

40TH PARLIAMENT



Report 78

STANDING COMMITTEE ON ESTIMATES AND FINANCIAL OPERATIONS

2019-20 Budget Cycle - Part 1: Estimates hearings and related matters

Presented by
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October 2019

Standing Committee on Estimates and Financial Operations

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Government response

This report is subject to Standing Order 191(1):

Where a report recommends action by, or seeks a response from, the Government, the responsible Minister or Leader of the House shall provide its response to the Council within not more than 2 months or at the earliest opportunity after that time if the Council is adjourned or in recess.

The two-month period commences on the date of tabling.

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EXECUTIVE SUMMARY

- 1 The Legislative Council Standing Committee on Estimates and Financial Operations (Committee) is required to 'consider and report on ... the estimates of expenditure laid before the Council each year ... [and] any matter relating to the financial administration of the State'.¹ This report concludes the Committee's consideration of the 2019-20 estimates of expenditure (estimates), which is the first part of a broader examination of the 2019-20 Budget cycle.
- 2 The Committee held hearings with 11 agencies and asked questions of a further 23 agencies (either as questions prior to hearings or as additional questions). The Committee considers that the process provided an appropriate level of scrutiny of the 2019-20 Budget Estimates.
- 3 As part of this inquiry, the Committee resolved to examine agency special purpose accounts (SPAs) as a key theme. The *Financial Management Act 2006* requires the Treasurer and agencies to hold funds in SPAs. The Committee was particularly interested to examine how departments managed and reported SPAs, and how the use of SPAs affects the financial statements of agencies and the whole-of-government financial accounts.
- 4 This report also reflects on matters relating to the provision of information to the Parliament. The Committee identified a number of instances where the Minister decided not to provide certain information to the Committee as well as transcription errors in the Budget Papers. However, the Committee considers that these occasions did not affect the Committee's capacity to scrutinise the estimates.

Findings and recommendations

Findings and recommendations are grouped as they appear in the text at the page number indicated:

FINDING 1

Page 4

The governance arrangements for special purpose accounts are reasonable for meeting obligations under section 16(2) of the *Financial Management Act 2006*.

FINDING 2

Page 7

Special purpose accounts are being audited regularly.

FINDING 3

Page 9

That agencies and the general public may benefit from a more systematic approach to reporting individual special purpose accounts with a defined purpose in the Budget Papers.

¹ Terms of reference 3.3(a)(i)-(ii).

RECOMMENDATION 1

Page 9

The Treasurer develop guidelines for the reporting of individual special purpose accounts with a defined purpose in the Budget Papers.

FINDING 4

Page 11

Most special purpose accounts are consolidated into the whole of government financial statements and spending from those accounts has implications for Government's other fiscal targets.

FINDING 5

Page 13

The Committee's consideration of the 2019-20 Budget Estimates was not adversely affected by Ministers' decisions not to provide certain information.

FINDING 6

Page 14

The Committee's consideration of the 2019-20 Budget Estimates was not adversely affected by transcription errors in the Budget Papers.

RECOMMENDATION 2

Page 14

The Treasurer release a corrigendum to correct any known errors in the Budget Papers.

1 Introduction

- 1.1 The Legislative Council Standing Committee on Estimates and Financial Operations (Committee) assists the Legislative Council perform its scrutiny function by examining the financial operations of Government and its agencies. The Committee structures its analysis around the budget cycle, which commences with the tabling of the budget¹ and accompanying appropriation bills for the year and concludes with the tabling of annual reports for that financial year.²
- 1.2 This report concludes the Committee's consideration of the estimates of expenditure (estimates) laid before the Legislative Council on 9 May 2019. The estimates represent the Government's request for funds from the Consolidated Account³ for the 2019-20 financial year. They comprise the Appropriation (Recurrent 2019-20) Bill 2019 and Appropriation (Capital 2019-20) Bill 2019 (Appropriation Bills), and supporting documentation (Budget Papers).
- 1.3 As part of this consideration, the Committee:
 - Heard from 11 agencies and their responsible Minister or Minister representing in the Legislative Council.⁴ A list of agencies that appeared for a hearing and the topics raised at hearings are set out at Appendix 1.
 - Investigated Special Purpose Accounts as a key theme.
- 1.4 The Committee considers that the process provided an appropriate level of scrutiny of Government. The Committee wishes to thank all Ministers, witnesses and participating Members for their assistance.

Scrutinising the estimates of expenditure

- 1.5 The Committee is required to 'consider and report on ... the estimates of expenditure laid before the Council each year ... [and] any matter relating to the financial administration of the State'.⁵ One of the ways that the Committee undertakes this function is to hold hearings with agencies on the budget and the annual reports.
- 1.6 The *Constitution Act 1889* requires government revenue⁶ to be credited to the Consolidated Account and expenditure from the Consolidated Account to be approved by the Parliament.⁷ Parliamentary approval to spend from the Consolidated Account is made through the appropriation bills or has been previously authorised under other statutes.

¹ The Budget is typically released in early May of each year. The Committee's Budget Estimates hearings are typically held the following month.

² A Minister is to cause a copy of an agency's annual report to be laid before each House of Parliament within 90 days of that agency's financial year concluding (*Financial Management Act 2006* s 64).

³ The Consolidated Account is the central Account for funding the operations of Government.

⁴ The Committee held hearings between 18 June 2019 and 20 June 2019. The hearings were public, recorded by Hansard and broadcast over the internet. Transcripts from the hearings are available on the Committee's website at <http://www.parliament.wa.gov.au/est>.

⁵ Terms of reference 3.3(a)(i)-(ii).

⁶ The major sources of revenue for the Government include taxes, imposts, fines, rates, duties, royalties and Commonwealth Government grants (*Constitution Act 1889* s 64 and *Financial Management Act 2006* s 8).

⁷ The Treasurer and the Governor, on the recommendation of the Treasurer, are authorised to 'make payments in respect of extraordinary or unforeseen matters' that were not factored into the Appropriation Acts. The Parliament approves this spending in future appropriation bills (*Financial Management Act 2006* s 27).

- 1.7 Every year, the Government presents to the Parliament two appropriation bills,⁸ which authorise the Government to 'appropriate' money from the Consolidated Account to fund expenditure for the relevant financial year. If the appropriation bills are not passed, the funds required for the operations of the Government and its agencies cannot be provided.⁹
- 1.8 The Government introduced the Appropriation Bills into the Legislative Assembly on 9 May 2019. They sought approval from the Parliament to appropriate \$23 billion from the Consolidated Account in 2019-20, spread across 147 items of expenditure. The Appropriation Bills passed through the Parliament without amendment on 6 August 2019 and received Royal Assent on 15 August 2019.

2 Summary of the procedure for the inquiry

- 2.1 The process and key dates were set out in a Procedure Policy that was distributed to Members on 9 April 2019. The procedures were unchanged from last year.

Agency selection

- 2.2 Members could nominate agencies to appear for hearings. Members nominated 22 agencies, of which the Committee selected 11 agencies.¹⁰ The timetable was finalised and distributed to Members on 22 May 2019.

Questions prior to hearings

- 2.3 Members could submit a reasonable number of questions to any agency. Eight Members and the Committee submitted 220 questions to 34 agencies. Responses were made available on the Committee's website from 13 June 2019.

Questions during the hearings

- 2.4 The Committee held 12 separate hearings, across 11 agencies, totalling 19.5 hours. The hearings were well attended by Members, with the number of participating Members ranging from three (Department of Communities (Disability Services)) to eight (WA Health and the Public Transport Authority (among others)).
- 2.5 Consistent with the practice adopted in the 2017-18 Budget Estimates hearings, Members who attended a hearing were allocated an uninterrupted time to ask questions. Committee Members were usually given a few extra minutes, as were party spokespersons (where this was known). The time allocated depended on the number of Members attending and the time allocated to that hearing. In the event of extra time being available, Members were allocated further time to ask additional questions.
- 2.6 The Chair was responsible for the conduct of hearings and provided guidance on procedural matters as required. No questions were ruled out of order.

⁸ These bills are typically labelled Appropriation (Recurrent <financial year>) Bill and Appropriation (Capital <financial year>) Bill.

⁹ The Treasurer has a limited ability to access the Consolidated Account at the start of the relevant financial year before the passing of the appropriation bills (*Financial Management Act 2006* s 24).

¹⁰ The following agencies were nominated, but not invited to appear, for a hearing: Commissioner of Main Roads; Department of Biodiversity, Conservation and Attractions; Department of Fire and Emergency Services; Department of Justice; Department of Local Government, Sport and Cultural Attractions; Department of Mines, Industry Regulation and Safety; Department of Water and Environmental Regulation; Pilbara Ports Authority; Synergy; Water Corporation; and Western Power.

- 2.7 Ministers took 105 questions on notice. Responses to those questions were available on the Committee's website from 1 August 2019.

Questions asked after the hearing

- 2.8 Members could submit additional questions to any agency. Seven Members and the Committee submitted 115 questions across 19 agencies. Responses to those questions were available from the Committee's website from 1 August 2019.

3 Agency special purpose accounts

Background

- 3.1 The *Financial Management Act 2006* (FMA) requires the Treasurer¹¹ and agencies¹² to hold funds in 'special purpose accounts' (SPAs). All funds received by an agency are allocated to a SPA, whether those funds are for general purposes or for a specific purpose.¹³ Examples of SPAs for a specific purpose include the:
- Debt Reduction Account
 - Australia-China Natural Gas Technology Partnership Fund
 - Arts Lotteries Special Purpose Account.
- 3.2 The Committee's interest in SPAs is two-fold:
- The value of funds held in SPAs is significant, at almost \$20 billion as at 30 June 2018 (of which \$14.7 billion is held in Treasurer's SPAs and \$5.3 billion is held in agency SPAs).¹⁴
 - There has been limited scrutiny of SPAs, with the last substantive examination undertaken in 2013 by the Office of the Auditor General.
- 3.3 The Committee has focussed its attention on the agency SPAs rather than Treasurer's SPAs, as the latter are generally discussed in government financial publications¹⁵ and the majority of funds in those SPAs relate to agency holding accounts.¹⁶ Further, the Committee has limited its focus to the 25 departments,¹⁷ which it expects hold the majority of SPAs that operate in the State.

