total current liabilities .....</b>	<b>993,668</b>	<b>978,814</b>	<b>1,009,042</b>	<b>1,038,534</b>	<b>1,082,465</b>	<b>1,133,526</b>	<b>1,182,317</b>
<b>NON-CURRENT LIABILITIES</b>							
Payables .....	2,071	1,562	2,071	2,071	2,071	2,071	2,071
Borrowings .....	349,132	371,463	363,077	375,290	386,136	394,039	398,819
Lease liabilities .....	342,291	351,902	357,175	346,449	334,203	325,825	319,222
Employee provisions .....	246,810	260,225	261,035	270,887	279,461	287,652	296,168
Other provisions .....	3,680	3,391	3,680	3,680	3,680	3,680	3,680
Other .....	-	1,257	-	-	-	-	-
<b>Total non-current liabilities .....</b>	<b>943,984</b>	<b>989,800</b>	<b>987,038</b>	<b>998,377</b>	<b>1,005,551</b>	<b>1,013,267</b>	<b>1,019,960</b>
<b>TOTAL LIABILITIES .....</b>	<b>1,937,652</b>	<b>1,968,614</b>	<b>1,996,080</b>	<b>2,036,911</b>	<b>2,088,016</b>	<b>2,146,793</b>	<b>2,202,277</b>
<b>EQUITY</b>							
Contributed equity .....	15,285,113	15,756,728	15,760,939	16,356,123	16,809,115	17,049,861	17,189,253
Accumulated surplus/(deficit) .....	(163,023)	(56,618)	(80,405)	(43,704)	(1,569)	43,524	88,811
Reserves .....	1,748,999	3,268,433	1,749,000	1,749,001	1,749,001	1,749,002	1,749,003
<b>Total equity .....</b>	<b>16,871,089</b>	<b>18,968,543</b>	<b>17,429,534</b>	<b>18,061,420</b>	<b>18,556,547</b>	<b>18,842,387</b>	<b>19,027,067</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>18,808,741</b>	<b>20,937,157</b>	<b>19,425,614</b>	<b>20,098,331</b>	<b>20,644,563</b>	<b>20,989,180</b>	<b>21,229,344</b>

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

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	4,064,907	4,115,942	4,520,207	4,519,714	4,671,320	4,789,912	4,891,834
Capital appropriation .....	357,345	506,502	474,952	564,515	403,905	181,463	117,266
Administered equity contribution.....	-	-	-	2,000	28,000	47,000	21,000
Holding Account drawdowns .....	10,026	26,623	22,529	22,397	18,793	25,693	25,693
Government grants.....	6,876	3,267	4,160	3,707	3,456	3,456	3,461
Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund <sup>(b)</sup> .....	23,099	24,903	23,657	27,648	27,546	27,931	23,836
Regional Infrastructure and Headworks							
Fund.....	6,364	18,145	12,715	28,670	21,087	12,283	1,126
Regional Reform Fund <sup>(b)</sup> .....	5,041	4,742	4,751	-	-	-	-
Other.....	8,260	12,971	27,749	17,798	19,142	19,466	20,484
Administered appropriation.....	-	-	696	540	641	751	752
<b>Net cash provided by Government .....</b>	<b>4,481,918</b>	<b>4,713,095</b>	<b>5,091,416</b>	<b>5,186,989</b>	<b>5,193,890</b>	<b>5,107,955</b>	<b>5,105,452</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(4,398,233)	(4,457,249)	(4,870,693)	(4,945,119)	(5,117,571)	(5,273,802)	(5,396,197)
Supplies and services .....	(963,527)	(998,647)	(1,017,452)	(1,039,216)	(1,058,553)	(1,062,836)	(1,074,300)
Accommodation expenses.....	(18,339)	(15,915)	(18,216)	(18,559)	(18,907)	(19,263)	(19,625)
Grants and subsidies.....	(34,410)	(30,044)	(39,781)	(31,647)	(30,810)	(25,071)	(19,630)
Finance and interest costs.....	(32,419)	(33,482)	(32,774)	(33,456)	(33,585)	(33,394)	(32,972)
GST payments .....	(145,850)	(151,159)	(151,159)	(151,193)	(151,193)	(151,193)	(151,193)
Loans advanced to non-government schools.....	(49,852)	(57,100)	(57,100)	(57,100)	(57,100)	(57,100)	(57,100)
Other payments.....	(340)	-	-	-	-	-	-
<b>Receipts <sup>(c)</sup></b>							
User contributions, charges and fees.....	110,512	138,597	137,621	142,095	144,278	148,035	152,346
Grants and subsidies.....	132,403	66,541	79,213	74,484	75,491	62,264	28,891
Quality Schools Funding.....	1,021,122	1,116,905	1,131,711	1,216,607	1,275,139	1,333,805	1,382,699
Interest receipts.....	10,423	17,325	17,336	17,623	17,417	17,688	17,947
GST receipts .....	142,045	151,060	151,060	151,094	151,094	151,094	151,094
Repayments of loans by non-government schools .....	41,980	40,505	39,582	43,011	44,887	46,253	49,196
Other receipts .....	99,614	96,397	92,573	92,519	94,831	97,244	98,279
<b>Net cash from operating activities .....</b>	<b>(4,084,871)</b>	<b>(4,116,266)</b>	<b>(4,538,079)</b>	<b>(4,538,857)</b>	<b>(4,664,582)</b>	<b>(4,766,276)</b>	<b>(4,870,565)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(430,850)	(595,018)	(538,349)	(626,779)	(484,488)	(267,547)	(166,368)
Proceeds from sale of non-current assets.....	398	-	-	-	-	-	-
<b>Net cash from investing activities.....</b>	<b>(430,452)</b>	<b>(595,018)</b>	<b>(538,349)</b>	<b>(626,779)</b>	<b>(484,488)</b>	<b>(267,547)</b>	<b>(166,368)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of lease liabilities .....	(42,887)	(37,521)	(47,675)	(49,236)	(49,055)	(49,342)	(49,667)
Repayment of borrowings.....	(41,980)	(77,307)	(78,432)	(78,443)	(78,456)	(78,358)	(78,250)
Proceeds from borrowings.....	49,852	93,902	95,950	92,532	90,669	89,204	86,154
<b>Net cash from financing activities.....</b>	<b>(35,015)</b>	<b>(20,926)</b>	<b>(30,157)</b>	<b>(35,147)</b>	<b>(36,842)</b>	<b>(38,496)</b>	<b>(41,763)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>(68,420)</b>	<b>(19,115)</b>	<b>(15,169)</b>	<b>(13,794)</b>	<b>7,978</b>	<b>35,636</b>	<b>26,756</b>
Cash assets at the beginning of the reporting period .....	715,272	688,805	645,594	630,425	616,631	624,609	660,245
Net cash transferred to/from other agencies ....	(1,258)	-	-	-	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>645,594</b>	<b>669,690</b>	<b>630,425</b>	<b>616,631</b>	<b>624,609</b>	<b>660,245</b>	<b>687,001</b>

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

(b) The movement between the two Royalties for Regions Funds relates to the Kimberley Schools Project which was funded through the Regional Reform Fund prior to 2023-24 and through the Regional Community Services Fund from 2023-24 to 2025-26.

