



Hon John Carey MLA
Minister for Planning; Lands; Housing; Homelessness

Our Ref: 78-15653

Hon Michelle Roberts MLA
Speaker of the Legislative Assembly of Western Australia
Parliament House
4 Harvest Terrace
PERTH WA 6000

20 SEP 2023

Dear Speaker

CORRECTIONS TO THE DEPARTMENT OF COMMUNITIES 2021-22 ANNUAL REPORT

In June 2023, the Legislative Council Standing Committee on Estimates and Financial Operations (the Committee) completed its review of 10 agencies' 2021-22 annual reports. There were a number of agencies whose 2021-22 annual reports were found to contain errors.

I attach for you the corrections that have been requested to be made to the Department of Communities 2021-22 Annual Report, and tabled in Parliament by 21 September 2023.

The following errors have been corrected:

- Item 8. Department of Communities (page 41) – grammatical typo has been updated from asset *revolution* surplus to asset *revaluation* surplus.
- Item 9. Department of Communities (page 70) Table 32: Summary of Consolidated Account appropriations - values in the Supplementary Funding column have been updated.
- Item 10. Department of Communities (page 70) Table 32: Summary of Consolidated Account appropriations – figures in the Capital Appropriations row were incorrect and have now been updated.
- Item 11. Department of Communities (page 70) Table 32: Summary of Consolidated Account appropriations – Transfers under section 25 row has been added.

The corrections in Table 32 have triggered further edits. The Capital Appropriations rows in Table 13 (page 45), Table 14 (page 46), Table 74 (Page 113) and Table 79 (page 128) have been corrected to split the Capital Appropriations Lines out to show the breakdown of the Digital Capability Fund, then triggered edits to Table 14 - pages 46 and 47 both need replacing due to the table increase across pages, and Table 79 - pages 128 and 129 need replacing due to the table increase across pages.

Yours sincerely

HON JOHN CAREY MLA
MINISTER FOR HOUSING; HOMELESSNESS

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Income and expenses	Notes	2022 \$000	2021 \$000
Service appropriation	4.1	949,679	850,938
Resources received	4.1	15,130	5,783
Royalties for Regions Fund	4.1	8,913	8,280
Other funds received from State Government	4.1	21,591	24,808
Total income from State Government	—	995,313	889,809
Surplus/(Deficit) for the period	—	(13,302)	14,815
Other comprehensive income	—	—	—
Items not reclassified subsequently to profit or loss	—	—	—
Changes in asset revaluation surplus	9.10	3,391	—
Total other comprehensive income	—	3,391	—
Total comprehensive income/(loss) for the period	—	(9,911)	14,815

See also the 'Schedule of income and expenses by service'.

The Statement of comprehensive income should be read in conjunction with the accompanying notes.



Statement of changes in equity	Notes	Contributed equity \$000	Reserves \$000	Accumulated surplus/ (deficit) \$000	Total equity \$000
capacity as owners:					
Capital appropriations	—	8,351	—	—	8,351
Digital Capability fund	—	5,065			5,065
Other contributions by owners	—	954	—	—	954
Transfer out of land and building asset to Department of Planning, Lands and Heritage	—	(580)	—	—	(580)
Total	—	13,790	—	—	13,790
Balance as at 30 June 2022	—	195,129	3,391	(44,311)	154,209

The Statement of changes in equity should be read in conjunction with the accompanying notes.



Statement of cash flows

For the year ended 30 June 2022

Table 14: Statement of cash flows

Statement of cash flows	Notes	2022 \$000	2021 \$000
Cash flows from State Government	—	—	—
Service appropriation	—	934,140	836,014
Capital appropriations	—	8,351	7,619
Digital Capability fund	—	5,065	—
Holding account drawdown	—	68	951
Royalties for Regions Fund	—	8,913	8,280
National Redress Records	—	7,984	3,419
Other funds received from State Government	—	15,054	6,630
Net cash provided by State Government	—	979,575	862,913
Utilised as follows:	—	—	—
Cash Flows from operating activities – payments	—	—	—
Employee benefits	—	(312,382)	(316,206)
Supplies and services	—	(79,523)	(65,223)
Finance costs	—	(227)	(234)
Accommodation	—	(45,893)	(42,958)
Grants and subsidies	—	(260,375)	(176,712)
Funding for services	—	(318,761)	(312,700)
GST payments on purchases	—	(58,198)	(47,453)



Statement of cash flows	Notes	2022 \$000	2021 \$000
Other payments	—	(17,229)	(18,696)
Receipts	—	—	—
User charges and fees	—	13,971	11,369
Commonwealth grants and contributions	—	59,219	58,746
GST receipts on sales	—	1,106	2,245
GST receipts from taxation authority	—	57,092	47,642
Other receipts	—	9,148	2,806
Net cash used in operating activities	7.3.2	(952,052)	(857,374)
Cash flows from investing activities – receipts	—	—	—
Proceeds from sale of non-current assets	—	1,065	908
Cash flows from investing activities – payments	—	—	—
Purchase of non-current assets	—	(2,669)	(1,923)
Net cash used in investing activities	—	(1,604)	(1,015)
Cash flows from financing activities – payments	—	—	—
Principal elements of lease	—	(8,065)	(6,897)
Net cash used in financing activities	—	(8,065)	(6,897)
Net increase/(decrease) in cash and cash equivalents	—	17,854	(2,373)
Cash and cash equivalents at the beginning of the year	—	37,499	39,872
Cash and cash equivalents at the end of the period	7.3.1	55,353	37,499

The Statement of cash flows should be read in conjunction with the accompanying notes.