¹¹ *Financial Management Act 2006* s 10.

¹² *ibid.*, s 16.

¹³ For the purposes of this report a SPA with a 'general' purpose is for the 'operations of the agency', as per section 16(1)(a) of the *Financial Management Act 2006*. SPAs with a defined purpose are those covered by section 16(1)(b)-(d) of the *Financial Management Act 2006*.

¹⁴ Government of Western Australia, *2017-18 Annual Report on State Finances*, September 2018, p 235.

¹⁵ Budget Paper No. 3, the Government's Mid-year Financial Projections Statement, the Annual Report on State Finances and the Quarterly Results Reports.

¹⁶ The Department of Treasury maintain a holding account for each agency to 'replace existing assets and meet leave liability obligations when they fall due' (Government of Western Australia, *2019-20 Budget Papers, Reader's Guide to the 2019-20 Budget Statements*, May 2019, p 14). Of the \$14.7 billion held in Treasurer's SPAs, \$12 billion is held in agency holding accounts (Government of Western Australia, *2017-18 Annual Report on State Finances*, September 2018, p 239).

¹⁷ Department of Biodiversity, Conservation and Attractions; Department of Communities; Department of Education; Department of Finance; Department of Fire and Emergency Services; Department of Jobs, Tourism, Science and Innovation; Department of Justice; Department of Local Government, Sport and Cultural Industries; Department of Mines, Industry Regulation and Safety; Department of Planning, Lands and Heritage; Department of Primary Industries and Regional Development; Department of the Premier and Cabinet; Department of Training and Workforce Development; Department of Transport; Department of Treasury; Department of Water and Environmental Regulation; Mental Health Commission; Office of the Auditor General; Office of the Director of

- 3.4 This section will examine how departments administer and disclose SPAs, and how the use of SPAs affect the financial statements of agencies and the whole-of-government estimates.

Data

- 3.5 As all agencies have SPAs for general or operational purposes, the Committee sought information on the use and prevalence of SPAs with a defined purpose. Thirteen departments advised that they have 116 SPAs of this type between them, with a combined value of \$751.1 million (as at 30 April or 9 May 2019). A list of those SPAs is provided in Appendix 2.

Governance

- 3.6 Section 16(2) of the *Financial Management Act 2006* requires the accountable authority of an agency to 'maintain records that enable the accountable authority to account separately for each agency special purpose account of the agency'.
- 3.7 The Committee initially asked all departments to:
- describe the (1) governance mechanisms and (2) safeguards that are in place to meet the demands of section 16(2) of the *Financial Management Act 2006*.
- 3.8 Departments indicated that these obligations could be met by:
- separately identifying SPAs in their system of financial accounts
 - having separate bank accounts for SPAs
 - reporting SPAs in annual reports.
- 3.9 The Committee then followed-up with a series of related questions to those departments that had SPAs:
- With respect to the governance of special purpose accounts (SPAs) in your agency:
 - a) are separate financial ledgers maintained for your SPAs
 - b) has any activity in the SPA been for general purposes
 - c) is access to the general ledger and payment system restricted? If so, what level of authorised officer or person can access that system
 - d) how frequently are your SPAs reconciled?
- 3.10 Paragraphs 3.11 to 3.17 report on the answers received from departments to those questions.

FINDING 1

The governance arrangements for special purpose accounts are reasonable for meeting obligations under section 16(2) of the *Financial Management Act 2006*.

Public Prosecutions; Office of the Inspector of Custodial Services; Public Sector Commission; Department of the Registrar, Western Australian Industrial Relations Commission; WA Health; Western Australia Police Force (including the Road Safety Commission); and the Western Australian Electoral Commission.

Separate financial ledgers for Special Purpose Accounts

- 3.11 All but four of the 25 departments indicated they had separate financial ledgers for their SPAs. For those that did not have separate ledgers:
- The Department of the Premier and Cabinet maintains separate bank accounts for the Browse LNG Precinct Project Agreement and Esperance Nyungar Government SPA trust accounts.¹⁸
 - The Department of Water and Environmental Regulation differentiates SPAs from other operating cash transactions on the general ledger by allocating SPAs unique project codes or unique cost centres.^{19,20}
 - The Department of Mines, Industry Regulation and Safety did not provide any further information other than to state that it did not have a separate ledger.²¹
 - WA Health has dedicated cost centres for SPAs established under section 16(1)(b)-(d) of the *Financial Management Act 2006*.²²

Activity for general purposes

- 3.12 It is important to ensure that SPAs with a defined purpose are used solely for that purpose.²³ All 25 departments indicated that SPAs have not been used for general purposes.
- 3.13 Interestingly, WA Health reflected that the way in which the legislation is drafted may mean that a SPA with a defined purpose could be used for general purposes:

The funds accounted for in SPAs established under s16(1)(b) FMA [*Financial Management Act 2006*] can only be spent in accordance with the restrictions specified in the relevant legislation. If restrictions are not specified in legislation, or are expressed in broad terms, it is possible to spend funds legitimately on general purposes.

For example, each Health Service Provider in WA Health is required to establish a SPA for their general operations under s64(1) of the *Health Services Act 2016*; as there are no specific restrictions in that Act on the use of the funds being accounted for, it is possible for Health Service Providers to spend the funds on general purposes.²⁴

- 3.14 The Committee agrees that in the above example a SPA established under section 16(1)(b) of the *Financial Management Act 2006* may have the effect of being a general purpose SPA.

¹⁸ Answer to additional question 1a) asked by the Committee and answered by the Premier, 26 July 2019, p 2.

¹⁹ A cost centre is a unit of the agency for accounting purposes to track expenditure related to a specific project or activity.

²⁰ Answer to additional question 1a) asked by the Committee and answered by the Minister for Water, 24 July 2019, p 1.

²¹ Answer to additional question 1a) asked by the Committee and answered by the Minister for Mines and Petroleum; Industrial Relations, 23 July 2019, p 2.

²² Answer to additional question 1a) asked by the Committee and answered by the Minister for Health, 29 July 2019, p 1.

²³ For example, the Auditor General provided a qualified opinion on controls to the Department of Agriculture and Food for the 2013-14 financial year because the Department had 'used restricted cash funds to meet operational needs' (Office of the Auditor General, *Audit Results Report – Annual 2013-14 Financial Audits*, Report 18, November 2014, p 9). The qualified opinion was removed in 2014-15 (Office of the Auditor General, *Audit Results Report – Annual 2014-15 Financial Audits*, Report 24, November 2015, p 12).

²⁴ Answer to additional question 1b) asked by the Committee and answered by the Minister for Health, 29 July 2019, p 1.

Restricted access to the payments system

3.15 All 25 departments restricted access to the general ledger and payment system in some form or another.

- Most departments restrict access by level or role. For example, WA Health said that 'access can be granted at different levels (e.g. manager, officer, inquiry, etc.), and is granted at the level required for a user to perform their functions'.²⁵ The Western Australia Police Force allow broad access for officers to view transactions, but restricts access to input data.²⁶
- Three departments²⁷ noted their internal requirement that the approving officer for a transaction be different from the incurring officer.
- The Department of Education and the Department of Local Government, Sport and Cultural Industries require two signatories for a transfer of funds.
- The Department of the Premier and Cabinet and the Mental Health Commission restrict access by cost centres.

3.16 The Department of the Premier and Cabinet provided a particularly comprehensive response:

Authorised access is provided to the cost centre manager according to the prescribed and authorised approval limit.

Special Purpose account payments are treated similar to [the] invoice payment system, where each cost centre in the payment system is set up to have incurring officers with prescribed approval limits.

Payments for SPA accounts are authorised by incurring officers in accordance with the prescribed workflows and as per the approval limits authorised in the payment system. The incurring officers and their prescribed limits are approved by the CFO.

The limits are cost centre specific. Cost centres differ in approval limits dependent on the approved business requirements. As an example for Indian Ocean Territories (IOT):

- (1) Level 1 approval limit 0 to 10,000 (Level-8 senior officer)
- (2) Level 2 approval 10,000 to 1,000,000 (Class 1 Director)
- (3) Level 3 approval 1,000,000+ (Chief Finance Officer).²⁸

Frequency of reconciling Special Purpose Accounts

3.17 Most departments reconcile their SPAs at least monthly, with the Department of Communities and the Department of the Premier and Cabinet²⁹ reconciling quarterly, and the Department of Primary Industries and Regional Development and the Mental Health Commission reconciling annually.

²⁵ Answer to additional question 1c) asked by the Committee and answered by the Minister for Health, 29 July 2019, p 1.

²⁶ Answer to additional question 1c) asked by the Committee and answered by the Minister for Police; Road Safety, 6 August 2019, p 2.

²⁷ The Department of Communities; the Department of Justice and the Western Australia Police Force.

²⁸ Answer to additional question 1c) asked by the Committee and answered by the Premier, 26 July 2019, p 2.

²⁹ The Department of the Premier and Cabinet noted that their SPAs have minimal activity.

Auditing special purpose accounts

- 3.18 The purpose of auditing SPAs is to ensure that the governance arrangements (or controls) are fit-for-purpose and the financial data is accurate.
- 3.19 The Committee asked departments:
- when was your agency last audited by the Office of the Auditor General primarily about special purpose accounts? If applicable, what were the findings of that audit?
- 3.20 The Office of the Auditor General advised that it examines SPAs as part of its annual audit of agency financial statements and it has conducted three targeted reviews of SPAs.³⁰ The most recent targeted review in 2013 examined the governance arrangements that applied in eight agencies³¹ and found that:
- All sampled expenditure was in accordance with the purpose for which funds were held though one agency needed to improve accounting practices to more transparently demonstrate that the specific purpose funds it holds are used for the correct purpose. Policies and procedures for managing the funds were good at two of the eight sampled agencies but the other six agencies had room for improvement.³²
- 3.21 The Office of the Auditor General indicated that it has just initiated another audit on the 'control of funds for special purposes', which is due to be presented to the Parliament by early 2020. The Department of Jobs, Tourism, Science and Innovation and the Department of Treasury advised they will be included in this audit.
- 3.22 Many departments also reflected that the Office of the Auditor General examined SPA arrangements as part of the annual financial audit process. The Office of the Auditor General advised that:
- As a result of this work during financial audits, we issued qualified audit opinions for [the] Department of Fisheries in 2012-13 and 2013-14, and for [the] Office of the Environmental Protection Authority in 2013-14.³³
- 3.23 The Committee notes that the Auditor General found the former Department of Fisheries and the Office of the Environmental Protection Authority had improved their arrangements and removed the qualified audit for controls as part of the 2014-15 financial audit.³⁴

FINDING 2

Special purpose accounts are being audited regularly.