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

NET APPROPRIATION DETERMINATION <sup>(a)</sup>

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>User Contributions, Charges and Fees</b>							
Fees							
Agricultural Colleges .....	3,899	4,914	4,766	4,867	4,922	5,044	5,171
Canning College .....	5,061	4,483	4,359	4,244	4,827	5,493	6,238
Other .....	1,780	4,947	4,975	5,102	5,117	5,141	5,534
Residential Colleges .....	6,997	7,678	7,108	7,585	8,065	8,486	8,827
Swimming Classes .....	1,265	1,242	897	1,283	1,321	1,360	1,399
TAFE International .....	2,843	2,767	3,486	4,626	5,407	6,291	7,214
Physical Education Camp School Receipts...	277	436	356	410	417	420	431
Schools Charges and Fees .....	82,731	106,048	106,062	108,148	108,148	109,792	111,777
Teacher Registration Board of Western Australia Fees .....	6,971	6,551	6,807	6,994	7,238	7,640	8,402
<b>Grants and Subsidies</b>							
Capital Grant - Moora Residential College ....	2,175	-	-	-	-	-	-
Chaplaincy Program <sup>(b)</sup> .....	7,729	-	-	-	-	-	-
Indian Ocean Territories .....	16,352	16,508	16,587	16,973	17,373	17,784	18,207
National Partnership on COVID-19 Response ....	53,531	-	-	-	-	-	-
NPR Agreement <sup>(c)</sup> .....	14,936	47,033	46,533	46,822	47,429	33,791	-
NSWP <sup>(b)</sup> .....	-	-	7,728	7,728	7,728	7,728	7,728
Other Commonwealth Grants .....	5,162	2,961	8,326	2,961	2,961	2,961	2,956
Universal Access to Early Childhood Education (Including Capital) <sup>(c)</sup> .....	32,518	-	-	-	-	-	-
<b>Quality Schools Funding</b>							
Quality Schools .....	1,021,122	1,116,905	1,131,711	1,216,607	1,275,139	1,333,805	1,382,699
<b>Interest Receipts</b>							
Interest Receipts .....	10,423	17,325	17,336	17,623	17,417	17,688	17,947
<b>GST Receipts</b>							
GST Input Credits .....	136,801	144,059	144,059	144,093	144,093	144,093	144,093
GST Receipts on Sales .....	5,041	6,791	6,791	6,788	6,788	6,788	6,788
<b>Repayment of Loans by Non-Government Schools</b>							
Repayment of Loans by Non-Government Schools .....	41,980	40,505	39,582	43,011	44,887	46,253	49,196
<b>Other Receipts</b>							
Developers Contribution .....	4,804	5,000	4,000	4,500	5,000	5,500	6,000
Other Receipts .....	43,371	34,725	34,801	34,546	36,358	37,745	37,745
Receipts from Government Agencies .....	5,417	10,204	24,263	13,172	13,735	13,175	13,175
Schools							
Donations .....	19,593	19,801	19,801	19,801	19,801	19,801	19,801
Other Receipts .....	30,127	35,213	32,312	32,013	32,013	32,539	33,074
<b>TOTAL</b> .....	1,562,906	1,636,096	1,672,646	1,749,897	1,816,184	1,869,318	1,894,402

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

(b) The NSWP supports the wellbeing of Australian school students from 2023-27 school years and replaces the National School Chaplaincy Program which expired in 2022.

(c) The NPR Agreement 2022-2025 is a four-year funding agreement with the Commonwealth, replacing the Universal Access Partnership.



## DETAILS OF ADMINISTERED TRANSACTIONS

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>INCOME</b>							
<b>Other</b>							
Administered Appropriation.....	452,329	442,304	449,088	462,240	481,949	499,792	519,611
Resources Received Free of Charge <sup>(a)</sup> .....	57,683	-	69,724	-	-	-	-
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>510,012</b>	<b>442,304</b>	<b>518,812</b>	<b>462,240</b>	<b>481,949</b>	<b>499,792</b>	<b>519,611</b>
<b>EXPENSES</b>							
<b>Grants to Charitable and Other Public Bodies</b>							
All Other Grants.....	91	92	92	93	94	95	96
Australian Music Examinations Board.....	181	181	181	181	181	181	181
Per Capita Grants to Non-Government Schools.....	402,759	396,420	399,928	411,460	429,325	445,766	466,654
Psychology Services Grant.....	5,397	6,039	6,039	6,817	7,460	7,460	7,460
Students at Risk .....	1,123	1,123	1,123	1,568	1,568	1,568	1,568
Supplementation Grants to Special Education Schools .....	33,975	30,087	33,363	33,759	34,959	36,360	35,290
<b>Other</b>							
Funding for School of Special Educational Needs - Medical, Mental Health and Sensory .....	5,337	4,862	4,862	4,862	4,862	4,862	4,862
Resources Distributed Free of Charge <sup>(a)</sup> ...	57,683	-	69,724	-	-	-	-
Superannuation - Higher Education Institutions .....	2,707	3,500	3,500	3,500	3,500	3,500	3,500
<b>TOTAL ADMINISTERED EXPENSES .....</b>	<b>509,253</b>	<b>442,304</b>	<b>518,812</b>	<b>462,240</b>	<b>481,949</b>	<b>499,792</b>	<b>519,611</b>

(a) The Department received Rapid Antigen Test kits free of charge to distribute to critical workers and parents or carers of students of public and non-government schools as part of the Government's response to COVID-19.

## 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).

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000
Opening Balance .....	1,266	3,011	1,343	1,277
Receipts:				
Appropriations.....	9,224	7,003	11,291	11,797
Other .....	9,357	9,096	8,359	8,401
	19,847	19,110	20,993	21,475
Payments .....	18,504	16,985	19,716	20,198
<b>CLOSING BALANCE .....</b>	<b>1,343</b>	<b>2,125</b>	<b>1,277</b>	<b>1,277</b>

## Division 25 Training and Workforce Development

### Part 6 Education and Training

#### Appropriations, Expenses and Cash Assets

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>DELIVERY OF SERVICES</b>							
Item 59 Net amount appropriated to deliver services .....	415,054	457,786	482,450	519,007	518,808	528,851	529,412
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975 .....	1,825	1,835	1,809	1,830	1,852	1,863	1,870
Total appropriations provided to deliver services .....	416,879	459,621	484,259	520,837	520,660	530,714	531,282
<b>CAPITAL</b>							
Item 133 Capital Appropriation .....	43,578	64,415	58,007	87,765	26,711	6,723	77
<b>TOTAL APPROPRIATIONS</b> .....	460,457	524,036	542,266	608,602	547,371	537,437	531,359
<b>EXPENSES</b>							
Total Cost of Services .....	709,896	749,295	774,670	833,384	823,143	817,334	802,594
Net Cost of Services <sup>(a)</sup> .....	465,197	565,080	518,385	616,506	611,842	595,296	591,400
<b>CASH ASSETS</b> <sup>(b)</sup> .....	254,445	180,959	229,587	168,457	114,674	86,934	69,794

(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 2022-23 Budget to Parliament on 12 May 2022, are outlined below:

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>New Initiatives</b>					
Free in '23 Partnership Agreement with the Commonwealth Government .....	12,682	22,016	11,461	5,348	1,196
Heavy Vehicle Driver Training Program Expansion <sup>(a)</sup> .....	-	331	664	665	665
Subsidised Training for Secondary Holders of a Temporary Skills Shortage Visa <sup>(a)</sup> .....	395	395	-	-	-
Subsidised Training for Specific Refugees and Asylum Seekers on Temporary Visas <sup>(a)</sup> .....	514	1,156	1,189	-	-
Support Program for Aboriginal Jobseekers <sup>(a)</sup> .....	-	400	800	400	-
TAFE Colleges Temporary Regional Attraction and Retention Allowance .....	728	2,182	-	-	-
TAFE Scholarships for Women in Non-Traditional Occupations <sup>(a)</sup> .....	-	375	750	750	750
Travel and Accommodation Allowance for Regional Students <sup>(a)</sup> .....	-	1,260	1,260	-	-
Visa Subsidies Program .....	-	450	-	-	-
Waiver of State Nominated Migration Program Fees .....	1,492	500	-	-	-
Work Placement Stipend and Travel Assistance for Regional Diploma of Nursing Students <sup>(a)</sup> .....	-	913	1,277	663	-
Workforce Support Collie Transition Package .....	850	2,935	2,654	1,871	2,822
<b>Ongoing Initiatives</b>					
Adjustments to Commonwealth Grants .....	213	4,206	9,015	9,575	-
Kimberley Juvenile Justice Strategy .....	-	1,345	1,372	-	-
<b>Other</b>					
Government Regional Officer Housing .....	(159)	(298)	(439)	(591)	-
Lower than Anticipated Expenditure Redirected Towards Other Priorities .....	(14,840)	-	-	-	-

	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25  Outyear \$'000	2025-26  Outyear \$'000	2026-27  Outyear \$'000
Non-Government Human Services Sector Indexation Adjustment.....	68	144	199	241	498
Public Sector Wages Policy .....	29,561	22,544	30,020	37,917	50,937
Regional Workers Incentives Allowance Payments.....	136	136	136	136	136
Revisions to Indexation for Non-Salary Expenses .....	306	662	1,153	1,555	1,555
Revisions to International Student Training Activity Estimates .....	3,321	812	(902)	341	1,532
Revisions to Lease Agreements.....	(52)	(51)	(51)	(51)	-
Salaries and Allowances Tribunal.....	(26)	(15)	(3)	8	15

(a) Existing Department spending has been reprioritised to meet some or all of these costs.