Service appropriations are recognised as revenues at fair value in the period in which the Department gains control of the appropriated funds. The Department gains control of appropriated funds at the time those funds are deposited in the bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

Resources received from other public sector entities are recognised as income (and assets or expenses) equivalent to the fair value of the assets, or the fair value of those services that can be reliably determined and which would have been purchased if not donated.

The Regional Infrastructure and Headworks Account, and Regional Community Services Accounts, are sub-funds within the over-arching 'Royalties for Regions Fund'. The recurrent funds are committed to projects and programs in WA regional areas and are recognised as income when the Department receives the funds.

Summary of consolidated account appropriations
For the year ended 30 June 2022

Table 32: Summary of consolidated account appropriations

Consolidated Account Appropriations	Budget Estimate 2022 \$000	Supplementary Funding 2022 \$000	Revised Budget 2022 \$000	Actual 2022 \$000	Variance 2022 \$000
Delivery of services	—	—	—	—	—
Item 71 Net amount appropriated to deliver services	887,807	57,517	945,324	945,324	—
Transfer under section 25 Financial Management Act	—	3,862	3,862	3,862	—
Amount authorised by other statutes - <i>Salaries and Allowances Act 1975</i>	493	—	493	493	—
Total appropriations provided to deliver services	888,300	61,379	949,679	949,679	—
Capital	—	—	—	—	—
Item 137 capital appropriations	8,265	86	8,351	8,351	—
Total	896,565	61,465	958,030	958,030	—



9.10 Equity

Table 74: Equity

Equity	2022 \$000	2021 \$000
Contributed equity	—	—
Balance at start of period	181,339	171,005
Contribution by owners	—	—
Capital appropriations	8,351	7,619
Digital Capability fund	5,065	—
Transfer of land asset to Department of Planning, Lands and Heritage	(580)	—
Transfer in from other agencies	954	2,715
Total contribution by owners	13,790	10,334
Total contributed equity at end of period	195,129	181,339
Asset revaluation surplus	—	—
Balance at the start of period	—	—
Net revaluation increments/(decrements)	—	—
Buildings	3,391	—
Balance at end of period	3,391	—
Accumulated surplus/(deficit)	—	—
Balance at start of period	(31,009)	(45,824)
Result for the period	(13,302)	14,815
Accumulated surplus/(deficit) at end of period	(44,311)	(31,009)
Total equity at end of period	154,209	150,330



(c) Statement of cash flows variances

Table 79: Statement of cash flows variances

Statement of cash flows variances	Variance notes	Estimate 2022 \$000	Actual 2022 \$000	Actual 2021 \$000	Variance between estimate and actual \$000	Variance between actual results for 2022 and 2021 \$000
Cash flows from State Government – receipts	—	—	—	—	—	—
Service appropriation	(a)	873,318	934,140	836,014	60,822	98,126
Capital appropriations	—	8,265	8,351	7,619	86	732
Digital Capability fund	—	—	5,065	—	5,065	5,065
Holding account drawdown	—	68	68	951	—	(883)
Royalties for Regions Fund	—	7,006	8,913	8,280	1,907	633
National Redress Records	—	4,314	7,984	3,419	3,670	4,565
Other funds received from State Government	1	32,232	15,054	6,630	(17,178)	8,424
Net cash provided by State Government	—	925,203	979,575	862,913	54,372	116,662
Utilised as follows:	—	—	—	—	—	—



Statement of cash flows variances	Variance notes	Estimate 2022 \$000	Actual 2022 \$000	Actual 2021 \$000	Variance between estimate and actual \$000	Variance between actual results for 2022 and 2021 \$000
Cash Flow from operating activities	—	—	—	—	—	—
Payments						
Employee benefits	—	(322,176)	(312,382)	(316,206)	9,794	3,824
Supplies and services	(b)	(82,191)	(79,523)	(65,223)	2,668	(14,300)
Finance costs	—	(314)	(227)	(234)	87	7
Accommodation	2	(27,804)	(45,893)	(42,958)	(18,089)	(2,935)
Grants and subsidies	3, (c)	(213,881)	(260,375)	(176,712)	(46,494)	(83,663)
Funding for services	—	(335,662)	(318,761)	(312,700)	16,901	(6,061)
GST payments on purchases	4, (d)	(43,235)	58,198	(47,453)	(14,963)	(10,475)
Other payments	—	(20,964)	(17,229)	(18,696)	3,735	1,467
Receipts	—	—	—	—	—	—