³⁰ Office of the Auditor General, *Audit Results Report – Annual Assurance Audits and Across Government Benchmarking Audits*, May 2013, pp 29-31; Office of the Auditor General, *Management of Hospital Special Purpose Accounts*, November 2002; Office of the Auditor General, *Managing the Road Trauma Trust Account*, November 2012.

³¹ The Aboriginal Affairs Planning Authority; Department of Agriculture and Food; Department of Mines and Petroleum; Department of Water; Gaming and Wagering Commission; The Minister in his Capacity as the Deemed Board of the Metropolitan Public Hospitals (Metropolitan Health Service); and Police Service Western Australia.

³² Office of the Auditor General, *Audit Results Report – Annual Assurance Audits and Across Government Benchmarking Audits*, May 2013, p 29.

³³ Answer to question prior to hearing 1d) asked by the Committee and answered by the Treasurer (Office of the Auditor General), 5 June 2019, p 1.

³⁴ Office of the Auditor General, *Audit Results Report – Annual 2014-15 Financial Audits*, Report 24, November 2015, pp 10 & 13. However, the former Department of Fisheries continued to have a qualified opinion on financial statements and key performance indicators in 2014-15.

Reporting special purpose accounts

3.24 SPAs are reported in financial publications either individually or in aggregate in an agency's financial statements. This section discusses both of those approaches.

Individual special purpose accounts

3.25 Individual SPAs are typically reported in the following ways:

- Major or material SPAs are reported in government financial publications. Fifteen SPAs³⁵ were detailed in this year's Budget Paper No. 3.
- Agency SPAs are partially disclosed in Budget Paper No. 2 and fully disclosed in their annual reports.

3.26 There does not appear to be a systematic approach to reporting individual SPAs, particularly agency SPAs, in the Budget Papers. However, there are stricter arrangements for reporting SPAs in annual reports. Treasurer's instruction 1103 requires all SPAs (other than the general operating SPA) to be disclosed in a note to the financial statements, regardless of whether the SPA sits within that agency's financial statements. The instruction requires the agency to disclose the opening balance, receipts, payments and the closing balance for each SPA. Furthermore, regulation 2(1)(a)(iii) of the *Government Financial Responsibility Regulations 2006* requires the Annual Report on State Finances to include 'a statement of balances as at the end of the budget year, and as at the end of the preceding budget year, of ... the Treasurer's special purpose accounts referred to in the *Financial Management Act 2006* section 7(c)'.³⁶

3.27 The Committee asked the Treasurer:

What determines whether a special purpose account is disclosed in:

- a) the Appendices of Budget Paper No. 3 or the Government Mid-year Financial Projections Statement; and
- b) the agency statements in Budget Paper No. 2?

3.28 The Treasurer advised:

Special Purpose Account (SPA) Appendices in Budget Paper No. 3 and the Mid-year Review report the major/material SPAs in existence at the time of publication or where a SPA is considered to be of particular interest. SPAs are also reported in the Annual Report on State Finances and Quarterly Financial Results Reports. The composition of SPAs reported in the State's major financial publications are reviewed and updated regularly.³⁷

The disclosure of SPAs in Budget Paper No. 2 is at the discretion of agencies. Treasury advises agencies that, as a general rule, SPAs that receive appropriation

³⁵ The Debt Reduction Account; METRONET Account; METRONET Roads Account; Metropolitan Regional Improvement Fund; Mining Rehabilitation Fund; Municipal and Essential Services Account; National Redress Scheme and Civil Litigation for Survivors of Institutional Child Sexual Abuse; Perth Children's Hospital Account; Perth Parking Licensing Account; Perth Stadium Account; Road Trauma Trust Account; Royalties for Regions Fund; Royalties for Regions Regional Reform Fund; Waste Avoidance and Resource Recovery Account; Western Australian Future Fund.

³⁶ Section 7(c) states 'The Treasurer is to cause to be established and maintained, under the separate heads directed by the Treasurer, a Public Ledger consisting of the following accounts—(c) the Treasurer's special purpose accounts'.

³⁷ Answer to additional question 4) asked by the Committee and answered by the Treasurer (Department of Treasury), 23 July 2019, p 2.

funding from the Consolidated Account should be disclosed. SPAs with nil or immaterial balances/transactions are generally not reported. Agencies may also choose to disclose SPAs where funding is received from a particular industry or body.³⁸

- 3.29 The Committee notes from the above response that agencies have considerable discretion with respect to reporting on SPAs with a defined purpose. Although there is benefit in a flexible approach, this may result in variability on what agencies decide to report.

FINDING 3

That agencies and the general public may benefit from a more systematic approach to reporting individual special purpose accounts with a defined purpose in the Budget Papers.

RECOMMENDATION 1

The Treasurer develop guidelines for the reporting of individual special purpose accounts with a defined purpose in the Budget Papers.

Special purpose accounts on the agency financial statements

- 3.30 As noted in paragraph 3.1, all funds received by an agency are allocated to a SPA, whether those funds are for general purposes or for a specific purpose. In general, SPAs are not individually identified in the agency financial statements, which shows data at a more aggregated level.³⁹ As a result, it is not readily apparent where those funds sit on an agency's financial statements.
- 3.30.1 The statement of financial position⁴⁰ shows the balances of these funds as at 30 June for a given year. SPAs with a general purpose are shown as 'cash assets' and SPAs with a defined purpose are shown as 'restricted cash' or not included at all (see paragraph 3.32).
- 3.30.2 The statement of cashflows shows the cash received by an agency⁴¹ and payments⁴² made by an agency. It also aggregates the value of cash assets and restricted cash shown on the statement of financial position into 'cash assets at the end of the reporting period'.
- 3.31 The Committee asked departments:
- Where do your SPAs sit on your statement of financial position?

³⁸ Answer to additional question 4) asked by the Committee and answered by the Treasurer (Department of Treasury), 23 July 2019, p 2.

³⁹ The Western Australia Police Force separately identify the Road Trauma Trust Account in their statement of financial position (Government of Western Australia, *2019-20 Budget, Budget Paper No. 2, Agency Statements, Volume 2*, May 2019, p 364).

⁴⁰ The statement of financial position shows the assets and liabilities of an agency.

⁴¹ An agency may receive cash from the State Government (for example, appropriations, holding account drawdowns or Royalties for Regions), receipts from operating activities (for example, fees and fines, grants and subsidies and user charges), and sales of non-current assets.

⁴² The payments are made across operating activities (for example, employee benefits and accommodation), purchasing non-current assets and repayments of financing activities.

3.32 Departments indicated that their SPAs with a defined purpose either sit in restricted cash on the statement of financial position or are not included. For example, the Department of Education advised that:

Special purpose accounts managed by the Department of Education in a trustee capacity (student scholarship accounts) are not reported in the financial statements.⁴³

while WA Health noted:

Where a SPA accounts for 'other money', the balances of all relevant cost centres are not reported in the Statement of Financial Position, as these funds do not belong to the entity and are merely held in trust for the relevant beneficiaries.⁴⁴

3.33 Regardless of whether a SPA with a defined purpose sits on the statement of financial position or not, these are reported in the notes to the financial statements in annual reports.⁴⁵

Special purpose accounts as a funding source

3.34 Over the course of the year, funds held in SPAs are drawn down to finance agency operations. There are three possible financial outcomes for a year:

- Scenario 1: The agency receives more cash than it pays out. In this scenario, the statement of cashflows would show an unbracketed result in the 'net increase/(decrease) in cash held' and an increase in cash assets at the end of the year compared to the cash assets at the beginning of the year.
- Scenario 2: The agency pays out the same amount of cash that it receives. In this scenario, the statement of cashflows would show a '-' in net increase/(decrease) in cash held and no change in cash assets at the end of the year compared to the cash assets at the beginning of the year.
- Scenario 3: The agency pays out more cash than it receives. In this scenario, the statement of cashflows would show a bracketed result in net increase/(decrease) in cash held and a decrease in cash assets at the end of the year compared to the cash assets at the beginning of the year.

In each scenario, the value of cash assets and restricted cash on the statement of financial position will adjust according to whether the cash receipts or payments are for general or restricted purposes.

3.35 The Committee sought to see whether this relationship was equally applicable for the whole-of-government accounts, which represent an aggregated view of agency transactions. The Committee asked the Treasurer:

How do special purpose accounts and their use affect the whole-of-government financial accounts?

⁴³ Answer to additional question 1) asked by the Committee and answered by the Minister for Education and Training, 24 July 2019, p 66.

⁴⁴ Answer to additional question 2) asked by the Committee and answered by the Minister for Health, 29 July 2019, p 2.

⁴⁵ Notes to the financial statements are shown in annual reports and do not appear in agency financial statements in the budget papers.

3.36 The Treasurer advised:

Special Purpose Accounts (SPAs) provide funding for particular initiatives and programs, with SPA balances (and transactions in and out of the accounts) forming part of the overall whole of government consolidated financial outcomes reported in the Budget papers and other financial publications.

As such, SPA balances are treated the same as any cash asset (agency operating account, accounts with banks and other institutions, etc.) with each dollar that is spent from these SPA balances increasing net debt (and reducing the net operating balance if the spending is for recurrent purposes) by the same amount. In this way, these SPA balances are no different from other funding sources, including new borrowings.⁴⁶

- 3.37 The Treasurer's response makes the relationship between spending from SPAs and net debt explicit. It also reveals a relationship between SPAs and the net operating balance (if the spending is for recurrent purposes). However, using SPAs as a funding source may have implications for the Government's other fiscal targets.⁴⁷ For example, additional spending from a SPA, financed from unallocated balances, may affect an agency's ability to meet the expense limit set out in its Resource Agreement.