## Significant Issues Impacting the Agency

### Building a Skilled Workforce

1. The Government continues to build a skilled workforce for the future by reducing the cost for students to undertake training in priority skill areas. In addition to Lower Fees, Local Skills, which reduces fees by up to 72% for over 160 high-priority courses, the \$112 million Free in '23 Partnership Agreement with the Commonwealth Government provides fee-free training in over 130 courses and skill sets. Free courses are being offered in a wide range of areas including construction, advanced manufacturing, digital technology, the care sector, hospitality and tourism, and defence.
2. Engagement is ongoing with the Commonwealth Government on national vocational education and training sector reforms and negotiating a new National Skills Agreement to continue access to high-quality affordable training within Western Australia.
3. Eligibility criteria for the Group Training Organisation Wage Subsidy program will be expanded to include apprentices and trainees working in the residential construction sector.
4. There has been a significant increase in State nominations under the State Nominated Migration program in 2022-23 in response to changes in policy settings to ensure Western Australia is the State of choice for skilled workers, including waiving of the application fee, expansion of available occupations and changes to eligibility criteria. The skilled migration policy settings will continue to be reviewed to enhance migration services to grow the pipeline of skilled workers to support economic growth.
5. A Visa Subsidy program is being developed for 2023-24 to attract skilled migrants in the residential and commercial construction sectors.

### Skilling for Energy Transitions and a Diversifying Economy

6. The Government is working with industries undergoing structural transition to develop advanced technical, trade, digital and science, technology, engineering and mathematics skills needed to support automation, renewable energy, advanced manufacturing, the defence industry and Industry 4.0.
7. This Budget continues to provide assistance through the Collie Transition Package to support workers impacted by the transition towards low carbon power generation.

### Supporting Increased Workforce Participation

8. Western Australia continues to experience a strong jobs market and low rates of unemployment. This presents an important opportunity to increase the workforce participation of under-utilised segments of the labour force by addressing barriers to training and employment.
  - 8.1. This Budget allocates \$2.6 million over four years for a new scholarship program for 400 women to undertake training in non-traditional trade and technical occupations. This program will assist in addressing the gender segregation and the gender pay gap in the Western Australian workforce and create safe and inclusive workplaces for women across all industries.
  - 8.2. \$1.6 million has been allocated to extend a program which provides financial assistance to First Nations people to overcome barriers to training and employment.

- 8.3. \$2.9 million has been allocated to provide access to subsidised training and school fees for specific temporary visa holders, including refugees and asylum seekers, and their dependants.

### Supporting Regional Students and Communities

9. The wellbeing and economic prosperity of regional communities depends on their access to a skilled workforce. This Budget allocates additional financial support for regional and remote students to boost training outcomes and fill critical skills needs in the regions.
- 9.1. \$2.5 million has been allocated to increase the travel and accommodation allowance to assist regional apprentices and trainees who are required to travel complete their qualifications.
- 9.2. \$2.9 million has been allocated for a new work placement stipend and travel assistance program to assist regional Diploma of Nursing students required to travel to complete specialised work placements.
- 9.3. \$2.9 million will provide for a Temporary Regional Attraction and Retention Allowance to be paid to TAFE lecturers working in the Kimberley, Pilbara and Kalgoorlie. This will enable TAFE colleges to attract and retain a skilled teaching workforce and support regional communities to increase the pool of local skilled workers.
- 9.4. \$3.1 million will enable an expansion of the successful Heavy Vehicle Driver Training program to train 350 drivers over four years in the Pilbara and Kimberley regions. Increasing the numbers of heavy vehicle drivers will assist with the Kimberley flood recovery and supply chain management.

### 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. Vocational Education and Training (VET) Workforce Planning and Policy Development 2. Jobs and Skills Centre Services 3. Skilled Migration, Including Overseas Qualification Assessment
	A flexible, responsive, innovative and quality training system.	4. Apprenticeship and Traineeship Administration and Regulation 5. Procurement of Training 6. Recruitment and Management of International Students 7. Services to TAFE Colleges 8. Regulatory Services to Registered Training Organisations (RTOs)

## Service Summary

Expense	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
1. VET Workforce Planning and Policy Development.....	18,125	20,057	20,336	21,536	21,759	20,620	19,935
2. Jobs and Skills Centre Services .....	15,604	22,729	18,343	18,586	16,446	16,216	14,355
3. Skilled Migration, Including Overseas Qualification Assessment .....	1,481	1,980	5,858	5,626	2,633	2,636	2,535
4. Apprenticeship and Traineeship Administration and Regulation .....	49,600	53,840	48,226	59,563	54,908	53,103	47,341
5. Procurement of Training .....	569,472	590,962	609,162	650,017	649,194	643,725	634,759
6. Recruitment and Management of International Students .....	16,038	21,307	23,867	29,267	31,962	35,916	37,557
7. Services to TAFE Colleges .....	36,813	35,103	45,355	45,218	42,748	41,622	42,491
8. Regulatory Services to RTOs .....	2,763	3,317	3,523	3,571	3,493	3,496	3,621
<b>Total Cost of Services .....</b>	<b>709,896</b>	<b>749,295</b>	<b>774,670</b>	<b>833,384</b>	<b>823,143</b>	<b>817,334</b>	<b>802,594</b>

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
<b>Outcome: A skilled workforce that meets the State's economic and community needs:</b>					
Extent to which Jobs and Skills Centre services provided to individuals and businesses result in career, employment or training outcomes.....	72%	68%	72%	72%	
Proportion of State nominated skilled migrants employed in priority occupations after arrival .....	96%	82%	82%	82%	1
<b>Outcome: A flexible, responsive, innovative and quality training system:</b>					
Proportion of delivery in training aligned with State priority occupations.....	83%	83%	87%	86%	
Proportion of graduates satisfied with the overall quality of training.....	90%	90%	90%	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 2021-22 Actual and the 2022-23 Budget largely due to the Commonwealth Government's priority to process onshore visa applicants as a result of COVID-19. For new applicants, the Department only accepted applications from those residing in Australia at the time of application. Employability factors that affect migrants are not captured as part of the survey, and the strong labour market is likely to have contributed to the variance in 2021-22.

## 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 18,125	\$'000 20,057	\$'000 20,336	\$'000 21,536	1
Less Income <sup>(a)</sup> .....	125	53	50	54	
Net Cost of Service .....	18,000	20,004	20,286	21,482	
<b>Employees (Full-Time Equivalents) <sup>(b)</sup> .....</b>	<b>80</b>	<b>91</b>	<b>80</b>	<b>98</b>	<b>2</b>
<b>Efficiency Indicators</b>					
Cost of VET workforce planning and policy development per training place .....	\$97	\$109	\$117	\$128	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 2021-22 Actual and the 2022-23 Estimated Actual reflect average paid Full-Time Equivalents (FTEs) for the period. The 2022-23 Budget and the 2023-24 Budget Target reflect the approved establishment.

## Explanation of Significant Movements

(Notes)

1. The Total Cost of Service increase between the 2021-22 Actual and the 2022-23 Budget is largely due to defence industry initiatives, the mature-aged jobseekers and ex-offenders program, and vacant positions in 2021-22.
2. The number of employees (FTEs) increase between the 2021-22 Actual and the 2022-23 Budget is largely due to the filling of vacant positions, and programs developed under the JobTrainer Fund National Partnership. The decrease between the 2022-23 Budget and the 2022-23 Estimated Actual largely reflects vacant positions. The subsequent increase between the 2022-23 Estimated Actual and the 2023-24 Budget Target largely reflects changes in the organisational structure and vacant positions in 2022-23.
3. The cost of VET workforce planning and policy development per training place increase between the 2021-22 Actual and the 2022-23 Budget largely reflects defence industry initiatives, the mature-aged jobseekers and ex-offenders program, and vacant positions in 2021-22.

## 2. Jobs and Skills Centre Services

Jobs and Skills Centre Services provide free education and training information, and career guidance to the Western Australian community, as well as employment, training and mentoring services to Aboriginal people and communities.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 15,604	\$'000 22,729	\$'000 18,343	\$'000 18,586	1
Less Income <sup>(a)</sup> .....	16	5	7	8	
Net Cost of Service .....	15,588	22,724	18,336	18,578	
<b>Employees (Full-Time Equivalents) <sup>(b)</sup> .....</b>	<b>5</b>	<b>8</b>	<b>12</b>	<b>14</b>	<b>2</b>
<b>Efficiency Indicators</b>					
Average cost per Jobs and Skills Centre individual and business client contact .....	\$239	\$357	\$270	\$265	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 2021-22 Actual and the 2022-23 Estimated Actual reflect average paid FTEs for the period. The 2022-23 Budget and the 2023-24 Budget Target reflect the approved establishment.