FINDING 4

Most special purpose accounts are consolidated into the whole of government financial statements and spending from those accounts has implications for Government's other fiscal targets.

4 Provision of information

- 4.1 The ability of the Parliament and its committees to scrutinise Government and its agencies is influenced by the quality and quantity of the information made available for that purpose. Over the years, the Committee has championed transparency by:
- examining the framework that underpins the provision of information to the Parliament⁴⁸
 - detailing instances in Committee reports where a Minister has decided not to provide certain information during an inquiry.

⁴⁶ Answer to additional question 3) asked by the Committee and answered by the Treasurer (Department of Treasury), 23 July 2019, pp 1-2.

⁴⁷ The Government's fiscal targets are to:

- progress towards a net operating surplus for the general government sector, measured by a reduction in the operating deficit outcome relative to the previous year
- progress towards a cash surplus for the total public sector
- maintain disciplined general government expense management by:
 - delivering public sector wages outcomes in line with Government wages policy
 - ensuring key service delivery agency recurrent spending outcomes are in line with budgeted expense limits in Resource Agreements
- reduce the proportion of total public sector net debt held by the general government sector.

(Government of Western Australia, *2019-20 Budget, Budget Paper No. 3, Economic and Fiscal Outlook*, May 2019, p 52).

⁴⁸ Western Australia, Legislative Council, Standing Committee on Estimates and Financial Operations, Report 62, *Provision of information to the Parliament*, May 2016.

This report expands on this approach by identifying occasions where the Committee became aware of errors in the Budget Papers.

- 4.2 Overall, the occasions identified in this section did not materially affect the Committee's ability to scrutinise the estimates.

Ministerial decisions not to provide information

- 4.3 Table 1 lists those occasions where a Minister decided not to provide requested information to a question prior to hearing, question on notice or additional question. It does not include non-provision during the hearings because participating Members have an opportunity to pursue the matter directly with the Minister at the time.

Table 1. *Instances of non-provision of information*

Minister	Agency	Issue	Basis for non-provision
Minister for Energy	Western Power	Renewable energy ⁴⁹	Commercial-in-confidence
Minister for Forestry	Forest Products Commission	Expectations for income ⁵⁰	Strategic Development Plans are not tabled in Parliament
Minister for Forestry	Forest Products Commission	Expectations for expenses ⁵¹	Strategic Development Plans are not tabled in Parliament
Treasurer	Department of Treasury	Point of consumption wagering tax ⁵²	Commercial-in-confidence and statutory secrecy provisions
Minister for Child Protection	Department of Communities	Operation Fledermaus ⁵³	May identify individuals
Minister for Child Protection	Department of Communities	Operation Fledermaus ⁵⁴	May identify individuals
Minister for Education	Department of Education	Special purpose account establishment dates ⁵⁵	Not readily available and would require extensive use of resources to recover

⁴⁹ Answer to question prior to hearing 4a) asked by Hon Tim Clifford MLC and answered by the Minister for Energy, 5 June 2019, p 2.

⁵⁰ Answer to question prior to hearing 7) asked by Hon Colin Holt MLC and answered by the Minister for Forestry, 5 June 2019, p 2.

⁵¹ Answer to question prior to hearing 8) asked by Hon Colin Holt MLC and answered by the Minister for Forestry, 5 June 2019, p 2.

⁵² Answer to question prior to hearing 1c) asked by Hon Colin Holt MLC and answered by the Treasurer, 5 June 2019, p 8.

⁵³ Answer to question prior to hearing 13(b)(i) asked by the Hon Nick Goiran MLC and answered by the Minister for Child Protection, 5 June 2019, p 11.

⁵⁴ Answer to question prior to hearing 13(b)(iv) asked by the Hon Nick Goiran MLC and answered by the Minister for Child Protection, 5 June 2019, p 11.

⁵⁵ Answer to question prior to hearing 2(b)(ii) asked by the Committee and answered by the Minister for Education, 7 June 2019, p 2.

Minister for Ports	Pilbara Ports Authority	Harriet Point Agreement ⁵⁶	No reason provided
Minister for Health	Mental Health Commission	Refurbishment of the Geraldton Sobering Up Centre building	Cabinet-in-confidence ⁵⁷

- 4.4 Unlike other jurisdictions, Western Australia has a legislated provision for managing instances of Ministerial non-disclosure of information. Section 82 of the *Financial Management Act 2006* provides that where a Minister decides it is 'reasonable and appropriate' not to provide 'certain information' to the Parliament, the Minister is required to notify each House of Parliament and the Auditor General of this decision.⁵⁸
- 4.5 As the Committee no longer follows-up on individual instances of non-provision, Members may wish to follow up with Ministers on these instances (including whether a section 82 notice has been submitted). Nonetheless, the Committee maintains a general interest in the provision of information to the Parliament.

FINDING 5

The Committee's consideration of the 2019-20 Budget Estimates was not adversely affected by Ministers' decisions not to provide certain information.

Corrections to the Budget Papers

- 4.6 The Committee is aware of four transcription errors in the Budget Papers. These are:
- The Department of Primary Industries and Regional Development indicated that it would spend \$16.9 million on agriculture research grants allocations in 2021-22 and 2022-23.⁵⁹ The Minister advised that the grants should be \$4.2 million in both those years.⁶⁰
 - The Department of Primary Industries and Regional Development indicated that it would spend \$0 on grants to the Fishers with Disabilities Association Inc in 2021-22 and 2022-23.⁶¹ The Minister advised that these grants are included in the \$16.9 million for agriculture research grants allocations noted above.⁶²
 - The Department of Local Government, Sport and Cultural Industries reported grants paid to Racing and Wagering Western Australia.⁶³ The Minister advised that the grants over

⁵⁶ Answer to question prior to hearing 1a-b) asked by Hon Martin Aldridge MLC and answered by the Minister for Ports, 11 June 2019, p 1.

⁵⁷ Answer to additional question 1f) asked by Hon Martin Aldridge MLC and answered by the Minister for Health, 29 July 2019, p 4.

⁵⁸ There is a complementary obligation on the Auditor General to form an opinion on 'whether a decision by a Minister not to provide information to Parliament concerning any conduct or operation of an agency is reasonable and appropriate' and report that opinion to both Houses of Parliament (*Auditor General Act 2006* s 24).

⁵⁹ Government of Western Australia, *2019-20 Budget Papers, Budget Paper No. 2, Budget Statements*, Vol. 1, May 2019, p 217.

⁶⁰ Answer to question prior to hearing 5a) asked by Hon Colin de Grussa MLC and answered by the Minister for Regional Development; Agriculture and Food, 10 June 2019, p 1.

⁶¹ Government of Western Australia, *2019-20 Budget Papers, Budget Paper No. 2, Budget Statements*, Vol. 1, May 2019, p 217.

⁶² Answer to additional question 2a) asked by Hon Diane Evers MLC and answered by the Minister for Water; Fisheries; Forestry, 24 July 2019, p 1.

⁶³ Government of Western Australia, *2019-20 Budget Papers, Budget Paper No. 2, Budget Statements*, Vol. 2, May 2019, p 491.

the period 2019-20 to 2022-23 should be labelled grants to Western Australian bookmakers.⁶⁴

- The Mental Health Commission advised that the spending revision to step up/step down mental health facilities in Broome, Bunbury and Karratha relates to 2018-19 and 2019-20, not 2019-20 and 2020-21 as appears in the Budget Papers.⁶⁵

4.7 The Committee notes that these errors had no impact on the financial statements.

FINDING 6

The Committee's consideration of the 2019-20 Budget Estimates was not adversely affected by transcription errors in the Budget Papers.

4.8 Errors in Budget Papers are typically corrected by the release of a 'corrigendum'. The last corrigendum was for the 2016-17 Budget, when certain expense increases were incorrectly labelled.

RECOMMENDATION 2

The Treasurer release a corrigendum to correct any known errors in the Budget Papers.

5 Conclusion

- 5.1 The Committee is satisfied with its thematic approach to this year's Budget Estimates. The subject matter of SPAs was thoroughly canvassed. The evidence provided to the Committee indicates that agencies are managing SPAs appropriately and are audited regularly. Further, the Committee also highlighted the relationship between spending from SPAs and the impact on the broader, whole-of-government financial accounts.
- 5.2 The Committee considers that its processes for examining the estimates of expenditure are sound. These processes contributed to the scrutiny of the Appropriation Bills, which received Royal Assent on 15 August 2019.



Hon Alanna Clohesy MLC
Chair

⁶⁴ Answer to question prior to hearing 4) asked by the Hon Colin Holt MLC and answered by the Minister for Racing and Gaming, 5 June 2019, p 4.

⁶⁵ Mr Leslie Bechelli, Chief Finance Officer, Mental Health Commission, *Transcript of evidence*, 19 June 2019, p 2.

APPENDIX 1

SUMMARY OF AGENCY HEARINGS

Table 2. *Summary of agency hearings*

18 June 2019: WA Health
<ul style="list-style-type: none"> • WA Health will spend an additional \$47.4 million over five years on 'end-of-life choices and palliative care services', of which \$30.2 million will be spent to expand palliative care services in the regions. • Compliance with the <i>Tobacco Products Control Act 2006</i>. • Roll-out of stab vests and duress alarms at public hospitals. • Upgrades to medical equipment and information and communications technology are aimed to minimise disruption to patients. • The redevelopment of the Bunbury Hospital is currently at the planning and prioritisation stage. • WA Health and the Department of Treasury have been working together to better refine the non-hospital services model. • An additional \$99.7 million will be spent on non-hospital services over five years, of which \$43.5 million relates to new obligations under major system-wide contracts and \$29.3 million to recognise contractual cost indexation. • The Ear Bus program was a three-year grant program and will be subject to formal evaluation. • Dialysis services in the Kimberley. • The Sustainable Health Review has led to a number of pilot initiatives across the state, which will inform future models of service delivery. • The number of palliative care teams is expected to increase from seven to 20, and palliative care may be delivered digitally. • The proportion of the health budget spent on preventive health is around 1.7 per cent. WA Health is examining how to increase that proportion over the next 10 years. • Roll-out of urgent care clinics. • Funding for the Regional Men's Health Initiative. • WA Health anticipates having detailed planning to decommission Graylands Hospital ready for the 2020-21 Budget. • The roll-out of preventive health programs into prisons. • Readmissions to acute specialised mental health inpatient services within 28 days of discharge is above the 2018-19 Budget target, which includes planned readmissions as part of patient care plans. • Update on progress made on recommendations of the Joint Select Committee on End of Life Choices regarding an inpatient specialist palliative care hospice in the northern suburbs and funding for community palliative care providers. • Employment contracts for staff. • WA Health is about to conduct an independent review on mechanisms for allocating nursing staff. • Magnetic resonance imaging services in Kalgoorlie are expected to be operational by April 2021. • The intensive care unit at Royal Perth Hospital is being upgraded to ensure that it meets current clinical standards. • The Joondalup Health Campus asset investment project is funded by the Commonwealth Government and will provide a new building with 77 mental health beds, an additional

12 emergency department bays and up to 30 additional inpatient beds to support the expanded emergency department.

- WA Health is working with Ramsey Health to update the contractual provisions for the Joondalup Health Campus.
- Ensuring continuity of care when service delivery shifts from one community care provider to an Aboriginal care provider.
- Clinical teams often comprise multiple specialists and cover diagnosis to postoperative care.
- Hospital costs in the Kimberley associated with family and domestic violence.
- Coronial inquiry into the unnatural deaths of 27 babies born alive following a termination procedure.
- Realignment of funding for the renal dialysis.
- WA Health is preparing a business case to consider whether to purchase 60 beds at the St John of God Midland Hospital.
- Reopening the operating theatre at Merredin Hospital.
- Security at regional hospitals.
- WA Country Health Service provides clients with Home and Community Care-related services and will transition those services where it is feasible and there is a market.
- Funding for the Clinical Senate is ongoing and unchanged.
- Health networks.
- The average emergency department cost per weighted activity unit key efficiency indicator.
- Emergency services are not fully state funded, and receive some revenue from the Commonwealth and ineligible patients from overseas.

18 June 2019: Public Transport Authority

- The decline in spending on the 'rail corridor and residual issues management' service is due to depreciation of the freight network. The network is currently being re-evaluated.
- The lease for the freight network provides a description for what an 'uneconomic' line means.
- The Authority has split its 'regional bus service' indicator into 'intra-town regional bus services' and 'inter-town country bus services' to better align with its model of service delivery.
- Unchanged equity reserves over the forward estimates.
- Changes in cash assets between the 2018-19 Budget and the 2018-19 Estimated Actual, and between the 2019-20 Budget Estimate and the 2022-23 Forward Estimate.
- Further details on the spending changes for the METRONET program management costs, school bus additional service days and revised fuel expenses.
- Asset investment spending on METRONET projects.
- The Morley-Ellenbrook railway extension is in the project definition phase. The estimated cost is expected to be known within 2019-20.
- The Forrestfield-Airport Link is likely to be commissioned in the latter half of 2021.
- Possible native vegetation clearing for the METRONET Canning Vale route.
- Advertising on Authority assets (including revenues and complaint handling processes).
- Funding the regional school bus service.
- School bus services for non-government schools and school students.
- Relocation of the Midland train station. The business case for the project will be presented to Government by the end of 2019.
- Options for the Morley-Ellenbrook railway extension.
- TransGeraldton bus services.
- Disruptions to the Australind train service.
- Maintenance facilities for railcars.
- Electricity expenses revised down since last budget due to re-tendering.
- The return on construction expenditure key effectiveness indicator measures the weighted average economic benefit to the community that is delivered by relevant asset investment projects.

- Operating subsidies in the forward estimates.
- Update on the radio systems replacement project.
- Impact of contaminated soil on the Forrestfield-Airport Link.
- Upgrades to the Bayswater train station.
- Removal of the level crossing at Caledonian Avenue in Maylands is not yet a funded project.
- The SmartRider card system upgrade to improve security and facilitate improved payments processing.

18 June 2019: Department of Primary Industries and Regional Development

- Key performance indicators.
- Department is working to develop soil carbon, soil health and water retention.
- Spending on agricultural research grant allocations since the previous budget.
- Fitzroy River Management Plan (water allocations and returns to the economy).
- Capability review of the Department.
- Department partnership with the Grains Research and Development Corporation.
- The net reduction of 60 full-time equivalent staff, with some movements within the department as a result of restructuring.
- Approval processes for land clearing at the Yakka Munga station.
- Animal welfare issues at northern cattle stations. The Department is investigating matters and may refer briefs to the State Solicitor's Office.
- Use of Consolidated Account or Royalties for Regions as a funding source for government programs.
- Funding and staffing for the Regional Development Commissions.
- Geraldton Marine Finfish Nursery will be built at the Batavia Coast Marine Institute for \$6 million. The sale of fish from the facility will cover the operating costs in the latter years.
- Developing a risk-based framework for sustainable pastoral management.
- The Water for Food – Myalup-Wellington and South Forest Project has some challenges, related to growers' views on the scheme and that it is part funded from a loan from the Commonwealth Government.
- The governance arrangements for the Fitzroy River Management Plan.
- Gwoonwardu Mia, the Gascoyne Aboriginal Heritage and Cultural Centre in Carnarvon.
- The Department is working with LandCorp, the Department of Finance and the Cities of Victoria Park and South Perth on possible approaches to redevelop its office site.
- Carnarvon Flood Mitigation Works – Stage 2.
- Further details on regulatory fees revenue.
- The difficulty attributing staffing levels based on the pre-merger arrangements.
The Department is increasingly integrated and is expected to be more integrated in the future.
- Southern Forests Irrigation Scheme.
- Leasing arrangements at the Yakka Munga station.
- Contractual arrangements between the Department and Linkwest.
- Departmental oversight of longitudinal trials relating to regenerative farming practices.
- Departmental funding to Perth NRM, which manages the West Australian Regenerative Farmers Network.
- The Department will measure soil health by monitoring soil pH and vegetative ground cover.

19 June 2019: Mental Health Commission

- Error in the spending changes table entry on the revision to the step up/step down mental health facility in Broome, Bunbury and Karratha.
- There are 785 public mental health inpatient beds, of which 345 are closed for secure patients. The average number of presentations of attendance at emergency departments was around the 5 000 mark.

- The Commission is working with the Department of Health on making more information publicly available.
- The key effectiveness indicator on readmissions to hospitals does not differentiate between planned and unplanned admissions.
- The increase in appropriations funding for service delivery is underpinned by additional purchases of mental health services through the Department of Health and the Methamphetamine Task Force.
- Funding for the Suicide Prevention Strategy continues to 2020. A new Suicide Prevention Action Plan will be developed over that period.
- Evaluation of the Suicide Prevention Strategy.
- Psycho-oncology clinical liaison staffing.
- Youth forensic mental health facility.
- Update on the step up/step down facility at Karratha – a preferred site has been determined and potential design plans are being developed.
- Suicide Prevention 2020 – breakdown of programs and organisations that will receive funding.
- Specific suicide prevention services in the Kimberley.
- The Geraldton step up/step down service is currently at the design stage and is anticipated to be operational by December 2020.
- The Ice Breakers service was a two-year trial and will continue until March 2020. The evaluation of the service will start in October 2019.
- Mental Health Commission staffing in the regions.
- The Commission reviews project submissions from the Mental Health Network (and its subnetworks).
- Funding and staffing for the Mental Health Network.
- The Commission has revisited its method for allocating costs to services, and some cost centres that were aligned to prevention have been re-categorised to community treatment.
- Services for those with a psychosocial disability that may be affected by the transition to the National Disability Insurance Scheme.
- The number of forensic beds is not expected to change over the forward estimates.
- The evaluation of the pilot post-vention program for children who have been bereaved by suicide is positive.
- Non-activity-based hospital services, such as outpatient services and community treatment, are block-funded.
- The State Managed Fund Special Purpose Account only reflects Commonwealth receipts.
- Rebalancing services between emergency departments and community support.
- The Western Australian accommodation support strategy will be considered as part of the next budget cycle.

19 June 2019: Department of Treasury

- Spending more on supplies and services in 2019-20 than over the forward estimates is due to engaging external consultants to assist with Landgate's partial commercialisation and the proposed sale of the TAB.
- Water Corporation operating subsidy is to offset the higher costs of providing water services in regional areas.
- The Water Corporation dividend payout ratio is set at 85 per cent of net profit after tax.
- The voluntary targeted separation scheme now includes separations tied to the transition to the National Disability Insurance Scheme.
- GESB is reimbursed for its costs administering the *Judges' Salaries and Pensions Act 1950*.
- A bill to standardise aspects of government trading enterprise enabling legislation is being drafted.
- The level of detail shown for government trading enterprises will be expanded in next year's budget papers.

- The Department is not yet in a position to provide agency financial statements in an Excel spreadsheet format.
- Further information sought on the key changes to current and capital Royalties for Regions funding.
- Accuracy of revenue forecasting performance over time.
- Factors underpinning the expected growth of 6.25 per cent in dwelling investment in 2020-21.
- Cash deficits are funded by borrowings. These deficits are narrowing over the estimates.
- The Debt Reduction Account has been set up to repay existing debt and avoid the need to take out new debt. Both have the same impact on net debt.
- The Commonwealth will make additional payments to the State to ensure that the State's share of GST does not fall below 70 per cent. From 2022-23, these additional payments will be funded from the GST pool itself.
- Interactions between the \$1 000 public sector wages policy and the cost of other conditions of employment.
- Moody's Investor Services upgraded the state's credit rating from Aa2 to Aa1 with a stable outlook on 6 June 2019.
- Updated estimates are publicly released with the budget, the mid-year review and at the end of the financial year. The Department also provides regular updates to the Expenditure Review Committee of Cabinet.
- The Forest Products Commission has a dividend payout ratio of 75 per cent of net profit after tax.