## Explanation of Significant Movements

(Notes)

1. The Total Cost of Service increase between the 2021-22 Actual and the 2022-23 Budget is largely due to the Aboriginal engagement, training and employer outreach and Job Ready Migrant programs, along with the Collie Just Transition Plan and Defence Industry White and Grey Collar Workforce initiatives. The decrease between the 2022-23 Budget and the 2022-23 Estimated Actual largely reflects the timing of the Aboriginal engagement, training and employer outreach and Job Ready Migrant programs and reallocation of programs to other services.
2. The number of employees (FTEs) increase between the 2021-22 Actual and the 2022-23 Budget is largely due to the Job Ready program. The increase between the 2022-23 Budget and the 2022-23 Estimated Actual largely reflects the Service Delivery Coordination Unit and additional services to under-represented job seekers, offset by vacant positions. The increase between the 2022-23 Estimated Actual and the 2023-24 Budget largely reflects vacant positions in 2022-23.
3. The average cost per Jobs and Skills Centre individual and business client contact increase between the 2021-22 Actual and the 2022-23 Budget largely reflects the programs providing services to under-represented job seekers. The decrease between the 2022-23 Budget and the 2022-23 Estimated Actual largely reflects an increase in the number of individual and business client contacts, partly offset by the reallocation of programs to other services.

### 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 1,481	\$'000 1,980	\$'000 5,858	\$'000 5,626	1
Less Income .....	807	517	117	519	1
Net Cost of Service .....	674	1,463	5,741	5,107	
<b>Employees (Full-Time Equivalents) <sup>(a)</sup> .....</b>	<b>9</b>	<b>12</b>	<b>23</b>	<b>18</b>	<b>2</b>
<b>Efficiency Indicators</b>					
Average cost to administer migration applications and overseas qualification assessments .....	\$275	\$225	\$489	\$414	3

(a) The 2021-22 Actual and the 2022-23 Estimated Actual reflect average paid FTEs for the period. The 2022-23 Budget and the 2023-24 Budget Target reflect the approved establishment.

## Explanation of Significant Movements

(Notes)

1. The movement in the Total Cost of Service and income from the 2021-22 Actual to the 2022-23 Budget are largely due to changes in the number of State Nominated Migration applications. The increase in the Total Cost of Service and decrease in income between the 2022-23 Budget and the 2022-23 Estimated Actual largely reflects changes to State Nomination policy settings and new programs including the Skilled Migrant Job Connect and the Skilled Migration Employment Register programs. The increase between the 2022-23 Budget and the 2023-24 Budget Target largely reflects the Visa Subsidy and above programs.

2. The number of employees (FTEs) increase between the 2021-22 Actual and the 2022-23 Budget is due to the filling of vacant positions. The increase between the 2022-23 Budget and the 2022-23 Estimated Actual largely reflects changes in the organisational structure to support increases in the number of State Nominated Migration applications, the Skilled Migrant Job Connect and the Skilled Migration Employment Register programs. The decrease between the 2022-23 Estimated Actual and the 2023-24 Budget Target largely reflects changes in the organisational structure and the above programs, partly offset by the Visa Subsidy program.
3. The average cost to administer migration applications and overseas qualification assessments decreases between the 2021-22 Actual and the 2022-23 Budget largely due to an increase in the number of applications. The cost increase between the 2022-23 Budget and the 2022-23 Estimated Actual largely reflects the Skilled Migrant Job Connect and the Skilled Migration Employment Register programs. The increase between the 2022-23 Budget and the 2023-24 Budget Target largely reflects the Visa Subsidy and above programs.

#### 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 49,600	\$'000 53,840	\$'000 48,226	\$'000 59,563	1
Less Income .....	246	37	35	33	2
Net Cost of Service .....	49,354	53,803	48,191	59,530	
<b>Employees (Full-Time Equivalents) <sup>(a)</sup>.....</b>	<b>59</b>	<b>63</b>	<b>57</b>	<b>60</b>	
<b>Efficiency Indicators</b>					
Average cost per active training contract.....	\$447	\$447	\$265	\$535	3
Cost to administer the employer incentive scheme as a proportion of total incentive payments.....	8%	8%	8%	7%	4

(a) The 2021-22 Actual and the 2022-23 Estimated Actual reflect average paid FTEs for the period. The 2022-23 Budget and the 2023-24 Budget Target reflect the approved establishment.

#### Explanation of Significant Movements

(Notes)

1. The Total Cost of Service increase between the 2021-22 Actual and the 2022-23 Budget is largely due to a forecast increase in Employer Incentive payments. The decrease between the 2022-23 Budget and the 2022-23 Estimated Actual and subsequent increase between the 2022-23 Estimated Actual and the 2023-24 Budget Target largely reflects the timing of the Employer Incentive for Adult Apprentices and Additional Apprentices and Trainees employed through Group Training Organisations programs, and increase in Employer Incentive payments.
2. Income decreases between the 2021-22 Actual and the 2022-23 Budget due to revenue for hosting the 2021 Worldskills Australia National Championships and Skills Show.
3. The decrease in the average cost per active training contract between the 2022-23 Budget and the 2022-23 Estimated Actual and subsequent increase between the 2022-23 Estimated Actual and the 2023-24 Budget, largely reflect the timing of the Employer Incentive for Adult Apprentices and Additional Apprentices and Trainees employed through Group Training Organisations programs.
4. The cost to administer the employer incentive scheme as a proportion of total incentive payments decrease between the 2022-23 Estimated Actual and the 2023-24 Budget Target largely reflects anticipated savings in administration expenses.



## 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	569,472	590,962	609,162	650,017	1
Less Income .....	227,557	169,451	238,416	195,468	2
Net Cost of Service .....	341,915	421,511	370,746	454,549	
<b>Employees (Full-Time Equivalents) <sup>(a)</sup> .....</b>	<b>64</b>	<b>73</b>	<b>70</b>	<b>78</b>	<b>3</b>
<b>Efficiency Indicators</b>					
Cost per student curriculum hour.....	\$16.63	\$16.80	\$19.17	\$19.80	4
Employment-based training .....	\$17.59	\$17.85	\$19.18	\$19.81	4
Institutional-based training.....	\$16.35	\$16.51	\$19.17	\$19.80	4

(a) The 2021-22 Actual and the 2022-23 Estimated Actual reflect average paid FTEs for the period. The 2022-23 Budget and the 2023-24 Budget Target reflect the approved establishment.

### Explanation of Significant Movements

(Notes)

1. The Total Cost of Service increase between the 2022-23 Budget and the 2022-23 Estimated Actual is largely due to the Free in '23 Partnership Agreement with the Commonwealth Government initiative and the public sector wages policy, partly offset by lower than anticipated training delivery expenditure. The increase between the 2022-23 Estimated Actual and the 2023-24 Budget Target largely reflects the Free in '23 Partnership Agreement with the Commonwealth Government initiative, new initiatives including the Workforce Support Collie Transitions package, the TAFE Colleges Temporary Regional Attraction and Retention Allowance and the Travel and Accommodation Allowance for Regional Students, and lower than anticipated training delivery expenditure in 2022-23.
2. The income decrease between the 2021-22 Actual and the 2022-23 Budget 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. The increase between the 2022-23 Budget and the 2022-23 Estimated Actual and subsequent decrease between the 2022-23 Estimated Actual and the 2023-24 Budget Target largely reflects the Commonwealth revenue for the Free in '23 Partnership Agreement with the Commonwealth Government and the JobTrainer Fund National Partnership Agreement extension and expansion.
3. The employees (FTEs) increase between the 2022-23 Estimated Actual and the 2023-24 Budget Target largely reflects changes in the organisational structure to support new initiatives.
4. The increase in cost per student curriculum hour between the 2022-23 Budget and the 2022-23 Estimated Actual largely reflects the lower fees as a result of the Free in '23 Partnership Agreement with the Commonwealth Government and Lower Fees, Local Skills initiative, and lower than anticipated demand for training delivery.

## 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	16,038	21,307	23,867	29,267	1
Less Income .....	13,175	13,093	16,601	19,799	1
Net Cost of Service .....	2,863	8,214	7,266	9,468	
<b>Employees (Full-Time Equivalents) <sup>(a)</sup>.....</b>	<b>32</b>	<b>51</b>	<b>39</b>	<b>51</b>	<b>2</b>
<b>Efficiency Indicators</b>					
Average cost of recruitment and management per FTE international student...	\$1,734	\$2,623	\$2,029	\$2,318	3

(a) The 2021-22 Actual and the 2022-23 Estimated Actual reflect average paid FTEs for the period. The 2022-23 Budget and the 2023-24 Budget Target reflect the approved establishment.