19 June 2019: Western Australia Police Force (with Road Safety Commission)

- The total value of non-current liabilities for employee provisions are unchanged over the estimates.
- The Western Australia Police Force are replacing police officers that departed as part of the severance program.
- The review by Mr Bogan in 2017 has led to changes in the structure and strategic framework of the Police. It cost \$57 000 to produce.
- The Road Safety Council has a consultation paper out on a new road strategy for Western Australia.
- An independent assessment panel is currently assessing applicants for the redress scheme for medically retired police officers.
- Spending changes for increased impaired (alcohol and drug) driving detection.
- The family and domestic violence officer training and code of practice.
- The selection process for appointing Mr Bogan comprised an internal panel of three people.
- Commissioner Dawson initiated or requested a review of the agency on 29 August 2017. A final copy of the Bogan review was provided to the Commissioner on 17 November 2017.
- Actuarial advice suggested that 329 officers may be eligible for the redress scheme for medically retired police officers. 355 officers applied.
- 200 staff members were interviewed as part of the Bogan review.
- Allegations raised in the Bogan review were investigated by the professional standards area and referred to the Crime and Corruption Commission. No matters were substantiated.
- Further details on the selection process for the Mr Bogan.
- The Government is yet to make a decision on who will bear the cost of not passing on the increase in Government Regional Officer Housing rents.
- Real wage impact of the industrial agreement and offer made by the Government to police.
- Projects funded from the Road Trauma Trust Account.
- The Prevent Alcohol and Risk-related Trauma in Youth program seeks to educate young people about the dangers of risky behaviours on the roads.

- The helicopter replacement is part-funded from the Consolidated Account (\$16.1 million), the Road Trauma Trust Account (\$10.2 million) and the fleet equipment replacement program (\$600 000).
- Funding for the Australian National Child Offender Register.
- Number of dangerous sex offenders arising from Operation Fledermaus.
- Cost of administering permits issued under the *Public Order in Streets Act 1984*. Charges laid against advocates outside abortion clinics.
- Police has three teams focused on organised crime syndicates that are importing and distributing methamphetamine.
- Regional police officers.
- Body-worn cameras are currently in Wembley and Perth police stations, with the roll-out expected to be complete by the end of 2021. The total cost is \$17.8 million over five years.
- The estimated value of the Road Trauma Trust Account over time is shown in the statement of financial position.
- The Department of Finance is examining alternative accommodation arrangements for the Fremantle policing facilities.
- Police now has a youth division to work with its network of youth crime intervention officers and youth policing officers. The aim is to divert and intervene young children that may be caught in the justice system.
- Full-time equivalent staff in metropolitan policing systems have declined from 2017-18 to 2018-19, in part due to the voluntary severance program.
- The temporary increase in total spending in 2019-20 is related to a number of one-off programs or projects in that year.
- Provision of Commonwealth Government funding to upgrade facilities in the regions.
- Construction of the Armadale Courthouse and Police Complex is estimated to commence in October 2019. The facility is expected to open in 2022.

19 June 2019: Department of Communities (Disability Services)

- The National Disability Insurance Scheme decommissioning team will cost \$2.3 million in 2019-20 and provide a number of services, including transferring state data to the National Disability Insurance Agency.
- The individualised disability services grants are payments to the City of Gosnells and the City of Canning for delivering disability services.
- Assistance technology spending as part of the 'Supporting People with Disability to Access Services and Participate in their Community' service.
- The proportion of individual plans commenced within the required timeframe efficiency indicator for the 'Supporting People with Disability to Access Services and Participate in their Community' service. The timeframe is 90 days for a person's first plan and 30 days for people with existing plans.
- The service provided by local area coordinators within the disability services division is unlikely to continue once the transition to the National Disability Insurance Scheme is complete.
- The Department needs to deliver 390 voluntary targeted separation scheme-related positions.
- The Department developed a mobility plan to allow existing staff in disability services to move to other areas of the Department.
- The Department of Transport administers the taxi user subsidy scheme.
- Accessibility for new public housing builds.
- There is a National Disability Insurance Scheme Interface Steering Committee that seeks to develop joint policy on the transition of programs that are funded under disability services.
- The disability justice service supported 268 people in 2018-19 and has funding of \$4.7 million in 2019-20.
- The Government is examining the recommendations of the review of the Bennett Brook Disability Justice Centre (Carter Review).

- The State Disability Plan is at the engagement stage, with the aim to be complete by December 2019.
- A breakdown of costs of the \$500 000 to develop the State Disability Plan.
- Industrial relations changes for people employed by a person with a disability.
- The Department had a temporary surplus of funds due to delayed invoicing by the National Disability Insurance Agency.
- The State Disability Plan will need to go through the budget process.
- Consultation list for the State Disability Plan.
- The National Disability Insurance Scheme has a specialist disability accommodation program, which is currently under review by the Disability Reform Council.
- The Department will seek funds for the National Disability Insurance Scheme transitional team to operate next financial year.
- The National Disability Insurance Scheme transitional team is funded from a reprioritisation of priorities within the spending of the disability portfolio.
- Transition of the National Disability Insurance Scheme in the regions. The number of providers in the Kimberley-Pilbara regions has increased from four to 25. To date, no other local government bodies have expressed interest in becoming registered providers.
- Support for people with disabilities to develop and create businesses.
- Support for systemic and individual advocacy after June 2020.

19 June 2019: Department of Communities (Child Protection; Prevention of Family and Domestic Violence)

- 'Other expenses' on the income statement includes on-passing of Commonwealth grants for the National Disability Insurance Scheme.
- Spending changes for the voluntary targeted separation scheme.
- Male victims of family and domestic violence.
- There are approximately 800 unallocated child protection cases across the State.
- Workers' compensation cases.
- Child Protection has an increased budget of \$22 million for 2019-20.
- The average cost per day of an exceptionally complex arrangement is calculated by dividing the total spend on exceptionally complex needs care by the number of placement days. An increase in the number of placements will reduce the average cost per day.
- The 'out of home care, foster carer and family support grants' comprise three separate components.
- The number of grandcarers that have registered with the grandparents support scheme has increased from 692 to 1 261.
- Grandcarers receive an annual grant of \$400 for the first child and \$250 for each subsequent child. Other support includes a telephone information line, group activities for grandcarers and a grandcarers assistance program.
- The Department provides a higher level of support if the child is in its care under a court order.
- Operation Fledermaus.
- Reportable offenders are required to register and report their personal details to the Commissioner of Police.
- The Department does not collate the number of reportable offenders in the CEO's care into a single report, but this data is included on individual case files.
- The allocation for child protection is driven by a demand model.
- At the time of the 2018-19 Budget, income from the Regional Reform Fund was included in the 'Child Protection Assessments and Investigations' service, but is now in the 'Community Services' service.
- Decrease in spending on 'Earlier Intervention and Family Support Services' over the forward estimates.

- The 'Preventing and Responding to Family and Domestic Violence' service includes spending for two family and domestic violence one-stop hubs (\$3.8 million) and two additional women's refuges (\$1.1 million) in 2019-20. Spending will return to normal levels after 2019-20.
- The Commonwealth Government may provide funds for a pilot program on behaviour change for male perpetrators of violence.
- Number of unanswered calls to the men's and women's domestic violence helplines in 2018-19.
- The number of earlier intervention and family support cases and number of notifications through the central intake system.
- Target 120 is currently operating in Armadale and Bunbury, with 10 young people and their 13 siblings participating. Three additional sites will be announced shortly.
- Governance and funding arrangements for the residential healing facility near Roebourne.
- The peak body Stopping Family Violence received \$390 000 in 2018-19 and will receive that amount in each of the forward estimates.
- Review underway on services highlighted in the media relating to children in detention due to the lack of availability of appropriate care.
- The Kimberley family violence service will receive \$1 million in funding for 2019-20, while it is being evaluated.
- The Aboriginal Community Patrols is now the Aboriginal Community Connectors program under a revised service delivery model. It will be evaluated in 2019-20 to inform future funding requirements.
- The Department is working to link Working with Children Check data with the National Reference System from July 2019.
- Support to reduce incidents of family and domestic violence.
- The Department of Communities has three special purpose accounts. These accounts are audited by the Office of the Auditor General as part of the annual audit process. There are governance arrangements in place to ensure it is accessed properly.
- The Our Priorities program – the Aboriginal wellbeing outcome area and 'A Bright Future' – had contributed to greater collaboration across departments.
- There are fewer full-time equivalent staff in the Earlier Intervention and Family Support Services service partly due to the cessation of the Royalties for Regions-funded Responsible Parenting Services program, which has been replaced by the Early Intervention Family Support Strategy.
- The number of full-time equivalent staff in the Community Services service.
- Early intervention and family support is driven by the level of risk and required need.
- Yorganup is the only Aboriginal Community Controlled Organisation that provides out-of-home care support for the Department. The Department is working to reform out-of-home arrangements.
- The Government is working through recommendations from the review of the *Children and Community Services Act 2004*.
- National Redress Scheme.

20 June 2019: Department of Education

- The targets for key effectiveness indicators on public sector students achieving proficiency are based on previous results.
- The Western Australian Football Commission will move to Tuart College.
- The National School Agreements between the Commonwealth and the States will increase the proportion of funds provided by the Commonwealth for public education.
- The Commonwealth funds the Universal Access to Early Childhood Education program one year at time.
- The Commonwealth is yet to determine the funding allocation for the individual states and territories for National School Chaplaincy Program for 2022-23.