### Explanation of Significant Movements

(Notes)

1. The Total Cost of Service and income increase from the 2021-22 Actual is largely due to the Regional TAFE International Student Strategy and anticipated increases in international student numbers.
2. The number of employees (FTEs) increase between the 2021-22 Actual and the 2022-23 Budget is largely due to planned increases in service delivery. The decrease between the 2022-23 Budget and 2022-23 Estimated Actual and subsequent increase between the 2022-23 Estimated Actual and the 2023-24 Budget Target largely reflects vacant positions in 2022-23.
3. The average cost of recruitment and management per FTE international student increase between the 2021-22 Actual and the 2022-23 Budget is largely due to the Regional TAFE International Student Strategy, partly offset by an increase in the number of international students. The decrease between the 2022-23 Budget and the 2022-23 Estimated Actual largely reflects increases in international student numbers and vacant positions. The increase between the 2022-23 Estimated Actual and the 2023-24 Budget Target largely reflects increases in the number of international students and vacant positions in 2022-23.

## 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	36,813	35,103	45,355	45,218	1
Less Income .....	2,254	107	107	105	2
Net Cost of Service .....	34,559	34,996	45,248	45,113	
<b>Employees (Full-Time Equivalents) <sup>(a)</sup>.....</b>	<b>174</b>	<b>183</b>	<b>169</b>	<b>188</b>	<b>3</b>
<b>Efficiency Indicators</b>					
Average cost to administer training infrastructure and support services per TAFE college .....	\$7,362,566	\$7,020,522	\$9,070,870	\$9,043,460	

(a) The 2021-22 Actual and the 2022-23 Estimated Actual reflect average paid FTEs for the period. The 2022-23 Budget and the 2023-24 Budget Target reflect the approved establishment.

## Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service between the 2022-23 Budget and the 2022-23 Estimated Actual largely reflects increases in the public sector wages policy, ICT projects and hosting costs, and maintenance.
2. The income decrease between the 2021-22 Actual and the 2022-23 Budget is largely due to the cessation of the Commonwealth Agreement on Revitalising TAFE campuses.
3. The number of employees (FTE) varies between the 2022-23 Budget and the 2023-24 Budget Target largely due to vacant positions in 2022-23 and changes in the organisational structure.

### 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.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated Actual	2023-24 Budget Target	Note
Total Cost of Service.....	\$'000 2,763	\$'000 3,317	\$'000 3,523	\$'000 3,571	1
Less Income .....	519	952	952	892	1
Net Cost of Service .....	2,244	2,365	2,571	2,679	
<b>Employees (Full-Time Equivalents) <sup>(a)</sup></b> .....	15	16	15	18	2
<b>Efficiency Indicators</b>					
Cost of regulatory services per RTO.....	\$15,176	\$18,027	\$20,243	\$21,251	1,3

(a) The 2021-22 Actual and the 2022-23 Estimated Actual reflect average paid FTEs for the period. The 2022-23 Budget and the 2023-24 Budget Target reflect the approved establishment.

## Explanation of Significant Movements

(Notes)

1. The Total Cost of Service, income and the cost of regulatory services per RTO increase between the 2021-22 Actual and the 2022-23 Budget largely due to changes in demand for RTO Registrations and Course Accreditation Applications.
2. The number of employees (FTEs) increase between the 2022-23 Budget and the 2023-24 Budget Target largely reflects changes to the organisational structure.
3. The increase in the cost of regulatory services per RTO between the 2022-23 Budget and the 2023-24 Budget Target largely reflects decreases in the number of RTOs.

## 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, enabling students, apprentices and trainees at TAFE to train on equipment that mirrors that used by industry, making them job-ready when they graduate. Around \$9.4 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.

### New Works

2. \$820,000 for two dual control vehicles and trailers at North Regional TAFE to support the expansion of the Heavy Vehicle Training Program.

### Completed Works

3. Works that have been completed in 2022-23 include:
  - 3.1. \$1.5 million to modernise existing facilities, technology, and equipment at Central Regional TAFE's Northam campus;
  - 3.2. \$150,000 for a Grain Harvest Simulator and associated software at the Muresk Institute in Northam;
  - 3.3. \$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;
  - 3.4. \$1.8 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;
  - 3.5. \$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;
  - 3.6. \$500,000 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;
  - 3.7. \$670,000 to undertake works to expand the current Jobs and Skills Centre in Collie; and
  - 3.8. \$18.1 million for a new replacement campus at South Regional TAFE's Esperance campus to provide modern, industry-relevant training facilities to support the training and workforce development needs of the Goldfields-Esperance region.

### Works in Progress

#### *Rebuilding our TAFEs Program*

4. The Department's planned AIP supports the Rebuilding our TAFEs program while generating a pipeline of jobs for Western Australians. This \$239.8 million capital investment is the largest TAFE AIP in Western Australia's history and is providing job opportunities for local communities across the State. Projects included in the program are:
  - 4.1. \$10.4 million for a new specialist centre for agricultural mechanisation and a new shearing workshop at the Muresk Institute in Northam;
  - 4.2. \$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 supporting the resource industry's workforce needs;
  - 4.3. \$4 million to refurbish and upgrade the maritime training vessel at Central Regional TAFE's Geraldton campus and replace the maritime training simulator at South Metropolitan TAFE's Fremantle campus;

- 4.4. \$20.4 million for a specialist light automotive trade training workshop at North Metropolitan TAFE's Joondalup campus to cater for emerging automotive and information and communications technologies;
  - 4.5. \$47.9 million to build a new multi-storey specialist teaching block at North Metropolitan TAFE's Balga campus to provide technology-enabled classrooms for training delivery in building and construction trades, community services, general education, hairdressing and adult migrant education;
  - 4.6. \$11.9 million for a Hospitality and Student Services Centre at the North Regional TAFE's Broome campus to expand training to support Broome's extensive hospitality and tourism economy, with a focus on supporting Aboriginal businesses;
  - 4.7. \$6 million for a Health and Hospitality Training Centre at the North Regional TAFE's Kununurra campus to provide specialist training for nursing, aged and disability care, and hospitality training;
  - 4.8. \$43.2 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 focused on resource sector requirements;
  - 4.9. \$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;
  - 4.10. \$39 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;
  - 4.11. \$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. The Centre also provides contemporary training facilities for hair and beauty; and
  - 4.12. \$22.2 million for a new Trades Workshop at South Regional TAFE's Albany campus to replace outdated workshops and provide contemporary training spaces for plumbing, electrical, automotive, metals and engineering.
5. Other works with estimated expenditure continuing in 2023-24 include the following projects:
- 5.1. \$64 million for the Remedial Works program (over 2022-23 to 2026-27), which will be used for a range of essential projects to upgrade ageing infrastructure and better equip TAFE Colleges so that students and industry have access to contemporary and industry relevant training infrastructure;
  - 5.2. \$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; and
  - 5.3. \$8.2 million has been made available under the Commonwealth TAFE Technology Fund for the following three projects:
    - 5.3.1. Bentley Commercial Kitchen (\$2 million);
    - 5.3.2. Midland Wind Turbine Training Centre (\$3.2 million); and
    - 5.3.3. Ellenbrook College Trade Training Centre (\$3 million).

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
<b>Election Commitments</b>							
New Buildings and Additions at TAFE Colleges - Investing in Modern Equipment for TAFE <sup>(a)</sup> .....	15,642	7,323	5,913	819	7,500	-	-
<b>COVID-19 Response</b>							
New Buildings and Additions - Muresk Institute Northam - New Trades Workshop, Classrooms and Specialist Facilities .....	10,365	8,975	3,976	1,390	-	-	-
New Buildings and Additions at TAFE Colleges							
Central Regional TAFE - Kalgoorlie Heavy Plant/Engineering Trades Workshop .....	10,000	7,563	4,587	2,200	237	-	-
Maritime Training Vessel Upgrades - South Metropolitan TAFE Fremantle Campus and Central Regional TAFE Geraldton Campus .....	4,000	3,866	3,298	134	-	-	-
North Metropolitan TAFE - Joondalup Light Auto Workshop .....	20,416	7,468	5,614	10,317	2,631	-	-
North Metropolitan TAFE Balga Campus - Specialist Teaching Block .....	47,915	9,281	7,629	28,500	6,661	3,473	-
North Regional TAFE							
Broome Hospitality and Student Services Centre .....	11,850	11,498	6,072	352	-	-	-
Kununurra Health and Hospitality Trade Training Centre .....	6,000	5,389	3,313	611	-	-	-
Pundulmurra Trade Expansion (South Hedland) .....	43,200	21,336	19,806	18,500	2,864	500	-
Roebourne (Minumarghali Mia) New Classroom Block .....	7,990	7,407	4,139	243	340	-	-
South Metropolitan TAFE							
Armadale Training Campus .....	39,019	11,939	10,710	18,977	5,430	2,673	-
Mandurah Hospitality and Tourism Training Centre .....	16,870	15,680	6,400	1,190	-	-	-
South Regional TAFE - Albany Trade Workshop .....	22,176	8,830	6,683	9,884	3,462	-	-
<b>Other Works in Progress</b>							
Remedial Works Program - Remedial Works Program .....	142,281	83,394	5,151	12,987	15,300	15,300	15,300
Revitalising TAFE Campuses - North Metropolitan TAFE - Midland Specialist Rail Trade Training Centre .....	5,413	4,316	2,495	1,097	-	-	-
TAFE Technology Fund Projects .....	8,200	300	300	1,300	2,800	3,800	-
<b>COMPLETED WORKS</b>							
<b>COVID-19 Response</b>							
New Buildings and Additions at TAFE Colleges - Central Regional TAFE - Northam Campus Workshop Modernisation .....	1,500	1,500	252	-	-	-	-
<b>Other Completed Works</b>							
Muresk Institute Grain Harvest Simulator .....	150	150	150	-	-	-	-
New Buildings and Additions at TAFE Colleges							
NDIS Training Facility Upgrades - TAFE Campus Updates .....	3,404	3,404	4	-	-	-	-
North Metropolitan TAFE - Belt Splicing Technician Workshop and Equipment .....	1,750	1,750	105	-	-	-	-
South Metropolitan TAFE - Defence Industry Workforce Initiative - Upgrade to Teaching Equipment .....	1,142	1,142	179	-	-	-	-
South Regional TAFE - Heavy Haulage Delivery Simulators .....	500	500	25	-	-	-	-
South Regional TAFE Collie Jobs and Skills Centre Upgrade .....	670	670	670	-	-	-	-
South Regional TAFE Esperance New Replacement Campus .....	18,143	18,143	133	-	-	-	-
<b>NEW WORKS</b>							
Expanded Heavy Vehicle Driver Training Program .....	820	-	-	820	-	-	-
<b>Total Cost of Asset Investment Program .....</b>	<b>439,416</b>	<b>241,824</b>	<b>97,604</b>	<b>109,321</b>	<b>47,225</b>	<b>25,746</b>	<b>15,300</b>
<b>FUNDED BY</b>							
Capital Appropriation .....			57,938	87,688	26,634	6,646	-
Commonwealth Grants .....			16,103	14,279	15,779	15,300	15,300
Internal Funds and Balances .....			22,743	7,354	4,812	3,800	-
Other .....			820	-	-	-	-
<b>Total Funding .....</b>			<b>97,604</b>	<b>109,321</b>	<b>47,225</b>	<b>25,746</b>	<b>15,300</b>

(a) The following transfers, totalling \$9.4 million, 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 \$1.8 million, South Metropolitan TAFE \$4 million, North Regional TAFE \$0.8 million, South Regional TAFE \$1.7 million, and Central Regional TAFE \$1 million.

## Financial Statements

### Income Statement

#### *Expenses*

1. The \$39.4 million increase in the Total Cost of Services between the 2021-22 Actual and the 2022-23 Budget is largely due to the timing of skillsets training delivery, the timing of expenditure under the JobTrainer Fund National Partnership Agreement (JTFNPA) and lower than anticipated expenditure redirected towards other priorities in 2021-22.
2. The \$25.4 million increase in the Total Cost of Services between the 2022-23 Budget and the 2022-23 Estimated Actual is largely due to the Free in '23 Partnership Agreement with the Commonwealth Government initiative and the public sector wages policy, partly offset by lower than anticipated expenditure.
3. The \$58.3 million increase in the Total Cost of Services between the 2022-23 Estimated Actual and the 2023-24 Budget Year is largely due to the new Budget initiatives, lower than anticipated expenditure in 2022-23 and the timing of payments for the Additional Apprentices and Trainees Employed through Group Training Organisations program.

#### *Income*

4. The \$60.5 million decrease in total income between the 2021-22 Actual and the 2022-23 Budget is largely due to the timing of revenue under the JTFNPA and the National Partnership Agreement on Skilling Australians Fund (NPSAF).
5. The \$72.1 million increase in total income between the 2022-23 Budget and the 2022-23 Estimated Actual is largely due to the timing of revenue under the JTFNPA and the Free in '23 Partnership Agreement with the Commonwealth Government.
6. The \$39.4 million decrease in total income between the 2022-23 Estimated Actual and the 2023-24 Budget Year is largely due to the timing of revenue under the JTFNPA and the Free in '23 Partnership Agreement with the Commonwealth Government.
7. The \$59.4 million decrease in surplus between the 2021-22 Actual and the 2022-23 Budget largely reflects the timing of skillsets training delivery, lower than anticipated expenditure in 2021-22 and the timing of revenue and expenses under the JTFNPA and the NPSAF.
8. The \$71.6 million increase in surplus between the 2022-23 Budget and the 2022-23 Estimated Actual largely reflects the timing of revenue and expenses under the JTFNPA and the Free in '23 Partnership Agreement with the Commonwealth Government and lower than anticipated expenditure.
9. The \$63.8 million decrease in surplus between the 2022-23 Estimated Actual and the 2023-24 Budget Year largely reflects the timing of revenue and expenses under the NPSAF, JTFNPA and Free in '23 Partnership Agreement with the Commonwealth Government initiative and lower than anticipated expenditure in 2022-23.
10. The reduction in deficiency from the 2022-23 Budget Year across the outyears largely reflects the timing of revenue and expenditure under the JTFNPA and Free in '23 Partnership Agreement with the Commonwealth Government.

### Statement of Financial Position

11. The \$10.9 million decrease in total assets between the 2021-22 Actual and the 2022-23 Budget primarily reflects movements in cash assets associated with the timing of skillsets training delivery, the timing of receipt of funding through the JTFNPA extension and expansion and lower than anticipated expenditure in 2021-22, partly offset by the timing of asset investment projects.
12. The \$35.8 million increase in total assets between the 2022-23 Budget and the 2022-23 Estimated Actual largely reflects the movements in cash assets associated with the timing of receipt of funding for the Free in '23 Partnership Agreement with the Commonwealth Government.

13. The \$230.1 million decrease in total assets between the 2022-23 Estimated Actual and the 2026-27 Outyear primarily reflects the transfer of completed capital works to the TAFE Colleges and the reduction in cash assets as a result of the timing revenue for the NPSAF, JTFNPA and the Free in '23 Partnership Agreement with the Commonwealth Government.
14. Changes in total equity from the 2021-22 Actual largely reflect the movements in surplus/deficiency for the period (in the Income Statement) and the timing of asset investment projects.

### Statement of Cashflows

15. Movements in cash in the Statement of Cashflows reflect changes as noted above for the Statement of Financial Position.

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>COST OF SERVICES</b>							
<b>Expenses</b>							
Employee benefits <sup>(b)</sup> .....	51,710	56,218	63,343	63,039	64,110	63,079	62,712
Grants and subsidies <sup>(c)</sup> .....	602,921	631,013	647,057	696,468	691,251	685,658	672,475
Supplies and services .....	30,121	33,841	29,020	34,033	31,604	29,631	27,434
Accommodation .....	5,091	6,245	5,993	5,993	6,001	6,008	6,017
Depreciation and amortisation .....	2,750	2,697	6,288	6,288	1,836	1,450	1,383
Finance and interest costs .....	3	4	10	11	10	9	8
Service Delivery Agreement - International student fees .....	9,677	9,405	12,333	14,753	19,284	22,910	23,833
Other expenses .....	7,623	9,872	10,626	12,799	9,047	8,589	8,732
<b>TOTAL COST OF SERVICES .....</b>	<b>709,896</b>	<b>749,295</b>	<b>774,670</b>	<b>833,384</b>	<b>823,143</b>	<b>817,334</b>	<b>802,594</b>
<b>Income</b>							
Sale of goods and services .....	679	639	639	639	639	639	639
Regulatory fees and fines .....	495	943	943	882	882	882	882
Grants and subsidies .....	228,012	168,203	236,978	194,220	182,794	188,418	176,383
International student course fees .....	12,912	12,679	16,472	19,466	25,235	30,348	31,539
Other revenue .....	2,601	1,751	1,253	1,671	1,751	1,751	1,751
<b>Total Income .....</b>	<b>244,699</b>	<b>184,215</b>	<b>256,285</b>	<b>216,878</b>	<b>211,301</b>	<b>222,038</b>	<b>211,194</b>
<b>NET COST OF SERVICES .....</b>	<b>465,197</b>	<b>565,080</b>	<b>518,385</b>	<b>616,506</b>	<b>611,842</b>	<b>595,296</b>	<b>591,400</b>
<b>INCOME FROM GOVERNMENT</b>							
Service appropriations .....	416,879	459,621	484,259	520,837	520,660	530,714	531,282
Resources received free of charge .....	454	294	294	294	294	294	294
Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund .....	47,200	47,064	47,200	47,200	47,200	47,200	47,200
Other revenues .....	11,745	9,745	9,895	7,664	7,664	7,664	7,664
<b>TOTAL INCOME FROM GOVERNMENT .....</b>	<b>476,278</b>	<b>516,724</b>	<b>541,648</b>	<b>575,995</b>	<b>575,818</b>	<b>585,872</b>	<b>586,440</b>
<b>SURPLUS/(DEFICIENCY) FOR THE PERIOD .....</b>	<b>11,081</b>	<b>(48,356)</b>	<b>23,263</b>	<b>(40,511)</b>	<b>(36,024)</b>	<b>(9,424)</b>	<b>(4,960)</b>

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

(b) The full-time equivalents for 2021-22 Actual, 2022-23 Estimated Actual and 2023-24 Budget Year are 438, 465 and 525 respectively.