- The Department revises its budget based on projected enrolment growth across the years and budgetary impact of those revisions are shown in the spending changes.
- The Department provides a range of specialist programs for students with Autism Spectrum Disorder.
- Quality standards for vocational education and training (VET) in schools.
- The Teach for Australia program has been operating for five years in Western Australian schools. The program targets schools with low scores in the Index of Community Socio-Economic Advantage. A national review of the program found that it was impactful.
- Participants in the Teach for Australia program tend to stay in the education system after leaving the classroom.
- Science, Technology, Engineering and Mathematics (STEM) projects.
- To improve VET in schools, the Government is establishing preferred provider panel of quality assured registered training organisations, developing a standard contract for procuring those services and reviewing funding structures and processes (with the Department of Training and Workforce Development).
- As at 17 June 2019, there were 28 excluded students from 40 recommendations to exclude. Recommendations are made to the Director General from panels convened by school principals.
- Provision of training to graduates (via the induction process) and existing teachers (through Team-Teach Australia) on de-escalation techniques for violence.
- Student enrolments in the Australian Tertiary Admission Rank pathway and the VET pathway.
- The Western Australian Certificate of Education (WACE) achievement rate by Year 12 public school students is a new key effectiveness indicator. It tracks whether an individual Year 12 public school student in the semester 2 student census achieved the WACE.
- List of general courses.
- Maintenance funding is a recurrent expenditure. The \$18 million announcement prior to the budget relates to the 'Miscellaneous School Alarm System Upgrade', the 'Miscellaneous Plaster Glass Ceilings' and 'Roof Replacement Program' asset investment programs.
- There is a trial underway in three sites for an alternative learning centre in the north.
- As at 17 June 2019, there are 26 students engaged with alternative learning settings and 10 were in family or carer liaison for potential placements.
- Teaching Aboriginal history, culture and languages is embedded in general classroom practice.
- One of the Premier's Priorities is to increase the number of children in Western Australia who are developmentally on track on all five Australian Early Development Census domains by 10 per cent.
- Funding for disability is based on an assessment of the individual child, but provided to the school to allocate as it sees fit.
- Building Conditions Assessments seek to visually identify the maintenance needs of schools. They are done approximately every three years.
- Conditions at Castletown Primary School.
- Minister's Statement on School Violence.
- The Department has an agreement with the WA AIDS Council to deliver the Inclusive Education WA program.
- Risk Assessment Management Plan statistics.
- The Byford South Primary School is due to open in 2020, with a base capacity of 540 students.
- The Minister is working with the Minister for Planning to identify a better model for predicting new school growth and infill.
- Full-time equivalent staff in primary schools.
- The John Forrest Secondary College will have a major refurbishment and rebuild of facilities.
- There is \$154.9 million set aside in the capital budget for schools that are yet to be announced (2022, 2023 and 2024).

- \$9.5 million will be spent on administration upgrades, library resource centres, toilet upgrades and replacements, and covered assembly areas. Of the 26 schools to receive money, 13 are in regional Western Australia.
- The Government provides grants to Catholic Education WA and the Association of Independent Schools of Western Australia to support students at educational risk.
- Decrease in 'Other' controlled grants and subsidies due to items previously included as grants now being included in other lines.
- The School Curriculum and Standards Authority is at the consultation phase of its review of the animal and plant systems senior secondary courses.
- Transactions from the Agricultural Education Farm Provisions Trust Fund.
- Breakdown of roles of the team that provides support to the agricultural colleges.
- Student non-attendance strategies.

20 June 2019: Department of the Premier and Cabinet

- The effect of the voluntary targeted separation scheme on the spending estimates.
- The Native Title Holder Incentive for Mineral Exploration and Land Access Account special purpose account.
- The 'Administration of Executive Government Services' service includes administrative support to the office of the Leader of the Opposition and the Leader of the Second Opposition and is approximately \$1.9 million.
- Key effectiveness indicators for services provided to Members of Parliament.
- Aboriginal Policy Coordination Unit grants increased in 2019-20 relative to the 2018-19 estimated actual as a result of the south west settlement for Noongar land (\$2.8 million).
- Community grants increased in 2018-19 relative to the 2018-19 Budget estimate as a result of the Kalamunda Community Centre (\$3 million) and the Yarloop Community Centre (\$1 million).
- The Jobs and Economic Diversification Cabinet Subcommittee comprises the Premier, the Minister for Education and Training, the Minister for Transport, the Minister for Science, the Minister for Regional Development, the Minister for Tourism, the Minister for Housing and the Treasurer.
- The Premier's Priorities include a job creation target of 150 000 jobs by 2023-24.
- Minister for Regional Development travelled to Doha on 4 July 2018.
- Travel logs for the government jet and the King Air.
- The government jet and the King Air cost \$5.5 million to acquire. There is also a separate maintenance contract. The Department is about to tender the operating contract.
- The Department had no role in the Environmental Protection Authority guidelines on emissions.
- \$400 000 over two years is provided for drafting services to minor party members of the Legislative Council. These funds are available if the Parliamentary Counsel's Office has no capacity to undertake the work.
- There are six full-time equivalent staff allocated on a pro rata basis to assist minor parties with research on government bills and other parliamentary business.
- The decline in spending on the Administration of Parliamentary Support between 2018-19 and 2019-20 reflects lower corporate support spending.
- The Department has developed and launched a one-stop shop to evaluate unsolicited proposals from outside government. It has received three proposals and they are in the pre-qualification stage of evaluation.
- The Department is to develop advice on an appropriate oversight body for institutions that provide child-related services. It is anticipated that this work will be completed within 2019-20.
- ABS data will be used to determine whether job creation target is being met.

20 June 2019: Department of Training and Workforce Development

- An additional \$182.4 million over five years will be spent to increase the number of apprentices and trainees.
- The Department completed a review of its functions and capability in September 2018. The review is expected to lead to lower spending by \$15.4 million over four years.
- The Training Accreditation Council transferred to the Department on 1 January 2019. There was a part-year effect on regulatory fees and fines revenue in 2019-20.
- Agencies that decide not to go through the full Expenditure Review Committee process will receive 'streamlined budget process incentive funding'.
- Major resource companies, schools and TAFEs in the Pilbara are collaborating to improve educational training outcomes and better pathways for students.
- The new employer incentive scheme will provide a base payment of \$8 500 for a four-year apprenticeship and \$4 250 for a two-year traineeship, with loadings for particular industries, Aboriginal workers, regional areas, people with a disability and age.
- There is a \$518 000 net transfer of cash to another agency.
- The Department of Education provides the estimates of income from school fees paid by temporary work and temporary skill shortage visa holders.
- Update on the Science, Technology, Engineering and Mathematics skills strategy.
- The increase in spending for 'revisions to own-source revenue and commercial activity expense estimates' between 2021-22 and 2022-23 relates to revisions of activity at Muresk and the population of a new forward estimates year.
- There are 13 Jobs and Skills Centres. The number of full-time equivalent staff for the Jobs and Skills Centre Services service declined because some staff are now counted as TAFE staff. The remaining staff provide coordination support to the Jobs and Skills Centres.
- The Jobs and Skills Centres operate a single portal that list all 3 000 training courses offered by training providers.
- Statistics on use of Jobs and Skills Centres.
- Aboriginal Workforce Development Centres have been integrated into the Jobs and Skills Centres.
- The Enterprise Training Program is part-funded by the Commonwealth (\$3 million) and the State (\$800 000). Employers will be able to partner with registered training operations to seek funding for training existing employees.
- International Education Strategy will include a model of vocational and educational training for graduate migrant stream occupations.
- The Department is reviewing regional labour markets on a rolling basis.
- The change in the student mix that has led to an increase in cost per student contact hour.
- Priorities for the \$67.7 million remedial works program.
- Upgrade to the Student Management System.
- Completed enrolment numbers for the semester ending 31 December 2018 for each TAFE college.
- Breakdown on spending on the Recruitment and Management of International Students service.
- The decline in international education students since 2016-17 is partly due to the state of the economy and the lack of sector marketing.
- From 2019-20, the Royalties for Regions Regional Community Services Fund will fund regional vocational and educational training subsidies.
- The Western Australian Apprenticeship Management System is being developed further to allow for employers to make claims for the enterprise incentive scheme.

20 June 2019: Construction Training Fund

- Proposed amendments to the *Building and Construction Industry Training Fund and Levy Collection Act 1990*.
- The Building and Construction Training Fund Levy (levy) is expected to raise \$4 million in 2018-19, \$10.6 million in 2019-20, \$7.3 million in 2020-21, \$3.3 million in 2021-22 and 2022-23 from the resources industry.
- The levy is 0.2 per cent.
- There is a working group between government and industry to determine what is included or excluded in the levy.
- The resources industry has a representative on the board.
- Since the changed arrangements, 15 resource companies have contributed to the fund.
- The current review of the *Building and Construction Industry Training Fund and Levy Collection Act 1990* is due to be completed by September 2019.
- The Department of Mines, Industry Regulation and Safety, the Department of Treasury and the Department of Training and Workforce Development and the Construction Training Fund (CTF) were responsible for modelling the estimated revenue from the resources sector.
- The lack of information in the Budget Papers for the CTF is because it is self-funded.
- The CTF operates on a prudent reserve of about \$10 million.
- The working group has agreed that the CTF's short courses and courses on occupational health and safety are adequate.
- The CTF has an agreement for local government to collect revenue.
- The Minister is not anticipating any change to the regulations surrounding the scheme.
- The CTF Board is responsible for determining the size of the reserve.