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



## DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 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 .....	541,960	557,316	581,580	609,073	612,103	615,150	614,361
Other Grants and Subsidies .....	60,961	73,697	65,477	87,395	79,148	70,508	58,114
<b>TOTAL .....</b>	<b>602,921</b>	<b>631,013</b>	<b>647,057</b>	<b>696,468</b>	<b>691,251</b>	<b>685,658</b>	<b>672,475</b>

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

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CURRENT ASSETS</b>							
Cash assets .....	225,499	152,002	200,086	139,273	85,490	57,750	40,610
Restricted cash .....	27,871	28,072	28,426	28,109	28,109	28,109	28,109
Receivables .....	2,817	5,239	2,938	3,059	3,059	3,059	3,084
Other .....	1,844	2,783	1,844	1,844	1,844	1,844	1,844
<b>Total current assets .....</b>	<b>258,031</b>	<b>188,096</b>	<b>233,294</b>	<b>172,285</b>	<b>118,502</b>	<b>90,762</b>	<b>73,647</b>
<b>NON-CURRENT ASSETS</b>							
Holding Account receivables .....	55,881	58,578	62,169	68,430	70,234	71,653	72,978
Property, plant and equipment .....	63,947	120,988	112,130	155,970	100,996	37,388	36,103
Intangibles .....	10,141	9,603	5,277	413	-	-	-
Restricted cash .....	1,075	885	1,075	1,075	1,075	1,075	1,075
Other .....	446	449	446	446	446	446	446
<b>Total non-current assets .....</b>	<b>131,490</b>	<b>190,503</b>	<b>181,097</b>	<b>226,334</b>	<b>172,751</b>	<b>110,562</b>	<b>110,602</b>
<b>TOTAL ASSETS .....</b>	<b>389,521</b>	<b>378,599</b>	<b>414,391</b>	<b>398,619</b>	<b>291,253</b>	<b>201,324</b>	<b>184,249</b>
<b>CURRENT LIABILITIES</b>							
Employee provisions .....	9,092	12,354	9,391	9,690	9,989	9,023	9,467
Payables .....	994	210	871	871	871	871	786
Borrowings and leases .....	92	79	108	109	110	69	64
Other .....	18,696	17,450	18,696	18,696	18,575	18,433	18,312
<b>Total current liabilities .....</b>	<b>28,874</b>	<b>30,093</b>	<b>29,066</b>	<b>29,366</b>	<b>29,545</b>	<b>28,396</b>	<b>28,629</b>
<b>NON-CURRENT LIABILITIES</b>							
Employee provisions .....	3,965	2,339	3,965	3,965	3,965	3,965	3,965
Borrowings and leases .....	230	122	202	128	92	83	118
<b>Total non-current liabilities .....</b>	<b>4,195</b>	<b>2,461</b>	<b>4,167</b>	<b>4,093</b>	<b>4,057</b>	<b>4,048</b>	<b>4,083</b>
<b>TOTAL LIABILITIES .....</b>	<b>33,069</b>	<b>32,554</b>	<b>33,233</b>	<b>33,459</b>	<b>33,602</b>	<b>32,444</b>	<b>32,712</b>
<b>EQUITY</b>							
Contributed equity .....	14,265	36,306	15,708	40,221	(31,264)	(110,611)	(122,994)
Accumulated surplus/(deficit) .....	340,702	309,739	363,965	323,454	287,430	278,006	273,046
Reserves .....	1,485	-	1,485	1,485	1,485	1,485	1,485
<b>Total equity .....</b>	<b>356,452</b>	<b>346,045</b>	<b>381,158</b>	<b>365,160</b>	<b>257,651</b>	<b>168,880</b>	<b>151,537</b>
<b>TOTAL LIABILITIES AND EQUITY .....</b>	<b>389,521</b>	<b>378,599</b>	<b>414,391</b>	<b>398,619</b>	<b>291,253</b>	<b>201,324</b>	<b>184,249</b>

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

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

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASHFLOWS FROM GOVERNMENT</b>							
Service appropriations.....	413,654	456,924	477,971	514,576	518,856	529,295	529,957
Capital appropriation .....	43,578	64,415	58,007	87,765	26,711	6,723	77
Special Purpose Account(s)							
Climate Action Fund .....	-	-	1,619	2,836	2,654	1,871	2,822
Royalties for Regions Fund							
Regional Community Services Fund.....	47,200	47,064	47,200	47,200	47,200	47,200	47,200
Other.....	12,334	9,745	9,895	7,664	7,664	7,664	7,664
<b>Net cash provided by Government .....</b>	<b>516,766</b>	<b>578,148</b>	<b>594,692</b>	<b>660,041</b>	<b>603,085</b>	<b>592,753</b>	<b>587,720</b>
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits.....	(52,635)	(56,155)	(63,280)	(62,976)	(64,047)	(64,281)	(62,529)
Grants and subsidies.....	(601,005)	(631,013)	(647,057)	(696,468)	(691,251)	(685,658)	(672,475)
Supplies and services .....	(28,911)	(33,802)	(29,068)	(34,108)	(31,684)	(29,710)	(27,540)
Accommodation .....	(5,180)	(6,520)	(6,168)	(6,168)	(6,176)	(6,183)	(6,192)
GST payments .....	(20,384)	(13,821)	(13,821)	(13,821)	(13,821)	(13,821)	(13,821)
Finance and interest costs.....	(3)	(4)	(10)	(11)	(10)	(9)	(8)
Service Delivery Agreement - International student fees.....	(9,733)	(9,405)	(12,333)	(14,753)	(19,284)	(22,910)	(23,833)
Other payments.....	(6,336)	(9,227)	(9,981)	(12,167)	(8,415)	(7,957)	(8,100)
<b>Receipts <sup>(b)</sup></b>							
Regulatory fees and fines.....	528	943	943	882	882	882	882
Grants and subsidies.....	228,012	168,203	236,978	194,220	182,794	188,418	176,383
Sale of goods and services.....	695	639	639	639	639	639	639
GST receipts .....	20,384	13,821	13,821	13,821	13,821	13,821	13,821
Other receipts .....	16,281	14,430	17,725	21,137	26,986	32,099	33,290
<b>Net cash from operating activities .....</b>	<b>(458,287)</b>	<b>(561,911)</b>	<b>(511,612)</b>	<b>(609,773)</b>	<b>(609,566)</b>	<b>(594,670)</b>	<b>(589,483)</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>							
Purchase of non-current assets .....	(49,901)	(90,697)	(97,604)	(109,321)	(47,225)	(25,746)	(15,300)
<b>Net cash from investing activities.....</b>	<b>(49,901)</b>	<b>(90,697)</b>	<b>(97,604)</b>	<b>(109,321)</b>	<b>(47,225)</b>	<b>(25,746)</b>	<b>(15,300)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>							
Repayment of borrowings and leases .....	(99)	(110)	(82)	(77)	(77)	(77)	(77)
<b>Net cash from financing activities.....</b>	<b>(99)</b>	<b>(110)</b>	<b>(82)</b>	<b>(77)</b>	<b>(77)</b>	<b>(77)</b>	<b>(77)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD .....</b>	<b>8,479</b>	<b>(74,570)</b>	<b>(14,606)</b>	<b>(59,130)</b>	<b>(53,783)</b>	<b>(27,740)</b>	<b>(17,140)</b>
Cash assets at the beginning of the reporting period .....	252,472	259,029	254,445	229,587	168,457	114,674	86,934
Net cash transferred to/from other agencies ....	(6,506)	(3,500)	(10,252)	(2,000)	-	-	-
<b>Cash assets at the end of the reporting period .....</b>	<b>254,445</b>	<b>180,959</b>	<b>229,587</b>	<b>168,457</b>	<b>114,674</b>	<b>86,934</b>	<b>69,794</b>

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

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

**NET APPROPRIATION DETERMINATION**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>Regulatory Fees and Fines</b>							
Regulatory Fees.....	528	943	943	882	882	882	882
<b>Grants and Subsidies</b>							
Commonwealth Capital .....	17,300	15,300	21,040	15,300	15,300	17,760	15,300
Commonwealth Recurrent.....	210,712	152,903	215,938	178,920	167,494	170,658	161,083
Direct Grants and Subsidies Recurrent.....	12,009	8,193	8,193	6,112	6,112	6,112	6,112
<b>Sale of Goods and Services</b>							
Sale of Goods and Services .....	695	655	655	655	655	655	655
<b>GST Receipts</b>							
GST Receipts.....	20,384	13,821	13,821	13,821	13,821	13,821	13,821
<b>Other Receipts</b>							
Interest Receipts .....	146	905	905	905	905	905	905
International Student Delivery.....	14,599	12,679	16,472	19,466	25,235	30,348	31,539
Other Receipts .....	1,738	2,382	2,034	2,302	2,382	2,382	2,382
<b>TOTAL .....</b>	<b>278,111</b>	<b>207,781</b>	<b>280,001</b>	<b>238,363</b>	<b>232,786</b>	<b>243,523</b>	<b>232,679</b>

**DETAILS OF ADMINISTERED TRANSACTIONS**

	2021-22 Actual \$'000	2022-23 Budget \$'000	2022-23 Estimated Actual \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>INCOME</b>							
<b>Other</b>							
Temporary Worker (Skilled) Visa Holder (Subclass 457) and Temporary Skill Shortage Visa Holder (Subclass 482) Child School Fees <sup>(a)</sup> .....	2,561	4,081	1,632	2,449	4,081	4,081	4,081
<b>TOTAL ADMINISTERED INCOME .....</b>	<b>2,561</b>	<b>4,081</b>	<b>1,632</b>	<b>2,449</b>	<b>4,081</b>	<b>4,081</b>	<b>4,081</b>
<b>EXPENSES</b>							
<b>Other</b>							
Payments to the Consolidated Account <sup>(a)</sup> .....	2,561	4,081	1,632	2,449	4,081	4,081	4,081
<b>TOTAL ADMINISTERED EXPENSES .....</b>	<b>2,561</b>	<b>4,081</b>	<b>1,632</b>	<b>2,449</b>	<b>4,081</b>	<b>4,081</b>	<b>4,081</b>

(a) The movement in the 2022-23 Estimated Actual and the 2023-24 Budget Year is due to the waiver of tuition fees for children of specific visa holders enrolled in public school in 2023.

# TAFE Colleges

## Part 6 Education and Training

### Asset Investment Program

1. The five TAFE Colleges are undertaking Asset Investment Programs in 2023-24 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 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>CENTRAL REGIONAL TAFE</b>							
<b>WORKS IN PROGRESS</b>							
Asset Replacement Program.....	11,490	5,690	1,925	1,450	1,450	1,450	1,450
<b>Election Commitments</b>							
Investing in Modern Equipment <sup>(a)</sup> .....	1,000	1,000	838	-	-	-	-
<b>COMPLETED WORKS</b>							
Technology Enabled Training Facilities .....	187	187	166	-	-	-	-
<b>Total Cost of Asset Investment Program.....</b>	<b>12,677</b>	<b>6,877</b>	<b>2,929</b>	<b>1,450</b>	<b>1,450</b>	<b>1,450</b>	<b>1,450</b>
<b>NORTH METROPOLITAN TAFE</b>							
<b>WORKS IN PROGRESS</b>							
Accommodation and Infrastructure - Building Renewal and Improvements.....	9,204	6,144	4,158	1,140	640	640	640
Asset Replacement Program.....	16,257	12,417	3,275	1,260	860	860	860
<b>Election Commitments</b>							
Investing in Modern Equipment <sup>(a)</sup> .....	1,849	1,849	1,462	-	-	-	-
<b>COMPLETED WORKS</b>							
Technology Enabled Training Facilities .....	440	440	283	-	-	-	-
<b>Total Cost of Asset Investment Program.....</b>	<b>27,750</b>	<b>20,850</b>	<b>9,178</b>	<b>2,400</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>NORTH REGIONAL TAFE</b>							
<b>WORKS IN PROGRESS</b>							
Asset Replacement Program.....	10,568	5,468	834	3,150	650	650	650
<b>Election Commitments</b>							
Investing in Modern Equipment <sup>(a)</sup> .....	834	834	755	-	-	-	-
<b>COMPLETED WORKS</b>							
Technology Enabled Training Facilities .....	313	313	294	-	-	-	-
<b>Total Cost of Asset Investment Program.....</b>	<b>11,715</b>	<b>6,615</b>	<b>1,883</b>	<b>3,150</b>	<b>650</b>	<b>650</b>	<b>650</b>
<b>SOUTH METROPOLITAN TAFE</b>							
<b>WORKS IN PROGRESS</b>							
Asset Replacement Program.....	27,474	16,954	3,627	2,630	2,630	2,630	2,630
<b>Election Commitments</b>							
Investing in Modern Equipment <sup>(a)</sup> .....	4,002	4,002	3,831	-	-	-	-
<b>COMPLETED WORKS</b>							
Technology Enabled Training Facilities .....	600	600	-	-	-	-	-
<b>Total Cost of Asset Investment Program.....</b>	<b>32,076</b>	<b>21,556</b>	<b>7,458</b>	<b>2,630</b>	<b>2,630</b>	<b>2,630</b>	<b>2,630</b>

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>SOUTH REGIONAL TAFE WORKS IN PROGRESS</b>							
Asset Replacement Program.....	6,082	2,238	232	961	961	961	961
<b>Election Commitments</b>							
Investing in Modern Equipment <sup>(a)</sup> .....	1,673	1,673	1,260	-	-	-	-
<b>COMPLETED WORKS</b>							
South Regional TAFE Esperance New Replacement Campus .....	250	250	250	-	-	-	-
Technology Enabled Training Facilities .....	400	400	184	-	-	-	-
<b>Total Cost of Asset Investment Program.....</b>	<b>8,405</b>	<b>4,561</b>	<b>1,926</b>	<b>961</b>	<b>961</b>	<b>961</b>	<b>961</b>
<b>Total Cost of TAFE Colleges Asset Investment Program.....</b>	<b>92,623</b>	<b>60,459</b>	<b>23,374</b>	<b>10,591</b>	<b>7,191</b>	<b>7,191</b>	<b>7,191</b>
<b>FUNDED BY</b>							
Internal Funds and Balances.....			23,374	10,591	7,191	7,191	7,191
<b>Total Funding .....</b>			<b>23,374</b>	<b>10,591</b>	<b>7,191</b>	<b>7,191</b>	<b>7,191</b>

(a) A total of \$9.4 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.

# Building and Construction Industry Training Board

## Part 6 Education and Training

### Asset Investment Program

1. The Board's 2023-24 Asset Investment Program totals \$2.7 million and consists of:
  - 1.1. \$799,000 for the upgrade and improvement of the Construction Futures Centre to enhance accessibility and sustainability, and add new exhibits showcasing construction careers in the resource sector;
  - 1.2. \$500,000 for the upgrade of current exhibits at the Construction Futures Centre to demonstrate emerging technologies while engaging visitors and remaining contemporary; and
  - 1.3. \$1.4 million to secure and enhance the functionality of core business systems and renew ICT hardware.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-23 \$'000	2022-23 Estimated Expenditure \$'000	2023-24 Budget Year \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000	2026-27 Outyear \$'000
<b>WORKS IN PROGRESS</b>							
Construction Futures Centre - Resource Sector Exhibit....	1,017	218	109	799	-	-	-
ICT Enhancement Program.....	2,150	750	750	1,400	-	-	-
<b>NEW WORKS</b>							
Construction Futures Centre - Exhibit Upgrades.....	500	-	-	500	-	-	-
<b>Total Cost of Asset Investment Program.....</b>	<b>3,667</b>	<b>968</b>	<b>859</b>	<b>2,699</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNDED BY</b>							
Internal Funds and Balances.....			859	2,699	-	-	-
<b>Total Funding.....</b>			<b>859</b>	<b>2,699</b>	<b>-</b>	<b>-</b>	<b>-</b>



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