APPENDIX 2

LIST OF SPECIAL PURPOSE ACCOUNTS

Table 3. *List of special purpose accounts*

Agency	Name of Special Purpose Account	Balance, \$
Department of Communities	Community Services Trust	77 538.91
Department of Communities	Children and Young People in Chief Executive Officer's Care Private Cash Account	326 346.43
Department of Communities	Indian Ocean Territories Service Delivery Program	174 003.51
Department of Communities (Housing Authority)	Municipal and Essential Services Account	6 444 316.00
Department of Education	Teacher Registration Board of Western Australia Account	11 064 376
Department of Education	Student Residential Colleges Fund	4 271 000
Department of Education	Rural Boarding Scholarship	23 752
Department of Education	Olive A Lewis Scholarship Trust Account	4 736
Department of Education	Scholarship Council of War Service Land Settlers Association Trust Account	1 051
Department of Education	R S Sampson Scholarships Trust Account	1
Department of Education	John Henry Kendall Trust Account	1 168
Department of Education	Margueretta Wilson Scholarship Trust Account	3 272
Department of Education	Perth Girls' Memorial Scholarship Trust Account	101 660
Department of Education	Sir Thomas Coombe Scholarship Trust Account	125 615
Department of Education	Margery Bennett Prize Trust Account	1 407
Department of Education	W J Reid Memorial Prize Trust Account	8 577
Department of Education	James and Rose Coombe Scholarship Trust Account	1 250
Department of Education	Perth Boys' Memorial Scholarship Trust Account	15 722
Department of Education	Roy Grace English Scholarship Trust Account	0
Department of Education	James A Heron Memorial Prize Trust Account	14 181
Department of Education	Ernest Smith Memorial Prize for English Trust Account	2 813
Department of Education	Bentley Senior High School Memorial Scholarship (previously referred to as the Bentley Senior High School Trust Account)	20 122
Department of Education	Elaine Nora Walker Scholarship Trust Account	101 219

Agency	Name of Special Purpose Account	Balance, \$
Department of Education	William Samuel Bequest Trust Account	1 796
Department of Education	Howard Porter Memorial Prize for Good Citizenship Trust Account	2 514
Department of Education	Ian Bremner Memorial Scholarship Trust Account	44 979
Department of Education	Catherine and Ernest Bennett Memorial Scholarship Trust Account	29 806
Department of Education	Laurence Armstrong Scholarship Trust Account	351 312
Department of Fire and Emergency Services	Coolgardie Volunteer Fire Brigade Trust	58 528.49
Department of Fire and Emergency Services	WA Volunteer Fire Brigades Trust	491 825.27
Department of Jobs, Tourism, Science and Innovation	Australia-China Natural Gas Technology Partnership Fund	859 000
Department of Jobs, Tourism, Science and Innovation	Ashburton North Social Infrastructure Fund (Onslow Community Development Fund)	471 000
Department of Jobs, Tourism, Science and Innovation	Onslow Macedon Social Infrastructure Fund	0
Department of Jobs, Tourism, Science and Innovation	Ashburton North Social Infrastructure Fund (Administered)	0
Department of Jobs, Tourism, Science and Innovation	Ashburton North Critical Services Infrastructure Fund (Administered)	10 000 000
Department of Jobs, Tourism, Science and Innovation	Defence Science Centre	0
Department of Jobs, Tourism, Science and Innovation	Special Project fund	628 000
Department of Justice	Courts Trust Account	11 795 339.77
Department of Justice	Sheriff's and District Court Bailiffs Trust Account	678 251.67
Department of Justice	Prisoners Private Cash Trust Account	253 989.52
Department of Justice	Juveniles' Private Cash Trust	24 048.53
Department of Justice	Suitor's Fund	512 972.92
Department of Local Government, Sport and Cultural Industries	Arts Lotteries Special Purpose Account	7 492 000
Department of Local Government, Sport and Cultural Industries	Community Sporting and Recreation Facilities Special Purpose Account	4 907 000
Department of Local Government, Sport and Cultural Industries	Sports Lotteries Special Purpose Account	3 157 000

Agency	Name of Special Purpose Account	Balance, \$
Department of Local Government, Sport and Cultural Industries	Logue Brook Recreation Offset Trust Account	47 000
Department of Local Government, Sport and Cultural Industries	Indian Ocean Territories Reimbursement Trust Fund	80 000
Department of Local Government, Sport and Cultural Industries	Off-Road Vehicle Account	582 000
Department of Local Government, Sport and Cultural Industries	Ticketing Trust Account	2 638 000
Department of Mines, Industry Regulation and Safety	Building Services Account	18 321 000
Department of Mines, Industry Regulation and Safety	Building Services Trust Dispute Remedies	0
Department of Mines, Industry Regulation and Safety	Consumer Credit Act (WA)	55 000
Department of Mines, Industry Regulation and Safety	Co-operatives Companies Liquidation Account	11 000
Department of Mines, Industry Regulation and Safety	Departmental Receipts in Suspense	0
Department of Mines, Industry Regulation and Safety	EnergySafety Account	6 803 000
Department of Mines, Industry Regulation and Safety	Indian Ocean Territories - Commonwealth Government	-245 000
Department of Mines, Industry Regulation and Safety	Mines Safety Levy	21 712 000
Department of Mines, Industry Regulation and Safety	Mining Rehabilitation Fund Levy	150 513 000
Department of Mines, Industry Regulation and Safety	Motor Vehicle Repair (MVR) Industry Compensation Account	134 000
Department of Mines, Industry Regulation and Safety	Motor Vehicle Repair (MVR) Industry Education and Research Account	147 000
Department of Mines, Industry Regulation and Safety	Petroleum and Geothermal Energy Safety Levy	2 856 000
Department of Mines, Industry Regulation and Safety	Real Estate - Education and General Purpose Account	21 486 000
Department of Mines, Industry Regulation and Safety	Real Estate - Fidelity Guarantee Account	46 838 000

Agency	Name of Special Purpose Account	Balance, \$
Department of Mines, Industry Regulation and Safety	Real Estate - Home Buyers Assistance Account	13 170 000
Department of Mines, Industry Regulation and Safety	Real Estate and Business Agents Supervisory Board Trust Account	486 000
Department of Mines, Industry Regulation and Safety	Settlement Agents - Education and General Purpose Account	28 702 000
Department of Mines, Industry Regulation and Safety	Settlement Agents - Fidelity Guarantee Account	47 217 000
Department of Mines, Industry Regulation and Safety	Royalties for Regions	-51 000
Department of Mines, Industry Regulation and Safety	State Trading Concerns	1 113 000
Department of Mines, Industry Regulation and Safety	Environmental Called-In Performance Bond Money Fund	5 062 000
Department of Mines, Industry Regulation and Safety	Special Projects Fund	1 493 000
Department of Planning, Lands and Heritage	Interstate Trust Account	0
Department of Planning, Lands and Heritage	Dampier to Bunbury Natural Gas Pipeline	25 361 619
Department of Planning, Lands and Heritage	Wittenoom Relocation Trust Account	2 560 000
Department of Planning, Lands and Heritage	Anketell Trust Account	86 527
Department of Primary Industries and Regional Development	Agriculture Research Grants Account No. 1 (non-interest bearing)	16 715 000
Department of Primary Industries and Regional Development	Agriculture Research Grants Account No. 2 (interest bearing)	4 843 000
Department of Primary Industries and Regional Development	Commonwealth agriculture activity grants	2 288 000
Department of Primary Industries and Regional Development	Plant Research and Development	6 507 000
Department of Primary Industries and Regional Development	Cattle Industry Funded Scheme	5 558 000
Department of Primary Industries and Regional Development	Declared Pest Account	5 824 000

Agency	Name of Special Purpose Account	Balance, \$
Department of Primary Industries and Regional Development	Land Conservation Districts Fund	174 000
Department of Primary Industries and Regional Development	Grain, Seeds and Hay Industry Funded Scheme	11 392 000
Department of Primary Industries and Regional Development	Sheep and Goats Industry Funded Scheme	2 062 000
Department of Primary Industries and Regional Development	Fisheries Research and Development	3 912 000
Department of Primary Industries and Regional Development	Recreational Fishing Account	2 500 000
Department of Primary Industries and Regional Development	Fisheries Adjustment Schemes Trust Account	522 000
Department of Primary Industries and Regional Development	Regional Reform Fund	86 235 000
Department of the Premier and Cabinet	Native Title Holder Incentive for Mineral Exploration and Land Access Account	7 434 000
Department of the Premier and Cabinet	Browse LNG Precinct Project Agreement Native Title Beneficiaries' Interest Bearing Trust Account	34 861 877
Department of the Premier and Cabinet	Esperance Nyungar Government Indigenous Land Use Agreement	45 973
Department of the Premier and Cabinet	Beverley Land Agreement - Ballardong People Claim Group	8 445
Department of the Premier and Cabinet	ICT Renewal and Reform Fund	0
Department of Water and Environmental Regulation	Contaminated Sites Management Account	1 144 484
Department of Water and Environmental Regulation	Waste Avoidance and Resource Recovery Account	47 108 521
Department of Water and Environmental Regulation	Reserve 31165 Trust Account	596 988
Department of Water and Environmental Regulation	Pilbara Environmental Offsets Fund	0
WA Health	State Pool Account	0
WA Health	State Managed Fund	500

Agency	Name of Special Purpose Account	Balance, \$
WA Health	Southern Inland Health Initiative (SIHI) Special Purpose Account	23 100
WA Health	NMS Mental Health Commission Funds	3 500
WA Health	SMHS Mental Health Commission Funds	0
WA Health	CAHS Mental Health Commission Funds	1 400
WA Health	WACHS Mental Health Commission Funds	900
WA Health	EMHS Mental Health Commission Funds	1 900
WA Health	WA Child Research Fund A/C (formerly Telethon - PCH Research Fund)	8 700
WA Health	North Metropolitan Health Service Patients' Private Money Trust Account*	0
WA Health	South Metropolitan Health Service Patients' Private Money Trust Account*	0
WA Health	East Metropolitan Health Service Patients' Private Money Trust Account*	0
WA Health	Child and Adolescent Health Service Patients' Private Money Trust Account*	0
WA Health	WA Country Health Service Patients' Private Money Trust Account*	0
WA Police Force	Found Money Trust	365 000
WA Police Force	Stolen Moneys Trust	215 000
WA Police Force	Seized Money Trust	48 951 000
WA Police Force	Deceased Estate Money Trust	51 000
WA Police Force	Road Trauma Trust Account	72 360

Source: Questions prior to hearings and additional questions (various agencies)

Standing Committee on Estimates and Financial Operations

Date first appointed:

30 June 2005

Terms of Reference:

The following is an extract from Schedule 1 of the Legislative Council Standing Orders:

'3. Estimates and Financial Operations Committee

3.1 *An Estimates and Financial Operations Committee* is established.

3.2 The Committee consists of 5 Members, 3 of whom shall be non-Government Members.

3.3 The functions of the Committee are to –

(a) consider and report on –

(i) the estimates of expenditure laid before the Council each year;

(ii) any matter relating to the financial administration of the State; and

(iii) any Bill or other matter relating to the foregoing functions referred by the Council;

and

(b) consult regularly with the Auditor General.'





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